



**ENVIRONMENTAL MANAGEMENT AGENCY (EMA)**

# Annual **Report** **2023**

Enhancing Nature Based Solutions



**Together - Protecting The Environment**







Annual  
**Report**

**2023**

Enhancing Nature Based Solutions

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## ABBREVIATIONS AND ACRONYMS

<b>CTDO</b>	Community Trust Development Organisation
<b>EEP</b>	Environmental Education and Publicity
<b>ESIA</b>	Environmental and Social Impact Assessment
<b>EMA</b>	Environmental Management Agency
<b>EMA (CAP 20:27)</b>	Environmental Management Act Chapter 20:27
<b>EMAL</b>	Environmental Management Agency Laboratory
<b>EMB</b>	Environment Management Board
<b>EMS</b>	Environmental Management Services
<b>EP</b>	Environmental Protection
<b>EPM</b>	Environmental Planning and Monitoring
<b>EPD</b>	Environmental Protection Department
<b>FC</b>	Forestry Commission
<b>GEF</b>	Global Environment Facility
<b>LEAP</b>	Local Environmental Action Plan
<b>RDC</b>	Rural District Council
<b>UNDP</b>	United Nations Development Programme
<b>UNEP</b>	United Nations Environment Programme
<b>WED</b>	World Environment Day
<b>WV</b>	World Vision
<b>ZBC (TV)</b>	Zimbabwe Broadcasting Corporation (Television)



# 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: 2023**

It is my great pleasure to present to you, Honourable Minister, the Environmental Management Agency's 2023 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  
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



Dr. S. Sibanda  
Board Member



Mrs. A. Dhlamini  
Board Member



Mrs. T. Chimanikire  
Board Member



# EMA MANAGEMENT



**Mr. Aaron Chigona**  
Director General



**Mr. Christopher Mushava**  
Director Environmental Protection (EP)



**Mr. Steady Kangata**  
Director Environmental Management Services (EMS)



## EMA MANAGEMENT



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. Leon Mutungamiri  
Acting Manager Harare 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



Mrs. Juliet Mavu  
Manager Mashonaland East Province



Mr. Kingstone Chitotomba  
Manager Manicaland Province

# EMA MANAGEMENT



Mr. Joseph Bondera  
Manager Finance and Administration



Mrs. Eunice Mutepfa  
Manager Monitoring and Evaluation



Mrs. Sylvia Yomisi  
Manager Environmental Management Laboratory



Mrs. Amkela Sidange  
Manager Environmental Education and Publicity



Mr. Phaniel Mangisi  
Manager Environmental Impact Assessment  
& Ecosystems Protection



Mr. Farai Nyahwa  
Corporate Secretary



Mr. Maxwell Maturure  
Manager Environmental Planning & Monitoring



Mr. Takundwa Mugugu  
Manager Human Resources





## CHAIRMAN'S REPORT



Ambassador Zenzo. W Nsimbi  
Board Chairperson

I am pleased to present the Environmental Management Agency's Annual Report and Audited Financial Statements for the period 01 January to 31 December 2023. The Agency, under the stewardship of the Environment Management Board, was proactive and took advantage of the opportunities created by a raft of economic policies introduced by government. The Agency formulated and executed strategies which ensured predictable revenue inflows to fund its operations throughout the year with very few hindrances.

Although this was an election year, there was relatively insignificant reduction in industrial activity and hence operations of the Agency returned to the pre-Covid levels with a significant increase in inspections, licences issued as well as enforcement efforts through prosecution. The year also witnessed the roll out of the localised National Clean-Up Programme in line with the devolution agenda. This had an emphasis on communities of Zimbabwe taking it upon themselves to become environmental stewards and coordinated localised clean-up programmes with greater responsibility being taken up by the local community.

With a renewed vision on solid waste management, the Government of Zimbabwe turned its focus on the dire situation across the country with regards to proliferation of waste dumps and litter in the environment. To this end, the Government after assessing the situation across the country, declared a State of Emergency in Harare Metropolitan Province which had seen a spike in cholera outbreak associated to poor solid waste management. The Agency, through statutory instrument 140 of 2023 (Civil Protection (Declaration of State of Disaster: Emergency Solid Waste Management Harare Metropolitan Province) Notice, 2023 was given the task of supervising efforts towards cleaning up Harare. As a Board, this shows the confidence that the Government of Zimbabwe had in the ability of the Agency to coordinate such a critical task.

The Board would like to recognise and appreciate the EMA Management and staff for their hard work and commitment towards the achievement of the Agency's mandate in the year 2023. It has been a display of togetherness and open mindedness as they worked towards fulfilling the Agency's mandate through its strategic goals and targets. It was only through coordinated effort and unified purpose that these goals were achieved.

Let me conclude by thanking the Minister of Environment, Climate and Wildlife, the Permanent Secretary and Staff for providing critical support in policy and legislative direction which greatly assisted the Agency in effectively fulfilling its mandate.

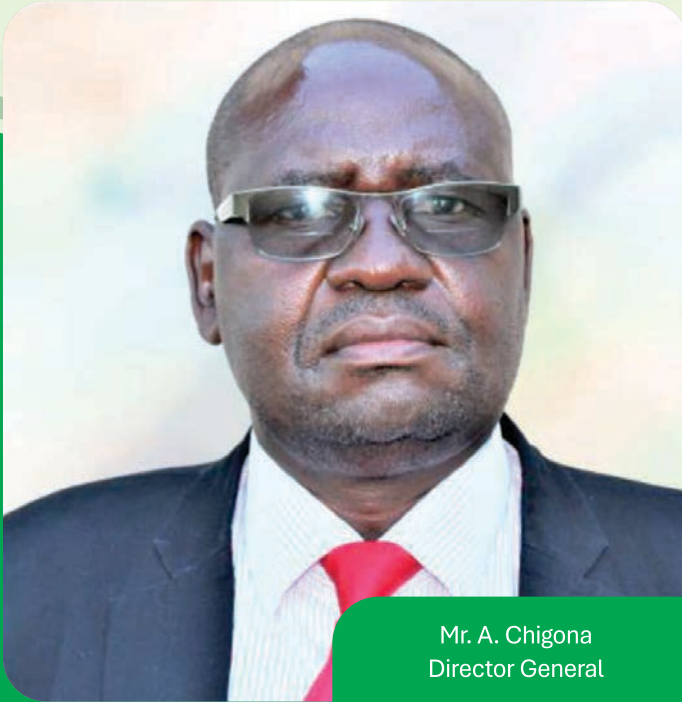
Thankyou,

A handwritten signature in black ink, appearing to be 'Z. W. Nsimbi', written over a white background.

Ambassador Z. W. Nsimbi  
Board Chairperson



## DIRECTOR GENERAL'S REPORT



Mr. A. Chigona  
Director General

It is with great pride and a deep sense of responsibility that I present the Environmental Management Agency's (EMA) 2023 Annual Report. The year recorded significant milestones for the Agency, set in the Agency's 5-year Strategic Plan, and I am pleased to report on the progress made.

The year 2023 marked an important fiduciary milestone for EMA as the Agency aligned its activities and resources towards ensuring the success of its strategic objectives. The commitment to environmental sustainability, governance, and compliance was a cornerstone of the Agency's operations. I am proud to note that the Environment Management Board played an exemplary role in their oversight function. Their guidance and support was invaluable in strengthening EMA's operations, enhancing effectiveness in carrying out the set mandate, and ensuring that activities align with the best interests of Zimbabwe's environmental future.

I am pleased to highlight that EMA's Management made considerable progress in meeting set targets. Significant milestones were realised in compliance inspections, law enforcement, monitoring, environmental education and support of community environmental projects.

Compliance with environmental regulations was the Agency' major thrust and hence, the outcomes of these efforts reflected positively on the state of our environment and public awareness.

The Agency's law enforcement efforts were strengthened through increased inspections and rigorous monitoring of industries and institutions that had potential to impact our environment. I am happy to report that the rate of compliance improved in many sectors, and the Agency's enforcement actions helped deter activities that would have otherwise led to environmental degradation. Monitoring efforts were enhanced, with better tracking of air, water, and soil quality, ensuring a more accurate and timely response to environmental risks.

Environmental education and awareness campaigns played a central role in empowering communities, captains of industry and individuals to take ownership of their environmental responsibilities. Through a variety of outreach programs and partnerships, the Agency noticed a commendable trajectory of a growing public commitment to sustainable practices and an understanding of the importance of protecting our natural resources.

Looking ahead, the Agency remain dedicated to achieving the targets of its 5-year Strategic Plan. The progress achieved in 2023 laid a strong foundation for the Agency to further strengthen its capacity, refine its strategies, and tackle emerging environmental challenges with resilience and innovation.

In conclusion, I would like to extend my heartfelt appreciation to the Environment Management Board, EMA staff, stakeholders, and all Zimbabweans for the continued support and dedication to environmental management. Together, we can make significant strides towards building a cleaner, greener, and more sustainable future for our country.

Chigona A  
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 observed 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 presented the state of affairs and the results of the Company's operations.

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

## Board of Directors

The Agency has 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 Chapter 20:27, ensured a well-balanced team with a broad range of expertise. The Board comprised of eleven (11) 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 Corporate Secretary who is responsible to the Board for ensuring that correct procedures are 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 made up of four (4) non-Executive Directors. The Committee was responsible for overseeing the law enforcement efforts of the Agency in terms of environmental quality monitoring and management.

## Environmental Management Services and Multi-Lateral Agreements and Progress Monitoring Committee

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. The Committee 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 to 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 Corporate Governance Committee

This Committee comprised of three (3) 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.

## Risk Committee

The Committee comprised of four (4) non-executive members of the Board. It met four times within the year. The Committee oversaw the identification and management of Risk areas both internal and external which the Agency is exposed to. This was carried out through an up to date risk register and periodic assessment of apparent and new risks the Agency is exposed to in carrying out its operations.

## Finance and Administration Committee

The Committee was made up of three (3) non-Executive Directors. It sat and approved financial and procurement policies of the Agency. It was also responsible for asset management.



# CORPORATE GOVERNANCE REPORT

## Directors' Attendance of Meetings Board Meetings 2023

Name	Number of meetings held	Number attended	Proxy
Amb Z. W. Nsimbi (Chair)	6	6	-
Mr. C Chitindi (Vice Chair)	6	6	-
Mrs. T Chimanikire	6	6	-
Mr. N Mushangwe <sup>1</sup>	6	1	-
Mr. T K. Hove	6	6	-
Prof. E Gandiwa	6	5	-
Ms. M Mayahle <sup>2</sup>	6	1	-
Mr. I. D Kunene <sup>3</sup>	6	3	-
Mrs. B Madamombe	6	6	-
Mrs. A Dhlamini	6	6	-
Dr. S Sibanda	6	6	-



Mr.N Mushangwe's term of office expired after the first quarter. He had served two consecutive terms on the Board.

Ms.M Mayahle's term of office expired after the first quarter. She had only served one term on the Board but opted to not have her contract renewed for a second term due to clashing commitments.

Mr.I.D Kunene sadly passed away on the 21st of August 2023.



# CORPORATE GOVERNANCE REPORT

## Environmental Protection Committee 2023

Name	Number of meetings held	Number attended	Proxy
Mr. N Mushangwe(Chair)	4	1	-
Ms. M Mayahle	4	1	-
Amb. Z.W Nsimbi	4	4	-
Dr. S Sibanda <sup>4</sup>	4	4	-
Prof. E Gandiwa	4	3	-
Mr T. K. Hove <sup>5</sup>	4	3	-

## Environmental Management Services Committee 2023

Name	Number of meetings held	Number attended	Proxy
Mr.ID Kunene (Chair) <sup>6</sup>	4	2	-
Ms. M Mayahle	4	1	-
Mr.C Chitindi	4	4	-
Dr. S Sibanda	4	4	-
Mrs. A Dhlamini <sup>7</sup>	4	2	-
Prof. E Gandiwa	4	4	-

## Finance, Administration and ICT Committee 2023

Name	Number of meetings held	Number attended	Proxy
Prof.E Gandiwa (Chair)	4	4	-
Mr. NMushangwe	4	4	-
Amb. Z. W Nsimbi	4	4	-
Mrs. ADhlamini	4	4	-
Mrs. B Madamombe <sup>8</sup>	4	2	-

Dr.S Sibanda subsequently took over as Chair of the Environmental Protection Committee.

Professor.E Gandiwa and Mr T. K Hove joined as new members of the Committee in the second quarter following the expiry of contracts for Mr Mushangwe and Ms Mayahle. Mr.I.D Kunene attended only two sittings before his passing.

Mrs.A Dhlamini joined the Committee in the Third Quarter and took over chairing the Committee after the passing of Mr Kunene.

Mrs.B Madamombe (Nee Katanda) joined the Committee in the second half of the year.



# CORPORATE GOVERNANCE REPORT

## Human Resources and Legal Services Committee 2023

Name	Number of meetings held	Number attended	Proxy
Mr.C Chitindi (Chair)	4	4	-
Mr. T. K Hove	4	4	-
Mrs. Chimanikire <sup>9</sup>	4	2	-
Mrs B Madamombe <sup>10</sup>	4	4	-
Mrs.A Dhlamini <sup>11</sup>	4	2	-

## Audit and Corporate Governance Committee 2023

Name	Number of meetings held	Number attended	Proxy
Mr.T.K Hove(Chair)	4	4	-
Mr. C Chitindi	4	4	-
Mrs. Chimanikire	4	4	-
Mrs.A Dhlamini <sup>12</sup>	4	2	-

## Risk Management and Compliance Committee 2023

Name	Number of meetings held	Number attended	Proxy
Mrs.B Madamombe(Chair)	4	4	-
Mr. I.DKunene	4	2	-
Mrs.P Chimanikire	4	4	-
Dr. S. Sibanda <sup>13</sup>	4	2	-

Mrs Chimanikire joined the Committee at its third sitting for the year.  
 Mrs Madamombe (Nee Katanda) took over the Chairpersonship of the Committee in the third quarter.  
 Mrs Dhlamini was reassigned to another Committee in the Third Quarter.  
 Mrs Dhlamini joined the Committee in the Third Quarter.  
 Dr Sibanda joined the Committee in the Third Quarter after the passing of Mr Kunene.



