

ZIMBABWE ANTI-CORRUPTION COMMISSION

2022

ANNUAL REPORT



The Honourable Minister of Justice, Legal and Parliamentary Affairs

I have the pleasure to submit the Zimbabwe Anti-Corruption Commission Annual Report for the year ended 31 December 2022. This is the fourth Annual report since my appointment as the Chairperson of the Commission in May 2019. The submission is in line with the provisions of Section 323 of the Constitution of Zimbabwe Amendment No. 20 of 2013 and Section 15) of the Anti-Corruption Commission Act [Chapter 9:22].

This report details the operations of the Zimbabwe Anti-Corruption Commission in the year 2022 and informs Parliament, Government, other key stakeholders in particular the citizens of this country on the work of the Commission for the year under review.

Honourable Justice L. Matanda-Moyo



Chairperson

Zimbabwe Anti-Corruption Commission

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ACRONYMS

AfDB	African Development Bank
AGM	Annual General Meeting
APNAC	African Parliamentary Network Against Corruption
AUABC	Africa Union Advisory Board on Corruption
AUCPCC	Africa Union Convention on Prevention and Combating Corruption
BUSE	Bindura University of Science Education
CIAU	Central Internal Audit Unit
CPI	Corruption Perception Index
CSOAP	Consolidated Strategic Operational Action Plan
CVR	Central Vehicle Registry
DCEC	Directorate on Corruption and Economic Crime
ECD	Early Childhood Development
ESAAMLG	Eastern and Southern Africa Anti-Money Laundering Group
GIZ	German Corporation for International Cooperation
GlobE	Global Operational Network of Anti-Corruption Law Enforcement Authorities
IAACA	International Association of Anti-Corruption Agencies
IACC	International Anti-Corruption Conference
IAS	International Accounting Standards
IASB	International Accounting Standards Board
ICs	Integrity Committees
ICT	Information Communication Technology
IFRS	International Financial Reporting Standards
IPRCZ	Institute of Public Relations and Communication Zimbabwe
IPs	Integrity Pledges
IPSAS	International Public Sector Reporting Standards
MCO	Ministerial Committee
MLA	Mutual Legal Assistance
MoU	Memoranda of Understanding
NACS	National Anti-Corruption Strategy
Natpharm	National Pharmaceuticals Company of Zimbabwe

NDS	National Development Strategy
NHS	National Handling Services
NPA	National Prosecuting Authority
NSSA	National Social Security Authority
OPC	Office of the President and Cabinet
PAAB	Public Accountants and Auditors Board
PECOG	Public Entities Corporate Governance
PSC	Public Service Commission
PSHC	Premier Service Holding Company
RBZ	Reserve Bank of Zimbabwe
RDC	Rural District Council
RWI	Raoul Wallenberg Institute
SADC PAC	SADC Protocol Against Corruption
SADC	Southern African Development Community
SEOs	State Owned Enterprises
SIDA	Swedish International Development Cooperation Agency
TIMB	Tobacco Industry Marketing Board
TIZ	Transparency International Zimbabwe
UN	United Nations
UNCAC	United Nations Convention Against Corruption
UNODC	United Nations Office on Drugs and Crime
ZACC	Zimbabwe Anti - Corruption Commission
ZBC	Zimbabwe Broadcasting Corporation
ZEC	Zimbabwe Electoral Commission
ZEXCOM	Zimbabwe Ex-Combatants Foundation
ZGC	Zimbabwe Gender Commission
ZHRC	Zimbabwe Human Rights Commission
ZIMLEF	Zimbabwe Leadership Forum
ZITF	Zimbabwe International Trade Fair
ZNCC	Zimbabwe National Chamber of Commerce
ZRP	Zimbabwe Republic Police
ZUPCO	Zimbabwe United Passenger Company
ZWACT	Zimbabwe Women Against Corruption Trust

CHAIRPERSON'S STATEMENT



investigations, I am pleased to report that from the 253 cases approved by the Selection Committee for Investigations, the Commission investigated a total of 157 (62.0%) and referred 134 (53%) dockets to the National Prosecuting Authority (NPA). Improved engagement with the National Prosecuting Authority bore fruit as the year 2022 saw the Commission recording a 72% conviction rate of the cases it had referred to the National Prosecuting Authority at the completion of trial. These included the conviction of the former Permanent Secretary for the Ministry of Mines and Mining Development,

three senior officers from the Vehicle Inspection Department and a Provincial Magistrate.

In addition, through constant lobbying with Government, the beginning of the year saw Cabinet approval of the principles of two very important Bills, the Witness Protection Bill which seeks to establish legislation for the protection of witnesses and the Public Interest Disclosure (Protection of Whistle-blowers) Bill protecting individuals that provide information regarding illicit activities within their organisations they are employed in. These two bills are crucial to the fight against corruption as they are expected to improve public confidence in the fight against corruption. For the past years, the Commission observed the victimization of witnesses before, during and after commencement of trial. This was derailing the fight as citizens were no longer confident to come forward to report or testify without adequate protection.

For the Prevention of Corruption programme, the Commission continued with the Provincial Awareness campaigns that had been thwarted by the COVID-19

Strategic Focus

For the year 2022, the Commission began its operations on a high note as the country was recovering from the negative effects of the COVID-19 pandemic. The year 2022 ran under the theme: "The year of implementation." This theme took into cognisance the fact that for the past two years, the Commission put in place several mechanisms and strategies to eradicate corruption including new ways of conducting business. Therefore, the year 2022 was a year to ensure full implementation of these strategies. The year began with the implementation of the 2022 Annual Plan which was reviewed in January 2022 in line with the National Development Strategy (NDS1). Under the Combatting of Corruption programme, the Commission introduced a Selection Committee which is responsible for providing an independent review of all cases referred to the Commission. The mandate of this committee is to ensure that the Commission deals with cases of high economic value, high profile individuals and cases that are of national interest. In line with our commitment to improve our

restrictions and targeted four provinces and rural districts. This strategy targeted the rural areas in the different provinces as these areas are usually marginalised. The introduction of the Public Service Anti-Corruption training manual will ensure that all public officials will be trained on anti-corruption issues. We look forward to the manual being launched jointly with the Public Service Commission. The adage “prevention is better than cure” is a fundamental principle in the anti-corruption drive and is a strategy that the Commission has used to ensure accountability and integrity in public entities. In that spirit, the Commission facilitated for the creation of Integrity Committees under a pilot programme in twenty-seven Parastatals, Public Entities and Local Authorities. These Committees were set up as a line of defence to ensure strict adherence to good corporate governance and prevent the risk of corruption taking place in these institutions. In addition, these committees will be responsible for ensuring that all recommendations in the Auditor-General’s reports are implemented. Such a stance will go a long way in preventing corruption on the shop floor.

The importance of enhancing capacity training for officers cannot be over emphasised. The Zimbabwe Anti-Corruption Commission (ZACC) was the first Anti-Corruption Agency in the SADC Region to receive capacity training Under the First Responder Cyber Security training through the SADC Anti-Corruption Committee. In addition, decentralisation of the Commission was a key strategy and this saw ZACC establishing offices in Manicaland, Masvingo and Mashonaland West. Threats to ZACC officers remains a concern for the Commission. The Commission prioritises the security of its staff and has put in place measures to protect its officers from harm. The Commission lost key staff members in particular investigations officers to other institutions and this is a cause for concern. The Commission however engaged the Office of the President and Cabinet on this issue as well as Treasury in a bid to retain its staff as this has an impact on the operations.

Looking Forward

In its strategic focus for 2023, the Commission remains committed to the

constitutional mandate of combatting corruption in its various forms both in public and private sectors. To make this a reality, the role of all Citizens and cooperation with relevant stakeholders cannot be overemphasised. Fighting corruption cannot be a solitary enterprise pursued by hermits in the wilderness. In this light, I would like to express my appreciation to the National Anti-Corruption Strategy (NACS) Steering Committee and its sub-committees for all their efforts to ensure that collectively Zimbabweans fight against corruption.

Overall, excitement abounds regarding the future. The Commission remains determined and focused to overcome the challenges that lie ahead as it seeks success. In its operations, the Commission will adopt a strategic and proactive approach to maximise the potential of the human capital resources to advance Commission objectives. The Commission will strive to improve the working conditions of its employees. It recognises that personnel are its greatest asset. In the report, are details of the Commission for the year under review.

Acknowledgement and Appreciation

I would like to express my sincere appreciation to the ZACC team for their continued dedication towards the achievement of our national mandate. Such efforts resulted in the organisation winning Public Relations and Communication Excellence Awards of 2022 in recognition of the Best Media Relations Campaign and the Best Engagement Mass Community. Special appreciation goes to the Government of Zimbabwe and its specialized agencies for their continued support to the cause of fighting corruption. We appreciate development partners, civil society and citizens in general for supporting the work of the Commission. May such good working relationships grow from strength to strength.

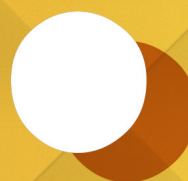


Honourable Justice L. Matanda-Moyo

Chairperson

Zimbabwe Anti-Corruption Commission

1. Introduction



1. INTRODUCTION

1.1. Mandate

The Zimbabwe Anti-Corruption Commission is the National Anti-Corruption Agency mandated to fight corruption in Zimbabwe and is established by the Constitution of Zimbabwe Amendment (No. 20) Act, 2013 (Sections 254 and 255) and the Zimbabwe Anti-Corruption Commission [Chapter 9:22] for the purpose of combatting corruption, theft, misappropriation, abuse of power and other improprieties in both the public and private sectors. The Commission plays a pivotal role in the enforcement, prevention and investigation of corruption cases. The Commission derives its mandate from Section 255 of the Constitution of Zimbabwe, which provides the following functions:

- to investigate and expose cases of corruption in the public and private sectors;
- to promote honesty, financial discipline and transparency;
- to receive and consider complaints from the public and to take such action in regard to the complaints as it considers appropriate;
- to direct the Commissioner General of Police to investigate cases of suspected corruption and to report to the Commission on the results of any such investigations;
- to refer matters to the National Prosecuting Authority for prosecution;
- to require assistance from members

of the Police Service and other investigative agencies of the state; and

- to make recommendations to Government and other persons on measures to enhance integrity and accountability and prevent improper conduct in the public and private sectors.

Section 12 of the Anti-Corruption Commission Act [Chapter 9:22] provides further functions for the Commission which are to:

- Monitor and examine the practices, systems and procurement procedures of public and private institutions; and
- Enlist and foster public support in combating corruption in society;
- Instruct, advise and assist any officer, agency or institution in the elimination or minimization of corruption;
- Assist in the formulation of practices, systems and procurement procedures of public and private institutions with a view to the elimination of corrupt practices.
- Advise on ways of strengthening anti-corruption legislation;
- Recommend to the Government that it ratify and domesticate relevant international legal instruments aimed at combating corruption.

2. Governance



2. GOVERNANCE

2.1. The Commission

The year 2022, is the fourth year that the Commission has been in existence. The Commission is comprised of the Chairperson and six Commissioners. The Commission takes issues of corporate governance seriously as good corporate governance ensures that there is a framework for managing the Commission. For the efficient implementation of its mandate, the Commission established seven (7)

Committees in line with the provisions of section 16 of the Anti-Corruption Commission Act [Chapter 9:22] namely: the Audit and Risk; Communications; Finance, Administration and Investment; Human Resources and Training; Investigations; Legal Services and Asset Recovery and the Prevention and Corporate Governance Committees respectively. It is through these Committees that the Commission was able to ensure the fulfilment of its statutory mandate. The full Commission managed to sit six times for its meeting and held several Special Commission meetings on an ad hoc basis to ensure quick turn-around times in making decisions.

ZACC CHAIRPERSON AND COMMISSIONERS 2022



Justice Loyce Matanda-Moyo
Chairperson ZACC



Commissioner Kuziwa
Phineas Murapa
(Member)



Commissioner Michael
Dennis Santu
(Member)



**Commissioner Dr. Mabel
Ndakaripa Hungwe
(Member)**



**Commissioner Jessie
Fungayi Majome
(Member)**



**Commissioner Gabriel
Chaibva
(Member)**



**Commissioner Thandiwe
Thando Mlobane
(Member)**



**The Commission (in Session) during a
budget meeting**

2.2. Strategic Review and Annual Plan

During the period 14 to 18 November 2022, the Commission reviewed its strategic documents, evaluated its 2022 performance progress and designed the necessary interventions. This entailed reviewing its performance against set targets within the broader framework as guided by the whole of Government Programme Based Budgeting Framework, reviewing the ZACC Strategic Plan (2021 - 2025), Annual Performance Plan 2022 and the Executive Secretary's Performance Contract 2022. The Commission further developed the Annual Performance Plan and the Executive Secretary's Performance contract for 2023 which set the new performance targets and developed a framework with the guidance of the Office of the President and Cabinet and the Public Service Commission.

2.3. Corporate Governance Review Workshop

In November 2022, the Commission held a two-day workshop in line with the provisions of the PECOOG to review the previously agreed corporate governance issues such as mandate execution, evaluation of performance contracting, internal policies, Executive Secretary's contract, leadership expectations, reporting structures, organogram and working relationships. The workshop was facilitated by presenters from Zimbabwe Leadership Forum (ZIMLEF).

2.4. 2022 Annual General Meeting

The Commission held its second Annual General Meeting (AGM) on the 16th of June 2023. The convening of this meeting was in accordance with the provisions of section 33(3) of the Public Entities and Corporate Governance Act (PECOG).



Management at the Corporate Governance Workshop in Mutare

The convening of this Annual General Meeting is crucial in promoting transparency and shunning corruption within the Commission, ensure the Commission's stakeholders are kept abreast of all Commission activities for the year 2021 as well as bringing management to accountability. The AGM was attended by the following stakeholder institutions: the Office of the President and Cabinet, the Corporate Governance Unit, the Ministry of Finance and Economic Development, Parliament of Zimbabwe, the Reserve Bank of Zimbabwe, the National Prosecuting Authority, the Auditor General's Office, the Zimbabwe Republic Police, the Financial Intelligence Unit, the Judicial Service Commission, and members of the media. The attendance was good, and the meeting and discussions were robust. The meeting highlighted the auditing of financial statements of the Commission. When the current Commission took over, ZACC had not done any financials from 2012 to 2018. These were only submitted by the current Commission in 2021. By 2022, the Commission had submitted its financials from 2018 to 2022. The Auditor General has completed auditing the 2018, 2019, 2020 and 2021 Financial statements. In addition, the Ministry of Justice, Legal and Parliamentary Affairs has presented ZACC's 2019, 2020 and 2021 Annual Reports to Parliament. The Commission remains indebted to the contributions from the stakeholders as these will go a long way in assisting the Commission to fully discharge its mandate.

2.5. Internal compliance

The year under review saw an exercise to evaluate the effectiveness of the Commission's internal control systems, corporate governance, and accounting processes being undertaken. Based on the programme of audit work undertaken to assess internal controls and reviews, it was realised that the application of the overall framework for control within the Commission had improved. The Commission approved the Corporate Risk Management, Procurement and Finance Policies which contributed to the improved systems in ZACC. In addition, the Commission continued to institute a retinue of internal control measures and a raft of standard operational procedures to ensure a transparent and effective accounting of the financial resources of the Commission. Measures to tighten resource utilisation to the optimum were also introduced.

