

ZIMBABWE ANTI-CORRUPTION COMMISSION

"REFUSE, RESIST AND REPORT CORRUPTION"



ANNUAL REPORT 2025

ZIMBABWE ANTI-CORRUPTION COMMISSION

2025

ANNUAL REPORT

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Refuse, Resist, Report Corruption

Mission

To combat all forms of corruption in Zimbabwe through prevention, investigation and asset recovery.

Vision

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

Values

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

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

Accountability:

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

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

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

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

The Honourable Minister of Justice, Legal and Parliamentary Affairs

I am pleased to present the Annual Report of the Zimbabwe Anti-Corruption Commission (ZACC) for the year 2025. The submission is made in terms of section 323 of the Constitution of Zimbabwe Amendment No. 20 of 2013 and section 15 (5) of the Anti-Corruption Commission Act [Chapter 9:22]. The report also contains audited Financial Statements for the year ended 31 December 2025 for your perusal.



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Honourable Michael Reza

Chairperson

Zimbabwe Anti-Corruption Commission.

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ACRONYMS

ACRC – Anti-Corruption and Civil Rights Commission of the Republic of Korea

AfDB – African Development Bank

AFRU – Asset Forfeiture and Recovery Unit

AUABC – African Union Advisory Board on Corruption

AUC – African Union Commission

AUCPCC – African Union Convention on Preventing and Combatting Corruption

CEO – Chief Executive Officer

COSP – Conference of State Parties

CRA – Corruption Risk Assessment

DCEC – Directorate on Corruption and Economic Crimes

DPC – Depositors Protection Commission

ECMS – Electronic Case Management System

EMA – Environmental Management Agency

IFFs – Illicit Financial Flows

IPSAS – International Public Sector Accounting Standards

IRG – Implementation Review Group

MDA – Ministry Department Agency

MOFAIT – Ministry of Foreign Affairs and International Trade

MoU – Memorandum of Understanding

NACS 2 – National Anti-Corruption Strategy 2

NDS 1 – National Development Strategy 1

NPAZ – National Prosecuting Authority of Zimbabwe

OPC – Office of the President and Cabinet

PAAB – Public Accountants and Auditors Board

PSC – Public Service Commission

PWD – Persons with Disabilities

REM – Risk Enterprise Management

SACAGE – Support Project for Arrears Clearance and Governance Clearance

SADC – Southern African Development Community

SAPNAC – Southern African Parliamentarians Network Against Corruption

SDC – School Development Committee

TESC – Technical Education Services Council

UNCAC – United Nations Convention Against Corruption

VID – Vehicle Inspection Department

WGAR – Working Group on Asset Recovery

WGP – Working Group on Prevention

ZACC – Zimbabwe Anti-Corruption Commission

ZEC – Zimbabwe Electoral Commission

ZGC – Zimbabwe Gender Commission

ZIMRA – Zimbabwe Revenue Authority

ZINA – Zimbabwe Netball Association

ZINARA – Zimbabwe National Road Administration

ZITF – Zimbabwe International Trade Fair

ZPCS – Zimbabwe Prisons and Correctional Service

ZRP – Zimbabwe Republic Police

CHAIRPERSON'S STATEMENT



Honourable Michael Reza
Chairperson
Zimbabwe Anti-Corruption Commission

I have the honour to present the Zimbabwe Anti-Corruption Commission's 2025 Annual Report. This report provides governance milestones and obstacles encountered, policies developed and adopted, and an update on strategic choices made by the Commission over the past year.

The Commission became fully constituted in April 2025 following the appointment of eight Commissioners by His Excellency the President, Dr Emmerson Dambudzo Mnangagwa. The Commissioners bring diverse expertise from criminal investigations and public policy to audit, finance, international relations, human resources, and communications. The appointment of the Commissioners resulted in the establishment of nine functional Board Committees. These committees provided focused oversight and met regularly.

In 2025, the Commission focused on strengthening the policy framework that guides its operations. The Board approved the strategic plan for 2026 to 2030, Communications Policy, Branding Policy, Information, Communication and Technology Policy and reviewed the Human Resources Policy and Procedure Manual to align with the Constitution, the Labour Act, and contemporary best practices.

Beyond internal policies, the Commission continued to advocate for strengthening the anti-corruption legal architecture by lobbying for amendments to the Anti-Corruption Commission Act [Chapter 9:22]. The draft bill is now with the Ministry of Justice, Legal and Parliamentary Affairs pending Cabinet approval. The Commission also maintained keen interest and regular follow-ups on the Whistleblowers and Witness Protection Bill, which has been approved by the Cabinet Committee on Legislation and awaits gazetting.

During the year under review, the Commission also coordinated the development of the Second National Anti-Corruption Strategy (NACS2). This work was done with technical and financial support from the African Development Bank (AfDB). Consultations were held across all eight provinces and two metropolitan cities. The draft strategy has been submitted to the Cabinet Committee on Legislation for review. Once adopted, NACS2 will guide our collective efforts from the date of approval to 2030, aligning fully with the National Development Strategy 2 (NDS2) and our national vision of a prosperous Zimbabwe by 2030.

Strengthening the integrity of systems and individuals in the public and private sectors remained central to the prevention of corruption in 2025. This resulted in extensive engagement for systems

reviews and compliance checks at several local authorities and schools. Also, a total of 51 Integrity Committees were trained across local authorities, parastatals, government ministries, and academic institutions. Over 10 600 individuals signed Integrity Pledges.

The Commission also continued with its investigation mandate. To that end, hundreds of people were arrested, and millions worth of assets were recovered.

The Commission also strengthened international cooperation during the year under review by signing Memoranda of Understanding with anti-corruption bodies in the Republic of Korea, Belarus, and Rwanda. We also continued to participate in key forums that provide thought leadership, networking, and strengthen collaboration in the fight against corruption. These included the 11th Conference of States Parties to UNCAC in Doha, Qatar.

I would like to thank the Secretariat for working hard to execute the mandate of the Commission with limited resources. We note that the employee satisfaction level stood at 38 percent during the year under review and undertake to address the concerns raised. I also want to thank our citizens. ZACC awareness level now stands at 52%, with 80% of respondents understanding what corruption is. Although this is progressive, we want every Zimbabwean to know that reporting corruption is simple and safe.

We invite Zimbabweans to utilise our digital platforms, like the anonymous reporting platform www.zacc.co.zw/report, introduced during the year under review.



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Honourable Michael Reza
Chairperson

EXECUTIVE SECRETARY'S STATEMENT



Advocate Shepherd Manhivi
Executive Secretary
Zimbabwe Anti-Corruption Commission

I am honoured to present an overview of the operations of the Zimbabwe Anti-Corruption Commission (ZACC) for the year 2025. This report highlights the Commission's efforts to fulfil its mandate, as set out in Section 255 of the Constitution of Zimbabwe Amendment 20, 2013 and the Anti-Corruption Commission Act [Chapter 9:22]. The Commission's operations were guided by the Strategic Plan 2021–2025 and aligned to the National Development Strategy 1 (NDS1). Over the year, the Commission concentrated on building institutional capacity, improving operational efficiency, disgorging the proceeds of corruption, holding the corrupt to account, intensifying collaboration and increasing stakeholder engagement to fight corruption across all sectors.

During the year ended 31 December 2025, the Commission's finances amounted to **ZWG178.9 million**. The revenue was primarily derived from non-binding arrangement transactions, comprising Government grants for employment costs (compensation of employees), non-wage recurrent expenditures, and capital asset acquisitions. The Commission also received donations in kind from partners such as the Postal and Telecommunications Regulatory Authority of Zimbabwe (POTRAZ), TelOne (Pvt) Limited, Inter Africa, Zimbabwe Tourism Authority (ZTA), Caleb Mucheche Law Chambers, and the Zimbabwe National Water Authority (ZINWA).

The Commission recorded notable progress in several key operational areas, in line with the Strategic Plan 2021-2025. A total of 797 reports of corruption and related offences were received. Of these, 624 (78%) were allocated for investigation, while 37 were referred to the Asset Forfeiture and Recovery Unit for parallel financial investigations. The Commission completed investigations into 386 cases and referred 314 dockets to the National Prosecuting Authority (NPA), achieving 99.6% of our annual target.

A total of 364 individuals (276 males, 77 females, and 11 organisations) were arrested. The courts concluded 172 dockets during the year, securing 96 convictions. This represents a conviction rate of 58% for cases finalised in 2025.

The Commission prioritised the recovery of proceeds of corruption. A total of 32 case files were referred to the NPA for confiscation and unexplained wealth orders, involving 99 motor vehicles valued at USD 5.68 million and 38 immovable properties valued at USD 3.79 million. Three major matters were litigated in the High Court, and judgments were reserved.

To plug loopholes for corruption in the public sector, the Commission conducted six systems and processes reviews and 19 compliance spot checks. The average institutional compliance level

for the year 2025 was 65.5%. The Commission trained fifty-one Integrity Committees, and over 10,641 integrity pledges were signed across the country.

The Commission reached over 60,000 learners through school-based anti-corruption campaigns, engaged approximately 4,000 rural community members, and directly interfaced with 3,500 urban citizens. The Commission also organised the African Anti-Corruption Day and International Anti-Corruption Day. These were held in Gwanda and Marondera, respectively, in line with the Government of Zimbabwe's Devolution agenda and the philosophy of leaving no one and no place behind.

During the year under review, the Commission signed Memoranda of Understanding with the Anti-Corruption and Civil Rights Commission (ACRC) of the Republic of Korea, the Office of the Prosecutor General of Belarus, and the Office of the Ombudsman of Rwanda. The Commission also actively participated in the United Nations Convention Against Corruption (UNCAC) working groups in Vienna and the 11th Conference of States Parties in Doha.

The Commission made significant strides in building internal capacity. The staffing establishment stood at 202 out of 401 approved posts, with key appointments including the Executive Secretary. Three officers were promoted to the positions of Managers, and 23 officers were deployed to provincial offices to support decentralisation. The Commission also conducted a Job Evaluation Exercise to align grades and benefits with the broader public service.

An Employee Satisfaction Survey was conducted during the year under review and it revealed a satisfaction level of 38%. The results highlighted an urgent need for improvement, particularly in career development. A comprehensive action plan will be implemented in 2026 to address these concerns.

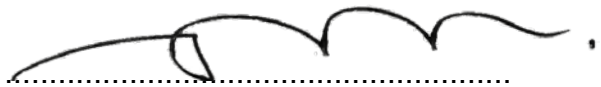
The Commission operated with limited resources but successfully procured 14 vehicles, a 36-seater bus, a roadshow truck, and ICT equipment. The Commission was among the first Government entities to fully migrate to the International Public Sector Accounting Standards (IPSAS) reporting framework.

Despite these achievements, several operational challenges persisted. The Commission faced acute fuel challenges which affected turnaround times for investigation, particularly in Harare Province, which accounted for 72% of all reports received. The Commission continues to face low reporting in some provinces like Matabeleland North and Mashonaland East, indicating the need for targeted awareness campaigns.

The Commission is grappling with resignations. A turnover rate of 10% (20 staff members) was recorded, and exit interviews were conducted. The data will be analysed to inform a retention strategy.

In 2026, the Commission will focus on reducing the case backlog through enhanced resource mobilisation and specialised investigative teams; rolling out a targeted recruitment and inclusivity strategy for Persons with Disabilities; implementing the action plan arising from the Employee Satisfaction Survey; expanding provincial presence and visibility to improve reporting and access; and strengthening asset recovery efforts through litigation and cross-border cooperation.

I wish to extend my sincere gratitude to the Chairperson and Commissioners for their strategic guidance, to management and staff for their resilience and dedication, and to our development partners, including the African Development Bank, for their technical and financial support. I also thank the Ministry of Justice, Legal and Parliamentary Affairs, the National Prosecuting Authority (NPA), the Zimbabwe Republic Police (ZRP), and all stakeholders who continue to support the fight against corruption.



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Advocate Shepherd Manhivi
Executive Secretary,
Zimbabwe Anti-Corruption Commission

Zimbabwe Anti-Corruption Commission

INTRODUCTION

This annual report details the activities carried out by the Zimbabwe Anti-Corruption Commission (ZACC) in the year 2025. The report seeks to apprise the Government, the Legislature, and all key stakeholders, including citizens of Zimbabwe, on the progress the Commission is making in curbing the scourge of corruption. During the year under review, the Commission executed its mandate, guided by the first National Anti- Corruption Strategic Plan 2021–2025, which was aligned with the first National Development Strategy (NDS1) and the country's broader development goals, Vision 2030.

The plan focuses on adapting to changing corruption patterns through strategies such as enhancing investigation of corruption cases, recovering illicit assets, fostering international collaboration, preventing corruption by improving internal controls, promoting integrity among public officials, and enlisting members of the public to be proactive in the fight against corruption.

1.1 MANDATE

The Commission was established under Section 254 of the Constitution of Zimbabwe Amendment (No. 20) of 2013. Its mandate is spelt out in Section 255 of the Constitution of Zimbabwe Amendment

(No. 20) Act, 2013; as follows;

- to combat corruption, theft, misappropriation, abuse of power and other improper conduct in the public and private sectors;
- to promote honesty, financial discipline and transparency in the public and private sectors; to receive and consider complaints from the public and to take such action regarding 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 the Government and other persons on measures to enhance integrity and accountability and prevent improper conduct in the public and private sectors.

The Anti-Corruption Commission Act [*Chapter 9:22*] also outlines further functions of the Commission. These are;

- to monitor and examine the practices, systems and procurement procedures of public and private institutions;
- to enlist and foster public support in combatting corruption in society;
- to instruct, advise and assist any officer, agency or institution in the elimination or minimisation of corruption;
- to assist in the formulation of practices, systems and procurement procedures of public and private institutions with a view to the elimination of corrupt practices;
- to advise on ways of strengthening anti-corruption legislation;
- to recommend to the Government that it ratify and domesticate relevant international legal

instruments aimed at combatting corruption.

THE COMMISSION



Honourable Michael Reza

Chairperson



Ms. Chido Madiwa

Commissioner



Mr. Shelton Dube

Commissioner



Mr. Kindness Paradza

Commissioner



Mrs. Meme Rumbidzai Zvimba-Mukono

Commissioner



Mr. Patrick Tendai Mukorera

Commissioner



Ms. Zalerah Hazvineyi Makari

Commissioner



Ms. Betty Wenjere

Commissioner



Dr. Obson Matunja

Commissioner



Advocate Shepherd Manhivi

Executive Secretary

2. COMPLIANCE/GOVERNANCE REPORT

2.1 Introduction

This report is presented in compliance with the Public Entities Corporate Governance Act [*Chapter 10:31*], read together with the Public Finance Management Act [*Chapter 22:19*], and Corporate Governance Unit (CGU) Circular 14 of 2024. This is done to promote accountability, transparency, and good corporate governance. The report evaluates the Commission's compliance with applicable legal, regulatory, financial, human resources, and governance frameworks while also highlighting constraints in governance. The Commission also acknowledges areas where it did not perform well and the challenges thereof.

2.2 Governance structures (Board and Board Committees)

During the reporting period, the Commission was operating at full complement following the appointment and swearing-in of all eight Commissioners on 23 April, 2025. The Commission is led by Mr. Michael Reza, who serves as the Executive Chairperson and has a legal background. The Commissioners are Mr. Shelton Dube, who brings expertise in criminal investigations and administration, and Ms. Chido Madiwa with a wealth of knowledge in public policy governance and management. There is also Dr Obson Matunja, who is an expert in audit and risk management; Ms. Betty Wenjere, who is a public accountant with experience in finance and administration; Ms. Zalerah Makari, who is an expert in international relations and psychology; and Mr. Patrick Tendai Mukorera, who is an expert in human resources management and diplomacy. There is also Mr. Kindness Paradza, who brought in mass communication skills.

The roles and responsibilities of the Commission are set out in the Constitution of Zimbabwe Amendment (No.) 20, Act 2013, the Anti-Corruption Commission Act [*Chapter 9:22*], and the Public Entities Corporate Governance Act [*Chapter 10:31*].

During the year under review, the Commission provided oversight through nine functional Committees guided by specific Terms of Reference (TORs). The Committees:

i. Prevention and Corporate Governance Committee;

ii. Communications Committee;

iii. Finance Committee;

iv. Human Resources Committee;

v. Audit Committee;

vi. Investigations Committee

vii. Legal Committee;

viii. Asset Recovery Committee; and

ix. Risk Committee

2.3.1 Board Charter

The Commission has a Board Charter and a Code of Ethics. These guide the Commission's operations and regulate proceedings in line with best governance practices.

2.3.2 Board Meetings

The Commission held two ordinary board meetings. While the board was fully constituted in April 2025, during the first quarter of their appointment, they were still familiarising themselves with the operations of the Commission.

2.3.3 Board Committee Meetings

Eight Committees held two meetings each. These meetings had been pre-scheduled following the appointment of the Commissioners in April, 2025. The Risk Committee, which was set up towards the end of the year, only held one meeting.

2.3.4 Meeting with the line Minister

The Board complied with Sections 33(4) and 35(4) of the Public Entities and Corporate Governance Act, which stipulates that the Board should meet with the line Minister and submit to the Minister and the Corporate Governance Unit a copy of all resolutions passed and signed by the Chairperson.

2.3.5 Annual Board Evaluations

Board evaluation was conducted by external evaluators who focused on assessing the Chairperson's performance against the contract signed with the President, His Excellency, Dr E. D. Mnangagwa.

2.4 Strategy Review

In November 2025, the Commission convened a Strategy Review and Planning in Nyanga. The meeting served as a platform to evaluate the implementation of strategic objectives, identify performance gaps, and refine key focus areas for improved institutional effectiveness. The meeting also served to plan for the next phase of the 2026-2030 implementation period.

2.5 Internal Audit Report

An Internal Audit and Risk function was maintained, and risk-based audits were conducted in three (3) areas, namely: Governance; Financial and Administration of resources; and Operational audits within ZACC. The Audit and Risk function was guided by the Risk-Based Internal Audit Plan, recommended for the Commission's approval and adoption by the Central Internal Audit Unit (CIAU), whose purpose is to provide a centralised, professional, and coordinated approach to internal audit, risk management and compliance across all public institutions. The Internal Audit function ensured that ZACC Departments and Units complied with statutory obligations, rules, procedures and policy guidelines before enforcing compliance with public and private entities and citizens. This work was done in accordance with the professional requirements set out in the Global Institute of Internal Auditors International Standards.

