



ANNUAL REPORT 2023

Mandate

Our mandate is to provide for measures to combat the spread of Human Immuno Deficiency Virus (HIV) and management, coordination and implementation of programmes that reduce the impact of HIV and AIDS. (The National AIDS Council Act Chapter 15:14 of 2000)

Vision

A Zimbabwe free from HIV infections, stigma and AIDS related deaths by 2030.

Mission

To lead and coordinate the national strategy in response to HIV and AIDS in Zimbabwe.

Core Values

- ◆ Integrity/Sincerity
- ◆ Transparency and Accountability
- ◆ Professionalism
- ◆ Innovation
- ◆ Inclusiveness
- ◆ Teamwork

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Acronyms

AIDS	Acquired Immuno-Deficiency Syndrome
ANC	Ante-Natal Care
ART	Antiretroviral Therapy
ARV	Anti-Retroviral
ASOs	AIDS Service Organizations
BCC	Behavior Change Communication
BCF	Behavior Change Facilitator
BEAM	Basic Education and Assistance Module
CARGS	Community ART Refill Groups
CATS	Community Adolescents Treatment Supporters
CBO	Community Based Organization
CeSHHAR	Centre for Sexual Health HIV and AIDS Research
C& HBC	Community and Home-Based Care
CRS	Catholic Relief Services
CSE	Comprehensive Sexuality Education
CSWs	Commercial Sex Workers
CPCPZ	College of Primary Care Physicians of Zimbabwe
DAAC	District AIDS Action Committee
DAAOs	District Accounts and Administration Officers
DACS	District AIDS Coordinators
DBOs	Database Officers
DBS	Dried Blood Spot
DREAMS	Determined, Resilient, Empowered, AIDS-free, Mentored and Safe girls and women
EID	Early Infant Diagnosis
EMTCT	Elimination of Mother To Child Transmission
GBV	Gender Based Violence
GF	Global Fund
G and C	Guidance and Counselling
HIV	Human Immunodeficiency Virus
HTS	HIV Testing Services
IEC	Information, Education and Communication

IPT	Isoniazid Preventive Therapy
MARPs	Most at Risk Populations
MC	Male Circumcision
M&E	Monitoring and Evaluation
MIPA	Meaningful Involvement of People Living with HIV & AIDS
MoHCC	Ministry of Health & Child Care
MoPSE	Ministry of Primary and Secondary Education
MOT	Modes of Transmission
MSM	Men who have Sex with Men
NAC	National AIDS Council
NATF	National AIDS Trust Fund
NCD	Non-Communicable Diseases
NGO	Non- Governmental Organization
OI	Opportunistic Infections
OVC	Orphans Vulnerable Children
PACs	Provincial AIDS Coordinators
PEP	Post-Exposure Prophylaxis
PITC	Provider Initiated Testing & Counselling
PLHIV	People Living with HIV
PMs	Provincial Managers
PMTCT	Prevention of Mother to Child Transmission
PrEP	Pre-Exposure Prophylaxis
PSI	Population Services International
PSS	Psycho-social Support
SRH	Sexual and Reproductive Health
SRHR	Sexual and Reproductive Health and Rights
STIs	Sexually Transmitted Infections
TB	Tuberculosis
TWG	Technical Working Group
UNAIDS	United Nations Joint Program on HIV and AIDS
UNDP	United Nations Development Program
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
VMMC	Voluntary Medical Male Circumcision

WAAC	Ward AIDS Action Committee
WAD	World AIDS Day
WHO	World Health Organization
YFCs	Youth Friendly Centres
ZNASP	Zimbabwe National HIV and AIDS Strategic Plan
ZNFPCC	Zimbabwe National Family Planning Council
ZNNP+	Zimbabwe National Network of People Living with HIV
ZIPSHAW	Zimbabwe Private Sector HIV/AIDS Wellness



Chairperson's Statement

Introduction

On behalf of the National AIDS Council of Zimbabwe Board, I am pleased to present to our shareholder, which is the Government of Zimbabwe and the citizens in their diversity, as well as our stakeholders, the performance of the Council for the financial year ending 31 December 2023. The Council's operations continue to be guided by the National AIDS Council of Zimbabwe Act [Chapter 15:14], the Public Entities Corporate Governance Act [Chapter 10:31], The Public Procurement and disposal of Public Assets Act [Chapter 22:23] and the Public Finance Management Act [Chapter 22:19] and the Labour Act [Chapter 28:01] amongst others.

Our organisation's strategy is anchored on the National Development Strategy 1 and the Zimbabwe HIV and AIDS Strategic Plan 2021-2025. It gives me pleasure to report that the Council has successfully coordinated the national multi-stakeholder response to HIV and AIDS and the country is on course to achieving the 95-95-95 global targets.

Overall Performance

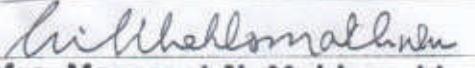
The operating environment for the period under consideration was not without challenges due to inflationary pressures and unstable exchange rates. Rising inflation exerted pressure on the Council's finances. Detailed financial performance for the year ended 31 December 2023 is attached to this report. Despite these challenges, I am pleased to report that the Council met most of its set goals and objectives for the year. The Council successfully coordinated HIV and AIDS prevention, treatment and care interventions and continued its social contracting initiative. The country successfully hosted the 22nd edition of the ICASA conference which drew participants from all over the African continent and beyond.

Governance/Directorate

The Board comprised of eight non-executive directors out of a maximum of 12 provided for in the NAC Act. The Ministry of Health and Child Care was finalising the process of appointing additional Board Members from other constituencies to ensure a diversity of skills and experience necessary for the Board to effectively carry out its mandate. In 2023, the Council held Board and Committees meetings in accordance with legislative and corporative governance requirements.

Appreciation

On behalf of the Board of Directors, I wish to express my sincere gratitude to our parent Ministry for their unwavering support and guidance throughout the year. I also want to appreciate other government ministries, public entities, partner organisations and all stakeholders who in one way or the other effectively enabled the Council to carry out its statutory mandate. I commend the Board, Management and staff of NAC for their tireless efforts and commitment to duty. I sincerely hope that we will all continue working together to safeguard the gains that the country has attained in the HIV and AIDS landscape and move towards ending AIDS as a public health threat by the year 2030.


Mrs. Margaret N. Mehlomakhulu

Chief Executive Officer's Summary Statement

I am happy to share the 2023 Annual Report, which showcases the remarkable progress and accomplishments in combating HIV and AIDS.

Our prevention initiatives have produced significant outcomes. The Prevention of Mother to Child Transmission program continues to effectively lower new HIV infections among infants, with HIV positivity rate among pregnant women declining from 7% in 2016 to 3% in 2023.

Through the HIV Testing Services (HTS), we have identified and connected individuals living with HIV to critical treatment and care services. The popularity of the HIV self-testing initiative and the growth of the index partner testing have raised the coverage of HIV testing in country, making achievement of the 1st 95 possible. The condom programme has continued to ensure availability of user level prevention devices and distributed 54,360,586 male and 2,380,372 female condoms. The distribution was enhanced with various interventions promoting proper and consistent condom use to prevent both sexually transmitted infections and unintended pregnancies.



Although youth programmes have recently performed below par, the in-school programme reached 2,315,176 while the out of school reached 48,104 young people.

NAC, working with partners in the multi-sectoral response framework has strengthened interventions targeting key populations to reduced their vulnerability to HIV. Men who have sex with men, sex workers and transgender people were thus reached with various interventions including Prep, condoms, HTS and others. Those who tested positive were thus linked to treatment and care.

On a worrying note, the number of employees reached with HIV prevention programmes has remained low across all sectors with most companies and institutions citing limited capacity and financial resources to implement comprehensive programmes.

In pursuit of the 2nd 95, the response implemented a coterie of interventions, including provision of antiretroviral therapy, HIV-Tb collaboration, procurement of ART commodities and training of health workers. By the end of the year, 1,233,914 (94.1%) people were on accessing ARVs out of the 1,310,000 people living with HIV in the country.

Our support initiatives for Orphans and Vulnerable Children have assisted 1,778,247 beneficiaries, including 853,934 who benefitted from the Basic Education Assistance Module.

Establishing an enabling environment for the response has remained a key focus for us. Through our advocacy initiatives, we have strengthened the multi-sectoral response and attracted support towards the response from policy makers and the general public. Zimbabwe was once again honoured to host the International Conference on AIDS and STIs in Africa for the 2nd time in 8 years. Over 8000 delegates participated in the conference, which received major support from the country's leadership and participation of various sectors of the economy.

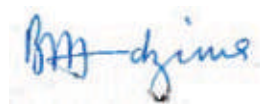
Financially, we have managed resources with care, with our internal audit being crucial in ensuring compliance with controls in place. A total revenue of ZWL\$256.4b against a budget of ZWL\$47.7b was recorded. Included in the revenue was an exchange gain of ZWL\$24.8b. Of the revenue, ZWL\$191.4b was invested in various HIV interventions.

Furthermore, our social contracting efforts have secured ongoing funding and partnerships with multiple stakeholders, allowing us to extend our reach to more communities in need. Administrative processes have been streamlined, ensuring effective and efficient operations.

The commemoration of the World AIDS Day was once again a national rallying point for all stakeholders to come together and recommit to continuing delivery of services and ensuring the environment for the response is enabling. We were very proud and grateful as a country to have hosted First Ladies from Botswana and Nigeria, who attended the Zimbabwe's First Lady led High-Level meeting on ending AIDS among children and the World AIDS Day in Victoria Falls.

I extend my sincere gratitude to our committed staff, partners, and stakeholders who have contributed to the success of our epidemic response as we coast towards ending AIDS as a public health threat. Together, we have made significant advances in preventing new infections, providing treatment and care, and fostering an enabling environment for those affected by HIV and AIDS.

Thank you for your steadfast support.



Dr. Bernard Madzima

Chapter:1 PREVENTION

Prevention of Mother to Child Transmission

Zimbabwe prioritises the PMTCT programme among key interventions in pursuit of the global goal of ending AIDS by 2030. The Ministry of health and child care (MOHCC) together with multi- sectoral partners integrated Hepatitis B into the Triple eMTCT strategy, which already included elimination of mother to child transmission of HIV and Syphilis.

The PMTCT ART coverage was 42,055 compared to the 43,281 who were initiated on ART.

PMTCT Positivity Rates

As indicated below, PMTCT HIV positivity has been declining and has come down from 7.3% in 2016 to 3% in 2023.

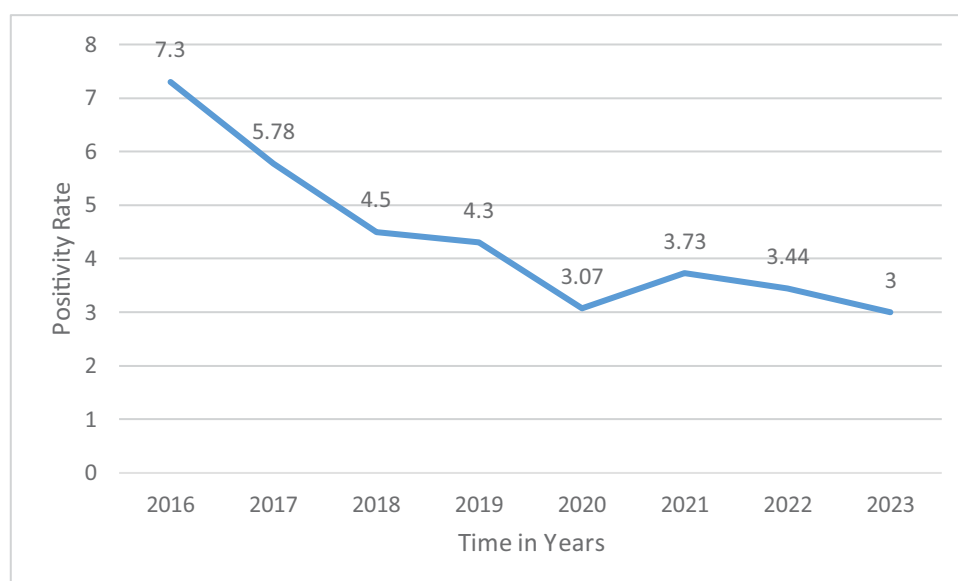
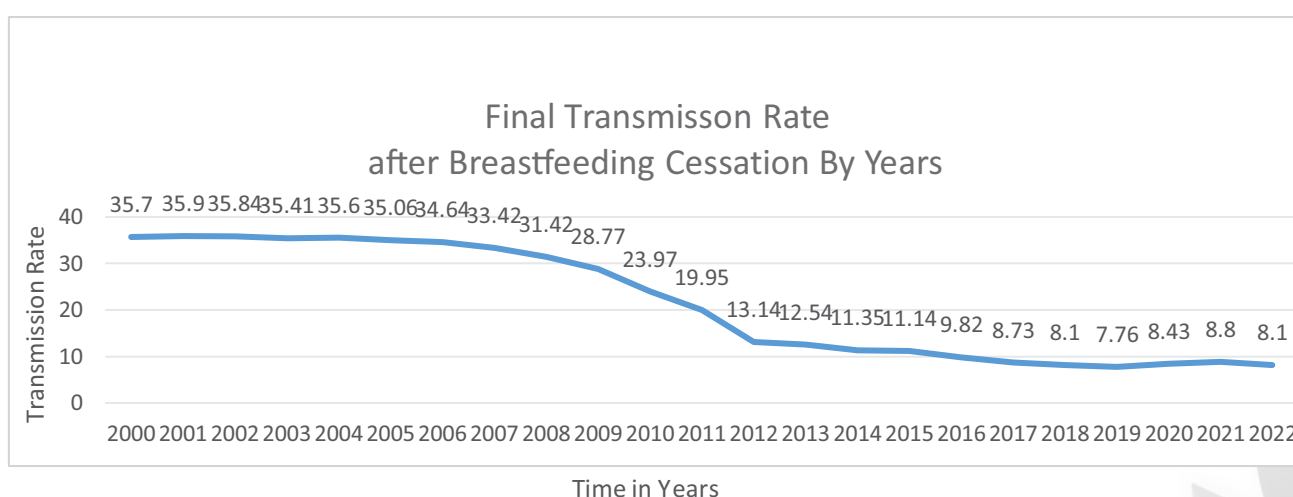


Figure 1: Trends in MTCT rate



The MTCT rate continues to decline since 2004 when the country commenced anti-retroviral treatment.

Pregnant women who booked for first ANC were 88.4% of the expected pregnancies. Of these pregnant women, 7% were booked with a known HIV positive status. Excluding these, the programme conducted HIV tests for 98.0% and 3 % of these were HIV positive.

1.1.1 Early Infant Diagnosis

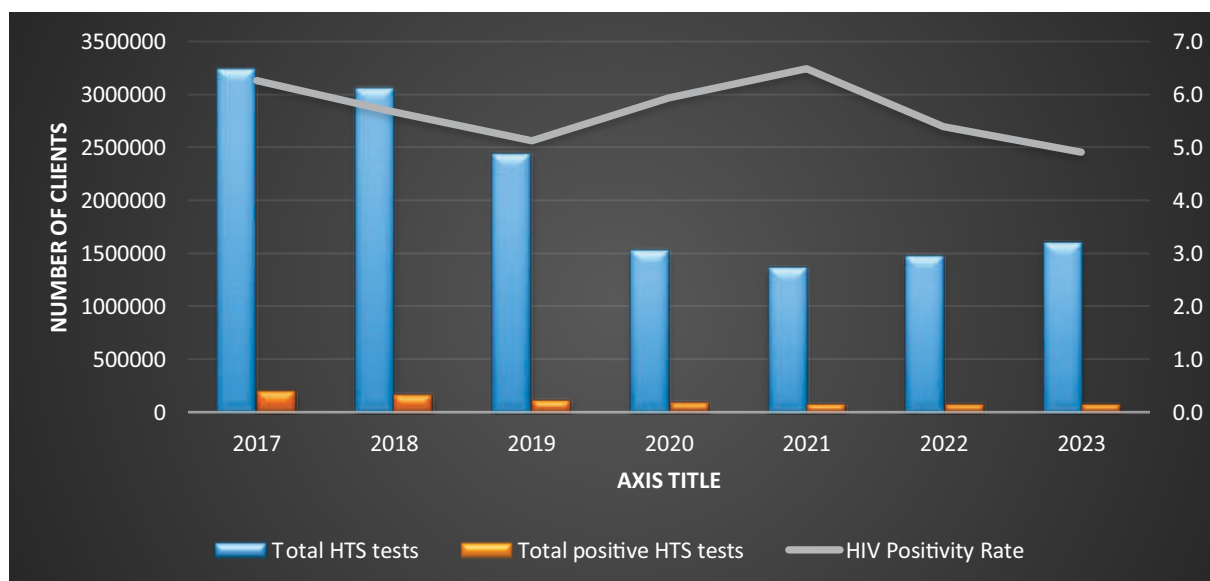
Through the Early Infant Diagnosis programme, 33,053 babies were diagnosed for HIV, against a target of 40,988 representing an 81% achievement.

HIV Testing Services (HTS)

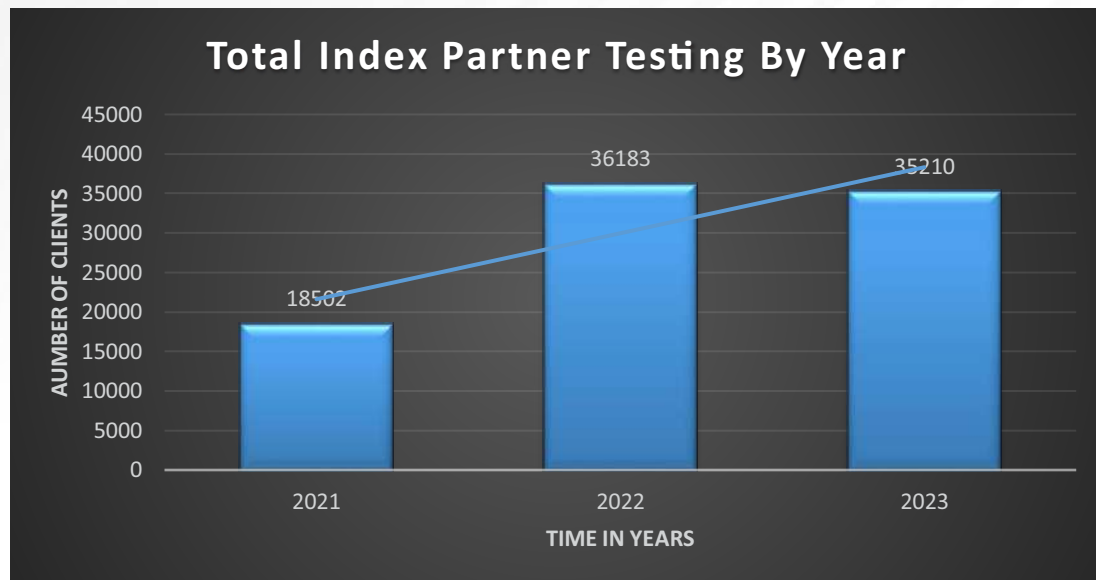
In pursuit of the 95%-95%-95% HIV Global HIV targets by 2025, 1,605,587 clients were tested for HIV against an annual target of 1,793,080, translating to a coverage of 90%. The HIV positivity rate for the year was 4.9%.

Below is an outline of the performance of HTS programme over the years.

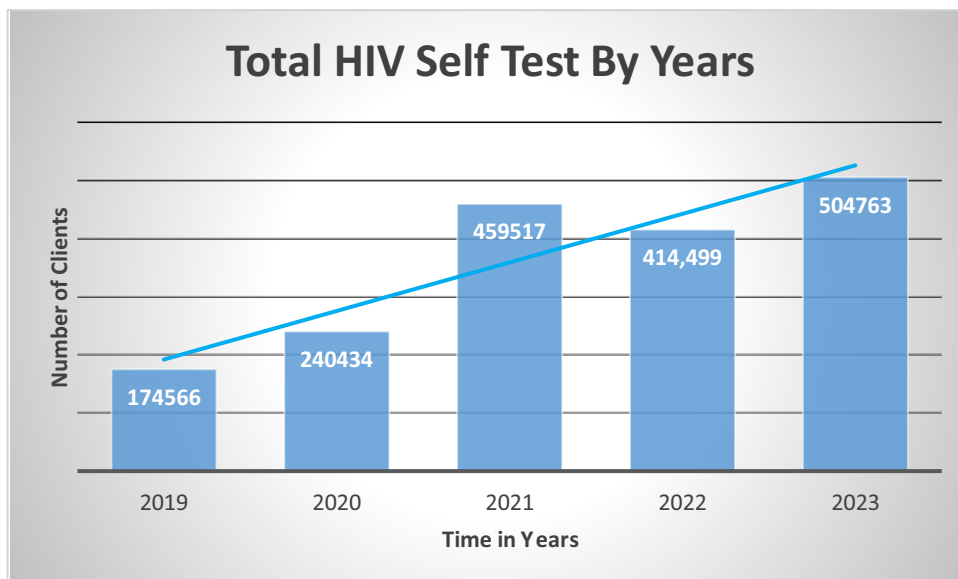
HTS Clients Tested and Clients Testing HIV Positive by year



Although it slightly decreased in 2023, the number of partners tested through the index partner initiative has been rising from 2021, reaching 36,000 in 2022 from 15,500 in 2021 before slightly taking a dip to 35,000 in 2023.