# CORPORATE GOVERNANCE REPORT

## 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 Agency. The consolidated budget was approved by the Board of Directors of the Agency. Quarterly results

and the financial status of the Agency were 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

During the year, the Agency conducted a total of **47 140** environmental compliance inspections on land, air and water quality. Inspections at Ports of Entry for hazardous substances transportation, importation and export decreased by **16.85%** to **82 179** inspections as compared to the same period in 2022 because of the availability of alternative routes. In an effort to curb non-compliance, prosecution of offenders for various environmental violations was done resulting in the issuance of **3 086** tickets and **3 757** Environmental Protection Orders for remedial actions in the affected environments.

The Agency processed **14 830** licences and certificates during the year. A total of **52** accidental hazardous substances spillages were recorded during the year. All the spillages were satisfactorily cleaned up as stipulated in the regulations and under the supervision of the Agency. A total of **5 421** air emission licences applications were received, processed and approved which was **80.7%** achievement over and above the target of **3 000** air emission licences. During the Year, **1 468** prospectus reports and **1 013** Environmental and Social Impact Assessment (ESIA) reports were submitted.

The EMA Laboratory received and analyzed a total of **5 185** samples from both internal and external clients. The Agency conducted **307** training sessions during the year, with **24 479** participants drawn from various stakeholder groups, such as journalists, churches, school club patrons, community members, the police and miners.

A total of **9 307** clean-up campaigns were conducted during the year with approximately **1 298 153** participants for each National Clean-up Day. The Agency supported **342** community

projects benefiting **25 000** households across the country and protecting **450 000ha** through sustainable utilization.

The Sustainable Land Management (SLM) projects ranged from wetland restoration and protection, catchment management consolidated gardens, gully rehabilitation, woodlots/woodland, veldfires and solid waste management, invasive alien species control, and climate change adaptation.

The Agency participated in GEF 6 Project on the Zambezi Valley Biodiversity Project and GEF 7 Project on the Sustainable Forest and Land Management Project. Under GEF 6, the Agency strengthened local level environmental management structures (capacity building of Environment Committees and Sub-Committees) and formulated local by-laws and veld fire management in the project districts of Hurungwe, Mbire, and Muzarabani districts in Mashonaland West and Central Provinces.

The GEF 7 project started by conducting baseline assessments that included forest mapping (Forestry Commission), genetic resources inventory (Forestry, Agriculture, CTDO), natural resources inventory (EMA), mapping of Forest and Farm Producer Organisations (World Vision and CTDO), Remote Sensing Assessment (EMA, FC), Household surveys covering all project interest areas (EMA, FC, National Parks, WV, CTDO), and mapping of mining areas in the landscape (EMA).

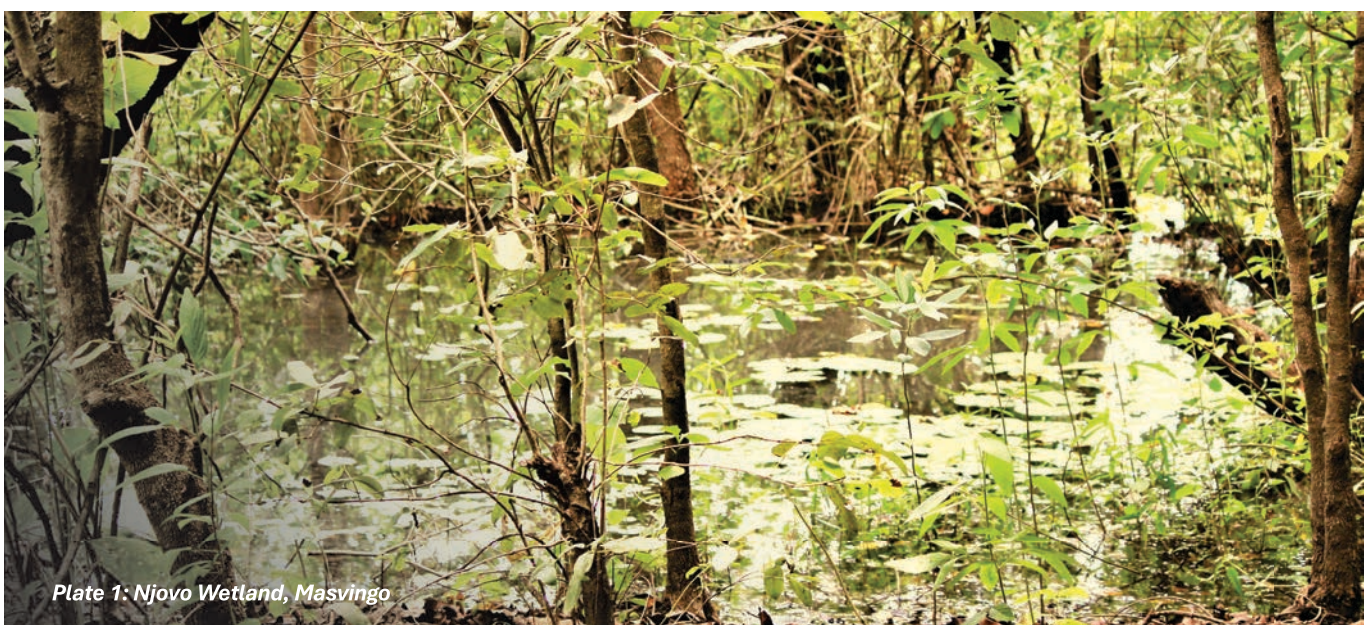


Plate 1: Njovo Wetland, Masvingo



# 1.0 INTRODUCTION

The Environmental Management Agency (EMA) is dedicated to ensuring a clean, safe, and healthy environment for all Zimbabweans. This commitment is enshrined in the Zimbabwean Constitution (Section 73) and further defined by the Environmental Management Act (Chapter 20:27). This report details EMA's significant achievements in the year 2023, showcasing the Agency's impactful work in fulfilling its environmental mandate.

The National Development Strategy 1 [NDS 1(2021-2025)] on Environmental Protection, Climate Resilience and Natural Resources Management, set out clear priority areas in terms of environmental management and natural resources conservation. Accordingly, EMA crafted a five year strategy plan with four (4) outcomes which it broadly contributed to and these were;

- Improved Environmental stewardship
- Improved Environmental Compliance
- Improved Synergies and Collaborations
- Organizational Development and support

# 2.0 ENVIRONMENTAL PROTECTION AND LAW ENFORCEMENT

## 2.1. Inspections

A total of **47 140** inspections were recorded in the year which was a decrease of **0.44%** compared to same period in 2022 which had **47 348** inspections, Figure 1 refers. The slight decrease in the number of inspections was attributed to an increased focus on the State of Emergency declared for Harare Metropolitan Province pronounced through Statutory Instrument 140 of 2023 on 31 July 2023. This resulted in the shift of focus to the waste management exercise in Harare Metropolitan Province up to year end.

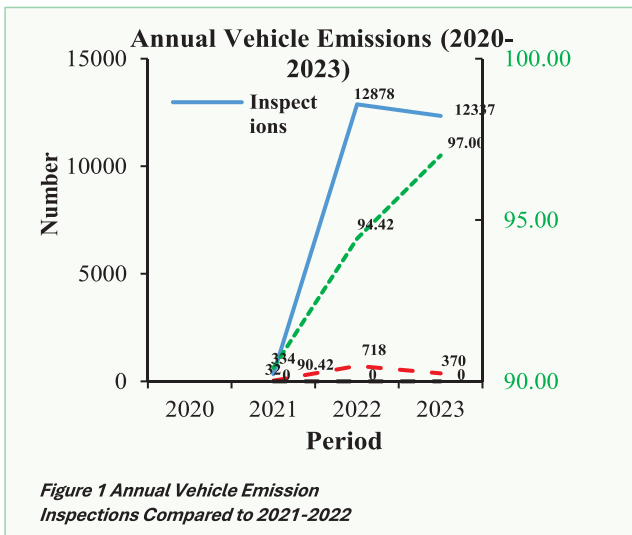


Figure 1 Annual Vehicle Emission Inspections Compared to 2021-2022

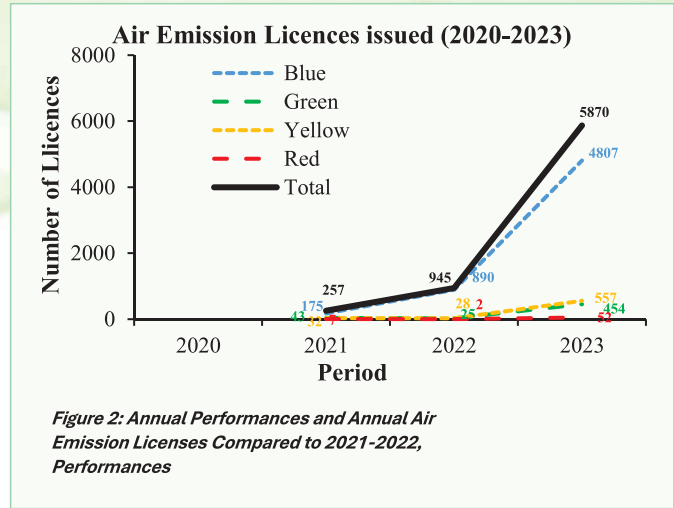


Figure 2: Annual Performances and Annual Air Emission Licences Compared to 2021-2022, Performances

## 2.2. Licencing

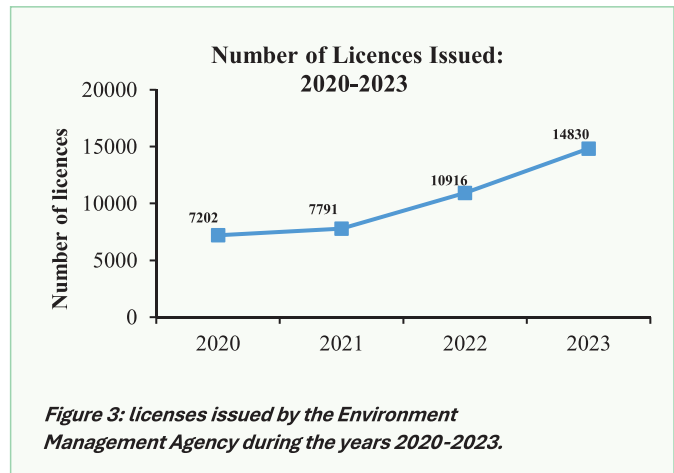


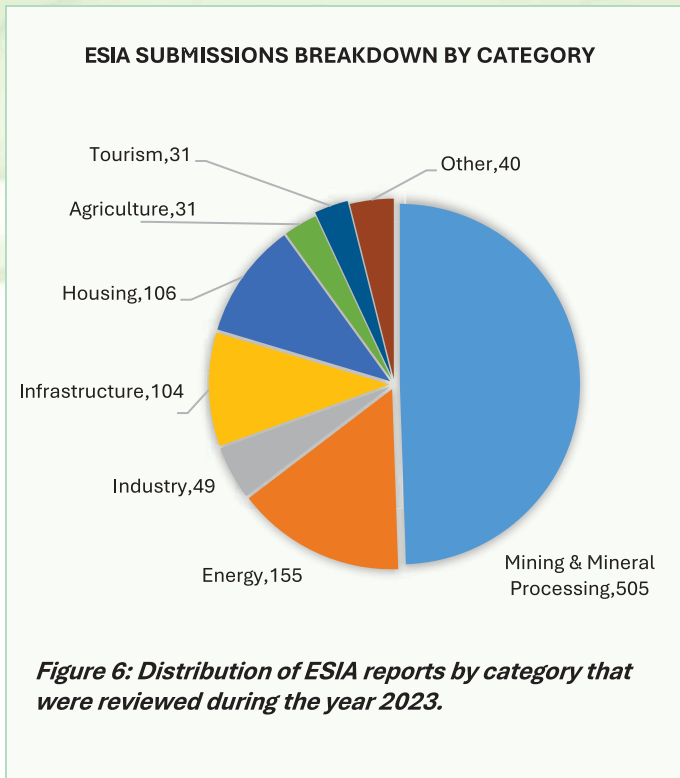
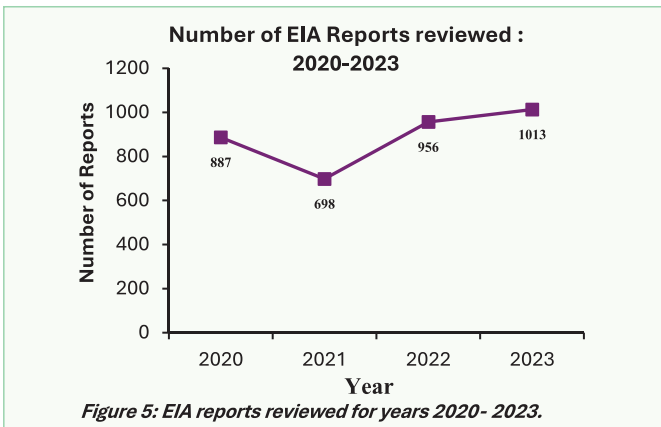
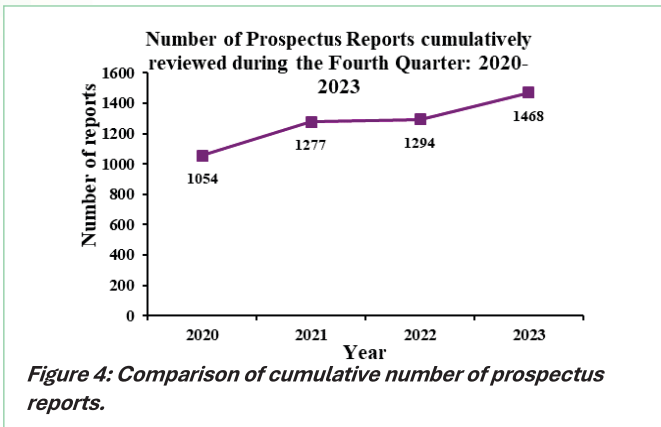
Figure 3: Licences issued by the Environment Management Agency during the years 2020-2023.