2.6 Risk Management and Compliance Monitoring

During the reporting period, the Commission adopted the Government of Zimbabwe Enterprise Risk Management framework for its risk and compliance monitoring. This ensured operational integrity, legal compliance and accountability across all departments. Commissioners, senior management and risk champions were also trained during the year under review. The Commission also developed and adopted a risk register to identify, assess, and track potential threats.

2.7 Regulatory and Legal Compliance

The Commission partially complied with applicable legal and regulatory obligations during the reporting period. The key statutes include;

- Constitutional provisions on the establishment and functions of the Commission;
- Anti-Corruption Act [*Chapter 9:22*];
- Public Entities and Corporate Governance Act [*Chapter 10:31*];
- Public Procurement and Disposal of Public Assets Act [*Chapter 22:23*];
- Public Finance and Management Act [*Chapter 22:19*];
- Auditor General's Act [*Chapter 22:18*];
- CGU Circular 14/ 2024.

2.7.1 Annual General Meeting (2024)

In compliance with section 33(3) of the Public Entities and Corporate Governance Act, the Commission held its 5th Annual General Meeting (AGM) in September 2025. During the AGM, audited financial statements for the years 2021-2024 were tabled.

2.7.2 Submission of 2025 Annual Report to Parliament

The Commission acknowledges non-compliance with Section 323 of the Constitution of Zimbabwe (2013), which requires the submission of Annual Reports to the line Ministry for submission to Parliament not later than the end of March in the year following the year to which the report relates.

2.7.3 Submission of required financial and performance reports to Treasury, Parliament and Auditor General

In compliance with the provisions of the Public Finance Management Act, the Public Entities Corporate Governance Act, the Auditor General's Act and the Constitution of Zimbabwe 2013, the Commission submitted required financial and performance reports to the relevant oversight bodies, including the Treasury, Parliament and the Auditor General for the year ended 31 December 2025 within the prescribed timeframes. Financial statements were prepared in accordance with the International Public Sector Accounting Standards (IPSAS). The Office of the Auditor-General was engaged as the external auditor and is currently conducting an audit.

2.7.4 Procurement Regulations

In compliance with Procurement Regulations under the Public Procurement and Disposal of Public Assets Act [*Chapter 22:23*], all procurement activities followed the competitive bidding processes and contracts were awarded in line with approved thresholds. The Commission utilised framework contracts and the approved procurement plan.

2.7.5 Financial Compliance

The Commission sought to adhere to financial management regulations, including all applicable provisions of the Public Finance Management Act, the Public Procurement and Disposal of Public Assets Act, and relevant Treasury Circulars and Guidelines by ensuring that all financial operations were executed in accordance with approved budgetary allocations

and that no expenditure was incurred without proper authorisation and documentation. The Finance and Procurement Management Units operated under established internal controls, and transactions were subject to regular checks and review by the Internal Audit Unit.

2.7.6 Labour Relations

During the reporting period, the Commission operated in accordance with the Labour Act [*Chapter 28:01*]. The Commission did not record any labour dispute, and all employees were registered with the National Social Security Authority (NSSA) and the PSMAS Medical Aid scheme. In line with legal and institutional frameworks, the Commission appointed the Executive Secretary, Manager Learning and Development, and Provincial Heads for Mashonaland East and Mashonaland Central.

2.7.7 Asset Register

During the year under review, the Commission updated its Asset Register. This complies with section 100(4)(j) of Statutory Instrument 144 of 2019 (Public Finance Management), which requires the asset register to reflect identification particulars of each asset.

2.7.8 Designation of a Compliance Officer

In line with Section 40 of the Public Entities Corporate Governance Act, the Commission has a designated Compliance Officer. The Compliance Officer is responsible for ensuring adherence to applicable laws, regulations, and governance principles and reports directly to the Board.

2.8 Corporate Social Responsibility

During the period under review, the Commission embarked on several Corporate Social Responsibility (CSR) initiatives. These were aimed at improving access to water and sanitation within the Commission. The Commission drilled three boreholes at its offices in Harare and Marondera. On the first Friday of each month, the Commission participated in the National Clean-Up Campaign. The campaign was launched by His Excellency President Emmerson Mnangagwa in December 2018.

2.9 Conclusion

During the year under review, the Commission complied, to a greater extent, with Zimbabwean laws, internal policies, and international standards. Progress was recorded in terms of governance, prevention, and stakeholder engagement, while attention will be directed to areas that require improvement, in line with CGU standards.

3. CORPORATE AFFAIRS

3.1 INTRODUCTION

The Corporate Affairs programme is responsible for ensuring improved access to ZACC services. This is done through effective management of Commission resources that include human, financial, and physical assets, networking, increased visibility, accessibility, and stakeholder engagement. The programme has the following departments and units, which provide support services to Programmes 2 and 3, which comprise the mandate departments. The departments and units under the Corporate Affairs programme are Human Resources, Learning and Development, Finance and Administration, External Relations and International Cooperation, Communication and Media Liaison, Internal Audit, Monitoring and Evaluation, Information and Communication Technology, Legal and Prosecution Liaison, and Procurement Management.

3.2 HUMAN RESOURCES, LEARNING AND DEVELOPMENT

The Human Resources, Learning and Development department serves as a strategic enabler in the realisation of the Commission's constitutional mandate. During the year under review, the Commission strengthened its institutional capacity by embedding a culture of high performance and enhancing staff welfare for improved operational effectiveness.

3.2.1 Establishment and Staffing Profile

As of 31 December 2025, the Commission's authorised establishment stood at **401 posts excluding the Chairperson and Commissioners**.

		PROG 1		PROG 2		PROG 3		TOTAL	
No.	**Category**	**Req.**	**In Post**	**Req.**	**In Post**	**Req.**	**In Post**	**Req.**	**In Post**
1	Senior Management	3	3	2	1	1	1	6	5
2	Middle Management	19	16	3	3	3	3	25	22
3	Operational & Support	296	122	50	41	24	12	370	175
	Total	318	141	55	45	28	16	401	202

3.2.2 Executive Appointment

During the year under review, the Commission filled the position of Executive Secretary with Advocate Shepherd Manhivi. The post became vacant in 2024 when the incumbent, Ms Sukai Tongogara, was transferred to the Zimbabwe Land Commission as a Commissioner. Advocate Manhivi joined the Commission from the Zimbabwe Electoral Commission (ZEC), where he was serving as a Commissioner.

3.2.3 Promotions

The Commission promoted three outstanding officers to managerial positions in recognition of their outstanding performance and potential. Two officers were promoted to the position of Provincial Head, while one was promoted to the position of Manager, Learning and Development. Among those promoted, one is female, reinforcing the Commission's commitment to gender equality at the leadership level.

3.2.4 Representation and Employment Equity

The Commission made notable progress in gender equity. The overall staff gender profile was 112 males and 81 females, achieving a 58:42 ratio. In addition, the 50% gender parity target in Top and Senior Management was maintained, with balanced representation among

Commissioners and General Managers. The Commission, however, still faces challenges in attracting and appointing persons with disabilities (PWDs). A targeted recruitment and inclusivity strategy for PWDs will be developed and implemented in 2026.

3.2.5 Probation Management and Confirmations

The Commission confirmed 15 probationary officers who joined in 2024. The confirmation was made after an assessment that found them competent and suitable for integration into the Commission's core workforce.

3.2.6 Deployments of Officers to various provinces

To strengthen its nationwide presence in line with the Government of Zimbabwe's devolution and decentralisation agenda, the Commission successfully deployed officers to key provincial posts throughout 2025. A total of 23 officers covering Administration, Investigations, Public Education, Legal and Prosecution Liaison, and Compliance were deployed to provinces. The deployment of personnel was designed to build local capacity and enhance the Commission's ability to execute its mandate effectively across provinces. This enabled the Commission to manage cases locally, conduct public outreach, strengthen institutions in both public and private sectors through compliance, and provide administrative support.

3.2.7 Staff Turnover Analysis

During the year under review, the Commission lost 20 members of staff, representing a turnover rate of 10%. Of the 20, 15 were resignations, 2 were retirements, 2 were due to expiry of contract, and 1 was an involuntary separation after the employee died in a road accident. Exit interview data are being analysed to inform the Staff Retention Strategy.

3.2.8 Employee Health, Safety and Welfare

The Commission continued to enhance both monetary and non-monetary conditions of service, focusing on staff wellbeing and operational readiness. During the year under review, the Commission facilitated first-aid training for 16 personnel by the Red Cross and procured kits for all offices. One case of injury on duty was recorded and managed.

3.2.9 Bereavement and Welfare Support

The Commission provided compassionate support to 13 staff members who lost their immediate family members during the reporting period. These staff members were assisted with fuel and transport. The Commission also tragically lost a hard-working Principal Investigations Officer, Mr. Henry Chapwanya, in a road traffic accident.

3.2.10 Housing Support

During the reporting period, 24 managerial staff benefited from the Housing Loan Scheme (ZWL$1.424 million), and 6 officers were allocated residential stands through facilitated agreements in Masvingo, Midlands, and Manicaland provinces.

3.2.11 Tools of Trade

In 2025, the Commission prioritised provision of tools of trade for the workforce. Members of staff were equipped with essential tools, including laptops, cell phones, and other non-monetary benefits like fuel, airtime and data.

3.2.12 Staff Engagement

The ZACC Chairperson and Commissioners held formal and informal engagements with staff throughout the year under review. The engagements were meant to provide a platform for the Commission to appreciate the staff and their challenges or concerns in an open and more relaxed environment. The Commission also hosted an end-of-year party for the staff as a way of promoting teamwork.

3.2.13 Employee Satisfaction Survey

To gauge workplace morale and identify areas for improvement, the Commission conducted an Employee Satisfaction Survey in the last quarter of 2025. The results indicated an employee satisfaction level of 38%. Key concerns raised by staff related to the work environment, including the unavailability of enough resources, communication channels, and career development opportunities. The findings are being analysed, and a comprehensive action plan addressing the specific issues raised will be developed and implemented as a priority in 2026.

3.2.14 Performance Management

The performance management cycle was successfully institutionalised, with all eligible staff signing performance agreements. Year-end assessments were completed for 98% of the workforce, and the ratings were as follows: Exceeds Expectations 15%, Meets Expectations 78%, Below Expectations 7%. Structured improvement plans were developed for staff rated "Below Expectations".

3.2.15 Disciplinary Issues

During the year under review, five misconduct cases were processed. One of the cases involved one senior manager, four middle managers, and 21 officers.

3.2.16 Human Resources Policy Review

The Commission reviewed the Human Resources Policy and Procedure Manual to ensure alignment with the Constitution, the Labour Act, and contemporary best practices.

3.2.17 HRMIS and Payroll Administration

During the reporting period, the Commission upgraded the Human Resources Management Information System to enhance data integrity. There was also timeous and accurate payroll administration throughout the year. New department and station codes were created for all provinces to support decentralisation.

3.2.18 Organisational Development: Job Evaluation

The Commission initiated a Job Evaluation Exercise (2024–2025) in line with the Public Sector Reform Programme led by the Public Service Commission. As of 31 December 2025, the Commission had completed key stages that include champion training, organisational awareness campaigns, detailed job analysis, and provisional grading using the Patterson system. The Job Evaluation Exercise Report will be finalised in January 2026. The report is expected to present a graded structure and salary framework necessary to rationalise posts, clarify roles, and implement an equitable single-spine compensation system, directly addressing staff concerns about career progression and establishing a modern, transparent, and efficient organisational structure.

3.3 LEARNING AND DEVELOPMENT

3.3.1 Training Needs Analysis and Delivery

The Commission conducted a comprehensive Training Needs Analysis (TNA), identifying **64 critical skill gaps**. F**our (4) major training programmes** were delivered, accumulating **over 1,450 training person-days**.

3.3.2 Strategic Training Focus Areas

The Commission facilitated advanced training in Electronic Case Management, Digital Forensics, International Asset Recovery, Public Finance Management, and specialised training in investigating corruption and economic crimes in China and India. Gender representation in the trainings was 51% male and 49% female, demonstrating the Commission's deliberate policy on gender equity.

3.3.3 Manpower Development

The Commission approved Manpower Development Leave for four (4) officers pursuing postgraduate studies under the Public Service Commission (PSC) and Office of the President and Cabinet (OPC) scholarships in the People's Republic of China and the Republic of India.

3.4 MONITORING AND EVALUATION

3.4.1 Performance Monitoring

The Commission tracks the performance of departments and units in order to assess the progress towards meeting the objectives set out in the Strategic Plan. Throughout the reporting period, the Commission conducted monthly and quarterly performance monitoring. The monitoring and evaluation of the output plays a critical role in ensuring that deliverables outlined in the Chairperson's and Executive Secretary's performance contracts are streamlined and met, using the available resources.

3.4.2 ZACC Awareness Level

During the reporting period, the Commission conducted an assessment on the impact of its public outreach programmes, assessing public awareness levels of citizens in relation to the Commission's mandate. The ZACC Awareness Level stands at 52%. It was also ascertained that, on average, 58% of the population had knowledge about ZACC, with Harare Province being the highest at 72% and Matabeleland North being the lowest at 38%. About 51% of the respondents indicated that they understood the ZACC mandate. It was established that 30% of the population accessed ZACC information through social media, followed by radio and word of mouth. From the survey, 80% of the respondents indicated that they understood what corruption is.

3.4.3 Risk Enterprise Management (ERM)

During the year 2025, ZACC introduced Risk Enterprise Management (ERM) and the Commission and management were trained in Risk Management. The Commission also identified and trained risk champions who were drawn from all the departments and units. Risk champions are in charge of tracking risk and producing risk registers that will assist the Commission in mitigating risks.

3.4.4 Client Satisfaction Level

A Client satisfaction level survey was conducted by an independent consultant during the reporting period and was found to be 56%. The Commission will address identified challenges, which are largely limited accessibility of services and minimal visibility.

3.4.5 SADC Anti-Corruption Monitoring and Evaluation Report

The Commission coordinated the compilation of the 2024/25 Annual SADC Anti-Corruption Monitoring and Evaluation Report. The report was compiled in collaboration with sixteen (16) state and non-state institutions. The report tracks Zimbabwe's progress in implementing the SADC Protocol Against Corruption.

3.5 LEGAL AND PROSECUTION LIAISON

3.5.1 Legal Advice

As a legal persona, the Commission is committed to operating within the confines of the law. Through the Legal and Prosecution Liaison, the Commission received legal advice, drafting and policy review as well as risk management on legal issues. Legal advice was proffered for quality dockets and case files referred to the National Prosecuting Authority. The Commission also ensured liaison with external legal service providers for all civil matters.

3.5.2 Conveyancing

The Commission facilitated conveyancing for the transfer of seven (7) properties in liaison with external legal service providers. Out of the seven (7) properties, four (4) properties were successfully transferred to the Commission's title and three (3) are pending transfer of title, which is expected to be completed in 2026.

3.5.3 Legislative Reform Lobbying

During the reporting period, the Commission continued to lobby for the review and amendment of the Anti-Corruption Commission Act [Chapter 9:22]. The draft amendment Bill was prepared and presented to the Ministry of Justice, Legal and Parliamentary Affairs, pending the approval of the principles by the Cabinet. The Commission also continued following up on the progress of the Whistleblowers and Witness Protection, which was approved by the Cabinet Committee on Legislation and awaits gazetting.

3.6 PROCUREMENT MANAGEMENT

The Commission, as a procuring entity, procured several goods and services during the year under review to ensure the smooth execution of its mandate. The procurement was done in a transparent, efficient, accountability manner that sought to promote cost effectiveness. The procurement was largely done through the electronic government platform (e-GP).

3.6.1 Improved Property Security, Water Supply and Sanitation

During the reporting period, the Commission improved security at its offices located in Highlands, Harare, through the installation of razor wire around the perimeter wall. The Commission also drilled two boreholes at its offices located along Hebert Chitepo Street in Harare and at number 1 Marondera Crescent, Marondera.

3.6.2 Tenders for 2025

TENDER NUMBER	TENDER DESCRIPTION	TENDER STATUS	APPROVED SUPPLIER	TENDER AMOUNT
ZACC0001/ MV/03/2025	Supply and delivery of Isuzu Motor vehicles 12 Automated vehicles 10 manual vehicles	Seven vehicles were delivered. Fifteen vehicles are outstanding.	Paza Buster	USD$1 119 120.1978
ZACC0002/ MV/03/2025	Supply and delivery of motor Vehicle 6 x Navara Vehicle for managers 1 x 36 seater bus 1 x 5 tone roadshow Truck fitted with a PA System and a 5KV generator addressing 500 people	Six motor vehicles and a 36-seater bus were delivered. The Five-Tone Roadshow Truck is yet to be delivered	Croco Motors	USD$375,080.00
ZACC0001/ MV/03/2025	Supply and delivery of Toyota Prado Land Cruiser Adventure Plus	The vehicle is yet to be delivered	Duly Holdings Limited	USD$123 900.00
ZACC0005/ ICT/04/2025	Macbook Air M4 x 2	Delivered	Secure Prime	USD$7201.60
	Macbook Pro M4 x 8	Delivered	Ovacoda	USD$27,094.00
	iPhone 16 Pro 128 GB x 4	Delivered	Ancient Heights	USD$5,663.00
	iPhone 16 Pro 256 GB x 2	Delivered	Secure Prime	USD$4,692.80
	HP Spectre x 2	Delivered	Resource Centre	USD$3,152.00
	Laptop for officers x 8	Delivered	Secure Prime	USD$12,947.20
	Desktops All-in-One x 3	Delivered	Electronic Resource Centre	USD$3,474.00
	Mobile Phones S25 PLUS x 4	Delivered	Ovacoda	USD$8,579.00
	Samsung Galaxy Tab x 4	Delivered	Ancient Heights	USD$5,091.56
	HP Printer x 6	Delivered	Electronic Resource	USD$3,216.00
	Heavy Duty Printers x 6	Delivered	Electronic Resource	USD$29,610.00
	CPI Tablets x 10	Delivered	Secure Prime	USD$11,144.00
	Projectors x 3	Delivered	Electronic Resources	USD$2,091.00
	iPhone 16 Pro Max x 8	Delivered	Ancient Heights	USD$15,823.04
RFQ	iPhone 17 Pro Max x 1	Delivered	Trickmut Computers	USD$3950.00
RFQ	Samsung Galaxy Tab x 1	Delivered	Rockwrite Traders	USD$2600.00

3.6.3 TENDERS DEFERRED TO 2026

TENDER NUMBER	TENDER DESCRIPTION	TENDER STATUS	SUPPLIER RECOMMENDED	TENDER AMOUNT USD$
ZACC00011/ OE/03/2025	Supply and Delivery of 10 x air con 18000BTU R32 DC inverter in Harare offices	Deferred to 2026	**Heat Cool Engineering**	**10021.00**
ZACC00011/ OE/03/2025	Supply and delivery of 10 x air con 24000BTU R32 DC inverter to provincial offices, 10 x shredders and 20 x coffee mugs	Deferred to 2026	**Kelly Rob Air Conditioning Systems**	**28 140.00**
ZACC00011/ OE/03/2025	10 x microwaves, 11 x bar fridges, 30 x electric jugs and 10 x bamboo serving treys with handles	Deferred to 2026	**Plata Investments**	**8 090.50**
ZACC00011/ OE/03/2025	5 x vacuum cleaners	Deferred to 2026	**Checkers Home & Office**	**1250.00.**
ZACC00011/ OE/03/2025	4 x smart television 55-inch	Deferred to 2026	**Omni Africa**	**3284.24**
ZACC00010/ OF/03/2025	Swivel Chair x 80 Desks x 40 Sofa set x 1 Plastic chairs x 250 Filing cabinets x 40 Safes x 15 Podium x 1 Wooden display x 1	Deferred to 2026		

3.7 EXTERNAL RELATIONS AND INTERNATIONAL COOPERATION

The Commission acknowledges the importance of stakeholder engagement and collaboration in the fight against corruption. This is in line with local, regional and international anti-corruption instruments, including the SADC Protocol Against Corruption, the African Union Convention on Preventing and Combatting Corruption (AUCPCC) and the United Nations Convention Against Corruption (UNCAC).