As illustrated below, HIV self-testing (HIVST) has continued to be popular, with 17,450 reached in 2019 and 504,763 in 2023. The graph below highlights an increasing trend in number of clients who utilise the HIVST as a screening test before confirmation of HIV positivity by health facilities.

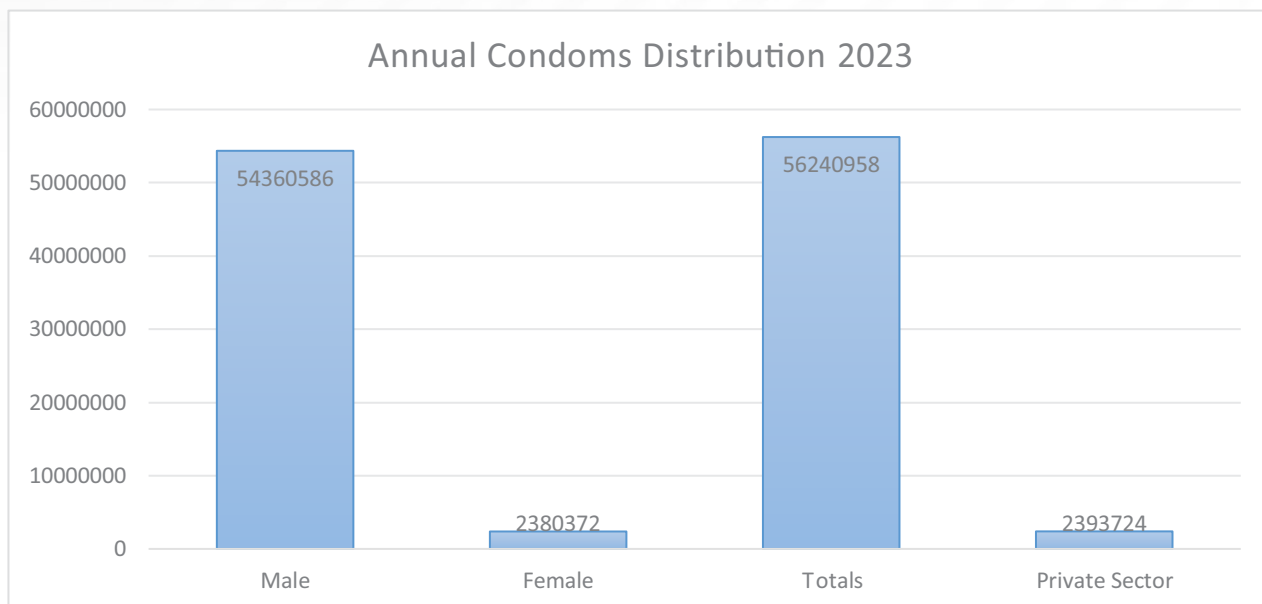


HIV Self-Test Trainings

Utilizing the National AIDS Trust Fund and support from New Avakash, NAC facilitated the training of 250 community cadres and NAC staff from 8 Global fund supported districts, for them to guide and standardise the processes and procedures in community-based HIV self-testing.

Condom Programme

A total of 54,360,586 male and 2,380,372 female condoms were distributed through both the public and private sectors. Of the total 56,240,958 condoms distributed, the private sector contributed 2,393,724.



Youth Program

Youth In-school

In support of national efforts to support underprivileged learners and keep them in school, NAC handed over a ZWL cheque worth US\$320,000 to the Deputy Minister in the Ministry of Public Service, Labour and Social Welfare, representing the organization's annual contribution to the Basic education Assistance Module (BEAM).

Schools HIV and AIDS Quiz

Together with the Ministry of Primary and Secondary Education, the national AIDS Council coordinated the implementation and hosting of the 2023 school quiz competition, which was themed: "Instructional School Leadership and teacher effectiveness in pupil empowerment towards ending AIDS by 2030". Marist Brothers High School from Manicaland province won the mainstream secondary category, while Mushumbi High School from Mashonaland Central province won within the hearing impairment category.

HIV Self-Test Trainings

Among mainstream primary schools, Hwiru school took the first position while Marula took the first position among the hearing impairment category.



National school quiz competition pictures

In-School Programme Indicator Achievements

The table below gives a summary of the reported HIV activities which were implemented in schools. Although there was an increase in the number of learners who were reported to have been taught on Life Skills, Sexuality, HIV and AIDS education through-out the year, the overall achievement was 58% of the target.

Table 1: Youth in school

Indicator	Annual target	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Annual
No. of pupil's taught on life skills sexuality HIV/AIDS education this month	4 000 000	1900948	2196994	2000371	2315176	2315176
No. of learners in G & C related school clubs	1 000 000	766884	591618	580297	911441	911441
No of learners referred for SRH services	400 000	65093	42922	70540	95460	274015

On account of various reasons including failure to pay school fees, pregnancies and child marriages, 85,219 learners dropped out of school.

Youths out of school

The Youth-Out-of-School programme empowers adolescents and youth aged 10 to 24 with information and skills on SRHR, HIV and AIDS, and health issues to make informed decisions. As illustrated below, the number of young people who accessed HIV and AIDS services from youth centers was 98% of the annual target while a 117% achievement was recorded for the number of out of school youth peer educators who were active.

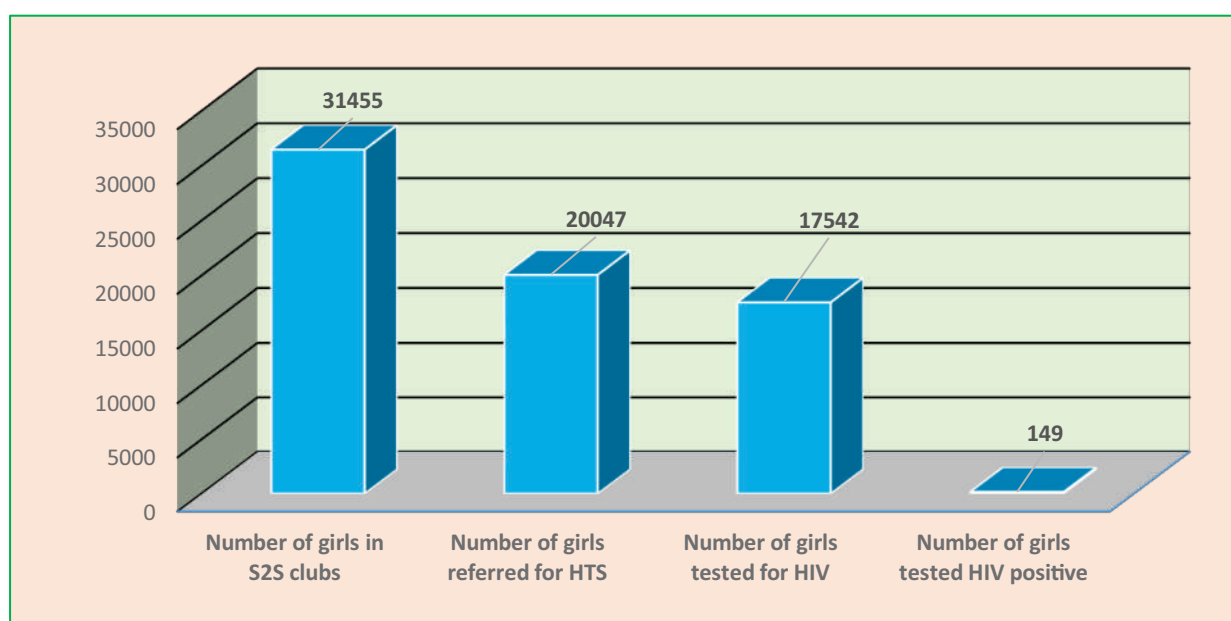
Table 2: Youth out of school

Indicator	Annual target	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
The number of Youth- Out- Of - School who accessed HIV and AIDS services from Youth Centres	50 000	36603	39063	58111	48104
Number of Out-of-school youth Peer Educators who were active	1000	1122	1877	971	1170

Sista2Sista (S2S)

The S2S model uses the mentorship approach of communication to engage young women and girls out of school in their safe spaces on SRH, HIV and AIDS. As illustrated below, number of girls who tested for HIV in the year was 17,542 with a positivity of 0.85%.

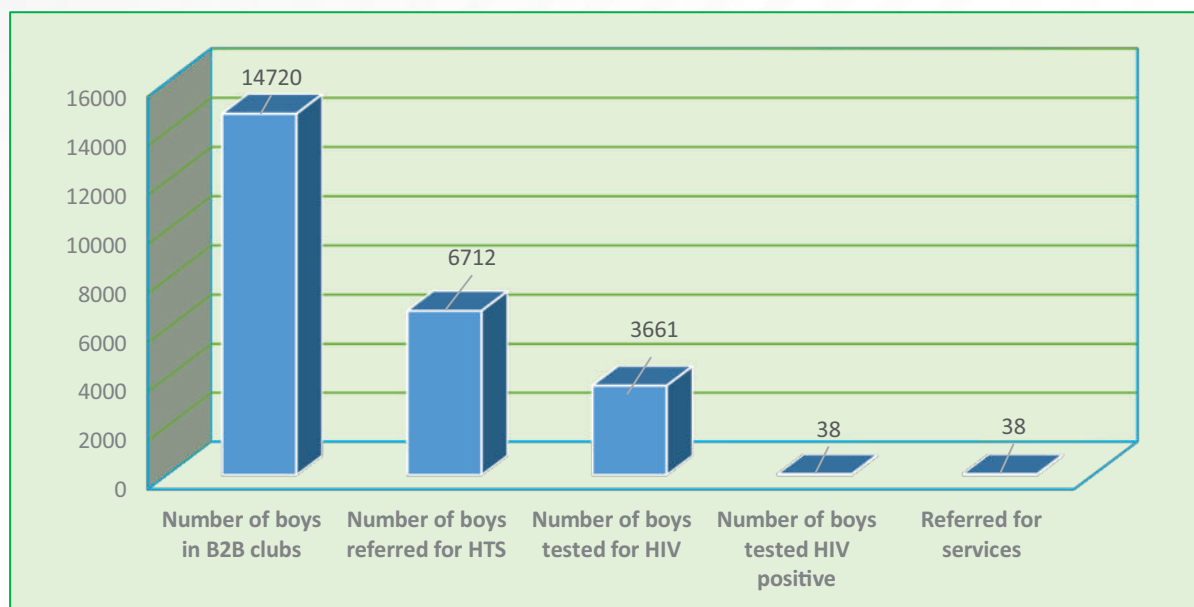
Figure 2: Sista2sista Annual Cascade



Brotha2Brotha (B2B)

The Brother2Brother model, which was introduced to ensure that boys are not left behind in the response, had a total of 14,720 enrolled boys. Of these, 26,799 vulnerable boys were referred by the B2B mentors for prevention services including HIV testing. The positivity rate was 1%.

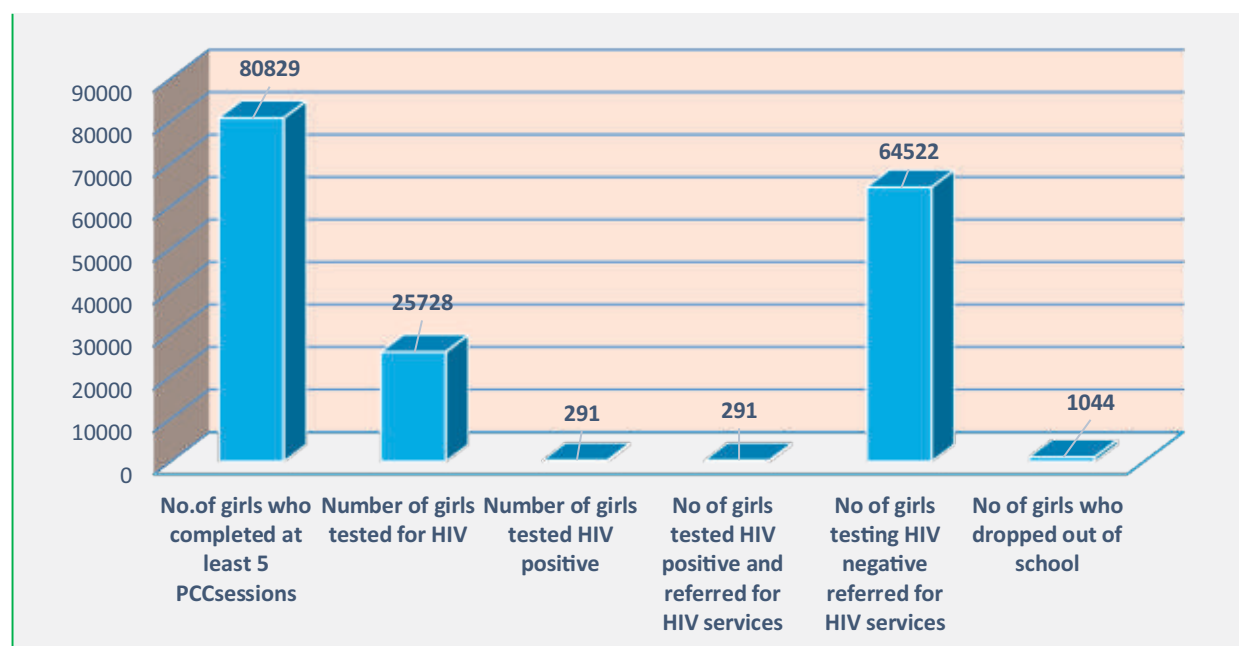
Figure 3: Brother2Brother Cascade



DREAMS Program

NAC facilitated the DREAMS provincial and district inception meetings for the 6 additional districts namely Seke, Mberengwa, Gokwe South, Zaka, Chivi and Gutu. Overall, the DREAMS programmes recorded the following achievements, including the nearly 81,000 girls who at least 5 PCC sessions.

Figure 4: DREAMS Cascade



Thirty-two percent of the girls who completed at least 5 PCC sessions were tested for HIV and the positivity rate was 1.1%.

Youth in Tertiary institutions

Against a target of 50,000 students for the year, 69% accessed HIV and AIDS services while 53% of the 100,000 annually targeted students were taught on comprehensive sexuality education.

Table 3: Youth in tertiary institutions

Indicator	Target	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Annual
Number of students accessing HIV and AIDS services	50000	20356	13708	6375	5859	34654
No. of students taught on comprehensive sexuality education	100000	23110	34446	26285	32971	52877
Number of active peer educators	3000	1549	1953	1686	1779	2190

Following the identification of issues which affect tertiary students, including risky sexual behavior, substance abuse, newfound freedom, mental health issues, and the abuse of power by lecturers among others, NAC with support from UNESCO, is leading a multi-sectoral process to develop a Comprehensive

Sexuality Education (CSE) curriculum. The strategy will also cover aspects related to family planning, PEP, and PrEP.

Young People's Network on Sexual Reproductive Health HIV and AIDS (YPNSRHHA)

The YPNSRHHA successfully hosted the World Contraception Day commemoration, which involved various stakeholders including the Zimbabwe National Family Planning Council, Youth Advocates, SAYWHAT, Population Services Zimbabwe, MCAZ and Doctors Without Borders (MSF). Some of the stakeholders provided integrated SRHR and HIV youth friendly services to participants and the community during the commemoration.

Through social media innovations, 481,332 young people were reached and educated on youth and climate change, environment, disaster risks, SRHR, HIV, GBV, and well-being among various pertinent issues. A further 3,971 young people were reached during the Harare Agricultural Show, with knowledge and information on SGBV, HIV, teenage pregnancies and child marriages prevention, positive living, use of social media, drug and substance use.

Comprehensive Sexuality (CSE) Regional Training

NAC co-facilitated the Comprehensive Sexuality (CSE) regional training in South Africa for 16 countries. The participating countries were at varying stages of implementing the CSE program, with Zimbabwe being recognized for its exemplary programs. Tanzania presented a commendable model for reintegrating girls who had dropped out of school due to pregnancies, offering childcare services to their children while the mothers attended classes.

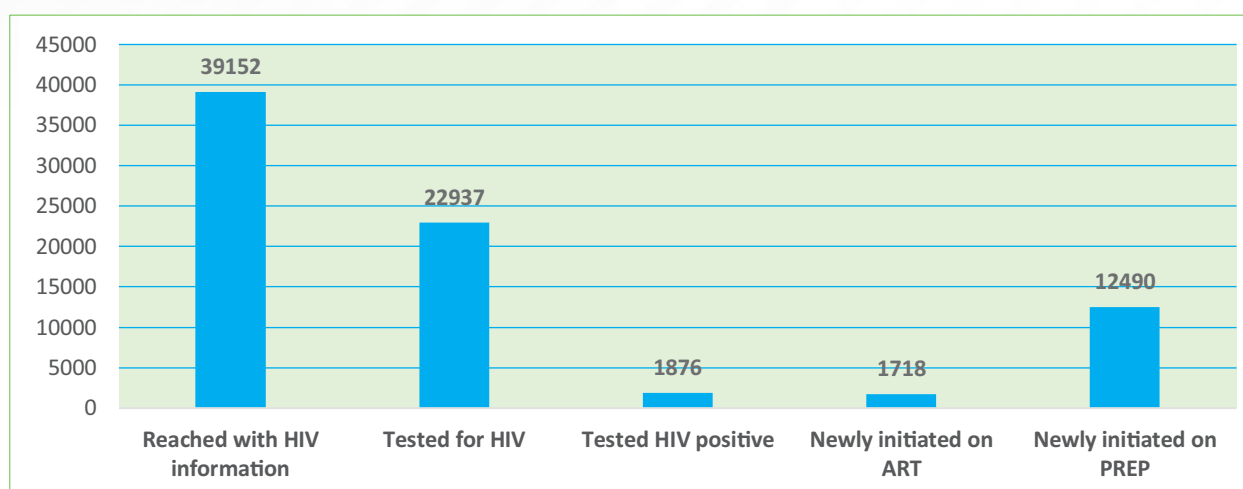
Key Populations

In an effort to ensure the right to health and human rights for people living with, at risk of, and affected by HIV, National AIDS Council supported the provision of targeted interventions for key populations with funding from Global Fund, UNFPA and the AIDS levy.

Men who have sex with men (MSM)

As illustrated below, a total of 38,231 MSM clients were reached with individual and/or small group-level HIV prevention interventions. A total of 22,937 MSM accessed HIV testing services (HTS) and 1,876 individuals tested HIV positive. The positivity rate was 8.1%. Of those who tested positive, 1,707 clients (91%) were linked to ART and 12,490 were initiated on PrEP.

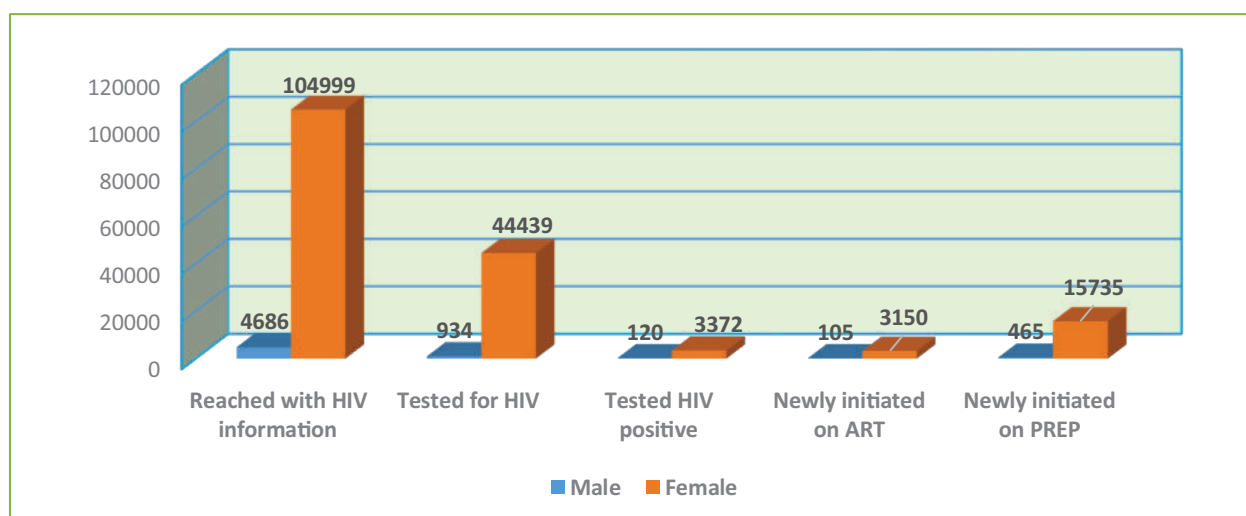
Figure 5: HIV Continuum of Prevention, Care, and Treatment Cascade performance for MSM



Sex Workers

The National AIDS Council and partners implemented the sex worker microplanning model in metropolitan provinces to reduce the impact of HIV using sex worker-friendly programmes and linkages to services.