2.6. Management

The Management team is headed by the Executive Secretary who is supported by five (5) General Managers responsible for Finance and Administration; Human Resource, Training and Development; Legal Services and Asset Recovery; Investigations and Prevention of Corruption and Corporate Governance respectively. During the year 2022, the Commission welcomed the Human Resources, Training and Development Manager, Mr Humphrey Magorimbo. The General Managers assist the Executive Secretary in running the three programmes namely Corporate Affairs, Combatting Corruption and Prevention of Corruption.



Ms Sukai Tongogara
Executive Secretary



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



Mr. Wellington Mugwenhi
General Manager Finance & Administration



Mr. Peter Zivanai Rwodzi
General Manager Investigations



Mrs. Clara Nyakotyo
General Manager Prevention & Corporate Governance



Mr. Humphrey Magorimbotu
General Manager Human Resources, Training and Development



Chairperson, Commissioners and Management after a meeting at Head Office

2.7. Establishment

The establishment of the Zimbabwe Anti-Corruption Commission continues to grow and expand through its recruitment, training and development policies which are meant to ensure that the Commission meets the required needs of its operations, support services and achieves service delivery. As of 31 December 2022, the Commission had recruited fifty-seven (57) new employees who were placed in the various departments. The recruitment of the four (4) Provincial Heads was a welcome development aimed at strengthening the Commission's service delivery in the provinces. The vacancy rate of 68% at the beginning of the year was decreased to 56% by the end of the financial year. The recruitment was for both replacements and to cover for the Commission's decentralisation requirements. Although the increase in the establishment is appreciated, it still falls

short of the 85% staff capacity requirement of the Commission needed to effectively carry out its mandate country wide.

There was a 20% staff turnover for the year this was attributed to the unfavourable economic environment, which resulted in a number of employees opting for greener pastures. The Commission continued to embrace measures to improve the conditions of service for the Secretariat through awarding of monetary and non-monetary incentives.

Table 1. Staff Establishment according to Gender

The table below reflects the total number of employees by gender of the Commission as follows: Male 59% Females 41%. The Commission has not been able to achieve a 50/50 gender representation and the inclusion target of employment of females out of the total staff establishment due to the nature of its operations.

Programme	Number of posts filled	Gender	
		MALE	FEMALE
Chairperson	1	0	1
Commissioners	7	4	3
Executive Secretary	1	0	1
General Managers	5	3	2
Managers	13	10	3
Provincial Heads	4	3	1
Operational & Support Staff	147	85	62
TOTAL	178	105	73

Table 2. Staff Establishment according to programmes

Programme	Number of posts filled	GENDER	
		Male	Female
Programme 1: Corporate Affairs	88	47	42
Programme 2: Preventing Corruption	17	8	9
Programme 3: Combating Corruption	73	50	22
TOTAL	178	105	73

Table 3. Commissioners and Senior Management by Gender

For the year under review, critical senior management posts were filled, and the target of 50% women in the senior management posts at the Commission was achieved.

Programme	Establishment	Gender	
		MALE	FEMALE
Chairperson	1	0	1
Commissioners	6	3	3
Executive Secretary	1	0	1
General Managers	5	3	2
TOTAL	13	6	7

Figure 1. Senior Management Gender Balance

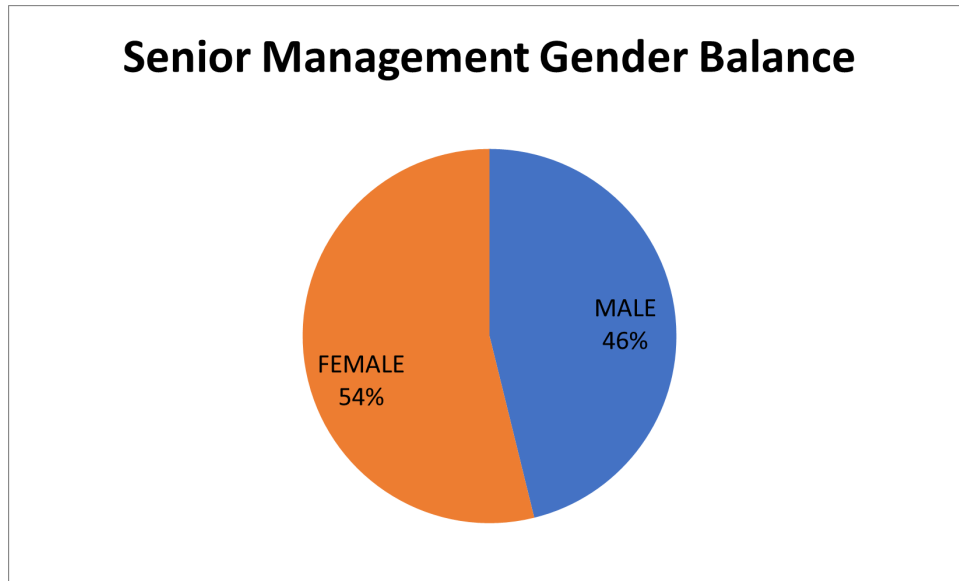
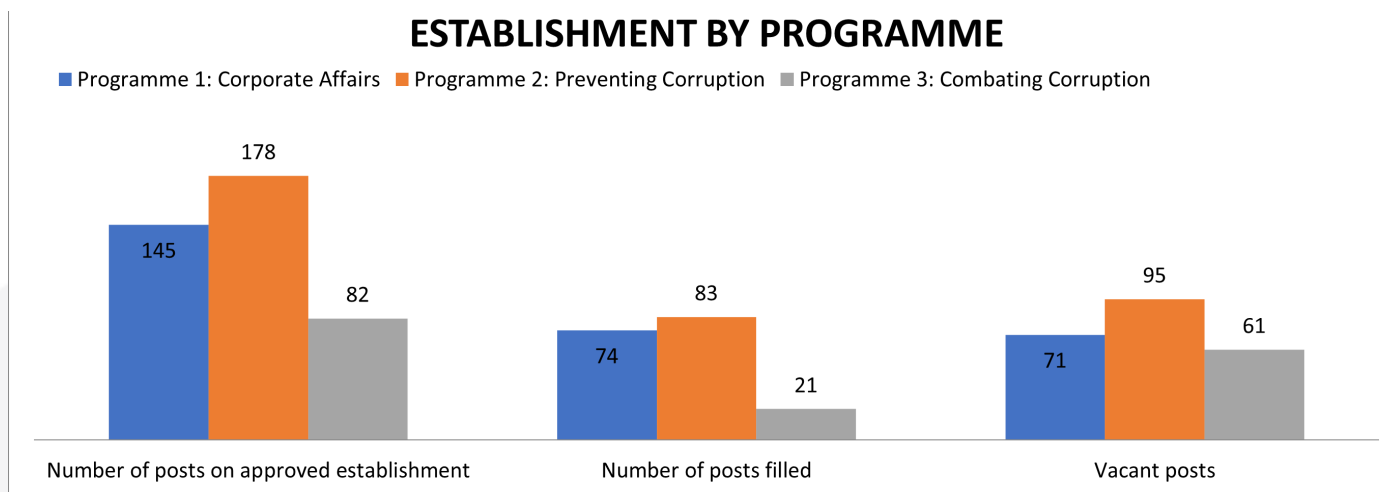


Figure 2. Establishment by Programmes



Employee Performance Management

In line with the Public Service reforms, a new performance appraisal form was developed in 2021. The new form was meant to strengthen the contribution of individuals to organisational targets for improved service delivery. The successful institutionalisation of the new performance appraisal form established a conducive working environment that focused on results and created necessary support for improved performance by individuals and sustenance of a high-performance culture.

2.8. Learning and Development

The Commission supports the need to continuously capacitate anti-corruption staff with the requisite skills tandem to international best practice and trends to fight modern day crime. Accordingly, the following capacity building initiatives indicated in Table 6 were conducted. These were in the form of training programmes, workshops and conferences.

The Republic of Zimbabwe was the first country to be selected by SADC to receive training the Cyber First Respondent Security Training. Most of the training received was very beneficial to the Commission as the officers who undertook the training acquired knowledge critical for their work which resulted not only in the increase of the number of financial investigations conducted but the quality of investigations carried out.

Table 4. Capacity Building Initiatives

WORKSHOP/ TRAINING	DATES	TARGET GROUP	VENUE	FACILITATOR
Corporate Governance Workshop	25-26/01/22	Commissioners Management	Harare	Quality Corporate Governance Centre
Electronic Case Management	31/01/22, 4-5/02/22 & 17-18/03/22	Commissioners and staff	Harare	TELONE
Digital Skills Module 1 Safety and Security	2-3/02/22	Communication Media Liaison and Public Education	Harare	GIZ
Digital Skills Module 2 Data Analysis	8-9/02/22	Communication Media Liaison and Public Education	Harare	GIZ
Integrity In Sports Webinar	02/02/22	Law Enforcement Agents	Virtual	Interpol
Asset Management UNODC	17-18/02/22	Law enforcement Agents, Financial Intelligence Unit and National Prosecuting Authority	Harare	UNODC Experts
SADC Pioneer Cyber First Respondent, Security Training	28/02/22 - 04/03/22	Investigations, Asset Recovery and Legal.	Harare	SADC Trainers
Public Finance Management System	28/02/22 - 11/03/22	Finance and Administration	Chinhoyi	Ministry of Finance and Economic Development
Anti-Corruption Management-Companies & Deeds, Bulawayo	31/03/22 - 01/04/22	Deeds and Companies Workers in Bulawayo	Bulawayo	ZACC Manager Learning and Development
Financial Investigations and Asset Recovery Workshop training	25-30/04/22	National Prosecuting Authority Financial Intelligence Unit, Zimbabwe Revenue Authority ZACC Secretariat	Harare	International Centre for Asset Recovery

WORKSHOP/ TRAINING	DATES	TARGET GROUP	VENUE	FACILITATOR
Team Building Workshops	17/02 - 04/06/22 & 23-5/06/22	Secretariat	Nyanga	ZACC Trainers
Human rights training	7-17/06/22	Legal officers	Harare and Sweden	RWI
Winter School	13-16 July 2022	Legal Officers	Victoria Falls	Law Society of Zimbabwe
Board pack preparation and meeting management	22/07/22	Legal officers	Harare	Institute of Directors Zimbabwe
Investigation Basic Course	01/09/2022 - 28/10/2022	ZACC Officers	Harare	Internal and External trainers
Strategic Review Workshop	1 4 - 17/11/2022	Commissioners, Management & Secretariat	Mutare	Public Service Commission
Cooperate Governance Review Workshop	18-19/11/22	Commissioners and Management	Mutare	Quality Corporate Governance centre
Money laundering workshop	18/11/22	Legal officers, Asset recovery and Investigations	Harare	FIU
Anti-Corruption Training Course	18-22/12/22	Compliance and Legal officers	Egypt	National Anti-Corruption Academy



Team building and networking of the Legal Department staff



From left: General Manager Legal and Asset Recovery Mrs C. Matumbi, Mr E. Muranda and Ms S. Nyati at Law Society Winter and Summer School in Victoria Falls

2.9. Decentralisation

In line with the Commission's strategic focus to ensure the increase of its services through decentralization, the Commission decentralized to Mutare and Mashonaland West Provinces respectively making a total of six provinces where ZACC clients can access its services.

PERFORMANCE FOR THE YEAR 2022

The Commission's strategic focus for the year 2021-2025 was to ensure the increase of its services through digitalizing ZACC services, decentralization, recruitment and capacitation of critical staff. In addition, the Commission ensured prioritisation of asset recovery involving high values and prevention programmes by conducting

anti-corruption awareness campaigns in the rural areas. The Commission created three programmes for achieving these strategic objectives and these are Corporate Affairs which comprises supporting departments such as Finance, Administration, Human Resources, ICT, External Relations and Audit. The Second programme is the Combatting of corruption programme which is responsible for investigations of cases for criminal prosecution and asset recovery. The third is the prevention of corruption programme which focuses mainly on public education, compliance checks, system reviews and research.

3. Combatting Corruption



3. COMBATTING CORRUPTION

3.1. Investigations

Under the Combatting of Corruption Programme the newly established Selection Committee assessed a total of six hundred and eighty-four (684) complaints of suspected corruption cases referred from the Investigations department. Of the total number of complaints received, Harare recorded 481 cases which is the highest figure as illustrated in the table below. Compared to the year 2021, there was a

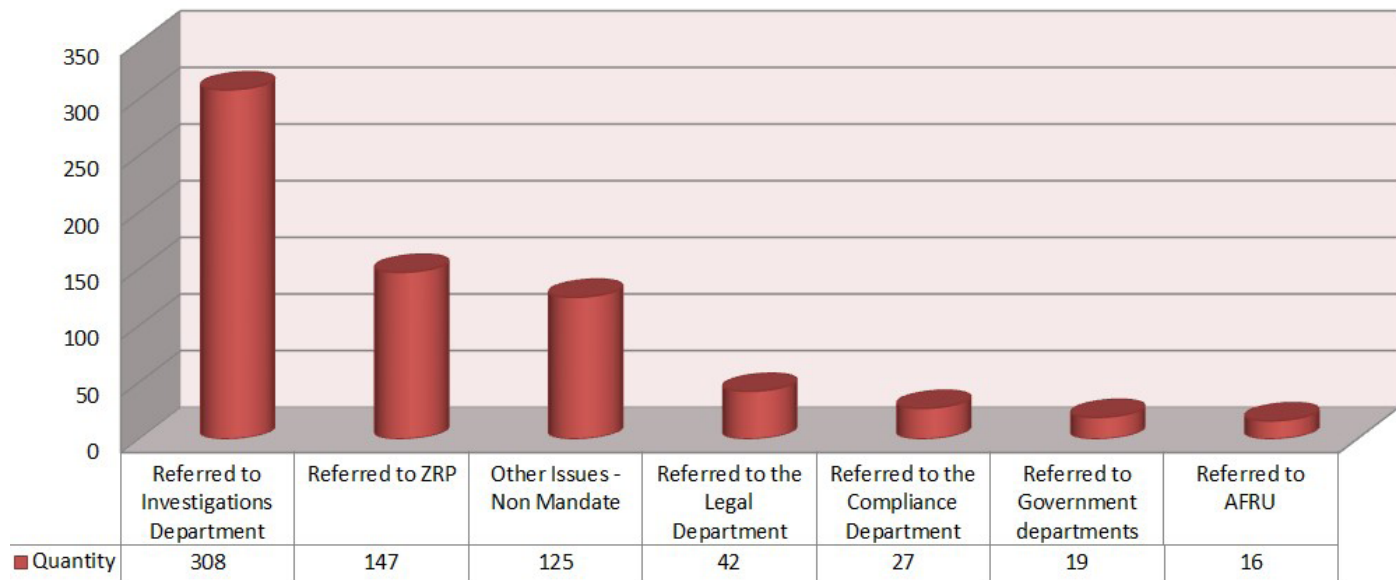
38% decrease from the complaints received than the previous year. This decrease is mainly attributed to the vigorous prevention initiatives by the Commission which included the compliance and systems review checks done in local authorities and public entities leading to strengthened operating systems thereby plugging corruption loopholes thus reducing cases of corruption.

