



ENVIRONMENTAL MANAGEMENT AGENCY (EMA)

2022 ANNUAL REPORT

Together - Protecting The Environment







ENVIRONMENTAL MANAGEMENT AGENCY (EMA)

2022 ANNUAL REPORT



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Abbreviations & Acronyms

AED	Africa Environment Day
EEP	Environmental Education and Publicity
ESIA	Environmental and Social Impact Assessment
EMA	Environmental Management Agency
EMA (CAP 20:27)	Environmental Management Act Chapter 20:27
EMAL	Environmental Management Agency Laboratory
EMB	Environment Management Board
EMS	Environmental Management Services
EP	Environmental Protection
EPM	Environmental Planning and Monitoring
LEAP	Local Environmental Action Plan
RDC	Rural District Council





LETTER OF PRESENTATION



The Environmental Management Agency
685/6 Lorraine Drive
Bluffhill
Box CY 385
Causeway
Harare.

The Honourable Minister of Environment, Climate, Tourism and Hospitality Industry
12th Floor, Kaguvi Building
Private Bag 7753
Causeway
Harare.

Dear Sir

Presentation of Environmental Management Agency Annual Report: 2022

It is my great pleasure to present to you, Honourable Minister, the Environmental Management Agency's 2022 Annual Report. This report is in compliance to the requirements of Sections (39) of The Environmental Management Act [Chapter 20:27] and (44) of the Audit and Exchequer Act (Chapter 22:03).

Thank you,

Ambassador ZW Nsimbi
Chairman- Environment Management Board





ENVIRONMENT MANAGEMENT BOARD



Ambassador Z.W. Nsimbi

BOARD CHAIRPERSON



Mr. C. Chitindi

BOARD VICE CHAIRPERSON



Professor E. Gandiwa

Board Member



Mrs. B. Madamombe

Board Member



Ms. M. Mayahle

Board Member



Mr. T. K. Hove

Board Member



Mr. N. Mushangwe

Board Member



Mr. I. D. Kunene

Board Member



EMA MANAGEMENT



Mr. Aaron Chigona
Director General



Mr. Christopher Mushava
Director Environmental Protection (EP)



Mr. Steady Kangata
Director Environmental Management Services (EMS)



Mrs. Chipo Mpofu-Zuze
Manager Matabeleland North Province



Mr. Robert Rwafa
Manager Mashonaland Central Province



Mr. Benson Basera
Manager Midlands Province



Mr. Decent Ndlovu
Manager Matabeleland South Province



Mr. Milton Muusha
Manager Masvingo Province



Mr. Robson Mavondo
Harare Metropolitan Province



Mr. Rambwayi Mapako
Manager Mashonaland West Province



Mrs. Sithembisiwe Ndlovu
Manager Bulawayo Metropolitan Province





Mr. Kudakwashe Masendu
Manager
Audit and Risk



Mr. Alpha Chikurira
Manager
Environmental Quality (EQ)



Mrs. Juliet Mavu
Manager
Mashonaland
East Province



Mr. Kingstone Chitotombe
Manager
Manicaland
Province



Mr. Joseph Bondera
Manager
Finance and Administration



Mrs. Eunice Mutepfa
Manager
Monitoring &
Evaluation (M&E)



Mrs. Sylvia Yomisi
Manager
Environmental
Management Laboratory
(EMAL)



Mrs. Amkela Sidange
Manager
Environmental Education
& Publicity (EEP)



Mr. Phanuel Mangisi
Manager
Environmental Impact
Assessment (EIA) &
Ecosystems Protection



Mr. Farai Nyahwa
Corporate Secretary



Mr. Maxwell Maturure
Manager
Environmental
Planning & Monitoring



Mr. Takundwa Mugugu
Manager
Human Resources



CHAIRMAN'S REPORT



Ambassador Z. W. Nsimbi
Board Chairperson

As the Country emerged from the Covid-19 induced lock down, a significant rise in industrial activity was noted. A number of environmental challenges have permeated Zimbabwe's economic and social fabric, with natural resources facing imminent threat of depletion due to activities such as illegal mining, bad agricultural practices, invasion of wetlands, veld fires, pollution, biodiversity loss and deforestation, among others. The Country was not immune to the triple planetary crisis of climate change, biodiversity loss and pollution. The Agency stood firm and focused on awareness programmes creating stewardship in the communities and supported community led initiatives for the rehabilitation of degraded ecosystems.

I would like to assure stakeholders that the Agency, through the Board, worked hard to ensure a sustainable balance between the needs of our developing nation and the need to protect our environment. For example, significant strides have been made, in the year under review, towards ensuring protection of finite resources such as wetlands with the review and publishing of the National Wetland Management Policy Framework, through our parent Ministry of Environment, Climate, Tourism and Hospitality Industry.

Our Government has prioritised veld fire management in Zimbabwe through its inclusion in the National Development Strategy (NDS1). This was prompted by the significant loss of life, biodiversity and infrastructure experienced in the last recent years. To this end, also recognising the impacts of climate change in changing weather patterns, the Minister of Environment, Climate, Tourism and Hospitality Industry Gazetted the revised Fire Restriction Period which also prompted a review of the

It is my singular honour and pleasure to present the Environmental Management Agency's Annual Report and Audited Financial Statements for the period 01 January to 31 December 2022. The Agency emerged from the Covid-19 induced lock-down rejuvenated and stronger with a renewed focus towards the protection of the environment.

The main thrust for the year under review was facilitating the Government's drive towards an upper middle income society by 2030, whilst ensuring sustainability for the benefit of present and future generations. Sustainable Development is crucial in achieving human well-being and ecosystems integrity. There is need to balance economic development, social – cultural issues and environmental considerations.

2006 National Fire Strategy and Action Plan by all stakeholders in the fire monitoring and prevention value chain.

The Agency has remained on its growth trajectory by continuing to expand its asset base with the construction of offices across the country. The Mashonaland West Provincial Office was commissioned in the period under review. The office construction was a significant milestone as it shows the Agency's focus on implementing the Governments devolution Agenda.

The Board ensured that the Agency continued to thrive and fulfil its mandate, it would thus be remiss of me not to recognize the tireless work and commitment towards the achievement of the Agency's mandate by management and staff. It has been an exemplary display of team work and coordinated effort towards achieving set goals.

Last but not least, I take this opportunity to acknowledge the efforts of our Honourable Minister of Environment, Climate, Tourism and Hospitality Industry, the Permanent Secretary and staff, in ensuring that the Agency continued to receive the necessary support in achieving its mandate. Your efforts were invaluable and are held in high regard.

Thank you,

.....
Ambassador Z. W. Nsimbi
Board Chairperson





DIRECTOR GENERAL'S REPORT



Mr. A. Chigona
Director General

This report outlines the activities undertaken by the Environmental Management Agency in 2022, focusing on key environmental themes such as pollution control, management of hazardous substances and waste, Environmental and Social Impact Assessments (ESIA), ecosystem protection, air quality, and laboratory analytical services. The Agency emphasized regulatory measures, monitoring efforts, outreach programs, and awareness campaigns to engage the public in environmental management.

Throughout the year, a total of **47 348** environmental inspections were carried out across the country concerning water and effluent, air quality, ESIA compliance, ecosystem protection, and the handling of hazardous substances.

These inspections aimed to evaluate facilities' adherence to environmental regulations. The monitoring capabilities were further enhanced by laboratory analyses conducted by the Environmental Management Agency Laboratory (EMAL), which processed a total of **5 106** samples as individuals and institutions sought to fully appreciate the quality of their environment and make informed decisions.

In 2022, the Agency reported a significant rise in spillages, with incidents increasing from **19** in 2021 to **37** in 2022, reflecting a **95%** increase. This surge indicated that while there have been notable achievements in environmental law compliance and improved stewardship, there may also be underlying issues contributing to the rise in spillages especially in the Zambezi Escarpment. Despite the several efforts through education and awareness raising, stakeholder engagement, capacity building programmes, the annual hectarage destroyed by veld fires remained high and a cause for concern worsened by the effects of climate change which led to prolonged fire season associated with dry season. A total of **1 753 055.9** hectares were destroyed and in the process **18** human lives were lost due to veld fires.

I would like to thank all stakeholders working together with EMA for supporting our initiatives in awareness and

empowerment programmes for improved environmental stewardship. It is my hope through our continued support that we will achieve an environmental degradation neutrality, where we can ameliorate of the negative environmental impacts that arise from our livelihood related activities. Let us remain united and save our environment for the future generations. Lastly, I thank the staff of the Agency for the unwavering dedication to duty throughout the year.

A. Chigona
Director General-Environmental Management Agency (EMA)





CORPORATE GOVERNANCE REPORT



The Board remained committed to observing the principles of transparency, responsibility, integrity, accountability, independence and fairness in its dealings with its stakeholders.

Guided by the principles espoused in the Public Entities Corporate Governance Act Chapter 10:31, Directors and Management continued to observe the highest level of integrity in their dealings.

Financial Statements

The Directors recognised that they were responsible for the preparation and integrity of the financial statements and related information contained in the annual report, in a manner that fairly presents the state of affairs and the results of the Company's operations.

The annual statements of financial position have been independently examined by the Agency's external auditors. The statement of financial position is provided in the annual report.

Board of Directors

The Agency had a Board established and appointed in terms of the Environmental Management Act Chapter 20:27. The Board met regularly, retaining full and effective control over the Agency and monitored the performance of Executive Management. The Board was responsible for maintaining the direction and control of the Agency through:

- Setting the strategic direction of the Agency,
- Establishing goals for Executive Management,
- Monitoring Management performance against set goals,
- Liaising with internal and external auditors on the financial and business affairs of the Agency, and;
- Reviewing, deciding and acting on material business transactions and/or matters among other responsibilities.

The composition of the Board as set out in section 12 of the Environmental Management Act, ensured a well-balanced team with a broad range of expertise. The Board comprised of eight (8) non-Executive members and one (1) Executive member during the period under review. The Chairman was a non-Executive Director with the Director General being responsible for the day-to-day management of the Agency.

There was a clear separation of responsibilities between the Board and Management. All Directors had access to outside professional advice through the Company Secretary who was responsible to the Board for ensuring that correct procedures were followed as well as adherence to corporate governance principles

and standards.

Board Committees

The Board Committees were chaired by non-Executive Directors and governed by specific terms of reference. The following were the Board Committees:

Environmental Protection and Law Enforcement Committee

The Environmental Protection Committee was comprised of five (5) non-Executive Directors. The Committee was responsible for overseeing the law enforcement efforts of the Agency with regards environmental monitoring and management.

Environmental Management Services and Multi-Lateral Agreements and Progress Monitoring Committee (MEA)

The Committee was made up of four (4) non-Executive Directors. It was responsible for the general and overall development and formulation of environmental management policies, including approval of Environmental Management Services work plans, coordinating of major national and international exhibitions and commemorations. It was also responsible for the packaging and dissemination of environmental information and overseeing the environmental education efforts of the Agency. It was also responsible for monitoring the Agency's performance with regards obligations created under Multi-lateral agreements.

Human Resources and Legal Services Committee

The Committee was made up of four (4) non-Executive Directors. It was responsible for the implementation of the Agency's human resources management strategy as guided by the Agency's strategic plan. The Committee was also responsible for making decisions on remuneration, benefits and welfare of the Board, Management and Staff of the Agency.

Audit, Risk and Corporate Governance Committee

This Committee comprised of four (4) non-Executive Directors. The Committee dealt with inter-alia, compliance, internal control systems and risk management. It was regulated by specific terms of reference. It met with the Company's External Auditors to discuss accounting, auditing, internal control and financial reporting matters. The external auditors had unrestricted access to the Board through the Audit and Risk Management Committee.

Finance and Administration Committee

The Committee was comprised of four (4) non-Executive Directors. It set and approved financial and procurement policies of the Agency. It was also responsible for asset management and maintenance within the Agency.



**Directors' Attendance of Meetings
Board Meetings 2022**

Name	Number of meetings held	Number attended	Proxy
Amb Z. W. Nsimbi (Chair)	4	4	-
Mr. C. Chitindi (Vice Chair)	4	4	-
Mr. A. Matiza*	4	2	-
Mr. N. Mushangwe	4	4	-
Mr. T. K. Hove	4	4	-
Prof. E. Gandiwa	4	4	-
Ms. M. Mayahle	4	4	-
Mr. I. D. Kunene	4	4	-
Mrs. B Madamombe*	4	2	

**Mrs Madamombe replaced Mr Matiza as the Ministry Representative after his reassignment.*

Environmental Protection Committee 2022

Name	Number of meetings held	Number attended	Proxy
Mr. N Mushangwe(Chair)	4	4	-
Ms. M Mayahle	4	4	-
Mr. ID Kunene	4	4	-
Mr. A Matiza*	4	2	-
Prof.E Gandiwa	4	4	-
Mrs B Madamombe*	4	2	

**Mrs Madamombe replaced Mr Matiza as the Ministry Representative after his reassignment.*

Environmental Management Services Committee 2022

Name	Number of meetings held	Number attended	Proxy
Mr.ID Kunene (Chair)	4	4	-
Ms. M Mayahle	4	4	-
Mr. T. K. Hove	4	4	-
Mr.A Matiza*	4	2	-
Mr.C Chitindi	4	4	-
Mrs B Madamombe*	4	2	

**Mrs Madamombe replaced Mr Matiza as the Ministry Representative after his reassignment.*

Finance, Administration and ICT Committee 2022

Name	Number of meetings held	Number attended	Proxy
Prof. E Gandiwa (Chair)	4	4	-
Mr. N Mushangwe	4	4	-
Mr.ID Kunene	4	4	-
Mr.C Chitindi	4	4	-

Human Resources and Legal Services Committee 2022

Name	Number of meetings held	Number attended	Proxy
Mr.C Chitindi (Chair)	4	4	-
Mr. T. K. Hove	4	4	-
Mr. A Matiza*	4	2	-
Mrs B Madamombe*	4	2	
Prof. E Gandiwa	4	4	

**Mrs Madamombe replaced Mr Matiza as the Ministry Representative after his reassignment.*



Audit, Risk and Corporate Governance Committee 2022

Name	Number of meetings held	Number attended	Proxy
Mr. T.K Hove (Chair)	4	4	-
Mr.ID Kunene	4	4	-
Mr.A Matiza*	4	2	-
Mr. N Mushangwe	4	4	-
Mrs B Madamombe*	4	2	

**Mrs Madamombe replaced Mr Matiza as the Ministry Representative after his reassignment.*

Directors and Corporate Secretary

The details of the Directors and Corporate Secretary for the year under review are as reflected in the consolidated Annual report.

Directors' and Officers' Interest and Shareholding

The Directors and officers of the Agency were required to disclose, in writing, any material interest in any significant contract or at all with the Agency that may result in a conflict or potential conflict of interest. No conflict was reported or recorded in the year under review.

Litigation

No litigation claims of material significance have been instituted against the Agency for the period under review.

Management Reporting

There were comprehensive management reporting disciplines in place which included the preparation of annual budgets by all operating units of the business. The consolidated budget was approved by the Board of Directors of the Agency. Quarterly results and the financial status of the Agency was reported against the approved budget and compared to the prior year. Revenue projections, cash flow forecast and working capital were monitored on an ongoing basis.

Strategic Planning Process

Annual strategic plans were compiled at both operating unit and Agency level, with detailed plans for action and allocated responsibilities. A quarterly reviewing process was conducted.

Ethics

Directors and employees were required to observe the highest ethical standards, ensuring that the business practices were conducted in a manner which, in all reasonable circumstances, was beyond reproach. There was also a Board Charter and a Code of Ethics in place which governed the actions of Directors and Employees of the Agency respectively.



EXECUTIVE SUMMARY



This annual report provides detailed activities carried out during the year 2022. The Agency conducted a total of **47 348** environmental compliance inspections on land, air and water quality, which was an **82%** increase compared to the previous year, 2021. Inspections of hazardous substances transportation, importation and export at Border Posts decreased by **17%** as compared to the year 2021. The decline was attributed to two factors namely the commissioning of Kazungula Border Post and the introduction of the border revised entry fee at Beitbridge. This resulted in a significant number of trucks bypassing Zimbabwe.

In an effort to curb non-compliance with environmental legislation, the Agency prosecuted offenders for various environmental law violations on land, air and water quality. A cumulative total of **3 895** tickets and **1 600** environmental protection orders were served in order to correct environmental anomalies identified during inspections. A total of **142** dockets were processed in 2022 and the trend showed a year-on-year increase from 2019. This was attributable to the establishment and operationalization of the National Environmental Law Enforcement Unit in the Agency. The Agency processed **10 916** licenses during the year under review. The Agency received and reviewed **1 294** prospectus and **956** EIA reports, representing a **1%** and **4%** increase in reports reviewed respectively, compared to the year 2021. The EMA Laboratory received and analyzed a total of **5 106** samples from both internal and external clients.

Furthermore, a total of **37** hazardous substances spillages occurred, representing an increase of **95%** compared to the previous year. The Agency ensured that all spillages were satisfactorily cleaned up as stipulated in the regulations. The majority of these spillages occurred along the 90km stretch between Karoi and Marongora.

On the other hand, during the year there was an easing of COVID-19 Pandemic induced restrictions and the Agency took advantage of the conducive environment for environmental information dissemination as well as for participatory planning to address environmental problems for diverse communities in the country. Activities undertaken during the year included baseline surveys for wetland catchment restoration projects, characterization of ecologically sensitive ecosystems, support of community environmental projects which cumulatively benefitted over **76 410** households countrywide, awareness programmes reaching out to **2 638 873** people, environmental planning and monitoring, evaluation on stakeholder participation in

veld fire management, coordination of the National Clean-up Programme and commemorations of nine observance days during the year with **11 745** participants. The Agency employed various strategies to raise public awareness which included; awareness meetings, talk shows, workshops, training programs, roadshows, conventional and social media engagements, as well as the production and distribution of Information, Education and Communication (IEC) material. Another area of focus during the year was the unpacking and roll out of the National Wetlands Policy and Guidelines throughout the country.