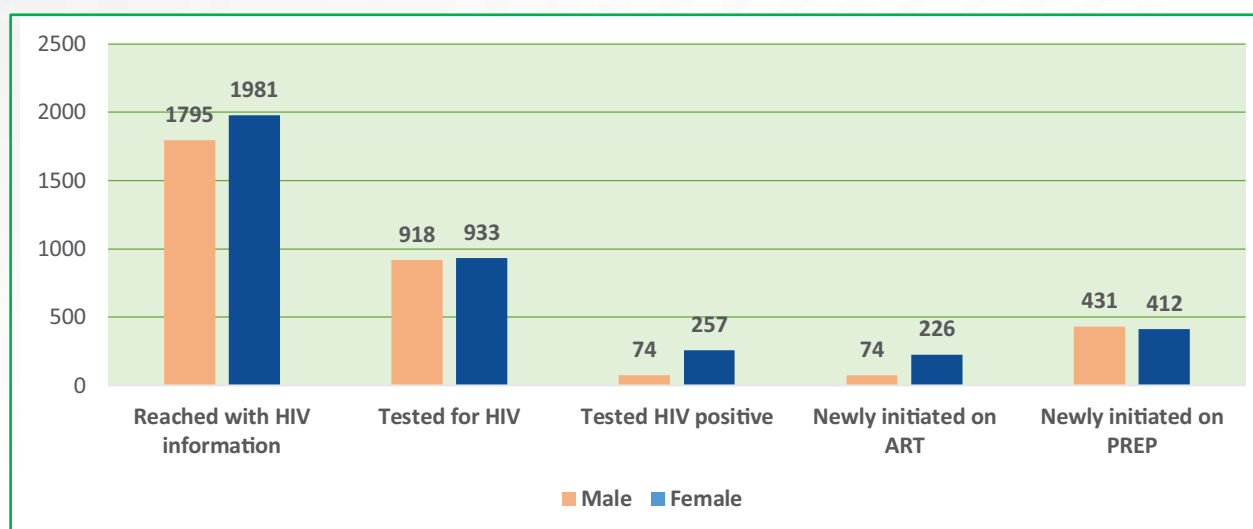
Figure 6: HIV Continuum of Prevention, Care, and Treatment Cascade performance for sex workers



A total of 104,999 FSWs and 4,686 MSWs were reached with individual and/or small group-level HIV prevention interventions and messages. Additionally, 45,373 (934 males and 44,439 females) received HIV testing services and 3,494 (120 males and 3,372 females) tested positive for HIV. The sex workers positivity rate was 7.6% and linkage to ART rate was 91%, which was lower than the 95% fast track targets.

Transgender persons

Figure 7: HIV Continuum of Prevention, Care, and Treatment Cascade performance for Transgender people

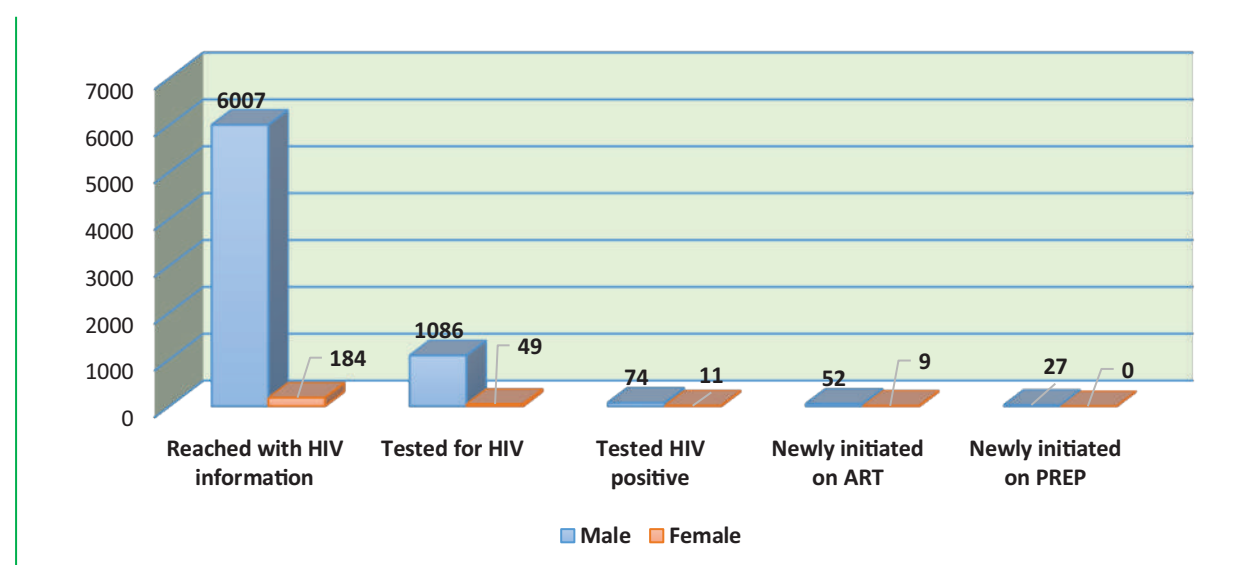


In response to stigma faced by transgender people and limited access to services, various interventions were implemented resulting in 3,776 transgender people being reached with HIV prevention interventions and messages and 1,851 accessing HTS services. Three hundred and thirty-one (331) individuals tested HIV positive, giving a HIV positivity rate of 17.8%. Linkage to ART was at 90% and 55% of HIV negative clients were initiated on PrEP.

Prisoners and other people in closed settings

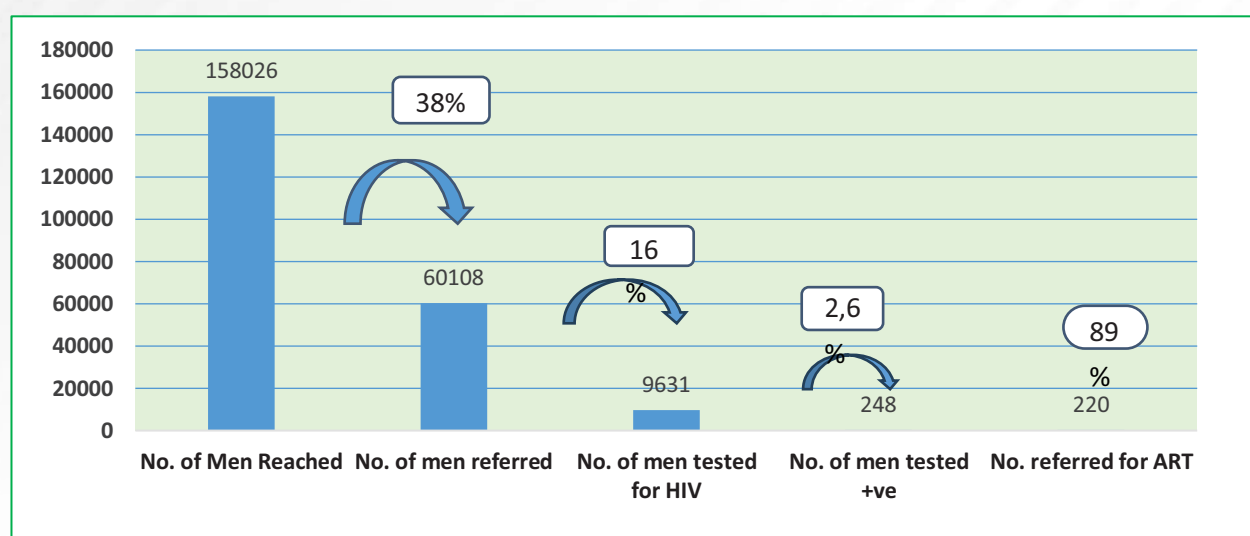
As illustrated below, 6,007 male and 184 female inmates were reached with HIV prevention messages. The HIV positivity rate for prisoners was 7.4% and ART initiation rate was 71%. Only 2% of the prisoners who tested HIV negative were initiated on PrEP and were males. There were no female inmates initiated on PrEP.

Figure 8: HIV Continuum of Prevention, Care, and Treatment Cascade performance for prisoners



Behaviour Change Communication

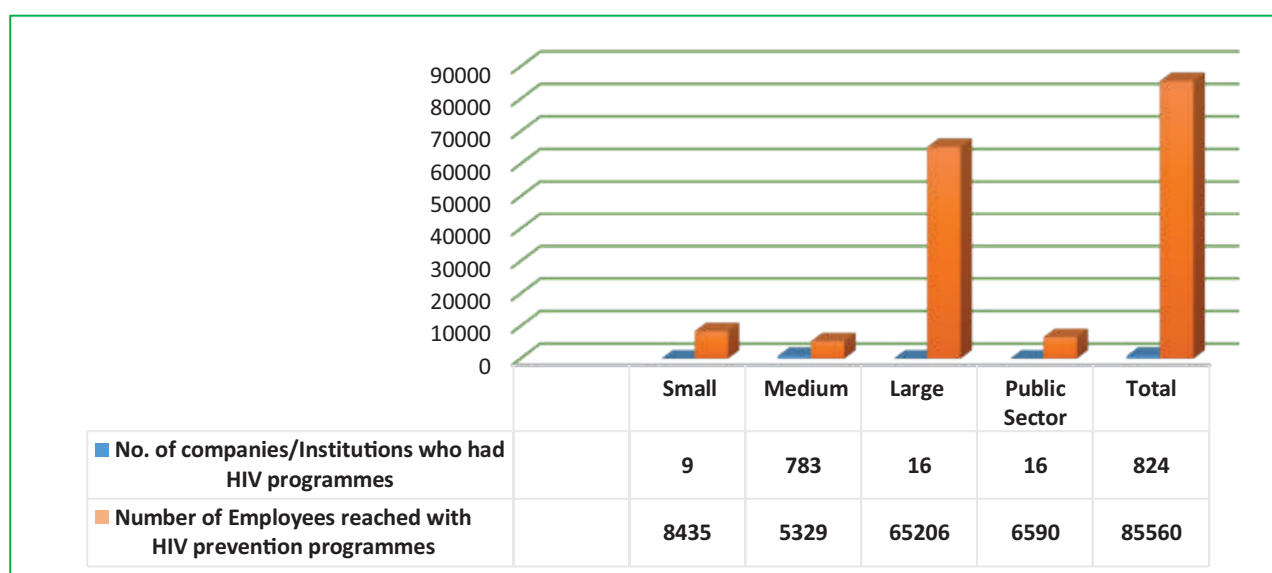
The BCCM programme has been adopted and expanded by NAC and its implementing partners to complement the Sista2Sista programme, and targets males to raise their health seeking behaviour.

Figure 9: HTS Cascade for BCCM

Thirty-eight (38%) of men reached with transformational dialogues were referred for HIV testing, 16% of those referred were tested for HIV and 2.6% tested HIV positive. A total of 220 men (89% of men who tested HIV positive) were referred for ART services.

Workplace Programme

The Workplace HIV and AIDS programmes are implemented to equip employees with information and skills to prevent new infections and mitigate its impact on productivity and profitability. Below are the outputs of the workplace programme for the year under review.

Figure 10: Workplace Outputs

The number of employees reached with HIV prevention programmes has remained low across all sectors with most companies and institutions citing limited capacity and financial resources to implement comprehensive programmes. The private sector large enterprises reached the highest numbers (65,206). Although a large number of the working population is now in the informal and SME sector, very few are being reached.

As part of strategies to improve implementation of workplace HIV interventions, NAC facilitated meetings of the Informal Economy Council on HIV and AIDS and the Zimbabwe Private Sector HIV and AIDS Wellness Board (ZIPSHAW). The meetings discussed various strategies including lobbying government and partners for support and development of integrated data collection systems.

Chapter:2 Treatment Care and Support

Progress and achievements within the treatment and care thematic area, including the ART programme, HIV TB collaboration, differentiated care service models, MIPA and others are presented here.

The ART programme

According to the 2023 HIV Estimates, 1,310, 000 were people living with HIV in the country with 1,233,914 (94.1%) of them accessing ARVs.

ART Medicines and Commodities

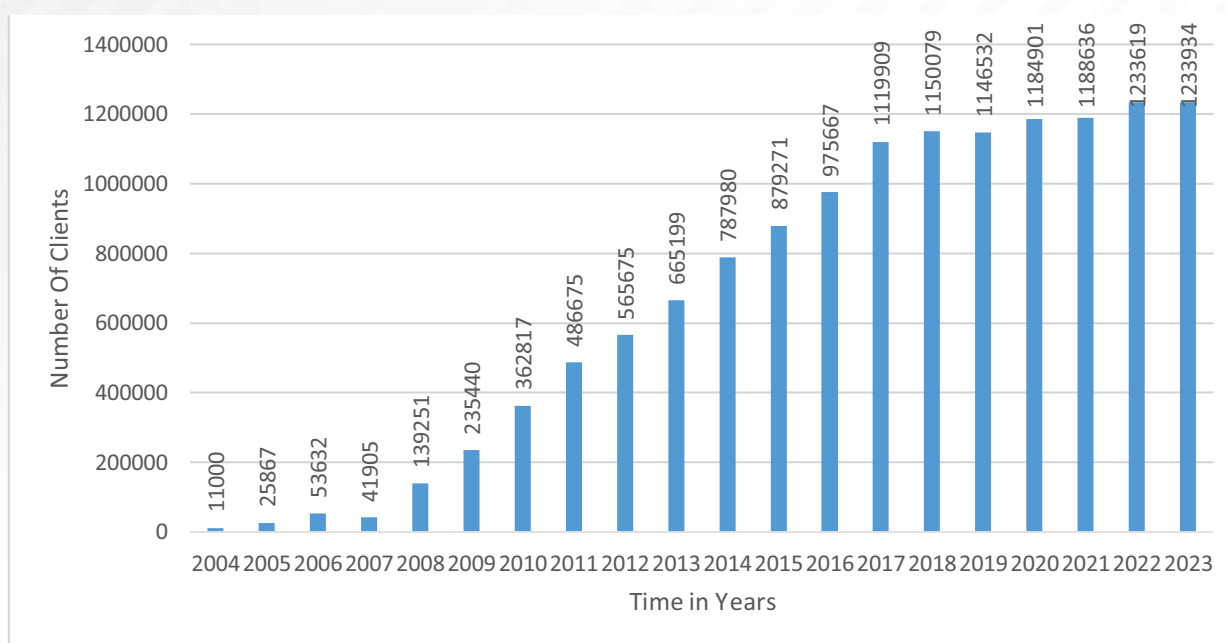
NAC procured ART Medicines, reagents and serviced equipment valued at USD1, 433,851.31.

Below is an outline of the procurement and servicing of equipment done and received.

ART Medicines, Reagents, Test kits and Equipment.

<u>Item Description</u>	<u>Amount \$USD</u>
Nevirapine 50mg / 5ml sol	\$74 400.00
Dolutegravir/Emitricitabine /Tenofovir 50/200 tablets	\$396 465.70
Dolutegravir/Emitricitabine /Tenofovir 50/200 tablets	\$262 000.00
Tenofovir /Emtricitabine 300/200mg	\$131 954..74
Supply and Delivery of Humastar 600 and Humastar 200 Chemistry Analyser Reagents	\$249,996.20
Supply and Delivery of 20 x Sysmex Heamatology Equipment	\$476,410.00
Supply and Delivery of BS400&BS240 Mindray Chemistry Reagents and Immunochemistry Maglumi 2000 Plus Reagents	\$233,671.38
Supply and Delivery of Chemiluminiscence Reagents	US\$ 569,000.00
Annual Service for Sysmex Haematology Analysers Machines	131,396.56
Supply and Delivery of HIV/Syphilis Combo	US\$151,800.00
Supply and Delivery of Uster Compatible Viral Load PCR Reagents	US\$180 000.00
Supply and Delivery of FineCare Immunochemistry Reagents	US\$147,630.00
Supply and Delivery of Lumira ImmunoChemistry Reagents	US\$149,833.50
Supply and Delivery of Uster TB PCR Reagents	US\$172,500.00
Supply and Delivery BS200E Chemistry Reagents for Provincial Hospitals	111,691.25
Annual Service of CD4 Equipment	\$382,376.15

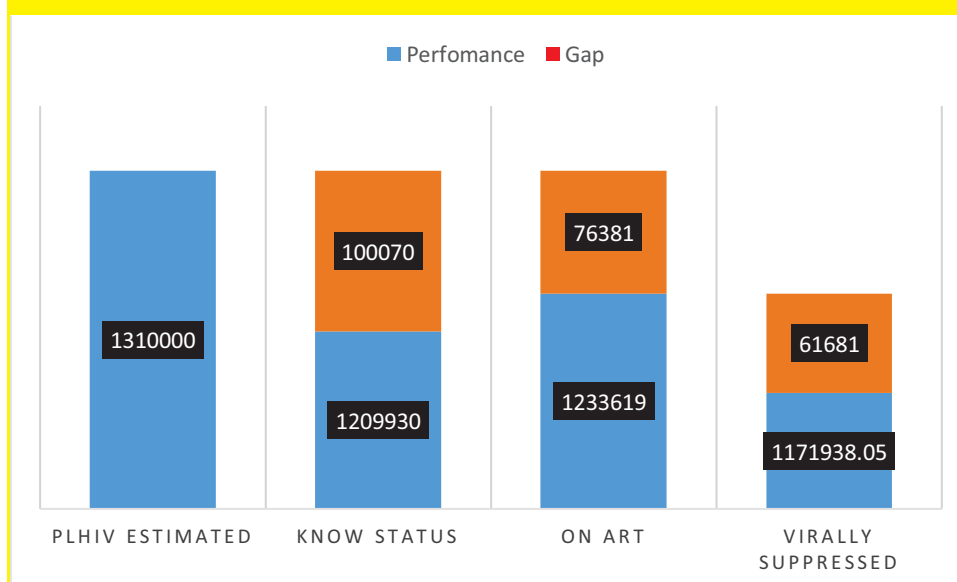
Trends in Numbers of PLHIV on ART, Zimbabwe, 2004 - 2023



Source DHIS2, 2023

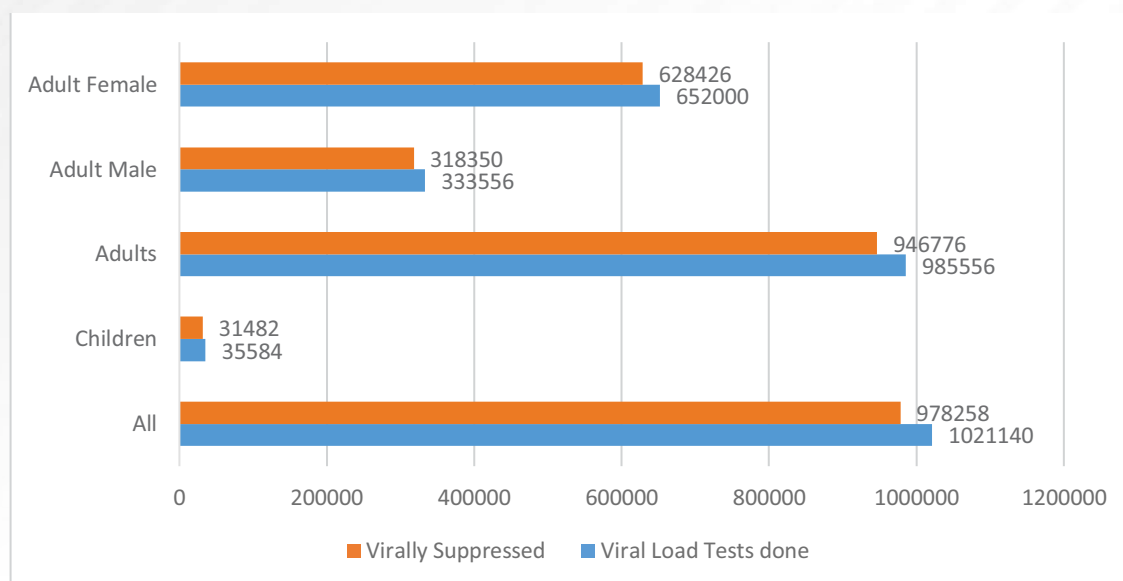
Below is a graph that depicts the country's achievements against the 95-95-95 Global HIV targets showing the gaps in numbers utilizing programmatic data. **(HIV 2022 Estimates)**

National Treatment Cascade and Progress towards 95-95-95 Targets



Progress towards the 1st 95 was at 92.4%, while the 2nd 95 was at 94.7% and the 3rd at 95%.

