



**REPUBLIC OF NAMIBIA**



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE**

# **ELECTORAL COMMISSION OF NAMIBIA**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

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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 2022 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.

**WINDHOEK, FEBRUARY 2023**

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

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

2010

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## DEFINITIONS

<b>Treasury:</b>	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
<b>Vote:</b>	Represents an Office/Ministry/Agency.
<b>Appropriation Act:</b>	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
<b>Appropriation Account:</b>	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.
<b>Standard sub-division:</b>	Government Balance account, showing balances incurred on each account/activity.
<b>Suspension:</b>	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
<b>Virement:</b>	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.
<b>Unauthorised Expenditure:</b>	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
<b>Under expenditure:</b>	Saving on the budget.
<b>Miscellaneous Revenue:</b>	All revenue collected and not having a specified revenue code.
<b>Commitments:</b>	Funds reserved to acquire goods or services from a supplier.
<b>Suspense accounts:</b>	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.
<b>S&amp;T Advance Suspense Account:</b>	A suspense account reflecting the outstanding subsistence and travel advances.
<b>Rejection Account:</b>	A suspense account reflecting names and balances of all persons/companies that owe the money to the State.
<b>Budget:</b>	Is an estimation of the revenue and expenses over a specified future period of time.
<b>Subsistence Advance:</b>	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
<b>Performance Information:</b>	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)
<b>Key performance indicator (KPI):</b>	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives
<b>International Standards of Supreme Audit Institutions (ISSAI):</b>	Professional standards and best practice guidelines for public sector auditors, officially authorised and endorsed by the International Organisation of Supreme Audit Institutions (INTOSAI).

<b>Types of Audit Opinions:</b>	<p><b>Unqualified Opinion.</b> 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><b>Qualified Opinion.</b> 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><b>Disclaimer Opinion.</b> 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><b>Adverse Opinion.</b> 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>
<b>Reasonable Assurance:</b>	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.
<b>Limited Assurance:</b>	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.
<b>Direct reporting engagement:</b>	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.
<b>Attestation engagement:</b>	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.
<b>Subject matter:</b>	Refers to the information, condition or activity that is measured or evaluated against certain criteria.
<b>Materiality:</b>	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.
<b>OMAs:</b>	Office/Ministry/Agency

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE  
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FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

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**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 2022 provided by the Accounting Officer as attached in Annexure A. These financial statements comprise of the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the financial year ended.

In my opinion, the financial statements of the Electoral Commission of Namibia as at 31 March 2022 are prepared, in all material respects, in accordance with Section 12 & 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 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 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 2022.

#### **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, 2021 (Act 1 of 2021); Appropriation Amendment Act, 2021 (Act 4 of 2021); 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 2022.

#### **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, 2021 (Act 1 of 2021);
- Appropriation Amendment Act, 2021 (Act 4 of 2021);
- 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 2022 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

## **2.6 KEY AUDIT FINDINGS**

### **2.6.1 Unauthorised expenditure**

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) sub division was exceeded with a total amount of N\$ 573.03 which is unauthorized in terms of Section 6 (a)(iii) of the Act; and

It is recommended that the Accounting Officer should put measures in place to avoid overspending and should ensure that planned activities are implemented within the approved budget. Furthermore, if specific activities are expected to exceed the budgeted funds due to unforeseen circumstances, funds should be viremented from activities where savings are expected.

## **2.7 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, 2021 (Act 1 of 2021); Appropriation Amendment Act, 2021 (Act 4 of 2021), 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 2022.

### **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.

The following KPI was selected for audit;

- Directorate: Office of the CEO  
Number of post – election reports published

### **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
- Completeness

### **3.4 Summary of methods applied**

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

### **3.5 Conclusion on the subject matter**

The audit revealed that there is no performance agreements in place, hence the auditors could not validate the annual performance report provided for audit purposes. Therefore the compliance with legislative requirements, existence, reliability, timeliness, consistency and accuracy criterial against the selected key performance indicator could not be verified and thus deemed unsatisfactory.

#### **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 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, 2021 (Act 1 of 2021); Appropriation Amendment Act, 2021 (Act 4 of 2021), 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 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 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of 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, 2021 (Act 1 of 2021); Appropriation Amendment Act, 2021 (Act 4 of 2021), 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

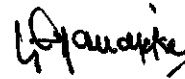
The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 14 October 2022 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, FEBRUARY 2023



**JUNIAS ETUNA KANDJEKE**  
**AUDITOR-GENERAL**

## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

Service	2021/2022		Variations		2020/2021	
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Percentage	Actual expenditure	
	N\$	N\$	N\$	%	N\$	
<b>01. Administration:</b>						
Original budget	36 772 000					
Plus : Virements	3 738 493	40 510 493	40 224 345.37	286 147.63	0.71	47 420 353.04
<b>02. Planning, Registration and Voting:</b>						
Original budget	14 603 000					
Less : Virements	(2 220 038)	11 882 962	11 755 070.60	127 891.40	1.08	233 336 377.15
Less : Suspensions	(500 000)					
<b>03. Voter Education:</b>						
Original budget	21 044 000					
Less : Virements	(1 518 455)	17 025 545	16 931 647.24	93 897.76	0.55	50 894 738.63
Less : Suspensions	(2 500 000)					
<b>Total</b>		<b>69 419 000</b>	<b>68 911 063.21</b>	<b>507 936.79</b>	<b>0.73</b>	<b>331 651 468.82</b>