2.0 ENVIRONMENTAL MANAGEMENT AND PROTECTION PROGRAMME

2.1 Environmental Monitoring Inspections - Compliance Checking

The cumulative number of inspections conducted by the Agency increased by **82%** from 2021 to 2022. The noteworthy increase in the cumulative number of inspections conducted in 2022 is attributable to the

increase in the Agency's activities in response to the relaxation of COVID-19-induced restrictions in the country and the targeted and deliberate efforts made by the Agency to curb environmental crimes in the country. Figure 1 illustrates the impact of the pandemic on the Agency's inspectorate and the significant rebound after the relaxation of travel restrictions.

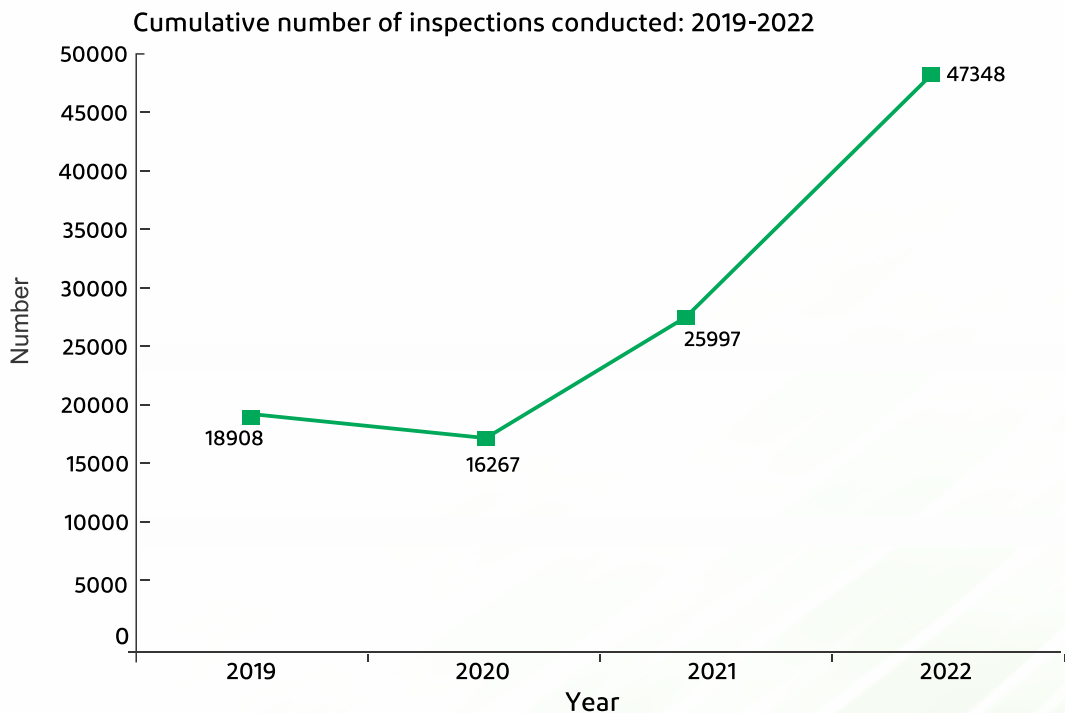


Figure 1: Graph showing the cumulative number of inspections conducted by the Agency during the years 2019-2022.

2.2 Licencing

The cumulative number of licences processed by the Agency showed an upward trend from 2019 to 2022. The biggest increase was between the years 2021 and 2022,

whereby the number of licences processed increased by **40%** as Figure 2 refers. This positive trend in licences processed can be attributed to the increase in the number of inspections conducted by the Agency as demonstrated in section 2.1

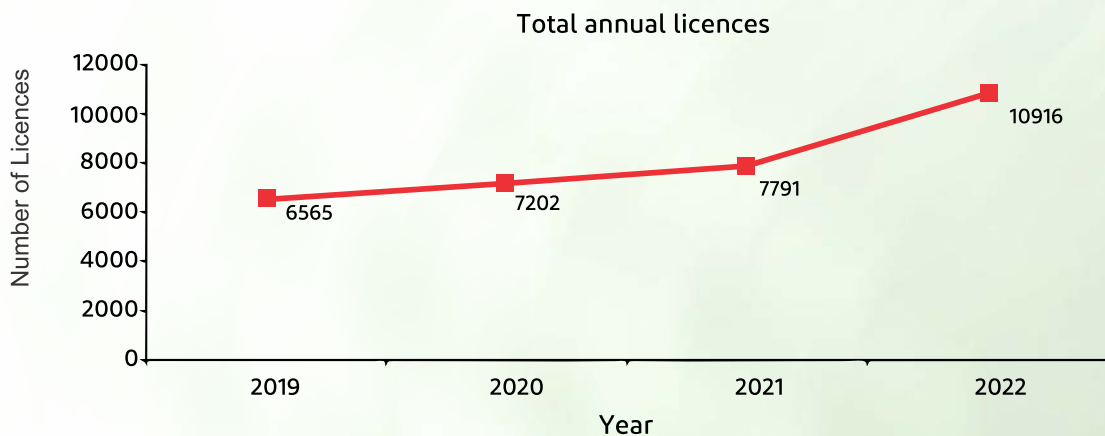


Figure 2: Chart showing a comparison of the total number of licences processed each year by the Agency during the period 2019-2022.

2.3 Environmental and Social Impact Assessments (ESIA)

There was an increase in the cumulative number of prospectus reports reviewed by the Agency from 2019 to 2022. However, the cumulative number of ESIA reports reviewed followed a different trend to that of prospectus

reports. The cumulative number of ESIA reports increased again by **40%** from 2021 to 2022, as shown in figures 3(a) and (b). The subsequent increase experienced from 2021 to 2022 was due to improved economic activity in the country after the pandemic.

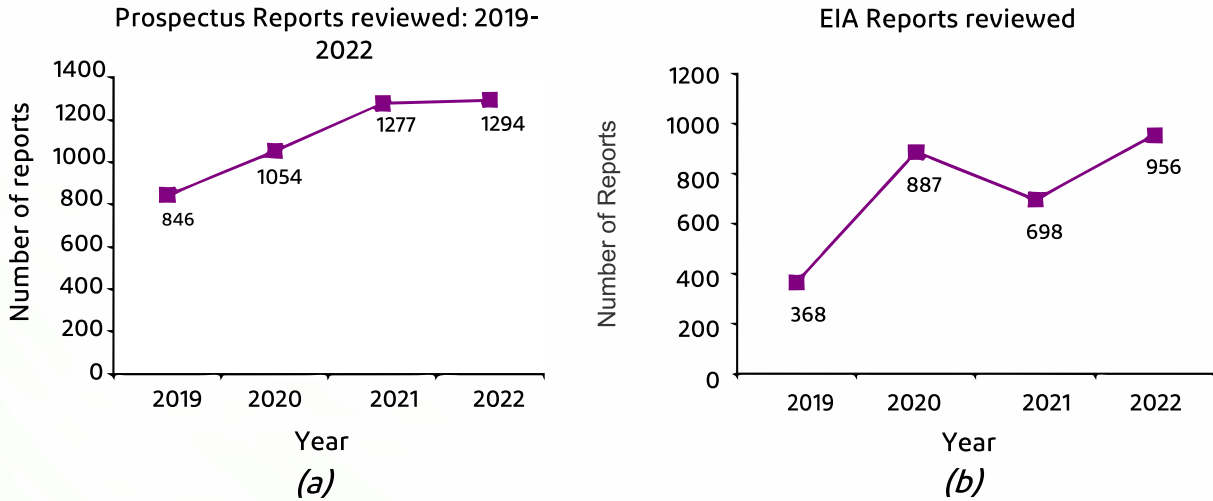


Figure 3: Charts showing the cumulative number of (a) prospectus reports and (b) EIA reports reviewed by the Agency for the years 2019-2022.

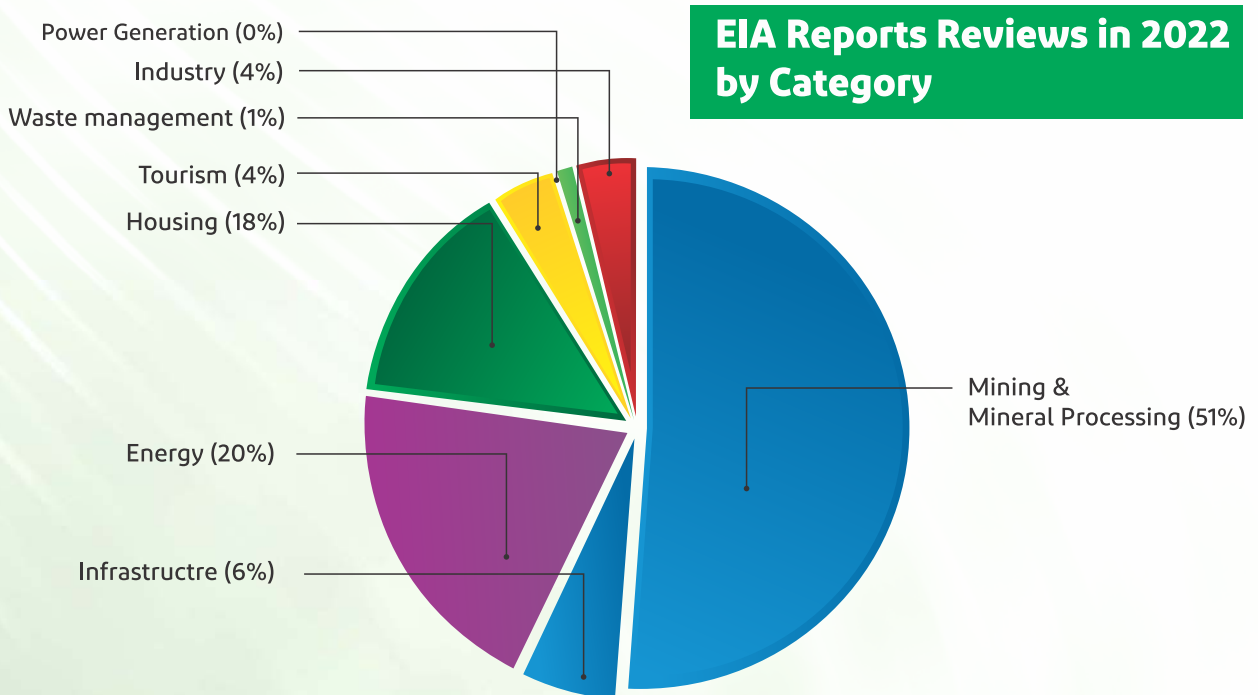


Figure 4: Chart showing the cumulative distribution of EIA reports by category that were reviewed by end of the 4th quarter of 2022.

A total of **51%** of the reviewed ESIA reports were for mining and processing projects, followed by energy sector projects mainly service stations and solar plants with **20%**. Figure 4 refers. The ESIA reports for major projects that were reviewed in the year included the Batoka Gorge Hydro Power Project, Dinson Steel Plant and Iron Mining, Karo Platinum Mining and Processing, and PPC Solar

Power Plants. The Batoka Gorge Hydro Power Project is a transboundary project between Zimbabwe and Zambia, whose major components included dam construction, a 2400MW power generation plant installation, township development and transmission line and access roads establishment.

2.4 Hazardous Substances Monitoring And Control At Ports Of Entry

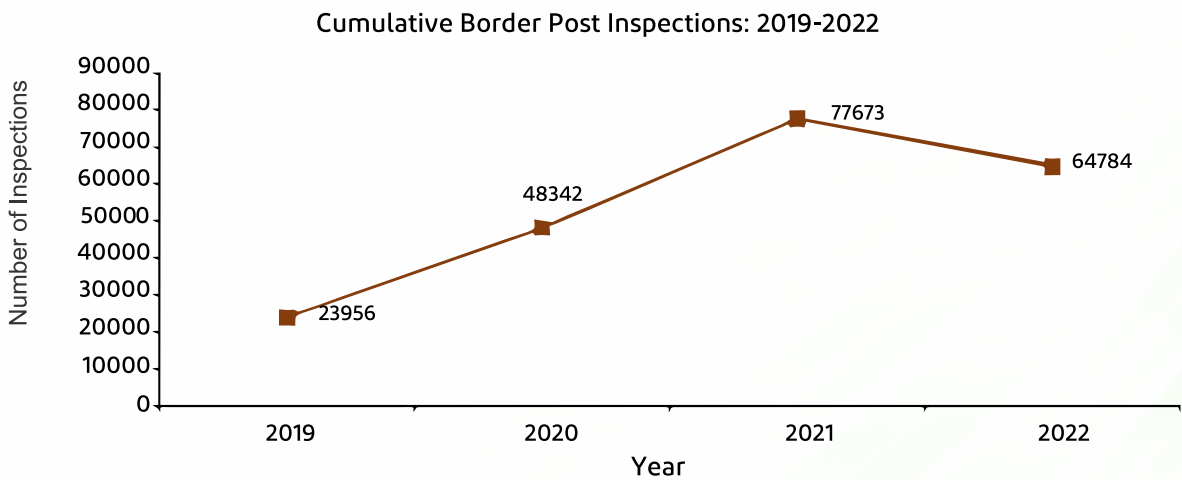


Figure 5: Chart showing a comparison of the cumulative number of border-post inspections conducted from 2019-2022.

From 2019 to 2020, there was an increase in the cumulative number of border post inspections. There was a **17%** decrease in number of border post inspections from 2021 to 2022 as shown in figure 4, due to the rerouting of Zambia and Democratic Republic of Congo bound trucks

from the Beitbridge route to the newly commissioned Kazungula route. This was compounded by the border entry fee introduced at Beitbridge Border Post after the upgrade.

2.5 Spillages

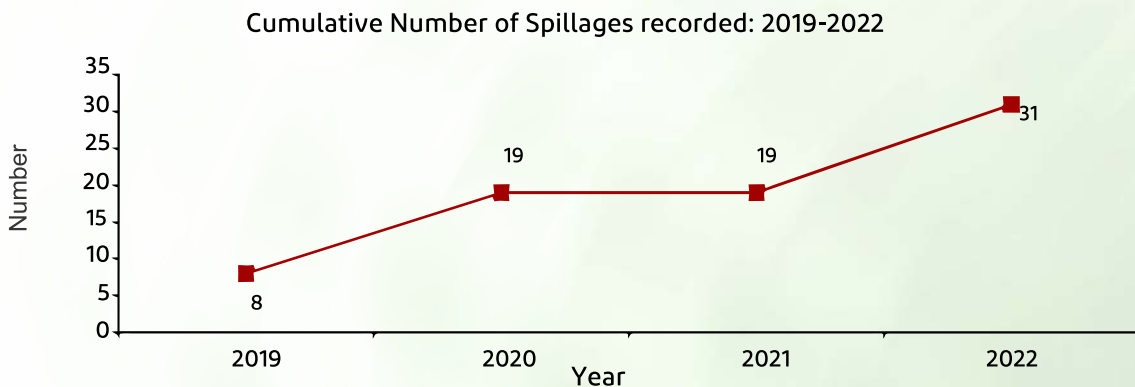


Figure 6: Chart showing a comparison of the cumulative number of spillages recorded from 2019-2022.

The number of accidental spillages that occurred increased by **63%** in 2022, when compared to the previous years, as shown in figure 6. Conspicuously, the 90km stretch between Karoi and Marongora Parks, along the Chinhoi-Chirundu Highway experienced the highest spillage incidence rate. This is because of the sloppy road conditions on this particular stretch of highway. The Agency engaged the Ministry of Transport and Infrastructural Development, in an effort to intervene and make this stretch of highway safer to protect the local communities and the environment from harmful effects of the spilled chemicals.

2.6 Ambient Water Quality Monitoring

The Agency monitors the quality of water naturally occurring in water bodies in the country. This exercise allows the Agency to take the necessary corrective

measures in the catchments. During fourth quarter of 2022 Mazowe, Sanyati and Save had Dissolved Oxygen levels within recommended limit while Manyame, Gwaii, Runde and Umzingwane had Dissolved Oxygen levels below the **60%** saturation limit as figure 7 refers. Figure 8 shows that only Shagashe out of **12** urban rivers assessed in the fourth quarter had monthly average of dissolved oxygen values within the permissible limit of **60%** saturation. Domestic and industrial wastewater flowing into the river systems was a probable cause of the drop in dissolved oxygen levels Marimba in Harare, Mazai, Mtshabezi, Umguza and Matsheumhlope in Matabeleland, Sakubva in Mutare had their Dissolved Oxygen levels below **30%** saturation meaning the streams cannot support any form of life. Low dissolved oxygen (DO) levels in water, a key indicator of water quality, can have severe implications for aquatic life, including fish and other organisms, as it can lead to suffocation and death

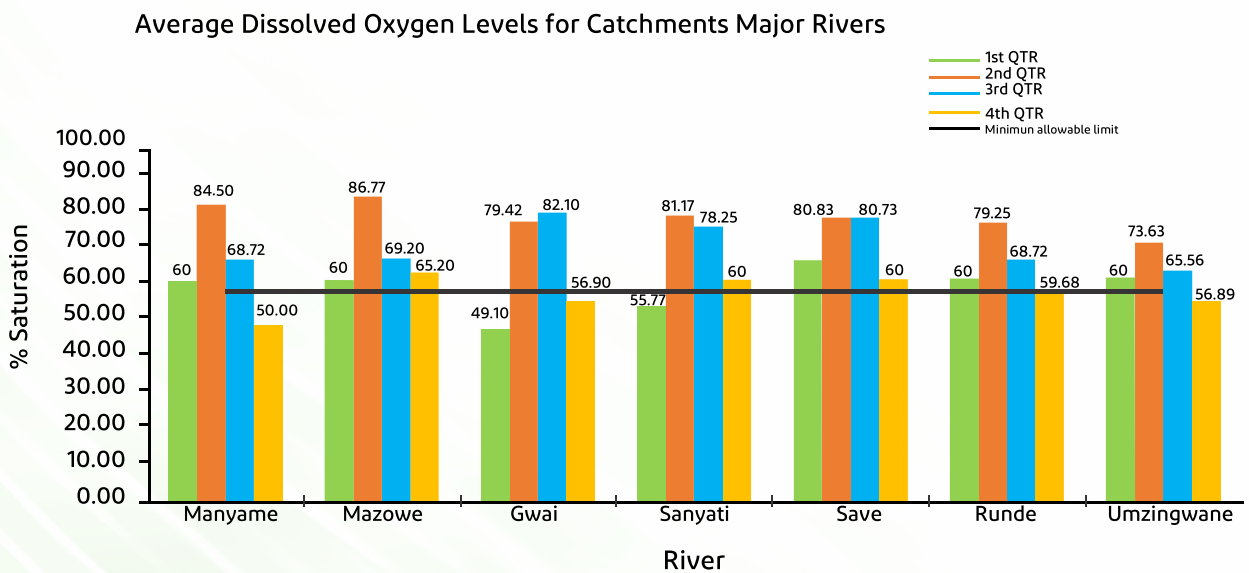


Figure 7: Average Dissolved Oxygen % Saturation in Zimbabwe's Catchment Major Rivers.

