



# 2021

ELECTORAL COMMISSION  
ANNUAL REPORT



# ELECTORAL COMMISSION

## **ANNUAL REPORT** 2021



SOUTH AFRICA

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# 2020/21 by numbers

**R2.165**  
billion  
revenue



**R1.197**  
billion  
expenditure  
operating expenses

**Audit  
verdict/outcome:  
CLEAN**



**13**  
re-tabled  
performance targets

**64%**

achieved in  
the time of COVID-19



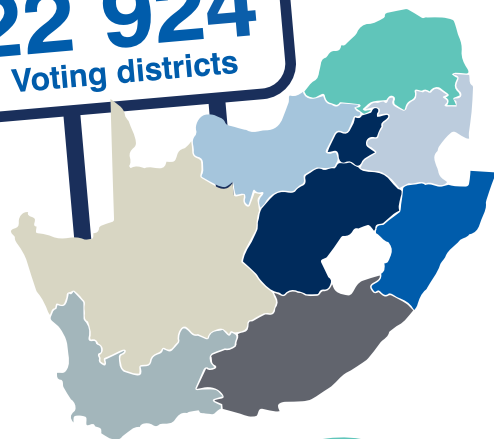
133 municipal ward  
by-elections held  
under COVID-19  
restrictions, and  
declared free and fair



**25.8**  
million

registered voters, 91% with a  
complete address  
55% women and 45% men

**22 924**  
Voting districts

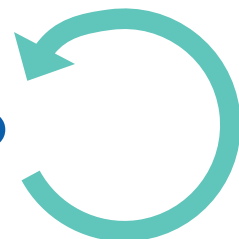


909 permanent staff  
members

average age

**46**

**3.4%**  
staff turnover










PART A  
**GENERAL  
INFORMATION**



A man with short dark hair, glasses, and a goatee is speaking at a podium. He is wearing a dark grey suit, a white shirt, and a red patterned tie. Two microphones are positioned in front of him. The background is a warm, reddish-brown color with some green foliage visible in the top left corner.

*Even as we prepare for the year ahead and the upcoming Local Government Elections scheduled for 2021, COVID-19 continues to be ‘the great unknown’ that will have an impact on us, our citizens and the social, political and economic environment ahead.*

**FOREWORD  
BY THE  
CHAIRPERSON**

*Glen Mashinini*



## Foreword by the Chairperson

It is an honour, on behalf of the Electoral Commission, to present our annual report for the 2020/21 financial year. I am pleased to report that it is a milestone financial achievement in that the Auditor-General South Africa has issued a clean audit opinion.

This year was undoubtedly the most challenging in the history of our institution, indeed our country and the world, rendering this clean audit outcome all the more laudable.

For the Electoral Commission, the 2020/21 financial year began with yet another decision by the Electoral Court to postpone by-elections, this time those scheduled for June 2020, in response to the COVID-19 pandemic and the national lockdown. By-elections would be postponed until 11 November 2020, when a bumper election day was scheduled in 96 wards in 55 municipalities following the announcement by His Excellency President Cyril Ramaphosa that the country was to move to Alert Level 1, which would include the lifting of some restrictions on political activities.

The decision by the Commission to approach the Electoral Court for postponements of by-elections since March 2020 was not taken lightly, but given the risk to human life and restriction of political activity, the Commission had no choice but to act responsibly.

As soon as circumstances improved, the Commission stood ready. Even while the COVID-19 conditions had improved sufficiently to enable the holding of elections, the circumstances still demanded the utmost vigilance and conformity to health protocols by election staff, political parties, candidates, observers and other stakeholders.

Indeed, the by-elections on 11 November 2020 were a resounding success – not only overwhelmingly calm, peaceful and smooth, but the average turnout was only marginally lower than the average; 37.83% compared to an average of 38.73% over the past four years.

The 11 November 2020 by-elections were extraordinary in that they were the first to be held in South Africa under COVID-19 conditions and were the largest number of by-elections held on a single day in our history. They gave us all an opportunity to work together to test and refine our safeguards where necessary, as it is up to all of us as South African citizens to positively participate in measures to combat the further spread of the Coronavirus, especially during voting.

By-elections were again successfully held on 9 December 2020 in 24 wards across 17 municipalities in all nine provinces. However, by early 2021, the Electoral Commission once again approached the Electoral Court to postpone by-elections scheduled for 20 January, 3 February and 17 February 2021. This followed the implementation of COVID-19 Alert Level 3 lockdown restrictions which reintroduced prohibitions on political activities, thereby imperilling the freeness and fairness of the elections.