The trend showed an increase in the number of licences processed by the Agency from 2020 to 2023. Cumulatively, the licences increased by **13.4%** as compared to 2022 same period, Figure 3 refers. This trend can be attributed to the continued monitoring inspections and law enforcement operations which resulted in compliance with legal requirements.



### 2.3 Environmental and Social Impact Assessments (ESIA)

The Agency reviewed **1 468** prospectus reports which was an increase, of **11.85%** compared to the same reporting period in 2022. Furthermore, during the reporting period, **1 013** ESIA reports were reviewed marking an increase of **5.72%** from 2022 period performance. Resultantly, **2 171** ESIA certificates were issued for new projects and renewals. A total of **2 444** environmental audits were conducted nationwide during the year. This was an embrace of tenets of sustainable development bring the need to balance economic, socio-cultural and economic considerations in the development space.



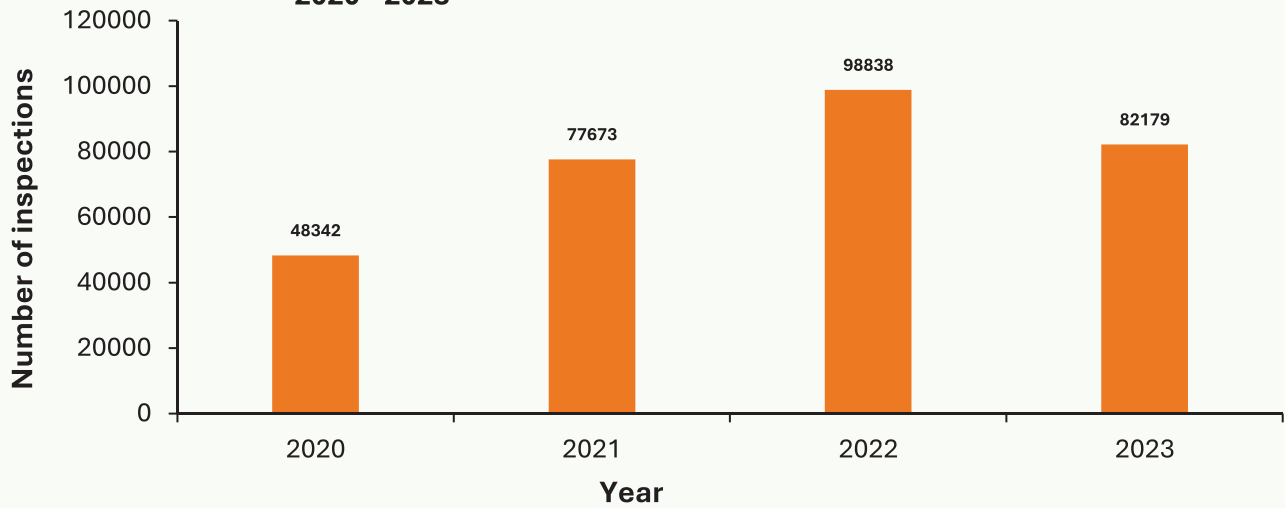
Of the total ESIA reports received, **50%** were for mining and mineral processing projects, with the most targeted minerals being gold, chrome, coal and lithium. This was followed by energy and housing development projects with **15%** and **10%** respectively as figure 6 refers. This trend had been observed in the last few years, with mining and mineral processing related projects, and fuel handling facilities being on the increase. The ESIA reports for major projects that were reviewed during the year included the Gwanda Lithium Transmission Line, National Optic Fibre Phase 2, Dinson Coking Expansion, Karo Platinum Power Supply and Mining projects, and Ministry of Agriculture irrigation projects, among others.

### 2.4 Hazardous Substances Monitoring and Control at Ports of Entry

The Environmental Management Agency has offices at six (6) ports of entry in the country to monitor movement of hazardous substance in to the country as well as in transit. Border post inspections decreased by **16.85%** to **82 179** in comparison to same period in 2022. The decrease was attributed to the rerouting of Zambia and DRC bound trucks from the Beitbridge route to Kazungula route. However, due to congestion at Kazungula and increased distance, some transporters resorted back to Beitbridge route for quicker clearance and movement. In the year, Forbes Border Post became a port of choice where it conducted **7 752** inspections compared to Beitbridge Border which recorded **7 286** inspections.



**Number of border inspections:  
2020 - 2023**

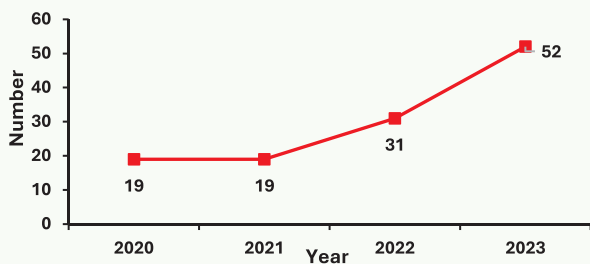


*Figure 7: Comparison of the cumulative number of border-post inspections conducted by the Agency during the period 2020-2023.*

**2.5 Accidental Spillages of Hazardous Substances**

During the reporting period, a total of **52** accidental spillages of hazardous substances were recorded and clean-up exercises were successfully done under the supervision of the Agency. Out of the recorded spillages, **70%** of the spillages occurred in Mashonaland West province where again the majority occurred along the Chinhoyi-Chirundu Highway attributed to human error coupled with the road conditions of that stretch.

**Spillages recorded during the Year: 2020-2023**



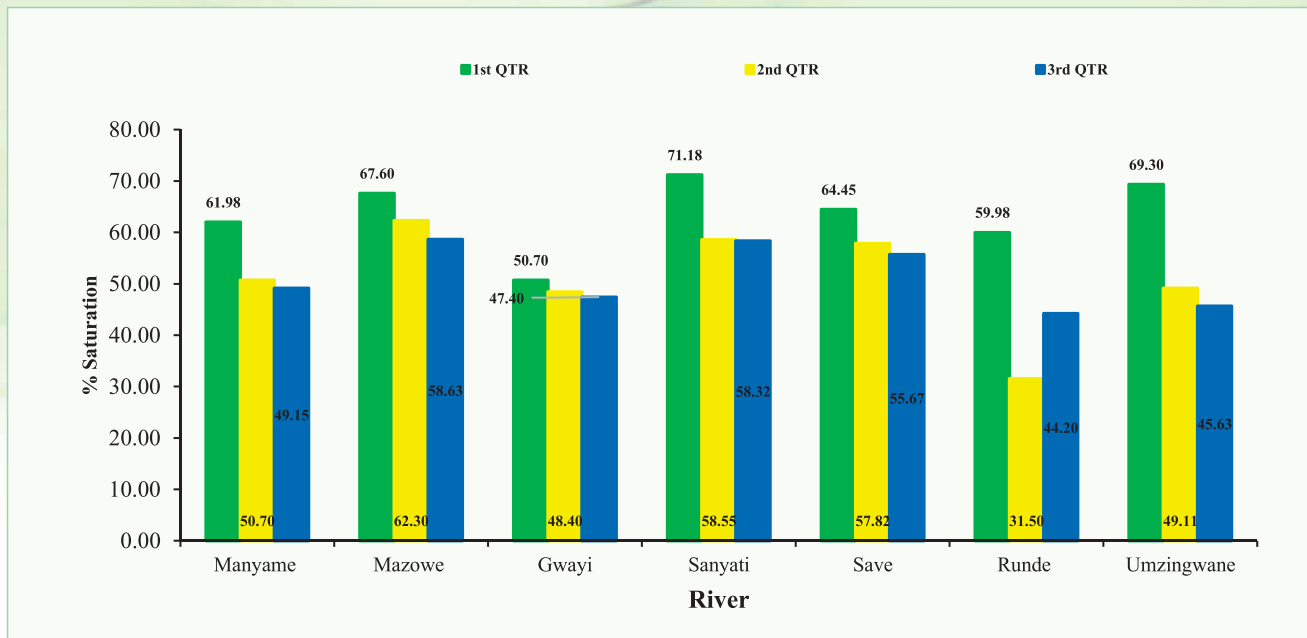
*Figure 8: Spillages recorded during the reported period in years 2020-2023.*



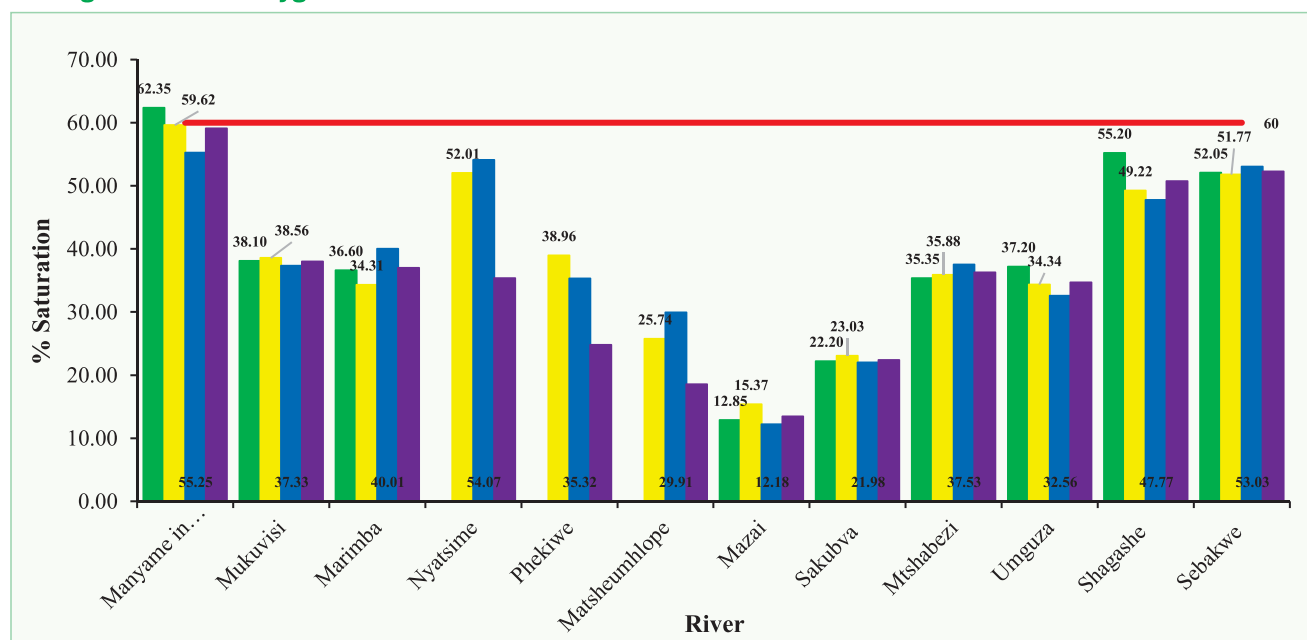
*Plate 2 and 3: Wreckage of a truck at Murare Bridge in Manicaland soon after the occurrence of the accident; and creosote spillage on the Murare river bed before the clean-up. 22/08/2023*



## Average Dissolved Oxygen Levels for Catchments Major Rivers



## Average Dissolved Oxygen Levels for Selected Urban Rivers



### 2.6 Ambient Water Quality

Ambient water quality was monitored for Zimbabwe's seven major catchment rivers namely Mazowe, Manyame, Gwaii, Runde, Save, Sanyati and Umzingwane, and 12 urban rivers across the country. Pollution was evident in urban streams mainly due to partially and untreated sewer discharges from malfunctioning sewer treatment plants across the country leading to increased levels of nutrients and consequently pollution in the riverine system.