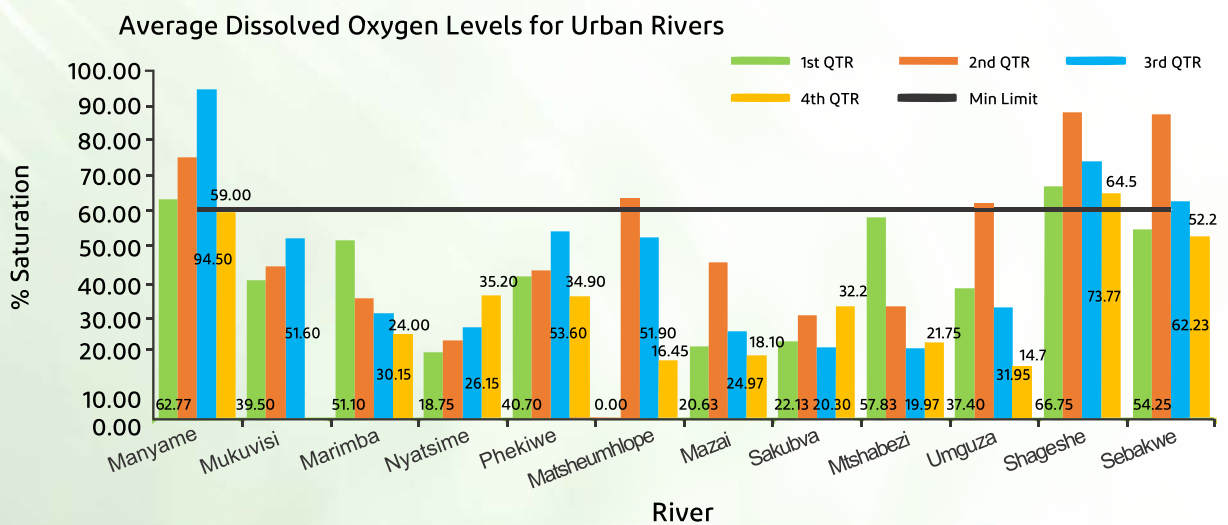


Figure 8: Average Dissolved Oxygen % Saturation in selected urban rivers of concern.



2.7 Law Enforcement

The general trend in figure 9, shows an improvement in the cumulative Agency prosecution performance in the year, specifically in the numbers of tickets and orders served. The cumulative number of dockets opened had a slightly different trend, showing a year on year increase that is attributable to establishment and operationalization of the National Environmental Law Enforcement Unit within the Agency, which has made ticket and orders follow-up more effective.

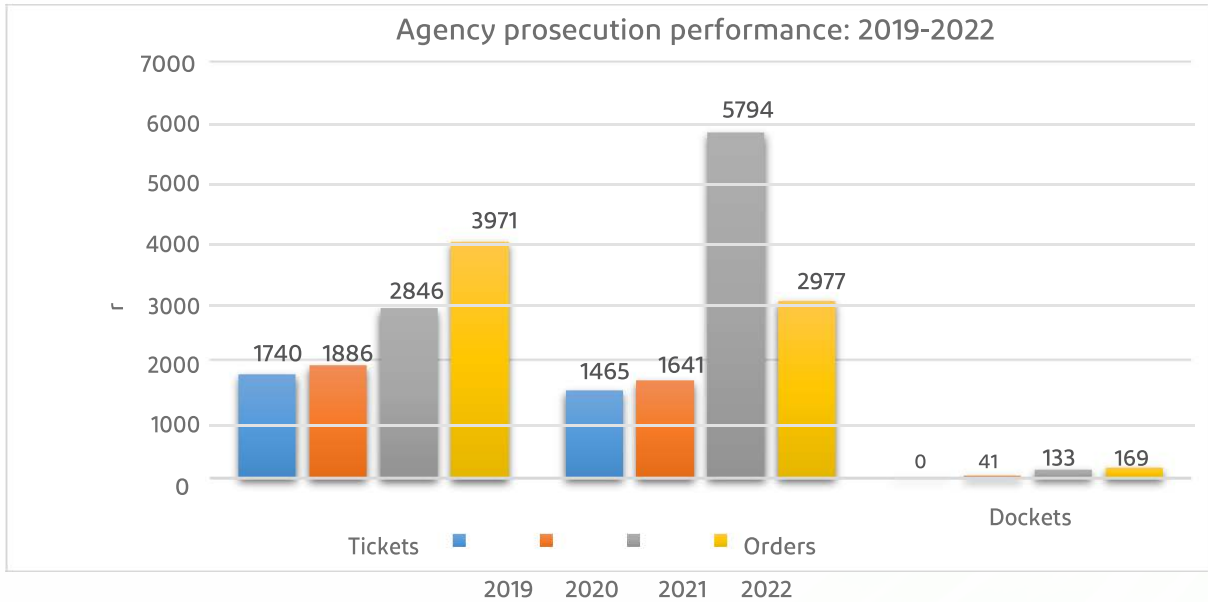


Figure 9: Chart showing the cumulative Agency prosecutions from 2019 to 2022.

2.8 EMA Laboratory (EMAL).

The laboratory received a total of 5 106 samples in 2022. Out of the total number of samples received, **1 009 (20%)** were external samples whilst **4 097 (80%)** were internal samples. Figure 10 shows the distribution of the samples received by source.

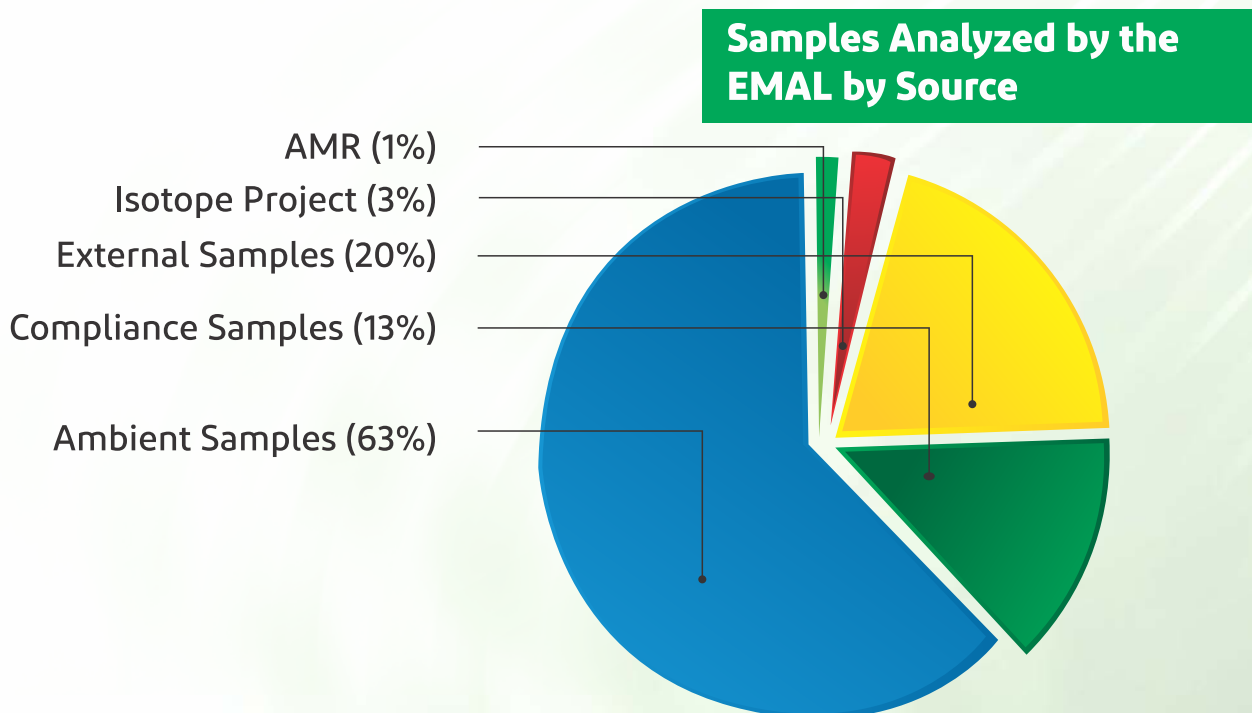


Figure 10: Chart showing cumulative number of samples analyzed at the EMAL from 2019 to 2022.

Samples received from external customers increased in 2022. This was as a result of both compliance issues as decision making from an informed position guided by the laboratory results. Figure 11 shows comparison of samples received.

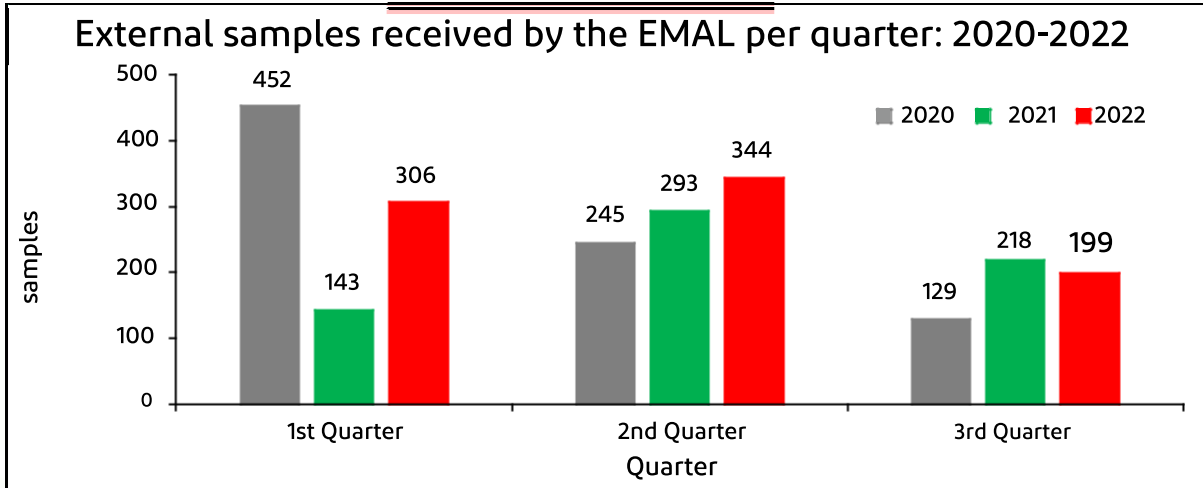


Figure 11: Chart showing a comparison of external samples received by the EMAL per quarter from 2020 to 2022.



Plate 2: EMA Laboratory

3.0 Environmental Quality Projects

3.1. ISO17025 Accreditation status

The Environmental Management Agency Laboratory was reassessed by SADCAS from the 8th to the 9th of September 2022 and was recommended for continued accreditation. Furthermore, the laboratory increased its scope of accreditation in the microbiology section by adding Antimicrobial Susceptibility Testing (AST) (Disk diffusion) method. This method is in line with the Antimicrobial Resistance project. The EMA laboratory is the first in Zimbabwe to be accredited to this AST method.

3.2. ISO/IEC 17020 Accreditation

The Agency worked towards the accreditation of its inspection activities to the ISO/IEC 17020:2012 standard. The Agency developed and documented its Inspection Quality Management System (IQMS), consisting of the Inspection Quality Policy Manual, 15 management system procedures, 18 Standard Operating Procedures and 44 Inspection Quality Assurance forms. All the IQMS documents were developed in compliance with the requirements of the ISO/IEC 17020 international standard. The implementation of the IQMS was meant to guide and standardise the Agency's inspection activities.

3.3. African ChemObs Project

The Agency implemented a **US\$55,000.00** Project under the "Strengthening Knowledge and Capacity to Prevent and Reduce Releases of Plastic Waste in Zimbabwe", aimed at the sustainable management of plastics in Zimbabwe. Data for the inventory component was collected, and used to complete the Mass Flow Model templates and the completed templates have been shared with the international consultant for further guidance. The drafting of the Environmentally Sound Management strategy was initiated.

3.4. Anti-Microbial Resistance (AMR) Project

This was a 5-year project aimed at raising awareness and educating the population, professionals and policy makers on antimicrobial resistance. It aimed at improving the detection and understanding of antimicrobial resistance in the environment sector. The project fund amounted to US\$5.3 million and was administered by Food and Agricultural Organisation, World Health Organisation and Biomedical Research and Training Institute (BRTI) to benefit the 3 ministries in Zimbabwe. The Agency benefited from a total of **US\$84,000.00** worth of equipment, reagents and training of two staff members in antimicrobial resistance detection in the environment.

3.5. Isotope Hydrology Project

This was a 4-year project, funded by the International Atomic Energy Agency (IAEA) to the tune of **€53,000.00** for 3 institutions namely Environmental Management

Agency, Zimbabwe National Water Authority and University of Zimbabwe. The project capacitated Zimbabwe in water quality and quantity management through use of isotopes. The Agency benefited from capacitation in groundwater pollution monitoring using isotopes and in terms of **€19,362.00** used in the procurement of a centrifuge, chemicals and training of 2 staff members.

3.6. MAAP Africa-Canada Project

The project is a partnership between EMA and MAAP Africa on the proposed microbiological ambient water quality monitoring. It aims at the introduction of specialized new technology to assist in ground, surface and portable water quality monitoring. The equipment is now installed at the Environmental Management Laboratory (EMAL) in Harare and is capable of analysing E.coli and total coliforms in ambient water within 18 hours.

3.7. United Nations Environment Programme (UNEP) Chemicals Special Funding Programme Project

The Agency submitted a project proposal worth **US\$204,425.00** which was approved under the 5th round of the UNEP Chemicals Special Programme funding. The project titled "Strengthening Legal and Institutional Infrastructures for the Sound Management of Chemicals and Wastes in Zimbabwe", aims to develop a stand-alone national Sound Management of Chemicals and Wastes Policy and to be endorsed by the Government of Zimbabwe, to review and update national chemicals and waste related legislation and to capacitate the country in chemicals and waste management. To date the project document is under review by UNEP, awaiting contracts signing and implementation.



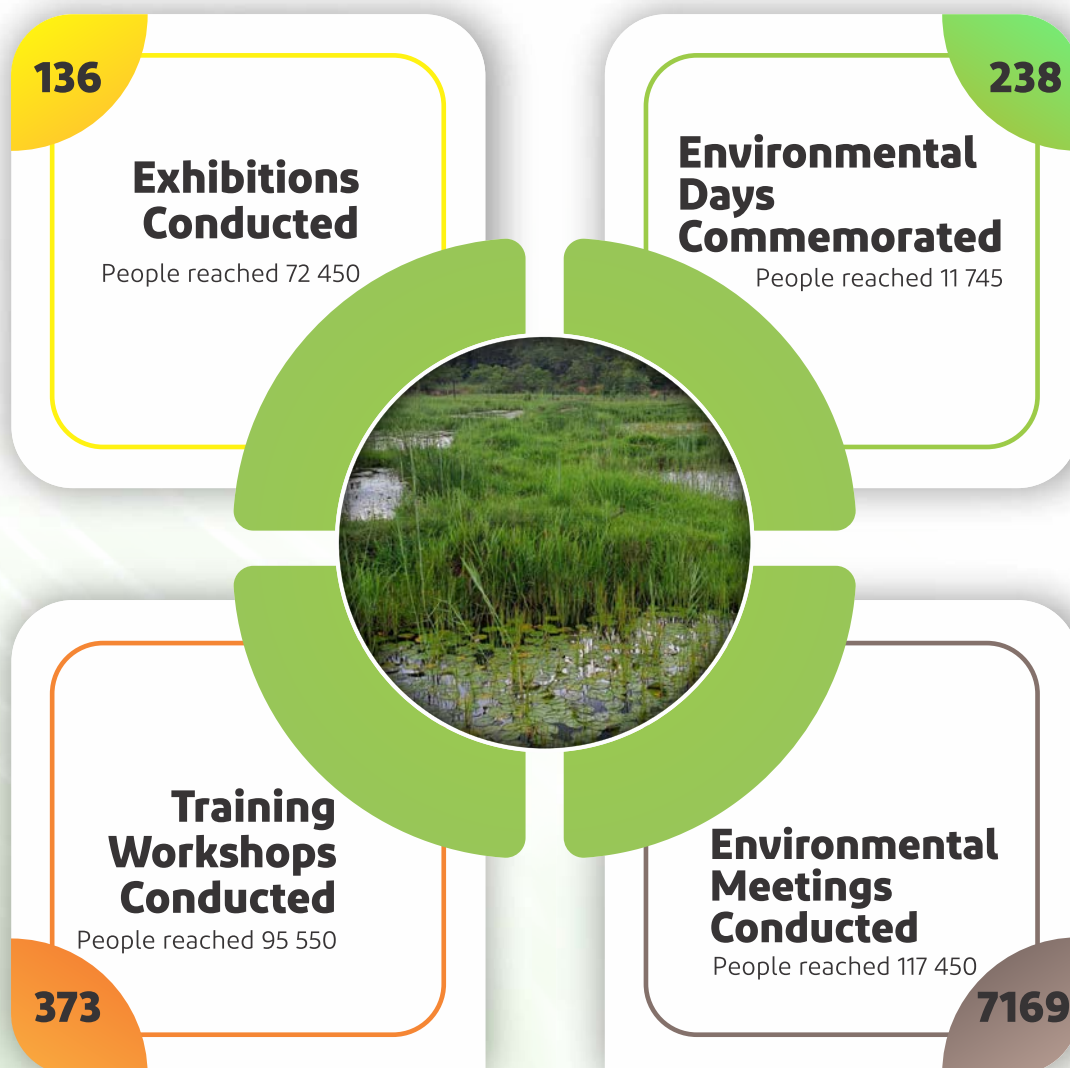
Plate 3: Chomudyahoto Wetland, Masvingo

4.0 Environmental Management Services (EMS)

4.1. Stakeholder Capacity Building

Sections 4 and 73 of the Constitution of Zimbabwe and the Environmental Management Act (CAP 20:27), respectively, spell out “access to environmental information” as a basic environmental right which should be enjoyed by all citizens of Zimbabwe. The summary of awareness raising empowerment programmes undertaken in the year is given in Table 1 below.