Viral Load Suppression (Children & Adults)

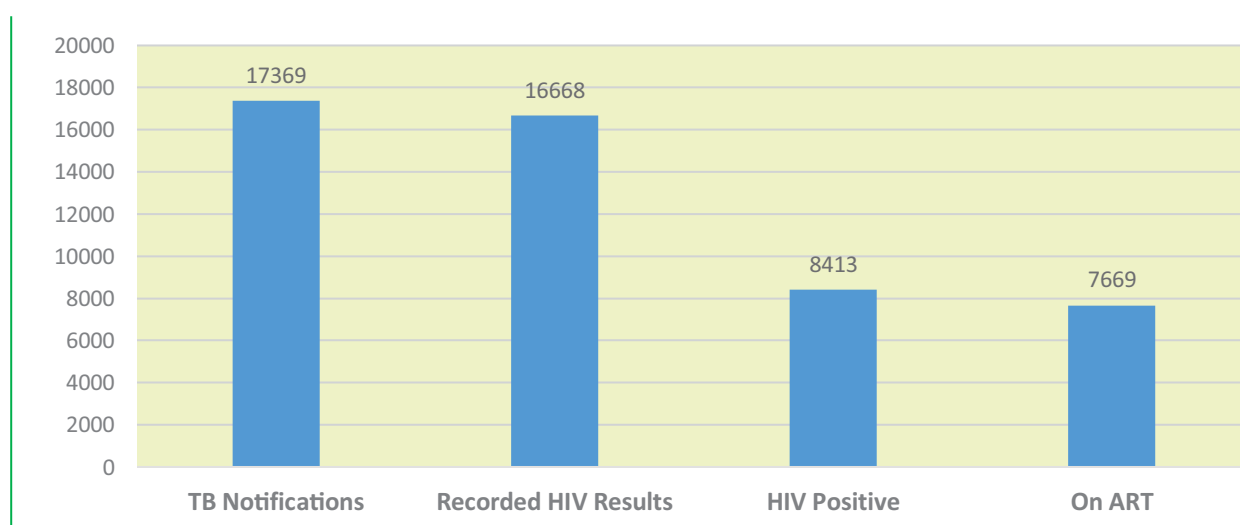


The total number of PLHIV on treatment who had viral load tests done was 1, 021,140. Of these 96% had viral load suppression. Viral load suppression among children was however at 88.4% and is quite low when compared to that for adults that recorded a viral load of 96.1%. The adult female viral load suppression is higher at 96.4% when compared to that of adult males at 95.4%.

HIV and TB Collaboration

During the year under review, total notified TB cases were 17,369 while 16,668 (94.5%) of these had recorded HIV results. Total HIV positive TB patients during the period were 8,413 (50.5%) while during the same period, a total of 7,669 (91.2%) HIV positive TB clients were commenced on ART. Below is the graphical presentation of the TB clients seen during the period under review:

Figure 11: Annual TB Indicator Cascade 2023



Source: MOHCC DHIS2 2023

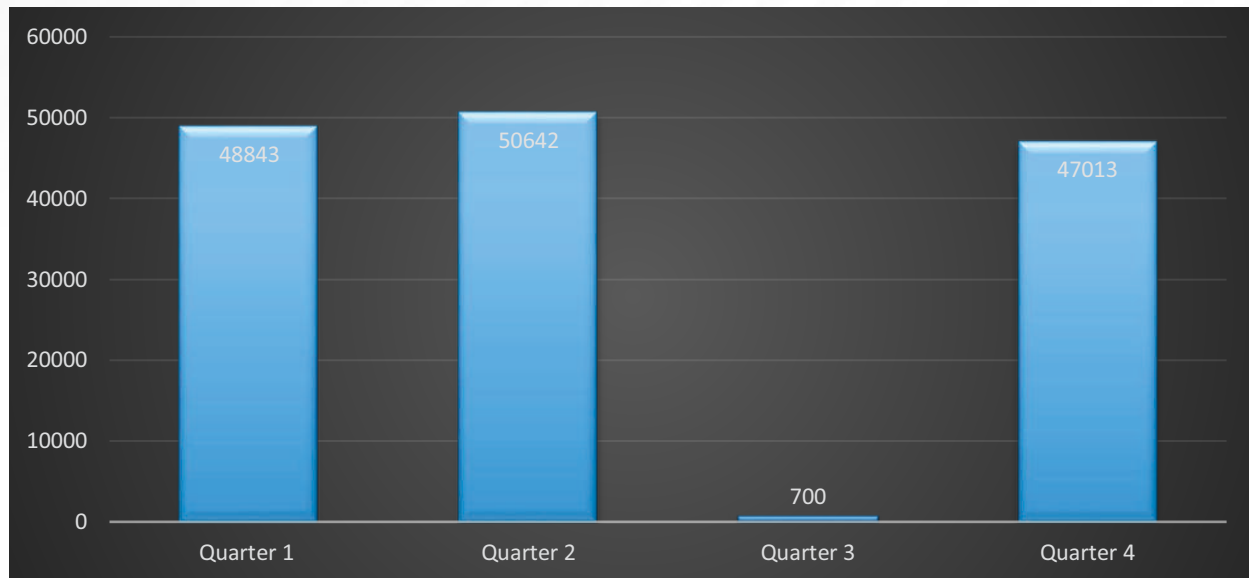
health workers thereby enabling them to provide a more comprehensive and holistic service to the clients. Differentiated Service Delivery Models

Differentiated Service Delivery

Community Adolescent Treatment Supporters (CATS)

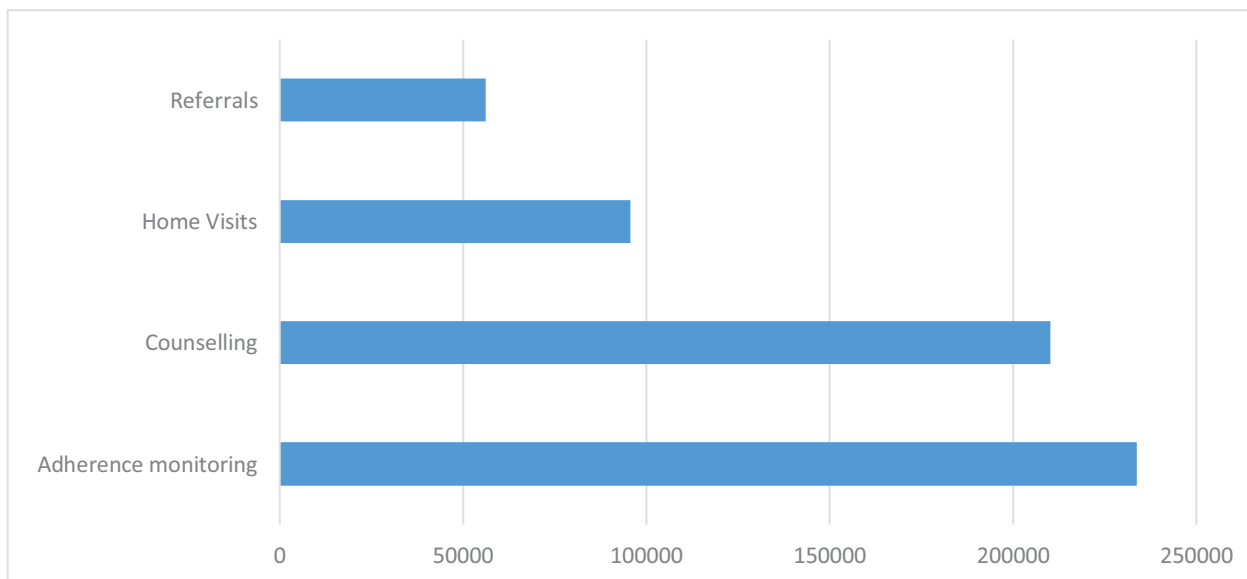
Active CATS declined in the 3rd quarter following loss funding by the Zvandiri, which is the key player in the CATS model. By the end of the year, the active CATS increased to almost first quarter levels following new funding for Zvandiri to continue programming in the different districts.

Active CATS by Quarter



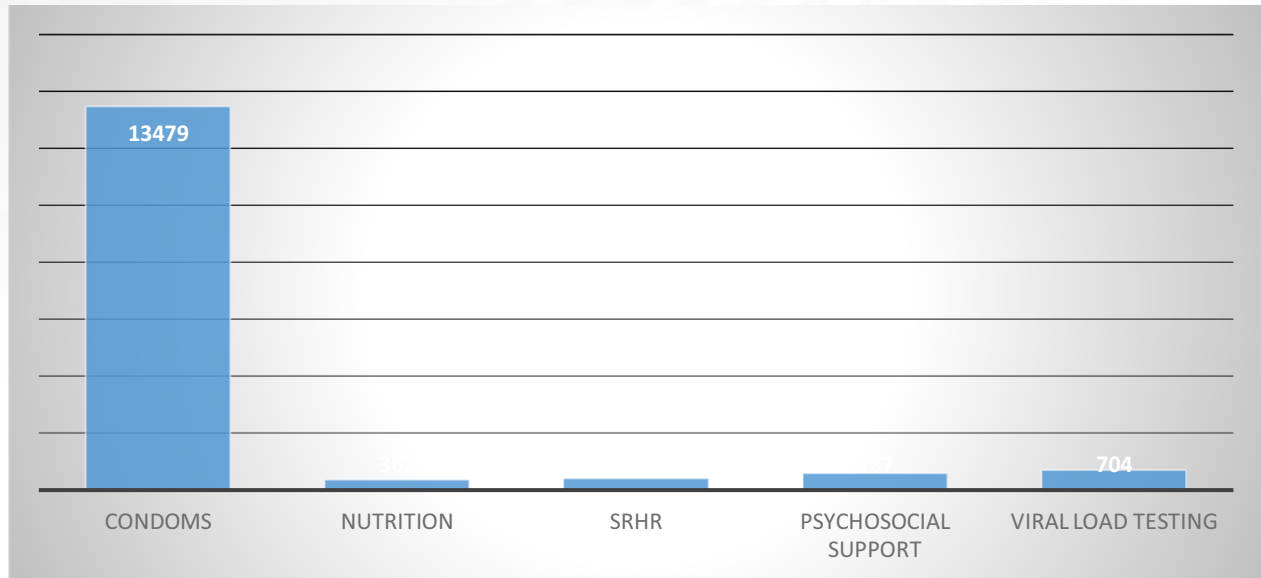
As indicated below, the service that was mostly offered to CATS clients is adherence monitoring, which reached 233,858 (39% of all services provided) followed by counselling at 210,271 (35% of total services provided to ALHIV). The two activities are critical in terms of ensuring that adolescents living with HIV are retained in care and remain virally suppressed in a bid to achieve the 3th 95 target.

CATS Support Services to Adolescents Living With HIV



CATCFS Programme

The CATCFS programme which is modelled on the CARGS initiative has over the years been sustained in Makoni district through government funding (NATF) as a programme that was initiated through support from PSI. Below is an outline of achievements in terms of referrals done through the CATCFs.

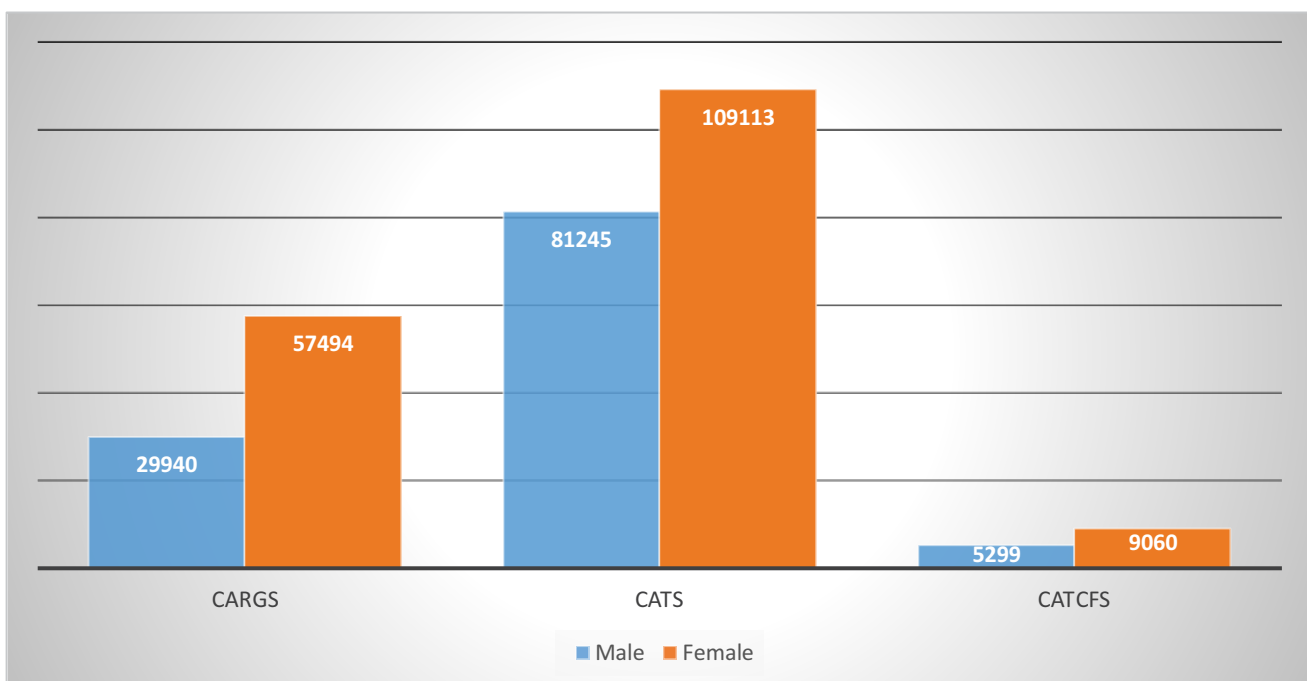


The CATCFs referred clients in their catchment areas for a variety of services spanning from HIV prevention to treatment and care. The majority of the referrals were for condoms.

Counselling Services by Community Cadres

Community-based cadres provided counselling services through the three differentiated service delivery models (DSD) namely CARGs, CATS and CATCFs. The graph below compares the counselling services provided under the three DSD models.

Counselling Services Provided by the Different Community Cadres in 2023



As indicated above, more females (60%) were reached under all the three DSD models with counselling services relative to males.

Uniformed Forces Supported Trainings

Five hundred and seventy-nine (579) health workers from the Zimbabwe Defence Forces (ZDF), Zimbabwe Republic Police (ZRP) and the Zimbabwe Prisons and Correctional Service (ZPCS) were capacitated on HIV and TB prevention, treatment and elimination of mother to child transmission (eMTCT) in line with the updated 2022 guidelines. In addition to providing health services to members from these forces, the health workers also provide services to members of the public from surrounding communities. In addition to these trainings, NAC supported HIV update conferences for the Zimbabwe Republic Police, the Zimbabwe Prisons and Correctional Service and the Uniformed Forces. The conferences discussed efforts within the uniformed forces to combat HIV and emerging threats such as drug and substance abuse as well as sharing results of related research conducted within the forces.



Members of the ZRP health workers participating in the NAC funded health update conference

Advanced HIV Diseases Training

Eight hundred and twenty-seven (827) health workers from 23 non PEPFAR districts in Mashonaland Central, Manicaland, Matabeleland North, Midlands, Mashonaland East, Mashonaland West and Masvingo provinces were trained on management of advanced HIV disease.

UNICEF Supported HIV & Cholera Project

Through financial support from UNICEF, NAC successfully implemented the integrated HIV and Cholera project in 5 severely affected districts of Beitbridge, Mutare, Chimanmani, Chegutu and Bikita to build community resilience and mitigate against cholera outbreaks. Activities implemented included refresher

trainings for community cadres, community mobilisation on HIV and cholera, and development and distribution of IEC materials for use on health education of communities. One hundred and one (101) community cadres were trained in this regard.

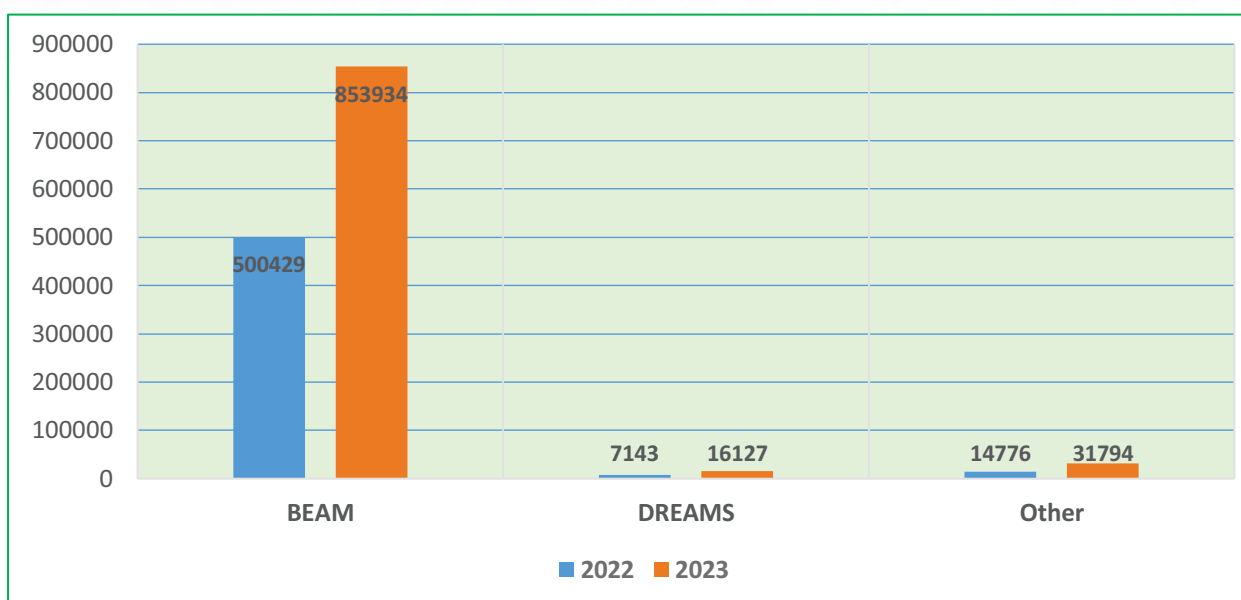
Orphans and Vulnerable Children (OVC)

Educational Support

As highlighted below, there was an increase for all forms of educational assistance, with BEAM beneficiaries rising from 500,429 in 2022 to 853,934 in 2023.

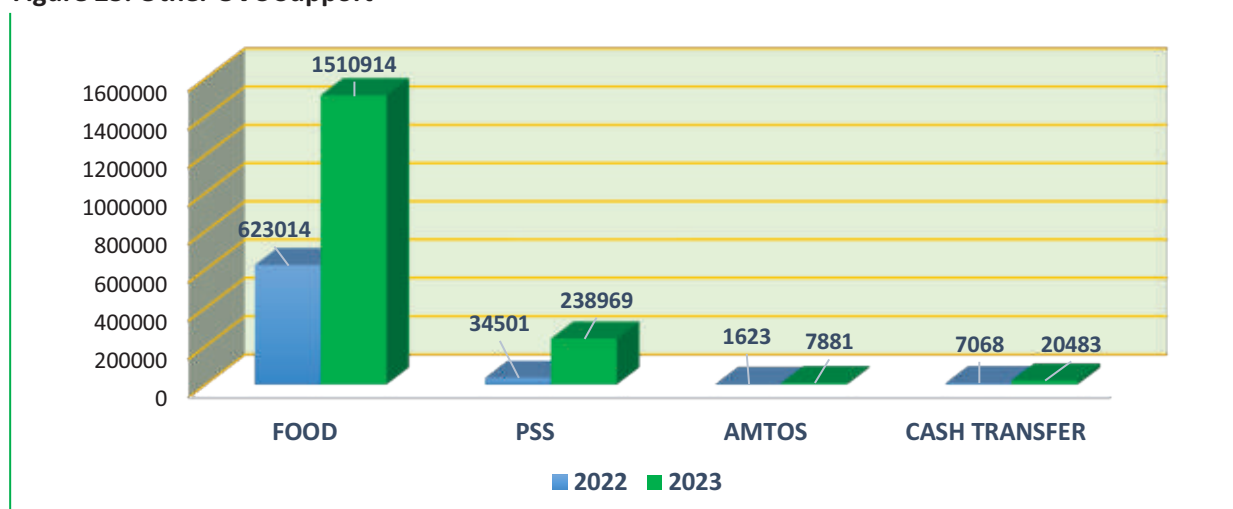
The graph below compares educational support to OVC.