3.7.1 Memoranda of Understanding

In alignment with the Government's diplomatic and re-engagement priorities for 2025, the Commission actively participated in all government Bi-National Commission and Joint Permanent Commission for Cooperation meetings convened by the Ministry of Foreign Affairs and International Trade (MOFAIT). These platforms provided ZACC with an opportunity to push for the mainstreaming of the anti-corruption agenda within the broader framework of

the country's foreign policy objectives and to strengthen international cooperation in the prevention and Combatting of corruption.

Through these bilateral engagements, the Commission signed Memoranda of Understanding (MoUs) with regional and international peer institutions that include the Anti-Corruption and Civil Rights Commission (ACRC) of the Republic of Korea, the Office of the Prosecutor General of the Republic of Belarus, and the Office of the Ombudsman of the Republic of Rwanda. These MoUs formalise cooperation, enhance institutional partnerships and provide a structured framework for sustained collaboration in the fight against corruption.



The Zimbabwean delegation, led by Mr. Michael Reza, posing for a photograph with the host, Mr. Andrey Shved, Prosecutor General of Belarus, in Minsk in September 2025



ZACC Chairperson, Mr. Michael Reza and Anti-Corruption and Civil Rights Commission (ACRC) Chairperson, Ryu Chul Whan, signing an MOU in Seoul, Korea, in March 2025



Rwanda Chief Ombudsman Ms Madeleine Nirere and ZACC Chairperson Mr. Michael Reza at the MoU signing ceremony in Kigali, Rwanda, in October 2025

Locally, the Commission signed Memoranda of Understanding with key institutions, namely the Environmental Management Agency (EMA), the Southern African Parliamentarians Network Against Corruption (SAPNAC) and INTERPOL Zimbabwe. These partnerships were established to strengthen inter-institutional coordination, enhance information sharing, and promote a whole-of-government and whole-of-society approach to the prevention and Combatting of corruption. The MoU with EMA is aimed at addressing the growing intersection between corruption, environmental crime, and illicit exploitation of natural resources. The engagement with SAPNAC targets improved legislative oversight and policy reform, while the agreement with Interpol seeks to tackle the transnational nature of corruption and related financial crimes. INTERPOL serves as a vital conduit for international police cooperation, enabling the tracing of suspects, exchange of criminal intelligence, and recovery of proceeds of crime across jurisdictions.



ZACC and EMA teams led by their Chairpersons, Mr. Michael Reza and Ambassador Zenzo Nsimbi, on 9 May 2025.

3.7.2 Operationalisation of Existing MOUs.

In 2025, the Commission accelerated the implementation of its existing Memorandum of Understanding with the anti-corruption agency of Botswana, the Directorate on Corruption and Economic Crimes. The Commission hosted the DCEC delegation on a technical exchange visit. Botswana was keen to learn practical experiences and best practices on the implementation of the National Anti-Corruption Strategy. The engagement also reviewed the existing MoU signed in December 2019 and resulted in the drafting of a joint work plan outlining priority areas for cooperation and future collaborative activities.



The DCEC delegation, led by Ms. M. Moilwa, pose for a photograph with the ZACC representatives headed by the Chairperson, Mr. Michael Reza.

3.7.3 Participation in the Subsidiary Bodies of Conference of State Parties

During the year under review, the Commission participated in working groups of the Conference of the States Parties (COSP) to the United Nations Convention Against Corruption (UNCAC). The working groups engagements for the Implementation Review Group (IRG), the Working Group on Prevention (WGP), and the Working Group on Asset Recovery (WGAR) were held in Vienna. The sessions provided critical platforms for reviewing the implementation of UNCAC, promoting preventive anti-corruption measures such as judicial integrity and transparency in public procurement, and facilitating asset recovery, often through joint sessions designed to maximize synergies and address transnational challenges such as illicit financial flows.



Mr. Michael Reza poses for a picture with Dr. Brian Kombora in Vienna, Austria

3.7.4 Participation in the Conference of State Parties 11

The Commission led the Zimbabwe delegation as the country participated at the 11th Conference of the States Parties (COSP 11) to the United Nations Convention Against Corruption (UNCAC), held in Doha, Qatar. The biennial conference is the principal policy making platform for universal anti-corruption instrument, shaping the global agenda on integrity, transparency, and accountability. The conference concluded with the adoption of the Doha Declaration 2025, which calls on States to leverage digital technologies, including Artificial Intelligence, to strengthen law enforcement cooperation, enhance national efforts to assess corruption risks, and improve anti-corruption outcomes.



Zimbabwean delegation, led by Mr. Michael Reza posing for a picture in Doha, Qatar

3.8 COMMUNICATION AND MEDIA LIAISON

The Commission values the importance of professional messaging in the fight against corruption. ZACC leverages interactions and engagements for brand positioning and awareness.

3.8.1 EXHIBITIONS AND SHOWS

The Commission participated at the 65th edition of the Zimbabwe International Trade Fair (ZITF) and agricultural shows in the following areas; Harare, Chipinge, Gweru and Mutare. The shows and exhibitions served as a platform to promote brand visibility and stakeholder engagement. The Commission co-exhibited with the Zimbabwe Gender Commission (ZGC) at the ZITF. The exhibition stand at ZITF attracted high-profile visitors who included Ms Jessie Majome, the Chairperson of the Zimbabwe Human Rights Commission; Justice Priscilla Chigumba, the Chairperson of the Zimbabwe Electoral Commission; Mrs Magaret Mukahanana-Sangarwe, Chairperson of the Zimbabwe Gender Commission; Dr Ruby Magosvongwe, Chairperson of the Zimbabwe Media Commission; Commissioner Sukai Tongogara of the Zimbabwe Lands Commission; Honourable Norbert Mazungunye, Deputy Minister of Justice, Legal and Parliamentary Affairs; Mrs. Vimbai Nyemba, Permanent Secretary in the Ministry of Justice, Legal and Parliamentary Affairs; Commissioners from the Zimbabwe Gender Commission and the Competition and Tariff Commission, and Dr. Chris Mugaga, CEO of the Zimbabwe National Chamber of Commerce.



ZACC Chairperson Mr. Michael Reza and exhibitors pose for a photo at the exhibition stand



ZACC Chairperson, Mr. Michael Reza, in conversation with Ms Margaret Sangarwe Mukahanana, Chairperson of the Zimbabwe Gender Commission (middle) and Dr Ruby Magosvongwe, Chairperson of the Zimbabwe Media Commission (left).



General Manager Human Resources, Learning and Development Mr. Humprey Magorimbo handing over a gift to the ZEC Chairperson, Justice Priscilla Chigumba (left), during her courtesy visit at the ZACC stand.

3.8.2 ANTI-CORRUPTION REPORTING MEDIA AWARDS

The Commission held the third edition of the Anti-Corruption Reporting Media Awards. The awards are meant to appreciate the role played by journalists in the fight against corruption. The awards also seek to strengthen collaboration with the media and motivate investigative and solution-oriented reporting. Four journalists were honoured for their exemplary reporting. These are Veronica Gwaze from the Sunday Mail who won the 2025 Anti-Corruption Journalist Award for her series of articles on corruption in the Zimbabwe Netball Association (ZINA), Anna Chibamu from NewZimbabwe.com who won the Integrity Champion Award for her article that exposed revenue losses due to corruption in ZINARA operations. Other winners were Brenna Matendere from The News Hawks who scooped the Public Service Accountability Award (Radio/TV) his story highlighted environmental degradation and its adverse impact on humans and livestock caused by a syndicate of miners led by Chief Gwesela in Zhombe while Trust Freddy from the Herald won the Prevention and Awareness Award for a series of stories about Zimbabweans stranded in Sierra Leone, highlighting corruption and human trafficking.



Hon. Jenfan Muswere handing over the award to the Integrity Champion Award category winner, NewZimbabwe.com Reporter, Anna Chibamu



Hon. Muswere, Commissioner Zvimba, and Commissioner Paradza pose for a photo with the NewsHawks Reporter Brenna Matendere.



Hon Jenfan Muswere, Commissioner Kindness Paradza, and Commissioner Chido Madiwa pose for a photo with Herald Reporter, Trust Freddy.

3.8.3 BRANDING AND VISIBILITY

The Commission reviewed its Client Service Charter to align and update service standards, client expectations, and regulatory requirements. The Charter outlines the Commission's expectations, client rights and responsibilities, as well as steps to take if someone receives unsatisfactory service. The Client Service Charter has since been displayed at reception areas of all ZACC offices.

Below is a copy of the Client's charter:

ZIMBABWE ANTI-CORRUPTION COMMISSION (ZACC)

Refuse, Resist and Report Corruption

CLIENT SERVICE CHARTER

FOREWORD

This Charter sets out the standards of service that our stakeholders and clients, should expect when dealing with ZACC, and what ZACC expects from them in return.

VISION

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

MISSION

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

MANDATE

The Zimbabwe Anti-Corruption Commission (ZACC) is an independent body established by the Constitution of Zimbabwe and is mandated to investigate and expose cases of corruption, combat corruption, theft, abuse of power and other improprieties in the public and private sectors.

CORE VALUES

- Integrity
- Transparency
- Accountability
- Teamwork
- Independence
- Professionalism

CLIENTS RIGHTS

- Right to the protection of whistleblowers and witnesses
- Right to lodge a complaint/compliment
- Right to access information.
- Right to be heard
- Right to privacy and confidentiality
- Right to obtain name and contact details of the Assisting officer
- Right to receive feedback and outcome about a report within 14 days
- Right to be treated with courtesy.
- Right to have human rights respected
- Right to be given a case reference number of a report upon reporting

QUALITY OF CLIENT SERVICE

- Attend to all telephone calls within 4 rings;
- Acknowledge all correspondence within 14 working days of receipt of the correspondence;
- Attend to reports of corruption within 14 days of receipt;
- Carry out client satisfaction surveys Annually;
- Attend to media queries within 48 hours of receiving the issues.

COMPLAINTS

If you are not satisfied regarding the delivery of the above services kindly direct your complaints to the Executive Secretary. If not satisfied, direct your appeal to the ZACC Chairperson, who will respond within 14 working days.

CONCLUSION

The Commission assures its clients of improved service delivery. There is unwavering commitment to being at your service in the quest for a corruption free Zimbabwe by 2030.

CLIENT

A person or organization using the services of ZACC

CLIENTS OBLIGATION

- To report all suspected cases of corruption
- To give relevant information on complaints
- To keep the information given confidential
- To keep track of the progress on the status of the reported case
- To refrain from offering money, gifts or other favours to ZACC staff.
- To refrain from threatening staff and witnesses or complainants
- To give truthful "bonafide" information
- To cooperate and work closely with investigations and staff

HOW TO CONTACT US

Electronically through the website, WhatsApp, Facebook, Twitter, Whistleblower application, email and normal telephone and toll free lines.

REVIEW OF THE CHARTER

A review of the Client Service Charter will be conducted once a year. This review will be aided by a feedback obtained from the results of the Clients satisfaction survey which is conducted annually.

CONTACT DETAILS

HEAD OFFICE
872 Bettertment Close
Mt. Pleasant Business Park
Mt. Pleasant, Harare
WhatsApp: +263719829483
E-mail: reports@zacc.co.zw

Twitter: @ZACCzimbo_
Tik tok: @zacc.zimbabwe
TELL: +263 (242) 369603/5/8/14
Facebook Page: zacc Zimbabwe
Toll Free Number: Netone 08000101 / **Telone** 0800443667

HARARE REGION & REPORTING OFFICE
172 Herbert Chitepo Avenue, Harare
Tel: +263 242 254102/3/4/5

MANICALAND REPORTING OFFICE
103 Lower Umtali Street
Mutare
Tel: +263 20 2060202
Cell: +263778662714

MASHONALAND CENTRAL REPORTING OFFICE
Ground Floor
Mazowe District Government Complex
Bindura
Tel: +263 (0) 7[illegible]

MASHONALAND WEST REPORTING OFFICE
Chinhoyi Complex, opposite Chinhoyi Provincial Hospital
Cell: [illegible]
Tel: +263 67 [illegible]
Orange Grove Hotel
Chinhoyi

BULAWAYO REPORTING OFFICE
Third floor extension A
Lobhengula Government Complex
Corner Basch Street and 10th Avenue
Bulawayo
Tel: +263 29 2[illegible]

MIDLANDS REPORTING OFFICE
Government Complex
Cnr Grand and Robert Mugabe
Gweru
Tel: +263 54 2[illegible]

MASVINGO REPORTING OFFICE
Civic Hall Mezzanine
No 5 Baden Crescent
Masvingo
Tel: +263 39 2[illegible]

Refuse, Resist and Report Corruption

Installation of Signage

The Commission erected directional signs in Harare to improve accessibility of ZACC offices. Signs were erected to direct clients to ZACC offices located at Makombe Building, Hebert Chitepo, Golda Avenue, and North End. Efforts are underway to obtain permission from the respective local authorities to erect directional signs for all our provincial offices.





A picture of directional signs to ZACC offices in Harare

3.8.4 Anti-Corruption Reporting Workshops

The Commission organised three Anti-Corruption Reporting Media Training Workshops. Two were held in partnership with the Zimbabwe Law Society in Harare and Bulawayo, while the third one took place in Harare and was organized in collaboration with the African Union Advisory Board Against Corruption (AUBAC). The workshops were crucial in deepening journalists' appreciation of anti-corruption initiatives, primarily Illicit Financial Flows (IFFs), and asset recovery, within the framework of the Common African Position on Asset Recovery (CAPAR). The workshop organized in collaboration with the AUBAC sought to close the information gap between law enforcement agencies and the media, enabling journalists to deliver accurate, responsible, and impactful reports on corruption.



Mr. Michael Reza, Left, and Mr. Issaka Garba Abdou, handing over a certificate to Trust Freddy from The Herald.

3.8.5 Digital Presence

In December 2025, the Commission launched its website www.zacc.co.zw in order to strengthen brand awareness in the digital spaces and also improve access to information by the citizens. The Commission also created a new X handle following the hacking of the old handle in 2025. The Commission continued to utilised digital platforms like Facebook page:Zacc Zimbabwe, and the Zimbabwe Anti-Corruption Commission page, as well as an email address (reports@zacc.co.zw), WhatsApp group, ZACC Communications and WhatsApp number. The digital platforms are also the Commission's strategy of virtual decentralisation which enables stakeholders to engage with directly.

4. COMBATTING CORRUPTION

Introduction

The Combatting Corruption programme pillar is comprised of Investigations Department which covers criminal investigations, while the Asset Recovery and Forfeiture Unit deals with parallel financial investigations. During the year under review, the Commission dealt with various cases ranging from petty corruption such as bribery in the delivery of public services to grand corruption involving large-scale embezzlement of public funds and abuse of office. This section presents an overview of the Commission's activities under the Combatting Corruption programme pillar from 1st January to 31st December 2025.

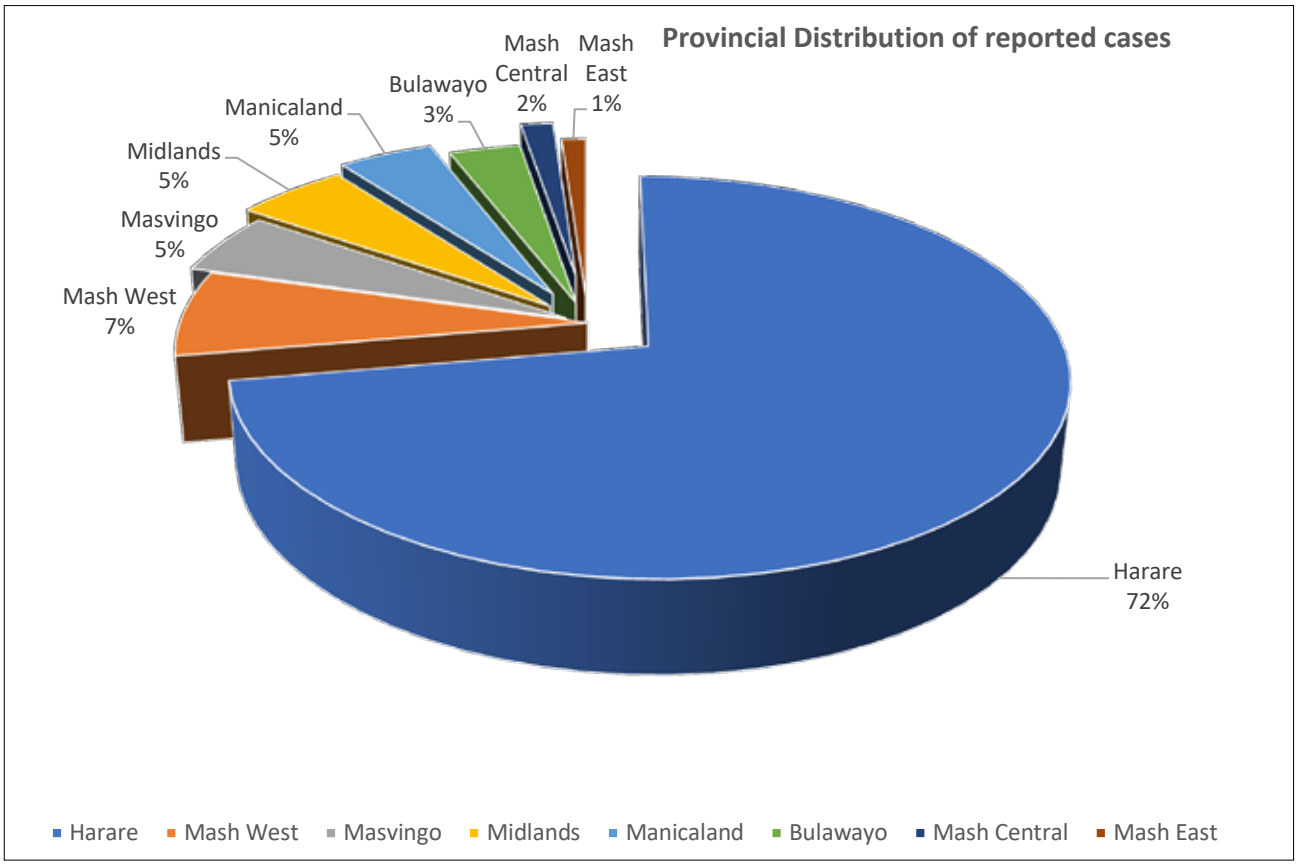
4.1 Reports Received

The Commission received **797** reports of corruption and related cases across the country during the period under review. This presents a **16%** decrease compared to the year 2024 where a total of **925** reports were recorded. The reported cases were received through walk-in complainants, intelligence gathering, physical and electronic mail and referral from other law enforcement agencies. Harare Province recorded the highest number of reports with a total of **576**, representing **72%** of the total number of reports received. The other seven Provinces accounted for the remaining **28%**, with Mashonaland West contributing **7%**, Midlands **5%**, Masvingo **5%**, Manicaland **5%**, Bulawayo **3%**, Mashonaland Central **2%** and Mashonaland East recorded the least number of cases at **1%**. These statistics indicate that Harare Province remains a hot spot for corruption related cases as indicated in **Table 1.0** below.