Table 1: Summary of Environmental education Achievement by Outputs.



4.2. Anti-litter Programs

The National Clean-up Program was held during the year and a significant number of stakeholders actively participated. A total of one thousand five hundred and seventy four 1 574 clean-up campaigns were conducted during the year with approximately **678 248** participants resulting in **106 572.15m3** volume of waste being removed from the environment. The thrust for clean ups was to educate the public and raise awareness on the sound waste management principles that promote sustainable economic models such as the circular economy.

Anti-litter Programs



Plate 4: Clean-up Exercise at Matapi Skip Point in Mbare. (05/08/2022)



Plate 5: The President of the Republic of Zimbabwe, H.E Cde. ED Mnangagwa Leads in a Clean-up Campaign in Kwekwe District (05/08/2022)



Plate 6 and 7: The First Lady of the Republic of Zimbabwe and Environment Patron, Amai Dr. A. Mnangagwa leading a clean-up Campaign in Mvuma (01/07/2022).

4.3. Training Workshops

The Agency conducted **373** training sessions during the year, with **4 769** participants drawn from various stakeholder groups, such as; anti-litter monitors, community health clubs, community based organizations, farmers, traditional leadership, miners and environment subcommittees. Topics covered include; sustainable waste management, environmental legislation, wetland management, pollution abatement measures, hazardous substances and stream bank cultivation.

Training Workshops



Plate 8 And 9: Training Of Anti-litter Monitors at Mabelreign Shopping Center in Harare, in Collaboration with the Zimbabwe Sunshine Group and the Recycling Lady (03/06/2022)



Plate 10: Environment Monitors training in Goromonzi, Mashonaland East (23/03/2022).



Plate 11: Tongogara RDC Environment Committee Meeting, Shurugwi (27/09/2022).

4.4. Exhibitions

The Agency participated at **136** exhibitions across the country, reaching **72 540** people. The exhibitions included ZITF, Agricultural shows, Mine Entra, Sanganai Tourism Expo, field days and other exhibitions during other events. During the Mine Entra exhibition the Agency received an award for the most consistent organization as an appreciation for its support and contribution towards the Mine Entra over the past 25 years.

Exhibitions



Plate 12 and 13: Director EP Mr. C. Mushava Receiving Mine Entra Award from the President of the Republic of Zimbabwe, His Excellency, Cde ED Mnangagwa and EMA Staff Members Posing with the Award (21/07/2022).

4.5 Media Programmes

The Agency conducted **1 871** media programmes through the print, and electronic media during the year. Through a strategic collaboration with Agriseeds, the Agency received 15 free talk time on all provincial radio stations as well as Radio Zimbabwe and National FM, to disseminate information on wetlands management and sustainable agriculture. The outcome of this was enhanced media presence and availability of environmental information to members of the public. In 2022, according to the Zimbabwe All Media Products Survey (ZAMPS), approximately **70%** of adults in Zimbabwe listen to the

radio at least once a week. The survey also indicated that around 5 million people are reached by radio programmes weekly, showcasing the extent of reach the Agency had with environmental information to the wider population of Zimbabwe.

4.6 Social Media

The world is fast becoming digital and social media has propelled communication during this decade. During the year, the Agency utilised its platforms; namely; WhatsApp, Facebook, Twitter, Instagram and YouTube, table 2 refers.

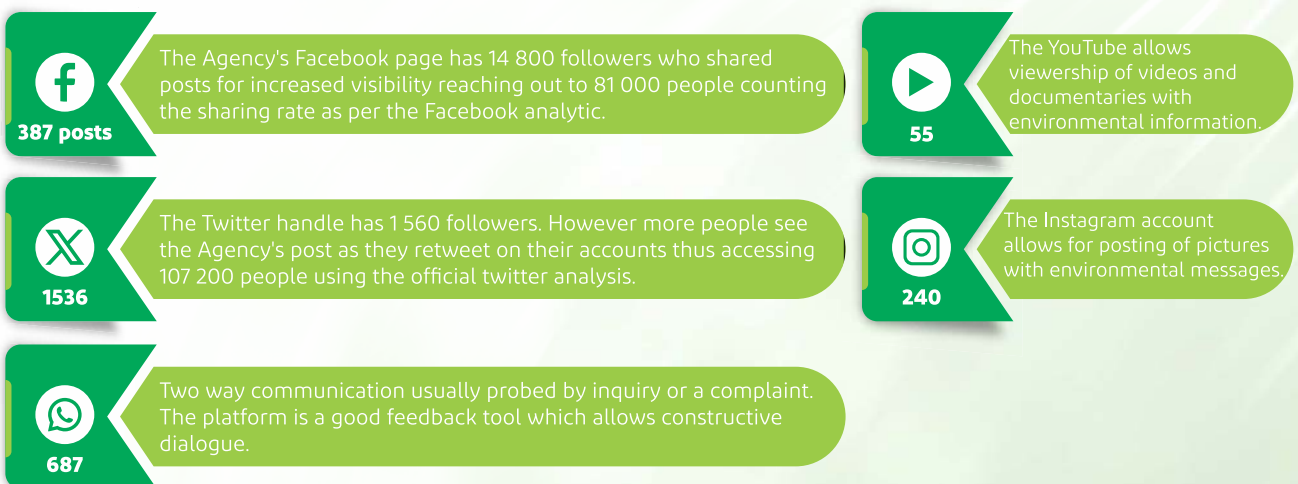


Table 2: Information Dissemination via Social Media

4.7 Promotional and Publicity Material Produced

During the year, the Agency produced and distributed publicity and promotional material in an endeavour to increase the Agency's visibility and communication with stakeholders on various thematic areas. A total of **294 500** publicity materials were produced and **41 811** promotional

materials produced. The Agency thus reached out to **1 472 500** people with publicity materials using the modest 5 shares count for every item. The thematic areas covered were veld fire management, hazardous substances and air pollution.



5.0 Wetland Restoration Programme

The Agency in collaboration with local tertiary institutions namely, University of Zimbabwe, Great Zimbabwe University, National University of Science and Technology and Lupane State University as well as Government Agencies namely Forestry Commission and AGRITEX, conducted **51** wetland baseline surveys focusing on ecological, hydrological, soil and socio-economic issues for proposed wetland restoration projects being supported from the year 2022 onwards. The surveys were meant to benchmark the wetlands for future monitoring purposes as well as recommend possible interventions to protect the wetlands and improve their ecological characteristics.

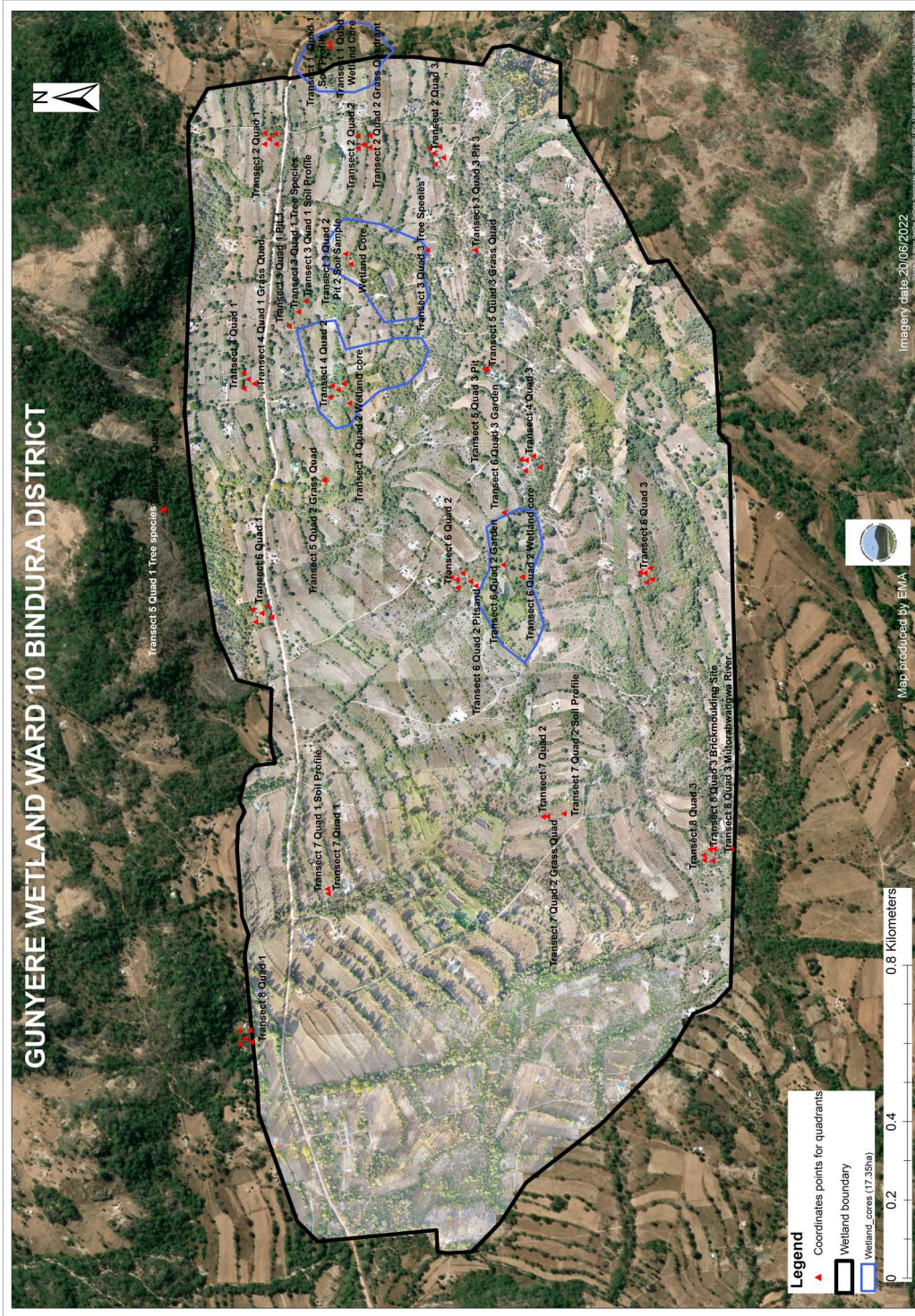


Figure 12: Satellite imagery of Gunyere wetland in ward 10 of Bindura District, Mashonaland Central.

5.1 Mapping and Characterization of Ecologically Sensitive Areas in Zimbabwe

The Agency continued to assess, characterise, map and validate wetlands countrywide in order to provide additional information on wetland characteristics and allow for accurate wetland monitoring, management and future planning for wetland management projects and programmes. During the year, a total of **458** wetland assessments were carried as shown in figure 13.

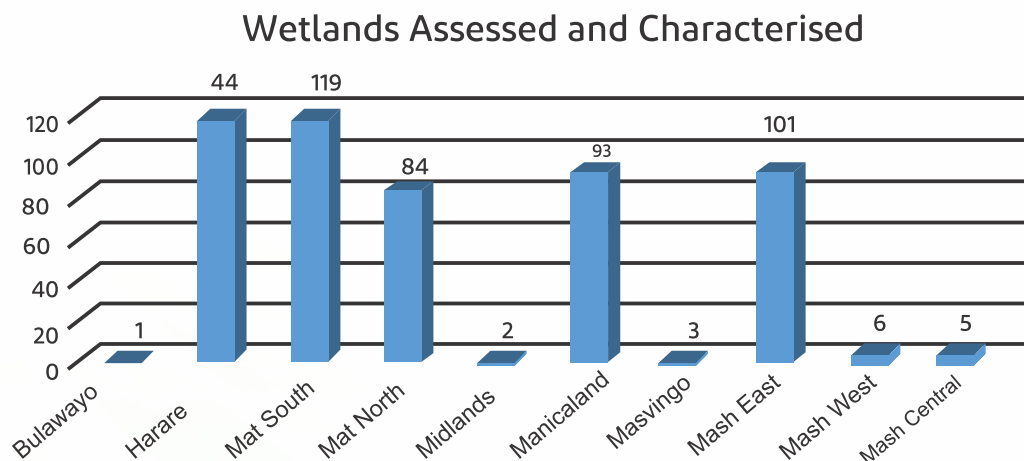
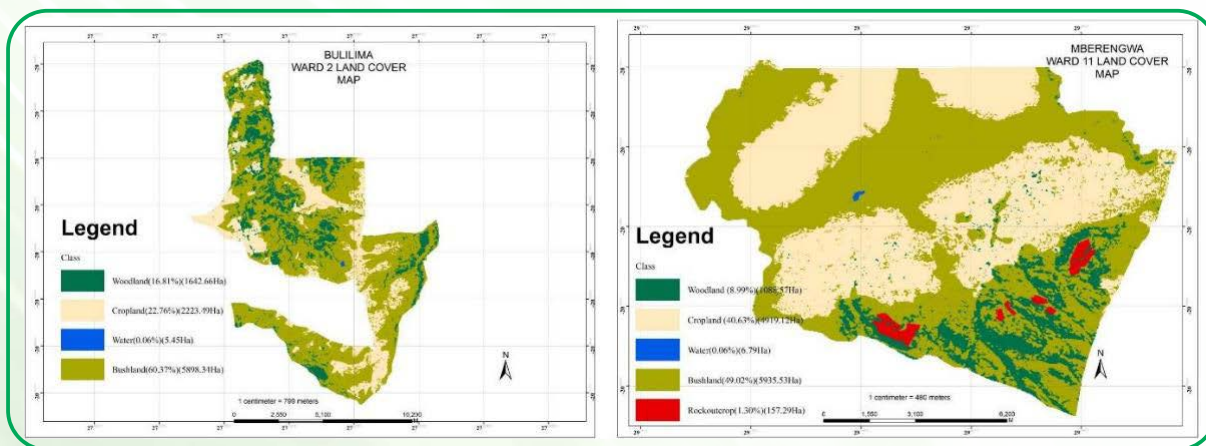


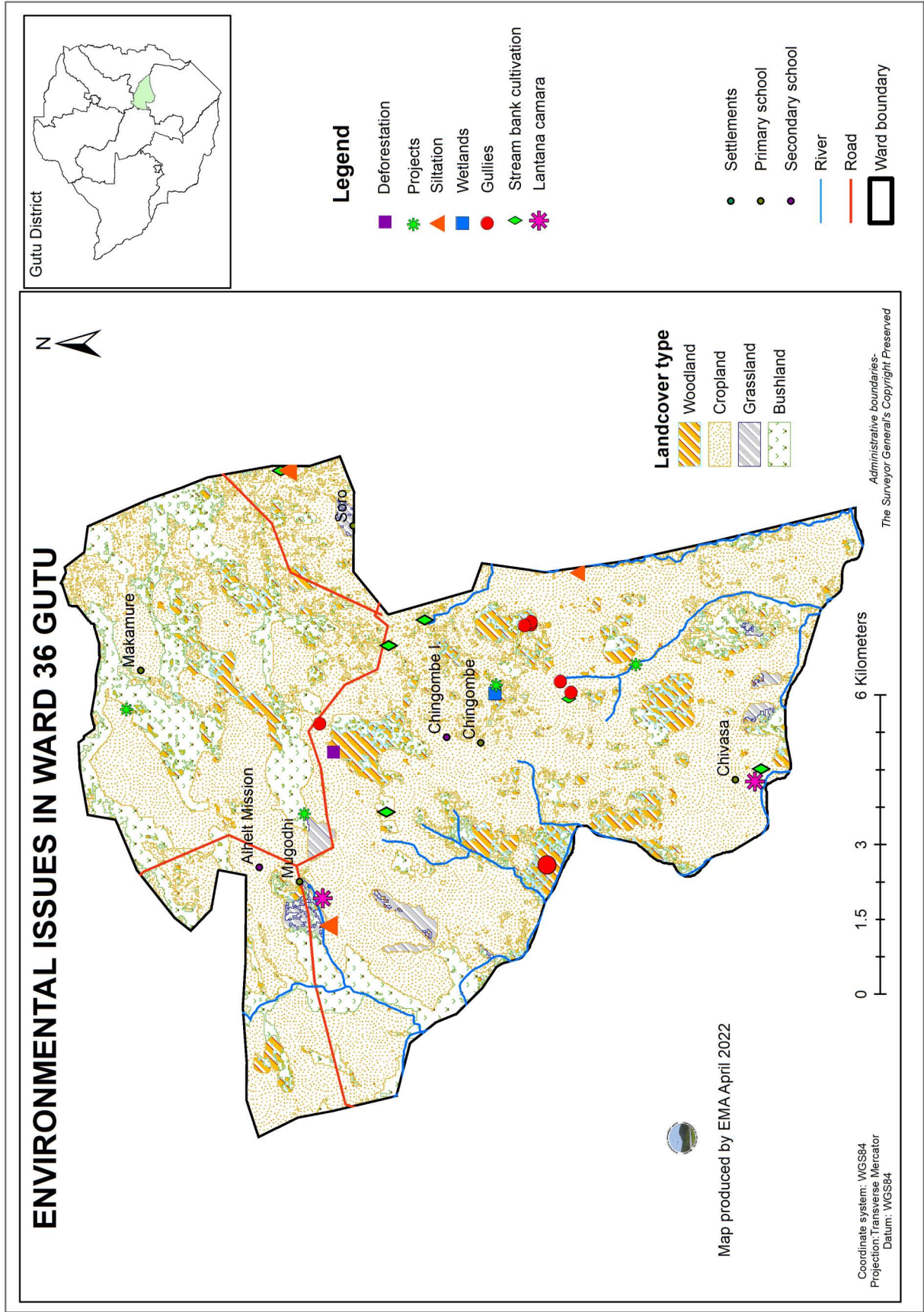
Figure 13: Wetlands assessed and characterized during the year.

