



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

ELECTORAL COMMISSION OF NAMIBIA

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Electoral Commission of Namibia for the financial year ended 31 March 2024 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

A handwritten signature in black ink, appearing to read 'Junias Etuna Kandjeke'.

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

WINDHOEK, FEBRUARY 2025

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DEFINITIONS

Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Vote:	Represents an Office/Ministry/Agency.
Appropriation Act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Appropriation Account:	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Standard sub-division:	Government Balance account, showing balances incurred on each account/activity.
Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Virement:	Moving of budgeted funds from one account to another account within the same budget of the same office/ministry/agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
Unauthorised Expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Under expenditure:	Saving on the budget.
Miscellaneous Revenue:	All revenue collected and not having a specified revenue code.
Commitments:	Funds reserved to acquire goods or services from a supplier.
Suspense accounts:	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.
S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Rejection Account:	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
Budget:	Is an estimation of the revenue and expenses over a specified future period of time?
Subsistence Advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
Performance Information:	Measurement of an individual, group, organization, system or component which is collected, analysed and reported. (Includes Strategic plans, annual plans, performance agreements and personal development plans).performance agreements and personal development plans)
Key performance indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives
International Standards of Supreme Audit Institutions (ISSAI):	Professional standards and best practice guidelines for public sector auditors, officially authorised and endorsed by the International Organisation of Supreme Audit Institutions (INTOSAI).

Types of Audit Opinions:	<p>Unqualified Opinion. In an unqualified report, the auditors conclude that the financial statements of your O/M/A's present fairly its affairs in all material aspects.</p> <p>Qualified Opinion. An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p>Disclaimer Opinion. Auditors do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The Financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed, or (if disclosed) was inadequately disclosed or was inaccurate.</p>
Materiality:	Materiality is the threshold above which misstatements, including omissions either individually or in the aggregate, could reasonably be expected to influence the economic decisions of users made on the basis of the financial statements.
OMAs:	Office/Ministries/Agencies

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
THE ELECTORAL COMMISSION OF NAMIBIA
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Electoral Commission of Namibia for the financial year ended 31 March 2024 provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the year then ended.

In my opinion, the financial statements of the Electoral Commission of Namibia as at 31 March 2024 are prepared in all material respects in accordance with Section 12 and 13 of the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation.

1.2 BASIS OF UNQUALIFIED AUDIT OPINION

I conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of the audit report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to the audit of the financial statements in Namibia and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

1.3 KEY AUDIT MATTERS

Key audit matters are those matters that in my professional judgment were of most significance in the audit of the financial statements of the current period. These matters were addressed in the context of the audit of the financial statements as a whole and in forming the audit opinion thereon and I do not provide a separate audit opinion on these matters. I have nothing to report in this regard.

1.4 EMPHASIS OF MATTERS

Attention is drawn to the management on the following matters that relate to my responsibility in the audit of the financial statements, as disclosed by the Electoral Commission of Namibia in the financial statements. My opinion is not modified in respect of these matters:

1.4.1 Suspense accounts

1.4.1.1 Outstanding subsistence advances

The audit found that the DSA debit balance list reflects outstanding subsistence advances amounting to N\$ 284 433.13 at 31 March 2024, whereas the S&T advance suspense account reflects a closing balance of N\$ 211 009.64 as at 31 March 2024 which gives an unexplained difference of N\$ 73 423.49.

1.4.1.2 Bills payable

The Bills payable suspense account has a debit balance of N\$ 5 309 969.07 as at 31 March 2024, while this account should have a credit balance.

1.4.2 Duplicate payments

The audit found that an invoice with an amount of N\$ 77 789.05 was paid twice; resulting in a double payment. The auditors were not provided with proof that the money was recovered.

1.4.3 Vacant positions

The Commission has many unfilled positions especially in the Security and Risk Management division, as well as the positions of Administration Officers in various divisions such as; Planning and Research, Support and Co-ordination, and Registration.