South Africa was one of over 70 countries and territories to have postponed elections this year due to the Coronavirus, according to statistics compiled by the International Institute for Democracy and Electoral Assistance (International IDEA).

We remain ever hopeful that the roll-out of vaccinations for COVID-19 will increase substantially so that the rights of citizens to elect their representatives is not delayed indefinitely. The country also needs to be ready to conduct the 2021 Local Government Elections.

During the financial year under review, the Electoral Commission also hosted and participated in a series of virtual engagements aimed at exchanging and furthering knowledge and understanding the various families of electoral systems in use around the world, as well as sharing experiences on managing elections during pandemic times.

The Commission convened webinars with stakeholders, such as the National Party Liaison Committee, business, labour, members of the media and civil society organisations, and the public in general, to contribute to the ongoing national discussion and debate around adjustments to the electoral system. In June 2020, the Constitutional Court found that the Electoral Act was unconstitutional in so far as it only allows individuals to contest national and provincial elections as part of a political party. The Court gave Parliament two years to rectify the deficiency.

The Commission is deeply mindful that the electoral system adopted by a country is a matter of significant national interest, which will have far-reaching implications for its constitutional democracy and for the management of elections.

The review of the current system prompted by the Constitutional Court judgment is highly opportune given that we have recently celebrated 27 years of constitutional democracy.

While the circumstances that prompt such reviews may vary from country to country, such reviews are natural and necessary to account for changing socio-political, economic and other conditions of that country.

The evolution of South Africa's electoral democracy over the past 27 years is evidenced by the considerable growth in the number of political parties contesting all elections: from 19 parties in the first democratic elections in 1994 to 48 parties in the 2019 National and Provincial Elections, and from 79 parties in 2000 to 205 parties in the 2016 Local Government Elections. During this period, while voter registration had grown considerably (from 18.17 million in 1999 to 26.75 million in 2019), it had not kept pace with population growth and had not always translated into a higher turnout at the polls.

Even though recent trends have shown a decline in the levels of participation in elections worldwide, our democracy remains vibrant and healthy, and our participation levels are very much in line with international trends. But those of us directly involved in the birth, growth and development of democracy in our country over the past 27 years should take heed of the warning signs. In order for our electoral democracy to continue to thrive and flourish, we must constantly seek to renew and re-invigorate our democratic processes.

In this spirit, during the second half of the 2020/21 financial year, the Electoral Commission also focused on the final preparations for the implementation of the Political Party Funding Act (Act 6 of 2018) on 1 April 2021, which will introduce a new era of transparency within South Africa's electoral democracy.

The implementation of the Political Party Funding Act mandates all political parties to disclose donations above R100 000 to the Electoral Commission. The Act also sets restrictions on sources of funding for political parties, including outlawing donations by government departments, state-owned entities and foreign governments and agencies.

In preparation for the implementation of the Act, the Electoral Commission conducted a comprehensive programme of stakeholder engagement, which included the training of all political parties represented in the National Assembly and the provincial legislatures on the Act, and on the use of a new Online Party Funding System. Training was also extended to all political parties registered with the Commission, including those that were not represented in any of the legislatures.

The Electoral Commission has also been engaging potential funders to support the Multi-Party

Democracy Fund. This Fund presents a perfect opportunity for corporates, individuals and foundations to support multi-party democracy on a non-partisan basis. Within the parameters of applicable prescripts, contributors to the Fund can request to do so anonymously should they prefer.

While the financial year began with all our offices closed, by-elections postponed and our staff under lockdown, we are proud to say that our business continuity plans and COVID-19 emergency procedures enabled the Electoral Commission to protect our staff, but also allowed for key operational continuity in the form of by-elections, and preparations for the upcoming Local Government Elections, among others.

In spite of our efforts and the effort of staff of the Electoral Commission to adhere to COVID-19 protocols as advised by health professionals, we were not unscathed by the pandemic. On behalf of the Commission, we express our deepest condolences to the families of all our staff members who have succumbed to the pandemic. Our heartfelt condolences also go to families and members of our political parties who capitulated to the pandemic.

Even as we prepare for the year ahead and the upcoming Local Government Elections scheduled for 2021, COVID-19 continues to be 'the great unknown' that will have an impact on us, our citizens and the social, political and economic environment ahead.