5.2 Land Degradation Mapping

The Agency also conducted land degradation mapping in wards covered under the Adaptation Fund Project drawn from the districts Mberengwa, Bulilima, Chimanimani, Gutu, and Chivi districts. The exercise demarcated the various land cover types and highlighted land degradation hotspots, Figures 14, 15 and 16 below refer.



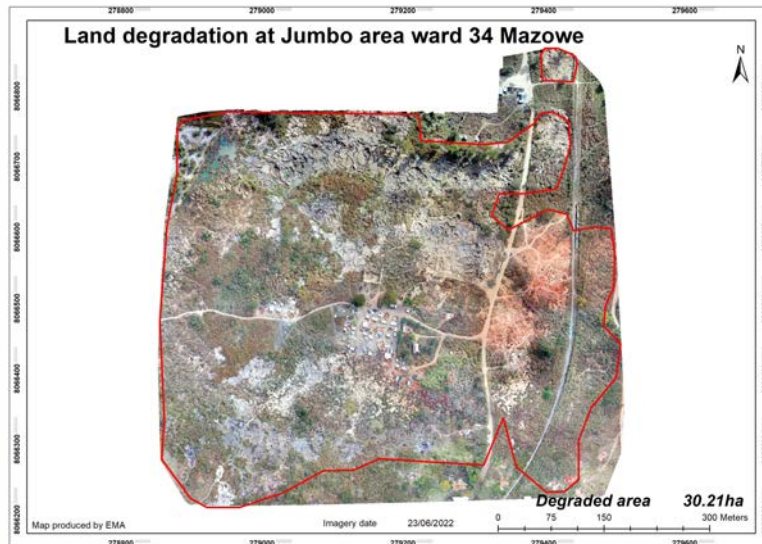
Figures 14 and 15: Land cover maps for Bulilima (Ward 2) and Mberengwa (Ward 11)



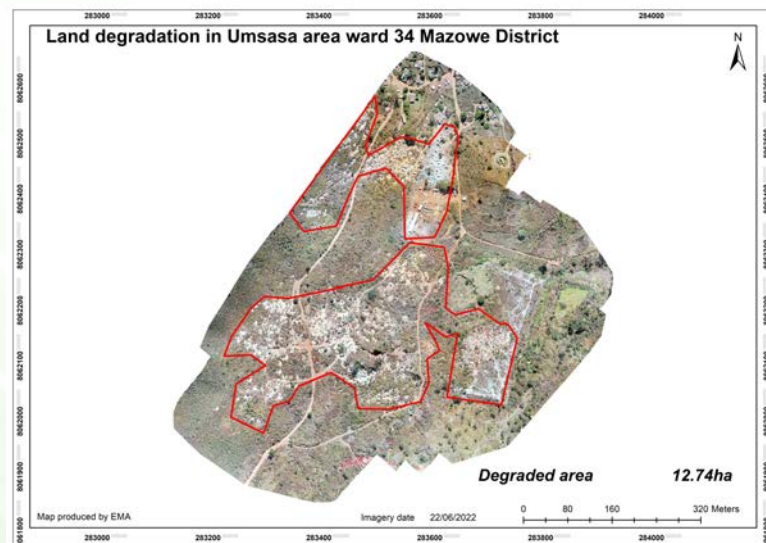
Figures 16: Environmental issues in ward 36, Gutu District.



The Agency also embarked on a mapping exercise for land degradation hotspots in 3 districts; UMP, Matobo and Umzingwane. An inventory of the state of the environment was also carried out in the Bulawayo Metropolitan provinces and the figures 17 and 18 below refer. This process allows for planning and monitoring of the trends in land degradation.



Figures 17 and 18: Land degradation hotspots in Mazowe catchment

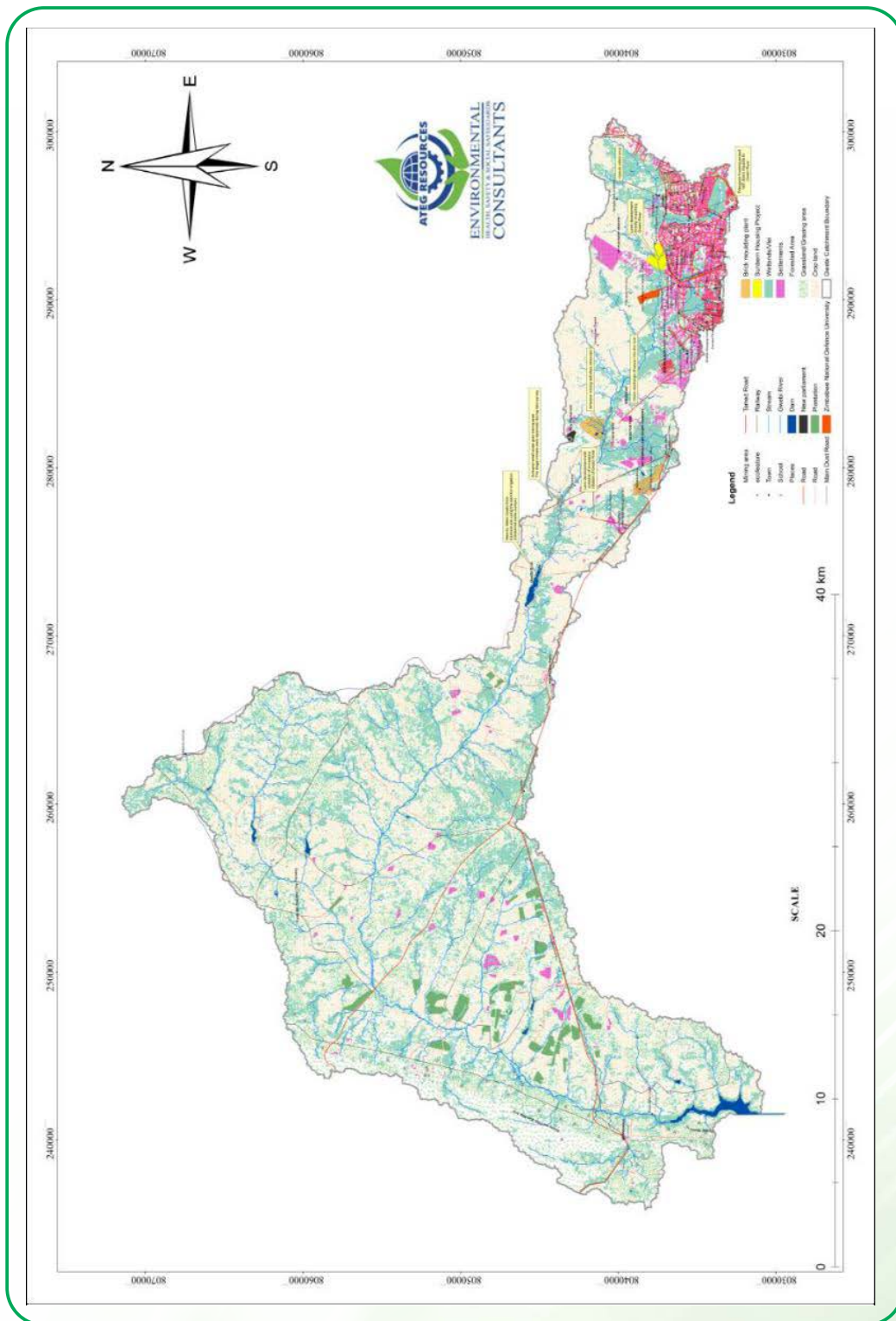


5.3 Research on Integrated River Basin Management

The Infrastructure Development Bank of Zimbabwe (IDBZ) and the Environmental Management Agency (EMA) jointly worked on an Integrated River Basin Management study focusing on national river basins vis-à-vis economic development projects and social impacts, starting with the Gwebi River basin as a pilot project.

5.3.1 Research on Integrated River Basin Management - Gwebi River Catchment

The research results indicated that changes in land use within the Gwebi Catchment through agriculture, mining, industrial, recreation, and residential and pasturelands have caused a decline in biodiversity through the loss, modification and fragmentation of habitats as well as the degradation of soil and water. Results obtained from the study indicated that Gwebi River Basin Catchment was increasingly under tremendous pressure from various socio-economic activities and different land uses and this had degraded the catchment. Infrastructural development including housing, industrial and other developments were causing severe modifications to the catchment. The situation was further exacerbated by developments which were being implemented in ecologically sensitive environments such as wetlands, thus posing a big challenge to Gwebi River Catchment conservation status.

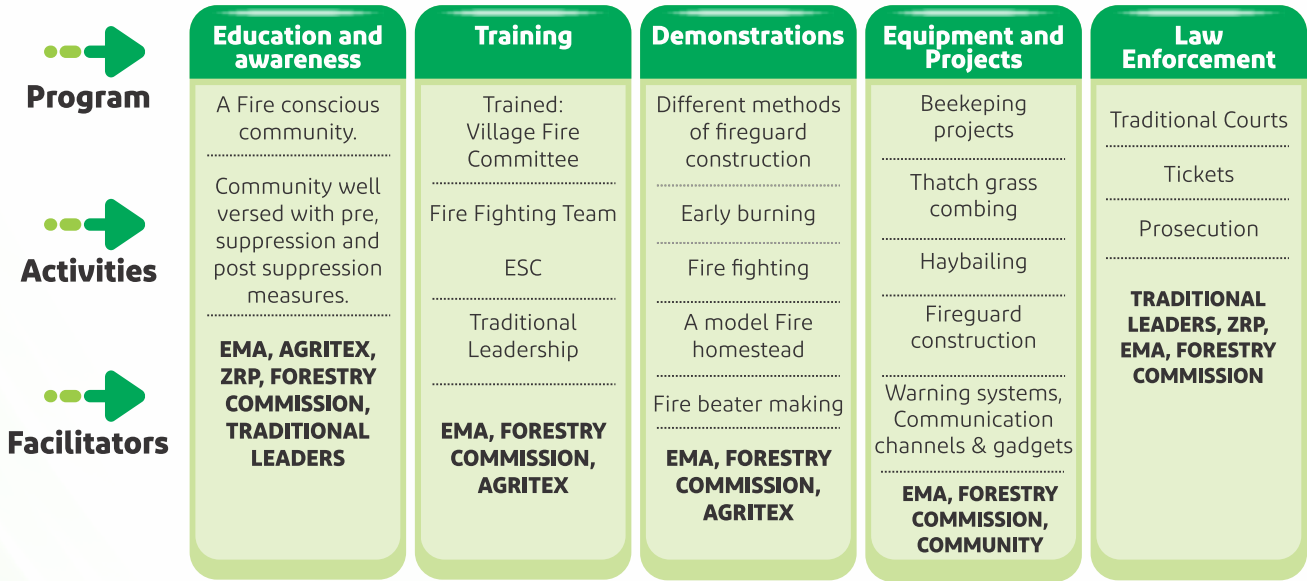


Figures 19: Gwebi catchment land use map (Source: Ateg Resources 2022)

5.4. Model Anti Fire Management Approaches in Fire Prone Districts

Model fire management projects were implemented in all the 10 provinces targeting fire prone districts. The projects embraced community awareness, training, biomass removal through thatch grass cutting/ harvesting, hay bailing and fireguard construction. Research aimed at assessing the effectiveness of fire management projects and programmes the Agency was also. An evaluation of the programmes revealed that the model anti fire villages were an effective fire management approach that can reduce hectarage loss, infrastructure loss, lives lost while promoting social cohesion.

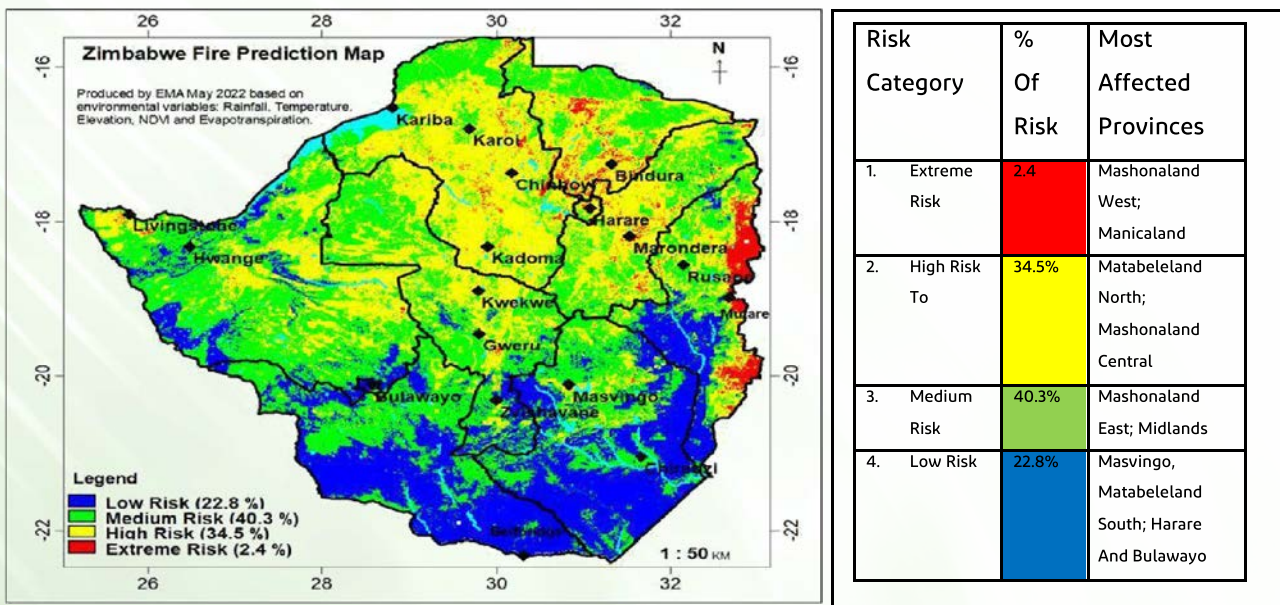
The activities undertaken under each programme are outlined below.



Figures 20: Pillars of the Anti-Veldfire villages Model

5.5 Fire Hazard Prediction

The fire prediction for the year 2022 outlined the fire risk zones in the country noting that veld fires affect the environment and strategic economic sectors such as agriculture, communication and hospitality industry.