1.5 RECURRING MATTERS

1.5.1 Disaster Recovery Plan

During the audit of the 2023/2024 financial year, it was found that the Commission still had the Disaster Recovery Plan in draft format. This matter was also reported in the 2022/2023 financial year audit report, however, this matter was found not to be addressed by the Accounting Officer during the financial year under review.

The disaster recovery plan would guide the Commission with routes to recover important information in case if disruptive events occur. This process is extremely important because it provides detailed strategies on how the Commission will continue after severe interruptions and disasters. The disaster recovery plan stipulates how the Commission will prepare for disaster, what responses will be and what steps it will take to ensure that operations can be restored immediately.

1.6 OTHER INFORMATION

The Management is responsible for the other information. My audit opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with the audit of the financial statements, my responsibility is to read the other information and in doing so consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the audit or otherwise appears to be materially misstated.

2. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Electoral Commission of Namibia for the financial year ended 31 March 2024.

2.1 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

A Performance Management System (PMS) is as a systematic process for achievement and improvement in obtaining results from an organization and its staff members by managing performance within an agreed framework consisting of objectives outputs key performance indicators (KPIs) and timeliness.

The primary function of the PMS is to enable Offices Ministries and Agencies (OMAs) to achieve success in National Development Plans (NDP) and provide improvements in service delivery to the public.

The scoping of the key performance indicators were performed by looking at the high-level statements, which are indicated in the Mandate of the Electoral Commission of Namibia and the 2022-2027 Strategic Plan. Key performance indicators selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives.

The audit was performed on the KPIs of the projects for the strategic objectives listed below:

No	Strategic objective	Project	Key performance indicator(s)
1.	Place Namibia's electoral democracy on the cutting edge of secure digital innovation.	Systems review and update	% of Election Results Management System Reviewed.
2.	Enhance the administration of the Commission to improve and streamline its budgeting, procurement, logistics and asset management processes.	Effective Administration	% of budget effectively managed.

2.2 AUDIT OBJECTIVE

The objective of the Key Performance Indicator (KPI) audit is to provide assurance on whether the reported performance information measured against key performance indicators is useful, reliable and evidence-based. Key performance indicators also provide the basis for the Commission to inform the Parliament, the public and other stakeholders on its strategic priorities, programs, and projects.

An additional objective of this audit is also to provide reasonable assurance to Parliament, members of the general public and other relevant stakeholders whether the reported actual performance has actually occurred and are based on the selected criteria.

2.3 AUDIT CRITERIA

In this audit, the performance information against the following selected criteria was tested:

- Compliance with legislative requirements
- Usefulness;
- Reliability;
- Existence;
- Timeliness;
- Presentation;
- Measurability;
- Relevance;
- Consistency;
- Validity;
- Accuracy; and
- Completeness.

2.4 SUMMARY OF METHODS APPLIED

The auditors reviewed the annual plan and the directorate's quarterly review reports to confirm whether the Strategic Plan objectives, targets and key performance indicators (KPIs) have been correctly cascaded to the Annual plan and the selected key performance indicators (KPIs) for the financial year under review are reported in the Directorate/Divisions quarterly reports.

2.5 KEY AUDIT FINDINGS

INDICATOR/FINDINGS
% of Election Results Management System Reviewed The quarterly target of Quarter 4 in the Annual plan was 90% and the actual was 35%. The variance is thus 55%.
% of budget effectively managed The quarterly target of Quarter 4 in the Annual plan was 99% and the actual was 97%. The variance is thus 2%.

2.6 CONCLUSION ON THE SUBJECT MATTER

The audit revealed that the targets of quarter 4 were not achieved. In addition, for the strategic objective of “Enhancing the administration of the Commission to improve and streamline its budgeting, procurement, logistics and asset management processes”, targets were achieved in respect of the Election results management system received, the Commission is commended for the satisfactory outcome in some areas of the Key Performance Indicators.

3. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 and 13 of the State Finance Act 1991 (Act 31 of 1991) and legislation and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements management is responsible for assessing the entity’s ability to continue as a going concern disclosing as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so. Those charged with governance are responsible of overseeing the entity’s financial reporting process.