Figure 12: Educational Support



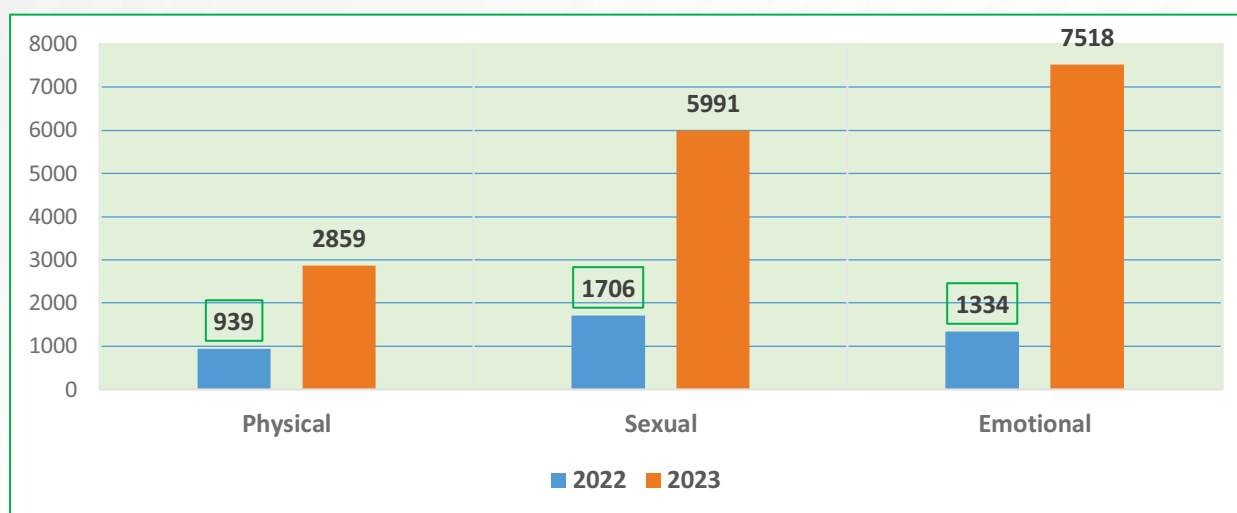
In addition to educational support, other forms of support also increased. The biggest increase was reported under food and nutritional assistance. AMTOs and Cash Transfer were the least accessed forms of assistance amongst OVC. It is important that OVC receive a comprehensive package of assistance to reduce their vulnerability and improve their quality of life.

Figure 23: Other OVC Support



Cases of OVC Abuse

Figure 13: Cases of OVC Abuse



There was an increase for all forms of abuse reported in the year. This might have been a result of an acceleration of awareness of the various forms of abuse particularly through the S2S, DREAMS and B2B models.

Mainstreaming of HIV within Traditional Medical Practice

As a strategy to ensure that traditional medical practitioners promote uptake of effective bio-medical HIV prevention and treatment services to their clients, NAC together with Traditional Medical Practitioners Council (TMPC), Ministry of Health and Child Care and partners trained over 100 practitioners on various basic aspects of HIV prevention and treatment. The training also included the role of the practitioners in community response to cholera, malaria and emerging epidemics such as COVID-19, Mpox.

Chapter:3 Enabling Environment

Advocacy

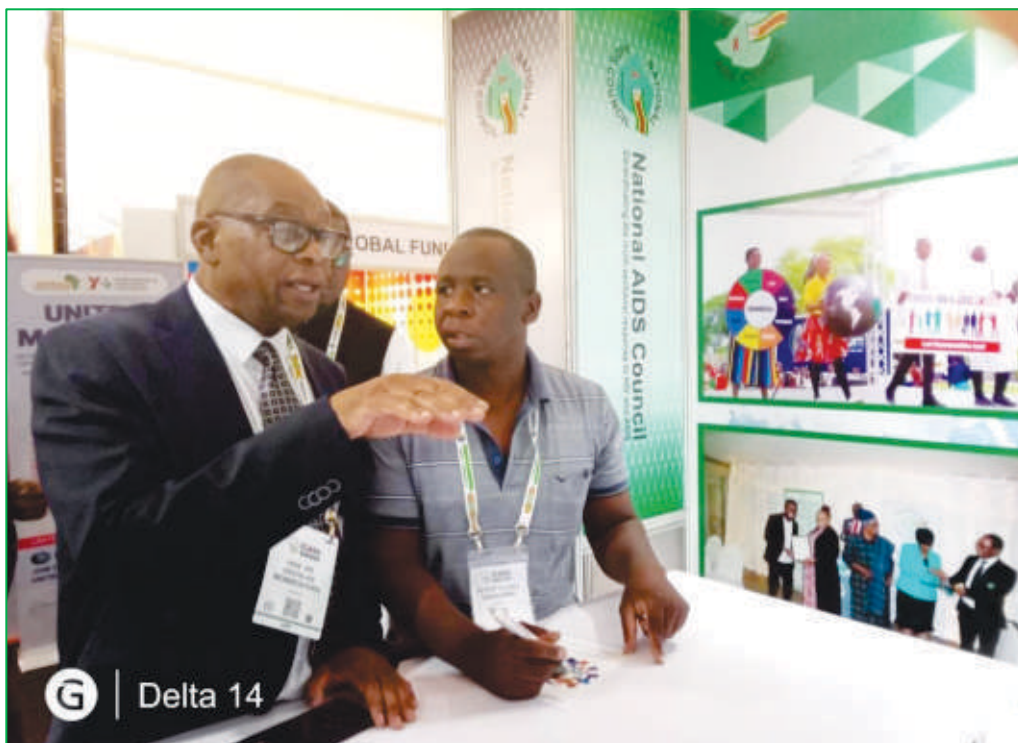
ICASA 2023

Zimbabwe hosted the International Conference on AIDS and STIs in Africa (ICASA 2023) in Harare under the theme: ***AIDS Is Not Yet Over Address Inequalities accelerate inclusion and innovation***.

The event which, attracted more than 8000 delegates was official ly opened by The President of Zimbabwe His Excellency E.D Mnangagwa and attended by the President of Mozambique H.E Nyusi, the two Vice Presidents of Zimbabwe, Zimbabwe Government ministers, UNAIDS Executive Director and civil society among others.



His Excellency, President of the Republic of Zimbabwe, E.D Mnangagwa (wearing his trademark scarf), holding hands with the President of Mozambique H.E. Nyusi. Along side are Vice President Rtd Gen. Dr C.G.D.N. Chiwenga and Vice President K.C.D. Mohadi



The Minister of Health and Child Care, Dr. Douglas Mombeshora conversing with National AIDS Council Resource Centre Officer, Mr. Never Ndagurwa at the NAC exhibition stand at ICASA

National World AIDS Day Commemoration

Zimbabwe commemorated the 2023 National World AIDS Day at Chinotimba Stadium in Victoria Falls Matebeleland North Province under the theme “Let Communities Lead”. The event was officiated by The First Lady of Zimbabwe, Dr. Auxillia Mnangagwa and attended by several high-level delegates who included the First lady of Nigeria, Honourable Senator Oluremi Tinubu, the Minister of Health and Child Care, Dr. Douglas Mombeshora, UNAIDS Executive Director, Dr. Winnie Byanyima and others.



First Lady of Zimbabwe and Health Ambassador, Dr. Auxillia Mnangagwa (R), First lady of Nigeria, Honourable Senator Oluremi Tinubu (Middle) and UNAIDS Executive Director, Dr. Winnie Byanyima (L).

Pre-World AIDS Day and ICASA Events

Several events, which served as pre-launch for World AIDS and ICASA were held. These included the candle light memorial and the High-Level meeting on elimination of mother to child transmission both in Victoria Falls.

The Candle Light Memorial

Jointly coordinated with the Zimbabwe National Network of People Living with HIV (ZNNP+), the Candle Light memorial served as a campaign tool against all forms of HIV related stigma and discrimination.



Part the attendants to the Candle Light Memorial event in Victoria Falls

Pre ICASA-First Ladies Meeting

The First Lady of Zimbabwe, Dr. Auxillia Mnangagwa held a pre ICASA-First Ladies meeting aimed at ending AIDS among children. The event was attended by First Ladies from Botswana, Nigeria, Mozambique and Angola as well the Zimbabwe Minister of Health and Child Care, UNAIDS Executive Director and officials from the global and local response to HIV.



First Lady Dr Auxillia Mnangagwa, her counterparts Mrs Neo Jane Masisi (Botswana), Mrs Isaura Nyusi (Mozambique), Mrs Oluremi Tinubu (Nigeria), representatives of Angolan, Egyptian and Burundian First Ladies and members of the United Nations family during the 22nd ICASA high level conference in Victoria Falls.

Exhibitions

The National AIDS Council participated and exhibited at the Zimbabwe International Trade Fair, the Harare Agricultural Show and various provincial agricultural shows, to promote uptake of HIV services and engage stakeholders to garner support for the response.

Four NAC provinces, Manicaland, Mashonaland East, Manicaland and Masvingo won first prizes under the health category.

One of the major highlights during the ZITF was the handover of NAC support to BEAM for 2023 to the Deputy Minister of Public Service, Labour and Social Welfare Hon L. Matuke.



Handing over of the BEAM cheque to the deputy minister of public service, Labour and Social Welfare Hon L Matuke



NAC officials displaying their prize at the Mashonaland East Agricultural Show.

Male Engagement

A total of twenty HIV and AIDS male engagement and young couples' campaigns spear-headed by the First Lady of Zimbabwe, Dr. Auxillia Mnangagwa were conducted in all the ten provinces, reaching over 20,000 people. The campaigns were conducted with the aim of promoting male engagement in HIV services and reducing gender-based violence as well as creating demand for HIV and AIDS prevention and treatment services.

Chiefs Conference

NAC supported the Zunde ra Mambo/ Isiphala se Nkosi programme by giving each chief 10kgs of bean seeds to promote production of food for nutritional support towards vulnerable orphans and PLWHIV.

Media Engagement

Key media engagement activities included tours, workshops, and awards that NAC implemented to ensure relations with the media remained fruitful leading to improved coverage of NAC interventions.



Guest of Honour at the NAC Media Awards, Minister of Media, Information and Broadcasting Services, Hon. Monica Mutsvangwa delivering her remarks at the awards ceremony.

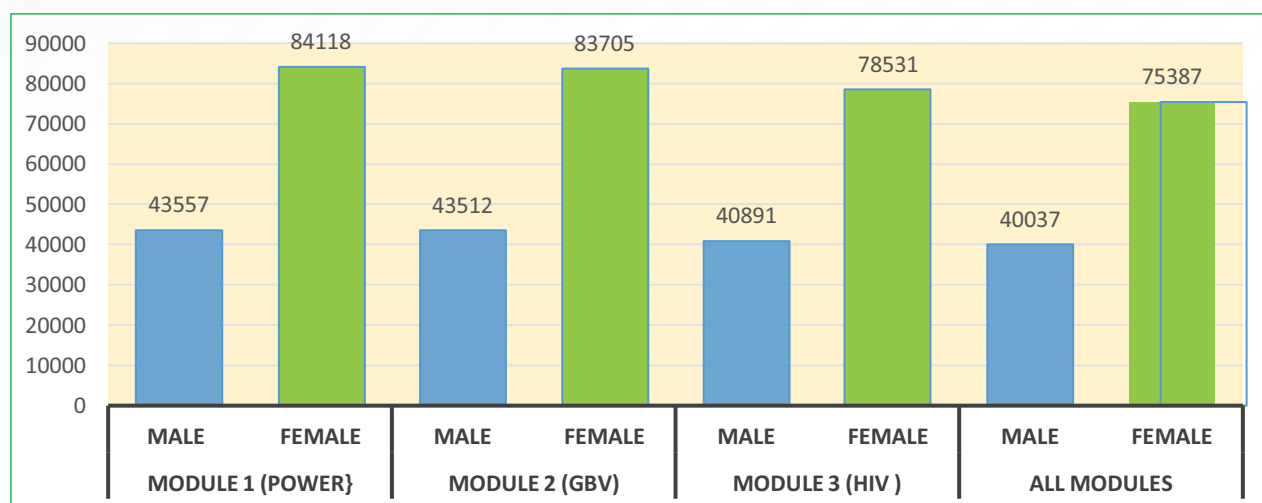
Gender

Gender programs have been mainstreamed into HIV programming through various gender transformative approaches which include the SASA model (Start, Awareness, Support, and Action).

SASA! Model

SASA! model is a community mobilization strategy meant to address the imbalance of power between women and men, girls and boys. The four phased programme is designed to prevent gender-based violence (GBV) as a strategy to reduce HIV infection among women and girls. In addition to women, the model also targets men. The figure below shows the number of people reached through the SASA sessions.

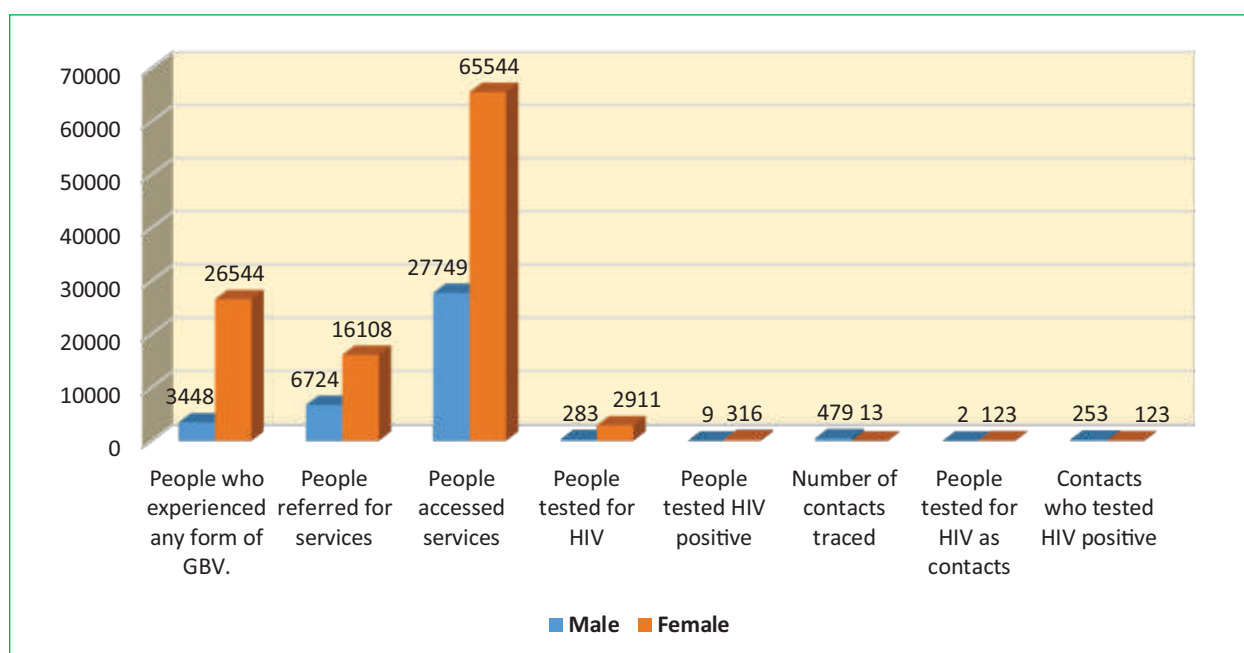
Figure 14: SASA Sessions: Number of people who completed all the SASA Modules



There was gradual decline in the numbers completing the second and third modules which could be as a result of drop outs.

Gender based violence

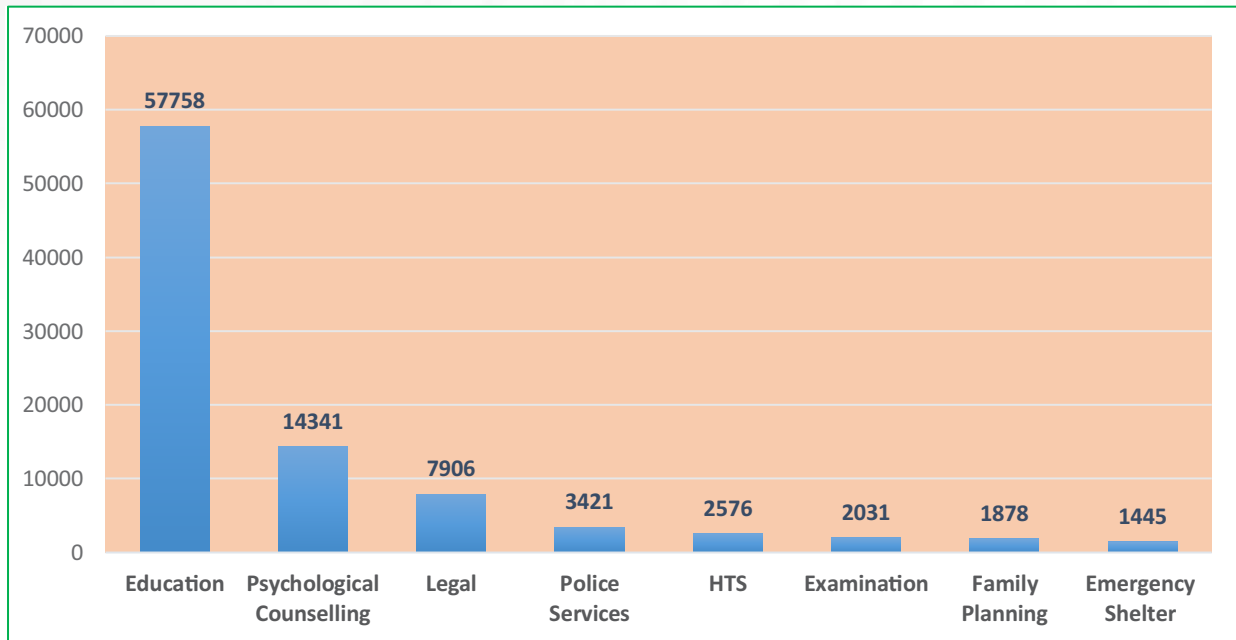
Figure 15: GBV Cascades



As shown above, 29,992 people experienced gender-based violence (26,544 females and 3446 males. Of these, 76% were referred for services resulting in 14% getting tested for HIV. The HIV positivity rate was 11% for women and 3.2% for men. A total of 479 males and 13 women were traced as contacts.

Services for survivors of GBV

Figure 16: GBV Survivors who accessed services by type



As shown above, survivors of gender-based violence received various mitigatory services against the effects of the violence. Services accessed included educational assistance, legal services, HIV testing, psychological counselling and emergency shelter among others. The majority of people who experienced gender-based violence received educational assistance (57,758), followed by psychological counselling (14,541).

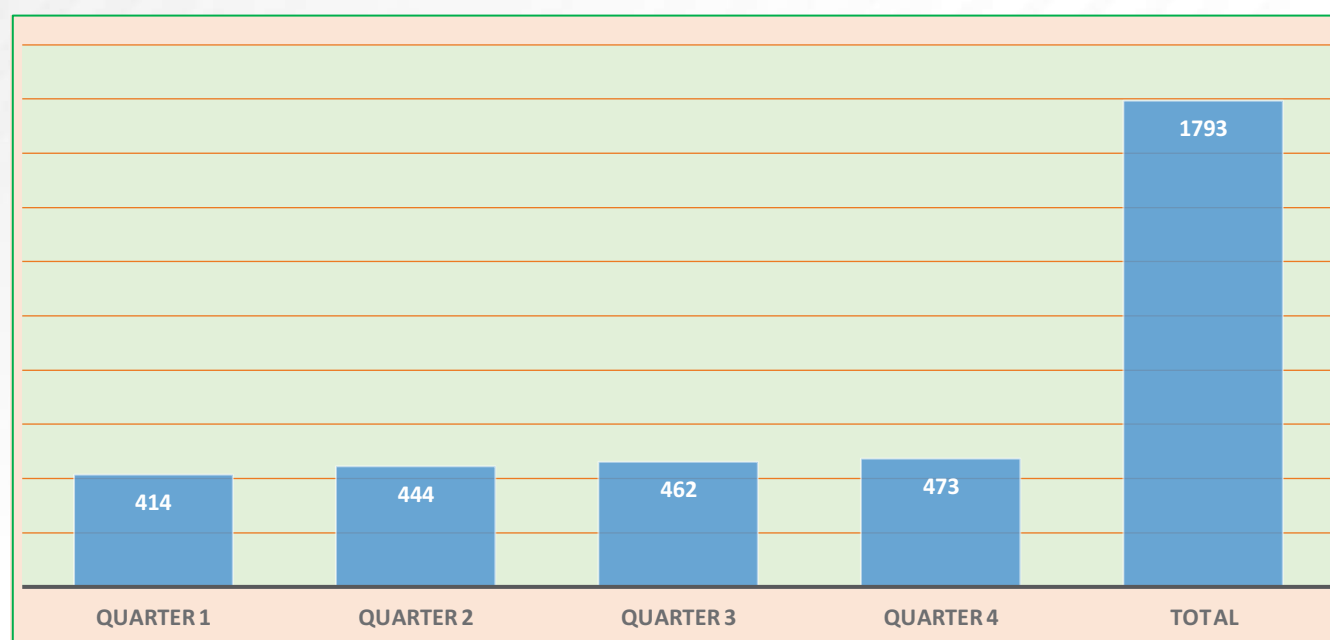
Social Contracting

USD 1 million was disbursed to the 11 socially contracted partners, for them to implement HIV prevention models and deliver clinical services in selected districts in line with the objective of ending AIDS by 2030. The investment has ensured underserved communities access critical health services and information within their localities. The funding mechanism has also strengthened the capacity of community-based organizations in a financially sustainable manner.