All the major rivers in the country's catchment areas had Dissolved Oxygen (DO) saturation levels below the minimum recommended limit, with the lowest recorded being 53.90% for Gwaii River. Low dissolved oxygen (DO) levels in water, a key indicator of water

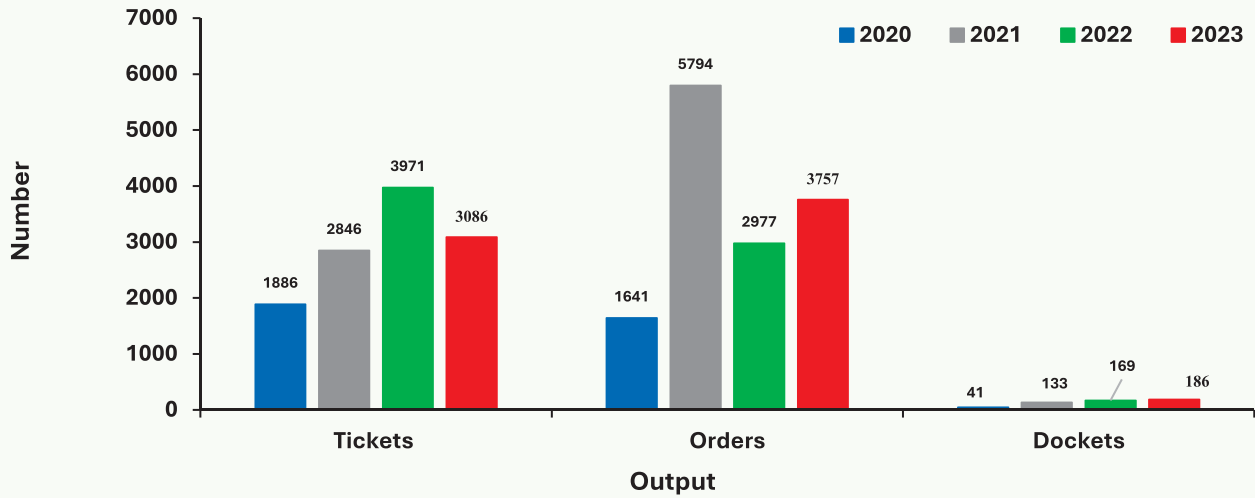
quality, can have severe implications for aquatic life, including fish and other organisms, as it can lead to suffocation and death

### 2.7 Law Enforcement

Law enforcement activities conducted during the year were meant to bring to book offenders for contravening environmental provisions and also to deter any would be offenders. A total of 3086 tickets and 3757 orders were issued which was 28.68% decrease and an increase of 20.76% respectively as compared to the year 2022. The decrease in tickets was due to a shift in focus shortened towards Solid Waste Emergency Disaster declared in Harare Metropolitan Province, Figure 12 refers.



**EPD Cumulative Prosecution Performance: 2020-2023**



*Figure 12: Prosecutions from 2020 to 2023.*

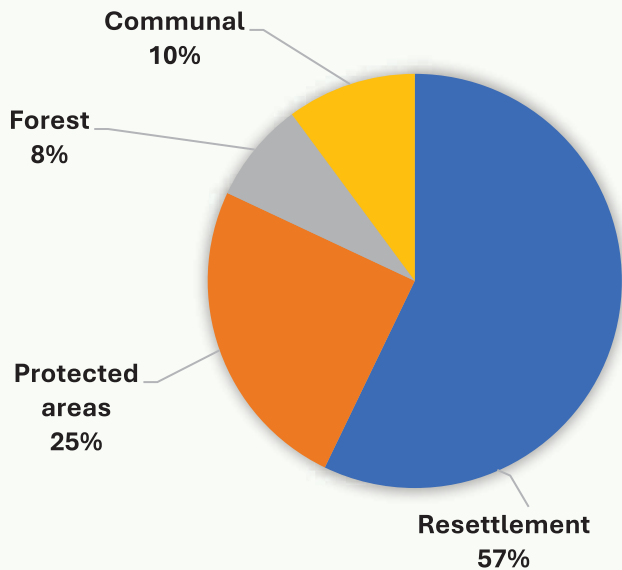
**2.8 Veld Fires 2023**

A cumulative total of **858 361.9** hectares were burnt by veld fires from a total of **3 717** incidences. The average burnt area in 2023 was **230.9** hectares while in 2022 it was **233** hectares. The veld fires incidents recorded were largely caused by land clearing activities. The decrease in average area burnt per incident was attributed to training and awareness campaigns done countrywide by the Agency and various stakeholders. Cumulatively the nation lost property in the Agriculture, Tourism and Hospitality Industry worth **US\$320 025-00** from veld fires in the year.

**2.9 EMA Laboratory (EMAL)**

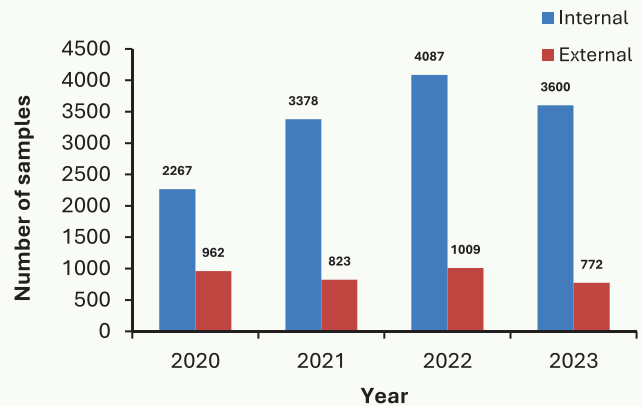
The laboratory received a cumulative total of **6 248** samples during the period under review, recorded an increase of **22.37%** compared to the same period in 2022. Ambient water samples analyzed constituted **60%** which is a decrease compared to 2021. This was attributed to continued drying of ambient sample points. However, compliance and external samples contributed **17%** and **23%** respectively, which showed a significant increase compared to the previous reporting period. Figure 14 refers.

**2023 AREA BURNT BY LAND USE CATEGORY**



*Figure 13: Trends of veld fires by land-use category in 2023*

**Cumulative comparison of internal and external samples 2019-2023**



*Figure 14: Chart showing cumulative comparison of internal and external samples received from 2020 to 2023.*



### 3.0 THE INTERNATIONAL STANDARDIZATION ORGANIZATION (ISO) AND THE INTERNATIONAL ELECTRO TECHNICAL COMMISSION (IEC) 17020 ACCREDITATION

The Agency commenced the implementation of the Inspection Management System in 2023. Accreditation was set to be achieved in 2024. During the year, the first internal audit was carried out in Provinces, Districts, and Border to evaluate the implementation and performance of the system by the Officers. This accreditation was meant to improve organizational performance in line with international standards.

#### 3.1 Multilateral Environmental Agreements Funded Projects

The Agency implemented a total of seven (7) projects funded under Multilateral Environmental Agreements. The projects included the Global Environment Facilities Cycles six(6) and seven (7), Adaptation Fund and Chemicals Observatory Projects.

### 4.0 ENVIRONMENTAL PERFORMANCE MONITORING COLLABORATIONS

#### 4.1 Kariba Dam Water Quality Monitoring

The Agency participated in the Lake Kariba water quality monitoring program, conducted in collaboration with the Zambezi River Authority (ZRA) and the Zambia Environmental Management Authority (ZEMA). Sampling was carried out three times during the year, in July, September and October. Generally, the results demonstrated that the lake remained oligotrophic that is relatively poor in plant nutrients and containing abundant oxygen in the deeper parts during the period under review, as shown by the very low nutrient levels across all sampling points for all the three sampling runs. However, some sections of the dam that included the Crocodile Farms, Victoria Falls, Deka River mouth and Chirundu showed signs of pollution. In all these areas, anthropogenic activities which included crocodile farming, coal mining and sewage discharges were noted to be the causes of water quality deterioration.

#### 4.2 Chamber of Mines Safety, Health and Environmental Audits

An environmental audit of mining operations across Zimbabwe was

launched by His Excellency, the President of the Republic of Zimbabwe Dr E. D Mngagwa in May 2023. While most large-scale mines showed commendable compliance, dust management and mine rehabilitation needed improvement. The audit identified environmental violations, mainly by small scale mining companies.

### 5.0 ENVIRONMENTAL PLANNING AND MONITORING

The major focus areas included applied research, the development of the 5th State of the Environment Report; implementation of environmental programs and projects, the development of the National Environment Plan and implementation of Multilateral Environmental Agreements (MEAs).

#### 5.1 Applied Research Conducted



Figure 15-Applied Research conducted

The Agency’s major focus areas of the 5 research studies conducted during the period under review were mainly on water hyacinth, beneficiation and solid waste management.

##### 5.1.1 Synthesis Of Bio- Fuel From Water Hyacinth

As part of water hyacinth beneficiation research, the Agency in partnership with independent researchers successfully synthesized bio- fuel and briquettes from water hyacinth. The preliminary findings of the study demonstrated that 20kg of water hyacinth can produce 5litres of bio- fuel. Also the findings have demonstrated that bio-fuel synthesized from water hyacinth had various applications which included; blending with petrol, can be mixed with Gelatine and be used as fuel in gel stoves and can be used as a disinfectant due to its anti- microbial property.





**Plate 4: Water hyacinth preparation**

dried water hyacinth with a mass of 10kg produce 4.6kg (46%) of char, mass of 5.4kg (54%) escaped as gas composed of hydrocarbons (bio-oil and non-condensable gases) and moisture.



**Plate 6: Dried water hyacinth before carbonization**



**Plate 7: Dried water hyacinth after carbonization**



**Plate 5: Bio-fuel synthesized from water hyacinth**

### 5.1.2 Production of Briquettes From Water Hyacinth

The research study revealed that dried water hyacinth if carbonized at a temperature ranging between 500 – 800 degrees and mixed with maize starch binder (8% by mass) can be molded into briquettes using a manual briquette maker. An average briquette weighed 35g, and a test run was conducted and it was observed that it was an effective source of heat. It was further observed that



**Plates 8 and 9: Briquettes being sun dried**



## 5.2 National Solid Waste Survey

The Agency in collaboration with Universities conducted a nationwide solid waste characterization exercise which covered 25 urban areas and rural service centers drawn from 8 Provinces. The results drawn from the 8 provinces indicated that, food waste, paper and plastic were the major waste streams, a reflection of

similar trend in the 2011 assessment. Food waste constituted an average of 85% of waste generated at household level, followed by paper at 5% and plastic at 4%, while in the 2011 survey, food waste constituted 56% of waste followed by plastic (13%) and paper (10%). The results were based on comparison of solid waste stream by volume.

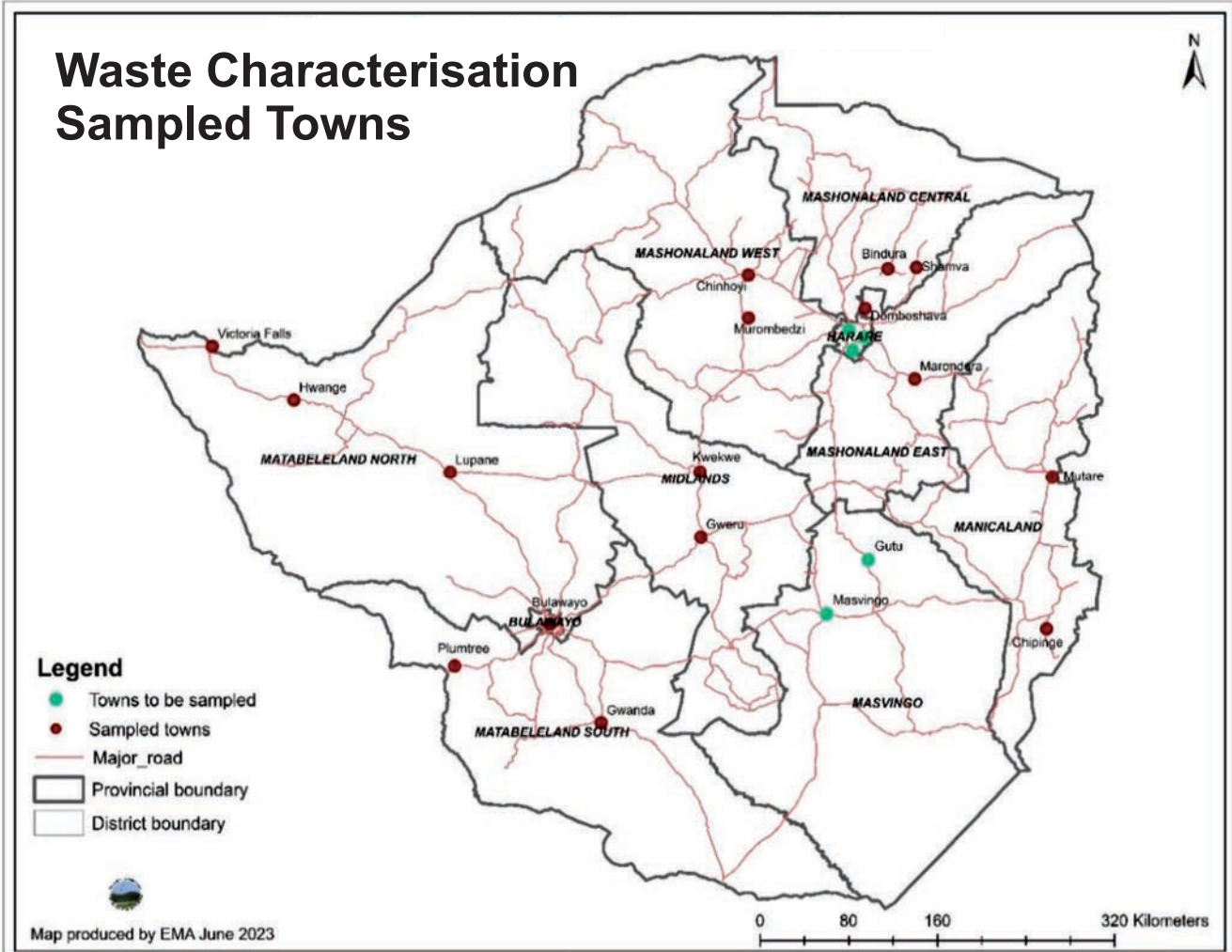


Figure 16-Waste Characterization samples

## 5.3 Ecological Assessments of Sensitive Areas

The country's wetlands ecosystem is rich in biodiversity of great economic, cultural, scientific, recreational, and environmental value. Unfortunately, this rich national heritage was under threat from competing sectoral interests and increasing demands from housing and commercial developments in urban areas. In rural areas wetlands were affected mainly by agricultural activities.