Table 1.0

Summary Reports Received By Province		
Province	**Reports**	**%age**
Harare	576	72%
Mashonaland West	57	7%
Midlands	41	5%
Masvingo	41	5%
Manicaland	35	5%
Bulawayo	26	3%
Mashonaland Central	12	2%
Mashonaland East	09	1%
TOTAL	**797**	**100%**

Graph 1.0



Graph 1.0 *above shows the distribution of reports received across the country with Harare Province recording the highest number of cases. This could be attributed to a number of factors which include the population size of the Province which has over 2.4 million people, the hosting of major Government offices, Ministries, Departments, Agencies and administration centers and the hyper economic activities among others.*

Other provinces like Bulawayo and Midlands recorded less than **10%** of the reports despite their population size. This may be an indication of lack of major economic activities in those Provinces or lack of public awareness of the decentralization of ZACC services to Provinces as some cases which were reported in Harare would have occurred outside the Capital City. There is, therefore, a need for increased surveillance and intelligence gathering in provinces with low reporting rates so as to unearth organized crime that may still exists in such areas but is not being reported especially in border towns such as Beitbridge, Victoria Falls, Chirundu and Forbes.

4.2 Selection Committee Review of Reported Cases

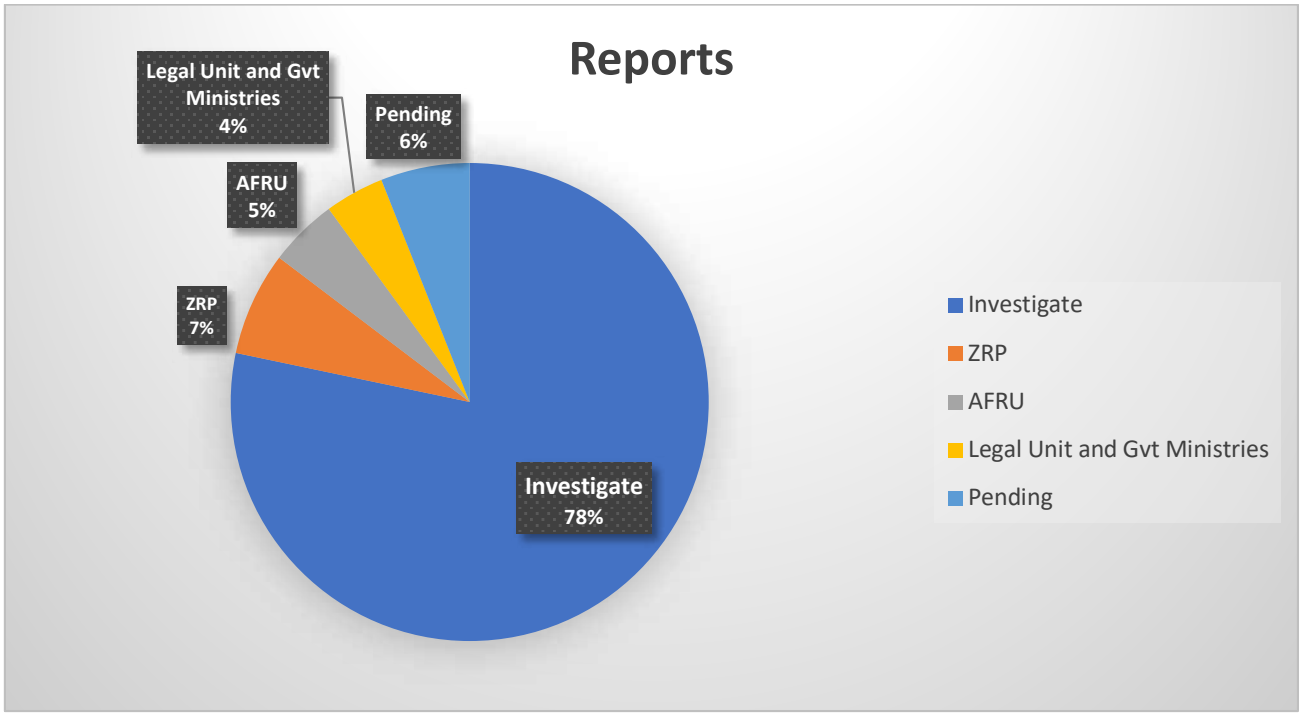
All the reports that were received by the Commission were recorded through the internal Electronic Case Management System **(ECMS)** and referred to the Selection Committee for assessment. The Selection Committee is responsible for the assessment of all reports received by the Commission to ascertain if they fall within the mandate. The Committee also gives direction on how the investigations should be conducted.

The Selection Committee allocated **624** reports received to the Investigations Department for further investigations, depicting **78%** of the total **797** reports received during the period under review. A total of **37** reports **(5%)** were allocated to the Asset Forfeiture and Recovery Unit, **56** reports **(7%)** were referred to the Zimbabwe Republic Police in terms of section 255 of the Constitution of Zimbabwe while **32** reports **(4%)** were referred to other Government Ministries and Departments for administrative inquiries while **48** reports **(6%)** were pending at the close of the assessment period.

Table 2.0 Summary of Selection Committee Outcomes

	Cases	Percentage
Referred for Investigation	624	78%
Referred to AFRU for parallel financial Investigation	37	5%
Referred to Legal for Government Ministries	32	4%
Referred to Zimbabwe Republic Police	56	7%
Pending Assessment	48	6%
Total	**797**	**100%**

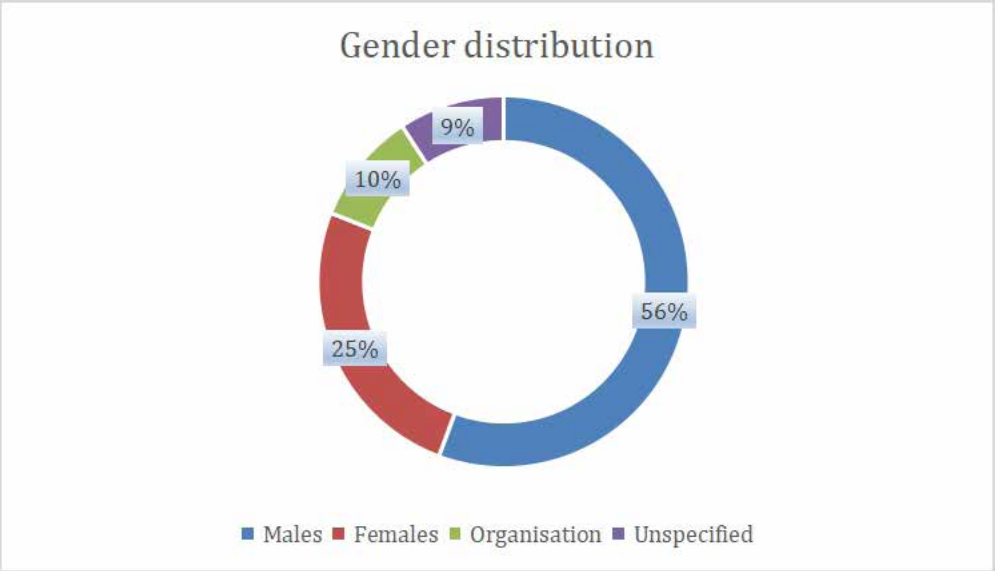
Graph 2.0



4.3 Reports received statistics in terms of gender distribution.

There were **891** individuals involved in the **797** reports received during the reporting period. A total of **496** reports were against males while **226** were made against females, **87** were against companies or organizations and **82** of the reports were received against unspecified individuals. This information helps the Commission to gain an understanding of the behaviour of various demographic groups and model targeted strategies for curbing corruption. The analysis is illustrated by the chart below.

Graph 3.0



4.4 Prevalent Crimes in 2025

During the period under review, fraud accounted for over 40% of the cases followed by criminal abuse of duty. The information is tabled below:

Offence	Reports Received	Percentage
Fraud	318	40%
Criminal Abuse of Duty	175	22%
Theft of Trust	32	4%
Bribery	27	3%
Lands Commission Act	24	3%
Forgery	11	1%
Other	210	26%
TOTAL	**797**	**100%**

4.5 Sector Analysis of Reports Received

In the year 2025, the Commission noted that corrupt practices in the mining sector, illegal allocation of land in both rural and urban centres, smuggling of goods into the country and procurement tender-related corruption in government institutions and local authorities were the sectors prone to corruption. The Sector Analysis section presents an overview of the nature of reported cases. This information is crucial in formulating pragmatic strategies that counter corruption in most affected sectors of the economy. Special Investigations teams shall be established, comprising officers equipped with requisite skills, to conduct sector specific investigations where prevalent cases have been identified to enhance investigative acumen of investigating officers.

Table 3.0

Sector	Reports received	Percentage
Private Entities	401	50%
Local Authorities	127	16%
Ministry of Lands, Agriculture, Fisheries, Water and Rural Development	51	6%
Ministry of Education, Sports, Arts and Culture	39	5%
Village Head/Chiefs	36	5%
Ministry of Justice Legal and Parliamentary Affairs	23	3%
Ministry of Local Government and Public Works	32	4%
Tax and Revenue	27	3%
Ministry of Mines and Mining Development	16	2%
Ministry of Health and Child Care	13	2%
Ministry of Transport and Infrastructure Development	4	1%
Ministry of Finance, Economic Development and Investment Promotion	4	1%
Zimbabwe Republic Police	6	1%
Deceased Estates	11	1%
Non-Governmental Organizations	2	≤1%
Office of the President and Cabinet	1	≤1%
Members of Parliament, Councillors	4	≤1%
TOTAL	**797**	**100%**

Private entities contributed the highest number of cases **(47%)** followed by local authorities who contributed **16%**. Government Ministries contributed **24%** while other entities contributed **13%**. More compliance and systems review checks shall be conducted as they help to deter officials from engaging in corrupt activities. In addition, when systems are strengthened and ease of doing business is enhanced, loopholes in the systems are plugged thereby reducing cases of corruption.

4.6 Cases under Investigation

As at 31 December 2025, the Commission was seized with a total of **937** cases for investigation. The reports comprise of **144** high profile cases and **793** general cases. The cases under investigation were opened in the current year and while others were carried forward from previous years. Some of the cases have taken too long to be finalised and this can be attributed mainly to resource constraints, especially transport and fuel. **Table 4.0** below gives a summary of the Provincial work load as at 31 December 2025.

Table 4.0

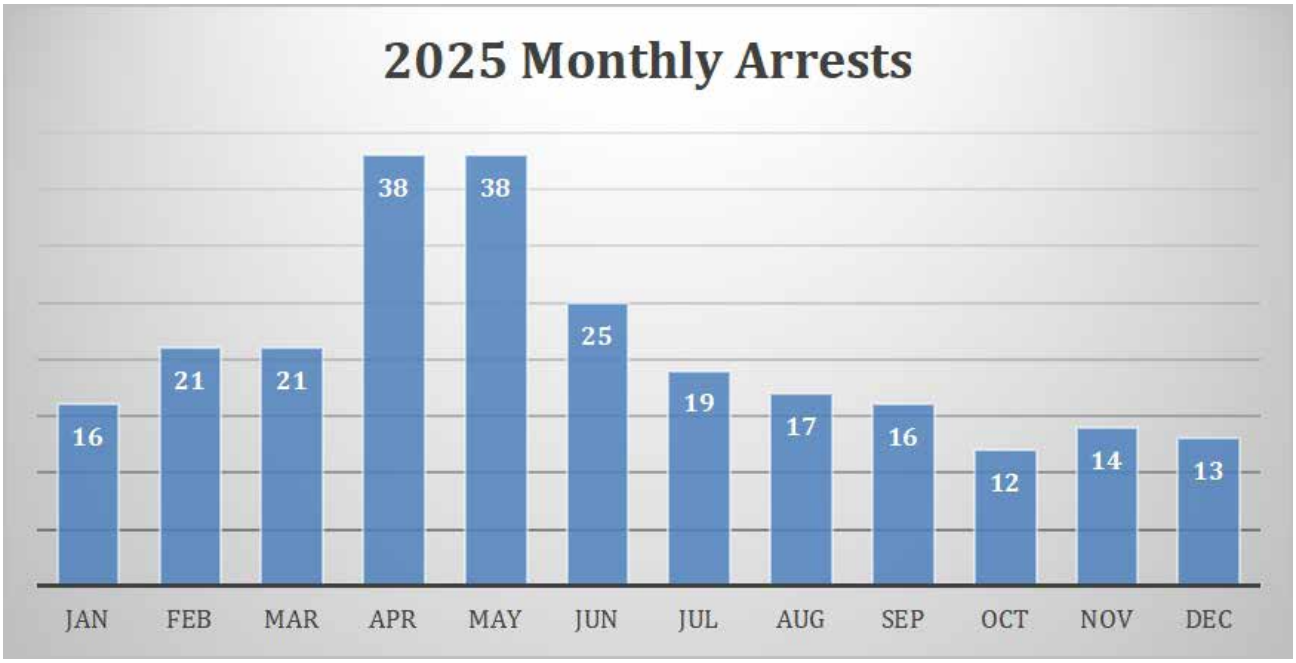
PROVINCE	CASES UNDER INVESTIGATION
Harare	379
Masvingo	178
Bulawayo	169
Midlands	86
Mashonaland West	60
Mashonaland Central	38
Mashonaland East	18
Manicaland	9
TOTAL	**937**

Currently, the Commission has only decentralised to provincial capitals. The provincial offices in turn service districts, while the Bulawayo provincial office is also servicing Matabeleland North and South. The distances between the provincial offices and the district pose an operational challenge during investigations.

4.7 Arrests

A total of 364 individuals of which **276** are males, **77** females and **11** organizations were arrested. This is a decrease of **17%** from the previous year 2024 where 301 dockets of arrested individuals were recorded. The monthly distribution is tabulated below:

Graph 4.0



4.8 Cases Referred to the National Prosecution Authority (NPA)

During the period under review, the Commission completed investigations into three hundred and eighty-six **(386)** cases of which three hundred and fourteen **(314)** dockets were referred to the National Prosecuting Authority against the 2025 target of three and fifteen **(315)**, depicting a **99.6%** achievement. The remaining seventy-two **(72)** were investigated and closed due to lack of sufficient evidence.

There was a decrease in the number of cases referred to NPA during the period under review compared to 351 cases in 2024. The decrease is attributed to resources constraints in the form of transport, fuel, tools of trade and manpower especially in Harare Province where 70% of reports are being handled.

An analysis of the nature of cases submitted to NPA in terms of crime is summarized by the table below.