We continue to plan and prepare to the best of our abilities and remain ever vigilant, agile and flexible to respond to the changes and challenges that await us. The success of the year under review is highly commendable under these circumstances. Our deepest gratitude as a Commission goes to the Chief Electoral Officer, the leadership and management of the Electoral Commission, and to each and every staff member who jointly contributed to these achievements.

Enkosi. Dankie. Ngiyathokoza. Ngiyabonga. Ke a leboga. Ke a leboha. Ndza Nkhensa. Ndo Livhuwa.



**Chairperson**  
**Glen Mashinini**  
**14 September 2021**

***I am immensely proud of this report for the reason that the Auditor-General South Africa (AGSA) issued us with a clean audit opinion. Our institution is ever committed to the highest levels of financial probity.***

A man with glasses, wearing a dark suit, white shirt, and a striped tie, is speaking at a podium. He is holding a pen in his right hand and has a microphone in front of him. The background is a light-colored wall with a subtle pattern.

## **CHIEF ELECTORAL OFFICER'S OVERVIEW**

*Simon Mamabolo*



# Chief Electoral Officer's overview

As the Chief Electoral Officer of the Electoral Commission, I am proud to present herewith, for tabling to National Assembly, the annual report for the financial year 2020/21, which sets out a record of the activities and operations undertaken by the Electoral Commission during the period 1 April 2020 to 31 March 2021, including the audited annual financial statements.

I am immensely proud of this report for the reason that the Auditor-General South Africa (AGSA) issued us with a clean audit opinion. Our institution is ever committed to the highest levels of financial probity.

This financial year was like no other in that the Coronavirus pandemic continued to wreak health and economic havoc in South Africa and around the world. Members of staff of the Electoral Commission were either infected or affected by the pandemic in one way or another.

## Preparations for 2021 Local Government Elections

As always in a pre-election year, the Electoral Commission's 2020/21 financial year was dominated by preparations and planning for South Africa's sixth local government elections.

Among the key preparatory initiatives undertaken were the continued updating and rectification of the voters' roll, both to meet the ongoing requirements of the 2016 Constitutional Court's ruling with regard to the acquisition of addresses for voters on the voters' roll in line with section 16(3) of the Electoral Act, as well as to ensure enhanced participation in electoral processes.

Enormous progress has been made in this area over the past few years, with the percentage of addresses on the voters' roll increasing from about 65% in June 2016 to over 95%. However, we continued to move with speed to update the details of 9% of voters who may have incomplete address information, or no address listed on the voters' roll.

Of the 25.8 million registered voters on the voters' roll, 24.5 million or 91% had complete addresses; 4% had a potentially incomplete address, but could be rural addresses; and 5% had no address at all and those people were largely in informal settlements in high-density provinces and former homeland areas. The one million incomplete addresses were being checked as they might be correct despite not having street numbers, etc. if the persons were located in rural areas. About 1.2 million voters had not yet

submitted addresses.

The Electoral Commission is pleased with the overall registration level, which remains high by international standards for countries with a voluntary registration system. However, it remains concerned that approximately 11 million eligible voters are still not registered, of which approximately six million are under 30 years of age.

Traditionally, there is also a lower rate of participation in local government elections, but there had been a rising trend to 57% turnout at the last local government elections.

However, over 66 993 voters used the online 'Click, Check and Confirm' address capturing facility to update their address details during the financial year, with over 265 000 having used the online facility since its introduction in October 2017.

In terms of the Municipal Demarcation Board's (MDB) ward demarcation programme ahead of the election, there were no changes to outer municipal boundaries; the only changes were to ward boundaries. Due to the impact of COVID-19, there were delays in the ward demarcation programme owing to the impact of COVID-19 on the consultation process.

Nevertheless, the process was completed in early December 2020 when the MDB handed over final ward boundaries to the Electoral Commission in preparation for the 2021 Local Government Elections.

During the last Local Government Elections in 2016, there were 4 392 municipal wards in the country. However, for 2021, there will be an additional 76 wards in the country, which brings the total number of wards to 4 468.

## Municipal Ward By-elections

While preparations for the 2021 elections took centre stage during the year, the ongoing work of the Electoral Commission in conducting by-elections continued unabated with 133 by-elections conducted during the year under review.

The declaration of a national emergency by President Cyril Ramaphosa just before the start of the financial year, along with a range of measures to help slow the spread of the Novel Coronavirus, or COVID-19, posed a challenge, but also offered us opportunities.