In line with the provisions of the Environment Management Act, wetlands should be conserved and their sustainable utilization should be exercised in compliance with the Ramsar Convention on wetlands to which the country is signatory. The Agency conducted a total of **109** wetlands ecological assessments across the country during the year under review. This resulted in approximately **10 000 ha** of wetland area being protected from potential harm through infrastructure development in particular housing developments.

## 5.4 State of the Environment Report (SOER)

The Agency in collaboration with institutions of higher learning embarked on the development of the 5th State of the Environment Report (SOER) covering the period 2017-2022. The second draft of the SOER report including the executive summary was in place.

### 5.4.1 National Environment Plan (NEP)

To ensure consistent environmental reporting, the Agency worked on a 10-year National Environment Plan (NEP) to allow mainstreaming of environmental issues across sectors of the economy and society. The development of this plan is in line with section 86 of the Environmental Management Act.

## 5.5 Environmental Programs and Projects Implemented

The major drivers to land degradation in the year were veldfires, deforestation, sand and clay abstraction, illegal mining, invasive alien species and illegal wetland management practices. Therefore, in an effort to prevent, reduce and mitigate the various forms of land degradation, the Agency undertook various programs which included implementation of community environmental management projects. These focused on rehabilitation of degraded wetlands, integrated fire management, invasive species clearing, integrated waste management initiatives and gully rehabilitation.

The Agency supported and monitored **342** community Sustainable Land Management (SLM) projects ranging from wetland restoration and protection, catchment management consolidated gardens, gully rehabilitation, woodlots/woodland, veldfires and solid waste management, invasive alien species control, and climate change adaptation. These ecosystems based initiatives benefited over **25 000** households and resulted in approximately **450 000** ha of land put under sustainable management practices. These initiatives resulted in important multiplier effects on food production, income generation and ecosystem integrity and functioning.

### 5.5.1 Wetland Restoration and Protection



**Plates 10 and 11: Protection of wetland core of Manhizhe-Gavhunga wetland (Mhondoro-Ngezi District), Mashonaland West**



**Plates 12 and 13: A completely fenced 10ha Mazvide wetland (Insiza District), Matabeleland South Province**

### 5.5.2 Integrated Solid Waste Management Initiatives

#### 5.5.2.1 The National Clean-Up Programme

The National Clean-Up Programme remained critical with increase in institution based clean-up events. The revitalisation of the programme through localised clean-up initiatives bore fruits in the year under review with increased stakeholder initiated clean-up events as well as participation. Social media platforms have enabled the Agency to actively engage stakeholders to participate in the programme. Furthermore, a resource recovery project; **Harare Sustainable City Initiative** was established in Harare's five waste separation centres in Epworth, Mbare, the Showground/Belvedere, Mabvuku and Highfield in partnership with UN Habitat and the Swedish Embassy. In summary, a total of **21 052** clean-up activities from **21 052** venues were held countrywide in 2023 with an average attendance of **1 123 461** people participating each clean-up day that included government departments, civil society, educational and tertiary institutions and the general public among others. As a result **86 866.62** cubic metres of waste was removed from the environment creating a cleaner and healthy environment in the process.



### 5.5.2.2 Recycling as a Business Capacity Building Programme

The Agency in partnership with other stakeholders rolled out the Recycling as a business training programme in all the 10 provinces of Zimbabwe with participants drawn from both urban and rural centres. The thrust of the training programme was to upscale recycling as a business as well as increase waste recovery rates in the country through initiatives such as community waste management, waste segregation and storage, circular economy and industrial symbiosis, waste vending, waste management legislation, health and safety issues. A total of three thousand nine hundred and eighty five (3 985) participants were issued with certificates by the Environment Patron, the First Lady of the Republic of Zimbabwe Dr A. Mnangagwa during various graduation ceremonies held in all the provinces.

sites, namely Epworth, Mbare, the Showground/Belvedere, Mabvuku and Highfield. Under the project, each facility had two to three of the listed components namely: material recycling (plastic, grass, paper, metal etc.), biogas production, composting, and briquette production, renewable energy technologies for energy generation and training centre, and production of climate resilient energy efficient building materials.



Plate 14-Showing the First Lady and Environment Patron, Dr. Auxillia Mnangagwa leading a Clean-Up Programme in Nyabira (06/01/23)



Plate 15: showing Cde K. C. D Mohadi leading a Clean-Up Campaign at Benjamin Burombo, Masvingo (03/03/23)



Plates 16 and 17: Recycling as a Business Training in Gokwe North. (10/3/23)

### 5.5.2.3 Harare Sustainable City Initiative

A waste management initiative funded by UN Habitat was established in Harare. The objectives of the project were to promote sustainable waste to wealth practices in the greater Harare, increase access to clean energy by the urban and peri urban in Harare; and achieve energy and resource efficiencies in Zimbabwe's built environment. The project was implemented in 5

### 5.5.2.4 Rural Waste Management Research

The Agency worked with the University of Zimbabwe and Harare Institute of Technology on the best ways of managing waste at service centres and growth points. Nyabira in Mashonaland West and Showgrounds in Domboshava in Mashonaland East were the research areas selected because of the effect of urban sprawl on them. The research was influenced by the great need to have scientific based evidence and approaches to waste management at rural service centres.



### 5.5.2.5 Emergency Solid Waste Management Program for Harare Metropolitan Province

A state of disaster was declared on the solid waste management status of Harare Metropolitan Province, through Statutory Instrument 140 of 2023. Under this declaration, the Agency was given the responsibility to monitor progress on waste management issues in the four Local Authorities in Harare Metropolitan Province, namely: Harare, Ruwa, Chitungwiza and Epworth. Activities included illegal waste dump clearance, awareness campaigns, and community and stakeholder engagement as well as media programs conducted during the period of the declaration.

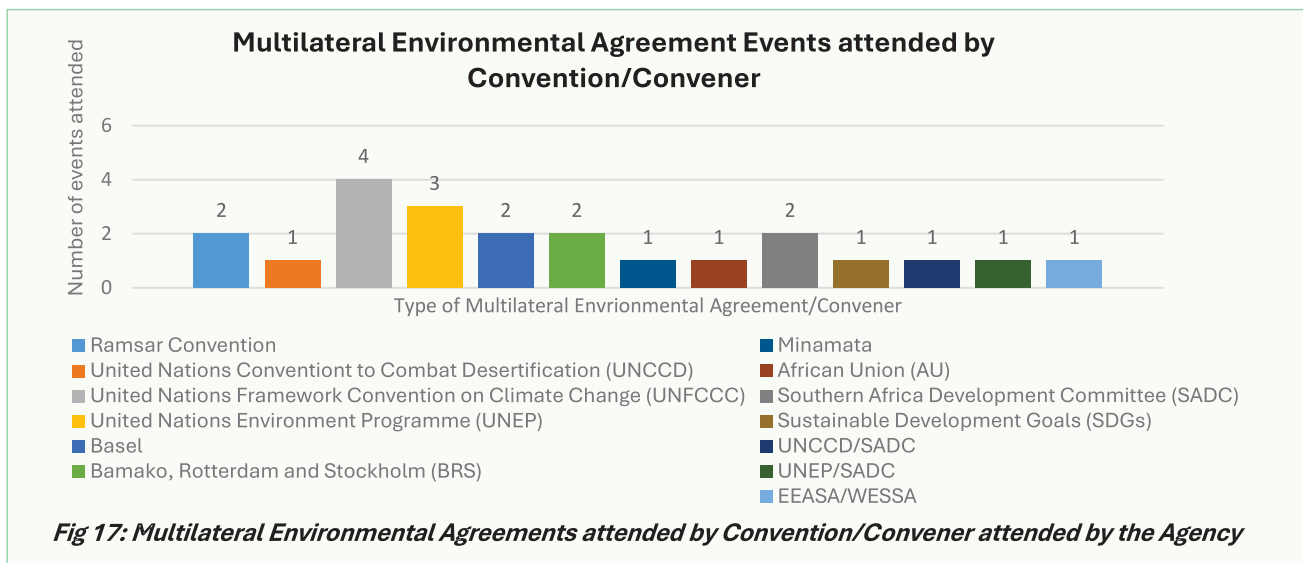
but of course taking into consideration national circumstances. These global knowledge and experience sharing platforms strengthened the institutional capacity of the Agency through project execution with the support of international institutions such as Food and Agricultural Organisation, United Nations Development Programme, United Nations Environment Programme, the Global Environment Facility and the Adaptation Fund.

## 6.0 MULTILATERAL ENVIRONMENTAL AGREEMENTS AND RESOURCE MOBILIZATION

The Agency has taken advantage of current global environmental discourse to tap into technical and financial support from Multilateral Environment Agreement and International institutions. The Agency participated in 22 Multi-lateral Environmental Agreement meetings, workshops and events in the year. These events helped the country to have a common perspective on environmental issues and recognizing their transboundary nature



Plate 18 Group photo with Prof Vincent Chitiyo (in a cap), UN-Habitat Kenya's Mission visit.



## 7.0 TRAINING, EDUCATION, COMMUNICATION AND PUBLIC AWARENESS

### 7.1 Environmental Extension Meetings

The Agency reached out to approximately **8 740 996** people with environmental information through **27 217** extension programs countrywide. The programs focused on topical environmental issues such as veld fire management, waste management, safe handling of chemicals and pollution control, and others. Stakeholders involved included; government ministries and departments, civil society organizations, politicians, miners, local authorities, traditional and religious leaders, farmers and communities at large. Some of the outcomes of the meetings included pledges by stakeholders to uphold environmental statutes as well as enhanced participation of stakeholders in environmental programs. Resultantly, increase in nature based initiatives was recorded.



**Plates 19 and 20: A meeting on veld fire management with Traditional Leaders at Chief Deli's homestead in Ward 15 of Umguza District Matabeleland North. (13/06/2023)**

### 7.2 Commemorations

The Agency commemorated and participated in **4** major environmental observance days namely; the Desertification and Drought Day, through **17** events reaching out to **23 175** people, the National Clean-Up programme, World Wetlands Day, and the Africa Environment Day through **50** events reaching **15 400**.

#### 7.2.1 Desertification and Drought Day

The Desertification and Drought Day is commemorated annually on the 17th of June each year, to promote public awareness and provide nature based solutions to tackle the desertification and drought. The day was commemorated in the Country's provinces under the theme, **Her Land, Her Rights**.

#### 7.2.2 World Wetlands Day (WWD)

The World Wetlands Day was commemorated on the 2nd of February under the theme, **"It's time for wetland restoration"**, a theme that clearly amplified the urgent need for restoration of wetlands while resonating well and contributing towards the efforts to heal the planet as championed by the United Nations Decade on Ecosystem Restoration running between 2021 and 2030.



**Plates 21 and 22: Matabeleland North Province Celebrated the Desertification and Drought Day at Kasibo Wetland Integrated Catchment Management Project in Ward 9, Hwange District (22/06/2023)**



### 7.2.3 Africa Environment Day (AED)

The Africa Environment/Wangari Maathai Day was commemorated on the 3rd of March 2023 under the theme “**Growing the Recycling Industry for a Sustainable Economy by 2030**” in recognition of the key contribution of the recycling industry and the growth it has exhibited. The event was attended by diplomats, government officials, parastatals, corporate, civil society and schools.



*Plates 23 and 24: The Minister of Environment, Climate, Tourism and Hospitality Industry, Hon. NM Ndhlovu and the Kenya Ambassador to Zimbabwe, Lucy Chebet Chelimo, addressing delegates in Harare, during AED Commemorations. (03/03/23)*

### 7.3 Catch Them Young Programs

#### 7.3.1 Talk shows

The Agency conducted **711** talk shows reaching **43 313** people. The talk shows were aimed at raising awareness on various thematic areas including solid waste and veld fire management to the learners. In the process, the Agency also had the opportunity to make a presentation to the Junior Parliament during the 2023 induction programme, to enable the junior parliamentarians to advocate for sustainable environmental practices in their respective constituencies.



*Plates 25 and 26: School talk shows at Ungwe and Airforce Thornhill Primary Schools in Gokwe North and Gweru, respectively, in the Midlands Province (27/07/23)*

#### 7.3.2 School Clubs Established and Supported

The Agency established and supported **171** school clubs with a membership of **8 394** learners, patrons and teachers during the year. The clubs conducted various activities meant to raise environmental awareness, including attending environmental commemorations.



*Plate 27: Chinotimba Primary School pupils displaying their craftwork during the World Environment Day Commemorations in Victoria Falls, Matatbeleland North*





**Plate 28: Kids Paradise Junior Schools club in Harare posing for a photo before performing an environmental drama on camera (28/07/23)**

### 7.3.3 Day of the African Child Commemorations

The Agency partnered with Agriseeds, Zimbabwe Broadcasting Corporation (ZBC), Forestry Commission and the Agricultural Rural Development Authority (ARDA) in the commemoration of the Day of the African Child, an observance day meant to promote the rights of children in Africa. The event was held at Dimbiti Primary School in Marondera, Mashonaland East Province, under the theme: **“Promoting Young Sustainable Farmers in a Digital Environment”**. The event was attended by Environmental Clubs from 8 schools and was officiated by the Junior President, His Excellency, Neville Mavu. This event resonated well with the thrust of the Agency in promoting environmental stewardship among the young generation.