Table 5.0

Fraud	**125**
Criminal Abuse of Duty	**70**
Theft or Theft of Trust property	**29**
Lands Commission Act Violation	**14**
Bribery	**12**
Forgery	**11**
Extortion	**9**
Smuggling	**8**
Defeating or obstructing the course of justice	**8**
Concealing from a principal a personal interest in a transaction	**6**
Money Laundering	**3**
Corruptly concealing a transaction from a principal.	**2**
Impersonation	**2**
Contempt of court	**1**
Other	**14**
Total	**314**

Graph 5.0

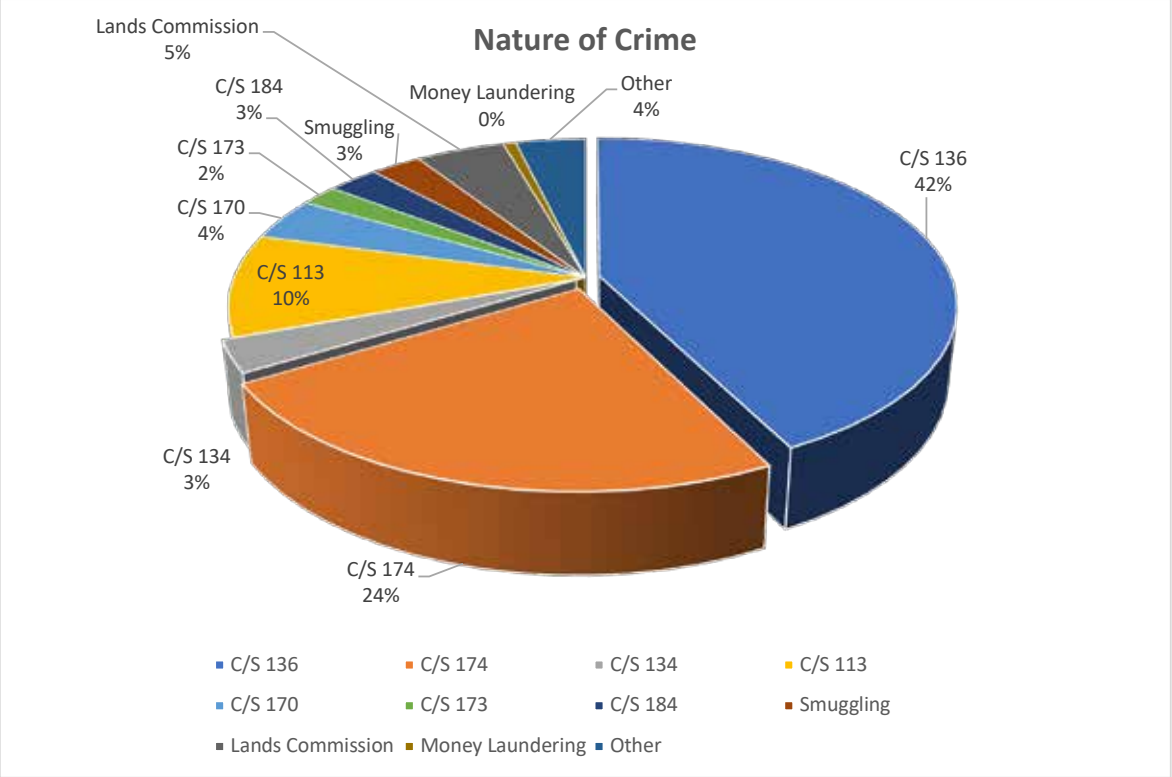


Figure 1 KEY. *C/S 113 - Theft. C/S 134- Extortion. C/S 136- Fraud. C/S 137- Forgery. C/S 172 Corruptly concealing a transaction from a principal. C/S 174 Criminal abuse of duty as a public officer. C/S 179 Impersonating police officer, peace officer or public official. C/S 182 Contempt of court. C/S 184 Defeating or obstructing the course of justice.*

Figure 1 above shows that fraud had the highest number of cases referred to NPA amounting to **42%.** The major fraudulent activities involve property fraud of residential stands and motor vehicles. Criminal abuse of duty follows with **24%** where public officials in local authorities are implicated in abusing their office in dealing with the general public followed by widespread violations of procurement procedures**.** There is also violation of section 63 of the Lands Commission Act contributing to **5%** of completed dockets forwaded to NPA. Other corruption related crimes include money laundering, smuggling, tax evasion, contempt of court and contravention of the Regional Town and Country Planning Act. As reported earlier under crime statistics, these continue to be crimes of concern and investigative efforts should continue targeting them. There is need for specialised training of officers in dealing with such cases and even setting aside specialised teams that deal specifically with these cases.

The Commission's thrust in the investigation of crime is to prioritise high-profile cases especially those that impact negatively on the economy. For the period under review **104 33%** high profile cases were investigated and referred to the NPA for prosecution whilst two hundred and ten **210**, or **67%** were general cases.

4.9 Convictions and Acquittals

The Commission is however, concerned with delays in finalizing cases referred to the NPA for trial. Therefore, when recording convictions and acquittals for the calendar year we take note of those cases that have been submitted and concluded for the particular year. Of the **314** cases referred to NPA for prosecution in the 2025 from January and those that have been carried forward from previous years, the courts concluded a total of **172** dockets. These dockets comprise of **96** convictions and **76** Acquittals. Pending trial and at various stages of prosecution are **149** dockets submitted in 2025.

It is also important to note that there are other cases/dockets that have been concluded this year, but were submitted to court in the previous years. It is also important to note that other dockets may include more than 1 count where more than 2 convictions or different outcomes may be granted on the same docket. To clearly summarise these statics the table below depicts concluded cases per calendar year.

Table 9.0

Year Submitted to NPA	Convictions	Acquittals	Total
2025	66	24	90
2024	13	38	51
2023	17	14	31
Total	**96**	**76**	**172**

The above table shows statistics of all dockets concluded in the calendar year 2025 to date, but were submitted to court as shown above. A total of **172** cases went through full trial and were concluded by the courts in 2025, bringing **96** convictions and **76** acquittals. The conviction rate for the calendar year is **58%** for the dockets that were submitted and completed in the year 2025.

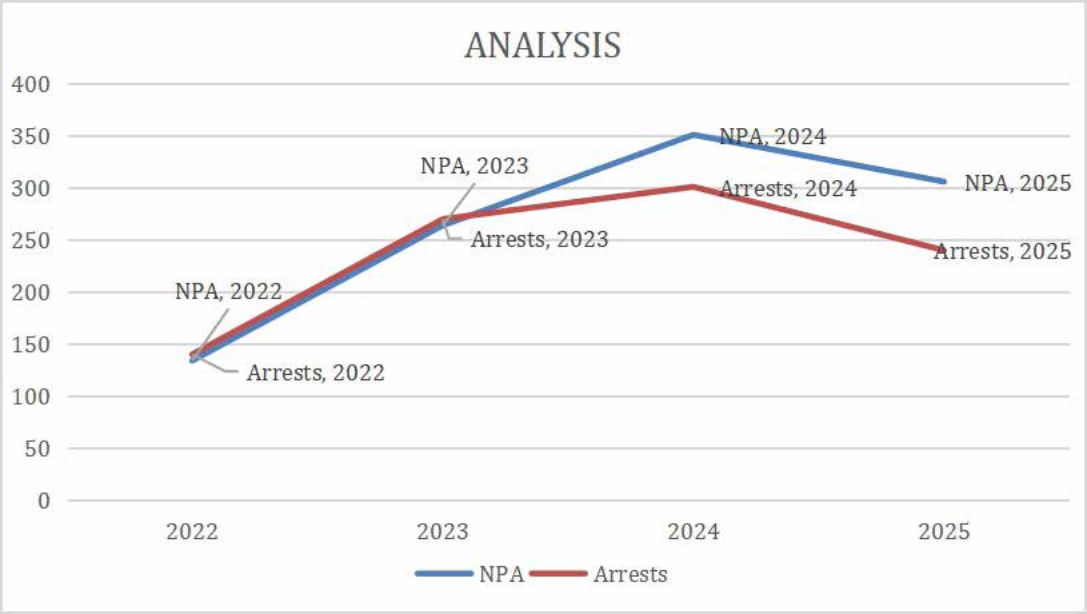
4.10 Gender Distribution on Convictions and Acquittals

The conviction and acquittal gender distribution takes into account all individuals that were convicted or acquitted after full trials. It is however, important to note that a single case may comprise of two or more individuals. Therefore, in this case the department has a total of **127** individuals made up of **107** males, **12** females and **8** organizations that have been convicted. There are **79** individuals, comprising of **64** males and **15** females who were acquitted during the same period. The year under review can be depicted by the table and graph below.

Comparison of Quarter Performance

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Reports received	214	239	251	93	797
Arrests	58	100	38	54	240
NPA	99	95	39	81	314
Convictions	11	29	33	23	96
Acquittals	12	19	39	6	76

Comparison of previous year performance



4.11 ASSET RECOVERY AND FORFEITURE

The Commission prioritized the recovery of proceeds of crime as a strategy in combatting corruption in 2025. This is against the backdrop of the launch of the National Risk Assessment on Money Laundering which highlighted corruption as one of predicate offences posing high risk for money laundering in Zimbabwe.

The Commission targeted to investigate 49 cases for unexplained wealth and proceeds of crime and refer the case files to the National Prosecuting Authority for seizure and unexplained wealth orders. This was informed by abuse of the civil servant's rebate scheme, smuggling of goods into the country, tax evasion and other corrupt activities.

4.12 Case Files Referred to NPA

A total of 32 cases were investigated and the case files were referred to the National Prosecution Authority. The value of assets seized or restrained amounts to **ZWG 284 282 590.50 [USD9 476 086.35].**

The 32 case files which were referred to the National Prosecuting Authority comprised 99 motor vehicles with an estimated value of **USD 5 686 458.00** and 38 immovable properties valued at **USD 3 789 628.00**.

4.13 Cases Litigated and Judgements Reserved

Three cases referred by the Commission to the National Prosecuting Authority were litigated in the previous year. The following cases were argued and had judgements reserved by the High Court.

i. Prosecutor General vs. Kudzai Chiwara AFRU 04/06/21 [PGD 330/21]

The defendant acting in connivance with senior Harare City Council official, Matthew Marara was unprocedurally allocated a stand in Quinnington suburb in Harare, measuring 4600 m^2 with an estimated value of USD 82 000. The stand was sold and funds were laundered and partly transferred to the Harare City Council while the remainder of the funds purchased a property in Chitungwiza with an estimated value of USD 35 000.

ii. Prosecutor General vs Daniel Kalira PDG369/22 [HACC4/23]

The defendant was employed as a cashier at Net-one Cellular (Pvt) Ltd. The accused falsified stock issue vouchers of airtime, as a result, the accused sold airtime vouchers worth ZWL 10 240 000.00 prejudicing Net-one Cellular Pvt Ltd. The subject laundered the funds and purchased six (6) motor vehicles and a residential stand with an estimated value of USD102 000. The matter was heard and argued in the High Court and judgment was reserved.

iii. Prosecutor General vs Yvonne Musoni and 33 Others PDG310/23 [HACC137/24]

The accused, a former ZIMRA employee, Yvonne Musoni, forged civil servants rebate authorization letters. Eventually she received kickbacks (bribes). She used the proceeds of crime to acquire movable and properties and also paid tuition for her children in advance at expensive private schools. The Respondent facilitated the fraudulent purchase of 27 vehicles. The proceeds of crime were estimated at USD386 000. The matter was heard and argued in the High Court and judgment was reserved.

5. PREVENTION OF CORRUPTION

INTRODUCTION

The Prevention and Corporate Governance Programme is designed to execute the corruption preventive strategies. Activities under this pillar serve to strengthen compliance and accountability in both the public and private sectors as well as raising citizen awareness about the impact of corruption.

5.1.1 Systems and Processes Review

During the period under review, the Commission conducted six evaluations of systems and processes in both public and private institutions. These reviews are crucial for identifying vulnerabilities, inefficiencies, and potential corruption risks within these organisations' operational frameworks—the evaluation of internal controls, policies, and procedures. The key outcomes included streamlined operational procedures, greater transparency, increased accountability, and improved efficiency. Such outcomes added value to the prevention of corruption, promoted good governance, and enhanced service quality. The Commission reviewed systems and policies for the Ruwa Local Board, Goromonzi Rural District Council, Rusape Town Council, Chiredzi Town Council and Defold Mine Pvt. Ltd, resulting in the development of policies which include the Due Diligence Policy, Anti-Fraud and Anti-Corruption Policy, Gifts and Donations Policy, Corporate Social Responsibility Policy, Cyber and Data Protection Policy, Whistleblower Policy, and Procurement Policy.

5.1.2 Compliance Spot Checks

During the period under review, 19 compliance spot checks were conducted across various public and private institutions, including local authorities, independent commissions such as the Zimbabwe Media Commission, and Government Ministries, like the Ministry of Primary and Secondary Education. At local authorities, spot checks focused on procedures for stand allocations, double allocations, and illegal stand pegging. In schools, assessments covered procurement processes, recruitment of ancillary staff, project management, student enrollment, hiring and leasing of school facilities, and vehicle and fuel management for extra lessons and weekend classes.

These inspections were intended to ensure that institutions complied with laws, regulations, and standards, thereby promoting transparency, accountability, and good governance. The spot checks revealed vulnerabilities, gaps, and risks that could threaten institutional integrity. Outcomes included greater awareness among citizens and institutions about the importance of compliance, an improved organisational reputation, and increased trust. Institutions where compliance checks were conducted included the following schools: Blackstone, David Livingstone, Courtney Selous and Glen View 9 Primary Schools; Mt Pleasant High, Prince Edward, Glen View High 1, and Dzivarasekwa High 1.

The local authorities visited were Chinhoyi Municipality, Buhera Rural District Council, Sanyati Rural District Council, among others. The Zimbabwe Media Commission was the only independent commission that was checked during the period under review.

5.1.3 Integrity Committees Trained

In 2025, the Commission trained 51 Integrity Committees across local authorities, parastatals, MDAs, and academic institutions. The establishment and strengthening of Integrity Committees is a proactive corruption prevention strategy aimed at promoting a culture of transparency, accountability, and good governance within institutional spheres of influence. The training focused on enhancing the capacity of Integrity Committees to identify corruption risks, develop effective Integrity Action Plans, and foster a culture of integrity. The outcome of this initiative is improved compliance levels, and enhanced operational systems within institutions.



Integrity Committee Training Workshop for the Securities and Exchange Commission

5.1.4 Signing of Integrity Pledges

The Commission facilitated the signing of **10,641** Integrity Pledges across local authorities, parastatals, MDAs, and academic institutions to promote transparency, accountability, and good governance. These pledges encourage individuals to uphold core values, such as integrity, transparency, and responsibility, within their organisations. This initiative has raised awareness among citizens and organisations about the importance of integrity, leading to enhanced compliance and more robust operational systems. Such commitments demonstrate an organisation's commitment to Combatting corruption and upholding ethical standards. Ultimately, these pledges help foster a culture of transparency, accountability, and integrity across Zimbabwe.

5.1.5 Train the Trainers of Integrity Pledge

The Commission, with the financial support from the African Development Bank (AFDB) launched the training-of-trainers programme to facilitate the signing of Integrity Pledges in nine provinces, A total of 270 Provincial Technical members received training.



Integrity Pledge Signing for Marondera RDC

5.1.6 Corporate Pledge Signing

During the reporting period, the Commission facilitated the signing of over 10 corporate Integrity Pledges by various organisations, including ZIMRA, the Airports Company of Zimbabwe, Mutapa Investment Fund, Zimparks, the Securities and Exchange Commission, the Zimbabwe Electoral Commission, the Zimbabwe Complaints Independent Commission, Infrastructure Development Bank of Zimbabwe, DPC, and Insurance and Pensions Commission. This initiative aimed to promote institutional integrity and demonstrated the institutions' dedication to transparency, accountability, and good governance.



Signing Of the Corporate Integrity Pledge by Mutapa Investment Fund. Top Leadership the Board Chairperson Mrs Chipo Mtasa (left) and the CEO, Dr John Mangudya on the left with ZACC Chairperson Mr M. Reza and Commissioner Chido Madiwa in the middle.

5.1.7 INSTITUTIONAL COMPLIANCE LEVEL

As part of its mandate to enhance transparency, accountability, and good governance, the Commission monitored forty (40) institutions against a target of 30. Institutional monitoring sought to verify adherence to relevant laws, regulations, procedures, and standards, thereby helping to prevent corruption, mismanagement, and the misuse or abuse of resources. The average compliance level across institutions is 65.5%. This figure is based on the implementation of the Auditor General's recommendations in 40 institutions, including local authorities, parastatals, and universities. For 2025, the compliance assessment considered various factors, such as progress on the Integrity Action Plan, Auditor General's recommendations, compliance checks, and reviews of Systems Matrices and Toolkits.

5.1.8 Development of the Second National Anti-Corruption Strategy (NACS2)

The Zimbabwe Anti-Corruption Commission (ZACC), with the technical and financial assistance received from the African Development Bank (AfDB)'s Support Project for Arrears Clearance and Governance Clearance (SACAGE) coordinated the development of the second National Anti-Corruption Strategy (NACS2) The Commission engaged a consultant and consultations were conducted across all eight provinces and two metropolitan cities. The draft strategy was developed and has been submitted to the Cabinet Committee on Legislation for review and necessary processes for adoption.

5.2 PUBLIC EDUCATION

The Commission conducted public education initiatives to educate citizens and institutions on the adverse effects of corruption and to mobilise society against all forms of corruption. Nationwide anti-corruption awareness programmes were conducted targeting learners, educators, rural communities, public institutions, and the general public.

5.2.1 School-Based Anti-Corruption Campaigns

In 2025, the Commission depended heavily on school-based anti-corruption campaigns as a key part of its preventative approach. These initiatives aimed to instil integrity from an early age and address the specific corruption risks prevalent in the education sector. The campaigns engaged a broad range of stakeholders, including students, teachers, support staff, school heads, deputy heads, School Development Committees (SDCs), and parents, in both primary and secondary schools.

These awareness campaigns focused on enlightening stakeholders in the education sector about common forms of corruption in schools, such as bribery, abuse of office, use of false documents, sextortion, illegal charging for extra lessons, irregular procurement practices, double-dipping, conflicts of interest, and staff victimisation. Emphasis was placed on the negative impact of corruption on the quality of education, learner morale, resource availability, and institutional trust. Schools outreach programmes were conducted in Harare Metropolitan Province, Mashonaland West, and part of Mashonaland East, covering such areas as Epworth, Tafara, Mabvuku, Mabelreign, Goromonzi, Seke, Chegutu, Mazowe, Norton, and others. Over 70 schools were engaged, reaching an estimated total of approximately 60,000 participants, the majority of whom were learners.



Public Education Officer, Mr Mqhele Sibanda is addressing learners at Prince Edward High in Harare.

The campaigns enhanced collaboration between ZACC and the Ministry of Primary and Secondary Education, thereby increasing the visibility of corruption prevention initiatives in the education sector.

5.2.2 Rural Anti-Corruption Campaigns

The Commission conducted rural anti-corruption campaigns and reached an estimated 4000 community members. The campaign was aimed at raising awareness on the need for good governance and improved service delivery. It focused on issues such as illegal selling of land and abuse of power. These campaigns used a grassroots strategy of directly interfacing with communities. Outreach efforts were conducted in Mashonaland East and the following districts of Manicaland Province: Chipinge, Mutasa, Nyanga, Makoni, Chimanimani, Buhera, and Mutare. These events brought together villagers, traditional leaders, councillors, and government officials to discuss corruption and anti-corruption measures.



Nyanga Ward 24 participants attend ZACC Educational campaign on illegal land parcelling.

5.2.3 Urban Anti-Corruption Campaigns

Urban campaigns were conducted at markets, town centres, bus termini, passport offices, and other public service points in Harare, Chinhoyi, and Bindura. These campaigns directly reached approximately 3,500 participants, including vendors and commuters. The interactive nature of the campaigns enabled immediate citizen engagement on corruption risks and reporting mechanisms.

5.2.4 Commemorations and National Events

The Commission organised the Commemoration of the African Anti-Corruption Day and the International Anti-Corruption Day. The commemorations were held in Gwanda, Matabeleland South and Marondera, Mashonald East respectively. The commemorative days were organised as national events and brought together a wide range of stakeholders who included government MDAs, private sector, civil society and members of the public. These events sought to raise awareness about the role of the African Union Convention of Preventing and Combatting Corruption (AUCPCC) and the United Nations Convention Against Corruption (UNCAC).