Due to the pandemic, the Electoral Commission

sought and was granted a court order from the Electoral Court to halt all upcoming by-elections and associated activities (including voter registration) scheduled for 8 and 29 April, 13 May, and 3 and 10 June 2020.

All 95 by-elections were rescheduled for 11 November 2020, following the announcement by President Cyril Ramaphosa that the country was to move to Alert Level 1, which included the lifting of restrictions on some political activities.

The Commission decided that by-elections would be held under strict new COVID-19 protocols aimed at ensuring the safety of voters, election staff, party agents, observers and other stakeholders. These included:

- Strict social distancing practices both outside and inside voting stations
- The mandatory wearing of masks over the nose and mouth of all persons within the boundaries of the voting station
- The application of hand sanitisers to all persons entering and exiting the voting station
- The replacement of the traditional indelible ink marker pens with an indelible ink liquid, which will be applied from a bottle to the thumb of voters using cotton buds that are disposed after each use.

Protective equipment, including masks, gloves and face shields, were procured for election staff for voting stations and for conducting home visits for those voters who are physically disabled, infirm or pregnant.

As the Electoral Commission, we were and continue to be confident that these measures would allow for free and fair elections to proceed in a safe environment.

Special targeted communications and an education programme were undertaken in the affected wards to teach voters about the new safety protocols and to encourage participation. Additional training was also held for election staff to be familiarised with the new protocols and processes.

### **General performance review of the Electoral Commission**

Of the 13 retabled performance targets set for the year under review, 9 (or 64%) were achieved, despite the pandemic.

This is in line with performance in the prior financial year. A high-level summary of achievements is set out in Section B (on page 29) of this report. The details

of the achievements and under-achievements are reflected under each relevant programme later in this report. The number of targets not achieved can mainly be attributed to election preparations-related pressures, pandemic-related factors beyond the control of the Electoral Commission, and budget constraints experienced during the period under review.

### **General financial review of the Electoral Commission**

The Electoral Commission received R2.101 billion for the year under review by way of a parliamentary allocation. Sundry income to the amount of R64 million brought the Electoral Commission's total income to nearly R2.165 billion for the year under review, a 1% increase on 2019/20. Expenditure reflected in the Annual Financial Statements – on the accrual basis – was R1.196 million, giving an accounting surplus of R971 million.

The Electoral Commission prioritised the procurement of Voter Management Devices (VMD) to address the deficiencies in the current voters' roll ahead of the 2021 Local Government Elections.

Notwithstanding these funding pressures, the Electoral Commission succeeded in maintaining its spending within budget.

The liquidity ratio improved in the current year due to an increase in the cash position, resulting from prudent expenditure control measures that were implemented to provide for the planned capital expenditure in 2018/19 and 2019/20 in relation to the voter management devices (VMDs), as well as the Information and Communication Technology (ICT) Refresh Programme.

### **Spending trends**

Expenditure is mainly influenced by the election cycle, peaking during preparations for an election and decreasing again to fund regular activities in non-election cycles. In this regard, it is important to note the influence of the higher number of voting stations as a result of the increase in the number of registered voters on expenditure trends.

In addition, the year under review reflected the impact on costs incurred in relation to the postponement of the registration weekend for the 2021 Local Government Elections, the delay in the VMD acquisition and the procurement of personal protective equipment to protect electoral staff serving at voting stations during by-elections.

One of the Electoral Commission's key areas of focus

is to continuously identify and address training needs, particularly for staff members at voting stations who have statutory responsibilities, and who are the public face of the organisation during election and registration events.

### **Supply chain management**

I am satisfied that the Electoral Commission has sound supply chain management practices, supported by a procurement policy, standard operating procedures and a fully functional Compliance Unit. In 2020/21, irregular expenditure of R40 million was incurred. Of this, R24.8 million is irregular expenditure incurred in previous years identified in the current year and is reflected in Note 29 of the Annual Financial Statements.

The Electoral Commission has a full-time establishment of 1 113 permanent members of staff. As at 31 March 2021, 909 posts were filled.

Fruitless and wasteful expenditure amounting to R169 341 was reported in the current financial year and is reflected in Note 30 of the Annual Financial Statements.

No significant gifts were received in the financial year.

### **Audit report matters in the previous year and how these were addressed**

The Electoral Commission received an unqualified audit in the 2019/20 financial year as a result of material adjustments made to the financial statements. The focus for 2020/21 has been on improving findings identified in the prior year by the Auditor General. Overall, this was achieved by focusing on risk areas identified in the prior year and improving internal controls. Specifically, this was achieved by improving the performance reporting of Electoral Operations and procurement processes based on detailed action plans.