**Plate 30: Part of the crowd during the Day of the African Child Commemorations. (14/07/23)**

### 7.3.4 Green Expo Children's Parliament

The Agency took part in the well-organized Green Expo Children's Parliament, where kids from different schools selected their own President and gave statements about what they thought needed to be done to lessen the effects of climate change. This and other such platforms gave the young an opportunity to interrogate critical environmental issues as they looked into the future they want.



**Plate 29: The Junior President, His Excellency, Neville Mavu and other learners tour a fireguard. (14/07/23)**



**Plates 31 and 32: Proceedings during the Green Expo Children's Parliament**



#### 7.4 Road Shows and Mobile Awareness

The Agency conducted **460** mobile awareness campaigns and roadshows, reaching approximately **96 537**, to raise awareness on pertinent environmental issues. The main objective of the campaigns was to educate communities on topical environmental issues, in particular; veld fire management, sound waste management and stream bank cultivation. The major outcome of the roadshows was an eco-conscious citizenry which is well aware of the environmental issues affecting them and how they can be involved in providing nature based solutions to the challenges.

#### 7.5 Capacity Building

The Agency conducted **307** training events during the year, with **24 479** participants drawn from various stakeholder groups, such as; journalists, churches, school club patrons, community members, the police and miners. These trainings were meant to improve capacity among different stakeholder groups in tackling issues of environment management.



Plate 33: Participants from the Media Fraternity at an Environmental Reporting Workshop Held in Harare (08/03/23)

#### 7.6 Exhibitions

The Agency participated in **138** exhibitions across the country, reaching out to **49 066** people. Some of the exhibitions included the major ones such as the Zimbabwe Agricultural Show, Green Expo, Mine Entra, Sanganai Hlanganani, National Business Expo, and

ZITF. Some of the exhibitions were held alongside commemorations and recycling as Business Graduation ceremonies across the country. Exhibitions afforded the Agency a more interactive engagement with the public on various environmental issues.



Plate 34 and 35: The Minister of Environment, Climate, Tourism and Hospitality Industry, Hon. NM Ndhlovu touring the EMA exhibition during the 2023 Zimbabwe Agricultural Show (01/09/23)



Plates 36 and 37: EMA exhibition at the National Youth Day commemoration at Lupane State University in Matabeleland North (21/02/2023)

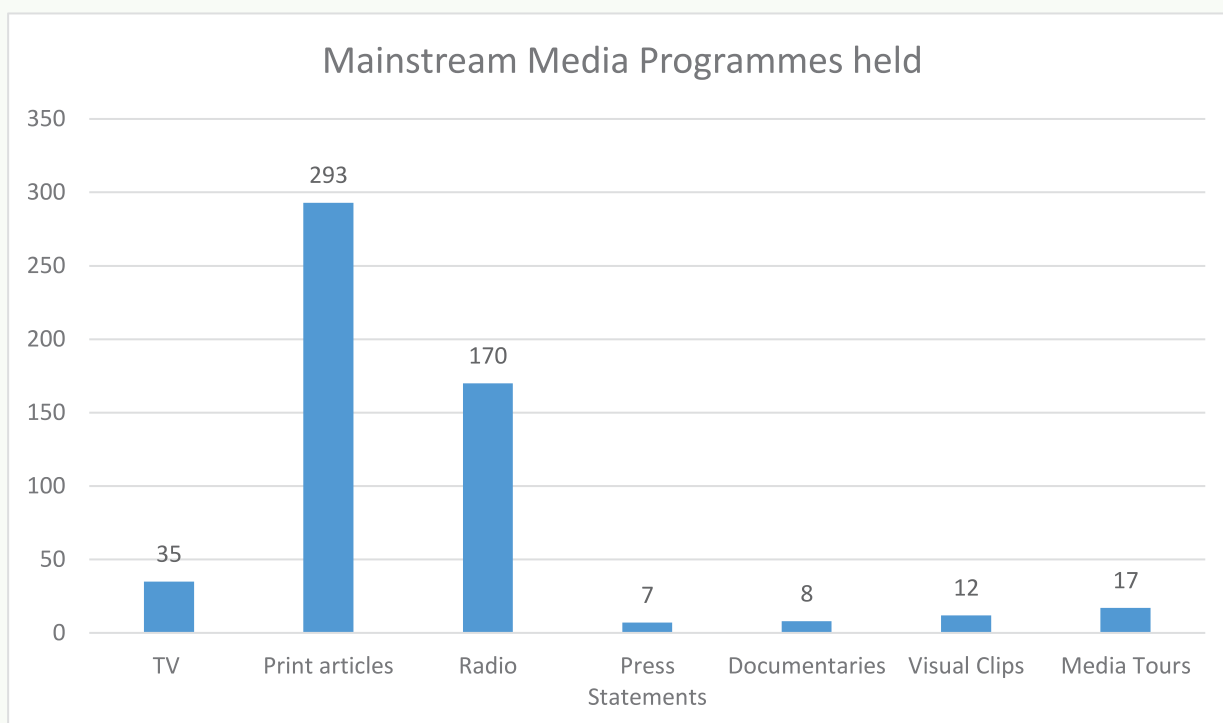
## 7.7 Media Programs

### 7.7.1 Mainstream Media

The Agency conducted **45 639** media programmes during the reporting period reaching out to approximately 8 million people according to the Zimbabwe All media products survey (ZAMPS). Through the media programs, the Agency reached the masses with environmental information, including those in marginalised areas

through national and community radio stations. These included programme such as Nguva Yevana Vadiki, and the Morning Grill on Classic 263 radios, table 2 refers. The major outcome of the programmes was an eco-conscious society, well informed about environmental information affecting them. This is seen by the feedback received from the public on the various feedback platforms for the Agency.

Table 2-Media Programmes conducted in 2023





Plates 38 and 39: EMA officer on a program on Madziwa FM community radio in Mashonaland Central



Plate 40: EMA live broadcast on Diamond FM, Manicaland

### 7.8 Promotional and Publicity Material Produced

To improve the Agency's visibility and communication with stakeholders on a variety of thematic areas, the Agency developed and distributed **402 176** and **211 800** pieces of promotional and publicity material, respectively, during the year. Recycling, land

degradation, hazardous materials, air pollution, veld fire management, landfill regulations, and solid waste management were among the major themes circulated. The outcome is improved access to environmental information for all.



## 8.0 HUMAN CAPITAL DEVELOPMENT

### 8.1 Staff Establishment

As at 31 December, 2023 the Agency had a staff compliment of **376**, translating to **95%** of the Board approved establishment of **396** employees. The table below shows a summary of the staff establishment.

**Table 4: Staff Establishment as at 31 December, 2023**

Establishment	Filled 01/01/23	Estab. Strength	Recruited 31/03/23	Total	Wastage	Filled Strength
396	359	91%	32	376	16	95%

### 8.2 Training and Development

A total of **343** employees were trained during the year 2023. Training sessions were conducted on: Code of Ethics, Retirement, Benefits and Investments by Old Mutual, Staff Induction, Spillage Handling Course, Records Keeping Course, Supervisory Development Course, Biomonitoring Course, Acumatica Course, Risk Management Course, Cancer Awareness Course, and Employee Wellness Program.

4 Human Resources Articles were produced and circulated to all staff.

- 2 staff discipline cases were handled

### 8.4 Staff Mobility

Table 3 outlines the staff mobility experienced in 2023

Table 3: 2023 staff mobility

### 8.3 Staff Welfare

The following programs were implemented to enhance the welfare of staff within the Agency.

STAFF MOBILITY	NUMBER
Recruitment	32
Promotion	7
Resignation	11
Death	1
Transfers	6
Retirement	4



Plate 41: EMA employees at the burial of one the Agency staff members





## 9.0 Financials



All communication should be addressed to:  
The Auditor-General  
P. O. Box CY 143, Causeway, Harare  
Telephone 263-242-793611/3/4  
Telegrams: AUDITOR  
E-mail: oagzimbabwe263@gmail.com  
Website: www.auditorgeneral.gov.zw



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, 2023**

**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 6 to 27, which comprise the statement of financial position as at December 31, 2023, 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, 2023 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 receivable balances amounting to ZWL\$1.8 billion as at December 31, 2023. I was not provided with documents to support these balances. Therefore, I was unable to confirm the existence and accuracy of the receivables balance disclosed.



**ENVIRONMENTAL MANAGEMENT AGENCY**  
**AUDIT REPORT ON THE FINANCIAL STATEMENTS**  
for the year ended December 31, 2023

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My prior year opinion was modified based on similar circumstances and due to possible carryover effect in the current year's financial statements the balance affects comparability of current year's financial statements with that of prior year.

**ii. Non-compliance with International Accounting Standard (IAS) 7 – ‘Statement of Cash flow’ and International Accounting Standard (IAS) 8 – ‘Accounting Policies, Changes in Accounting Estimates and Errors’**

In 2021, the Agency's statement of cash flow statements did not comply with the requirements of IAS 7- "Statement of Cash Flow", as the Agency had not been able to clear the cash flow statement imbalance of ZWL\$1.03 million.

The misstatements in the 2021 financial year arising from non-compliance with International Accounting Standard (IAS) 7- "Statement of Cash Flow" had not been corrected in line with the requirements of International Accounting Standard (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 affected. I could not determine the extent of adjustments necessary.

**iii. Trade and other payables**

There were unconfirmed payable balances amounting to ZWL\$2.79 billion which represented 99% of the total trade and other payables balance as at December 31, 2023. 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.

My prior year opinion was modified based on similar circumstances and due to possible carryover effect in the current year's financial statements the balance affects comparability of current year's financial statements with that of prior year.

**iv. Non-compliance with International Accounting Standard (IAS) 16 - ‘Property, Plant and Equipment’**

The Agency did not review the useful lives and residual values of its items of property, plant and equipment as there were fully depreciated assets in its books which were still being used. This was contrary to IAS 16 – "Property, Plant and Equipment" paragraph 51 which requires an entity to review the useful life and residual value of its assets at each year end. Had the Agency reviewed the useful life and residual values of its assets, the value of its property and equipment reported could 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.



**ENVIRONMENTAL MANAGEMENT AGENCY**  
**AUDIT REPORT ON THE FINANCIAL STATEMENTS**  
for the year ended December 31, 2023

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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 significance in my audit of the financial statements of Environmental Management Agency for the year ended December 31, 2023. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other 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 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 ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or



**ENVIRONMENTAL MANAGEMENT AGENCY**  
**AUDIT REPORT ON THE FINANCIAL STATEMENTS**  
for the year ended December 31, 2023

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 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,
- 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.



**ENVIRONMENTAL MANAGEMENT AGENCY**  
**AUDIT REPORT ON THE FINANCIAL STATEMENTS**  
for the year ended December 31, 2023

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**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.

  
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**R. KUJINGA,**  
**ACTING AUDITOR-GENERAL.**



ENVIRONMENTAL MANAGEMENT AGENCY

STATEMENT OF FINANCIAL POSITION

as at December 31, 2023

	Note	Inflation Adjusted		Historical Cost	
		2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
<b>ASSETS</b>					
<b>Non-current assets</b>					
Property, plant and equipment	4	83 687 649 570	77 622 070 376	9 206 218 103	7 485 312 379
Loans	5	5 211 910 464	1 610 856 885	1 983 005 967	178 505 070
Right of use asset	18	-	46 547	-	5 158
		<b>20 542 377 573</b>	<b>48 539 729 277</b>	<b>20 345 169 867</b>	<b>5 444 493 477</b>
<b>Current assets</b>					
Inventories	6	948 967 754	471 931 209	751 760 048	52 296 461
Trade and other receivables	7	7 483 784 664	28 707 775 479	7 483 784 664	3 181 215 861
Cash and cash equivalents	8	12 105 903 157	19 117 314 624	12 105 903 157	2 118 461 061
Prepayments	9	3 721 998	242 707 965	3 721 998	92 520 094
		<b>109 441 937 607</b>	<b>127 772 703 085</b>	<b>31 534 393 937</b>	<b>13 108 316 084</b>
<b>Total assets</b>					
<b>RESERVES AND LIABILITIES</b>					
<b>Reserves</b>					
Capital reserve		14 029 960	14 029 960	1 554 712	1 554 712
Revaluation reserve		74 679 856 489	74 679 856 489	8 275 553 924	8 275 553 924
Retained earnings		31 801 755 053	49 041 824 340	20 324 327 311	4 383 853 248
		<b>13 947 212</b>	<b>74 148 452</b>	<b>5 316 667</b>	<b>8 216 667</b>
<b>Non Current Liabilities</b>					
Deferred income	10	13 947 212	74 148 452	5 316 667	8 216 667
		<b>2 932 348 893</b>	<b>3 962 843 844</b>	<b>2 927 641 323</b>	<b>439 137 533</b>
<b>Current liabilities</b>					
Trade payables	11.1	2 080 363 281	1 558 580 497	2 080 363 281	172 712 128
Contract liability	11.2	698 975 695	1 309 480 781	698 975 695	145 108 458
Current lease liability	18.2	-	83 158	-	9 215
Deferred income	10	7 607 570	248 404 349	2 900 000	27 526 614
Leave pay provision	11.3	145 402 347	846 295 059	145 402 347	93 781 118
		<b>109 441 937 607</b>	<b>127 772 703 085</b>	<b>31 534 393 937</b>	<b>13 108 316 084</b>
<b>Total reserves and liabilities</b>					

05/06, 2025.

08/06, 2025.

11/06, 2025.

[Signature]

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

[Signature]

A. Chigona,  
(Director General).

[Signature]

Ambassador Z. Nzimbi,  
(Board Chairperson).