Table 5. Summary of reports received by Province

Summary Reports Received by Provinces		
Province		
Harare	481	70.30%
Midlands	58	8.50%
Bulawayo	43	6.30%
Masvingo	42	6.10%
Mashonaland West	17	2.50%
Mashonaland Central	16	2.30%
Manicaland	16	2.30%
Mashonaland East	8	1.20%
Matabeleland North	2	0.30%
Matabeleland South	1	0.20%
TOTAL	684	100%

From the six hundred and eighty-four cases referred to the Selection Committee, three hundred and eight [308] cases were referred back to the Investigations Department for investigations whilst one hundred and forty-seven [147] were referred to the Zimbabwe Republic Police in terms of section 255 of

the Constitution of Zimbabwe. A total of nineteen (19) cases were adjudged to be non-mandate offences and were referred to other government departments/ ministries and organizations. Table 8 highlights the decision of the Selection Committee.

Figure 3. Summary of Assessment Committee decisions**Summary of Assessment Committee Outcome Decision****3.1.1 Crime Analysis**

A crime analysis shows that the reports of criminal abuse of duty and fraud remain the most prevalent crimes reported in the year under review,

these were mostly concentrated in local authorities and Rural District Councils where the compliance teams had not conducted any reviews.

Table 6. Crime Statistics Summary

Crime Statistics: Summary		
Crime		
Criminal Abuse of Duty	332	48.50%
Fraud	247	36.10%
Theft or Theft of Trust property	29	4.20%
Money Laundering	21	3.10%
Bribery	11	1.60%
Forgery	9	1.30%
Other	8	1.20%
Extortion	6	0.90%
Tax Evasion	6	0.90%
Defeating or obstructing the course of justice	5	0.80%
Smuggling	4	0.60%
Externalization	3	0.40%
Corruptly using a false document	1	0.10%
Corruptly concealing a transaction from a	1	0.10%
Concealing from a principal a personal interest	1	0.10%
Impersonation	0	0
Contempt of court	0	0
	684	100%

Crime Statistics: Summary Crime

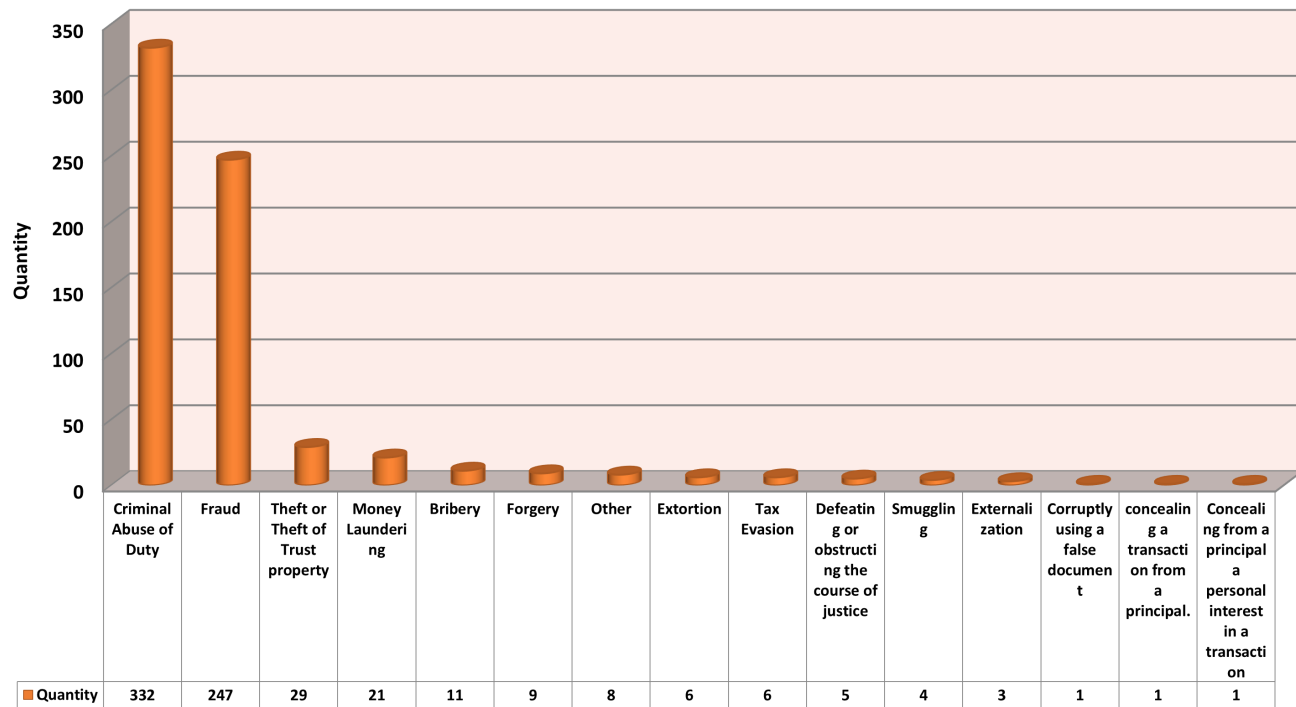


Figure 4. Crime Statistics of Complaints Received

3.1.2 Selector Analysis of the Complaints received.

Further categorising these complaints into sectors, from the six hundred and eighty-four reports received, three hundred and thirty-five (335) were against public officials representing a 68.4% of the total reports received, one hundred and seventy-five (175) were against officials or entities in the private sector, representing 25.58% of the total and sixty-six (66) were against land barons representing 9.64% of the total.

Table 7. Cases by sector analysis

#	Cases By Sector						%age
	Pillar/Sector	Ministry Level	SOEs	Depar	Other	Total	
1	Local Authorities				80	80	11.70%
2	Land Barons				66	66	9.65%
3	PrivateSector				175	175	25.58%
4	Home Affairs	2	0	5	0	7	1.02%
5	Ministry of Agriculture	2	3	40	1	46	6.73%
6	Ministry of Education	2	4	43	1	50	7.31%
7	Ministry of Justice	0	1	38	0	39	5.70%
8	Ministry Mines	18	1	2	1	22	3.22%
9	Chiefs; Village Heads				36	36	5.26%
10	Ministry Transport	1	6	8	1	16	2.34%
11	Ministry Health	3	1	15	1	20	2.92%
12	Elected officials	3			13	16	2.34%
13	Ministry of Finance	2	1	5	1	9	1.32%
14	Local Government	4	4	13	1	22	3.22%
15	Public Service	3	0	8	3	14	2.05%
16	Ministry Energy	0	3	2	0	5	0.73%
17	Ministry Defence	1	0	1	1	3	0.44%
18	Ministry Industry &	1	0	1	0	2	0.29%
19	National Housing	0	0	0	0	0	0.00%
20	Ministry Sports	1	0	1	0	2	0.29%
21	Office of the President				1	1	0.15%
22	ZRP				48	48	7.02%
23	Ministry Environment	0	0	0	0	0	0.00%
24	Ministry Information	0	4	0	1	5	0.73%
	Total	43	28	182	431	684	100.00%

Of the three hundred and thirty-two (335) complaints received against public officials, two hundred and fifty-six (255) complaints were against public officials in various Government Ministries, eighty (80) were against public officials in local authorities and parastatals. The Commission handled sixteen (16) complaints against elected officials, chiefs, headmen and village heads. Table 7 summarises the analysis.

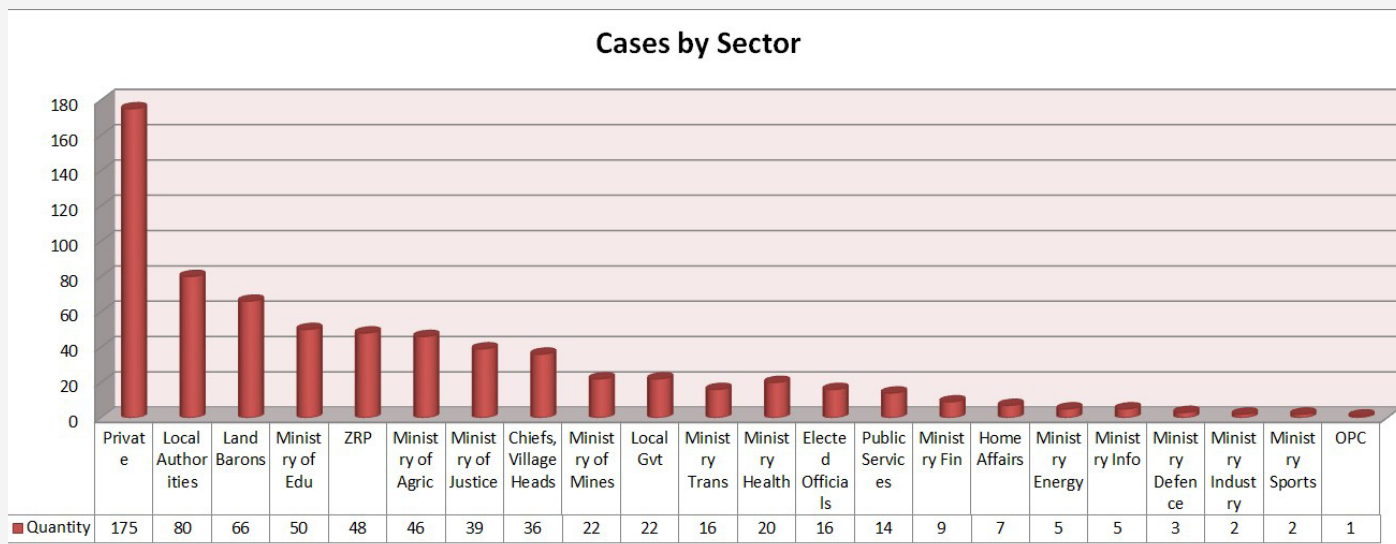
3.1.3. Complaints Received in Relation to Local Authorities.

The analysis revealed that most of the allegations against officials from the local authorities relate to the illegal sale of land or residential stands. These corrupt tendencies were worsened by the emergence of land barons. For the year 2022, apart from arrests, the Commission also focused on improving integrity, accountability and transparency in local authorities.

3.1.4. Complaints Against Government Officials

For cases relating to public officials in Ministries, most of the complaints received were against public officials within the Ministry of Agriculture, Lands, Water, Climate and Rural Resettlement; Ministry of Mines and Mining Development; and the Ministry of Local Government and Public Works. 46% of the complaints were against officials from the Ministry of Lands, Agriculture, Fisheries, Water and Rural Development particularly the Lands Department as tabulated in Figure 5.

Figure 5. Analysis of Complaints Received in Relation to Overall Sector/Ministry



3.1.5. Referrals for Criminal Prosecution

For the period under review, the Commission referred one hundred and thirty-four (134) dockets to the National Prosecuting Authority against a target of 164 as indicated in Figure 6. Completed investigations are initially referred to the Prosecution Liaison Unit which vets the completed dockets and refers dockets ready for prosecution to the National Prosecuting Authority Offices.

Figure 6. Cases referred to the NPA

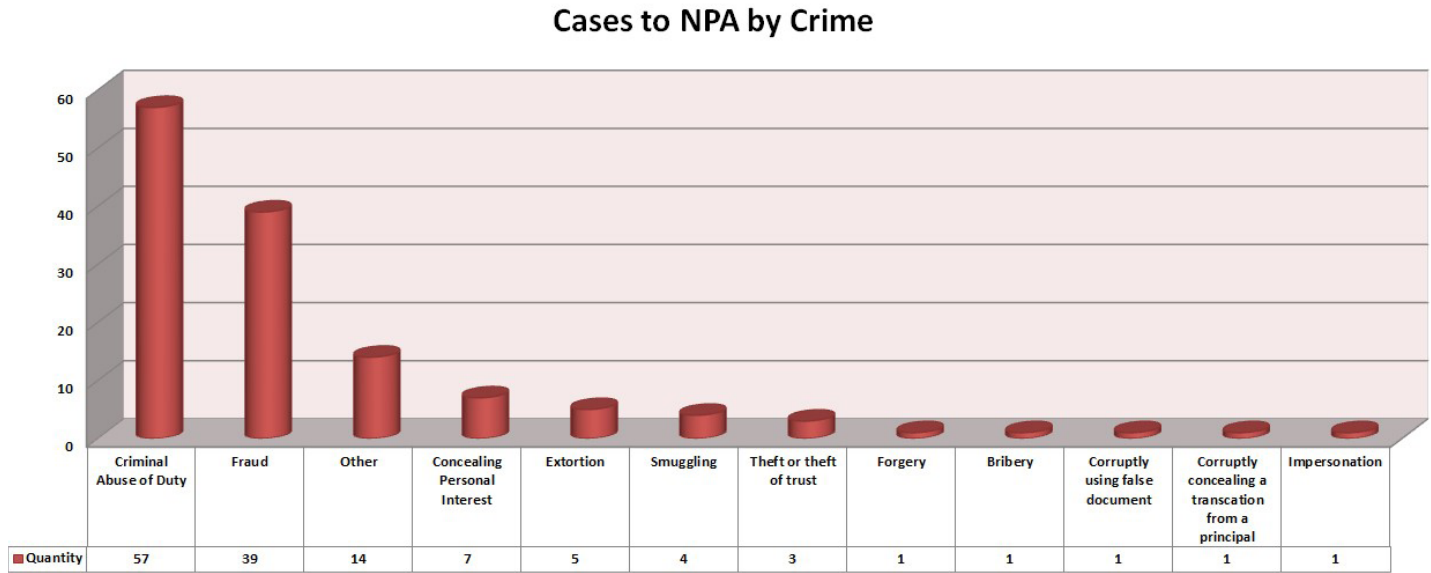
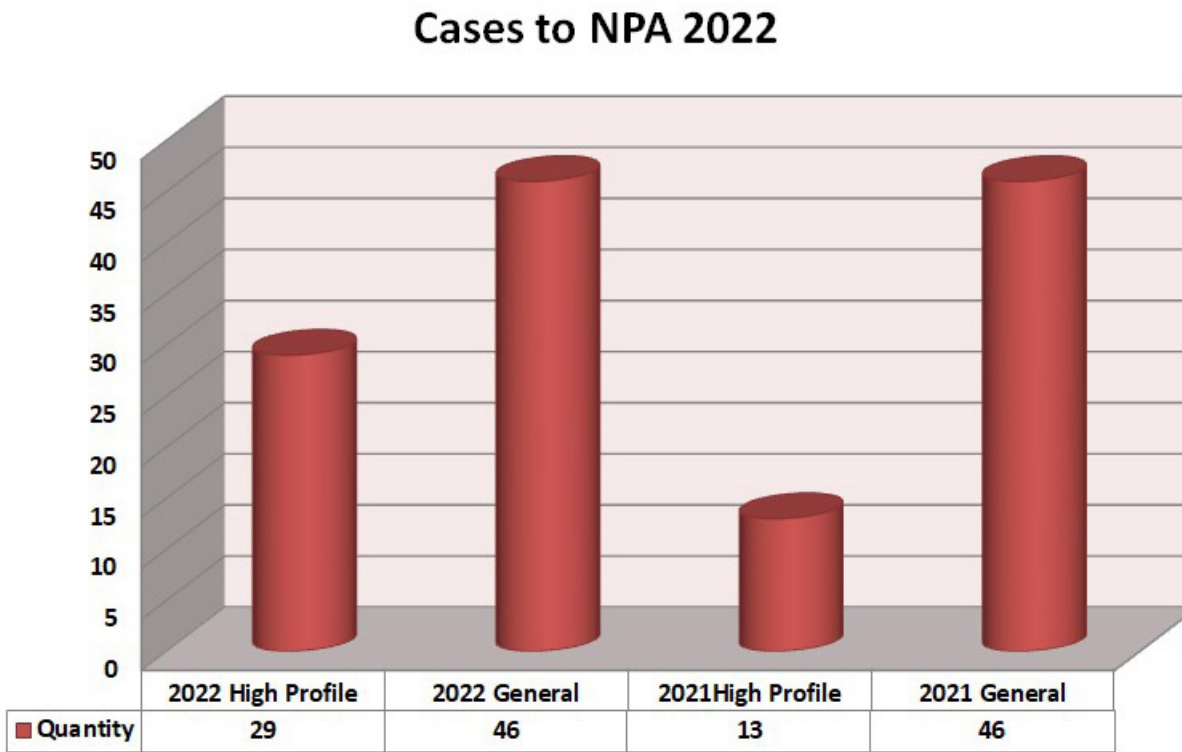