## ANNEXURE A (continued)

## 1.2 Standard subdivisions

Subdivision	2021/2022			2020/2021
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	36 220 081	36 144 992.32	75 088.68	46 459 003.68
Employer's contribution to the G.I.P.F. and				
002. M.P.O.O.B.P.F.	1 810 000	1 805 878.79	4 121.21	1 805 100.55
003. Other conditions of service	2 807 707	2 801 557.33	6 149.67	7 395 353.90
Employers contribution to the Social Security				
005. Commission	160 000	159 245.80	754.20	169 947.56
<b>Total</b>	<b>40 997 788</b>	<b>40 911 674.24</b>	<b>86 113.76</b>	<b>55 829 405.69</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence allowance	2 303 973	2 253 542.06	50 430.94	4 213 566.53
022. Materials and supplies	1 445 432	1 253 035.52	192 396.48	10 461 676.70
023. Transport	1 117 400	1 116 513.49	886.51	4 614 541.38
024. Utilities	7 118 300	7 101 817.69	16 482.31	7 481 103.72
025. Maintenance expenses	562 100	542 974.31	19 125.69	762 188.94
026. Property rental and related charges	3 692 500	3 614 926.04	77 573.96	4 768 458.98
027. Other services and expenses	11 720 610	11 655 118.38	65 491.62	227 250 621.16
<b>Total</b>	<b>27 960 315</b>	<b>27 537 927.49</b>	<b>422 387.51</b>	<b>259 552 157.41</b>
<b>Subsidies and current transfers</b>				
041. Membership fees and subscriptions: International	403 877	404 450.03	(573.03)	33 775.82
<b>Total</b>	<b>403 877</b>	<b>404 450.03</b>	<b>(573.03)</b>	<b>33 775.82</b>
<b>Total: Current expenditure</b>	<b>69 361 980</b>	<b>68 854 051.76</b>	<b>507 928.24</b>	<b>315 415 338.92</b>
<b>Operational Capital expenditure: Acquisition of Capital</b>				
101. Furniture and office equipment	57 020	57 011.45	8.55	2 364 109.75
103. Operation plant and equipment	-	-	-	13 872 020.15
<b>Total: Capital expenditure</b>	<b>57 020</b>	<b>57 011.45</b>	<b>8.55</b>	<b>16 236 129.90</b>
<b>Total: Operational expenditure</b>	<b>69 419 000</b>	<b>68 911 063.21</b>	<b>507 936.79</b>	<b>331 651 468.82</b>
<b>Grand Total</b>	<b>69 419 000</b>	<b>68 911 063.21</b>	<b>507 936.79</b>	<b>331 651 468.82</b>



**ANNEXURE A (continued)**

**1.3 Departmental revenue**

The Accounting Officer reported the following relating to departmental revenue for the 2021/2022 financial year :

<b>Revenue head</b>	<b>Estimate 2021/2022</b>	<b>Actual revenue 2021/2022</b>	<b>More/(Less) than estimated</b>	<b>Actual revenue 2020/2021</b>
	N\$	N\$	N\$	N\$
Unclaimed cheques	-	50 058.46	50 058.46	-
Deposits made by political parties	52 500	410 500.00	358 000.00	1 037 800.00
Miscellaneous	1 000	106 843.77	105 843.77	25 473.23
	<b>53 500</b>	<b>567 402.23</b>	<b>513 902.23</b>	<b>1 063 273.23</b>

**1.4 Departmental revenue: Explanations for variances exceeding N\$ 200 000.**

**Under-estimation**

**Miscellaneous revenue (N\$ 358 000)**

The variance is as a result of funds deposited by various political parties for the November 2020 regional and local authorities' elections. The funds were only allocated to the revenue head in the 2021/2022 financial year.

**2. GENERAL INFORMATION**

**2.1 Miscellaneous revenue**

The Accounting Officer reported Miscellaneous revenue amounting to N\$ 106 843.77 for the year under review.

**2.2 Outstanding commitments**

The Accounting Officer reported outstanding commitments amounting to N\$ 22 244.73 for the year under review.

**2.3 Bursaries and study assistance**

The Accounting Officer reported that the Commission provided eleven (11) staff members with financial assistance for studies to a total amount of N\$ 131 535.00.

**2.4 Stores and depots**

The Accounting Officer reported stock on hand valued at N\$ 62 419 593.35 at its stores and depots.

**2.5 Points keeping stock and annual stocktaking**

The Accounting Officer reported stock on hand valued at approximately N\$ 53 200 000, obsolete stock N\$ 14 864 740 and damaged items valued at N\$ 2 950 874.

ANNEXURE A (continued)

**2.6 Vehicles on hand (Own Fleet)**

The Accounting Officer reported a total number of one hundred and twenty-one (121) vehicles on hand as at 31 March 2022 with a total amount of N\$ 5 833 084.80.

**2.7 Accidents-Cost of damages**

The Accounting Officer reported three (3) vehicle accidents and one (1) vehicle repair for the financial year ended 31 March 2022. The repairs amounted to N\$ 4 220.50.

**2.8 Wellness**

The Accounting Officer reported expenditure amounting to N\$ 17 393.75 in respect of wellness activities during the year under review.

**2.9 Suspense accounts**

The final ledger of the Commission shows four (4) suspense account balances of which two (2) had credit balances and two (2) had a debit balances as at 31 March 2022 as follows:

Description	Balance as at 31 March 2022	
	Debit/(Credit)	
	N\$	
S&T advance suspense account		(79 652.73)
Rejection account		38 049.72
Bills payable		5 325 728.30
Electronic fund transfer clearing account		(14 688.00)

**2.10 Internal inspections**

The Accounting Officer reported the following internal inspections for the year under review:

Category of inspection	Number of inspection points	Number of points inspected
Financial	14	14
Stock and equipment	2	2
<b>Total</b>	<b>16</b>	<b>16</b>
<b>Percentage</b>	<b>100%</b>	<b>100%</b>

WINDHOEK, 2022-10-26

**MR. THEO MUJORO**  
**ACCOUNTING OFFICER**