ENVIRONMENTAL MANAGEMENT AGENCY

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

for the year ended December 31, 2023

	Note	Inflation Adjusted		Historical Cost	
		2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
<b>Total income</b>		<b>125 907 304 811</b>	<b>98 701 292 653</b>	<b>77 979 877 272</b>	<b>10 937 459 017</b>
Revenue	12	114 116 077 301	92 182 271 208	68 165 600 527	10 215 061 893
Grant amortised	13.0	92 323 122	529 087 648	27 526 614	58 630 179
Other income	14	11 698 904 388	5 989 933 797	9 786 750 131	663 766 945
<b>Expenditure</b>		<b>154 378 475 566</b>	<b>69 580 932 847</b>	<b>62 039 403 210</b>	<b>7 710 523 144</b>
Administration expenses	15	32 606 351 538	24 382 487 662	15 590 377 383	2 701 914 558
Operating expenses	16	65 705 907 879	24 855 689 909	25 047 042 991	2 754 351 867
Employment costs	17	56 065 787 616	20 340 504 345	21 401 554 303	2 254 007 285
Finance costs	17.1	428 533	2 250 931	428 533	249 434
<b>Operating surplus</b>		<b>(28 471 170 755)</b>	<b>29 120 359 806</b>	<b>15 940 474 062</b>	<b>3 226 935 873</b>
Gain on net monetary position		11 231 101 468	9 481 266 271	-	-
<b>Surplus for the year</b>		<b>(17 240 069 287)</b>	<b>38 601 626 077</b>	<b>15 940 474 062</b>	<b>3 226 935 873</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(17 240 069 287)</b>	<b>38 601 626 077</b>	<b>15 940 474 062</b>	<b>3 226 935 873</b>



ENVIRONMENTAL MANAGEMENT AGENCY

STATEMENT OF CHANGES IN RESERVES

for the year ended December 31, 2023

	Inflation Adjusted			TOTAL ZWL\$
	Accumulated Fund ZWL\$	Revaluation Reserves ZWL\$	Capital Reserves ZWL\$	
	Balance as at January 1, 2022	10 396 172 448	74 723 882 304	
Asset disposal	44 025 815	( 44 025 815)	-	-
Surplus for the year	38 601 626 077	-	-	38 601 626 077
<b>Balance as at December 31, 2022</b>	<b>49 041 824 340</b>	<b>74 679 856 489</b>	<b>14 029 960</b>	<b>123 735 710 789</b>
Balance as at January 1, 2023	49 041 824 340	74 679 856 489	14 029 960	123 735 710 789
Surplus for the year	(17 240 069 287)	-	-	(17 240 069 287)
<b>Balance as at December 31, 2023</b>	<b>31 801 755 053</b>	<b>74 679 856 489</b>	<b>14 029 960</b>	<b>106 495 641 502</b>

	Historical Cost			TOTAL ZWL\$
	Accumulated Fund ZWL\$	Revaluation Reserves ZWL\$	Capital Reserves ZWL\$	
	Balance as at January 1, 2022	1 152 038 711	8 280 432 589	
Asset disposal	4 878 665	( 4 878 665)	-	-
Surplus for the year	3 226 935 873	-	-	3 226 935 873
<b>Balance as at December 31, 2022</b>	<b>4 383 853 249</b>	<b>8 275 553 924</b>	<b>1 554 712</b>	<b>12 660 961 885</b>
Balance as at January 1, 2023	4 383 853 249	8 275 553 924	1 554 712	12 660 961 885
Surplus for the year	15 940 474 062	-	-	15 940 474 062
<b>Balance as at December 31, 2023</b>	<b>20 324 327 311</b>	<b>8 275 553 924</b>	<b>1 554 712</b>	<b>28 601 435 947</b>



ENVIRONMENTAL MANAGEMENT AGENCY

STATEMENT OF CASH FLOWS

for the year ended December 31, 2023

Notes	Inflation Adjusted		Historical Cost	
	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
<b>Cash flows from operating activities</b>	<b>(1 262 621 454)</b>	<b>12 670 418 936</b>	<b>15 271 153 291</b>	<b>2 165 763 499</b>
<b>Net cash from operating activities</b>	<b>(19 679 791 905)</b>	<b>37 783 711 772</b>	<b>23 985 460 530</b>	<b>4 948 661 307</b>
Operating surplus	(17 240 069 287)	38 601 626 077	15 940 474 062	3 226 935 873
<b>Adjustments for non- cash items</b>	<b>(2 439 722 617)</b>	<b>( 817 914 305)</b>	<b>8 044 986 468</b>	<b>1 721 725 434</b>
Interest earned	14 ( 156 250 719)	( 115 476 219)	( 46 745 580)	( 12 796 351)
Depreciation- property and equipment	15 2 641 929 853	7 656 628 333	1 805 040 939	1 610 166 627
Depreciation- right of use assets	18.1 13 533	46 552	5 159	5 159
Deferred income amortisation	13.0 ( 92 323 122)	( 529 087 648)	( 27 526 614)	( 58 630 179)
Leave days provision	17 135 417 970	290 723 083	51 621 229	32 216 112
Gain/Loss on net monetary position	(11 231 101 468)	(9 481 266 271)	-	-
Increase in allowance for expected credit loss	6 262 591 335	1 562 893 818	6 262 591 335	173 190 103
Profit from disposal	-	( 202 375 954)	-	( 22 426 036)
<b>Changes in working capital</b>	<b>18 417 170 451</b>	<b>(25 113 292 837)</b>	<b>(8 714 307 239)</b>	<b>(2 782 897 809)</b>
Increase in trade and other receivables	7 18 151 735 900	(26 391 816 993)	(10 565 160 137)	(2 924 575 848)
Decrease in prepayments	9 831 193 398	( 459 490 621)	88 798 097	( 50 917 872)
Increase in trade and other payables	11.1 521 782 784	967 854 496	1 907 651 153	107 251 573
Increase in contract liability	11.2 ( 610 505 086)	1 206 230 837	553 867 237	133 666 946
Increase in inventories	6 ( 477 036 545)	( 436 070 555)	( 699 463 588)	( 48 322 608)
<b>Cash flows from investing activities</b>	<b>(13 527 316 862)</b>	<b>(5 726 722 896)</b>	<b>(5 283 720 410)</b>	<b>(6 21 803 212)</b>
Acquisition of property, plant and equipment	4 (9 249 615 882)	(5 201 351 501)	(3 525 946 663)	( 576 381 194)
Motor vehicle loans	5 (4 453 118 478)	( 882 012 817)	(1 923 360 467)	( 97 739 136)
Repayment: loans	21 58 723 631	49 150 631	141 545 081	5 446 563
Additions to housing loans	21 ( 27 234 794)	-	( 10 381 883)	-
Proceeds from disposal	14 -	307 490 791	-	34 074 204
Interest received	14 143 928 661	115 476 219	34 423 522	12 796 351
<b>Cash flows from financing activities</b>	<b>19 787</b>	<b>461 401 684</b>	<b>9 215</b>	<b>51 129 644</b>
Revenue grant received	-	461 500 065	-	51 140 546
Lease repayments	18.4 19 787	( 98 381)	9 215	( 10 902)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(14 789 918 529)</b>	<b>7 405 097 723</b>	<b>9 987 442 095</b>	<b>1 595 089 931</b>
Effects of inflation on cash and cash equivalents	7 778 507 062	10 339 257 416	-	-
<b>Cash and cash equivalents at beginning of year</b>	<b>19 117 314 624</b>	<b>1 372 959 485</b>	<b>2 118 461 061</b>	<b>523 371 130</b>
<b>Cash and cash equivalents at end of year</b>	<b>12 105 903 157</b>	<b>19 117 314 624</b>	<b>12 105 903 157</b>	<b>2 118 461 061</b>



**ENVIRONMENTAL MANAGEMENT AGENCY  
NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended December 31, 2023

**4. Property and equipment**

Inflation adjusted	Buildings		Office Equipment		Motor Vehicles		Motor Cycles		Computers		Office Furniture		Machinery		Work in Progress		Total	
	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$
Opening carrying amount	2 665 196 554	9 237 357 932	8 675 096 725	2 825 634 211	52 641 740	23 859 661 778	15 011 571 107	13 166 450 927	2 128 459 403	77 622 070 376	76 982 748 406							
Cost	9 494 307 295	9 684 086 691	3 686 095 032	54 944 887	26 667 505 038	16 798 243 515	14 772 798 855	2 128 459 403	85 951 637 269	77 560 324 257								
Accumulated depreciation	-	(256 949 362)	(1 008 989 966)	(860 460 821)	(2 303 147)	(2 807 843 260)	(1 786 672 408)	(1 606 347 928)	-	(8 329 566 893)	(577 575 851)							
Additions	692 915 127	-	329 022 296	3 673 980 829	-	1 014 424 034	373 814 831	293 824 427	2 871 634 337	9 249 615 882	8 085 720 626							
Capitalisation	-	542 106 834	-	-	-	-	-	-	(542 106 834)	-	-							
Depreciation charge for the year	-	(23 321 384)	(215 772 955)	(120 590 533)	(1 480 117)	(993 212 837)	(681 730 259)	(605 821 769)	-	(2 641 929 853)	(7 656 628 333)							
Disposals	-	-	-	-	-	-	-	-	-	-	105 114 839							
Deemed cost	-	-	-	-	-	-	-	-	-	-	200 477 547							
Accumulated depreciation	-	-	-	-	-	-	-	-	-	-	(95 362 708)							

**Closing carrying amount**

Gross carrying amount	3 358 111 681	9 756 143 382	8 788 346 067	6 379 024 507	51 161 623	23 880 872 976	14 703 655 678	12 854 453 585	4 457 986 906	83 687 649 570	77 622 070 376							
Accumulated depreciation	3 358 111 681	10 036 414 129	10 013 108 987	7 360 075 861	54 944 887	27 681 929 073	17 172 058 346	15 066 623 282	4 457 986 906	94 659 146 316	85 951 637 269							
	-	(280 270 746)	(1 224 762 920)	(981 051 354)	(3 783 265)	(3 801 056 097)	(2 468 402 667)	(2 212 169 697)	-	(10 971 496 746)	(8 329 566 893)							

**Historical Cost**

Land	Buildings		Office Equipment		Motor Vehicles		Motor Cycles		Computers		Furniture & Fixtures		Machinery		Work in Progress		Total	
	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$	ZWL\$
Opening carrying amount	214 388 518	687 520 903	867 018 657	218 266 493	1 997 903	2 391 548 531	1 495 576 258	1 344 488 682	264 506 434	7 485 312 379	8 530 745 981							
Cost	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)							
Additions	264 138 729	-	125 423 053	1 400 518 747	-	386 697 684	142 497 934	112 005 652	1 094 664 864	3 525 946 663	576 381 194							
Capitalisation	-	206 550 720	-	-	-	-	-	-	(206 550 720)	-	-							
Depreciation charge for the year	-	(18 697 037)	(224 224 797)	(157 138 248)	(650 561)	(638 898 515)	(391 808 529)	(373 623 251)	-	(1 805 040 939)	(1 610 166 627)							

**Carrying amount of disposed assets**

Deemed cost	-	-	-	-	-	-	-	-	-	-	11 648 168							
Accumulated depreciation	-	-	-	-	-	-	-	-	-	-	22 215 666							
	-	-	-	-	-	-	-	-	-	-	(10 567 498)							

**Closing carrying amount**

Gross carrying amount	478 527 247	875 374 586	768 216 913	1 461 646 992	1 347 342	2 139 347 700	1 246 265 663	1 082 871 083	1 152 620 578	9 206 218 103	7 485 312 379							
Accumulated depreciation	478 527 247	926 154 055	1 208 572 490	1 728 270 421	3 343 550	3 368 895 178	2 013 917 504	1 794 560 486	1 152 620 578	12 674 861 509	9 148 914 846							
	-	(50 779 469)	(440 355 577)	(268 623 429)	(1 996 208)	(1 229 547 478)	(767 651 841)	(711 689 403)	-	(3 468 589 913)	(1 663 602 467)							

ENVIRONMENTAL MANAGEMENT AGENCY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023