Figure 7. Analysis of dockets referred for prosecution

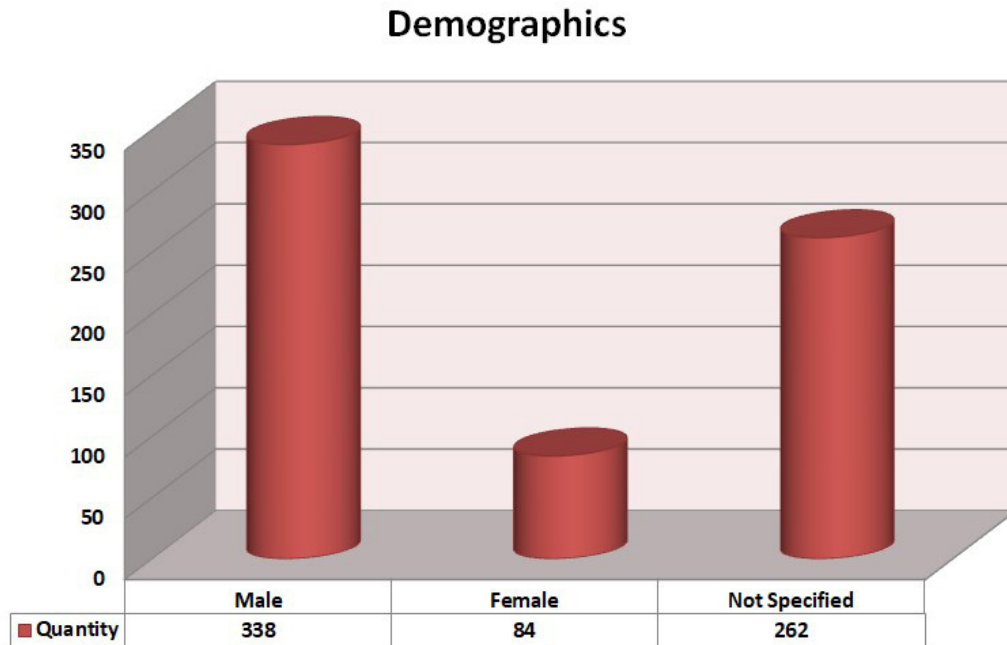


Nature of dockets referred for prosecution

3.1.6. Total Number of Accused Persons by Gender

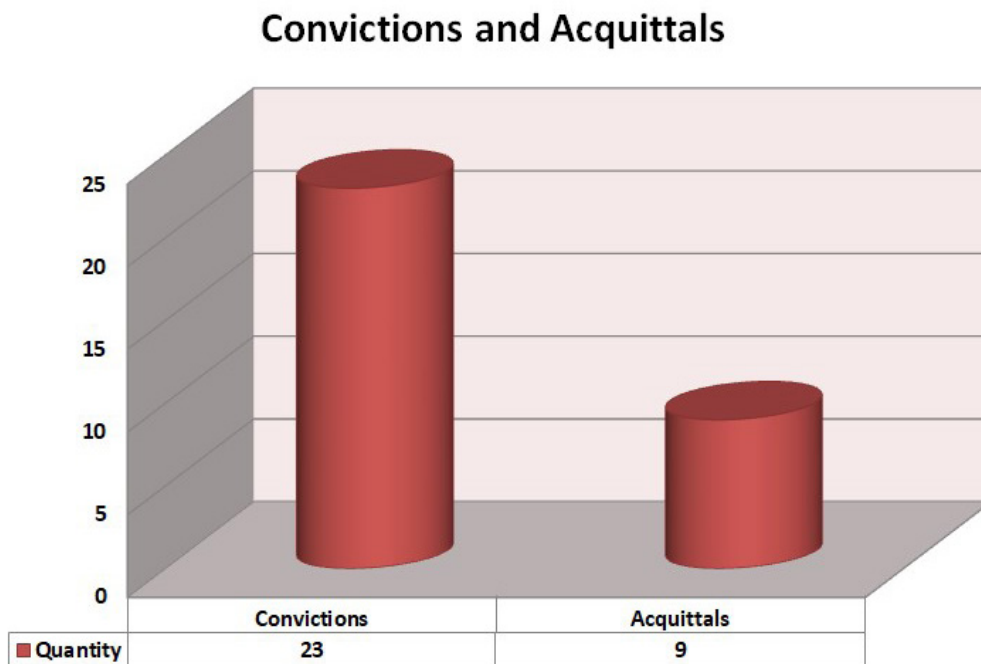
A demographic analysis of the accused persons charged with criminal offenses in 2022 is illustrated in the following diagram which shows that three hundred and thirty-eight (338) offenders were males and eighty-four (84) accused persons were females and two hundred and sixty-two were not specified (262). In essence, 65.5% of the total accused persons were male.

Figure 8. Number of accused persons by gender



From the cases submitted to the National Prosecuting Authority (NPA) from the previous years, twenty-three (23) convictions and nine (9) acquittals were realised for the year 2022. This amounts to a total of 72% conviction rate. These cases included the former Permanent Secretary for the Ministry of Mines and Mining Development who was sentenced to two and a half years in prison.

Figure 9. Demographic Analysis of Persons Charged in 2022



Under Prosecution Liaison, the Commission manages dockets in liaison with the NPA and this entails liaising with all the courts in the ten Provinces. The purpose of this co-operation is to understand the challenges with ZACC dockets as well as to reinforce relationship between ZACC and NPA.

In addition to the one hundred and thirty-four (134) cases investigated and referred for prosecution, the Commission investigated a further forty-four (44) cases and is considering closure of these cases for various reasons such as lack of evidence, unsubstantiated complaints and False on Enquiry.

3.2. Asset Recovery

The Commission conducted several seizures, completed and referred twenty (20) case files for both Unexplained Wealth Orders and Civil Forfeiture to the National Prosecuting Authority valued at USD\$29 million. From the case files referred to the High Court, a total of eleven orders were received and summarized as follows: two (2) Freezing orders, five (5) Unexplained Wealth Orders, three (3) Seizure orders and one (1) Civil Forfeiture Order respectively. Of note were seizure orders for sixty-three (63) heavy duty trucks with twenty-three trailers, seven properties and several vehicles including a Lamborghini and conducted five (5) cases involving extra territorial investigations with some resulting in freezing and seizure orders being granted against properties under investigations in South Africa.



Exhibits seized by AFRU





4. Prevention of Corruption



4. PREVENTION OF CORRUPTION

4.1. Prevention of Corruption Initiatives

As the Commission's anti-corruption drive is not only motivated by arrests, the Commission also introduced several pro-active initiatives to prevent "expenditure-driven corruption" in public entities and promote accountability in Public Entities. These interventions included evaluation of the implementation of the Auditor General's recommendations by public entities; programs encouraging public entities to formulate integrity strategies; development of a Prevention of Corruption Toolkit, and the establishment and operationalization of Integrity Committees. This was done to complement the continuous compliance spot checks, systems and processes review exercises and public awareness.

4.1.1. Evaluation of the Implementation of Auditor General's Recommendations

Over the years, the Auditor General's report to Parliament has lamented the non-compliance to international accounting and reporting standards among other governance issues in the public sector. Some of these recommendations required simple adherence to International Accounting and Reporting Standards and carrying out of regular reconciliation of accounting records by the public entities finance departments among other issues.

Resultantly in response to the findings and recommendations of the Auditor General, the Commission facilitated an on-line Accounting and Financial Reporting Seminar in partnership with the Accountant General, Institute of Chartered Accountants Zimbabwe and the Central Internal Audit Unit (CIAU) in the Ministry of Finance and Economic Development targeting Finance Directors of Independent Commissions and Government Ministries. The main objective of this seminar was to capacitate the participants in implementing the Auditor General's recommendations in particular the appraisal of applications of the International Accounting and Reporting Standards, specifically standards referring

to fixed assets, foreign exchange and hyper-inflation accounting, as well as to carry out reconciliations.

The Commission continued its collaboration with the CIAU to enhance capacities of Internal Auditors in risk-based audit planning and in ensuring that the recommendations made by the Auditor General were being implemented. The CIAU invited their Mozambican Counterpart in September 2022 to meet with the Commission. Lessons learnt from the visit was the use by the Mozambique Central Internal Audit of a computerized evaluation of the Auditor General's Recommendations through an application developed in-house. Following the meeting, the Commission launched the "Evaluation of the Implementation of the Auditor General's recommendations" wherein the Commission sent a circular to over three hundred public entities requesting their Internal Audit Departments to carry out an evaluation of the state of implementation of the Auditor General's Recommendations in their respective institutions. From these, sixty-six (66) public entities had responded. From their responses, implementation is at forty percent (40%).



ZACC Chairperson Justice L. Matanda-Moyo (Third from left) with ZACC Commissioners, Management, Ministry of Finance CIAU Staff and the visiting Mozambique's CIAU Delegation

4.1.2. Engagements with Boards of Independent Commission and Parastatals

To ensure that no one is left behind in the fight against corruption, the Commission conducted several interactions with Boards of Parastatals, Independent Commissions, State Universities and Urban Councils within the Harare Metropolitan on the Integrity Strategy Framework for Public Entities. These workshops targeted the Chairpersons of Boards, their Deputies and Chairperson of Audit Committees to ensure that the Boards are involved in the implementation of the Integrity Strategy framework. This framework involves conducting corruption risk assessments, mainstreaming of integrity issues and formulating specific policies and establishing commensurate structures.

4.1.3. Integrity Committees (ICs)

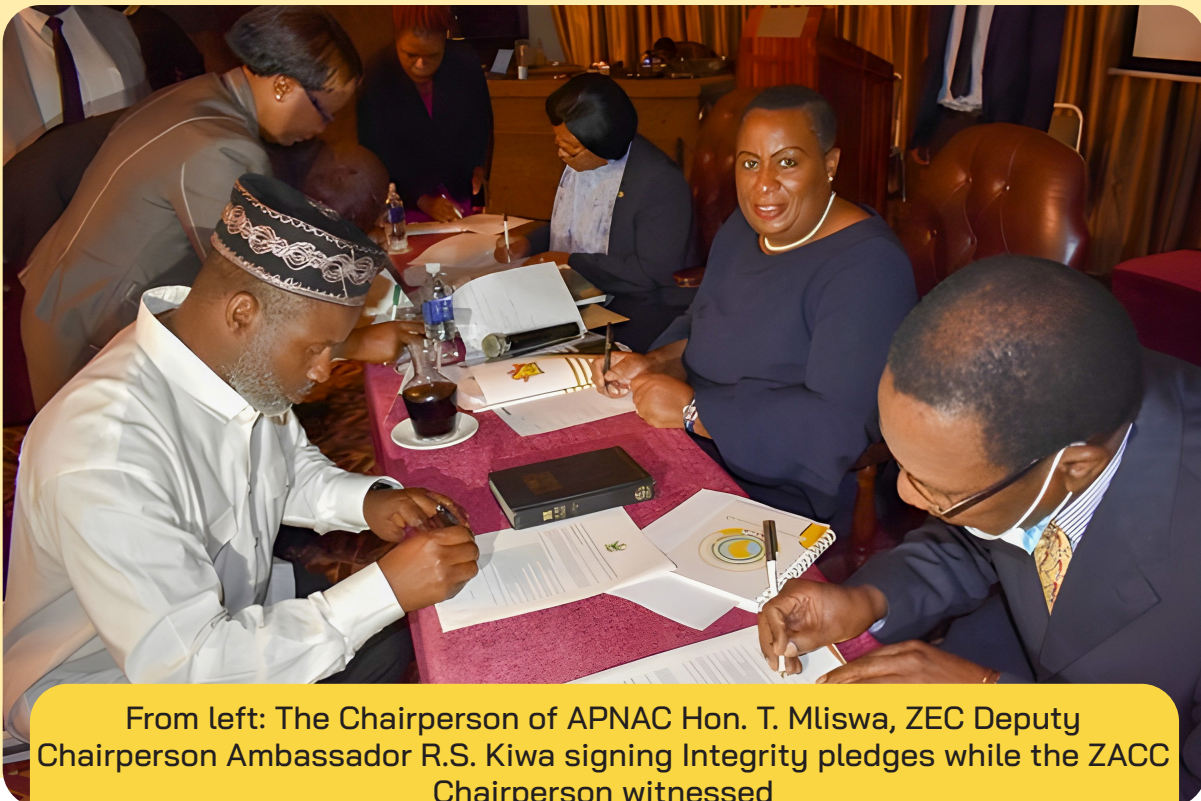
The Commission continuously engaged with Public Institutions to encourage the establishment of Integrity Committees (ICs) and the training of the members of these committees. Since the inception of the programme, twenty-seventy (27) Parastatals, Public Entities Local Authorities and Commissions have established Integrity Committees in their respective institutions. ICs are an integral to the first line of defence in corruption prevention for any institution as they are expected to promote transparency and minimize opportunities for corruption. In addition, these Committees were established to ensure that all the recommendations in the Auditor General's reports are implemented. The year 2022, saw the Commission train the Integrity Committee members in institutions such as NATPHARM, National Railways of Zimbabwe, Great Zimbabwe University and TIMB.



ZACC Chairperson Justice L. Matanda-Moyo (Fourth from left) and Commissioner T.T. Mlobane (second from right) with the management of Manicaland State University after a meeting on the establishment of an Integrity Committee for the University

4.1.4. *Signing of Integrity Pledges*

The importance of taking a pledge for integrity is a strategy that was cascaded from the National Anti-Corruption Strategy and was rolled out on the 14th of June 2022 with the signing of Integrity Pledges by members of the National Anti-Corruption Strategy Steering Committee. This campaign was taken to the provinces where Senior Government officials including the Minister of State for Provincial Affairs in Masvingo, senior Government officials from the Zimbabwe Republic Police, Prisons and Correctional Services and various religious leaders signed pledges.