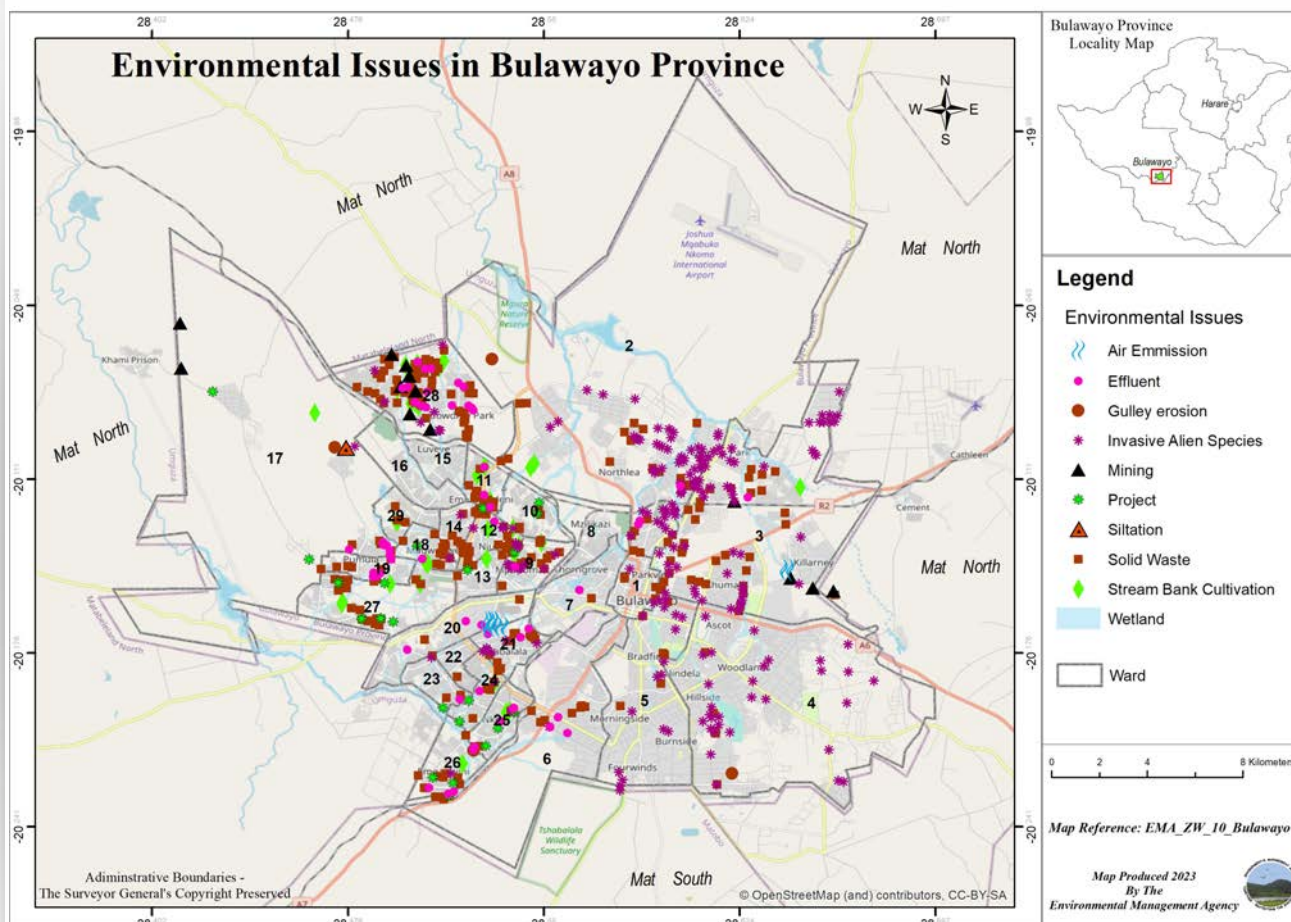
Figures 21: Fire Risk 2022

In the 2022 fire season, a total of **7 511** veld fires incidences which burnt **1 753 055.9** hectares were recorded. These veld fires destroyed property valued at approximately **US\$1 518 453.00** and resulted in **18** veld fire related deaths being recorded during the fire restriction period. One fire incident in Umzigwane District led to **10** deaths at once.

The incident prompted the re-evaluation of the National Fire Management Strategy in October 2022. In November, the country experienced reduced fire outbreaks due to the rains experienced and implementation of the new fire management strategies.

5.6 Natural Resources Inventory

The Agency conducted a natural resources inventory covering **22** out of **29** wards in Bulawayo. A total of **362** points were mapped. The major environmental issues mapped included sewer discharge, illegal dumps, invasive alien species, stream bank cultivation, air emission points, mining and gully erosion.

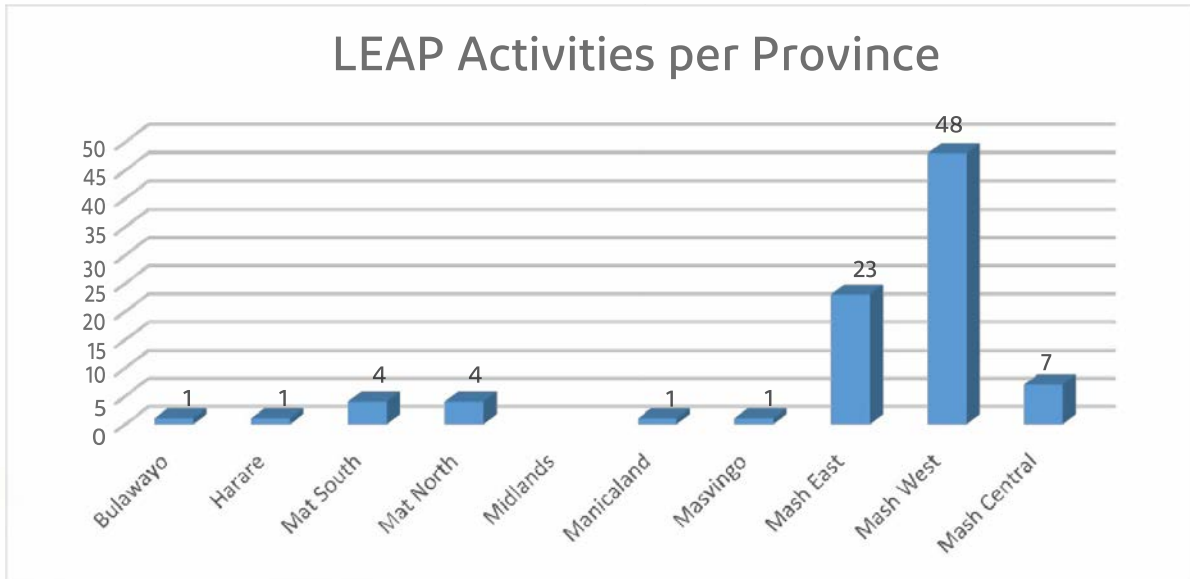


Figures 22: Natural resources inventory in Bulawayo

5.7 Sustainable Land Management Programme(SLM)

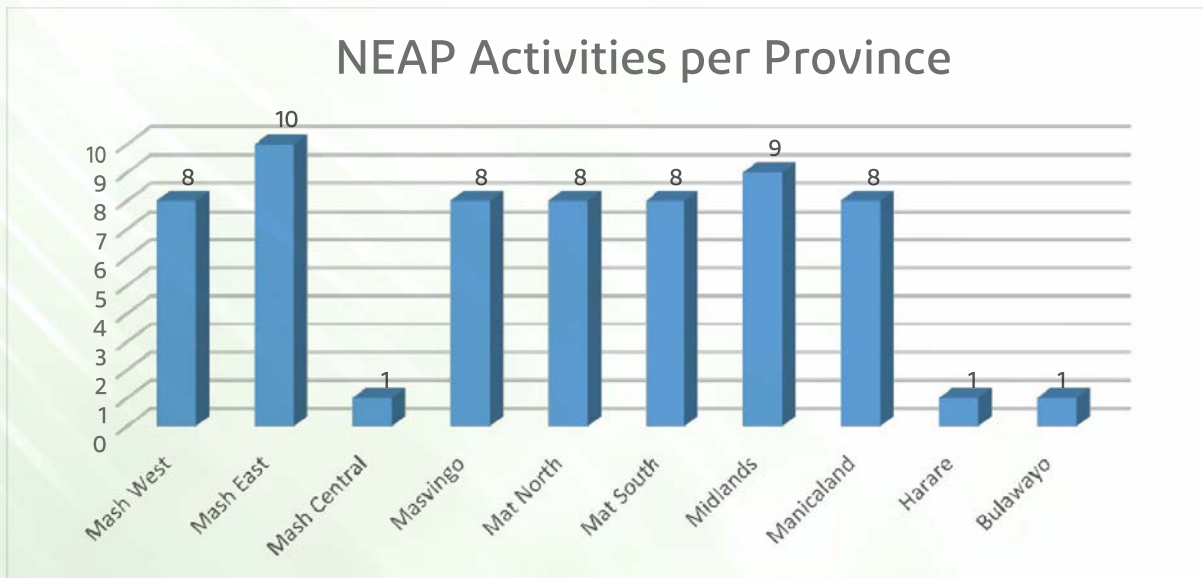
5.7.1 District, Provincial and National Environmental Action Planning

A total of 90 Local Environment Action Plan (LEAP) activities were conducted in conjunction with Local Authorities` Three (3) Local Authorities namely Muzarabani RDC, Guruve RDC, Marondera Municipality and Bulawayo City Council conducted their LEAP process. This saw the development of draft LEAP documents by the 4 authorities with common areas of focus including improper waste management, sewer management and land degradation due to sand abstraction. It is envisaged that this process will see the active participation of all stakeholders in environmental management.



Figures 23: Local Environment Action Plan Activities conducted during the year.

At national level, the NEAP consultative workshops conducted informed the developed draft NEAP document and will ensure sustainability prevails in development processes across sectors (figure 11 refers).



Figures 24: National Environmental Action Plan (NEAP) consultative workshops conducted



Plate 14 and 15: Engagement of Stakeholders in Bulawayo and Muzarabani during LEAP Development

5.8 Environmental Protection Projects

5.8.1 Ecosystems Restoration

The Agency supported community environmental projects with the aim of upscaling them and bringing a balance between ecosystems integrity and human well-being. During the year, a total of **278** environmental projects were supported financially and technically. These environmental projects had various components which included wetland protection and restoration, fish farming, gully reclamation, bee keeping, land reclamation and enhancing community adaptive capacities. The thrust of the projects was to improve environmental management while improving livelihoods and imparting sustainable life skills to communities in Zimbabwe.

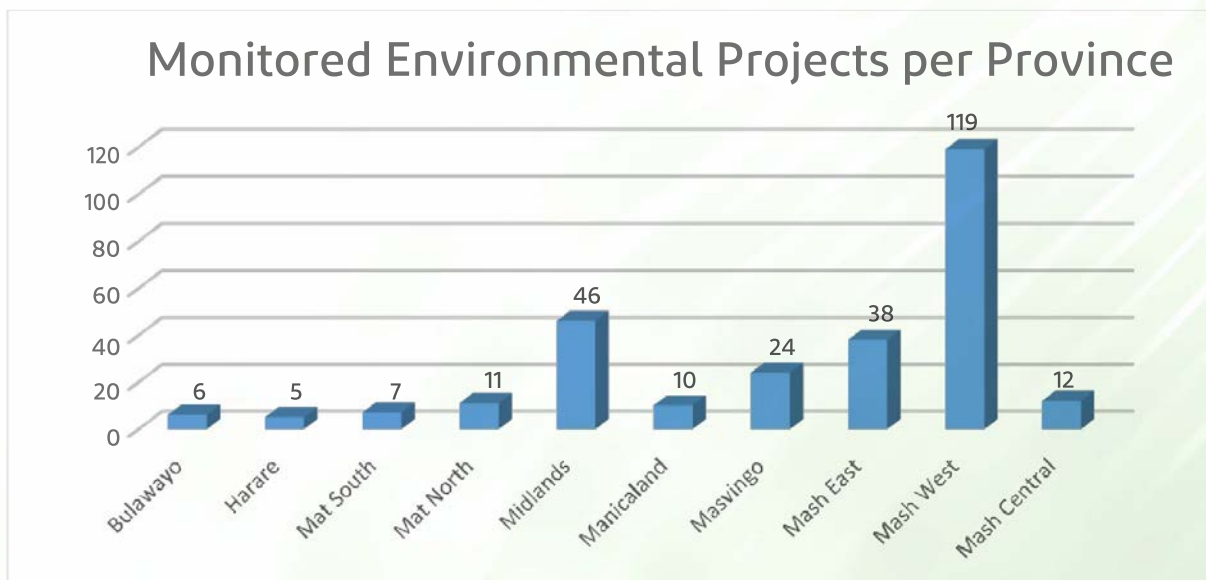


Figure 25: Environmental Projects monitored during the year.

5.8.1.1 High Impact Land Management Projects

A total of Six (6) High Impact Land Management Projects were supported technically and financially during the year. These are the Nyamhara Integrated Natural Resources and Environmental Management Project in Uzumba Maramba Pfungwe; Marongere Wetland Project in Masvingo; Matambo/Malinga Cluster Wetland Project in Gweru; Guga Wetland Project in Matabeleland North; as well as Mpompini Wetland Restoration and Mazvide Wetland Protection and Utilisation Projects in Insiza, Matabeleland South.



Plate 16 and 17: Water for Livestock Accessible Outside the Fenced Wetland and Recovering Syzigium Cordata in Nyamhara Wetland (04/04/2022)

5.9 Waste Management Projects

A total of **51** urban waste management projects were monitored and supported by way of technical support, provision of waste receptacles (bins), establishing waste facilities, supporting anti-litter monitors, supporting Community Based Organisations (CBOs), supporting anti-litter activities by waste management committees and environment/litter monitors. The projects have been instrumental in recovering scrap metal, paper, plastic, glass and electronic waste amounting to **75 847.75** tonnes from the environment for sale to waste buyers for recycling as shown in figure 13. Waste Transfer Centres were completed and waste collection and sorting works were underway in Lake Chivero in Zvimba District and Mbalabala in Umzingwane District.

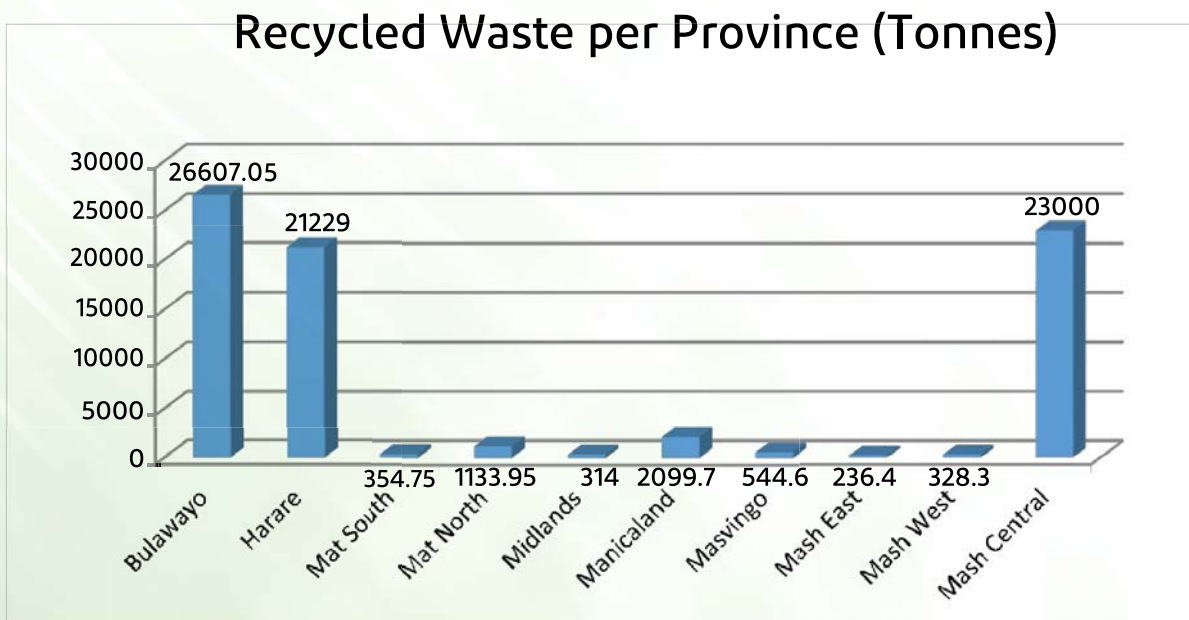


Figure 26: Volumes Of Waste Recovered During The Year.

6.0 Multi-lateral Environmental Agreement MEAs

The Agency in terms of Section 10 (b)(x) of the Environmental Management Act (Cap 20:27) recommends to the Government the Conventions which the country may join, and incorporate their provisions into national law; and hence participated in Multi-lateral Environmental Agreement meetings, workshops and conferences during the year. These activities help countries to have a common perspective and “landing zone” on environmental issues recognizing their transboundary nature. In all cases the principle of common but differentiated responsibility was upheld considering that Member States are at various stages of development as well as have different priorities.



Plate 18: Proceedings during Ramsar COP14

7.0 HUMAN RESOURCES

The Human Resources Department recognised and acknowledged that the Agency's employees were central in service delivery and that they were valuable assets in the achievement of the vision and mission statement. To that end, the Human Resources Department endeavoured to professionally manage the employment circle for all employees. The year 2022 witnessed increased stability arising from a fairly stable Human Resources management environment in the face of declining Covid-19 cases and the removal of lock-down restrictions. Staff establishment

stood at **92%** which is above the Board approved **80%**. Productivity, employee engagement, human capital

development, remuneration and harmonious industrial relations were continuously reviewed to attract and retain staff. Evidently, the Agency continued to retain most of its critical skills, which is testimony to the viability of competitive remuneration and staff benefits measures.

7.1 Staff Establishment

The table below shows a summary of the staff establishment in the year 2022, highlighting EMA establishment, year 2022 opening balance, staff mobility and closing balance as at 31 December, 2022.

Table 1: Staff Establishment as at 31 December, 2022

Estab.	Filled	Estab.	Recruited	Total	Wastage	Total	Filled
	01.01.22	Strength		31/12/22		31/12/22	Strength
396	359	91%	5	364	1	363	92%

7.2 Human Capital Development

Regional face-to-face staff training and development sessions were conducted for staff in all the Provinces. Staff capacity-building programmes included short courses, mentoring, coaching, and local and international manpower development all aimed at re-skilling multi-skilling and up skilling staff. A total of **324** staff members were trained in various courses in 2022. The Agency continued to encourage and support staff to pursue personal development initiatives, with this being reinforced by the Results Based Management system (RBM) to achieve targeted goals and objectives. Through strategic partnerships with service providers, the Agency managed to increase access to capacity-building opportunities for staff.

7.3 Performance Management

The Agency fully implemented the Integrated Result Based Management (IRBM) System introduced in 2010 by the Government for State Enterprises and Parastatals (SEPs) to improve organisational performance. Performance management remained a top priority as a driver of productivity in the Agency and will continue to be implemented in all departments.

7.4 Industrial Relations

Through a culture of employee engagement that supports performance and productivity, the Agency enjoyed a buoyant and harmonious industrial relations environment. Employee and Management dialogue continued to be held through the quarterly works council meetings and through workers committee interactions and shop floor level. The Agency promoted a culture of openness and transparency throughout the organisation, in accordance with the Agency's values.

