



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

ELECTORAL COMMISSION OF NAMIBIA

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021

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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 2021 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, MARCH 2022

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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.
Underexpenditure:	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. specified
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>
Reasonable Assurance	It is when the audit conclusion is expressed positively, conveying that, in the auditor's opinion, the subject matter is or is not compliant in all material respects or, where relevant, that the subject matter information provides a true and fair view, in accordance with the applicable criteria.
Limited Assurance	It is when the audit conclusion states that, based on the procedures performed; nothing has come to the auditor's attention to cause the auditor to believe that the subject matter is not in compliance with the criteria.
Direct reporting engagement	It is when an auditor measures or evaluates the subject matter against the criteria. The auditor is responsible for producing the subject matter information. The auditor selects the subject matter and criteria, taking into consideration risk and materiality. By measuring the subject matter evidence against the criteria, the auditor is able to form a conclusion.
Attestation engagement	It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information, on which you, the auditor, then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.
Subject matter	Refers to the information, condition or activity that is measured or evaluated against certain criteria.

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/Ministry/Agency

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
ELECTORAL COMMISSION OF NAMIBIA
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2021**

1. SECTION A: FINANCIAL STATEMENTS

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Electoral Commission of Namibia for the financial year ended 31 March 2021 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 financial year then ended and other explanatory information.

In my opinion, the financial statements of the Electoral Commission of Namibia as at 31 March 2021 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 FOR AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my 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 an unqualified audit opinion.

1.3 KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statement of the current period. I have determined that there were no key audit matters to communicate in my report.

1.4 OTHER MATTERS

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

1.4.1 Non-functional Audit Committee

The Commission has a non-functional Audit Committee as no internal audit reports were produced during the year under review as indicated in the Audit Committee Charter.

It is recommended that the Accounting Officer should ensure that the audit committee is actively functioning and that meetings are conducted by the audit committee members as indicated in the Audit Committee Charter.

Management comment

In his response on the management letter, the Accounting Officer indicated that the ECN agrees with the finding and indicates that the Commission will ensure that the committee is functional.

1.4.1. IT continuity and disaster recovery plan

The audit found that the Commission's IT and Disaster recovery plan and policy was still in a draft format since 2019/2020 financial year.

It is recommended that the Accounting Officer should implement the IT Continuity and disaster recovery plan as well as the policy.

Management comment

In his response on the management letter, the Accounting Officer indicated that as correctly stated, the ECN ICT Disaster Recovery Plan and Policy is still in a draft format. The ECN hereby makes a commitment that the ICT Disaster Recovery Plan and Policy will be finalized during the 2021/2022 financial year.

1.4.4 ICT steering committee

The Commission has a non-functional ICT Steering Committee.

It is recommended that the Accounting Officer should ensure that why the IT Steering Committee is functional.

1.5 OTHER INFORMATION

Management is responsible for the other information. My opinion on the financial statements does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon. In connection with my 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 my knowledge obtained in the audit or otherwise appears to be materially misstated. I have determined that there was no other information to communicate in my report.

2. SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION

2.1 COMPLIANCE TO LAWS AND REGULATIONS

SUBJECT MATTER: Financial Performance and the use of Appropriated Funds

I have audited the financial performance and the use of appropriated funds of the Electoral Commission of Namibia for the financial year ended 31 March 2021.

2.2 Description of the subject matter information and audit scope

The audit aimed to determine whether the Electoral Commission of Namibia used the appropriated funds in compliance with the Appropriation Act, 2020 (Act 4 of 2020); Appropriation Amendment Act, 2020 (Act 8 of 2020); State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations during the financial year ended 31 March 2021.

2.3 Audit objective

The objective of this compliance audit is to verify and assess whether Electoral Commission of Namibia has complied with all laws and regulations that have an impact on the financial statements in accordance with the ISSAIs. This audit is an attestation engagement where the Commission presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assurance in forming an opinion. In forming an opinion, the findings and recommendations are taken into consideration.

In addition, the objective of this audit is to verify and assess whether public funds have been used appropriately and lawfully, and to report issues of non-compliance so that corrective action is taken and compliance to laws and regulations is strengthened.

2.4 Audit criteria

The audit criteria of this compliance audit are derived from the following laws and regulations stated below:

- Appropriation Act, 2020 (Act 4 of 2020);
- Appropriation Amendment Act, 2020 (Act 8 of 2020);
- State Finance Act, 1991 (Act 31 of 1991);
- Procurement Act, 2015 (Act 15 of 2015);
- Treasury Instructions; and
- Public Procurement Regulations.

2.5 Summary of methods applied

I have audited the financial statements for the financial year ended 31 March 2021 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 UNQUALIFIED AUDIT OPINION ON THE SUBJECT MATTER

In my opinion, the Electoral Commission's financial performance and use of appropriated funds is in compliance, with all material respects, with the Appropriation Act, 2020 (Act 4 of 2020); Appropriation Amendment Act, 2020 (Act 8 of 2020), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations.