From left: The Chairperson of APNAC Hon. T. Mliswa, ZEC Deputy Chairperson Ambassador R.S. Kiwa signing Integrity pledges while the ZACC Chairperson witnessed



The Executive Secretary for the Law Society of Zimbabwe, Mr. Edward Mapara signing his Integrity pledge while ZACC Chairperson witnessed



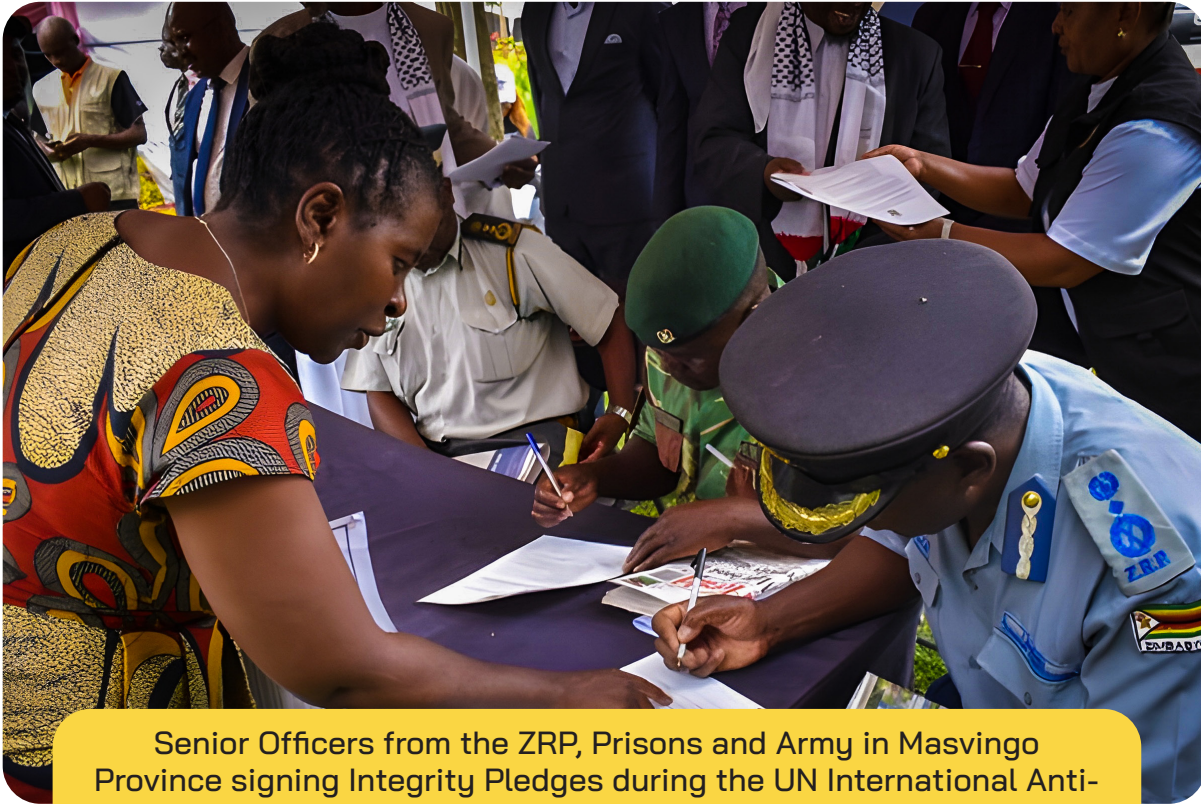
The Director General of the Financial Intelligence Unit, Mr. Oliver Chiperesa signing his Integrity pledge while ZACC Chairperson witnessed



Deputy Chairperson ZACC, Commissioner. K. P. Murapa signing his integrity pledge



The Minister of State for Masvingo Provincial Affairs and Devolution, Hon. E. Chadzamira signing an integrity pledge during the UN International Anti-Corruption Day while ZACC Deputy Chairperson, Commissioner K.P. Murapa witnessed



Senior Officers from the ZRP, Prisons and Army in Masvingo Province signing Integrity Pledges during the UN International Anti-Corruption Day whilst Commissioner J. F. Majome witnessed

4.2. Compliance Spot Checks

To ensure improved operational systems in public institutions, the Commission conducted comprehensive compliance assessments and spot checks at Mazowe RDC, Hwange Local Board, Chinhoyi Municipality, Mutare Municipality, Bindura Municipality, Nyaminyami RDC, Sanyati RDC, Makoni RDC, Tsholotsho RDC, Nyatsime College, National Social Security Authority (NSSA), Zexcom, Central Vehicle Registry (CVR) and the Civil Registry among other institutions. Assessments of government funded projects such as road tenders and building of schools were also conducted.

The scope of the exercises was to examine the level of compliance with targeted legal, operational and administrative frameworks, including best practices governing the operations in the different institutions. These

checks involved desk reviews as well as site visits to some institutions. The Commission noted unprocedural sale and allocation of commercial and residential stands to Councillors and favoured individuals. Non-compliance to procurement procedures, abuse of devolution funds and failure to complete projects were among the issues of concern noted.

4.2.1. Impact of Compliance checks in the community

The interventions by the Commission saw several Councils' Devolution Fund projects that had been abandoned being implemented. These included schools, clinics and borehole drilling projects in Zaka. Collapsed community recreational facilities in Nzvimbo were renovated and are accruing funds for the council. Criminal matters noted during the spot checks were referred to the Investigations Department

for further investigations and this led to the arrest of some council officials. In addition, some matters were referred to the Asset and Forfeiture Recovery Unit (AFRU) which resulted in civil forfeitures of vehicles purchased from proceeds of crime.

Notable interventions were at the Bindura Municipality which saw the Council returning two properties corruptly allocated to council officials being given to their rightful owners. Diverted devolution funds amounting to ZWL\$9 million were returned to the Mazowe Rural District Council. In addition, three properties valued at USD\$85000 unlawfully seized by Council officials were returned to Council.

Councils saw the recruitment of critical personnel where posts had been left vacant for long periods of time impacting on the efficiency of the local authorities. Such posts included those of Engineer, Internal auditor and Director of Housing among other posts. The Commission facilitated capacity building workshops for Mutoko RDC Councillors and Management on issues of transparency and accountability. The RDC has since put in place policies for housing, due diligence, donations among others. At Zaka RDC the main clinic block and three staff houses are now complete.

ZACC's intervention through a rapid compliance check at the Civil Vehicle Registry (CVR) office immediately restored



The Commission encouraged Makonde RDC to install the Pastel Evolution Accounting System to ensure transparency in their accounting systems. Makonde Rural District Council also ensured that all equipment purchased was delivered to the Council. Interventions by the Commission in some

sanity in the allocation of vehicle registration plates and drivers' licence disks. The delayed process of allocation of, particularly vehicle plates had resulted in commotion, overcrowding and stampede at the CVR offices as motorists jostled for the plates following a ZRP blitz on unlicensed vehicles.

4.3. System and Processes Review Exercises

Systems reviews were targeted at a more extensive assessment of the efficacy of all existing structural, operational and legal frameworks of the organisations in both public and private sector. During the year under review, the Commission completed the Ministry of Mines and Mining Development systems and processes review exercise which involved the assessment of systems and processes at the Ministry Head Office and all the ten mining provinces.

Other systems and processes reviews were conducted at the Zimbabwe United Passenger Company (ZUPCO), Premier Medical Aid Society and its subsidiary, Premier Service Medical Investments and holding company, Premier Service Holding Company (PSHC), Ministry of Transport and Infrastructure, and part of the National Handling Services (NHS).

4.4. Anti-Corruption Awareness campaigns

4.4.1. National Rural campaigns

For the year 2022 outreach programme, the Commission deliberately targeted the rural community. The major thrust of the campaign included reaching out to the rural citizens who constitute more than 70% of the total Zimbabwean population, mitigating systemic corruption which was threatening the success of government economic programmes such as Pfumvudza, social welfare safety nets and other devolution projects meant to alleviate poverty thereby improving ZACC's visibility and encouraging reportage of corruption cases.

Twenty-eight awareness campaigns were conducted in several rural districts



Compliance and Systems Review Unit with the Golden Valley Mine Manager during the Ministry of Mines systems and processes review exercise in Mashonaland West Province

within five (5) provinces namely Masvingo, Midlands, Matabeleland North, Mashonaland Central and Mashonaland East. Twenty-seven thousand six hundred and twenty-five (27 625) people attended these campaigns. The Commission used several strategies to ensure that the anti-corruption message reached the intended targets. The Commission targeted business centres, markets, schools and arranged meetings with smaller groups and among the audiences were the Traditional Leaders

of the respective areas. Education and promotional materials were also distributed to the public.

Key issues that emerged during the campaigns were that ZACC should increase its presence in remote areas. The villagers were finding it difficult to report corruption cases since the Commission's presence was restricted to the provincial capitals. Corruption in the distribution of the Pfumvudza and Presidential Input schemes,



Public Education Officer Mr R. Magowa speaks to an audience during a Rural Anti-Corruption Awareness Campaign in Shamva



Public Education Officer Mrs C. Mudavanhu addressing people during a Rural Anti-Corruption Awareness Campaign in Mt Darwin

illegal occupation of land by persons from urban areas, corruption in the allocation of land by Ministry of Lands officials, illegal sale of land by chiefs, headmen and village heads, corrupt parcelling out of state land by Rural District Councils for personal gain, corruption in distribution of hunting and fishing licenses, corruption in harvesting and trading of natural timber, corruption in the issuance of mining claims and the illegal sale of Pfumvudza/intwasa/inputs were the main issues identified by rural citizens. A total of sixty-nine (69) cases were reported during the rural campaigns.

4.4.2. Urban Campaigns and anti-corruption clinics

In addition to the rural campaigns, the Commission conducted sixteen (16) urban campaigns modelled as Anti-Corruption clinics. This is a Public Education intervention meant to provide a friendly interaction between ZACC and the public. The strategy used is to exchange views with individuals and small groups of people in their own locality with the objective of empowering the public with knowledge and skills to prevent and report corruption. The goal is

to create a “corrupt-free” neighbourhood with the people in the community choosing their own Anti-Corruption Champions.

A total of seven thousand eight hundred and thirty-one (7 831) people interacted with the ZACC officers. The following key issues that emerged were: the corruption in the distribution of stands, land barons, illegal building on wetlands, corruption in the education system on obtaining places for Form One and ECD, corruption in accessing foreign currency at banks, corruption by council enforcement officers, corruption by court officials, courts are too lenient when dealing with corruption suspects, ‘catch and release’ phenomenon, ZACC only targeting ‘small fish’, corruption in accessing medical health as patients were asked to pay bribes to receive free medical health care. A total of sixteen (16) cases were received and handed over to the investigations department. Some of the anti-corruption clinics were conducted in partnership with the Transparency International Zimbabwe Chapter. These campaigns contributed significantly to the number of corruption reports which the Commission received and is currently working on.



“Catching them young,” Public Education Officers, Mrs F. Hapazari (seated left) and Mrs J. Marambire (standing right) speaking to children at Mbare Musika during an urban anti-corruption awareness campaign

4.4.3. Material development

The Public Education unit reviewed and produced eighteen (18) new flyers for use during awareness campaigns. Most of the flyers are distributed as soft copies to ensure a wider reach. In line with the request by

some people in the rural areas, the flyers will need to be translated into local official languages. This will be one of the important tasks for the Commission in 2023.



Public Education Officer, Mr C. Sepe distributing fliers during a rural anti-corruption awareness campaign in Mahusekwa

4.4.4. Anti-Corruption Training Module

In line with the requirements of the United Nations Convention Against Corruption (UNCAC) and in partnership with the Public Service Commission (PSC), the Commission drafted an anti-corruption training manual for civil servants. This module includes the following topics: understanding the anti-corruption legal framework, tools for combatting corruption, the National Anti-

Corruption Strategy, conflict of interest and corporate governance among other issues. The Commission conducted the training of the trainer workshops in Harare to capacitate the PSC. The first workshop was held on the 2nd of June 2022 at Crown Plaza in Harare. A total of twenty-five (25) officers constituting nine (9) women and seventeen (17) men attended the workshop.

4.4.5. Anti-Corruption Presentations

As part of its anti-corruption training in public institutions, the Commission delivered several presentations to trainees of the Zimbabwe Staff College, National Defence Course at the Zimbabwe Defence University and the Diplomatic Training Course for Ambassadors-Designate and

Officers from the Ministry of Foreign Affairs and International Trade. The presentations covered topics such as “The Anti-Corruption Commission Strategies and Challenges in the Fight against Corruption” and the “Zimbabwe Anti-Corruption Commission’s Efforts in Reducing Corruption.”



ZACC and PSC Officials at the Train of the Trainer workshop on the Anti-Corruption Module

4.5. Research

During the period under review, the Commission undertook the following public interest research studies:

- ◆ Road Infrastructure Development
- ◆ Corruption and Gender
- ◆ Economic Sanctions and Corruption
- ◆ Education and Corruption
- ◆ Status of Corruption Survey (Corruption Perception Index (CPI) National Baseline)
- ◆ Research Study on the impact of Whistle blowing as an anti-corruption tool
- ◆ Newsletter Research Article on Corruption Perception Index
- ◆ Online Research Bulletin focusing on anti-corruption programming during COVID-19 era.

4.5.1. Justification for the research

This various research was conducted mainly to achieve the overall goals of the NDS1, through ensuring the adoption of anti-corruption strategies that uphold, protect and safeguard the rights of the whistle-blower in all anti-corruption value chains. In addition, the Commission conducted research to establish the gendered experiences of men and women on corruption issues in Zimbabwe; to investigate the impact of corruption on the education of Zimbabwean primary school learners; to explore the nexus between economic sanctions and corruption; to investigate the impact of COVID-19 pandemic on anti-corruption programming and finally, to set a legislative and policy framework which supports the role played by whistle blowing initiatives in combating corruption and safeguarding fundamental human entitlements and promotion of human rights.

Figure 10. Methodologies



The studies were conducted in Zimbabwe's ten (10) provinces which gave representative samples of various stakeholders balancing

between state and non-state actors. The studies combined qualitative and quantitative methodologies. Participants and respondents drawn from key departments, organizations, institutions, ministries were rigorously mapped in the spirit of the inclusivity philosophy of 'Leave no one and no place behind'.

4.5.2. Stakeholder Research Collaborations

To undertake this research, the Commission partnered with Institutions such as TIZ and Raoul Wallenberg Institute (RWI). The research on the study on Interrogating the Impact of whistle blowing as an Anti-Corruption tool in enhancing human rights in Zimbabwe, the Commission received financial support from the Swedish International Development Agency (SIDA) through Raoul Wallenberg Institute (RWI) for the development and production of this research report.