7.5 Health, Safety and Wellness

The Agency prioritized the health, safety and wellness of staff through encouraging compliance with policies and national regulations to create and sustain a healthy and safe working environment. Initiatives to mitigate the impact of communicable and non-communicable diseases among staff were strengthened through access to medical insurance provided by CIMAS. The Agency's priority remains implementation of occupational health, safety and wellness programmes in order to achieve a healthy work-life balance for staff.



Annual Financials



All communication should be addressed to:

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OFFICE OF THE AUDITOR-GENERAL

5th Floor, Burroughs House,
48 George Silundika Avenue,
Harare

Ref: **1/69/1424**

**REPORT OF THE AUDITOR-GENERAL
TO
THE MINISTER OF ENVIRONMENT, TOURISM AND HOSPITALITY INDUSTRY
AND
THE BOARD OF DIRECTORS
IN RESPECT OF THE FINANCIAL STATEMENTS OF
ENVIRONMENTAL MANAGEMENT AGENCY
FOR THE YEAR ENDED DECEMBER 31, 2022**

Report on the Audit of the Financial Statements

Qualified Opinion

I have audited the financial statements of Environmental Management Agency as set out on pages 5 to 25, which comprise the statement of financial position as at December 31, 2022, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the accompanying financial statements present fairly, in all material respects, the financial position of the Environmental Management Agency as at December 31, 2022 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

i. Trade receivables

There were unconfirmed trade receivable balances amounting to ZWL\$2.43 billion which represented 74% of total receivable balance as at December 31, 2022. I was not provided with documents to support these balances. Therefore, I was unable to confirm the existence and accuracy of trade receivables balance disclosed.



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AUDIT REPORT ON THE FINANCIAL STATEMENTS
for the year ended December 31, 2022

ii. Trade payables

There were unconfirmed payable balances amounting to ZWL\$165.4 million which represented 96% of the total trade and other payables balance as at December 31, 2022. I was not provided with documents to support these balances. Therefore, I was unable to confirm the existence and accuracy of the payables balance disclosed.

iii. Non-compliance with International Accounting Standard (IAS) 7 - "Statement of Cash Flows" and International Accounting Standard (IAS) 8 - "Accounting Policies, Changes in Accounting Estimates and Errors"

The prior year cash flow statement did not comply with the requirements of IAS 7 - "Statement of Cash Flows", as the Agency had not been able to clear the cash flow statement imbalance of ZWL\$1.03 million.

The misstatements in the prior year arising from non-compliance with IAS 7 - "Statement of Cash Flows" had not been corrected in line with the requirements of IAS 8 - "Accounting Policies, Changes in Accounting Estimates and Errors". Had the Agency correctly applied IAS 8 - "Accounting Policies, Changes in Accounting Estimates and Errors" and performed a full restatement, the financial statements would have been materially different.

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 the Environmental Management Agency in accordance with the ethical requirements that are relevant to my audit of the financial statements in Zimbabwe, 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 qualified opinion.

Key Audit matters

Key Audit Matters are those matters that, in my professional judgment, were of most significant in my audit of the financial statements of Environmental Management Agency for the year ended December 31, 2022. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

Other information

The Management is responsible for the other information. The other information, as required by the Public Finance Management Act [Chapter 22:19], comprises the Directors' statement and Corporate Governance report but does not include the financial statements and my auditor's report thereon. My opinion on the Agency'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 Agency's financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially



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AUDIT REPORT ON THE FINANCIAL STATEMENTS
for the year ended December 31, 2022

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

The Agency's management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS), in the manner required by the Environmental Management Act [*Chapter 20:27*], and for such internal control as directors determine 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 Agency'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 Agency or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

The objectives of my audit 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 ISSAs 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 ISSAs, I exercise professional judgment and maintain professional scepticism 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 Agency's internal control,
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management,

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AUDIT REPORT ON THE FINANCIAL STATEMENTS
for the year ended December 31, 2022

- 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 Agency'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 Agency to cease to continue as a going concern and
- 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 have, in all material respects, been properly prepared in compliance with the disclosure requirements of the Environmental Management Act [Chapter 20:27], the Public Finance Management Act [Chapter 22:19] and other relevant Statutory Instruments.

13 June, 2025.



R. KUJINGA,
ACTING AUDITOR-GENERAL.



ENVIRONMENTAL MANAGEMENT AGENCY

STATEMENT OF FINANCIAL POSITION

as at December 31, 2022


Note	Inflation adjusted		Historical Cost	
	2022 ZWL\$	2021 ZWL\$	2022 ZWL\$	2021 ZWL\$
ASSETS				
Non-current assets				
	30 000 615 970	32 101 660 512	7 663 822 607	8 615 932 605
Property, plant and equipment	4 29 624 323 555	31 629 862 916	7 485 312 379	8 530 745 981
Loans	5 376 274 671	471 740 454	178 505 070	85 176 306
Right of use asset	18 17 744	57 142	5 158	10 318
Current assets				
	5 640 647 943	5 537 349 926	5 444 493 477	999 810 401
Inventories	6 248 450 927	22 008 787	52 296 461	3 973 853
Trade and other receivables	7 3 181 215 860	2 380 571 115	3 181 215 861	429 830 116
Cash and cash equivalents	8 2 118 461 061	2 904 360 278	2 118 461 061	524 404 210
Prepayments	9 92 520 095	230 409 746	92 520 094	41 602 222
Total assets	35 641 263 913	37 639 010 438	13 108 316 084	9 615 743 006
RESERVES AND LIABILITIES				
Reserves				
	35 106 673 624	36 656 597 912	12 660 961 884	9 434 026 013
Capital reserve	5 348 208	5 348 208	1 554 712	1 554 712
Revaluation reserve	28 244 299 441	28 261 082 049	8 275 553 924	8 280 432 589
Retained earnings	6 857 025 975	8 390 167 655	4 383 853 248	1 152 038 712
Non Current Liabilities				
	28 265 333	61 619 588	8 216 667	11 125 882
Lease liability	18.2 -	51 039	-	9 215
Deferred income	10 28 265 333	61 568 549	8 216 667	11 116 667
Current liabilities				
	506 324 956	920 792 938	439 137 533	170 591 111
Trade payables	11.1 172 712 128	362 546 740	172 712 128	65 460 555
Contract liability	11.2 145 108 458	39 358 801	145 108 458	11 441 512
Current lease liability	18.2 31 700	43 144	9 215	7 790
Deferred income	10 94 691 552	177 872 621	27 526 614	32 116 247
Leave pay provision	11.3 93 781 118	340 971 632	93 781 118	61 565 007
Total reserves and liabilities	35 641 263 913	37 639 010 438	13 108 316 084	9 615 743 006

05/06, 2025.

05/06/, 2025.

11/06/, 2025.


 B. Ncube, RGAccZ (BACC, ZICA, IAC, MSC Fin),
 (Finance Manager)


 A. Chigona,
 (Director General).


 Ambassador Z. Nzimbi,
 (Board Chairperson).



ENVIRONMENTAL MANAGEMENT AGENCY

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

for the year ended December 31, 2022

	Note	Inflation Adjusted		Historical Cost	
		2022 ZWL\$	2021 ZWL\$	2022 ZWL\$	2021 ZWL\$
Total income		14 217 194 042	10 544 458 435	10 937 459 017	1 903 881 705
Revenue	12	13 135 355 553	9 407 415 212	10 215 061 893	1 698 579 953
Grant amortised	13.1	201 687 816	7 017 629	58 630 179	1 267 086
Other income	14	880 150 673	1 130 025 594	663 766 945	204 034 666
Less expenditure		10 836 064 560	6 708 270 754	7 710 523 144	1 211 229 010
Administration expenses	15	4 549 665 096	1 317 736 723	2 701 914 558	237 927 329
Operating expenses	16	3 153 322 050	2 452 136 547	2 754 351 867	442 751 796
Employment costs	17	3 132 208 653	2 938 373 564	2 254 007 285	530 545 566
Finance costs	17.1	868 760	23 920	249 434	4 319
Operating surplus		3 381 129 482	3 836 187 681	3 226 935 873	692 652 695
Gain on net monetary position		(4 931 053 770)	2 972 771 021	-	-
Surplus for the year		(1 549 924 288)	6 808 958 702	3 226 935 873	692 652 695
Other comprehensive income					
Revaluation surplus		-	25 223 380 778	-	7 397 379 894
Total comprehensive income / (loss)		(1 549 924 288)	32 032 339 480	3 226 935 873	8 090 032 589



ENVIRONMENTAL MANAGEMENT AGENCY

STATEMENT OF CHANGES IN RESERVES

for the year ended December 31, 2022

	Inflation adjusted			TOTAL ZWL\$
	Accumulated Fund ZWL\$	Revaluation Reserve ZWL\$	Capital Reserve ZWL\$	
	Balance at January 1, 2021	1 581 208 954	3 037 701 271	
Revaluation surplus	-	25 223 380 778	-	25 223 380 778
Surplus for the year	6 808 958 702	-	-	6 808 958 702
Balance as at December 31, 2021	8 390 167 655	28 261 082 049	5 348 208	36 656 597 912
Balance as at January 1, 2022	8 390 167 655	28 261 082 049	5 348 208	36 656 597 912
Asset disposal	16 782 608	(16 782 608)	-	-
Surplus for the year	(1 549 924 288)	-	-	(1 549 924 288)
Balance as at December 31, 2022	6 857 025 975	28 244 299 441	5 348 208	35 106 673 624

	Historical Cost			TOTAL ZWL\$
	Accumulated Fund ZWL\$	Revaluation Reserve ZWL\$	Capital Reserve ZWL\$	
	Balance at January 1, 2021	459 653 766	883 052 695	
Revaluation surplus	-	7 397 379 894	-	7 397 379 894
Surplus for the year	692 652 695	-	-	692 652 695
Adjustment for accumulated dep on lan	(267 751)	-	-	(267 751)
Balance as at December 31, 2021	1 152 038 711	8 280 432 589	1 554 712	9 434 026 012
Balance as at January 1, 2022	1 152 038 711	8 280 432 589	1 554 712	9 434 026 012
Asset disposal	4 878 665	(4 878 665)	-	-
Surplus for the year	3 226 935 873	-	-	3 226 935 873
Balance as at December 31, 2022	4 383 853 249	8 275 553 924	1 554 712	12 660 961 884



ENVIRONMENTAL MANAGEMENT AGENCY

STATEMENT OF CASH FLOWS

for the year ended December 31, 2022

	Notes	Inflation Adjusted		Historical Cost	
		2022 ZWL\$	2021 ZWL\$	2022 ZWL\$	2021 ZWL\$
Cash flows from operating activities		5 302 371 478	6 821 549 458	2 165 763 499	628 746 924
Net cash from operating activities		6 275 653 668	7 424 861 282	4 948 661 307	803 860 518
Surplus for the year		(1 549 924 288)	6 808 958 702	3 226 935 873	692 652 695
Adjustments for non- cash items		7 825 577 955	615 902 580	1 721 725 434	111 207 823
Interest earned	14	(27 815 530)	(26 314 943)	(12 796 351)	(4 751 362)
Depreciation- property plant and equipment	15	2 907 096 581	414 173 548	1 610 166 627	74 782 166
Depreciation- right of use assets	18.1	17 746	17 746	5 159	5 159
Deferred income amortisation	10.0	(201 687 816)	(7 017 629)	(58 630 179)	(1 267 086)
Leave days provision	17	110 823 424	235 043 859	32 216 112	42 438 946
Gain/Loss on net monetary position		4 931 053 770	(2 972 771 021)	-	-
Increase in expected credit losses	15	173 190 103	-	173 190 103	-
Profit on disposal	22	(67 100 322)	-	(22 426 036)	-
Changes in working capital		(973 282 190)	(603 311 823)	(2 782 897 809)	(175 113 594)
Increase in trade and other receivables	7	(800 644 746)	(793 358 425)	(2 924 575 848)	(230 627 449)
Increase / decrease in prepayments	9	137 889 651	98 459 198	(50 917 872)	28 621 860
Increase / decrease in trade and other payables	11.1	(189 834 612)	70 656 527	107 251 573	20 539 687
Increase in contract liability	11.2	105 749 657	20 258 074	133 666 946	6 156 726
Increase / decrease in inventories	6	(226 442 140)	672 802	(48 322 608)	195 582
Cash flows from investing activities		(908 803 843)	(976 858 664)	(621 803 212)	(250 890 119)
Acquisition of property, plant and equipment	4	(951 672 157)	(838 660 643)	(576 381 194)	(207 170 821)
Motor vehicle loans disbursed	5	(120 898 653)	(164 512 964)	(97 739 136)	(47 823 536)
Repayment of motor vehicle loans	5	18 736 177	-	5 446 563	-
Proceeds from disposal	22	117 215 260	-	34 074 204	-
Interest received	14	27 815 530	26 314 943	12 796 351	4 104 238
Cash flows from financing activities activities		175 885 977	103 139 620	51 129 644	29 989 098
Revenue grant received	10	175 923 480	103 200 000	51 140 546	30 000 000
Lease repayments	18.3	(37 503)	(60 380)	(10 902)	(10 902)
Net increase/(decrease) in cash and cash equivalents		4 569 453 612	5 947 830 415	1 595 089 931	407 845 903
Effects of inflation on cash and cash equivalents		(5 355 352 829)	(3 440 876 914)	-	-
Cash and cash equivalents at beginning of year		2 904 360 278	397 406 777	523 371 130	115 525 226
Cash and cash equivalents at end of year		2 118 461 061	2 904 360 278	2 118 461 061	523 371 130



ENVIRONMENTAL MANAGEMENT AGENCY
NOTES TO THE FINANCIAL STATEMENTS
for the year ended December 31, 2022

Inflation Adjusted												Total 2021 ZWL\$
4. Property and equipment		Land	Buildings	Office Equipment	Motor Vehicles	Motor Cycles	Computers	Office Furniture	Machinery	Work in Progress	Total 2022 ZWL\$	Total 2021 ZWL\$
Opening carrying amount		977 955 980	3 356 488 183	3 695 031 105	1 112 372 112	24 524 290	10 106 587 584	6 386 306 133	5 460 057 240	510 540 290	31 629 862 916	5 756 898 260
Cost		977 955 980	3 424 947 836	3 695 031 105	1 337 947 391	24 923 688	10 106 587 584	6 386 306 133	5 460 057 240	510 540 290	31 924 297 246	5 862 255 825
Accumulated depreciation		-	(68 459 653)	-	(225 575 279)	(399 398)	-	-	-	-	(294 434 330)	(105 357 565)
Additions		38 014 955	-	13 318 115	119 915 645	-	59 045 412	20 105 207	171 322 646	529 950 177	951 672 157	838 660 643
Capitalisation		-	194 275 011	-	-	-	-	-	-	(194 275 011)	-	-
Depreciation charge for the year		-	(29 489 252)	(391 712 858)	(120 017 535)	(1 460 295)	(1 070 347 753)	(681 730 259)	(612 338 630)	-	(2 907 096 581)	(346 956 931)
Accum depreciation reversed		-	-	-	-	-	-	-	-	-	-	157 880 166
Revaluation Surplus		-	-	-	-	-	-	-	-	-	-	25 223 380 778
Carrying amount of disposed assets		-	-	-	35 140 572	2 997 003	-	2 281 390	9 695 972	-	50 114 938	-
Deemed cost		-	-	-	52 726 364	3 978 738	-	2 933 463	16 782 608	-	76 421 173	-
Accumulated depreciation		-	-	-	(17 585 792)	(981 735)	-	(652 073)	(7 086 636)	-	(26 306 235)	-
Closing carrying amount		1 015 970 935	3 521 273 943	3 316 636 361	1 077 129 650	20 066 992	9 095 285 243	5 722 399 690	5 009 345 284	846 215 456	29 624 323 555	31 629 862 916
Gross carrying amount		1 015 970 935	3 619 222 847	3 708 349 219	1 405 136 672	20 944 950	10 165 632 996	6 403 477 877	5 614 597 278	846 215 456	32 799 548 231	31 924 297 246
Accumulated depreciation		-	(97 948 905)	(391 712 858)	(328 007 022)	(877 958)	(1 070 347 753)	(681 078 187)	(605 251 994)	-	(3 175 224 676)	(294 434 330)
Historical Cost		179 365 897	603 594 928	1 074 136 949	219 027 861	3 600 128	2 937 961 507	1 856 484 341	1 587 225 942	69 348 428	8 530 745 981	1 000 977 432
Opening carrying amount		179 365 897	619 026 373	1 074 136 949	266 699 722	4 500 160	2 937 961 507	1 856 484 341	1 587 225 942	69 348 428	8 594 749 319	1 007 172 522
Cost		-	(15 431 445)	-	(47 671 861)	(900 032)	-	-	-	-	(64 003 338)	(6 195 090)
Accumulated depreciation		-	-	-	-	-	-	-	-	-	-	-
Additions		35 022 621	-	9 012 488	76 379 392	-	44 235 987	15 788 180	100 207 557	295 734 968	578 381 194	207 170 821
Capitalisation		-	100 576 962	-	-	-	-	-	-	(100 576 963)	-	-
Depreciation charge for the year		-	(16 650 987)	(216 130 780)	(68 589 129)	(777 331)	(590 648 963)	(376 091 760)	(341 277 677)	-	(1 610 166 627)	(74 782 166)
Accum depreciation Reversed		-	-	-	-	-	-	-	-	-	-	16 973 918
Revaluation surplus		-	-	-	-	-	-	-	-	-	-	7 397 379 894
Carrying amount of disposed assets		-	-	-	8 551 631	824 894	-	604 503	1 667 140	-	11 648 168	-
Deemed cost		-	-	-	15 327 440	1 156 610	-	852 951	4 878 665	-	22 215 666	-
Accumulated depreciation		-	-	-	(6 775 809)	(331 716)	-	(248 448)	(3 211 525)	-	(10 567 498)	-
Closing carrying amount		214 388 518	687 520 903	867 018 656	218 266 493	1 997 903	2 391 548 532	1 495 576 258	1 344 488 682	264 506 434	7 485 312 379	8 530 745 981
Gross carrying amount		214 388 518	719 603 335	1 083 149 437	327 751 674	3 343 550	2 982 197 494	1 871 419 570	1 682 554 834	264 506 434	9 148 914 846	8 594 749 319
Accumulated depreciation		-	(32 082 432)	(216 130 780)	(109 485 181)	(1 345 647)	(590 648 963)	(375 843 312)	(338 066 152)	-	(1 663 602 467)	(64 003 338)