The management is also responsible for ensuring adherence to the Appropriation Act, 2023 (Act 1 of 2023) Appropriation Amendment Act, 2023 (Act 16 of 2023), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations and to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information.

4. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

My powers and duties towards auditing and reporting on the financial statements and compliance to the subject matter are outlined under Section 25 (1) (c) Section 26 (1) and Section 27 (3) of the State Finance Act 1991 (Act 31 of 1991).

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional skepticism throughout the audit I also;

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion forgery intentional omissions misrepresentations or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies uses and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable related safeguards.

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

5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The accounts were timeously submitted by the Accounting Officer in terms of Section 13 of the State Finance Act 1991.

5.1 Underexpenditure

Treasury Instruction DC 0202 states that *“when drawing up draft estimates, Accounting Officers and their Financial Advisers shall take note of and guard against the following: (a) more funds than can reasonably be spent shall not be requested”*.

The Commission realised underexpenditure on the entire Vote and all three (3) main divisions.

5.2 Unauthorised expenditure

The audit found that the following unauthorized expenditure occurred during the financial year under review and is hereby reported as such in terms of Section 27 (6) (a) of the State Finance Act, 1991 (Act 31 of 1991):

One (1) subdivision under main division 02 was exceeded with a total amount of N\$ 15 107.79 which is unauthorized in terms of Section 6 (a) (ii) of the Act.

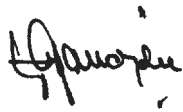
6. GENERAL INFORMATION

The financial statements notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

7. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Electoral Commission of Namibia is highly appreciated.

WINDHOEK, FEBRUARY 2025


JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2023/2024					2022/2023	
Service		Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
01. Administration:						
Original budget	61 333 000					
Plus: Virement	13 148 048	74 481 048	71 009 367.45	3 471 680.55	4.66	38 161 478.02
02. Planning, Registration and Voting:						
Original budget	308 820 000					
Less: Virement	(7 292 376)	301 527 624	249 920 498.99	51 607 125.01	17.12	35 473 347.64
03. Voter Education:						
Original budget	51 777 000					
Less: Virement	(5 855 672)	45 921 328	42 750 620.19	3 170 707.81	6.90	22 578 331.78
Total		421 930 000	363 680 486.63	58 249 513.37	13.81	96 213 157.44

1.2 Standard subdivisions

Subdivision	2023/2024			2022/2023
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	45 105 980	43 863 398.91	1 242 581.09	37 775 962.69
002. Employer's contribution to GIPF	4 577 000	4 549 750.63	27 249.37	3 739 370.60
003. Other conditions of service	799 320	799 206.40	113.60	2 469 655.77
005. Employers contribution to the social security	168 650	166 299.98	2 350.02	157 163.43
Total	50 650 950	49 378 655.92	1 272 294.08	44 142 152.49
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	9 111 400	8 181 951.79	929 448.21	2 726 480.04
022. Materials and supplies	9 014 200	8 125 265.28	888 934.72	1 505 968.94
023. Transport	17 188 409	16 540 097.59	648 311.41	173 533.60
024. Utilities	9 073 000	8 610 490.01	462 509.99	6 244 225.70
025. Maintenance expenses	5 811 400	5 198 365.37	613 034.63	509 598.69
026. Property rental and related charges	16 255 160	15 849 092.27	406 067.73	3 209 364.46
027. Other services and expenses	157 906 536	139 847 712.04	18 058 823.96	14 797 283.10
Total	224 360 105	202 352 974.35	22 007 130.65	29 166 454.53
Current expenditure: Membership fees and subscriptions				
041. International	500 122	500 111.65	10.35	434 624.59
Total	500 122	500 111.65	10.35	434 624.59
Total : Current expenditure	275 511 177	252 231 741.92	23 279 435.08	73 743 231.61
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	2 980 366	2 977 131.85	3 234.15	678 269.95
103. Operational equipment, machinery and plants	143 438 457	108 471 612.86	34 966 844.14	21 791 655.88
Total	146 418 823	111 448 744.71	34 970 078.29	22 469 925.83
Total: Operational expenditure	421 930 000	363 680 486.63	58 249 513.37	96 213 157.44
GRAND TOTAL	421 930 000	363 680 486.63	58 249 513.37	96 213 157.44