3. AUDIT OF PERFORMANCE INFORMATION

The auditors have audited the performance information of the Electoral Commission of Namibia for the financial year ended 31 March 2021.

3.1 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 was performed, by looking at the high-level statements, which are indicated in the Mandate of the Electoral Commission of Namibia and the 2017-2022 Strategic Plan. Key performance indicators were 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.

SELECTED KEY PERFORMANCE INDICATORS

The following three (3) KPIs were selected from the different Directorates as follows;

- Directorate: Office of the CEO
Percentage of stakeholder satisfaction
Percentage of institutional performance score

- Directorate: General Services
Number of elections conducted

3.2. 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 (OMAs) to inform the Parliament, the public and other stakeholders on its strategic priorities, programs, and projects.

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

3.3 Audit criteria

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

- Compliance with legislative requirements;
- Usefulness;
- Reliability;

- Existence;
- Timeliness;
- Presentation;
- Measurability;
- Relevance;
- Consistency;
- Validity;
- Accuracy; and
- Completeness.

3.4 Summary of methods applied

The audit team reviewed the Strategic Plan, annual plan and Annual Performance Report to confirm whether the Strategic Plan objectives, targets and KPIs have been correctly cascaded to the Annual Plan and the selected key performance indicators for the year under review are reported in the Directorate quarterly reports and Annual Performance Report.

Furthermore, the auditors conducted interviews and reviewed documents to obtain information that pertains to the selected key performance indicators.

3.5 Key audit findings

The following three (3) key performance indicators were selected from the Office of the CEO and Directorate: General Services in the 2020/2021 Annual plan.

OFFICE OF THE CEO

Key Performance Indicator	Finding	Recommendation
Percentage of stakeholder satisfaction rating	<p>The audit found that the Commission did not achieve any of the planned targets in three (3) quarters.</p> <p>Furthermore, the audit found that the planned action steps could not be met due to time constraints to conduct the survey due to electoral activities and the inability to develop/determine a tool to measure ratings due to lack of adequate skills and knowledge.</p>	<p>It is recommended that the Accounting Officer should ensure that timely planning is done for all the different activities to be conducted on time.</p>

OFFICE OF THE CEO

Key Performance Indicator	Finding	Recommendation
Percentage of institutional performance score	<p>The audit found that the Commission only achieved sixty percent (60%) of the hundred percent (100%) planned actions. No explanation for variances were provided for audit purposes.</p> <p>Furthermore, the audit found that none of the staff members at the Commission signed performance agreements as required by the Performance Management System.</p>	<p>It is recommended that the Accounting Officer should ensure compliance with the PMS requirements.</p>

ADMINISTRATION (GENERAL SERVICES)

Key Performance Indicator	Finding
Number of by-elections conducted	<p>The audit found that the Commission achieved hundred percent (100%) of the planned action.</p>

3.6 Conclusion on the subject matter

The outcome of the audit is non-satisfactory, as the Commission did not comply with the legislative requirements of the Performance Management System of Government as no performance agreements were signed nor any performance appraisals conducted. Furthermore, the Commission did not achieve its target of the Percentage of stakeholder satisfaction rating and Percentage of institutional performance score.

4 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 & 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, 2020 (Act 4 of 2020); Appropriation Amendment Act, 2020 (Act 8 of 2020), 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.

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 scepticism throughout the audit, I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
- It is also my responsibility to express an opinion on whether the financial performance and the use of appropriated funds is, in all material respect is in compliance with the Appropriation Act, 2019 (Act 4 of 2020; Appropriation Amendment Act, 2020 (Act 8 of 2020), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015); Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

6. GENERAL INFORMATION

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

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 30 October 2021 in terms of Section 13 of the State Finance Act, 1991.

7. ACKNOWLEDGEMENT

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

WINDHOEK, MARCH 2022



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2020/2021				2019/2020	
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
01. Administration:						
Original budget	68 791 000					
Additional budget	2 854 000					
Less : Virements	(24 116 114)	47 528 886	47 420 353.04	108 532.96	0.23	62 418 193.94
02. Planning, Registration and Voting:						
Original budget	160 572 000					
Additional budget	44 736 000					
Plus: Virement	28 788 527					
Less : Suspensions	(500 000)	233 596 527	233 336 377.15	260 149.85	0.11	237 410 991.33
03. Voter Education:						
Original budget	52 819 000					
Additional budget	2 910 000					
Less: Virement	(4 672 413)	51 056 587	50 894 738.63	161 848.37	0.32	48 557 381.57
Total	332 182 000	331 651 468.82	530 531.18	0.16	348 386 566.84	