Participants of the Mutare Research Seminar on inter agency collaboration (ZACC, ZHRC, ZGC, RWI)

4.5.3. Findings

Table 8: The table below summarises some of the findings of the research studies conducted.

RESEARCH AREA	RESEARCH AIM	PROBLEM IDENTIFIED	KEY FINDINGS
	To establish the:		
Road and infrastructure development study	The impact of corruption on road infrastructure development in Zimbabwe.	<p>There were delays in projects being undertaken by various contracting companies.</p> <p>The final products were sub-standard because of perceived shoddy work resulting from bad workmanship.</p>	<p>The lack of transparency and accountability in tendering processes as well as perceived lack of integrity by contracting companies.</p> <p>Contracting companies set up site offices for window-dressing purposes without the required equipment to engage in actual road works.</p>

<p>Gender and corruption research study</p>	<p>to establish the relationship between Gender and corruption</p> <p>to investigate the extent at which corruption impacts specifically on men compared to their female counterparts</p>	<p>This then generates situations where there is a gendered mismatch of the proposed anti-corruption strategies within specific communities.</p>	<p>The gendered reality of corruption impacts- women are more impacted by corruption than men as women fail to access basic services, access to justice, access to economic opportunities, access to administrative services.</p> <p>Most women have limited access to travelling documents such as passports, hence they resort to illegal border jumping.</p> <p>Sextortion affects women at far higher rates than men.</p> <p>Sextortion is a type of corruption that involves an implicit or explicit request to engage in any kind of unwanted sexual activity in exchange for exercising power entrusted to someone occupying a position of authority.</p>
<p>Education and Corruption study</p>	<p>to unearth the circumstances surrounding the experiences of teachers and learners with corruption in general</p>	<p>Schools are negatively impacted by corruption in different ways, and this was shown by reports received and also in response to public outcry in mass media platforms.</p> <p>Little attention has been offered to investigate the extent at which corruption impacts specifically on the education sector.</p>	<p>Corruption is a threat to the attainment, provision and promotion of access to quality education across Zimbabwean Societies. Findings include embezzlement of examination registration fees by teachers and Heads of schools, Misappropriation of school funds by those in authority, Home-based tutorial classes offering extra lessons, tendering fraud, and Admissions fraud in Urban/Peri Urban/Growth Point geographically situated Primary and Secondary schools, prospective teachers' students bribe their way into such areas.</p> <p>The general management of schools is being hampered by prevalence of corrupt practices</p>

<p>Interrogating the impact of whistle blowing as an anti-corruption tool in enhancing Human Rights in Zimbabwe</p>	<p>establish the impact of whistleblowing as an anti-corruption tool in enhancing human rights in Zimbabwe</p>	<p>Reporting corruption often comes at a high price:</p> <p>Whistle-blowers risk their career, their livelihood and sometimes their personal safety to expose wrongdoing that threatens the public interest.</p> <p>Lack of protection of whistle-blowers - negative impact in safeguarding rights of citizens</p> <p>Whistle blowing is perceived as a taboo in churches-corrupt practices by 'Man of Cloth'.</p> <p>The rights of the learners in schools - whistleblowing is associated with retaliation and high-risk vulnerability.</p>	<p>The argument is that whistle-blowing is an effective anti-corruption tool if properly employed with a view to promote the various fundamental rights of citizens.</p> <p>Zimbabwe has made significant strides in the process and efforts towards promulgating the whistle-blower legislation.</p> <ol style="list-style-type: none"> 1. Female Public Officials vs male Public Officials – males are more independent and confident in whistle blowing incidences of corruption. 2. Old people vs young people – Attitudes- young are more willing than the old 3. Men Vs Women – women fear of victimization at the workplace. 4. People with disabilities – whistleblowing is affected by stigma and discrimination. 5. Urban Areas vs Rural Areas - geography has an impact as sources of whistle-blowers. 6. Public Sector vs private Sector Officials – differences exist on utilising whistleblowing.
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4.5.4. Dissemination workshops

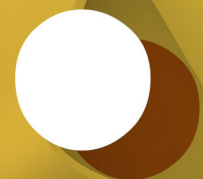
During the period under review, the Commission managed to disseminate research findings to various stakeholders and the general citizens. The major purpose of disseminating findings was to ensure that key recommendations were implemented. This also provided checks and balances as far as efforts to inform policy were concerned. The strategies used to ensure dissemination were workshops, meetings and the media.

Table 9. Research disseminations

The table that follows provides documentary evidence of the various disseminations that were undertaken during the period under review.

	DATE	ORGANIZED BY	MODE	WHAT WAS DISSEMINATED
	25 January 2022	Disseminated with TIZ at the Official Launch of TI Corruption Perception Index	- Workshop - Social media platforms	Land Governance Research Study
	23 May 2022	Community Youth Development Trust- Gwanda	-Presentation	Mining Sector Study
	29-30 August 2022	-ZBC (Daily News) -African Development Bank	- Newspapers - Meeting	Health Sector study Mining Sector study PFM Study Public Procurement Study
	1 October 2022	-ZBC - GIZ	-Television - Development Partner Workshop	Public Procurement Study Health Sector study Mining Sector study PFM Study
	8-9 December 2022	UNODC Hybrid Conference held in Austria Vienna	-International Online presentation	Whistle-blowing Study
	30 November 2022-2 December 2022	RWI	-Collaborative research seminar (Mutare)	Whistle-blowing Study
	12-14 December 2022	AUABC Dar es Salaam, Tanzania	- Television - Face to Face - Continental presentation	Corruption Perception Index -CPI

5. Engagement & Networking



5. ENGAGEMENTS AND NETWORKING

5.1 Stakeholder Engagements and Networking Opportunities

For the year 2022, the Commission set targets around external cooperation, Development Partners engagement, local, regional and international stakeholder engagements.

5.2. Exhibitions

In line with the Commission's rebranding and engagement strategy, the Commission exhibited at three local Exhibitions shows namely: the 62nd edition of the Zimbabwe International Trade Fair, Harare Agricultural Show and Manicaland Agricultural Show which were held in April, August, and September respectively. The Strategy used for these exhibitions was to improve brand visibility, brand awareness, the overall image of the organization, provide awareness of anti-corruption issues to members of the

public that visited the ZACC stands and to receive reports of corruption from the members of public.

5.2.1. Zimbabwe International Trade Fair

The theme for the ZITF was "Re-think, Re-imagine, Re-invent Value Chains for Economic Development." ZACC tailored the exhibition around the #WhistleblowerProtectionNow theme to advocate for authorities to expedite the formulation of the whistle-blower legislation law. This was in support of the approved Principles of the Public Interest Disclosure (Protection of Whistle-blowers) Bill, 2022 which seeks to protect those who whistle blow cases of corruption. The Commission interacted with five hundred and sixty (560) persons who visited the stand and ran competitions on Facebook which saw the ZACC Facebook page gaining four hundred and two (402) followers during the period of the trade fair.



Winner of the ZACC Social media Whistle-blower Competition with the ZACC Executive Secretary Ms Sukai Tongogara at the Zimbabwe International Trade Fair (ZITF)

5.2.2 Harare and Manicaland Agricultural Shows

The Commission participated at the Harare Agriculture show whose theme was “Agriculture Transformation: Adaption, Productivity, value chains.” The Commission interacted with one thousand (1000) members of the public who visited the stand. The Manicaland Agricultural show was a deliberate sensitization initiative by the Commission to alert the Manicaland

community of the presence of ZACC offices in Mutare. Three hundred and eighty two (382) members of the public visited the ZACC stand. Key issues raised were the “catch and release” phenomena, corruption in the education sector, corruption by council officials and corruption at the border post.



ZACC officers interacting with children at the Manicaland Agricultural Show 2022



Communications Officers, Mrs P. Chikundura (left) and Ms Manyau having a conversation at the Harare Agricultural Show



Mr. R. Magowa educating with youths at the Harare Agricultural Show

5.3. Media Liaison

5.3.1. Mass media Campaigns

As communication is a key resource in any institution, ZACC is no exception. The Commission ensured the establishment of mutually beneficial relationships between itself and the media. The organization has improved immensely in media relations leading to increased positive media coverage from both electronic and print media. The year also saw an increase in the presence of the Commission in social media platforms increasing numbers in terms of followers.

Combatting Corruption programme was one of the major sponsored programmes on the National Broadcaster ZBC-TV. Anti-Corruption Radio programmes were also aired on Radio Zimbabwe and other radio

stations. The Commission participated in twenty-three (23) radio presentations on various topical corruption issues. The presentations were made on national and provincial radio stations. Through these campaigns, the Commission reached out to numerous people as shown by the number of questions and reports received during the presentations. The Commission was able to reach the public as projected in the ZBC viewership and listenership ranked at eight hundred thousand (800 000) across the urban, peri-urban and rural populace. Participation on radio and television made it possible for the Commission to own and cascade its Anti-Corruption narrative thereby improving public perceptions towards the organization.



From left: Mr. M. Mutede and Dr. M. Magiga during a radio interview at ZiFM studios

5.3.2. Social media

The ZACC social media platforms grew significantly in terms of followers. The Commission ensured that quality content was posted on all media platforms to ensure that the sites became a source of news to various media outlets on ZACC and Anti-Corruption related issues.

5.4. African Anti-Corruption Day

ZACC hosted the 6th African Anti-Corruption Day Dinner on the 12th of July 2022 at Rainbow Towers. The theme of the day was 'Strategies and Mechanisms for the Transparent Management of Covid-19

Funds'. The day created an opportunity to commit to collective action in preventing and combating corruption and reflect on the devastating consequences of COVID-19 on governance institutions, the economy, and society.

The event saw a large turnout by members from different organisations that included Senior Government Officials; Representatives of Ministries; Commissioners from Independent Commissions; Ambassadors and Heads of International Organisations as well as leaders of civil society and the private sector coming together to share their strategies and mechanisms taken to fight corruption.



Diplomats that attended the AU Day Commemorations



Minister of Justice, Legal and Parliamentary Affairs, Honourable. Z. Ziyambi (M.P.) who was the Guest of Honour receiving a commemoration plaque during African Anti-Corruption Day from ZACC Chairperson Honourable Justice L. Matanda-Moyo



ZTN's Blessing Munatsi interviewing a guest during the commemorations

5.5. United Nations International Anti-Corruption Day

The International Anti-Corruption Day was held on 9 December 2022 under the theme, “UNCAC at 20: Uniting the World Against Corruption.” The event highlighted the importance of the provisions of the UNCAC in the fight against corruption. It was a time for the country to reflect on the successes and challenges of its implementation of the UNCAC. The reviews conducted on Zimbabwe in 2011 and 2017 noted the great strides made by the Government in ensuring the full implementation of the provisions of UNCAC. There are however key outstanding issues that were noted, and these are still to be addressed. The reviews noted that the sentencing regime of persons convicted of corruption are too lenient, Zimbabwe has no comprehensive legislation for the protection of whistleblowers and legislation governing conflict of interest of all Civil Servants.

The asset declaration has no mechanism for follow up by law enforcement officials, the definition of “agent” defined in the Criminal Law (Codification and Reform) Act [Chapter 9:23] should include foreign public officials’ and officials in International Organisations. There is no offence covering trade in influence or influence peddling. This is when a person uses connections in government to obtain favour or preferential treatment for another person for a fee.

The Commission has drafted lay bills to address issues noted which have been submitted to the Ministry of Justice, Legal and Parliamentary Affairs for consideration. To date, the Commission has been facilitating the implementation of Zimbabwe’s provisions of UNCAC. For 2022, the International Anti-Corruption Day was held in Masvingo Province. As part of the commemorations, senior government officials signed integrity pledges.



Young Drum majorettes from surrounding schools in Masvingo participated at the UN International Anti-Corruption Day



ZACC Research Officer Mr Rueben Mutsvairo with a skit on "Stop Corruption"



Members of the public in Masvingo participated fully in the event

5.6. 2022 Moot Court Competition

The Commission in partnership with TIZ held the 3rd session moot court competition in Mutare for aspiring legal practitioners from four (4) Universities namely University of Zimbabwe, Midlands State University, Zimbabwe Ezekiel Guti University and the Great Zimbabwe University. The purpose of the moot court competition was to

showcase the research and advocacy skills by the different tertiary institutions in the field of law. The Universities were given a case study related to corruption and their task was to present the facts and arguments based on case law and jurisprudence. One (1) Officer from the Commission, Manager Legal Services Mrs Spiwe Chafungamoyo adjudicated the process. A lot of knowledge was obtained to the benefit of the Commission.



Moot Court competition in progress

5.7. Engagement with stakeholders in the Criminal Justice delivery system

The Commission participated in all stakeholder liaison meetings and collaborations with a view to strengthening the existing anti-corruption legislation. Issues discussed were among others, the amendment of the Anti-Corruption Act, as well as the development of the Whistle-Blower and Witness Protection bill. These meetings included the Criminal Justice Task Force and the National Taskforce on Anti-Money Laundering and Counter-Financing of Terrorism. In addition, the Commission provided input on statistics pertaining to investigations and prosecutions, the mandate of ZACC and measures to enhance independence of ZACC among other issues to the Inter-Ministerial Committee on Human Rights and International Humanitarian Law report on the International Covenant on Civil and Political Rights.

5.8. Anti-Corruption Legislation development

As part of its mandate to provide recommendations to Government for the ratification of international and regional conventions, protocols and best practices, the Commission submitted inputs for amending and realigning the Anti-Corruption Commission Act [9:22] to the Constitution of Zimbabwe Amendment (No.20) Act of 2013 to the Ministry of Justice and Parliamentary Legal Affairs.

5.9. Regional and International Engagements

The Commission represented the country in key regional and international meetings.

Most of these meetings were hosted by SADC, UNODC and AAACA. Issues discussed covered the importance of regional and international cooperation in the fight against corruption, asset recovery, beneficial ownership, whistle-blower protection among other issues.