ZACC Chairperson, Hon M. Reza, Mash East Minister of State for Provincial Affairs and Devolution, Hon Itai Ndudzo, march during United Nations International Anti-Corruption Day commemorations in Marondera



Religious groups marched alongside school children during the procession to the venue.



The procession, led by the Zimbabwe Prisons and Correctional Services Band, marched to the Gwanda Municipality grounds in commemoration of the African Anti-Corruption Day.



Hon Omphile Marupi the Deputy Minister of Information, Publicity and Broadcasting Services, delivering the Guest of Honor keynote address on behalf of Hon Albert Nguluvhe, the Minister of State for Provincial and Devolution Affairs for Matabeleland South Province



Mr. Michael Reza, Chairperson of the Zimbabwe Anti-Corruption Commission, delivering remarks during the AU Day Commemorations.

5.2.5 Mainstreaming of Anti-Corruption in the Curriculum

ZACC has partnered with the Hebert Chitepo School of Ideology to include anti-corruption content in their curricula. The Hebert Chitepo School of Ideology, in collaboration with ZACC, developed an Anti-Corruption module planned for integration into its curriculum. ZACC will continue its partnership with the school to deliver this module.

5.2.6 Workshops, Policy Dialogues, And Institutional Engagements

Workshops, policy dialogues, and institutional engagements were organised to enhance capacity, promote ethical leadership, and strengthen institutional commitment to preventing corruption. These activities focused on public institutions, civil society organisations, and sector leaders. Corruption prevention workshops in Mashonaland West Province were held in partnership with the Ministry of Primary and Secondary Education. The workshops targeted Provincial Education Directors, Deputy Directors, District Schools Inspectors, school heads, deputy heads, and SDC chairpersons.



Education officials and School Development Committee members during an anti-corruption workshop in Mashonaland West province

A total of 2,827 education officials across Mashonaland West Province were engaged from districts like Makonde, Chegutu, Mhondoro/Ngezi, Sanyati, Zvimba, Hurungwe and Kariba. These engagements focused on addressing corruption risks, including procurement corruption, the use of false documents, abuse of office, sextortion, and conflicts of interest.

The Commission also participated in policy dialogues with civil society organizations, such as Transparency International Zimbabwe, as well as integrity workshops with professional bodies. Awareness sessions were also conducted at institutional platforms, including the African Development Bank. These activities enhanced institutional accountability and bolstered partnerships in the fight against corruption.



ZACC officers with the Road Port managing Director (Mr Mupandenyama) discussing corruption issues surrounding cross-border trading.

5.2.7 Golf Tournaments

Golf tournaments and sports events served as strategic platforms for engaging both public and private sector officials as well as members of the public, including school children. The Commission organised a golf tournament in Harare and participated in others held in Ruwa, Mutare and Victoria Falls. These activities collectively engaged around 2,300 participants. Besides raising awareness, the tournaments also encouraged ethical leadership and integrity among decision-makers and influencers.

5.3 RESEARCH AND KNOWLEDGE MANAGEMENT

Research plays an essential role in the Commission's work. ZACC relies on research to understand corruption-related dynamics in several sectors of the economy and society. Corruption Risk Assessments (CRA) were conducted across different strategic industries and institutions. This was aimed at ensuring that the Commission implements informed prevention and investigative measures against corruption.

5.3.1 Corruption Risk Assessment

The Commission carried out a Corruption Risk Assessment in Midlands Province to identify weaknesses in systems or processes that corrupt individuals can exploit. Zimbabwe, as a signatory to the **SADC Protocol Against Corruption**, is mandated to comply with the SADC guidelines/expectations in the fight against corruption. Therefore, a 'Corruption Risk and Vulnerability Assessment', was undertaken to feed into the SADC Corruption Measurement Frameworks.

Zimbabwe, as a signatory to the SADC Protocol against Corruption, is obligated to comply with the SADC's guidelines and expectations. A province-specific Corruption Risk Assessment CRA decentralisation through roles and responsibilities and clarification, and established all necessary resources required across provincial offices. Through mapping end-to-end processes, assessing control adequacy, and establishing credible monitoring indicators, the CRA enhanced transparency, improved service delivery, safeguarded public resources, and fostered local legitimacy through evidence-based reforms and timely corrective actions. The study involved various stakeholders, but mainly state and non-state actors, were selected. Participants and respondents were drawn from key departments, organisations, institutions, and ministries that were rigorously mapped in line with the guiding inclusivity philosophy, 'Leave no one and no place behind'.

The study successfully reached 120 respondents, mainly from peri-urban and rural areas. In-depth interviews were conducted with 20 respondents. It identified various risks limiting ZACC. While efforts to harmonise policies are recognised, a challenge remained due to the lack of a common understanding of the importance of aligning policies across different levels of governance. This highlights the need for capacity-building to ensure that all stakeholders are well-equipped to deliver services to citizens effectively and efficiently.

5.3.2 Desk Research Surveys

The Commission conducted desk research to support its various departments' work. In particular, the following tasks were undertaken.

- Anti-Corruption Chapters (Online Bulletin)
- Knowledge Management Handbook; FAQs and Proposed Answers
- Research Position Paper: Analysis of 2024 CPI Score and Ranking
- Desk/Literature Review-Corruption Typologies
- Corporate Social Responsibility –Online Research Paper

5.3.3 Dissemination workshops

During the review period, the Commission effectively shared research findings with multiple stakeholders and the public. The primary objective was to promote the implementation of key recommendations, thereby facilitating checks and balances in the policy development process. The Commission utilised workshops, meetings, media outlets, and the Communications Unit to disseminate the findings of various research reports. Additionally, the Commission broadcast research findings on television and radio covering topics such as:

- Gender and Corruption
- Road Infrastructure Development and Corruption
- Education and Corruption

By November 2025, online disseminations targeted institutions, corporates, and higher education, yielding nine disseminations with reports including:

- Mining
- Public Procurement
- Public Finance Management
- Health Sector

- National Corruption Perception Index (2022)
- Whistleblower Report
- Urban Land Governance
- All of these reports remain relevant

Looking ahead, several reports from 2020 to 2024 are scheduled for dissemination through various platforms. These future reports include:

- Border Posts / Points of Entry / Exit / ZIMRA Corruption Risk Assessment
- VID Risk Corruption Assessment
- Pfumvudza-Intwasa Research Study
- Corruption and Economic Growth (Online Study)
- Provincial Corruption Risk Assessments (Manicaland, Mash West)
- Online Bulletin on Job Opportunities (Parliamentary Hansard 2022 Recommendation)
- Corruption Risk Assessment – Urban Land Usage Patterns (Parliamentary Hansard 2022 Recommendation)
- Online Desk Study – Corruption and Sanctions

The ongoing objective is to maximise the reach, engagement, and impact of research findings while ensuring timely, accessible, and policy-relevant dissemination across diverse audiences.

6. FINANCIAL PERFORMANCE AND OPERATIONAL OVERVIEW: 2025

6.1 Budgetary Performance

In the 2025 appropriation year, the Commission's revenue stood at ZWG 178 million while recurrent expenditure totaled ZWG 160 million, leaving a favourable budget balance of 18 million.

Despite a fiscal environment characterized by constrained support, the Commission prioritized its core mandate by directing resources toward **Investigations, Anti-Corruption Campaigns, and Systems Compliance**. To mitigate funding gaps, prudent financial management was implemented, necessitating a strategic reduction in non-essential costs such as foreign travel, conferences, and general provisions.

6.2 Strategic Investments

To bolster long-term operational capabilities, the Commission made significant capital investments in:

- **Mobility:** Expansion of the fleet to support field operations and executive functions.
- **Technology:** Modernization of ICT infrastructure.
- **Infrastructure:** Procurement of office furniture and essential equipment.

6.3 Major Achievements

- **Fleet Recapitalization:** Successfully procured 14 vehicles (7 for operations and 7 for management), a 36-seater minibus, and a dedicated publicity van.
- **Digital Empowerment:** Equipped management with essential tools of trade, including laptops, tablets, and mobile devices, to ensure seamless workflow.
- **Financial Excellence:** Distinguished as the sole Government entity to successfully migrate to the **IPSAS reporting framework**, earning an unqualified (clean) audit opinion.

6.4 Key Challenges

- **Fiscal Constraints:** Inadequate budgetary disbursements from the Ministry of Finance limited the scope of planned activities.
- **Currency Volatility:** Persistent reluctance from suppliers to provide quotes in local currency (ZWG).
- **Regional Procurement Barriers:** Refusal by some property owners in accepting Nostro payments specifically Bulawayo, Gweru, Chinhoyi, and Bindura.

6.5 Future Outlook

The Commission remains committed to fortifying its financial systems and deepening stakeholder engagement. Our primary focus moving forward is to uphold the highest standards of financial integrity and ensure that our initiatives are backed by robust, transparent fiscal management.

All communication should be addressed to:
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Ref: **SB 99**

REPORT OF THE AUDITOR-GENERAL

TO

OFFICE OF THE PRESIDENT AND CABINET

AND

THE BOARD OF COMMISSIONERS

IN RESPECT OF THE FINANCIAL STATEMENTS FOR

ZIMBABWE ANTI-CORRUPTION COMMISSION

FOR THE YEAR ENDED DECEMBER 31, 2025

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Zimbabwe Anti-Corruption Commission, as set out on pages 5 to 25, which comprise the statement of financial position as at December 31, 2025, and the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Zimbabwe Anti-Corruption Commission as at December 31, 2025, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis of Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs) and International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of Zimbabwe Anti-Corruption Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

ZIMBABWE ANTI-CORRUPTION COMMISSION

AUDIT REPORT IN RESPECT OF THE FINANCIAL STATEMENTS

for the year ended December 31, 2025

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of Zimbabwe Anti-Corruption Commission for the year ended December 31, 2025. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matter described below to be the key audit matters to be communicated in my report.

Key audit matter	How the matter was addressed in the audit
Valuation of property, plant and equipment refer to note 3.1 and 4. The Commission held property, plant and equipment valued at ZWG237.3 million as at December 31, 2025 after deducting depreciation and impairment. Management applies judgement and estimates on assessment of useful lives, residual values and impairment on determination of property, plant and equipment values at year end. As a result, valuation of property, plant and equipment was considered to be a key audit matter.	The audit procedures that I performed to address the risk of material misstatement relating to the valuation of property, plant and equipment included: • Reviewing the Zimbabwe Anti-Corruption Commission accounting policies on residual values, useful life and impairment and compare them with the requirements of IPSAS 45. • Reviewing the appropriateness and reasonableness of judgements and estimates applied in determining the balance of property, plant and equipment. • Reviewing documentary evidence of the state or condition of property, plant and equipment in comparison with physical items. • Assessing whether the appropriate disclosures have been included and presentation requirements have been properly reflected in the financial statements. Based on evidence gathered, I did not find exceptions on valuation of property, plant and equipment.

Other information

Management is responsible for the other information. The other information comprises all the information in the Zimbabwe Anti-Corruption Commission's 2025 annual report and does not include the financial statements and my auditor's report thereon.

My opinion on Zimbabwe Anti-Corruption Commission's financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the Zimbabwe Anti-Corruption Commission's financial statements, my

responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Commission's management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSASs) and in a manner required by the Anti-Corruption Commission Act [*Chapter 9:22*] and the Public Finance Management Act [*Chapter 22:19*], and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with Governance are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs and ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management;
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with the relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In my opinion, the financial statements of Zimbabwe Anti-Corruption Commission have, in all material respects, been properly prepared in compliance with the disclosure requirements of the Anti-Corruption Commission Act [*Chapter 9:22*], the Public Finance Management Act [*Chapter 22:19*], and other relevant Statutory Instruments.

10 SEPTEMBER, **2026.**

V. CHIKWENHERE,
AUDITOR – GENERAL.

ZIMBABWE ANTI-CORRUPTION COMMISSION
STATEMENT OF FINANCIAL POSITION
as at December 31, 2025

	Notes	INFLATION ADJUSTED		HISTORICAL COST	
		2025 ZWG	2024 ZWG	2025 ZWG	2024 ZWG
Assets					
Non-current assets		**238 070 224**	**222 532 446**	**173 870 866**	**158 873 681**
Property, plant and equipment	4	237 325 694	221 849 202	173 254 841	158 189 209
Intangible assets	5	744 530	683 244	616 025	684 472
Current assets		**6 814 247**	**4 402 611**	**6 731 732**	**3 829 273**
Inventory	8	884 810	1 100 164	884 811	956 662
Trade and other receivables	7	1 361 356	1 513 055	1 361 356	1 316 618
Prepayments	6	4 208 337	-	4 125 821	-
Cash and cash equivalents	11	359 744	1 789 392	359 744	1 555 993
Total assets		**244 884 471**	**226 935 057**	**180 602 598**	**162 702 954**
Liabilities					
Current liabilities		**4 633 709**	**6 545 288**	**4 633 709**	**5 691 557**
Trade and other payables	9	4 535 593	6 107 943	4 535 593	5 311 256
Provisions	10	92 816	436 750	92 816	379 783
Bank overdraft	11	5 300	595	5 300	518
Net assets/ equity		**240 250 762**	**220 389 769**	**175 968 889**	**157 011 397**
Accumulated fund		64 233 531	44 346 580	47 376 283	28 392 833
Non distributable reserve		13 639 187	13 639 187	8 216 378	8 216 378
Revaluation reserve		162 378 044	162 404 002	120 376 228	120 402 186
Net assets and liabilities		**244 884 471**	**226 935 057**	**180 602 598**	**162 702 954**

08 SEPTEMBER, 2026.

W. Mugwenhi,
CA(ZM), PSPA(Z), CGI(Z), CIPFA),
(General Manager Finance and Administration.)

08 SEPTEMBER, 2026.

S. Manhivi,
(Executive Secretary.)

08 SEPTEMBER, 2026.

Honourable M. Reza,
(Chairman.)

ZIMBABWE ANTI-CORRUPTION COMMISSION
STATEMENT OF FINANCIAL PEFORMANCE
for the year ended December 31, 2025

	NOTES	INFLATION ADJUSTED 2025 ZWG	INFLATION ADJUSTED 2024 ZWG	HISTORICAL COST 2025 ZWG	HISTORICAL COST 2024 ZWG
Revenue from transactions without binding arrangements					
Grants and donations	12.1	183 435 602	142 920 361	178 691 627	127 453 801
Revenue from transactions with binding arrangements					
Other Income	12.2	606 460	-	544 158	-
Total revenue		**184 042 062**	**142 920 361**	**179 235 785**	**127 453 801**
Expenses		**(163 093 468)**	**(134 644 524)**	**(159 906 232)**	**(116 810 848)**
Employment costs	14.2	(75 186 680)	(43 784 964)	(73 712 430)	(38 073 881)
Use of goods and services	14.1	(79 180 186)	(82 517 882)	(77 638 309)	(72 414 189)
Depreciation, armotization and impairment	4 & 5	(8 726 602)	(8 341 678)	(8 555 493)	(6 322 778)
Other gains and losses		**(678 479)**	**745 281**	**29 039**	**446 455**
Profit on disposal	13	28 710	436 396	28 128	330 603
Exchange gain	13	911	133 230	911	115 852
Monetary gain / (loss)		(708 100)	175 655	-	-
Finance costs	14.3	(409 122)	(331 804)	(401 100)	(288 525)
Surplus for the year		**19 860 993**	**8 689 314**	**18 957 492**	**10 800 883**

ZIMBABWE ANTI-CORRUPTION COMMISSION
STATEMENT OF CHANGES IN NET ASSETS
for the year ended December 31, 2025

INFLATION ADJUSTED	Accumulated fund	Revaluation reserve	Non-distributable reserve	Total
	ZWG	ZWG	ZWG	ZWG
Balance as at January 01, 2024	**35 657 266**	**16 956 980**	**13 639 187**	**66 253 433**
Surplus for the year	8 689 314	-	-	**8 689 314**
Revaluation surplus	-	145 447.022	-	**145 447 022**
Balance as at December 31, 2024	**44 346 580**	**162 404 002**	**13 639 187**	**220 389 769**
Balance as at January 01, 2025	**44 346 580**	**162 404 002**	**13 639 187**	**220 389 769**
Transfer of the revaluation surplus to accumulated fund	25 958	(25 958)	-	-
Surplus for the year	19 860 993	-	-	**19 860 993**
Balance as at December 31, 2025	**64 233 531**	**162 378 044**	**13 639 187**	**240 250 762**

HISTORICAL COST	Accumulated fund	Revaluation reserve	Non-distributable reserve	Total
	ZWG	ZWG	ZWG	ZWG
Balance as at January 01, 2024	**17 591 950**	**10 215 048**	**8 216 378**	**36 023 376**
Surplus for the year	10 800 883	-	-	**10 800 883**
Revaluation surplus	-	110 187 138	-	**110 187 138**
Balance as at December 31, 2024	**28 392 833**	**120 402 186**	**8 216 378**	**157 011 397**
Balance as at January 01, 2025	**28 392 833**	**120 402 186**	**8 216 378**	**157 011 397**
Transfer of the revaluation surplus to accumulated fund	25 958	(25 958)	-	-
Surplus for the year	18 957 492	-	-	**18 957 492**
Balance as at December 31, 2025	**47 376 283**	**120 376 228**	**8 216 378**	**175 968 889**

ZIMBABWE ANTI-CORRUPTION COMMISSION
CASHFLOW STATEMENT
for the year ended December 31, 2025