ENVIRONMENTAL MANAGEMENT AGENCY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2022

	Inflation Adjusted		Historical	
	2022 ZWL\$	2021 ZWL\$	2022 ZWL\$	2021 ZWL\$
5 Investment in vehicle loans				
Opening Balance	293 006 493	210 471 146	85 176 306	38 002 157
Additions: Principal	120 898 653	264 865 872	97 739 136	47 823 536
Additions: Interest	16 773 702	35 773 899	13 243 322	6 459 248
Total loans	430 678 848	511 110 917	196 158 764	92 284 941
Repayment: Principal (75%) mileage	(29 911 993)	(19,301,878)	(8 695 347)	(3 485 100)
Repayment of motor vehicle loans (25%)	(18 736 177)	(6 433 959)	(5 446 563)	(1 161 700)
Interest earned	(5 756 008)	(13 634 626)	(3 511 784)	(2 461 835)
Closing loan balance	376 274 670	471 740 454	178 505 070	85 176 306
6 Inventories	248 450 927	22 008 787	52 296 461	3 973 853
Stationery	86 600 638	2 347 660	5 246 958	423 888
Fuel	161 850 289	19 661 127	47 049 503	3 549 965
7 Trade and other receivables	3 181 215 860	2 380 571 114	3 181 215 861	429 830 116
Trade receivables	3 264 190 557	2 812 123 491	3 264 190 557	507 750 161
Allowances for credit losses	(397 603 916)	(1 242 893 462)	(397 603 916)	(224 413 813)
Staff personal and housing loan	238 579 161	445 876 186	238 579 161	80 506 317
Cash in lieu of leave	14 765 493	329 990 738	14 765 493	59 582 323
Travel and subsistence advances	61 284 566	35 474 161	61 284 566	6 405 128
Reconciliation of the expected credit losses for trade receivables				
As at January 1, 2021	224 413 813	298 828 722	224 413 813	237 849 987
Charge for the year	173 190 103	(74 414 909)	173 190 103	(13 436 175)
As at December 31, 2022	397 603 916	224 413 813	397 603 917	224 413 813
8 Cash and cash equivalents	2 118 461 061	2 904 360 278	2 118 461 061	524 404 210
Bank balances	2 104 485 379	2 858 098 397	2 104 485 379	516 051 278
Cash on hand	2 051 141	2 819 503	2 051 141	509 083
Eco-cash balances	123 804	509 768	123 804	92 042
Funds on placement	11 800 737	42 932 610	11 800 737	7 751 807
9 Prepayments	92 520 095	230 409 746	92 520 094	41 602 222
Insurance	-	32 880 046	-	5 936 741
Printer	1 639 861	6 275 561	1 639 860	1 133 100
Software annual licences	5 784 434	5 091 894	5 784 434	919 380
Motor vehicles and container	85 095 800	186 162 245	85 095 800	33 613 001
10 Deferred income				
Opening carrying amount	148 721 222	80 306 800	43 232 914	14 500 000
Opening carrying amount	153 080 000	80 306 800	44 500 000	14 500 000
Accumulated amortisation	(4 358 778)	-	(1 267 086)	-
Additions- revenue grant	175 923 480	166 152 000	51 140 546	30 000 000
Amortisation during the year	(201 687 816)	(7 017 629)	(58 630 179)	(1 267 086)
Revenue	(191 711 816)	(4 340 738)	(55 730 179)	(783 753)
Capital	(9 976 000)	(2 676 891)	(2 900 000)	(483 333)
Closing carrying amount	122 956 886	239 441 171	35 743 281	43 232 914
Cost	329 003 480	246 458 800	95 640 546	44 500 000
Accumulated amortisation	(206 046 594)	(7 017 629)	(59 897 266)	(1 267 086)
Carrying amount analysis	122 956 885	239 441 171	35 743 281	43 232 914
Non current	28 265 333	61 568 549	8 216 667	11 116 667
Current	94 691 552	177 872 622	27 526 614	32 116 247



ENVIRONMENTAL MANAGEMENT AGENCY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2022

	Inflation Adjusted		Historical	
	2022 ZWL\$	2021 ZWL\$	2022 ZWL\$	2021 ZWL\$
11.1 Trade payables	172 712 128	362 546 740	172 712 128	65 460 555
Trade payables	172 712 128	362 546 740	172 712 128	65 460 555
11.2 Contract Liability with Customers	145 108 458	39 358 801	145 108 458	11 441 512
11.3 Provisions	93 781 118	340 971 632	93 781 118	61 565 007
Leave days provision	93 781 118	340 971 632	93 781 118	61 565 007
12 Revenue	13 135 355 553	9 407 415 212	10 215 061 893	1 698 579 953
Hazardous substances	8 211 711 514	4 230 098 998	6 129 112 277	763 776 361
Samples	28 753 466	55 539 180	18 989 544	10 028 019
Liquid waste	425 213 259	725 085 600	410 470 399	130 919 688
Air pollution	689 169 843	887 159 992	543 229 711	160 183 445
Solid waste	722 965 790	947 431 131	377 536 780	171 065 855
Environmental impact assessment	2 922 717 996	2 466 850 857	2 653 039 253	445 408 576
Ecosystems	134 823 685	95 249 453	82 683 929	17 198 009
13 Grants	201 687 816	7 017 629	58 630 179	1 267 086
13.1 Grant amortised	191 711 816	4 340 738	55 730 179	783 753
Revenue grant	191 711 816	4 340 738	55 730 179	783 753
Capital grant	9 976 000	2 676 891	2 900 000	483 333
14 Other income	880 150 673	1 130 025 594	663 766 945	204 034 666
Administration fees	351 967 354	14 354 580	289 295 431	2 591 828
Bank interest	-	4 186 067	-	755 826
Interest from funds on placement	4 048 930	4 910 218	4 048 930	886 577
Rentals	21 513 608	16 488 249	20 624 894	2 977 078
Spot fines	401 708 619	500 562 564	318 624 233	90 380 356
Foreign exchange gain	-	449 010 322	-	81 072 209
Asset disposal	77 145 562	-	22 426 036	-
Decrease in allowance for credit losses	-	74 414 912	-	13 436 175
Interest from housing loan	18 010 593	3 584 032	5 235 637	647 124
Interest on vehicle loans	5 756 008	13 634 627	3 511 784	2 461 835
Pay toilet	-	48 880 024	-	8 825 658
15 Administration costs	4 549 665 096	1 317 736 723	2 701 914 558	237 927 330
Audit fees	-	8 879 235	-	1 603 213
Bank charges	345 236 597	157 953 246	239 002 791	28 519 653
Board sitting allowances	9 013 462	3 722 929	3 749 984	672 203
Board expenses	97 850 639	45 665 110	71 386 102	8 245 181
Depreciation:PPE	2 907 096 581	414 173 548	1 610 166 627	74 782 166
Depreciation:ROU Assets	17 746	28 573	5 159	5 159
Increase in allowance for credit loss	173 190 103	-	173 190 103	-
Medical supplies	8 087 909	132 938	4 306 669	24 003
Office supplies	351 291 773	239 950 227	118 816 670	43 324 828
Vehicle and equipment hire	94 505 775	57 757 126	51 242 228	10 428 486
Building maintenance	147 935 273	121 202 706	116 611 521	21 884 065
Foreign exchange rate loss	94 378 474	-	94 378 474	-
Fumigation and cleaning	37 793 845	36 423 121	24 304 617	6 576 470
Insurance and security	246 064 510	117 427 101	166 787 403	21 202 351
Sundry expenses	-	79 986 337	-	14 442 138
Rates, water and electricity	37 202 409	34 434 526	27 966 211	6 217 414



ENVIRONMENTAL MANAGEMENT AGENCY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2022

	Inflation Adjusted		Historical	
	2022 ZWL\$	2021 ZWL\$	2022 ZWL\$	2021 ZWL\$
16 Operational costs	3 153 322 050	2 452 136 547	2 754 351 867	442 751 796
Institutional provisions	117 246 731	215 803 296	77 397 453	38 964 917
Vehicle maintenance	464 661 838	533 690 974	349 300 431	96 361 941
Hospitality	26 453 088	65 505 033	23 900 712	11 827 429
Fuels, oils and lubricants	474 186 551	332 442 078	398 497 175	60 024 931
Domestic travel expenses	1 294 303 915	724 263 696	1 060 888 366	130 771 287
Communication	327 945 919	232 495 386	349 300 431	41 978 800
Foreign travel expenses	159 761 339	34 276 958	123 818 408	6 188 964
Educational materials	104 151 248	276 241 491	209 106 563	49 877 490
Training and development	184 611 421	37 417 635	162 142 329	6 756 037
17 Employment costs	3 132 208 653	2 938 373 564	2 254 007 285	530 545 566
Salaries and wages	1 751 101 536	1 592 797 207	1 235 901 096	287 591 580
Leave pay provision	110 823 424	235 043 859	32 216 112	42 438 946
Other staff costs	1 270 283 694	1 110 532 499	985 890 078	200 515 040
	868 760	23 920	249 434	4 319
17.1 Finance charges	868 760	23 920	249 434	4 319

18 LEASES

The Agency entered into rental agreement with NSSA in 2015 for office accommodation for a period of nine years.

	2022 ZWL\$	2021 ZWL\$	2022 ZWL\$	2021 ZWL\$
18.1 Right-Of-Use	17 744	57 142	5 158	10 318
Opening right of use	35 490	85 715	10 317	15 477
Depreciation	(17 746)	(28 573)	(5 159)	(5 159)
18.2 Lease liability	31 700	94 183	9 215	17 005
Non-current	-	51 039	-	9 215
Current	31 700	43 144	9 215	7 790
18.3 Lease liability	31 700	94 183	9 215	17 005
Opening balances	58 495	130 642	17 005	23 588
Interest payable	10 707	23 921	3 113	4 319
Lease repayments	(37 503)	(60 380)	(10 902)	(10 902)
18.4 Lease payments	(19 787)	(60 380)	(10 902)	(10 902)
Principal payment	(14 137)	(36 459)	(7 789)	(6 583)
Interest payment	(5 650)	(23 920)	(3 113)	(4 319)



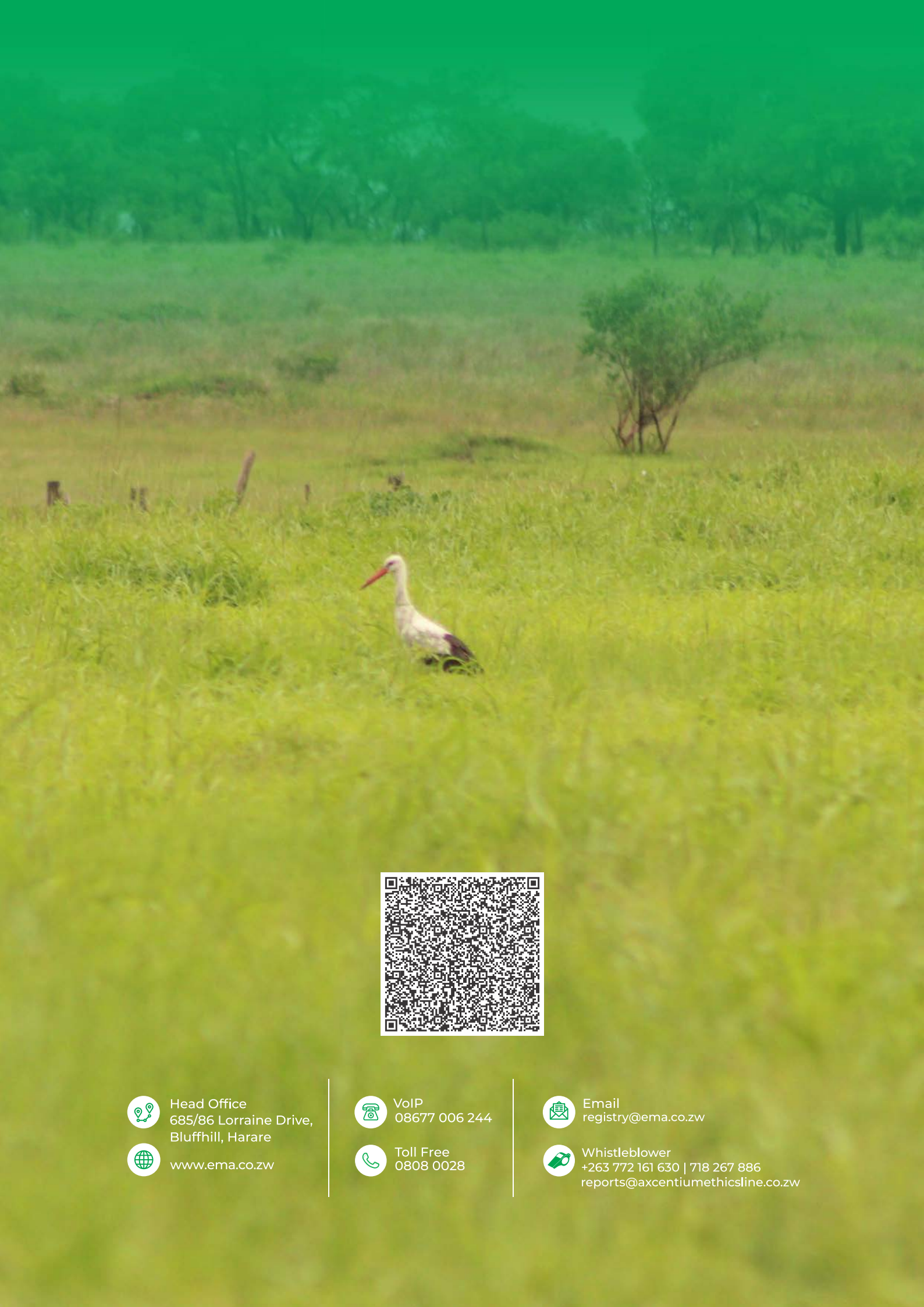
ENVIRONMENTAL MANAGEMENT AGENCY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2022

	Inflation Adjusted		Historical	
	2022 ZWL\$	2021 ZWL\$	2022 ZWL\$	2021 ZWL\$
19 Related party transactions				
The Agency Board consisted of eight (8) non executive directors and three (3) executive directors. Sitting allowances and fees for the non executive directors and remuneration for executive directors for the year ended December 31, 2022. Members of the Board were as follows:				
Amb Z Nsimbi		Chairperson		
C Chitindi		Vice Chairperson		
N Mushangwe		Member		
T K Hove		Member		
I Kunene		Member		
M Mayahle		Member		
I Matiza		Member		
Prof E Gandiwa		Member		
19.1 Non executive directors				
	1 443 054	15 798 563	473 132	2 852 550
Board members sitting expenses	1 443 054	15 798 563	473 132	2 852 550
19.2 Key management staff				
Basic salary	867 510 959	51 668 326	21 260 318	9 329 107
Bonus	3 687 375	1 673 649	3 615 074	302 190
Other allowances	281 074 412	16 740 589	2 913 199	3 022 640
Medical aid	1 270 283 694	7 575 961	2 872 979	1 367 897
NSSA employer's contribution	99 830 910	354 989	182 858	64 096
Pension employer's contribution	316 375 852	9 356 728	1 041 401	1 689 428
	2 838 763 202	87 370 243	31 885 827	15 775 358
20 Pension Arrangements				
The Agency has got the following pensions:				
20.1 Government Pension	73 108 847	81 869 155	47 998 864	14 782 095
Employer contribution 15%	48 739 231	58 902 767	31 999 242	10 635 340
Employee contribution 7.5%	24 369 616	22 966 388	15 999 621	4 146 755
20.2 Old Mutual Pension	243 267 005	194 312 034	160 795 114	35 084 507
Employer contribution 15%	162 178 003	135 988 722	107 196 743	24 553 792
Employee contribution 7.5%	81 089 002	58 323 312	53 598 371	10 530 715
20.3 NSSA Pension	99 830 910	26 592 362	73 837 313	4 801 452
Employer contribution 4.5%	49 915 455	13 296 181	36 918 656	2 400 726
Employee contribution 4.5%	49 915 455	13 296 181	36 918 656	2 400 726
Total Pensions	416 206 762	302 773 550	282 631 290	54 668 054
21 Subsequent events				
The Government made an announcement regarding a new currency called Zimbabwe Gold (ZiG) starting April 5, 2024. This official announcement of the currency was issued by Reserve Bank of Zimbabwe under Statutory Instrument (S.I) 60 of 2024 and it impacts on the Agency as its functional currency was ZWL dollar, now that the currency has ceased to exist. When there is a change in an entity's functional currency, the entity applies the translation procedures applicable to the new functional currency prospectively from the date of the change. All Agency's items are translated into the new functional currency (ZiG) using the official exchange rate at the date of the change. The Agency's financial statements for the year ended 31 December 2022 are not affected by this event."				





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