	Inflation Adjusted		Historical Cost	
	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
<b>5 Loans to staff</b>				
Opening Balance	468 272 350	768 643 933	178 505 070	85 176 306
Additions	4 453 118 478	882 012 817	1 697 525 437	97 739 136
Interest on vehicle loan	592 433 035	119 509 753	225 835 030	13 243 322
<b>Total loans</b>	<b>5 513 823 863</b>	<b>1 770 166 503</b>	<b>2 101 865 537</b>	<b>196 158 764</b>
Repayment: Principal (75%) millage	( 176 170 893)	( 78 468 113)	( 67 156 213)	( 8 695 345)
Repayments: Salary deductions (25%)	( 58 723 631)	( 49 150 631)	( 22 385 404)	( 5 446 565)
Interest on vehicle loan	( 67 018 875)	( 31 690 875)	( 29 317 953)	( 3 511 784)
<b>Closing loan balance</b>	<b>5 211 910 464</b>	<b>1 610 856 884</b>	<b>1 983 005 967</b>	<b>178 505 070</b>
<b>Investment in housing loans</b>				
Opening Balance	619 567 985	-	236 178 853	-
Additions	25 873 055	-	9 862 789	-
Interest	1 361 740	-	519 094	-
<b>Total loans</b>	<b>646 802 779</b>	<b>-</b>	<b>246 560 736</b>	<b>-</b>
Repayment:	( 299 198 140)	-	( 114 054 108)	-
Interest	( 13 393 439)	-	( 5 105 569)	-
<b>Closing loan balance</b>	<b>334 211 200</b>	<b>-</b>	<b>127 401 060</b>	<b>-</b>
<b>6 Inventories</b>	<b>948 967 753</b>	<b>471 931 209</b>	<b>751 760 048</b>	<b>52 296 461</b>
Stationery	318 693 385	47 349 346	121 485 680	5 246 958
Fuel	630 274 369	424 581 863	630 274 368	47 049 503
<b>7 Trade and other receivables</b>	<b>7 483 882 502</b>	<b>28 707 775 479</b>	<b>7 483 784 664</b>	<b>3 181 215 861</b>
Trade receivables	13 817 242 341	29 456 551 745	13 817 242 341	3 264 190 557
Allowances for credit losses	(6 660 195 251)	(3 588 038 174)	(6 660 195 251)	( 397 603 916)
Staff Personal & housing loan	160 572 705	2 152 974 611	160 572 705	238 579 161
Cash in lieu of leave	158 109	133 246 058	60 271	14 765 494
Travel and subsistence	166 104 598	553 041 238	166 104 598	61 284 566
<b>Reconciliation of expected credit losses for trade receivables</b>				
As at January 1, 2022	6 660 195 251	3 587 627 847	6 660 195 251	397 603 916
Change for the year	6 262 591 335	1 562 715 085	6 262 591 335	173 190 103
<b>As at December 31, 2023</b>	<b>12 922 786 586</b>	<b>5 150 342 932</b>	<b>12 922 786 586</b>	<b>570 794 019</b>
<b>12 105 903 157</b>	<b>19 117 314 624</b>	<b>12 105 903 157</b>	<b>2 118 461 061</b>	
<b>8 Bank balances</b>	<b>12 028 706 952</b>	<b>18 991 195 943</b>	<b>12 028 706 952</b>	<b>2 104 485 379</b>
Cash on hand	59 576 289	18 509 811	59 576 289	2 051 141
Eco-cash balances	910 223	1 117 226	910 223	123 804
Funds on placement	16 709 693	106 491 643	16 709 693	11 800 737
<b>9 Prepayments</b>	<b>3 721 998</b>	<b>834 915 396</b>	<b>3 721 998</b>	<b>92 520 095</b>
Furniture	3 721 998	14 798 346	3 721 998	1 639 860
Software annual licenses	-	52 199 614	-	5 784 434
Motor vehicles and container	-	767 917 436	-	85 095 800



ENVIRONMENTAL MANAGEMENT AGENCY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023

	Inflation Adjusted		Historical Cost	
	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
<b>10 Deferred income</b>				
Opening carrying amount	<b>93 765 349</b>	<b>390 140 383</b>	<b>35 743 281</b>	<b>43 232 914</b>
Opening carrying amount	250 893 845	401 574 764	95 640 546	44 500 000
Accumulated amortisation	( 157 128 497)	( 11 434 381)	( 59 897 266)	( 1 267 086)
Additions Revenue Grant	-	461 500 064	-	51 140 546
<b>Amortisation during the year</b>	<b>( 92 323 122)</b>	<b>( 529 087 648)</b>	<b>( 27 526 614)</b>	<b>( 58 630 179)</b>
Revenue	( 84 715 552)	( 502 917 607)	( 24 626 614)	( 55 730 179)
Capital	( 7 607 570)	( 26 170 041)	( 2 900 000)	( 2 900 000)
<b>Closing carrying amount</b>	<b>21 554 782</b>	<b>322 552 800</b>	<b>8 216 667</b>	<b>35 743 281</b>
Cost	250 893 845	863 074 828	95 640 546	95 640 546
Accumulated amortisation	( 229 339 063)	( 540 522 029)	( 87 423 880)	( 59 897 266)
<b>Carrying amount analysis</b>	<b>21 554 782</b>	<b>322 552 800</b>	<b>8 216 667</b>	<b>35 743 281</b>
Non current	13 947 212	74 148 451	5 316 667	8 216 667
Current	7 607 570	248 404 349	2 900 000	27 526 614
<b>11.1 Trade payables</b>	<b>2 080 363 281</b>	<b>1 558 580 497</b>	<b>2 080 363 281</b>	<b>172 712 128</b>
Trade payables	2 080 363 281	1 558 580 497	2 080 363 281	172 712 128
<b>11.2 Contract Liability with Customers</b>	<b>698 975 695</b>	<b>1 309 480 781</b>	<b>698 975 695</b>	<b>145 108 458</b>
Contract Liability with Customers	698 975 695	1 309 480 781	698 975 695	145 108 458
<b>11.3 Provisions</b>	<b>145 402 347</b>	<b>246 016 007</b>	<b>145 402 347</b>	<b>93 781 118</b>
Leavepay provision	145 402 347	246 016 007	145 402 347	93 781 118
<b>12 Revenue</b>	<b>114 116 077 301</b>	<b>92 182 271 208</b>	<b>68 165 600 527</b>	<b>10 215 061 893</b>
Licences on Hazardous Substance	36 038 505 901	55 310 040 813	30 105 574 382	6 129 112 277
Samples	453 121 963	171 364 528	251 563 576	18 989 544
Liquid waste	8 431 572 177	3 704 147 272	5 568 972 208	410 470 399
Air pollution	8 621 681 080	4 902 187 483	5 579 157 454	543 229 711
Solid waste	8 632 179 400	3 406 949 288	4 531 933 472	377 536 780
Environmental impact assessment	46 470 813 660	23 941 429 481	19 794 838 412	2 653 039 253
Ecosystems	5 468 203 119	746 152 343	2 333 561 023	82 683 929
<b>13 Arnotised Grants</b>	<b>92 323 122</b>	<b>529 087 648</b>	<b>27 526 614</b>	<b>58 630 179</b>
Revenue grant	84 715 552	502 917 607	24 626 614	55 730 179
Grant Arnotised	7 607 570	26 170 041	2 900 000	2 900 000



ENVIRONMENTAL MANAGEMENT AGENCY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023

	Inflation Adjusted		Historical Cost	
	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
<b>14 Other income</b>	<b>11 698 904 388</b>	<b>5 958 242 922</b>	<b>9 786 750 131</b>	<b>663 766 944</b>
Administration fees	4 658 923 104	2 610 645 942	4 250 145 324	289 295 431
Interest from funds on placement	12 322 058	36 538 156	12 322 058	4 048 930
Rentals	7 428 110	186 122 169	6 172 272	20 624 893
Spot fines	6 953 212 242	2 875 313 513	5 483 686 955	318 624 233
Proceeds from disposal of assets	-	202 375 954	-	22 426 036
Interest on housing loans	67 018 875	47 247 187	5 105 569	5 235 637
Interest on vehicle loans	76 909 786	31 690 875	29 317 953	3 511 784
	<b>32 606 351 538</b>	<b>7 702 264 390</b>	<b>15 590 377 383</b>	<b>2 701 914 558</b>
<b>15 Administration costs</b>	<b>5 659 442 939</b>	<b>2 156 797 518</b>	<b>626 976 023</b>	<b>239 002 791</b>
Bank charges	259 224 698	33 840 429	98 816 261	3 749 984
Board sitting allowances	977 828 259	644 199 031	372 747 402	71 386 102
Board expenses	2 641 943 387	7 656 674 885	1 805 046 098	1 610 171 785
Depreciation	6 262 591 335	1 562 893 818	6 262 591 335	173 190 103
Increase in allowance for credit loss	96 936 979	38 864 035	36 952 304	4 306 669
Medical supplies	817 661 028	1 072 219 686	311 691 773	118 816 670
Office supplies	11 067 347 594	462 417 653	4 218 864 634	51 242 228
Vehicle and equipment hire	726 466 398	1 052 320 093	276 928 448	116 611 521
Building material	29 128 093	851 685 695	29 128 093	94 378 474
Exchange rate loss	697 451 411	219 328 554	265 867 957	24 304 617
Fumigation and cleaning	2 813 618 998	1 505 114 875	1 072 549 460	166 787 403
Insurance and security	556 710 420	252 371 337	212 217 596	27 966 211
Rates, water and electricity				
	<b>65 705 907 879</b>	<b>24 855 689 910</b>	<b>25 047 042 991</b>	<b>2 754 351 867</b>
<b>16 Operational costs</b>	<b>2 084 097 574</b>	<b>698 446 382</b>	<b>794 456 438</b>	<b>77 397 453</b>
Institutional provisions	7 206 858 076	3 152 140 179	2 747 248 914	349 300 431
Vehicle maintenance	3 026 262 841	215 683 654	1 153 609 134	23 900 712
Hospitality	10 922 705 964	3 596 099 078	4 163 727 353	398 497 175
Fuel, oils and lubricants	20 915 104 833	9 573 617 870	7 972 822 336	1 060 888 366
Domestic travel expenses	5 488 466 033	3 152 140 179	2 092 199 151	349 300 431
Communication	3 006 962 017	1 117 356 136	1 146 251 674	123 818 408
Foreign travel expenses	11 344 265 867	1 887 009 412	4 324 425 673	209 106 563
Educational material	1 711 184 674	1 463 197 020	652 302 318	162 142 329
Training and development				
	<b>56 065 787 616</b>	<b>20 340 504 350</b>	<b>21 401 554 303</b>	<b>2 254 007 285</b>
<b>17 Employment costs</b>	<b>37 754 734 468</b>	<b>11 152 959 343</b>	<b>14 421 394 524</b>	<b>1 235 901 096</b>
Salaries and wages	135 417 970	290 723 088	51 621 229	32 216 112
leavepay provision	18 175 635 178	8 896 821 919	6 928 538 550	985 890 078
Other staff costs				
	<b>428 533</b>	<b>2 250 931</b>	<b>428 533</b>	<b>249 434</b>
<b>17.1 Finance charges</b>	<b>428 533</b>	<b>2 250 931</b>	<b>428 533</b>	<b>249 434</b>



ENVIRONMENTAL MANAGEMENT AGENCY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023

	Inflation Adjusted		Historical Cost	
	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
<b>18 LEASES</b>				
	<b>2023 ZWL\$</b>	<b>2022 ZWL\$</b>	<b>2023 ZWL\$</b>	<b>2022 ZWL\$</b>
<b>18.1 Right-Of-Use</b>	-	46 546	-	5 158
Opening Right Of Use asset	13 534	93 098	5 159	10 317
Depreciation	( 13 533)	( 46 552)	( 5 159)	( 5 159)
<b>18.2 Lease liability</b>	-	83 158	-	9 215
Non-current	-	-	-	-
Current	-	83 158	-	9 215
<b>18.3 Lease liability</b>	-	83 162	-	9 215
Opening Balances	14 137	153 451	9 215	17 005
Interest payable	5 650	28 088	( 1 687)	3 113
Lease Repayments	( 19 787)	( 98 377)	( 7 528)	( 10 902)
<b>18.4 Lease payments</b>	( 19 787)	( 98 377)	( 9 215)	( 10 902)
Principal Payment	( 14 137)	( 70 289)	( 7 528)	( 7 789)
Interest Payment	( 5 650)	( 28 088)	( 1 687)	( 3 113)

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, 2023 were as follows:

Amb Z Nsimbi	Chairperson
C Chitindi	Vice Chairperson
Mr N Mushangwe	Member
Mr TK Hove	Member
Mr I Kunene	Member
Ms M Mayahle	Member
Mr I Matiza	Member
Prof E Gandiwa	Member

	<b>1 018 391 031</b>	<b>4 269 130</b>	<b>471 563 663</b>	<b>473 132</b>
19.1 Board members sitting expense	40 562 772	4 269 130	98 816 261	473 132
Other expenses	977 828 259	-	372 747 402	-
<b>Key management staff</b>	<b>2 178 019 062</b>	<b>287 709 662</b>	<b>830 354 198</b>	<b>31 885 829</b>
Basic salary	873 900 236	191 834 401	333 168 218	21 260 318
Bonus	-	32 619 247	-	3 615 074
Other allowances	1 098 524 642	26 286 144	418 804 667	2 913 199
Medical aid	134 256 073	25 923 234	51 184 168	2 872 979
NSSA employer's contribution	6 298 014	1 649 950	2 401 073	182 858
Pension employer's contribution	65 040 097	9 396 686	24 796 072	1 041 401



ENVIRONMENTAL MANAGEMENT AGENCY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023

	Inflation Adjusted		Historical	
	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
<b>20 Pension Arrangements</b>				
The Agency had the following pensions;				
<b>20.1 Government Pension</b>	<b>3 110 233 520</b>	<b>433 099 507</b>	<b>1 185 618 694</b>	<b>47 998 864</b>
Employer contribution 15%	2 073 489 013	288 733 005	790 412 463	31 999 242
Employee contribution 7.5%	1 036 744 507	144 366 502	395 206 231	15 999 621
<b>20.2 Old Mutual Pension</b>	<b>1 676 025 813</b>	<b>1 450 873 609</b>	<b>638 899 788</b>	<b>160 795 114</b>
Employer contribution 15%	1 117 350 542	967 249 073	425 933 192	107 196 743
Employee contribution 7.5%	558 675 271	483 624 536	212 966 596	53 598 371
<b>20.3 NSSA Pension</b>	<b>1 252 308 318</b>	<b>193 697 422</b>	<b>477 378 996</b>	<b>73 837 313</b>
Employer contribution 4.5%	626 154 159	96 848 711	238 689 498	36 918 656
Employee contribution 4.5%	626 154 159	96 848 711	238 689 498	36 918 656
<b>Total Pensions</b>	<b>6 038 567 651</b>	<b>2 077 670 539</b>	<b>2 301 897 477</b>	<b>282 631 290</b>

**21 Events after reporting date**

The Government made an announcement regarding 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 2023 are not affected by this event."







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