	Notes	INFLATION ADJUSTED 2025 ZWG	INFLATION ADJUSTED 2024 ZWG	HISTORICAL COST 2025 ZWG	HISTORICAL COST 2024 ZWG
Cash flows from operating activities		974 289	4 042 234	(235 121)	3 078 431
Surplus for the year		19 860 993	8 689 314	18 957 492	10 800 883
Adjustments for;					
Depreciation, amortization & impairement	4 & 5	8 726 602	8 341 678	8 555 493	6 322 778
Profit on disposal	13	(28 710)	(436 396)	(28 128)	(330 603)
Exchange gain	13	(911)	(133 230)	(911)	(115 852)
Allowance for credit losses	13.1	(191)	80 746	11 259	69 296
movement in leave pay provision	14.2	(343 934)	436 750	(286 967)	379 783
Non monetary donations	12.1	-	(1 246 506)	-	(1 164 959)
Monetary loss / (gain)		708 100	(175 655)	-	-
Deferred income amortized	12.1	-	(8 726 144)	-	(8 555 043)
Capital grant - direct payment- assets	16	(22 534 025)	(14 591 366)	(22 534 025)	(14 591 366)
Net cash flows before working capital changes		6 387 923	(7 760 809)	4 674 213	(7 185 084)
Cashflows before working capital changes		(5 413 635)	11 803 043	(4 909 335)	10 263 515
(Decrease)/ Increase in trade payables	9	(1 572 350)	5 483 948	(775 663)	4 768 650
(Increase) / decrease in trade receivables	7	151 699	(1 174 281)	(44 738)	(1 021 114)
Decrease in inventory	8	215 353	7 464 834	36 887	6 491 160
(Increase) / decrease in prepayments	6	(4 208 337)	28 542	(4 125 821)	24 819
Net cashflows from (used in) operating activities		974 289	4 042 234	(235 121)	3 078 431
Cash flows from investing activities					
Purchase of property, plant and equipment	16	(965 909)	(11 036 964)	(965 909)	(4 779 333)
Net cashflows from (used in) investing activities		(965 909)	(11 036 964)	(965 909)	(4 779 333)
Net increase (decrease) in cash and cash equivalents		8 380	(6 994 730)	(1 201 031)	(1 700 898)
Cash and cash equivalents at the beginning of the year		1 788 797	(6 086 900)	1 555 475	3 256 373
Effects of inflation		(1 442 733)	14 870 427	-	-
Cash and cash equivalents at the end of the year	11	354 444	1 788 797	354 444	1 555 475

ZIMBABWE ANTI- CORRUPTION COMMISSION
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
for the year ended December 31, 2025

		INFLATION ADJUSTED			HISTORICAL COST			
Budgeted amounts	Notes	2025 Final Budget ZWG	2025 Actual amounts on comparable basis ZWG	2025 Difference between final budget and actual ZWG	2025 Final Budget ZWG	2025 Actual amounts on comparable basis ZWG	2025 Difference between final budget and actual ZWG	2025 Comments
Revenue	12	**240 980 100**	**183 435 602**	**57 544 498**	**236 255 000**	**178 691 627**	**57 563 373**	
Appropriation from Treasury		240 980 100	182 632 402	58 347 698	236 255 000	177 904 176	58 350 824	Saving was due to non availability of cash support for payment to suppliers.
Donations		-	803 200	(803 200)	-	787 451	(787 451)	Donated assets were not budgeted for.
Expenses	14	**156 286 279**	**154 366 866**	**1 919 413**	**153 221 842**	**151 350 739**	**1 871 103**	
Compensation of employees		78 176 356	75 186 680	2 989 676	76 643 486	73 712 430	2 931 056	Saving was due to freeze on recruitment during the year
Use of goods & services		78 109 923	79 180 186	(1 070 264)	76 578 356	77 638 309	(1 059 953)	Excess was due to increased activities as a result of the coming in of the new Commission.
SURPLUS FOR THE YEAR		**84 693 821**	**29 068 736**	**55 625 085**	**83 033 158**	**27 340 889**	**55 692 270**	

Reconciliation of Budget Comparison to statement of financial performance	**Inflation adjusted**	**Historical cost**
Profit as per budget comparison	29 068 736	27 340 889
Profit as per statement of financial performance	(19 860 993)	(18 957 492)
Difference	**9 207 743**	**8 383 397**
Reconciling items to clear the difference		
Golf transfer income	262 335	257 191
Exchange gain	911	911
Profit on disposal	28 710	28 128
Movement in expected credit loss	191	-
Movement in leave pay provision	343 934	286,967
Depreciation, amortisation and impairment	(8 726 602)	(8 555 493)
Monetary loss	(708 100)	-
Finance cost	(409 122)	(401 100)
Difference	-	-

1. NATURE OF BUSINESS

The Zimbabwe Anti-Corruption Commission is a corporate body established in terms of 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.

2. BASIS OF PREPARATION

2.1 Statement of compliance

The financial statements of the Commission have been prepared in accordance with International Public Sector Accounting Standards as issued by the International Public Sector Accounting Board (IPSAB) and in a manner required by the Public Finance and Management Act [*Chapter 22:19*], Anti-Corruption Commission Act [*Chapter 9:22*] and relevant statutory instruments.

However, in the interest of public accountability, transparency, and enhanced governance, management has voluntarily elected to make its approved budget publicly available. Consequently, in accordance with IPSAS 24 (Paragraph 3), which permits voluntary compliance for entities electing to publish their budget information, the Commission has presented a comparison of its approved budget and actual execution amounts within these financial statements.

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 and adjusted to take account of the effects of inflation in accordance with International Public Sector Accounting Standard (IPSAS) 10 – "Financial Reporting in Hyperinflationary Economies".

2.2.1 Going concern

The financial statements have been prepared on a going concern basis. Management has considered the Commission's statutory mandate, its funding streams, and the legislative framework under which it operates.

2.3 Hyperinflation accounting

On October 11, 2019, the Public Accountants and Auditors Board (PAAB) issued a pronouncement on the application of IPSAS 10 – "Financial Reporting in Hyperinflationary Economies".

The Commission have applied the Consumer Price Index issued by the Zimbabwe National Statistics Agency indices rates as a basis for estimating the changes in the general purchasing power on the Zimbabwe Dollar and for purposes of fair presentation in accordance with IPSAS 10 - "Financial Reporting in Hyperinflationary Environment", these changes have been made on the historical cost financial information.

The following conversion factors were used;

For 2025 conversion	Index	Conversion Factor
December 2025	191.31	1.00
December 2024	166.30	1.15
Average 2025	187.56	1.02
January	183.76	1.041086
February	184.60	1.036349
March	184.50	1.036911
April	185.68	1.030321
May	187.42	1.020756
June	187.94	1.017931
July	190.89	1.002200
August	191.65	0.998226
September	191.18	1.000680
October	190.50	1.004252
November	190.88	1.002253
December	191.31	1.000000

2.4 Functional and presentation currency

The Reserve Bank of Zimbabwe introduced the Zimbabwe Gold (ZWG) currency on the 5th of April 2024 under the Statutory Instrument (SI) 60 of 2024 under the Presidential Powers (Temporary Measures) regulations, which legalized the "Zimbabwe Gold Notes and Coins" as the new currency replacing the Zimbabwe Dollar (ZWL).

The functional currency for the year ended December 31, 2025 was Zimbabwe Gold (ZWG). The financial statements are presented in the Zimbabwean dollar (Zimbabwe Gold $) currency. Assets and liabilities denominated in other currencies are translated at the published official Reserve Bank of Zimbabwe (RBZ) exchange rate ruling at the Statement of financial position date. Income and expenses denominated in other currencies are translated at published official RBZ exchange rates ruling at the time of the transactions.

2.5 Critical accounting judgements, assumptions and estimates

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

2.5.1 Useful lives and residual values of property, plant and equipment

The Commission assesses useful lives and residual values of property, plant and equipment each year taking into account past experience and technology changes. The depreciation rates are set out in note 3.2.2 as stipulated by the Zimbabwe Financial Reporting Manual. Management has set residual values for all classes of property, plant and equipment at 1% except for land and buildings.

2.5.2 Impairment and provisioning policies

At each statement of financial position date, the Commission reviews the carrying amount of its assets to determine whether there is indication that those assets suffered any impairment. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of the impairment (if any). If the recoverable amount of an asset is estimated to be less than the carrying amount, the carrying amount 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.

2.6 Going concern assessment

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.

2.7 Determination of functional currency

For the past few years, there have been significant changes in monetary policy and exchange control measures that had an impact on the E's operations. In March 2020, SI 185 of 2020 "Exchange Control (Exclusive Use of Zimbabwe Dollar for Domestic Transactions) (Amendment) Regulations was pronounced introducing dual pricing and displaying, quoting, and offering of prices for goods and services in both local and foreign currency. In June 2022, SI 118A of 2022 "Presidential Powers (Temporary Measures) (Amendment of Exchange Control Act) Regulations, 2022" was entrenched into law allowing the multicurrency regime to continue till December 2025. In addition, on October 27, 2023, Statutory Instrument 218 of 2023 (SI 218/23) extended the settlement of transactions in foreign currency until December 31, 2030.

Considering the above developments, management assessed as required by International Public Sector Accounting Standard (IPSAS) 4- "The Effects of Changes in Foreign Exchange Rates" whether the use of the Zimbabwe Gold (ZWG) as the functional remained appropriate. In assessing the functional currency, management considered parameters set in IPSAS 4- "The Effects of Changes in Foreign Exchange Rates" as follows:

- Revenue is grant received from Treasury.
- The sales prices for goods and services (this will often be the currency in which sales prices for goods and services are denominated and settled).

The Commission considered that the majority of its expenditure is paid in local currency and the expenditure is paid from its revenue proceeds. The stability and acceptance in the market of the local currency support the designation of ZWG as the functional currency. After careful consideration of the above cited factors, operational context and financial practices. Commission reaffirms that the Zimbabwean Gold (ZWG) is its functional currency.

2.8 Adoption of new and revised standards

2.8.1 New standards, interpretations, and amendments issued effective from January 1, 2025

The Commission applied the following standards and amendments which are effective for annual periods beginning on or after January 1, 2025.

2.8.2 International Public Sector Accounting Standard (IPSAS) 43 – "Leases"

The standard introduces a right-of-use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, leases to lessees. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13.

The standard provides the fundamental guidance surrounding the classification, recognition, and measurement of leases, which is essential to ensure appropriate accounting treatment for individual agreements.

IPSAS 43 also requires reporting entities to account for each lease component within the contract as a lease separately from non-lease components of the contract. For a contract that contains a lease component and one or more additional lease or non-lease components, a lessee shall allocate the consideration in the contract to each lease component based on the relative stand-alone price of the lease. The standard is effective for the period beginning on or after January 1, 2025. The Commission early adopted the new standard in 2023.

2.8.3 International Public Sector Accounting Standard (IPSAS) 44 – "Non-current assets held for sale".

The standard specifies the accounting treatment for assets held for sale and the presentation and disclosure of discontinued operations. It requires assets that meet the criteria to be classified as held for sale to be:

•Measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and

•Presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance

The standard is effective for the period beginning on or after January 1, 2025. The Commission early adopted the new standard in 2023.

2.8.4 International Public Sector Accounting Standard (IPSAS) 45 – "Property, plant and equipment".

The standard replaces IPSAS 17- Property, Plant, and Equipment. The new standard adds current operational value as a measurement basis in the updated current value model for assets within its scope. It further identifies the characteristics of heritage and infrastructure assets and provides guidance on how these important types of public sector assets should be recognised and measured. The standard is effective for the period beginning on or after January 1, 2025. The Commission early adopted the new standard in 2023.

2.8.5 International Public Sector Accounting Standard (IPSAS) 46 – "Measurement".

The standard establishes a single framework for measuring assets and liabilities in the public sector. In accordance with the standard, assets and liabilities are measured using either historical cost, fair value or current operational value, depending on the nature of the item and the purpose for which it is held. The objective of this standard is to define measurement bases that assist in reflecting fairly the cost of services, operational capacity and financial capacity of assets and liabilities. The standard identifies approaches under those measurement bases to be applied through individual IPSAS to achieve the objectives of financial reporting. The standard is effective for the period beginning on or after January 1, 2025. The Commission early adopted the new standard in 2023.

2.9 New standards, interpretations, and amendments issued, not yet effective and early adopted.

2.9.1 International Public Sector Accounting Standard (IPSAS) 47 – "Revenue"

The standard establishes a comprehensive framework distinguishing between revenue from binding arrangements and non-binding arrangements, replacing IPSAS 9, 11, and 23. It mandates revenue recognition based on the transfer of control of goods/services or the fulfilment of performance obligations.

Revenue from binding arrangements means revenue is recognized when control of goods or services is transferred to the counterparty, either over time or at a point in time, based on the satisfaction of performance obligations.

Revenue from non-binding arrangements means revenue is recognized when the entity gains control of resources, provided there are no present obligations associated with the transfer. If conditions exist, a liability is recognized, and revenue is deferred until the condition is met.

The standard is effective for the period beginning on or after January 1, 2026. The Commission early adopted the new standard in 2023.

2.9.2 International Public Sector Accounting Standard (IPSAS) SRS 1 – "Climate related disclosures".

The standard guides public sector entities to report useful information about climate related risks and opportunities to primary users of general-purpose financial reports for accountability and decision-making purposes.

The standard is effective for the period beginning on or after January 1, 2028. The new standard is not yet effective and has not been early adopted. Accordingly, the Commission is currently assessing the potential impact of adopting IPSAS SRS 1 on its financial statements, sustainability reporting processes, governance structures, risk management systems, and disclosure requirements. At this stage, management is unable to reasonably estimate the full financial or operational impact of initial application.

3. SIGNIFICANT ACCOUNTING POLICIES

3.1 Property, Plant and Equipment

Recognition and measurement

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used for more than one period.

3.1.1 Initial measurement

An item of property, plant, and equipment that qualifies for recognition is measured at its cost unless it is acquired through a non-exchange transaction. Property, plant and equipment acquired through a non-exchange transaction is measured at its deemed cost.

3.1.2 Subsequent measurement

The Commission applies the revaluation model in determining the carrying amount of property, plant and equipment as at the reporting date in line with International Public Accounting Standard (IPSAS) 45 – "Property, Plant and Equipment". Revaluations are performed with sufficient regularity such that the carrying amounts do not differ materially from those that would be determined using fair values at the end of the reporting period. The Commission's policy is to undertake revaluations at intervals not exceeding three years. The most recent revaluation was conducted on December 31, 2024 by an independent professional valuer.

3.1.3 Valuation technique

Land was valued on the open market basis using observable inputs. The depreciated replacement cost valuation method was used to come up with the values for all other assets. The assumption used on buildings was that the existing buildings comply with and satisfy current buildings by-laws and regulations, whether such by-laws and regulations are statutory or none statutory.

3.1.4 Derecognition

An item of property, plant and equipment is derecognized by the Commission in two circumstances on disposal, such as sale, scrapping, donation, or other forms of disposal and when it's no longer expected to generate future economic benefits or service potential due to obsolescence, abandonment, destruction, or theft.

The gain or loss from derecognition is measured as the difference between the asset's carrying amount (cost less accumulated depreciation and impairment) and the net disposal proceeds. This is recognized in surplus or deficit in the period of derecognition. If an asset is impaired to zero it will no longer be providing service potential and if there is no expectation of future benefits, derecognition follow-through may occur. Upon derecognition an asset can result in a gain or loss depending on any disposal proceeds.

3.1.5 Impairment

Impairment refers to the permanent reduction in the value of an asset when its carrying amount exceeds its recoverable service amount. Impairment is assessed against the current operational value, which reflects the cost to replace the asset's service capacity, adjusted for condition.

The Commission determines whether an item of property plant and equipment is impaired and applies IPSAS 26 "Impairment of Non Cash Generating Assets. The Commission reviews the carrying amount of its assets and determines the recoverable amount of the asset.
The Commission recognize impairment when there is an indication that an asset may be impaired, and the asset's recoverable service amount is less than its carrying amount. The Commission considers indicators which include physical damage (e.g., fire, flood), obsolescence or asset no longer used, significant decline in service capacity, major changes in the law or economic environment.

3.1.6 Reversal of Impairment

The Commission assess whether there is a change in estimates used to determine the recoverable amount, but only to the extent that it does not exceed the original carrying amount.

3.1.7 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. Changes to these useful lives have been considered in line with the Zimbabwe Finance Reporting Manual. Management has set residual values for all classes of property, plant and equipment except for Land and Buildings.

The rates applied per annum are as follows:

Description	Years	Rate
Motor Vehicles	5	20%
Computer Equipment	3	33%
Plant and Equipment	4	25%
Furniture and Fittings	10	10%
Buildings	50	2%

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

3.2 Revenue

Revenue is the gross inflow of economic benefits or service potential during the reporting when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

The Commission has the following types of revenues;

- Revenue from transactions without binding arrangements
- Government grant non-wage recurrent
- Government grant employment costs
- Government grant capital assets

3.2.1 Recognition criteria

Revenue is recognized based on whether a binding arrangement exists. A binding arrangement is an enforceable agreement that creates both rights and obligations.

- Transactions with a Binding Arrangement: Revenue is recognized when (or as) the Commission satisfies a compliance obligation. A compliance obligation is a specific promise to a resource provider to provide goods, services, or other assets.
- Transactions without a Binding Arrangement: This applies to transactions like taxes, fines, and donations. Revenue is recognized when:
- The Commission has an enforceable obligation to transfer resources. In this case, revenue is recognized as the Commission satisfies the obligation.
- The Commission has no enforceable obligation. In this case, revenue is recognized immediately upon the inflow or right to inflow of resources.

3.2.2 Measurement criteria

- Transactions with a Binding Arrangement: Revenue is measured at the transaction consideration, which is the amount of resources the Commission expects to be entitled to for satisfying a compliance obligation. The Commission did not have any transactions with a binding arrangement in the 2025 financial year.
- Transactions without a Binding Arrangement: Revenue is measured at the amount of the resources received or the right to receive those resources. All government transfers for capital expenditure, compensation of employees and recurrent nature were treated as transactions without binding arrangements

3.3 Intangible assets

Intangible assets consist of identifiable non-monetary assets without physical substance. The Commission recognises software acquired at cost when it is probable that future economic benefits or service potential will flow to the Commission and the cost of the asset can be measured reliably. After initial recognition, the E-Case management software is carried at cost less accumulated amortization and impairment losses. The estimated useful lives and amortization methods are reviewed annually.

3.4 Financial Instruments

Financial instruments are contracts that give rise to both a financial asset in one Commission and a financial liability or an equity instrument in another Commission.

3.4.1 Classification and measurement

Financial assets

Financial assets are classified on the basis of both the business model for managing the financial assets; and the contractual cash flow characteristics of the financial asset.
The business model test considers the objective/motive of the Commission in holding a financial asset as follows:

- is the objective of the Commission's business model to hold the financial asset in order to collect contractual cash flows or,
- is the financial asset held to achieve an objective of both collecting contractual cash flows and to sell.

The Commission has classified its financial assets in the following category:

Classification	Measurement	
Financial assets measured at amortised cost	Financial assets subsequently measured at amortised costs use the effective interest rate method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.	Trade receivables
Financial Assets measured at fair value	For the purpose of the statement of cash flows, cash and cash equivalents comprise of cash in hand, short term investments and bank balances	Cash and cash equivalents

3.4.2 Recognition

Financial assets and financial liabilities are recognized when the Commission becomes party to the contractual provisions of the instrument.