Management and Coordination

Management Meetings

The NAC quarterly management and coordination meetings were held at various levels to discuss progress in managing the response as the challenges thereof.

Figure 17: Coordination and Stakeholder Meetings

Meetings and engagements are a key feature in coordination efforts and NAC facilitated over 2000 meetings at national, provincial and district levels. The meetings to unite partners, donors and communities as well as government structures in respecting to HIV within the multi-sectoral framework adopted by Zimbabwe.

Monitoring and Evaluation

Key monitoring and evaluation activities carried out included the development of the 2022 HIV and AIDS Estimates, hosting of the HIV Research symposium and the establishment of the NAC Research and Ethics Committee.

HIV Estimates

NAC with support from MOHCC and partners produced the 2022 HIV and AIDS Estimates, which highlighted the state of the epidemic in the country. All provinces also produced their estimates.

Research

HIV Research Symposium

The 2023 research symposium was held, at which more than 38 presentations were made as oral and posters, bringing together over 120 participants. Themed on Aging with HIV, the symposium sought to highlight the burden of HIV among people above 50 and the need to scale up interventions in response to specific prevention and treatment challenges faced by the demographic group.

Participants recommended that the symposium be broadened to include regional participants and special presentations.

Establishment of the NAC Ethics Committee

With technical support and facilitation of the Medical Research Council of Zimbabwe (MRCZ), NAC established its Research and Ethics Committee, which will provide technical review and oversight to NAC research studies and ensure they are both ethically and scientifically sound.

Support to the Annual Medical Research Day (AMRD)

NAC supported the 2023 AMRD through payment of conference package and payment of the prize for the best HIV paper, which was won by

Chapter:4 Human Resources

Establishment Status

The Council ended the year with a staff 364 of which 47 were supported by the Global Fund (GF) and Population Solutions for Health (PSH).

Employee Health, Safety and Wellness

NAC prioritised employee wellness interventions as a strategy to improve employee well-being, increased productivity, reduced healthcare costs, and enhanced employee retention. To this end, mandatory retirement counselling, sports, health checks and safety activities were conducted. the Pension Fund.

Industrial Relations

An Employee Engagement and Satisfaction Survey was conducted and provided evidence for the organisation to effectively manage staff affairs .

Performance Management and Capacity Development

In addition to regular review of performance, the organisation facilitated capacity building of relevant staff in aspects such as economic crime and forensic audit, public sector financial management training, DHIS 2 refresher course, corporate governance and budgetary reforms among others.

Corporate Governance

The Board continued to exercise its oversight over NAC through various main Board and sub-committee meetings and roles.



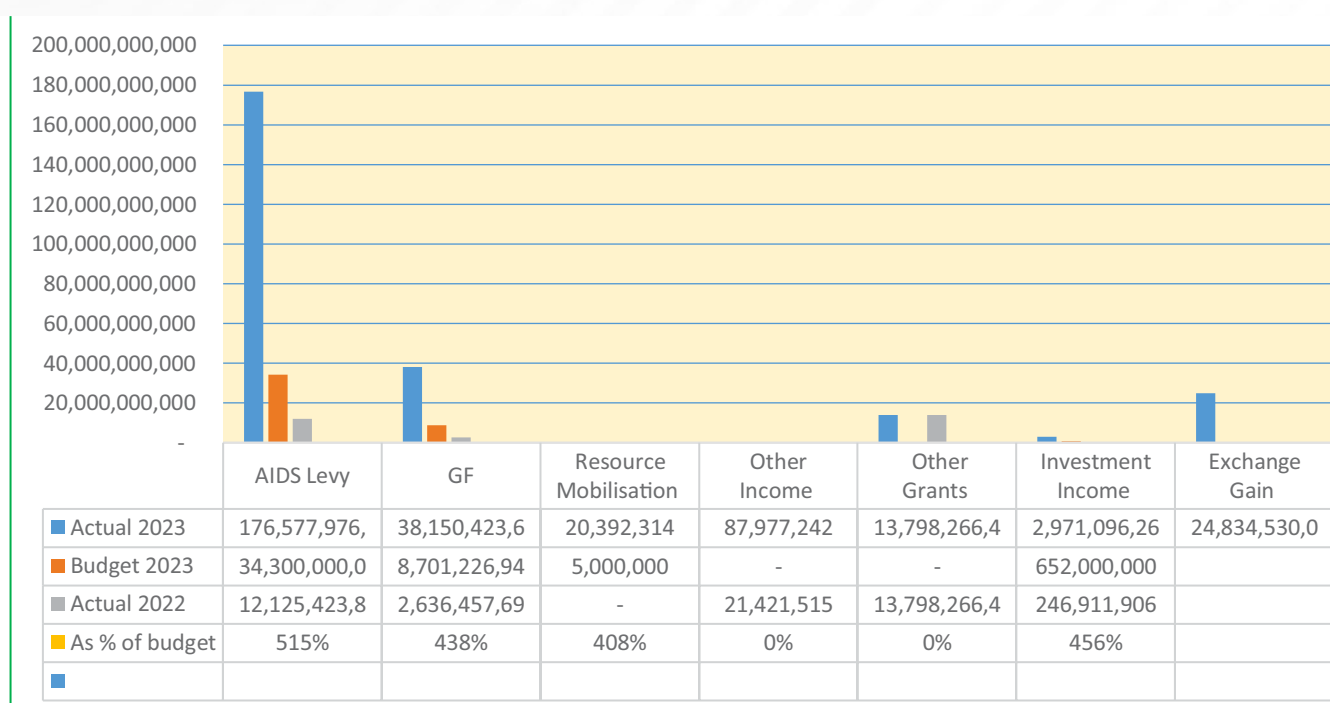
Chapter:5 Finance and Administration

Income

A total revenue of ZWL\$256.4b against a budget of ZWL\$47.7b was recorded. Included in the revenue was an exchange gain of ZWL\$24.8b. AIDS levy contributed ZWL\$176.6b against a budget of ZWL\$34.3b. Global Fund grant contribution was ZWL\$38.2b against a budget of ZWL\$8.7b while investment income was ZWL\$3b against a budget ZWL\$0.7b.

Resources invested in the response amounted ZW\$191.4b against a budget of ZW\$31.8b. In the same period in 2022 Z\$18b was invested in the response.

Figure 18: Below is a graph showing the revenue streams from Jan to December 2023.



Global Fund Grant

The Global Fund grant amounted to ZWL\$49.4b against a budget of ZWL\$8.7b. The funds were used to implement interventions under adolescent girls and young women (AGYW), key populations (KP), and Tuberculosis (TB) grants for which NAC is the Sub-recipient.

Year to date

The Council invested ZW\$191.4b in the national response to HIV and AIDS against a budget of ZW\$31.8b, compared to ZW\$18b used in 2022.

Capital Projects

Progress in the construction of provincial office structures in Mashonaland East, Masvingo and Mashonaland West and construction of a road at Midlands provincial offices was at various levels, from bidding to handing over of sites to contractors.

Transport

The Council has 163 pool vehicles and of these 27 are non-runners and 41 are very old, which continues to make maintenance expensive.

Chapter:6 Internal Audit

A total of sixty-seven (67) routine and special audit assignments were planned and seventy-three (72) were carried out during the year as shown in the table below:

Table 4: Planned vs Actual Audits conducted during the year 2023

Audit Area	Planned	Actual	Variance
Head Office	4	4	-
Provincial Offices	10	10	-
District Offices –DAACs	17	13	(4)
Global Fund Partners/SSR	9	9	-
Global Fund Capacity Assessments	0	4	4
Audit follow-ups: Districts	13	11	(2)
ART Programme (Value for Money)	8	11	3
Social Contracting Audits	2	10	8
Special Assignments/Audit Investigations	4	0	(4)
Totals	67	72	5

The planned audit activities were successfully accomplished. The increased output of audits is attributed to the additional social contracting audits that were not planned for. This arose from the need to safeguard NAC resources as well as strengthen/build the capacity of the implementing partners.

Chapter:7 Operational Challenges and Recommendations

Challenges

- ◇ Attrition among mentors for various HIV prevention models has affected the targets for various programmes
- ◇ Most budgets were no longer enough to cover all the planned activities due to increase in exchange rates
- ◇ Low coverage of the workplace programmes in most provinces

Recommendations

- ◇ There is need to review monetary and non-monetary incentives for community cadres
- ◇ Conducting quarterly review of budgets and initiating resource mobilisation activities
- ◇ Organisations should be encouraged to strengthen the implementation and reporting of workplace programmes



NATIONAL AIDS COUNCIL OF ZIMBABWE

2023 CORPORATE GOVERNANCE REPORT

GOVERNANCE STRUCTURE AND ORGANISATION

NAC is a public entity that is wholly owned by and also accountable to the Government of Zimbabwe, Parliament and the people of Zimbabwe at large. Executive authority over the Council vests with the Minister of Health and Child Care.

The Board of Directors

The Board of the Council was responsible for policy oversight over the Council's operations and financial position and was jointly and severally liable for all decisions they took therein. The Board consisted of eight (8) non-executive Members while the Council's Chief Executive Officer as well as a representative of the line Ministry were ex-officio members. Of the non-executive members, there was a 50-50 percent representation between males and females in compliance with section 11(7) (a) of the Public Entities Corporate Governance Act as well as section 17 of the Constitution of Zimbabwe.

The Board also had a considerable diversity of skills and experience including industry, health professionals, media as well as a representative of people living with HIV/AIDS, to fulfil its mandate and fiduciary obligations in tandem with section 11(7) (c) of PECGA.

Board Committees

In tandem with section 92 of the first Schedule (National Code on Corporate Governance in Zimbabwe) of the Public Entities Corporate Governance Act, the NAC Board constituted committees, which performed oversight over tactical operations of Management. In 2023, the Council had five committees, namely:

- a) Risk Management, Operations, Advocacy and Strategic Information Committee,
- b) Governance and Human Resources Committee,
- c) Finance, Administration and Procurement Committee
- d) Audit Committee.
- e) Executive Committee

All committees consist of a majority of Non-Executive Board Members and were chaired by a Non-Executive Board Member. All Board and Committee meetings were pre-scheduled at the commencement of the year. Additional meetings to address emergent needs were convened upon appropriate notice.

Risk Management, Operations, Advocacy and Strategic Information Committee (RMOASIC)**Functions**

Review and develop program, advocacy and strategic information policies and strategies for the Council;

Identifying and mitigating risks to the Council operations

Members

Name	Nature of Membership
Dr. J. Musariri	Chairperson (Non-Executive)
Ms. T. Westerhof	Non-Executive
Mrs. N. Mukwehwa	Non-Executive
Mr. T. Chipungudzanye	Non-Executive
Dr. M. Mare	Non-Executive
Dr Dobbie/Nyamayo	Ministry representative
Dr. B. Madzima	CEO Ex Officio
Mr. R. Yekeye	Operations Director (Secretariat)
Mr. A. Mpofu	Monitoring and Evaluation Director (Secretariat)
Ms. M. Dube	Communications Director (Secretariat)

Governance and Human Resources Committee (GHRC)**Functions**

Reviewing strategies and policies that govern the Human resources function.

Members

Name	Nature of Membership
Mrs. N. Mukwehwa	Chairperson (Non-Executive)
Mrs. M. N. Mehlomakhulu	Non-Executive (Board Chairperson)
Mr. P. Moses	Non-Executive
Dr. G. Chahwanda	Non-Executive (Secretariat)
Mr. Chipungudzanye	Non-Executive (Secretariat)
Dr. B Madzima	CEO – Ex-officio
Ms. S. Mhlanga	Human Resources Director (Secretariat)

Finance Administration and Procurement Committee (FAPC)**Functions**

Formulate NAC's annual budget

Reviewing the investment, procurement and financial policies and strategies

Members

Name	Nature of Membership
Dr. G. Chahwanda	Chairperson (Non-Executive)
Dr. M. Mare	Non-Executive
Ms. T. Westerhof	Non-Executive
Dr. B. Madzima	CEO- Ex-Officio
Mr. J. Matsvimbo	A/Procurement Director MOHCC- Co-opted Expert
Ms. L. Tennis	A/ Finance Director-MOHCC- Co-opted Expert
Mr. A. Manenji	Finance and Administration Director (Secretariat)
Mr. F. Machemedze	Procurement Manager (Secretariat)

Audit Committee (AC)**Functions**

Reviewing the effectiveness and efficiency of internal controls

Members

Name	Nature of Membership
Mr. P. Moses	Chairperson (Non-Executive)
Dr. J. Musariri	Non-Executive
Mr. T. Chipungudzanye	Non-Executive
Mr. A. Guri	Auditor General Office

Board and Committees Meetings Attendance

Name and Designation	Human Resources & Governance	Risk Management, Operations, Advocacy & Strategic Information	Finance Administration Procurement	Audit	Board
Mrs. M. N. Mehlomakhulu Chairperson	6/6	N/A	N/A	N/A	6/6
Mr. P. Moses	6/6	N/A	N/A	5/5	6/6

Vice Chairperson					
Dr. G. Chahwanda Member	6/6	N/A	5/5	N/A	6/6
Dr. J. Musariri	N/A	4/4	N/A	5/5	6/6
Mrs. N. Mukwehwa Member	6/6	3/4	N/A	N/A	6/6
Ms. T. Westerhof Member	N/A	4/4	5/5	N/A	6/6
Dr. M. Mare Member	N/A	4/4	5/5	N/A	4/6
Mr. T. Chipungudzanye Member	6	4/4	N/A	5/5	6/6
Dr. W. Nyamayaro *	N/A	1/1	N/A	N/A	1/1
Group Capt (Dr) M. Dobbie * (Ex Officio)	N/A	2/3	N/A	N/A	4/5
Dr. B. Madzima (Ex Officio)	4/6	2/4	5/5	N/A	5/6

***NB: There was change of the Ministry representative in course of the year**

Board Fees and Allowances

Board members were paid quarterly retainer fees and sitting allowances based on circulars issued by the Corporate Governance Unit in line with the categorisation as a non-commercial public entity.

2023 Board Fees, Allowances and Other Expenses

Item	Amount (ZWL)
Board Fees	143 931 386,93
Board and Other Expenses	743 660 239,62
Total	887 591 626, 55

NATIONAL AIDS COUNCIL
STATEMENT OF FINANCIAL POSITION
as at December 31, 2023

		Inflation adjusted		Historical cost	
	Note	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
ASSETS					
Non current assets					
Property, plant and equipment	4	85 928 097 604	8 857 733 874	82 026 781 866	427 235 603
Financial assets at amortised cost	5.1	3 653 929 764	506 717 367	3 653 929 764	64 963 765
Current assets					
Financial assets at amortised cost	5.2	3 614 952 816	25 616 846	3 614 952 816	3 284 211
Inventory	6	2 549 444 889	-	1 370 669 295	-
Trade and other receivables	7	33 329 104 190	47 599 668 027	33 329 104 190	6 102 521 542
Prepayments	8	3 394 311 091	1 188 283 255	3 394 311 091	152 344 007
Cash and cash equivalents	9	80 879 005 682	105 968 977 858	80 879 005 682	13 585 766 392
Total assets		213 348 846 036	164 146 997 227	208 268 754 704	20 336 115 520
RESERVES AND LIABILITIES					
Reserves					
Non-distributable reserve		40 220 998	40 220 998	5 156 538	5 156 538
Accumulated fund		106 814 675 889	126 095 792 940	96 271 490 113	15 457 755 996
Revaluation reserve		70 500 547 111	2 283 792	75 998 706 015	292 794
Current liabilities					
Trade and other payables	10	30 269 936 159	36 624 609 637	30 269 936 159	4 695 462 774
Provisions	11	5 723 465 879	1 384 089 860	5 723 465 879	177 447 418
Total reserves and liabilities		213 348 846 036	164 146 997 227	208 268 754 704	20 336 115 520

28 April, 2025.

28th April, 2025.

29th April, 2025.

Mr. Albert Maneng, (ACGI, MBA, RPA),
(FINANCE AND ADMINISTRATION DIRECTOR).

Dr. Bernard Madzima,
(CHIEF EXECUTIVE OFFICER).

Mrs. Nester Mukwehwa,
(CHAIRPERSON).

NATIONAL AIDS COUNCIL

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

for the year ended December 31, 2023.

	Note	Inflation adjusted		Historical cost	
		2023 ZWLS	2022 ZWLS	2023 ZWLS	2022 ZWLS
INCOME		527 173 104 598	336 144 377 742	378 580 853 894	30 748 437 294
AIDS levy		268 701 393 615	212 350 782 368	176 575 910 829	21 567 561 633
Revenue grant	12	14 060 806 168	2 035 002 831	13 844 495 754	159 741 271
Global Fund grant to fight AIDS, Tuberculosis and Malaria		64 789 247 786	31 288 784 740	40 921 904 601	3 101 520 218
Other income	13	179 621 657 029	90 469 807 803	147 238 542 710	5 919 614 172
EXPENDITURE		391 380 364 736	192 920 854 940	297 767 119 777	19 586 894 014
HIV/AIDS Programmes/Interventions	14	159 414 762 685	109 919 410 621	118 753 195 938	10 935 192 336
Program Management and Coordination	15	15 233 178 482	9 434 807 966	10 154 864 461	945 572 479
Global Fund for AIDS, Tuberculosis and Malaria Interventions	16	127 570 185 064	33 222 374 344	106 739 926 889	3 382 174 394
Administration expenses	17	24 492 599 177	13 832 690 019	18 690 248 468	1 445 963 795
Employment costs	18	64 669 639 328	26 511 571 990	43 428 884 021	2 877 991 010
Net monetary loss		(155 073 856 913)	(132 695 351 231)	-	-
Deficit / Surplus for the year		(19 281 117 051)	10 528 171 571	80 813 734 117	11 161 543 280
Revaluation Surplus		70 498 263 319	-	75 998 413 221	-
Total comprehensive income for the year		51 217 146 268	10 528 171 571	156 812 147 338	11 161 543 280

NATIONAL AIDS COUNCIL
STATEMENT OF CHANGES IN RESERVES

for the year ended December 31, 2023

Inflation adjusted				
	Accumulated fund ZWL\$	Non- distributable reserve ZWL\$	Revaluation reserve ZWL\$	Total ZWL\$
Balance as at January 01, 2022	115 567 621 369	40 220 998	2 283 792	115 610 126 159
Surplus for the year	10 528 171 571	-	-	10 528 171 571
Balance as at December 31, 2022	126 095 792 940	40 220 998	2 283 792	126 138 297 730
Balance as at January 01, 2023	126 095 792 940	40 220 998	2 283 792	126 138 297 730
Deficit for the year	(19 281 117 051)	-	-	(19 281 117 051)
Revaluation Surplus	-	-	70 498 263 319	70 498 263 319
Balance as at December 31, 2023	106 814 675 889	40 220 998	70 500 547 111	177 355 443 998
Historical cost				
	Accumulated fund ZWL\$	Non- distributable reserve ZWL\$	Revaluation reserve ZWL\$	Total ZWL\$
Balance as at January 01, 2022	4 296 212 716	5 156 538	292 794	4 301 662 048
Surplus for the year	11 161 543 280	-	-	11 161 543 280
Balance as at December 31, 2022	15 457 755 996	5 156 538	292 794	15 463 205 328
Balance as at January 01, 2023	15 457 755 996	5 156 538	292 794	15 463 205 328
Revaluation Surplus	-	-	75 998 413 221	75 998 413 221
Surplus for the year	80 813 734 117	-	-	80 813 734 117
Balance as at December 31, 2023	96 271 490 113	5 156 538	75 998 706 015	172 275 352 666

NATIONAL AIDS COUNCIL

STATEMENT OF CASH FLOWS

for the year ended December 31, 2023.