ANNEXURE A (continued)**1.3 Departmental revenue**

Revenue for the financial year is as follows:

Revenue head	2023/2024			2022/2023
	Estimate	Actual revenue	More/(Less) than estimated	Actual revenue
	N\$	N\$	N\$	N\$
Miscellaneous	2 000	(944.21)	(2 944.21)	-
Deposit made by Political Parties	52 500	85 000.00	32 500.00	72 500
Sale of Bidding Documents	-	11 100.00	11 100.00	-
Total	54 500	95 155.79	40 655.79	72 500

1.4 Notes to the financial statements**1.4.1 Appropriation account: Explanations of variations exceeding 2% between authorized and actual expenditure****Underexpenditure****Main division 01: Administration (N\$ 3 471 680.55 - 4.66%)**

The postponement of the General Registration of Voters (GRV) led to the deferment of several activities that had been planned under the Administration. The Commission anticipated that regular and frequent meetings in preparation for the General Registration of Voters (GRV) exercise. This equally resulted in deferment of management and staff members travels to the regions to monitor the GRV exercise during 2023/2024 reporting period, contributing to the underexpenditure.

Regular coordination and planning meetings at the national and regional levels to ensure readiness for the GRV as well as consultative engagements with stakeholders, including community leaders and regional offices have also been affected resulting in underspending. Overtime was budgeted for the Chairperson's designated driver and drivers for the Commissioners, who receives monthly overtime for daily travels within Windhoek and outside as well as other staff members. Due to the postponement of the GRV exercise, the Chairperson and Commissioners did not undertake the anticipated regional travels, leading to lower overtime claims and subsequent underexpenditure resulting in significant underexpenditure in the respective budget allocations.

Main division 02: Planning, Registration and Voting (N\$ 51 607 125.01 – 17.2%)

This main division is fundamentally charged with the planning, coordination and palling of the conduct of elections. The under-expenditure under this main division is primarily attributed to the postponement of the GRV as the funds allocated for the payment of registration officials could not be utilized as initially planned resulting in significant underspending.

The ECN had planned an order for voter registration kits, with plans to make payment during the year under review. However, the supplier informed the ECN that the delivery could only take place in the new financial year due to delays attributed to supply chain. In response, the Commission sought and received Treasury Authorisation to make an advance payment to the supplier. While the payment was submitted to Treasury for payments, it was rejected as the bank of Namibia demanded a Proforma Invoice and this was never communicated upon discovery for rectification. The understanding of ECN was that an invoice was to be submitted, as with the previous Bank guarantee issued in 2023. This was brought to the attention of ECN only after the closure of the financial year and this was indeed beyond control of the Commission.

In addition, delays occurred in completing the transaction within the cut-off period for payments at the end of the financial year leading to the supplier not being paid in the year under review. This has resulted in transactions to the total of N\$ 33 373 093.85 not being paid to the supplier. Other essential election materials, could not be procured in the financial year under review as the final number of eligible voters remained uncertain pending the completion of the Preliminary Census Report.

Additionally, the ECN is tasked with registering all Namibian citizens both within the country and those living abroad. For the diaspora registration, the ECN relies on staff from the Ministry of International Relations and Cooperation (MIRCO) at all Namibian diplomatic missions. These staff members were scheduled to travel to Namibia for training, but due to postponement of GRV, flight tickets could not be secured and processed during the period under review which further resulted in under expenditure. Consequently, these factors resulted in a significant under-expenditure under this programme during the 2023/2024 financial year.

Main division 03: Voter Education (N\$ 3 170 707.81 – 6.90%)

The ECN had planned to conduct an extensive voter and civil education campaign as part of preparations for the GRV. This campaign was to utilize multiple communication channels, including radio, television, and print media, with the aim of ensuring that all eligible Namibian citizens were fully informed about the voter registration process.