Non-derivative financial instruments carried in the statement of financial position comprise cash and cash equivalents, trade and other receivables and trade and other payables. These instruments are recognized initially at fair value plus any directly attributable transaction costs.

3.5 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and short term investments which are readily convertible to known amounts of cash and are subject to significant risk of changes in value.

3.6 Trade and other receivables

Accounts receivables are made up entirely of advance travel and subsistence allowances that have not yet been acquitted.

3.6.1 Impairment of financial assets

Determining the stage for impairment

At each reporting date, the Commission assesses whether there has been a significant increase in credit risk for exposures since initial recognition by comparing the risk of default occurring over the expected life between the reporting date and the date of recognition. The Commission considers reasonable and supportable information that is relevant and available without undue cost or effort for this purpose. This includes quantitative and qualitative information and also, forward looking analysis.

An exposure will migrate through the Expected Credit Loss (ECL) stages as asset quality deteriorates. If, in a subsequent period, asset quality improves and also reverses any previously assessed significant increase in credit risk since origination, then the provision for doubtful debts reverts from lifetime Expected Credit Loss (ECL) to 12-months Expected Credit Loss (ECL). Exposures that have not deteriorated significantly since origination, or where the deterioration remains within the Commission's investment grade criteria are considered to have a low credit risk. The provision for doubtful debts for these financial assets is based on a 12-months Expected Credit Loss (ECL). When an asset is uncollectible, it is written off against the related provision. Such assets are written off after the necessary procedures have been completed and the amount of the loss has been determined. Subsequent recoveries of amounts previously written off reduce the amount of the expense in the Statement of Financial Performance.

Measurement of expected credit losses

Expected credit losses on receivables are determined using the simplified approach. Under this approach, the Expected Credit Loss (ECL) is measured at an amount equivalent to the lifetime expected credit losses, applied to a portfolio of trade receivables with similar credit risk characteristics. Assessing credit risk on a portfolio basis is considered the most appropriate approach for the Commission, given the large volume of trade receivables and the practical challenges associated with monitoring individual customers and obtaining reliable forward-looking information for each receivable.

Expected Credit Loss (ECLs) are recognised by recording an impairment loss in the Statement of financial performance. The Commission recognises expected credit losses (ECLs) through a loss allowance. The impairment loss is recognised in the Statement of Financial Performance, while the corresponding loss allowance is recognised in the Statement of Financial Position as a deduction from the carrying amount of the related financial asset.

3.7 Financial liabilities

Financial liabilities are classified as subsequently measured at amortized cost except for those financial liabilities at fair value through profit or loss. At initial recognition an election can, be made to designate a financial liability as measured at fair value through profit or loss. Financial liabilities of the Commission include trade and other payables.

3.7.1 Trade and other payables

Financial liabilities of the Commission include trade and other payables. These are recognized when the Commission becomes obliged to make future payments as a result of a past event of

the receipt of goods and services. They are measured at amortized cost which approximates fair value due to their short-term nature. The Commission's payables include the service providers for telephone, rates and bills, vehicle maintenance and travel and subsistence.

3.7.2 Liabilities and provisions

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

3.8 Employee benefits

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

3.8.1 Short term employee benefits

Short term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Commission has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

3.8.2 Defined contribution plan

Obligations for contribution plans are expensed as the related service provided. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

3.8.3 Termination benefits

Termination benefits are expensed at the earlier of when the Commission can no longer withdraw the offer of those benefits and when the Commission recognises costs for a restructuring. If benefits are not expected to be settled wholly within 12 months of the reporting date, then they are discounted.

3.9 Inventory

Inventories are assets held for use in the ordinary course of business; or in the process of production for such sale; or in the form of materials or supplies to be consumed in the production process or in the rendering of services. Inventories are valued at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories comprises all costs of purchase, costs of conversion and other costs

incurred in bringing the inventories to their present location and condition. Inventories that the Commission still carries but which are no longer available on the market are carried at nil value. Items accounted for as inventory include computer consumables, toiletries and cleaning materials, provisions and stationery.

3.10 Donations

The Commission received donations from Potraz, Inter Africa, Zimbabwe Tourism Authority, Caleb Mucheche Law Chambers and Zinwa amounting to ZWG $ 787 451 for the 2025 Anti-Corruption Expo and Games that were held in Namibia, 100 Law books and borehole. All services were procured and paid for by the service providers on behalf of the Commission. The fair value was recognized as revenue and donations of assets were recognized as assets and expenses.

3.11 Assets acquired on transactions without binding arrangements- Donated Assets

Donated assets are recognized in accordance with International Public Sector Accounting Standards (IPSAS) 47 "Revenue". A Commission will recognize an asset arising from a non-binding arrangement when it gains control of resources that meet the definition of an asset and satisfy the recognition criteria. Donated assets are measured at fair value upon receipt under International Public Sector Accounting Standards (IPSAS) 47 "Revenue", and if they meet the recognition criteria under Accounting Standards (IPSAS) 45 (Property, Plant and Equipment), they will be accounted for in the manner in which assets in a similar class are treated. The Commission received a borehole as donation amounting to ZWG119 749 and these were included in the Property Plant and Equipment.

3.12 Budget information

The annual budget is prepared on the accrual 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 accrual basis for budgeting purposes, there are no basis, timing, or Commission 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. The Commission's budget is for the period of January 1, 2025 to December 31, 2025.

3.13 Risk management

3.13.1 Introduction and governance framework

The Zimbabwe Anti-Corruption Commission (ZACC) is exposed to a variety of financial and operational risks arising from its activities as a constitutional public sector institution. The Commission's overall risk management program focuses on the unpredictability of public sector funding and seeks to minimize potential adverse effects on the execution of its constitutional mandate.

Risk management is carried out by Management under policies approved by the Commission. Management identifies, evaluates, and hedges financial risks in close cooperation with operational units. The Commission provides principles for overall risk management, as well as policies covering specific areas such as liquidity risk, credit risk, and operational risk.

3.14 Market risk

3.14.1 Foreign exchange risk

The Commission operates locally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the United States Dollar (USD) and the Zimbabwe Gold (ZWG) or local operating currency. Foreign exchange risk arises from future commercial transactions and recognized assets and liabilities.

The Commission manages foreign exchange risk by ensuring that foreign currency obligations are settled promptly and maintaining foreign currency-denominated bank accounts (FCA) to hedge against fluctuating exchange rates.

3.14.2 Interest rate risk

As a subverted public entity that does not rely on commercial borrowings or overdraft facilities, the Commission's income and operating cash flows are substantially independent of changes in market interest rates. Financial assets are primarily non-interest bearing or held in short-term operational bank accounts.

3.14.3 Credit risk

Credit risk arises from cash and cash equivalents, deposits with banks and financial institutions, as well as outstanding receivables and advances. For banks and financial institutions, only high-credit-quality tier-1 financial institutions approved by the Ministry of Finance, Economic Development and Investment Promotion are utilized.

3.14.4 Liquidity risk

Liquidity risk is the risk that the Commission will encounter difficulty in meeting obligations associated with its financial liabilities. Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed budget allocations from the Treasury.

Management monitors rolling forecasts of the Commission's liquidity reserve on the basis of expected cash flows through monthly and quarterly Treasury disbursement requests.

3.14.5 Operational and compliance risk

Operational risk is the risk of direct or indirect loss resulting from inadequate or failed internal processes, people, and systems, or from external events. As an oversight and enforcement body, compliance with governing legislation, including the Constitution of Zimbabwe, the Anti-Corruption Commission Act, the Public Finance Management Act [*Chapter 22:19*], and Public Procurement and Disposal of Public Assets Act [*Chapter 22:23*], is paramount.

The Commission mitigates operational risk through a rigorous system of internal controls, segregated duties, formal reporting structures, internal audit oversight, and continuous adherence to the Public Sector Accounting Standards.

4. PROPERTY, PLANT AND EQUIPMENT

Inflation adjusted

Cost	Land ZWG	Buildings ZWG	Plant and Equipment ZWG	Motor Vehicles ZWG	Furniture and Fittings ZWG	Computers and Accessories ZWG	Totals ZWG
At January 1, 2025	67 153 459	120 181 096	1 512 555	25 484 161	13 545 219	4 917 859	232 794 349
Additions	-	279 535	119 749	19 217 941	198 704	3 706 679	23 522 609
Disposals	-	-	29 680	-	-	-	29 680
At December 31, 2025	**67 153 459**	**120 460 631**	**1 661 984**	**44 702 102**	**13 743 923**	**8 624 538**	**256 346 638**
Depreciation and Impairement							
At January 1, 2025	-	1 995 657	121 525	5 491 256	625 291	2 711 418	10 945 147
Depreciation and impairement	-	1 726 714	226 961	4 618 500	952 422	1 132 189	8 656 786
Disposals	-	-	(970)	-	-	-	(970)
At December 31, 2025	**-**	**3 722 371**	**347 516**	**9 556 236**	**1 577 713**	**3 817 107**	**19 020 943**
Net book value at December 31, 2025	**67 153 459**	**116 738 260**	**1 314 468**	**35 145 866**	**12 166 210**	**4 807 431**	**237 325 694**
Net book value at December 31, 2024	**67 153 459**	**118 185 439**	**1 391 031**	**19 992 905**	**12 919 928**	**2 206 441**	**221 849 202**

Historical cost

Cost	Land ZWG	Buildings ZWG	Plant and Equipment ZWG	Motor Vehicles ZWG	Furniture and Fittings ZWG	Computers and Accessories ZWG	Totals ZWG
At January 1, 2025	48 601 279	85 917 148	974 203	18 630 536	8 901 271	3 725 651	166 750 088
Additions	-	279 535	119 749	19 217 941	198 704	3 706 679	23 522 609
Disposals	-	-	29 098	-	-	-	29 098
At December 31, 2025	**48 601 279**	**86 196 683**	**1 123 050**	**37 848 477**	**9 099 975**	**7 432 330**	**190 301 795**
Depreciation and Impairement							
At January 1, 2025	-	1 511 862	92 064	4 160 042	509 443	2 287 468	8 560 879
Depreciation and impairement	-	1 692 856	222 511	4 527 942	933 747	1 109 990	8 487 046
Depreciation disposals	-	-	(970)	-	-	-	(970)
At December 31 , 2025	**-**	**3 204 718**	**313 605**	**8 687 984**	**1 443 190**	**3 397 458**	**17 046 955**
Net book value at December 31, 2025	**48 601 279**	**82 991 965**	**809 445**	**29 160 493**	**7 656 785**	**4 034 872**	**173 254 841**
Net book value at December 31, 2024	**48 601 279**	**84 405 286**	**882 139**	**14 470 494**	**8 391 828**	**1 438 183**	**158 189 209**

ZIMBABWE ANTI- CORRUPTION COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2025

		INFLATION ADJUSTED		HISTORICAL COST	
		2025 ZWG	2024 ZWG	2025 ZWG	2024 ZWG
5	**Intangible assets**	**744 530**	**683 244**	**616 025**	**684 472**
	Cost	814 346	702 023	684 472	702 023
	Amortization	(69 816)	(18 779)	(68 447)	(17 551)
6	**Prepayments**	**4 208 337**	**-**	**4 125 821**	**-**
	Motor Vehicle	3 283 390	-	3 219 010	-
	Audit Fees	924 947	-	906 811	-
7	**Trade and other receivables**	**1 361 356**	**1 513 055**	**1 361 356**	**1 316 618**
	Staff receivables	1 441 911	1 593 801	1 441 911	1 385 914
	Allowance for credit losses	(80 555)	(80 746)	(80 555)	(69 296)
7.1	**Expected credit loss reconciliation**	**80 555**	**80 746**	**80 555**	**69 296**
	Opening balance	80 746	-	69 296	-
	Movement	(191)	80 746	11 259	69 296
7.2	**Expected credit loss allowance**				

Receivables	Aging	Amount outstanding	Loss rate	Expected loss
Receivables within 30days	0-30	249 633	-	-
Receivables within 31 to 60 days	31-60	308 086	0.02	6 162
Receivables within 61 to 90 days	61-90	57 586	0.04	2 303
Receivables within 91 to 120 days	91-120	115 227	0.07	8 066
Receivables greater than 120 days	> 120	711 379	0.09	64 024
Total		**1 441 911**		**80 555**

8	**Inventory**	**884 810**	**1 100 164**	**884 811**	**956 662**
	Stationery	703 515	-	703 515	-
	Fuel	181 295	1 100 164	181 296	956 662
9	**Payables**	**4 535 593**	**6 107 943**	**4 535 593**	**5 311 256**
	Trade payables	4 535 593	6 107 943	4 535 593	5 311 256
10	**Provisions**				
	Leave pay provision	**92 816**	**436 750**	**92 816**	**379 783**
	Opening balance	436 750	-	379 783	-
	Movement	(343 934)	436 750	(286 967)	379 783
11	**Cash and cash equivalents**				
11.1	**Cash and bank balance**	**359 744**	**1 789 392**	**359 744**	**1 555 993**
	RBZ SUB PMG	126 023	1 640 289	126 023	1 426 338
	CBZ GOLF USD	10 755	-	10 755	-
	CBZ GOLF ZWG	93 062	-	93 062	-
	Cash at hand	129 904	149 103	129 904	129 655
11.2	**Bank overdraft**	**(5 300)**	**(595)**	**(5 300)**	**(518)**
	RBZ Bank Exchequer	(5 300)	(595)	(5 300)	(518)
	Total cash equivalents	**354 444**	**1 788 797**	**354 444**	**1 555 475**
12.1	**Revenue without binding arrangements**	**183 435 602**	**142 920 361**	**178 691 627**	**127 453 801**
	Government Grant Income- non wage recurrent	82 404 663	56 445 372	80 788 886	49 082 932
	Employee salaries/ allowances	75 186 679	43 784 964	73 712 430	38 073 881
	Government Grant Income- capital assets	25 041 060	32 717 375	23 402 860	30 576 986
	Donations	803 200	1 246 506	787 451	1 164 959
	Amortized during the year	-	8 726 144	-	8 555 043
12.2	**Revenue with binding arrangements**				
	Other Income	**606 460**	**-**	**544 158**	**-**
	Movement of allowance for credit loss	191	-	-	-
	Movement in leave pay provision	343 934	-	286 967	-
	Participation in sporting	262 335	-	257 191	-
	Total revenue	**184 042 062**	**142 920 361**	**179 235 785**	**127 453 801**

Note		INFLATION ADJUSTED 2025 ZWG	INFLATION ADJUSTED 2024 ZWG	HISTORICAL COST 2025 ZWG	HISTORICAL COST 2024 ZWG
13	**Other gains and losses**	**29 621**	**569 626**	**29 039**	**446 455**
	Exchange gain	911	133 230	911	115 852
	Profit/loss on disposal	28 710	436 396	28 128	330 603
14	**Expenses**				
14.1	**Use of goods and services**	**79 180 186**	**82 517 882**	**77 638 309**	**72 414 189**
	Communication and information supplies and services	7 358 510	4 850 886	7 214 226	4 218 162
	Hospitality	36 869	260 667	36 146	226 667
	Medical supplies	-	15 044	-	13 082
	Office supplies and services	1 157 412	981 458	1 134 717	853 441
	Rental and hire expenses	5 567 072	3 887 462	5 457 913	3 380 401
	Training and development expenses	9 688 565	475 104	9 498 593	413 134
	Domestic travel expenses	15 853 356	20 853 533	15 541 922	18 133 507
	Foreign travel expenses	8 597 002	25 273 625	8 428 433	21 977 065
	Utilities and other service charges	2 595 505	12 861 901	2 544 612	11 183 744
	Financial transactions	3 574 691	1 623 218	3 504 599	1 411 494
	Institutional provisions	5 055 056	922 629	4 955 937	802 286
	General expenses	1 466 376	507 996	1 437 623	441 736
	Physical infrastructure	746 430	375 392	731 794	326 427
	Vehicles and mobile equipment	8 046 984	4 763 017	7 889 200	4 141 754
	Maintenance and spare parts	-	120 720	-	104 974
	Fumigation and cleaning services	37 396	-	36 663	-
	Fuels oils and lubricants	9 398 965	3 107 638	9 214 671	2 702 294
	Bad debts	-	1 370	-	930
	Allowance for credit losses	-	80 746	11 259	69 296
	Movement in leave pay provion	-	436 750	-	379 783
	Insurance	-	1 118 728	-	972 807
14.2	**Compensation of employees**	**75 186 680**	**43 784 964**	**73 712 430**	**38 073 881**
	Employment costs	75 186 680	43 784 964	73 712 430	38 073 881
14.3	**Finance costs**	**409 122**	**331 804**	**401 100**	**288 525**
	Bank transaction fees	409 122	331 804	401 100	288 525

15 Related party pransactions

The Commission has related party relationships with its stakeholders, directors, key management employees and their close family members.

Name	Relationship	Owner
Ministry of Finance, Economic Development and Investment Promotion	Funding Ministry	Government of Zimbabwe

15.1	**Related party transactions**	**182 632 402**	**135 393 868**	**177 904 176**	**117 733 798**
	Government grant Income- non wage recurrent	82 404 663	56 445 371	80 788 886	49 082 931
	Employee salaries/ allowances	75 186 679	43 784 963	73 712 430	38 073 881
	Government grant Income- capital assets	25 041 060	35 163 534	23 402 860	30 576 986
	Commissioners and Executive Secretary				
15.2	**Compensation**	**13 500 385**	**11 761 699**	**40 541 837**	**10 227 564**
	Salaries and other allowances	41 352 673	11 761 699	40 541 837	10 227 564
15.3	**Senior management**	**8 775 250**	**7 645 104**	**12 162 551**	**6 647 917**
	Salaries: management	12 405 802	7 645 104	12 162 551	6 647 917
16	**Cash purchase of assets**	**965 909**	**11 036 964**	**965 909**	**4 779 333**
	Total additions (PPE)	23 522 609	25 880 881	23 522 609	19 606 728
	less : direct payments	(22 534 025)	(14 591 366)	(22 534 025)	(14 591 366)
	Donations	(22 675)	(252 551)	(22 675)	(236 029)

17 Subsequent events

The Central Bank issued the Monetary Policy Statement on February 27, 2026 outlining measures aimed at strengthening macro-economic stability, deepening the use of domestic currency (ZWG) and promoting sustainable economic growth. The statement's stance maintained a prudent monetary framework focused on preserving price stability and execute exchange rate stability while supporting the continued use of the local currency with domestic transactions. The event did not result in adjustments to the financials of the Commission.

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