ZACC Chairperson delivering a speech at the AAACA conference



Commissioner Dr. M. N. Hungwe at the GlobE meeting in Madrid, Spain

Table 10: Regional and International Engagements

Event	Objective	Venue	Date
General Meeting of the International Association of Anti-Corruption Agencies (IAACA)	African Anti-Corruption agencies met to amend the IAACA Constitution, appoint the new IAACA President and share reports of the IAACA Champion Fund and Training Committees.	Virtual	5/01/2022
The SADC Draft Implementation Model for Standardized Regional Anti-Corruption Curriculum	Members of SACC met to discuss and adopt the implementation model for the Standardized Regional Anti-Corruption Curriculum.	Virtual	26/01/2022
High Level Regional Workshop on Fast Tracking the Implementation of UNCAC in Southern Africa.	Heads of Anti-Corruption agencies, NPA and Procurement Authorities met to discuss strategies in combating procurement fraud and whistle-blower protection. attended a workshop as part of the United Nations Office on Drugs and Crime project	South Africa	7-10/02/2022
The 43 rd ESAAMLG Task Force of Senior Officials Meeting	Senior Officials from the ESAAMLG Task Force met to discuss strategies in Anti-Money Laundering and Counter Financing of Terrorism.	Tanzania	3-8/04/2022

The Annual General Meeting (AGM) of the African Association of Anti-Corruption Authorities (AAA-CA)	Discussing anti-corruption frameworks on the continent, the roles of anti-corruption agencies in combatting illicit financial flows, strategy of the AAACA	Burundi	18-25/06/2022
The GlobE Network Second Plenary meeting	Several issues of fighting corruption were discussed at this meeting, and these include Secure Communication Platform (SCP); Development of the One-Stop Hub; Knowledge and Capacity Development and the GlobE work plan.	Virtual	28-30/06/2022
The 24 th Session of the Ministerial Committee of the SADC Organ (MCO)	Meeting for all stakeholders in the SADC Organ.	South Africa	16 -19/07/2022
SADC training for coordinators on the draft Implementation Model for Standardized Regional Anti-Corruption Curriculum	To discuss the roll out of the implementation model for the Standardized Regional Anti-Corruption Curriculum	Virtual	9/11/2022
The 3 rd plenary meeting of the Global Operational Network of Anti-Corruption Law enforcement Authorities	Anti-Corruption Agencies met to discuss several anti-corruption issues including exchange of information among operational anti-corruption law enforcement authorities and multi-jurisdictional investigations and prosecutions into corruption cases.	Spain	15-17/11/2022
Meeting of the Heads of Anti-Corruption Agencies within the SADC region.	Heads of Anti-Corruption Agencies met to discuss anti-corruption strategies and best practices in fighting corruption and made recommendations to SADC.	South Africa	23-25/11/2022
The International Expert Meeting on Asset Return	Asset recovery investigators met to discuss strategies on asset recoveries, challenges, opportunities, and the way forward	Kenya	28-29/11/2022
Regional workshop on beneficial ownership data in procurement processes in Sub-Saharan Africa	Asset Recovery practitioners met to discuss strategies for the use of beneficial ownership data in procurement processes in Sub-Saharan Africa.	Botswana	28-30/11/2022
20 th International Anti-corruption Conference	Law Enforcement Officials, Civil Society Private Sector met to share strategies in combating corruption and protecting whistle-blowers.	USA	6-10/12/2022
Hybrid Global Consultation on the statistical framework to measure corruption	Research Officers from Anti-Corruption Agencies met to discuss the statistical framework to measure corruption.	Virtual	8-9/12/2022
Experts Meeting on the Implementation of the Sharm El Sheikh Declaration	Heads of Anti-Corruption Agencies, Procurement Authorities and Auditor Generals' Office met to discuss guidelines for procurement during state emergencies.	Egypt	12-13/12/2022

5.10. Memorandum of Understanding (MOU)

Pursuant to the desire to establish synergies with various stakeholders to promote cooperation in the fight against corruption as enshrined in the United Nations Convention against Corruption (UNCAC), SADC protocol against corruption (SADCPAC) and the

African Union Convention on Prevention and Combating Corruption (AUCPCC), the Commission signed three MoUs with the following institutions; Bindura University of Science Education (BUSE), Zimbabwe Women Against Corruption Trust (ZWACT) and the Zimbabwe National Chamber of Commerce (ZNCC).

As part of the implementation of the MOUs, the DCEC of Botswana hosted ZACC representatives in Francistown for Joint Commemoration of the African Anti-Corruption Day on July 11, 2022. The Commission conducted a high-level benchmark visit to DCEC - Botswana as part of the MoU implementation strategies by the two Heads of anti-corruption agencies.

5.11. Engagement of Development Partners

The Commission through the Ministry of Finance and Economic Development

engaged the African Development Bank (AfDB) for support for some operations of ZACC from 2023 on terms and reference agreed. The Commission received support from the Geneva Centre for Security Sector Governance (DCAF), for the training of ZACC management and officials on issues related to investigations. Transparency International Zimbabwe (TIZ) funded several programs under the NACS.

5.12. Awards

Efforts by ZACC in the year 2022 in the fight against corruption saw the organization being awarded with Excellence Awards by the Institute of Public Relations and Communication Zimbabwe. The Awards were: Best in Media Relations Campaign and Best Engagement (Mass Community). In addition, the Chairperson of the Commission Hon. Justice Matanda-Moyo was awarded the "Outstanding Conduit of Excellence" Award at the Zimbabwe CEO's Network Women's Awards ceremony held on the 31st of March 2022.



From left: Deputy Chairperson, Commissioner K. Murapa, Commissioner G. Chaibva, M. Mutede (Communications) ZACC Chairperson Justice L. Matanda Moyo and C. Mudavanhu (Public Education) celebrating the well-deserved awards



From left: Dr J. Chinoperekweyi, M. Mutede, C Nyakoty, Commissioner J. F. Majome, IPRCZ Board President Ms P. K. Murambinda, Commissioner G. Chaibva, Dr M. Magiga and C. Mudavanhu at the awards event

Support of Gender Related Programmes

The Commission took part in the celebration of the International Women's Day Commemorations hosted by the Women on Boards Zimbabwe and as well as an event hosted by the Law Society of Zimbabwe. In addition, ZACC in partnership with the Cancer Association of Zimbabwe commemorated breast cancer awareness month.



ZACC Staff commemorating Breast Cancer Awareness Month

5.13. Social Corporate Responsibility

The Communications Unit managed to coordinate donations of various items from ZACC Staff which came in the form of children's clothes, linen and toys. These items were donated to Kidzcan Children's Home.



Commissioner G. Chaibva (second from left) handing over donations to Kidzcan children's home official D. Mackenzie (right) whilst Commissioner J. Makamure (left) looks on



6. Implementation of National Anti-Corruption Strategy



6. IMPLEMENTATION OF THE NATIONAL ANTI-CORRUPTION STRATEGY

NACS ACTIVITIES 2022

6.1. Introduction

Pursuant to the launch of the National Anti-Corruption Strategy (NACS) by His Excellency the President of the Republic of Zimbabwe, Dr. E.D. Mnangagwa, in July 2020, the National Steering Committee was constituted with a membership representation of 33 Organizations. The NACS Steering Committee role in high-level processes goes well beyond organizational matters and has been instrumental in steering the dialogues at ministerial levels towards facilitating the achievement of specific results spelt out in the NACS blueprint. The National Steering Committee deals with policy related issues and passing resolutions that are implemented by six (6) pillars or sub-committees namely:

1. Support citizen empowerment and awareness of their rights and responsibilities relevant to the fight against corruption.
2. Enhance the structures for deterrence, detection, adherence and enforcement through improved compliance with anti-corruption and integrity management obligations and mechanisms across sectors.
3. Increase public demand for transparency and accountability and rejection of corruption in government offices, ministries, agencies and State-Owned Enterprises (SOEs)/parastatals, public institutions, media houses and the private sector.

4. Ensure protection of whistle-blowers and victims of corruption, thereby encouraging active participation in anti-corruption efforts by members of the public.

5. Recover assets and proceeds from corruption crimes, and compensate damages inflicted on the state and corruption victims (individuals or institutions).

6. Increased level of political parties' transparency, political will and accountability.

6.2. National Steering Committee Initiatives and Achievements

The NACS Steering Committee is guided policy direction for the six pillars in relation to aims and procedures to achieve the mandates. Two strategic levels were identified one policy-related and the other programmatic as well as two concrete mechanisms: capacity building and strengthening of institutions.

The Steering Committee successfully held four (4) quarterly meetings during the period under review. The various sub-committees presented their implementation reports highlighting achievements and opportunities. The Steering committee provided guidance to the Co-Chairs of the NACS six sub-committees/pillars to pursue a robust and effective implementation

thrust. One of the principal achievements during the NACS implementation was the improvement of the anti-corruption mechanisms for policy dialogue in the various areas for action. The processes at the level of Ministers and high-level authorities were an opportunity for constructive dialogue and for sharing information and best practices, generated cooperative initiatives, including horizontal and triangular cooperation, and contributed to the development and implementation of new government anti-corruption policies and programs in Zimbabwe.

During the implementation period of the NACS, significant progress was made towards establishing new strategic partnerships and strengthening existing ones through the many agreements entered into with governmental, non-governmental, national, regional and multilateral development institutions, including international agencies/institutions, and with the private sector, academic institutions, local authorities and civil society.

Joint nationwide anti-corruption awareness campaigns were conducted by members of Sub-Committee One. In addition, print and electronic media initiatives and outreach interventions were able to promote the visibility of the national strategy. Joint operations among law enforcement agencies were also undertaken involving the sub-committee for investigations, detection, and prosecution of corruption cases. Through pillar three for increased public demand for accountability, NACS Steering Committee approved the concept of the signing of Integrity Pledges and ensured that they led by example with some

members of the NACS Steering Committee signing their pledges.

The NACS Steering Committee has also ensured the collective fight against corruption through intensification of Asset forfeiture, seizure and recovery. The respective pillar tabled various recommendations which were meant to strengthen asset recovery initiatives.

Concerted efforts to lobby for the promulgation of the whistle-blower legislation were also spearheaded through the NACS Steering Committee platform. Processes towards the enactment of whistle-blower legislation are at an advanced stage. Meantime, it was noted that Zimbabwe is utilizing the provisions of Section 14 (Prevention of victimization) of the Prevention of Corruption Act [Chapter 9:16] in protecting whistle-blowers. During the period under review, there was increased participation by political parties towards identification of common anti-corruption objectives and implementing shared programs and projects.

Monitoring and Evaluation (M & E) of NACS Implementation

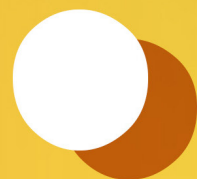
The NACS Steering Committee approved the development of the NACS Consolidated Strategic Operational Action Plan (CSOAP) as a plan to guide the implementation of the programs and activities for the six pillars in a cluster-based approach adopting and promoting collective engagement of all six pillars during execution phases. In this regard, a planning workshop was held on 10 January 2022 which reviewed the NACS Consolidated Operational Action Plan 2022 (NACS CSOAP 2022) and developed the NACS Cluster Roll Out and Logistics Plan 2022 and the NACS CSOAP 2022 M&E Framework.



6.3. Review of the Effectiveness of the National Anti-Corruption Strategy

During the year, the review of the NACS blueprint was deferred to the year 2023. However, the implementation continues to be challenged by other variables. Due to lack of financial resources, progress made regarding the implementation of NACS has been limited.

7. Budgetary Support



7. BUDGETARY SUPPORT

In the year 2022, the Commission received positive financial support from the Consolidated Revenue Fund through Treasury disbursements. The budget was channelled towards the three programmes of corporate affairs, combatting corruption and prevention of corruption. The Commission ensured program-based budgeting was operationally implemented throughout the year with programs budgeting for their respective programs and activities.

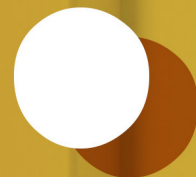
The Commission had a total budget of ZWL 913,713,000, and additional ZWL 1 billion was allocated towards compensation of employees and use of goods and services. The budget analysis as shown below:

Table 11: 2022 Budget analysis

Programme	Sub-Programmes	Original Budget	Revised Budget	Consumed
Corporate Affairs	Commission and Secretary	124,419,000	331,033,817	316,557,923
	Finance Admin & HR	192,129,000	400,157,581	373,130,844
	Legal and Audit	69,923,000	131,424,671	126,285,252
		386,471,000	862,616,069	815,974,019
Combating Corruption	Combating corruption	362,778,000	738,791,137	727,460,170
Prevention of Corruption	Compliance Assurance	66,960,000	137,977,977	136,716,900
	Corruption Awareness	58,085,000	129,215,072	123,967,788
	Research	39,713,000	82,313,274	76,538,091
		164,758,000	349,506,323	337,222,779
	Grand Total	913,713,000	1,880,656,967	1,950,133,529



FINANCIAL STATEMENTS



ZIMBABWE ANTI-CORRUPTION COMMISSION

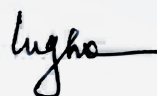
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

ZIMBABWE ANTI-CORRUPTION COMMISSION
UNAUDITED STATEMENT OF FINANCIAL POSITION
as at December 31 2022

	Notes	INFLATION ADJUSTED		HISTORICAL	
		2022	2021	2022	2021
		ZWL	ZWL	ZWL	ZWL
ASSETS					
Current assets		34,440,111	29,743,525	32,634,906	29,743,525
Non Current Assets held for disposal	7	-	399,325	-	399,325
Prepayment	5	3,959,436	7,773,192	3,959,436	7,773,192
Trade and other receivables	6	24,511,778	274	24,511,778	274
Cash and cash equivalents		5,968,897	21,570,734	4,163,693	21,570,734
Non-current assets		2,614,853,083	732,076,087	752,057,096	402,643,548
Property, Plant and equipment	4	2,614,853,083	732,076,087	752,057,096	402,643,548
TOTAL ASSETS		2,649,293,194	761,819,611	784,692,001	432,387,073
RESERVES AND LIABILITIES					
Current liabilities		29,156,781	4,114,455	29,156,781	4,114,455
Trade and other payables	11	29,156,781	4,114,455	29,156,781	4,114,455
Long term Liabilities		853,048,746	156,089,629	398,026,720	75,489,574
Deferred Income	12	853,048,746	156,089,629	398,026,720	75,489,574
Equity		1,767,087,667	601,615,527	357,508,501	352,783,045
Non Distributable Reserve		2,144,645	2,144,645	2,144,645	2,144,645
Revaluation Reserve		861,998,128	250,799,505	250,799,505	250,799,505
Accumulated Fund		902,944,895	348,671,377	104,564,352	99,838,896
Total Net Assets and Liabilities		2649 293 194	761 819 611	784 692 001	432 387 073

2023



W. Mugwenhi
General Manager Finance

2023



S. Tongogara
Executive Secretary

2023



Hon Justice L. Matanda-Moyo
Chairperson

ZIMBABWE ANTI-CORRUPTION COMMISSION
UNAUDITED STATEMENT OF FINANCIAL PERFORMANCE
for the year ended December 31 2022

	NOTES	INFLATION ADJUSTED		HISTORICAL	
		2022 Dec,31 ZWL	2021 Dec,31 ZWL	2022 Dec,31 ZWL	2021 Dec,31 ZWL
Revenue from Non Exchange Transactions		2,637,974,937	1,130,507,387	1,785,831,380	301,952,500
Government grants	8	2,604,092,371	1,125,903,031	1,751,948,814	300,722,701
Donations		-	-	-	-
Government grant amortised	8	33,882,566	4,604,356	33,882,566	1,229,799
Revenue from Exchange Transactions		-	-	-	-
Rendering of service or goods		-	-	-	-
Total Revenue		2,637,974,937	1,130,507,387	1,785,831,380	301,952,500
Expenses	10	2,649,463,103	1,011,453,669	1,782,872,094	270,153,886
Administration expenses		1,557,515,259	539,847,590	1,068,397,348	144,190,415
Employment costs		1,004,049,465	406,037,835	675,491,887	108,450,542
Depreciation of assets		55,640,473	64,940,889	37,433,105	17,345,365
Finance costs		32,257,906	627,354	1,549,755	167,563
Surplus/Deficit for the year		(11,488,166)	119,053,768	2,959,286	31,798,615
Exchange gain from trap money		2,625,229	-	1,766,169	-
Gain from revaluation of property plant and equipment		563,136,454	(4,277,633)	-	-
Surplus/ Deficit for the year		554,273,517	114,776,135	4,725,455	31,798,615