		Inflation adjusted		Historical cost	
		2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
Cash flows from operating activities		134 679 562 836	150 787 942 361	76 944 533 674	9 824 487 016
Net cash generated from operating activities		132 168 608 219	131 896 439 044	83 199 571 413	10 122 350 708
Net cash generated before working capital changes		(19 281 117 051)	10 528 171 571	80 813 734 117	11 161 543 280
Surplus for the year		151 449 725 270	121 368 267 473	2 385 837 296	(1 039 192 572)
Adjusted for non-cash items:					
Depreciation of property, plant and equipment	4	343 401 159	696 319 000	235 230 709	56 476 015
Decrease/(increase) in provisions	11	4 339 376 019	(45 690 934)	5 546 018 461	124 161 014
Increase in allowance for credit loss	7	(76 015 643)	160 261 608	63 699 605	20 546 360
Profit on disposal of non current assets		(15 850 477)	(122 055 749)	(6 327 894)	(10 490 405)
Interest earned		(8 215 042 701)	(12 015 917 683)	(3 452 783 585)	(1 229 885 556)
Net monetary loss		155 073 856 913	132 695 351 231	-	-
Changes in working capital		2 510 954 617	18 891 503 317	(6 255 037 739)	(297 863 691)
(Increase) / Decrease in trade and other receivables		13 621 100 819	(9 745 490 300)	(27 216 874 745)	(4 731 037 135)
Increase in inventory		(2 549 444 889)	-	(1 370 689 295)	-
Increase in Prepayments		(2 206 027 836)	(949 868 712)	(3 241 967 084)	(121 778 040)
Increase / (Decrease) in trade and other payables		(6 354 673 477)	29 586 862 328	25 574 473 385	4 433 173 444
Cash flow from investing activities		(4 068 618 521)	8 352 553 662	(9 651 294 383)	869 289 096
Purchase of property plant and equipment	4	(6 923 960 551)	(2 366 270 977)	(5 836 910 112)	(220 318 416)
Proceeds from disposal of property, plant and equipment		16 394 804	124 346 251	6 874 221	11 084 294
Interest received		8 940 521 362	11 111 343 891	3 379 376 112	1 127 949 727
Housing loans issued	5	(35 766 582 223)	(566 346 425)	(23 149 563 683)	(55 770 217)
Repayments on housing loans	5	29 665 008 087	49 480 922	15 948 929 079	6 343 708
Net increase in cash and cash equivalents		130 610 944 316	159 140 496 023	67 293 239 290	10 693 776 112
Cash and cash equivalents at the beginning of the year		105 968 977 858	77 597 883 223	13 585 766 392	2 891 990 280
Effects of changes in inflation:		(155 700 916 492)	(130 769 401 387)	-	-
Cash and cash equivalents at the end of the year	9	80 879 005 682	105 968 977 858	80 879 005 682	13 585 766 392

NATIONAL AIDS COUNCIL OF ZIMBABWE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023.

1 NATURE OF BUSINESS

The main business of the National AIDS Council of Zimbabwe (NAC) as set out by the National AIDS Council Act [Chapter 15:14] of 1999 is that of coordinating, stimulating, monitoring and mitigating an expanded epidemic, considering the comparative advantages of the different actors.

2 BASIS OF PREPARATION**2.1 Statement of compliance**

The Council's financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) as issued by the International Accounting Standard Board (IASB).

2.2 Basis of Measurement

The financial statements have been prepared on the historical cost basis and adjusted for inflation in accordance with International Accounting standard (IAS) 29 – "Financial Reporting in Hyperinflationary Economies".

The Public Accountants and Auditors Board (PAAB) pronounced Zimbabwe as a hyperinflationary economy effective for reporting periods on or after July 1, 2019, thus the requirements of International Accounting standard (IAS) 29 – Financial Reporting in Hyperinflationary Economies have been applied to the financial statements for the year ended 31 December 2023.

In February 2023, the Zimbabwe Central Statistical Office ceased the publication of the ZWL CPI by introducing a blended inflation rate through the enactment of Statutory Instrument ("SI") 27 of 2023. This consequently led to the ZWL CPI being replaced with a blended CPI that reflects both the Zimbabwean dollar (ZWL) and the United States dollar (USD). This blended CPI did not fulfil the criteria of a general price index as required by International Accounting Standards (IAS) 29 – "Financial Reporting in Hyper-Inflationary Economies" as it did not represent the inflation of the ZWL\$, which is the functional currency of the Council. In the absence of a reliable index, IAS 29 permits the utilization of an estimated index for restatement purposes. The Council restatement is based on conversion factors derived from the Total Consumption Poverty Line (TCPL) compiled by the Central Statistical Office of Zimbabwe. TCPL measures the amount required to purchase both non-food and food items. Amounts shown under the heading "Historical Cost" in the financial statements are provided for supplementary information.

Conversion Factors

Year	Index	Conversion Factor
Dec-22	13,672.91	7.80
Dec-23	106,696.52	1.00

NATIONAL AIDS COUNCIL OF ZIMBABWE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023.

2.3 Critical accounting judgments, assumptions and estimates

In preparing the financial statements, management is required to make judgements, estimates and assumptions that affect the amounts presented in the financial statements and related disclosures. Use of available information and the application of judgment are inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the financial statements. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. Significant judgments include:

2.3.1 Functional and presentation currency

The financial statements are presented in Zimbabwean dollars, which is the Council's functional and reporting currency.

The IFRS Conceptual Framework requires that in applying fair presentation to financial statements entities should go beyond the consideration of the legal form of transactions and any other factors that could have an impact on them. International Accounting standard (IAS) 21 – "Effects of changes in foreign exchange rates" requires an entity to apply judgement in determining the functional currency of an entity for use in the preparation of its financial statements. The same standard requires an entity to make certain judgments, where applicable regarding appropriate exchange rates between the currency where exchangeability through a legal and market exchange mechanism is not achievable. The Council's assessment was based on weighting the volume of the local currency business against the foreign currency business. In 2023 AIDS levy was received in both foreign currency and local currency. Foreign currency transactions recorded for the Council constitute 40% by value of total transactions. It is management's view that this does not constitute a significant proportion of the transactions recorded during the year. It is management's view that the functional currency remains ZWL.

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

The Council assesses useful lives and residual values of property, plant and equipment each year considering past experience and technological changes. The depreciation rates are set out in note 3.3.2 and no changes to these useful lives have been considered necessary during the year. Management has set residual values for all classes of property, plant and equipment at zero.

2.3.3 Impairment and provisioning policies

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

In the event that, in the subsequent period, an asset that has been subject to an impairment loss is no longer considered to be impaired, the value is restored and the gain is recognised in the

NATIONAL AIDS COUNCIL OF ZIMBABWE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023.

statement of comprehensive income. The restoration is limited to the value which would have been recorded had the impairment adjustment not taken place.

2.3.4 Going concern

The Council is satisfied that it is operating on a going concern basis given sound financial position and has adequate resources to continue in operational existence for the foreseeable future.

2.4 New and amended standards and interpretations issued and effective January 1, 2023.

The Council adopted the following new and amended standards effective period beginning January 1, 2023.

2.4.1 Amendments to International Accounting Standard (IAS) 1 – “Presentation of Financial Statements” and IFRS Practice Statement 2 - “Making materiality judgements- Disclosure of Accounting Policies”

The amendment is effective for annual reporting periods beginning on or after January 1, 2023. The amendment require that an entity discloses its material accounting policies, instead of its significant accounting policies. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.

2.4.2 International Accounting Standard (IAS) 8 – “Accounting policies, changes in accounting estimates and errors” - Definition of Accounting Estimates

The amendment is effective for annual reporting periods beginning on or after January 1, 2023. It replaces the definition of a change in accounting estimates with a definition of accounting estimates. Under the new definition, accounting estimates are “Monetary amounts in the financial statements that are subject to measurement uncertainty”. Entities develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The amendments clarify that a change in accounting estimate that results from new information or new developments is not the correction of an error.

2.5 New and amended standards and interpretations issued but not yet effective

The following new and amended standards and interpretations were in issue but not yet effective.

2.5.1 International Financial Reporting Standard (IFRS) S1 – “General requirements for disclosure of sustainability-related financial information”

IFRS S1– “General requirements for disclosure of sustainability-related financial information” sets out overall requirements with the objective to require an entity to disclose information about its sustainability-related risks and opportunities that is useful to the primary users of general-purpose financial reports in making decisions relating to providing resources to the entity. IFRS S1- “General requirements for disclosure of sustainability-related financial information” was issued in June 2023 and requires entities to apply IFRS S1 in preparing and reporting sustainability-related financial

NATIONAL AIDS COUNCIL OF ZIMBABWE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023.

disclosures in accordance with IFRS Sustainability Disclosure Standards. An entity may apply IFRS Sustainability Disclosure Standards irrespective of whether the entity's related general-purpose financial statements are prepared in accordance with IFRS Accounting Standards or other generally accepted accounting principles or practices. The Standard is effective January 1, 2024.

2.5.2 International Financial Reporting Standard (IFRS) S2 - Climate-related disclosures

The Standard sets out the requirements for identifying, measuring and disclosing information about climate-related risks and opportunities that is useful to primary users of general purpose financial reports in making decisions relating to providing resources to the entity. These are climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term. The Standard is effective January 1, 2024.

2.5.3 Amendments to International Accounting Standard (IAS) 1 – "Presentation to financial statements"- Classification of liabilities as current or non-current.

The amendments aim to promote consistency in applying the requirements by helping entities determine whether, in the statement of financial position, debt and other liabilities with an uncertain settlement date should be classified as current (due or potentially due to be settled within one year) or non-current.

The amendment also clarifies that the classification of liabilities as current or non-current should be based on rights that are in existence at the end of the reporting period and align the wording in all affected paragraphs to refer to the "right" to defer settlement by at least twelve months and make explicit that only rights in place "at the end of the reporting period" should affect the classification of a liability. It also explains that classification is unaffected by expectations about whether an entity will exercise its right to defer settlement of a liability and make it clear that settlement refers to the transfer to the counterparty of cash, equity instruments, other assets or services.

The amendment was issued in July 2020 and is effective January 1, 2024.

2.5.4 Amendments to International Accounting Standard (IAS) 21- "The Effects of Changes in Foreign Exchange Rates"- Lack of exchangeability

The amendments contain guidance to specify when a currency is exchangeable and how to determine the exchange rate when it is not. The amendment is effective January 1, 2025.

3 ACCOUNTING POLICIES

The accounting policies applied in the preparation of these financial statements are consistent with those applied in the previous year.

3.1 Revenue

The source of revenue for the Council is AIDS Levy, Interest on staff Loans, Investment Income and revenue grant.

NATIONAL AIDS COUNCIL OF ZIMBABWE
NOTES TO THE FINANCIAL STATEMENTS
for the year ended December 31, 2023.

3.1.1 Aids levy

AIDS levy is 3% of Pay as You Earn (PAYE) and corporate tax which is collected by ZIMRA on a monthly basis and remitted to the Council.

3.1.2 Interest on staff loans

The Council issued loans to its staff members at 11% interest per annum.

3.1.3 Investment income

The Council earns interest from its short term investments.

3.1.4 Grants**3.1.4.1 Capital grants**

Capital grants are recorded as deferred income when used to purchase assets and are amortized over the economic useful life of the assets.

3.1.4.2 Revenue grants

Revenue grants are recognized as income in the profit and loss section of the statement of profit or loss and other comprehensive income in the same period as the period during which the related expenses qualifying for the grant have been incurred.

3.1.5 Revenue recognition

The Council recognized its revenue on an accrual basis. Interest income and other income is recognized over the period in which it is realized based on the underlying agreements.

3.2 Disbursements to implementing partners

Disbursements are cash advances made to implementing partners. Implementing partners are organizations implementing HIV and AIDS programmes.

They receive funding from the National AIDS Council to finance various programmes and then submit acquittals.

Outstanding acquittals are treated as receivables and expensed when acquitted.

3.3 Property, plant and equipment**3.3.1 Recognition and measurement**

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

NATIONAL AIDS COUNCIL OF ZIMBABWE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023.

3.3.2 Depreciation

Depreciation, which is calculated on the straight-line basis, is provided to write off the cost less the estimated residual value of fixed assets over their estimated useful lives. The Council assesses useful lives and residual values of property, plant and equipment each year considering past experience and technological changes.

The rates that were applied per annum are as follows:

Buildings	20 years
Motor Vehicles	5 years
Computers	3 years
Office Equipment	10 years
Furniture and Fittings	10 years

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

3.3.3 Revaluation of property, plant and equipment

Revaluations are performed with sufficient regularity such that the carrying amounts do not differ materially from those that would be determined using fair values at the end of the reporting period.

Any revaluation increase arising on the revaluation of property, plant and equipment is recognized in other comprehensive income, except to the extent that it reverses a revaluation decrease for the same asset previously recognized in profit and loss, in which case the increase is credited to Statement of Profit or Loss to the extent of the decrease previously expensed. A decrease in the carrying amount arising on the revaluation of such property, plant and equipment is recognized in profit and loss to the extent that it exceeds the balance, if any, held in asset revaluation reserve relating to previous revaluation of the asset. Depreciation on revalued assets is recognized in profit and loss. The revaluation surplus on land is directly transferred to accumulated fund in so far as it is sold, while the surplus on other items of property, plant and equipment is realized when the related asset is disposed.

3.4 Financial instruments

Financial instruments held by the Council are classified in accordance with the provisions of IFRS 9: Financial Instruments ("IFRS 9"). The Council's financial instruments comprise mainly of trade and other receivables, cash and cash equivalents, finance lease obligations, employee benefits, provisions, trade and other payables and loans. All these instruments are recognised and measured at amortised cost in accordance with IFRS 9.

3.4.1 Trade and other receivables

Trade and other receivables, are classified as financial assets subsequently measured at amortised cost. They have been classified in this manner because their contractual terms give rise, on specified dates to cash flows that are solely payments of principal and interest on the principal

NATIONAL AIDS COUNCIL OF ZIMBABWE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023.

outstanding, and the Council's business model is to collect the contractual cash flows on trade and other receivables.

3.4.1.1 Recognition and measurement

Trade and other receivables are recognised when the Council becomes a party to the contractual provisions of the receivables. They are measured, on initial recognition, at fair value plus transaction costs, if any. They are subsequently measured at amortised cost.

The amortised cost is the amount recognised on the receivable initially, minus principal repayments, plus cumulative amortisation (interest) using the effective interest method of any difference between the initial amount and the maturity amount, adjusted for any loss allowance.

3.4.1.2 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits (funds on placement) with maturities of three months or less from acquisition date that are subject to insignificant risk of changes in fair value, and are used by the Group in the management of its short-term commitments.

3.4.1.3 Allowance for credit losses

The Council recognises a loss allowance for expected credit losses ("ECL") on trade and other receivables, in line with IFRS 9's simplified approach. The amount of expected credit losses is updated at each reporting date. The Council measures the loss allowance for trade and other receivables at an amount equal to lifetime expected credit losses, which represents the expected credit losses that will result from all possible default events over the lifetime of the financial assets.

The ECL impairment loss allowance is an unbiased, probability-weighted amount determined by evaluating a range of possible outcomes that reflects reasonable and supportable information that is available without undue cost or effort of past events, current conditions and forecasts of forward-looking economic conditions. The ECL model is dependent on the availability of relevant and accurate data to determine whether a significant increase in credit risk occurred since initial recognition, the probability of default (PD), the loss given default (LGD) and the possible exposure at default (EAD). Of equal importance is the sound correlation between these parameters and forward-looking economic conditions.

ECL reflects the Council's own expectations of credit losses. However, when considering all reasonable and supportable information that is available without undue cost or effort in estimating ECL, the Council also considers observable market information about the credit risk of the particular financial instrument or similar financial instruments. In the absence of sufficient depth of data, management apply expert judgment within a governance framework to determine the required parameters. The expert judgement process is based on available internal and external information.

NATIONAL AIDS COUNCIL OF ZIMBABWE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023.

3.4.2 Loans, leases and employee benefits obligations

Loans, leases and employee benefits obligations are classified as financial liabilities subsequently measured at amortised cost.

3.4.2.1 Recognition and measurement

Borrowings, leases and employee benefits obligations are recognised when the Council becomes a party to the related contractual provisions. They are measured, at initial recognition, at fair value minus transaction costs, if any. They are subsequently measured at amortised cost using the effective interest method. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the amortised cost of a financial liability.

Interest expense, calculated on the effective interest method, is included in the profit or loss under finance costs. Borrowings, leases and employee benefit obligations expose the Council to liquidity and interest rate risks.

3.4.3 Trade and other payables

Trade and other payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. These payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade and other payables are measured initially at fair value and subsequently measured at amortised cost using the effective interest method.

3.4.4 Gains and losses on subsequent measurement

Gains and losses arising from a change in the fair value of financial liabilities are recognised directly in the statement of profit or loss and other comprehensive income.

3.4.4.1 Derecognition

A financial liability is derecognised when it is extinguished.



NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2023.

4. PROPERTY, PLANT AND EQUIPMENT

	Land ZWL \$	Buildings ZWL \$	Motor vehicles ZWL \$	Office furniture ZWL \$	Office Equipment ZWL \$	Capex WIP ZWL \$	Computer equipment ZWL \$	2023 ZWL \$	2022 ZWL \$
Inflation adjusted									
Opening carrying amount	1 105 326 305	101 127 482	4 300 828 589	1 016 240 777	192 849 477	1 571 721 138	589 540 105	8 857 733 874	7 195 846 567
Gross carrying amount	1 105 326 305	135 752 151	5 449 056 457	1 111 916 799	209 673 425	1 571 721 138	863 503 149	10 446 959 431	8 090 436 762
Accumulated depreciation	-	(34 624 675)	(1 148 237 878)	(95 676 012)	(16 823 948)	-	(293 863 044)	(1 589 225 557)	(894 590 195)
Additions at cost	37 612 090	-	968 496 083	424 269 031	172 983 460	4 465 777 936	854 831 951	6 923 960 551	2 366 270 977
Revaluation surplus	19 366 432 623	43 330 353 549	7 781 477 147	-	-	-	-	70 496 263 319	-
Elimination of Accumulated Depreciation	-	35 175 617	1 344 569 573	-	-	-	-	1 379 745 190	-
Disposal carrying amount	225 176	-	7 120 515	-	-	-	1 106 071	8 226 585	8 064 670
Disposal cost	225 176	-	10 732 795	-	3 609	-	3 308 793	14 045 191	9 746 308
Disposal accumulated depreciation	-	-	(3 612 275)	-	(3 609)	-	(2 202 722)	(5 818 605)	(1 683 636)
Depreciation charge for the year	-	(550 943)	(199 943 969)	(36 215 728)	(18 988 335)	-	(87 702 184)	(343 401 159)	(656 319 000)
Closing carrying amount	20 529 145 840	43 430 930 089	12 843 727 335	1 404 294 080	346 837 384	6 037 499 074	1 335 563 801	85 928 097 604	8 857 733 874
Gross carrying amount	20 529 145 840	43 430 930 089	12 843 727 335	1 536 185 820	362 649 668	6 037 499 074	1 715 026 307	86 475 164 133	10 446 959 431
Accumulated depreciation	-	-	-	(131 891 740)	(35 812 283)	-	(379 362 506)	(547 066 529)	(1 589 225 557)
Historical cost									
Opening carrying amount	137 388 110	3 635 061	138 790 305	60 239 638	13 833 166	52 222 289	21 127 010	427 235 603	263 987 089
Gross carrying amount	137 388 110	5 050 304	203 028 391	65 941 030	14 828 295	52 222 289	38 041 870	516 509 323	297 392 823
Accumulated depreciation	-	(1 424 253)	(64 238 086)	(5 701 392)	(995 129)	-	(16 914 860)	(89 273 720)	(33 405 534)
Additions at cost	27 209 208	-	639 573 942	384 213 186	151 698 472	4 213 420 112	420 795 192	6 836 910 112	220 318 416
Revaluation surplus	20 364 550 522	43 427 548 004	12 206 314 695	-	-	-	-	75 998 413 221	-
Elimination of accumulated depreciation	-	1 677 218	204 446 151	-	-	-	-	206 123 369	-
Disposal carrying amount	2 000	-	493 299	-	-	-	51 028	544 327	593 867
Disposal cost	2 000	-	743 552	-	250	-	1 969 051	2 732 863	1 201 715
Disposal accumulated depreciation	-	-	(250 253)	-	(250)	-	(1 938 033)	(2 188 536)	(607 826)
Depreciation charge for the year	-	(252 965)	(140 458 318)	(24 563 801)	(10 439 597)	-	(39 516 028)	(235 230 709)	(56 476 015)
Closing carrying amount	20 529 145 840	43 430 930 090	12 843 727 325	419 889 023	155 082 041	4 265 642 401	382 355 146	82 026 781 866	427 235 603
Gross carrying amount	20 529 145 840	43 430 930 090	12 843 727 325	450 154 216	166 526 517	4 265 642 401	456 848 001	82 142 974 390	516 509 323
Accumulated depreciation	-	-	-	(30 265 193)	(11 434 476)	-	(74 492 855)	(116 192 524)	(89 273 720)