The campaign included the production of informational adverts, detailing the registration dates, venues, operating hours, and the documentation required for registration. However, due to the delay in the commencement of the GRV, most of the critical activities including the production of voter education messages and dissemination thereof could not commence as initially planned as the ECN was unable to produce and distribute these essential information materials before the confirmation of the registration dates pending the finalization of the Electoral Amendment Bill.

2. GENERAL INFORMATION

2.1 Miscellaneous revenue

The Accounting Officer reported miscellaneous revenue amounting to N\$ 944.21.

2.2 Bank accounts

The Accounting Officer reported that the Commission operated a bank account at a commercial bank for various programmes during the financial year under review with a closing balance of N\$ 97 579 977.50 as at 31 March 2024.

2.3 Permanent Commissions and Committees

The Accounting Officer reported expenditure in respect of commissions and committees amounting to N\$ 2 149 204.17 for the ECN Board members.

2.4 Outstanding subsistence advances

The Accounting Officer reported outstanding commitments amounting to N\$ 11 802 111.83 as at 31 March 2024.

2.5 Bursary and study assistance

The Accounting Officer reported study assistance for six (6) staff members amounting to N\$ 79 283.00 for the financial year under review.

2.6 Debt to Government

The Accounting Officer reported an outstanding balance of N\$ 902.83 as at 31 March 2024 in respect of debt to Government.

2.7 Annual stocktaking

The Accounting Officer reported that stocktaking was conducted at two (2) stock points during the financial year under review. Values of stock, surpluses, deficiencies, worn and obsolete are reported as follows:

Description	Amount
	N\$
Value of stock	132 765 261
Surpluses	-
Shortage/deficiencies	-
Worn and Obsolete	49 995

2.8 Stores and depots

The Accounting Officer reported stock at two (2) stores for the financial year under review as follows:

Description	Amount
	N\$
Stock on hand as at 01 April 2023	60 610 659.56
Received during the year	154 461 379.63
Issued during the year	(153 397 244.03)
Written off during the year	(49 995.00)
Stock on hand as at 31 March 2024	61 624 800.16

2.9 Vehicles on hand (Own fleet)

The Accounting Officer reported vehicles on hand as at 31 March 2024 as follows:

Details	Sedans	Pick-ups and combies	Heavy vehicles (Lorries Tractors Buses & Graders)	Motors bikes	Others(S/Ws SUVs Trailers)	Value
						N\$
Balance as at 01 April 2023	11	68	-	-	39	5 568 117
Written off	-	(1)	-	-	-	(98 000)
Balance 31 March 2024	11	67	-	-	39	5 470 117

2.10 Accidents-Cost of damages

The Accounting Officer reported cost of damages for the financial year under review as follows:

Details	Number	Estimate/Actual amount
		N\$
Vehicles still to be repaired as at 01 April 2023	7	508 021.31
Accidents reported during the year	5	123 000.00
Vehicles written off during the year	(1)	98 000.00
Vehicles still to be repaired at 31 March 2024	11	287 021.31

2.11 Wellness

The Accounting Officer reported expenditure amounting to N\$ 202 522.90, in respect of wellness activities during the financial year under review.

2.12 Immovable assets

The Accounting Officer reported the following immovable assets as at 31 March 2024:

Nature of asset	No. of assets	Value
		N\$
Offices	2	80 000 000.00
Plots	11	2 667 139.33

2.13 Suspense accounts

The following four (4) suspense accounts had balances at 31 March 2024, two (2) with debit balances and two (2) with credit balances:

Description	Balance as at 31 March 2024 Debit / (Credit)
	N\$
S & T advance suspense account	211 009.64
Rejection account	(3 793.56)
Bills payable	5 309 969.07
Pension Funds GIPF	(21 852.24)

WINDHOEK, 30 AUGUST 2024

**PETRUS SHAAMA
ACCOUNTING OFFICER**