ANNEXURE B

1.2 Standard subdivisions

Subdivision	2020/2021			2019/2020
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration Employer's contribution to the G.I.P.F. and	46 620 096	46 459 003.68	161 092.32	48 838 809.79
002. M.P.O.O.B.P.F.	1 807 900	1 805 100.55	2 799.45	1 795 620.22
003. Other conditions of service Employers contribution to the Social Security	7 429 812	7 395 353.90	34 458.10	414 487.46
005. Commission	175 273	169 947.56	5 325.44	166 681.85
Total	56 033 081	55 829 405.69	203 675.31	51 215 599.33
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	4 220 814	4 213 566.53	7 247.47	7 716 035.69
022. Materials and supplies	10 494 884	10 461 676.70	33 207.30	10 547 475.07
023. Transport	4 614 550	4 614 541.38	8.62	15 982 775.77
024. Utilities	7 500 213	7 481 103.72	19 109.28	7 956 748.77
025. Maintenance expenses	786 520	762 188.94	24 331.06	3 427 780.32
026. Property rental and related charges	4 786 740	4 768 458.98	18 281.02	4 625 571.00
027. Other services and expenses	227 475 290	227 250 621.16	224 668.84	214 871 980.66
028. Training courses, symposiums and workshops	-	-	-	456 841.61
029. Printing and advertising	-	-	-	27 495 707.95
031. Travel and subsistence allowance	-	-	-	26 639.92
033. Transport	-	-	-	57 985.80
034. Utilities	-	-	-	1 756.19
Total	259 879 011	259 552 157.41	326 853.59	293 167 298.75
Subsidies and current transfers				
041. Membership fees and subscriptions: International	33 776	33 775.82	0.18	386 446.68
Total	33 776	33 775.82	0.18	386 446.68
Total: Current expenditure	315 945 868	315 415 338.92	530 529.08	344 769 344.76
Operational Capital expenditure: Acquisition of Capital				
101. Furniture and office equipment	2 364 111	2 364 109.75	1.25	3 266 813.68
103. Operation plant and equipment	13 872 021	13 872 020.15	0.85	350 408.40
Total: Capital expenditure	16 236 132	16 236 129.90	2.10	3 617 222.08
Total: Operational expenditure	332 182 000	331 651 468.82	530 531.18	348 386 566.84
Grand Total	332 182 000	331 651 468.82	530 531.18	348 386 566.84

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate 2020/2021 N\$	Actual revenue 2020/2021 N\$	More/(Less) than estimated N\$	Actual revenue 2019/2020 N\$
Miscellaneous	2 000	25 473.23	23 473.23	111 060.94
Deposits made by political parties	550 000	1 037 800.00	487 800.00	280 000.00
Total	552 000	1 063 273.23	511 273.23	391 060.94

1.4 Departmental revenue: Explanations of variations exceeding N\$ 200 000

Underestimation

Deposits made by political parties (N\$ 487 800)

The variance is the funds deposited by various political parties who participated in the elections. It is difficult to estimate the revenue that will be collected.

2. GENERAL INFORMATION

2.1 Miscellaneous revenue

The Accounting Officer reported miscellaneous revenue amounting to N\$ 25 473.23 for the year under review.

2.2 Compensation payments

The Accounting Officer reported compensation payments (valid claims against the state) amounting to N\$ 24 038.67 for the year under review.

2.3 Outstanding commitments

The Accounting Officer reported outstanding commitments amounting to N\$ 22 570.49 for the year under review.

2.4 Bursaries and study assistance

The Accounting Officer reported that the Commission provided seven (7) staff members with financial assistance for studies to a total amount of N\$ 49 060.00.

2.5 Stores and depots

The Accounting Officer reported stock on hand valued at N\$ 62 394 132.18 at its stores and depots.

2.6 Vehicles on hand (Own Fleet)

The Accounting Officer reported a total number of one hundred and twenty-three (123) vehicles on hand as at 31 March 2021 with a total amount of N\$ 6 011 241.56.

2.7 Wellness

The Accounting Officer reported expenditure amounting to N\$ 99 345.32 in respect of wellness activities during the year under review.

2.8 Suspense accounts

The final ledger shows seven (7) suspense account balances of which five (5) had credit balances and two (2) had debit balances as at 31 March 2021 as follows:

Description	Balance as at 31 March 2021	
	Debit/(Credit)	
	N\$	
Receipt suspense		(357 850.00)
S&T advance suspense account		(65 560.76)
Rejection account		(4 046.07)
Bills payable		5 284 069.84
Electronic fund transfer clearing account		(56 182.00)
Social Security		230.44
Debt establishment		(1 000.00)

WINDHOEK, 2021-10-21

MR. THEO MUJORO
ACCOUNTING OFFICER