ZIMBABWE ANTI-CORRUPTION COMMISSION
UNAUDITED STATEMENT OF CHANGES IN NET ASSETS
for the year ended December 31 2022

HISTORICAL	Accumulated Fund	Revaluation Reserve	Non- distributable reseserve	Total
	ZWL	ZWL	ZWL	ZWL
Balance as at January 01, 2021	68,040,282	250,755,830	2,144,645	320,940,757
Revaluation of assets		-		-
Surplus for the year	31,798,615	-		31,798,615
Balance as at December 31, 2021	99,838,897	250,755,830	2,144,645	352,739,372
Balance as at January 01, 2022	99,838,897	250,755,830	2,144,645	352,739,372
Correction of take on		43,675		43,675
Surplus for the year	4,725,455	-		4,725,455
Balance as at December 31, 2022	104,564,352	250,799,505	2,144,645	357,508,501

INFLATION UDJUSTED

	Accumulated Fund	Revaluation Reserve	Non- distributable reseserve	Total
	ZWL	ZWL	ZWL	ZWL
Balance as at January 01, 2021	233,895,243	861,998,128	7,372,430	1,103,265,801
Surplus for the year	114,776,135			114,776,135
Balance as at December 31, 2021	348,671,377	861,998,128	7,372,430	1,218,041,935
Balance as at January 01, 2022	348,671,377	861,998,128	7,372,430	1,218,041,935
Prior Year adjustment	-			-
Surplus for the year	554,273,517			554,273,517
Balance as at December 31, 2022	902,944,895	861,998,128	7,372,430	1,772,315,453

ZIMBABWE ANTI-CORRUPTION CORRUPTION
UNAUDITED STATEMENT OF CASHFLOWS
for the year ended December 31 2022

	Notes	INFLATION ADJUSTED		HISTORICAL	
		2022 ZWL	2021 ZWL	2022 ZWL	2021 ZWL
Cash flows from operating activities		885,703,649	282,358,949	245 308 460	50,373,482
Net cash flow before working capital changes		885,172,827	281,023,675	244,777,638	47,988,153
Surplus/ Deficit for the period		489,796,908	114,776,135	4,725,455	31,798,615
Transfer to Deferred income		350,941,903		236,102,320	
Monetary gain/loss		38,562,948	104,007,041		
Loss on disposal of vehicle		593,556	73,972	399,325	73,972
Deferred Income Armotised		(50,362,962)	(2,774,361)	(33,882,566)	(1,229,799)
Depreciation	4	55,640,473	64,940,889	37,433,105	17,345,365
Changes in working capital		530,823	1,335,274	530,823	2,385,330
(Increase) / decrease in debtors	6	(24,511,504)	4,577	(24,511,504)	2,744
Decrease in prepayments					
Decrease/ Increase in creditors	11	25,042,326	1,330,697	25,042,326	2,382,586
Investing activities		(903,110,690)	(261,113,994)	(262,715,502)	(29,128,527)
Purchase of property, plant and equipment	15	(903,110,690)	(261,113,994)	(262,715,502)	(29,128,527)
Net cash and cash equivalents during the year		(17,407,041)	21,244,955	(17,407,041)	21,244,956
Effects of Inflation on cash and cash equivalents				-	-
Cash and cash equivalents at the beginning of the period		21,570,734	325,779	21,570,734	325,779
Cash and cash equivalents at the end of the period	9	4,163,694	21,570,734	4,163,693	21,570,734

4. PROPERTY, PLANT AND EQUIPMENT 2022 HISTORICAL COST

DETAILS	Land & Buildings		Plant and Equipment		Motor vehicles		Furniture and Fittings		Computers and Accessories		Totals	
	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	2022 ZWL	2022 ZWL
Opening carrying amount	355,350,273	1,152,037	13,139,545	15,904,810	17,096,884	402,643,549						
Gross carrying amount	362,014,534	1,786,403	22,333,829	17,752,691	21,176,554	425,064,011						
Accumulated depreciation	(6,664,261)	(634,366)	(9,194,284)	(1,847,881)	(4,079,670)	(22,420,462)						
Additions	128,866,531	1,400,000	205,091,558	0	51,488,562	386,846,651						
Disposal of assets	-	-	-	-	-	-						
Accumulated depreciation	-	-	-	-	-	-						
Revaluation of assets	-	-	-	-	-	-						
IFRS 5: Cost	-	-	-	-	-	-						
Acc Depre	-	-	-	-	-	-						
Depreciation for the year	(1,536,489)	(251,550)	(31,000,623)	(3,550,538)	(1,093,905)	(37,433,105)						
Closing carrying amount	482,680,316	2,300,487	187,230,480	12,354,272	67,491,542	752,057,096						
Gross carrying amount	490,881,065	3,186,403	227,425,387	17,752,691	72,665,116	811,910,662						
Accumulated depreciation	(8,200,750)	(885,916)	(40,194,907)	(5,398,419)	(5,173,575)	(59,853,567)						

4. PROPERTY, PLANT AND EQUIPMENT 2022 IAS 29

DETAILS	Land & Buildings		Plant and Equipment		Motor vehicles		Furniture and Fittings		Computers and Accessories		Totals	
	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	2020 ZWL
Opening carrying amount	1,221,551,938	3,960,242	74,750,445	54,674,368	58,772,241	1,413,709,233						
Gross carrying amount	1,244,460,998	6,140,938	106,356,711	61,026,643	72,796,512	1,490,781,803						
Accumulated depreciation	(22,909,061)	(2,180,696)	(31,606,267)	(6,352,275)	(14,024,272)	(77,072,570)						
Additions	442,991,529	4,812,639	705,022,646	0	176,997,059	1,329,823,873.32						
Disposal of assets												
Accumulated depreciation												
Revaluation of assets												
Depreciation for the year	(5,281,832)	(864,728)	(106,567,728)	(12,205,329)	(3,760,407)	(128,680,023)						
Closing carrying amount	1,659,261,635	7,908,153	673,205,363	42,469,039	232,008,893	2,614,853,083						
Gross carrying amount	1,687,452,528	10,953,578	811,379,357	61,026,643	249,793,571	2,820,605,676						
Accumulated depreciation	(28,190,893)	(3,045,424)	(138,173,994)	(18,557,603)	(17,784,678)	(205,752,593)						

ZIMBABWE ANTI-CORRUPTION COMMISSION
UNAUDITED NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31 2022

	INFLATION ADJUSTED		HISTORICAL	
	2022	2021 ZWL	2022 ZWL	2021 ZWL
5 Prepayments	3,959,436	7,773,192	3,959,436	7,773,192
Prepayments	3 959 436	7,773,192	3,959,436	7,773,192
6 Trade and other receivables	24,511,778	274	24,511,778	274
Staff Debtors	24 511 778	274	24,511,778	274
7 Non Current Assets Held for disposal	-	399,325	-	399,325
Non Current Assets Held for disposal	-	399,325	-	399,325
8 Revenue	2,637,974,937	1,732,612,767	1,785,831,380	301,952,500
Government Grant Income	2604 092 371	1,336,305,202	1,751,948,814	220,140,588
Employee salaries/ allowances	-	389,319,406	-	80,582,113
Donations	-	-	-	-
Amortized during the year	33,882,566.30	6,988,159	33,882,566	1,229,799
9 Cash and cash equivalents	5,968,897	21,570,734	4,163,693	21,570,734
RBZ SUB PMG	2 545 432	21,570,734.00	740,467.75	21,570,734
Bank	10	-	10.00	-
CBZ bank	1 806	-	1,805.83	-
Cash at hand	3 421 650	-	3,421,650.00	-
10 Administration expenses	2649 463 103	1011 453 669	1782 872 094	270 153 886
Employment Costs	1004 049 465	406,037,835	675,491,887	108 450 542
Communication & information supplies	245 805 042	84,173,868	165,369,653	22 482 392
Hospitality	133 488 070	22,050,936	89,806,440	5 889 688
Medical supplies	550 056	-	370,060	-
Office supplies & services	43 967 679	23,344,868	29,580,027	6 235 290
Rental & hire expenses	9 733 668	-	6 548 496	-
Training & development expenses	119 030 733	10 883 788	80 080 013	2 907 002
Domestic travel expenses	342 845 596	82 384 669	230 655 387	22 004 506
Foreign travel expenses	58 202 401	14 614 886	39 156 686	3 903 558
Utilities & other service charges	51 473 555	50 179 287	34 629 737	13 402 620
Bank transaction fees	29 954 354	627 354	1 549 755	167 563
Financial transactions	2 303 552	14 174 576	20 152 317	3 785 954
Institutional provisions	273 147 179	50 266 137	183 764 555	13 425 818
General Expenses	7 300 801	3 621 705	5 311 067	967 338
Physical infrastructure	21 207 576	19 905 553	14 267 768	5 316 667
Technical & office equipment	5 472 098	95 607	3 681 450	25 536
Vehicles & mobile equipment	124 452 638	37 179 551	83 727 695	9 930 460
Maintenance & Spare Parts	-	3,159,692	-	843 937
Fumigation & cleaning services	1 310 380	2,022,533.79	881 581	540 208
Fuels oils & lubricants	69,865,428.38	98 671 986	47 003 192	26 354 762
Insurance	49 662 361	23 117 948	33 411 225	6 174 681
Depreciation Expense	55 640 473	64 940 889	37 433 105	17 345 365
Donor Funded programmes	-	-	-	-
Exchange gain	2 625 229	-	1 766 169	-
Gain from Trap money Held	2 631 592	-	1 766 169	-
11 Trade Payables	24 512 019	4 114 455	29,156,781	4,114,455
Trade payables	24 511 778	4 114 455	29,156,781	4,114,455
Bank overdraft	241	-	241	-
RBZ -Sub PMG	0	-	-	-
RBZ -Sub Excheque	241	-	241	-

12 Deferred income	853 048 746	156 089 629	398 026 720	75,489,574
Opening balance	259 502 925	106 030 221	75 489 574	44,379,085
Government grant capitalised	643,908,782.57	52 833 769	356,419,712	32,340,288
Amortized during the year	50,362,962.06	2 774 361	33,882,566	1,229,799
13 Related Party Transactions	2,660,888,756.11	2564 964 137	1,785,831,380	301,952,500
Government Grant Income	2,660,888,756.11	2564 964 137	1,785,831,380	301,952,500
14.1 Commissioners & Executive Secretary	271,811,032.88	479,425,934	182,423,512	66,760,434
Salaries and other allowances	271,811,032.88	479 425 934	182,423,512	66,760,434
14.2 Senior Management	277,304,288.00	133 934 121	186,110,260	41,690,108
Salaries: Management	277,304,288.00	133 934 121	186,110,260	41,690,108
15 Cash Purchase of Assets	903 110 690	261 113 994	262,715,502	29 128 527
Total Additions (PPE)	1329 823 873	345 666 811	386 846 651	62,558,460
less non cash items: Prepaid assets	426 713 183	6 020 834	124,131,149.52	1 089 645
Asset grant		78 531 983	-	32 340 288

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, Combatting Corruption and Prevention of Corruption and these programmes are further divided into 7 sub programmes.

2. BASIS OF PREPARATION

2.1 Statement of Compliance - IPSAS 1

The financial statements have been prepared in conformity with International Public Sector Reporting Standards (IPSAS) and International Financial Reporting Standards IFRS as issued by the International Accounting Standards Board (IASB).

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. Commission's financial information presented has been rounded to the nearest ZWL dollar.

3. Summary of significant accounting policies

3.1 Revenue from Non-exchange transactions - IPSAS 23

Revenue is driven from government grants, as the Commission's operations are wholly funded from the Consolidated Revenue Fund. The Commission also accepts donations from development partners. Receipts are accounted for on a cash 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 Revenue from exchange transactions - IPSAS 9

3.2.1 Rendering of services

The Commission recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

3.2.2 Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Commission.

3.2.3 Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

3.2.4 Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

3.2.5 Hyperinflation

On 11 October 2019, the Public Accountants and Auditors Board ("PAAB") issued a pronouncement on the application of IPSAS 10. The pronouncement requires the entities operating in Zimbabwe with financial periods ending on or after 1 July 2019, prepare and present financial statements in-line with the requirements of IPSAS 10. The management has made appropriate adjustments to reflect the changes in the general purchasing power on the Zimbabwe dollar and for the purposes of fair presentation in accordance to IPSAS 10, these changes have been made on the historical cost financial information. Various assumptions have been made, with the significant assumption being use of consumer price indices ("CPI"), for the various years. This was due to the limitation of data available resulting in default to the CPI. The source of the price indices used was the Reserve Bank of Zimbabwe website. Below are the indices and adjustment factors used:

For 2022 conversion	
Date	Index
December-22	13,672.91
December-21	3,977.46
December-20	2,474.51
December-19	551.63
December-18	88.81
Average 2022	9,198.69
Conversion factor Income and expenses	1.49
Conversion factor Income and expenses	2.52
1. Conversion factor Balance sheet items	3.44
2. Conversion factor Balance sheet items	1.61

The indices and adjusting factors have been applied to the historical cost of transactions and balances as follows: All items in income statements are restated by applying relevant monthly adjusting factors; The net effect of the inflation adjustments on the net monetary position is included in the income statement as a monetary loss or gain; Comparative information is restated using the inflation indices in terms of the measuring unit current at the reporting date. The application of the IAS 29 restatement procedures has the effect of amending certain accounting policies which are used in the preparation of the financial statements under historical cost convention. The policies affected are monetary assets and liabilities are not restated as they are already stated in terms of the measuring unit current at the reporting date.

3.2.6 Budget Information – IPSAS 24

The annual budget is prepared on a cash basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Commission. As a result of the adoption of the cash basis for budgeting purposes, there are basis, timing or differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

3.2.7 Property Plant and Equipment

- Recognition and measurement

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

- 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.

3.2.8 Impairment of Non-Cash Generating Unit

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 of an asset is estimated to be less than the carrying amount, the carrying amount of the asset is reduced 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.

3.2.9 Inventories - IPSAS 12

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Commission.

3.2.10 Provisions - IPSAS 19

Provisions are recognized when the Commission has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

- Contingent liabilities

The Commission does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements.

- Contingent assets

The Commission does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Commission in the notes to the financial statements.

3.2.11 Related Parties – IPSAS 20

The Commission regards a related party as a person or a Commission with the ability to exert control individually or jointly, or to exercise significant influence over the Commission, or vice versa. Members of the Commission, key management are regarded as related parties and comprise the Chairperson, Commissioners, the Executive Secretary, and senior managers.

3.2.12 The Effects of Changes in Foreign Exchange Rates- IPSAS 4

The Commission's records are maintained in Zimbabwean Dollars. Transactions and translations gains and losses arising from conversion or settlement of foreign debts are dealt with in the statement of Financial Performance in determination of the operating income.

3.2.13 Employee Benefits- IPSAS 25

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.

3.2.14 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.

3.2.15 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.