NATIONAL AIDS COUNCIL

NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 2023

	Inflation adjusted		Historical cost	
	2023 ZWLS	2022 ZWLS	2023 ZWLS	2022 ZWLS
5 Loans receivables	7 268 882 580	1 167 308 444	7 268 882 580	68 247 976
Opening balance	1 167 308 444	650 442 941	68 247 976	18 821 467
Additions	35 766 582 223	566 348 425	23 149 563 683	55 770 217
Repayments	(29 665 008 087)	(49 480 922)	(15 948 929 079)	(6 343 708)
	7 268 882 580	532 334 213	7 268 882 580	68 247 976
5.1 Non current portion	3 653 929 764	506 717 367	3 653 929 764	64 963 765
5.2 Current portion	3 614 952 816	25 616 846	3 614 952 816	3 284 211
6 Inventory	2 549 444 889	-	1 370 669 295	-
Information, education and communication materials	344 499 870	-	185 214 984	-
Programme materials	67 307 976	-	36 187 084	-
Building materials	9 122 820	-	4 904 742	-
Fuel	1 278 434 300	-	687 330 269	-
Cleaning materials	167 399 628	-	89 999 800	-
Teas	112 606 502	-	60 541 130	-
Computer consumables	198 045 131	-	106 475 877	-
Postage materials	54 979 554	-	29 558 900	-
Lunch provisions	11 775 459	-	6 330 892	-
Stationery	305 273 648	-	164 125 617	-
7 Trade and other Receivables	33 012 683 561	44 987 630 781	33 012 683 561	5 767 644 972
7.1 Trade receivables	28 617 093 605	38 067 677 224	28 617 093 605	4 880 471 439
Levy from ZIMRA	5 818 103	174 762 861	5 818 103	22 405 495
Zimbabwe National Network of People Living with HIV	-	1 204 250	-	154 391
Katwe Sisters	36 582 272	-	36 582 272	-
Dot Youth	45 827 169	-	45 827 169	-
Zimbabwe Community Health Interviews Research (ZICHIRE)	22 948 611	-	22 948 611	-
Zimbosabantu trust	22 348 432	-	22 348 432	-
Rujeko	1 477 609	9 802 229	1 477 609	1 256 696
Jointed Hands	11 236 594	5 923 421	11 236 594	759 413
Tsungirirai	198 826 454	7 673 913	198 826 454	983 835
United Nations Children's Fund (UNICEF)	33 328 632	-	33 328 632	-
United Nations Programme on HIV/AIDS (UNAIDS)	11 311 648	97 016 884	11 311 648	12 438 062
United Nations Development Programmes (UNDP)	643 598 205	99 616 132	643 598 205	12 771 299
United Nations Population Fund (UNFPA)	976 915 401	1 723 073 149	976 915 401	220 906 814
Global Fund	-	1 120 804 776	-	143 692 920
United Nations Population Fund	594 448 630	634 480 298	594 448 630	81 343 628
Plan International	1 875 168 161	398 594 188	1 875 168 161	51 101 819
Zimbabwe Association of Church related hospitals (ZACH)	-	2 807 263 064	-	359 905 521
Center for sexual health and HIV /AIDS Research Zimbabwe (CeSHHAR)	(84 245 965)	(160 261 608)	(84 245 965)	(20 546 360)
Allowance for credit loss				
7.2 Other receivables	316 420 629	2 612 037 246	316 420 629	334 876 570
Interest receivables	190 890 728	916 369 389	190 890 728	117 483 255
Lease receivables	5 951	46 418	5 951	5 951
Staff receivables	126 346 604	1 695 621 439	126 346 604	217 387 364
Allowance for credit loss	(822 654)	-	(822 654)	-
	33 329 104 190	47 599 668 027	33 329 104 190	6 102 521 542

NATIONAL AIDS COUNCIL

NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 2023

7.3 Allowance for credit losses

The Council applies IFRS 9 simplified approach to measuring expected losses using a lifetime credit loss provision for trade and other receivables. To measure the expected credit loss on a collective basis, trade receivables and other receivables are grouped based on a similar credit risk and ageing. The expected loss rates are based on the Council's historical credit losses experienced over a three year period to the period end.

As at December 31, 2023, the lifetime expected loss provision for the trade receivables was as follows:

	Total Carrying amount	less than 90 days past due	More than 90 days past due	More than 120 days past due	More than 180 days past due	Expected credit loss
Stage 1						0.1%
Expected loss rate		0.1%	-	-	-	
Carrying amount:	28 807 984 333	28 807 984 333	-	-	-	
Trade	28 617 093 605	28 617 094	-	-	-	28 617 094
Other receivable	190 890 728	190 891	-	-	-	190 891
Loss allowance		28 807 984	-	-	-	28 807 984
Stage 2						
Expected loss rate		0.5%	1.0%	1.5%	2.0%	
Carrying amount	4 606 188 476	1 582 936 343	458 076 688	1 634 017 253	931 158 194	
Trade	4 479 835 921	7 914 682	4 580 767	24 510 259	18 623 164	55 628 871
Other receivable	126 352 555	631 763	-	-	-	631 763
Loss allowance		8 546 444	4 580 767	24 510 259	18 623 164	56 260 634
Total allowance						85 068 618
Credit loss allowance for trade receivables						84 245 965
Credit loss allowance for other receivables						822 654

As at December 31, 2022, the lifetime expected loss provision for the trade receivables was as follows:

	Less than 90 days past due	More than 90 days past due	More than 120 days past due	More than 180 days past due	Total
Stage 1					
Expected loss rate	0.1%	-	-	-	0.1%
Carrying amount/Zimra Debtor & Interest Receivable	6 110 356 995	-	-	-	6 110 356 995
Loss allowance	6 110 357	-	-	-	6 110 357
Stage 2					
Expected loss rate	(32 134 678)	-	23 137 604	211 231 706	-
Carrying amount Implementing Partners	847 022 437	-	171 239 477	161 063 716	-
Staff Receivables	814 887 759	-	194 377 081	372 295 422	1 381 560 262
Total	4 074 439	-	2 915 656	7 445 908	14 436 003
Loss allowance					20 546 360
Total credit loss allowance					

NATIONAL AIDS COUNCIL OF ZIMBABWE

NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 2023.

	Inflation adjusted		Historical cost	
	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
8 Prepayments	3 394 311 091	1 188 283 255	3 394 311 091	152 344 007
Electricity deposit	-	1 170	-	150
Rent deposit	-	980 218	-	125 669
Customs duty for vehicles	458 934 379	-	458 934 379	-
2024 Regional trips	784 885 946	-	784 885 946	-
Board fees	10 461 837	-	10 461 837	-
Stands deposit	88 848 858	-	88 848 858	-
Insurance deposit	1 847 835 860	146 900 935	1 847 835 860	18 833 453
Sundry deposits	203 344 211	1 040 400 932	203 344 211	133 384 735
9 Cash and cash equivalents				
Cash at bank	16 953 658 849	58 461 055 887	16 953 658 849	7 495 007 165
Cash on hand	15 499	345 228	15 499	44 260
Transfer on transit	54 448 050	-	54 448 050	-
Funds on placement	63 870 883 284	47 507 576 743	63 870 883 284	6 090 714 967
	80 879 005 682	105 968 977 858	80 879 005 682	13 585 766 392
10 Trade and other payables	30 269 936 159	36 624 609 637	30 269 936 159	4 695 462 774
Trade payables	19 955 479 626	29 240 904 054	19 955 479 626	3 748 833 853
Staff payables	-	107 563 739	-	13 790 223
Payroll payables	9 759 565 951	5 821 753 283	9 759 565 951	746 378 626
Other payables	546 059 192	1 413 055 246	546 059 192	181 160 929
Katwe sisters	6 821 519	-	6 821 519	-
International conference on AIDS and STI	2 009 871	-	2 009 871	-
Rujeko	-	41 333 315	-	5 299 143
11 Provisions	5 723 465 879	1 384 089 860	5 723 465 879	177 447 418
Cash in lieu of leave	-	-	-	-
12 Revenue grant from:	14 060 806 168	2 035 002 831	13 844 495 754	159 741 271
United Nations Children's Fund	142 553 172	132 119 497	46 229 320	13 862 152
United Nations Population Fund	83 804 940	910 885 037	83 804 940	60 861 169
Avenir health	-	297 073 819	-	25 788 905
United Joint Programme on HIV and AIDS	-	448 430 711	-	41 557 140
United Nations Educational, Scientific and Cultural Organization	144 043 177	209 937 460	35 989 152	13 117 493
Genesis Analytical Youth	-	10 441 712	-	1 288 310
Hospice and Palliative Care Association Of Zimbabwe	-	1 033 960	-	132 559
Zimbabwe National Family Planning Council	-	1 042 673	-	130 543
Mimosa Mining	-	23 961 623	-	3 000 000
Municipality Of Gwanda	-	76 339	-	3 000
Ministry of Finance, Economic Development and Investment Promotion	13 647 481 058	-	13 647 481 058	-
Mylan	6 023 917	-	1 699 903	-
The Organisation for Africa First Ladies for Development	34 995 918	-	28 783 648	-
Solidermed	1 392 925	-	393 073	-
Hands Of Hope	102 680	-	28 976	-
Intersex Community of Zimbabwe(ICOZ)	408 381	-	85 684	-
13 Other income	179 621 657 029	90 469 807 803	147 238 542 710	5 919 614 172
Investment income	6 892 164 891	11 899 216 852	3 114 830 837	1 220 099 917
Profit on disposal of non current assets	15 850 477	122 055 749	6 327 894	10 490 405
Decrease in the provision of cash in lieu of leave	-	45 690 934	-	-
Interest on staff loans	1 322 877 810	116 700 831	337 952 748	9 785 639
Exchange gain	171 178 878 933	78 076 653 954	143 677 299 189	4 660 762 042
Sundry income	211 884 918	209 489 483	102 132 042	18 476 169
14 HIV/AIDS Programmes/interventions	159 414 762 685	109 919 410 621	118 753 195 938	10 935 192 336
Prevention programmes	63 187 981 268	40 832 720 783	45 038 266 094	3 840 198 583
Treatment, care and support	68 287 557 835	61 403 769 398	50 075 439 537	6 110 003 953
Enabling environment	27 939 223 582	7 682 920 440	23 639 490 307	984 989 800

NATIONAL AIDS COUNCIL
NOTES TO FINANCIAL STATEMENTS
for the year ended December 31, 2023

	Inflation adjusted		Historical cost	
	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
15 Programm cordination and monitoring & evaluation	15 233 178 482	9 434 807 966	10 154 864 461	945 572 479
Monitoring and evaluation	9 376 529 559	5 560 328 381	6 412 634 270	566 003 734
Resource mobilisation	536 007 100	521 306 120	207 395 201	56 941 892
Planning and coordination	5 320 641 823	3 353 173 465	3 534 834 990	322 626 853
16 GLOBAL FUND GRANT TO FIGHT AIDS, TB AND MALARIA	127 570 185 064	33 222 374 344	106 739 926 889	3 382 174 394
Key population programme	85 122 762 692	12 981 023 390	77 713 213 208	1 283 143 800
Adolescence Girls and Young Women	42 138 815 684	19 915 808 383	28 847 671 424	2 063 996 472
Tuberculosis	308 606 688	325 542 571	179 042 257	35 034 122
17 Administration expenses	24 492 599 177	13 832 690 019	18 690 248 468	1 445 963 795
Bank charges	3 753 781 504	3 098 061 236	2 264 182 418	295 021 960
Security expenses	1 006 221 204	568 291 581	752 482 399	58 143 280
Computer expenses	179 136 350	321 064 240	95 597 719	29 787 421
Freight and postage	45 062 971	3 047 320	20 901 869	160 705
Provision for cash in lieu of leave	4 339 376 019	-	5 546 018 461	124 161 015
Allowance for credit loss	(76 015 643)	160 261 608	64 522 259	20 546 360
Depreciation of property, plant and equipment	343 401 159	696 319 003	235 230 709	56 476 015
Electricity and water	599 982 023	284 142 986	434 181 385	30 176 757
Printing and stationery	281 766 715	404 792 404	162 617 199	35 728 556
Telephone and fax	206 174 872	50 930 506	140 886 633	4 941 807
Teas and cleaning	214 592 376	169 088 416	99 619 809	14 224 648
Recruitment and selection	434 428 934	386 321 793	238 965 573	21 881 486
Email and internet	1 190 003 289	649 061 065	799 152 392	61 117 887
Staff development	2 310 910 155	1 065 089 891	1 649 189 388	118 065 352
Motor vehicle expenses	3 529 186 514	1 410 098 750	2 381 549 134	128 061 556
Travel and accommodation	213 979 977	22 577 357	147 866 578	2 720 389
Office accommodation	688 177 307	306 224 006	439 456 201	29 023 621
Subscriptions	123 465 350	58 517 012	68 389 206	5 825 455
Insurance	2 123 166 602	813 331 139	1 069 365 929	97 925 310
Legal expenses	-	871 260	-	45 000
Repairs and maintenance	683 517 457	1 034 918 875	425 722 727	61 669 125
Staff welfare	959 582 856	1 015 370 164	766 758 353	112 310 617
Board fees and expenses	1 342 701 186	1 314 309 407	887 592 127	137 949 473
18 Employment costs	64 669 639 328	26 511 571 990	43 428 884 021	2 877 991 010
Basic salary	29 589 528 569	13 659 636 143	19 403 797 632	1 117 955 414
National Social Security Authority	639 627 604	474 412 263	389 298 739	42 455 996
Pension	3 543 618 697	1 678 702 506	2 314 884 576	138 615 426
Transport allowance	3 612 203 858	1 040 901 420	2 245 503 804	59 040 649
Housing allowance	3 442 428 045	1 355 630 562	2 262 922 953	101 607 899
Representation allowance	550 907 285	200 880 560	357 270 421	14 734 558
Maids allowance	291 394	866 830	111 132	111 132
Cash in lieu of leave	119 393 962	674 762 111	76 840 796	76 432 156
Medical aid	2 346 480 848	1 559 951 757	1 452 924 876	152 033 756
Acting allowance	48 658 370	35 456 382	30 689 210	3 348 005
Bonus	6 430 186 865	614 951 126	6 285 115 855	322 103 957
Cash in lieu of medical practice	219 786 293	122 002 647	139 523 034	9 507 924
Other benefits	14 126 527 538	5 093 417 683	8 470 000 993	840 044 138

NATIONAL AIDS COUNCIL
NOTES TO FINANCIAL STATEMENTS
for the year ended December 31, 2023

19 Related party transactions

National AIDS Council is a parastatal wholly owned by the Government of Zimbabwe. Its parent Ministry is Ministry of Health and Child Care which provides oversight role to the Council. The major roles include appointing the Board members and approval of budgets.

Compensation to the Board of directors and key management personnel

Remuneration of executive management and key management staff of the Council comprise of an annual basic salary, allowances, medical aid contribution and other benefits.

The remuneration of directors and members of key management during the year was as follows:

	Inflation adjusted		Historical cost	
	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
19.1 Board of directors aggregate emoluments				
Board fees and allowances	155 725 194	125 871 860	143 704 250	12 240 778
Board chairperson	21 469 652	15 657 916	19 812 338	1 522 700
Vice Board chairperson	19 487 506	14 783 244	17 983 201	1 437 640
Board members	114 768 036	95 430 700	105 908 711	9 280 438
Other board expenses	1 186 975 993	1 188 437 546	743 887 878	125 708 695
Other (Travelling, internet data and fuel)				
Board chairperson	27 361 617	23 830 499	23 615 583	2 520 705
Vice Board chairperson	57 076 069	6 992 038	49 261 879	739 593
Board members	634 462 566	1 110 356 022	267 018 146	117 449 508
Other expenses	468 075 741	47 258 987	403 992 270	4 998 888
Total	1 342 701 187	1 314 309 407	887 592 128	137 949 473
19.2 Key management				
Total short term employee benefits	5 933 224 850	1 282 915 290	3 189 905 833	90 371 604
Chief Executive Officer	1 110 233 549	260 477 591	596 899 757	18 348 661
Director-Monitoring and evaluation	816 763 657	166 925 313	439 120 246	11 758 616
Director-Operations	839 290 982	187 013 604	451 231 711	13 173 683
Director-Communications	714 808 736	143 198 587	384 305 772	10 087 249
Director-Finance and administration	792 421 110	160 456 408	426 032 855	11 302 931
Director-Audit	850 458 794	186 165 577	457 235 911	13 113 946
Director-Human resources	809 248 022	178 678 210	435 079 582	12 586 518
19.3 Loan balances to directors	1 901 949 043	275 350 203	1 022 553 249	35 301 308
Chief Executive Officer	352 718 061	131 460 212	189 633 366	16 853 873
Director-Finance and administration	277 089 101	40 089 803	148 972 635	5 139 718
Director-Operations	232 895 815	18 334 844	125 212 804	2 350 621
Director-Human resources	109 544 499	28 931 833	58 894 892	3 709 209
Director-Monitoring and evaluation	352 718 061	23 247 337	189 633 366	2 980 428
Director-Communications	280 699 026	14 969 679	150 913 455	1 919 190
Director-Audit	296 284 480	18 316 495	159 292 731	2 348 269

NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 2023.

	Inflation adjusted		Historical cost	
	2023 ZWL\$	2022 ZWL\$	2023 ZWL\$	2022 ZWL\$
20 Monetary gain/ (loss)	177 355 443 998	126 138 297 730	172 275 352 666	15 463 205 328
Non monetary assets	85 928 097 604	8 857 733 874	82 026 781 866	427 235 603
Monetary assets	127 420 748 432	155 289 263 353	126 241 972 838	19 908 879 917
Monetary liabilities (Non indexed)	(35 993 402 038)	(38 008 699 497)	(35 993 402 038)	(4 872 910 192)
Equity	332 429 300 911	258 833 648 961	172 275 352 666	15 463 205 327
Revaluation reserve	70 500 547 111	2 283 792	75 998 706 015	292 794
Non Distributable Reserve	40,220,997.96	40 220 998	5,156,538.20	5 156 537
Accumulated fund b/f	126 095 792 940	115 567 621 369	15 457 755 996	4 296 212 716
Surplus for the year	135 792 739 862	143 223 522 802	80 813 734 117	11 161 543 280
Net monetary gain	(155 073 856 913)	(132 695 351 231)	-	-

21 Pension arrangements**21 Old Mutual**

The Council operates a defined contribution pension fund scheme which is independently administered by an independent pension fund manager. The Council's contributions were as follows:

Employees : 7.5% of pensionable salary per month
 Council : 12.92% of pensionable salary per month

21 National Social Security Authority (NSSA)

The amount paid for NSSA contributions for the year amounted to ZWL\$389 298 739, (2021: ZWL\$46 455 996) and this was charged to the statement of profit or loss and other comprehensive income.

Contribution to NSSA was as follows:

Employees : 4.5% of the maximum insurable earnings per month
 Council : 4.5% of the maximum insurable earnings per month
 Council : 1.2% on the maximum insurable earnings -Workmen Compensation Insurance Fund (WCIF)

22 Subsequent events**22 Change of the Financial Reporting Framework**

The Government of Zimbabwe through statutory instrument 41 of 2019 directed the Council to change the reporting framework from International Financial Reporting Standards (IFRSs) to International Public Sector Accounting Standards (IPSASs) effective 1 January 2023.

22 Introduction of New Currency (ZiG)

On April 5, 2024 the Reserve Bank of Zimbabwe introduced a new structured currency ,named Zimbabwe Gold (ZiG) which is fully (100%) backed by a composite basket of reserves. The Council exchanged its Zimbabwe dollar balances into ZiG using a swap rate of ZiG1:ZWL\$2 498.7242 on the effective date.