Audit findings identified and reported by the AGSA, including those reported in its audit report, are tracked to ensure that the necessary process enhancements are effected.

The challenge in the current year, in which electoral activities peaked during the latter part of the year, was to ensure that procurement processes were compliant in all aspects and that adequate supporting documentation was available for audit purposes.

I am not aware of any matters or circumstances arising subsequent to the end of the financial year that may materially affect the financial statements or the annual report.

### **Other matters that need to be communicated to users of the financial statements**

Matters relevant to users' understanding of the financial statements have been included in the Accounting Officer's report on the financial statements.

### **Acknowledgements**

A special note of appreciation goes to the Chairperson of the Commission and members of the Commission for their strategic leadership, as well as the staff of the Electoral Commission who worked tirelessly in the service of the organisation under deeply challenging circumstances during a pandemic.



**Simon Mamabolo**  
**Chief Electoral Officer**  
**Electoral Commission**  
**14 September 2021**



# Statement of responsibility and confirmation of accuracy for the annual report

To the best of my knowledge and belief, I confirm the following:

- All information and amounts disclosed in this annual report are consistent with the annual financial statements audited by the Auditor-General South Africa.
- The annual report is complete, accurate and free from any omissions.
- The annual report has been prepared in accordance with the guidelines on annual reports issued by National Treasury.
- The Annual Financial Statements (Part E) have been prepared in accordance with the effective standards of Generally Recognised Accounting Practice (GRAP) applicable to the Electoral Commission.

The Accounting Officer is responsible for the preparation of the Annual Financial Statements and for the judgments made in this information.

The Accounting Officer is responsible for establishing and implementing a system of internal control that is designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors AGSA are engaged to express an independent opinion on the Annual Financial Statements.

In our opinion, the annual report fairly reflects the operations, performance information, human resource information and financial affairs of the Electoral Commission for the financial year ended 31 March 2021.



**Chairperson**  
**Glen Mashinini**  
**14 September 2021**



**Chief Electoral Officer**  
**Simon Mamabolo**  
**14 September 2021**

# Strategic overview



## VISION

To be a pre-eminent leader in electoral democracy.



## IMPACT STATEMENT

Manage free and fair elections of public representatives into legislative bodies to strengthen electoral democracy.



## MISSION

The Electoral Commission is an independent constitutional body, which manages the free and fair elections of legislative bodies and institutions through the participation of citizens, political parties and civil society in deepening electoral democracy.



## VALUES

To enable the Electoral Commission to serve the needs of stakeholders, including the electorate, political parties, the media, and permanent and temporary staff members, the organisation subscribes to the following values:

- **Impartiality** – to act free of favour.
- **Integrity** – the quality of being honest and having strong moral principles.
- **Accountability** – to take responsibility for one's actions.
- **Transparency** – to invite trust by revealing that one has nothing to hide.
- **Responsiveness** – the quality of reacting quickly and positively.



## STRATEGIC OUTCOME-ORIENTATED GOALS

The strategic outcome-oriented goals of the Electoral Commission are as follows:

- Strengthening governance, institutional excellence, professionalism and enabling business processes at all levels of the organisation.
- Achieving pre-eminence in the area of managing elections and referenda, including the strengthening of a cooperative relationship with political parties.
- Strengthening electoral democracy.

# Legislative and other mandates

The Electoral Commission is a constitutional institution that falls under Schedule 1 of the Public Finance Management Act (PFMA) (Act 1 of 1999).

## Constitutional mandate

In terms of section 190 of the Constitution of the Republic of South Africa (Act 108 of 1996), the Electoral Commission must do the following:

- Manage the elections of national, provincial and municipal legislative bodies in accordance with national legislation.
- Ensure that those elections are free and fair.
- Declare the results of those elections within a period that must be prescribed by national legislation and that is as short as reasonably possible.

## Legislative mandates

The duties and functions of the Electoral Commission are outlined in section 5 of the Electoral Commission Act (Act 51 of 1996), and are as follows:

- Manage any election.
- Ensure that any election is free and fair.
- Promote conditions that are conducive to free and fair elections.
- Promote knowledge of sound and democratic electoral processes.
- Compile and maintain a voters' roll by means of a system of registering eligible voters by utilising data that is available from government sources and information furnished by voters.
- Compile and maintain a register of parties.
- Establish and maintain liaison and cooperation with parties.
- Undertake and promote research into electoral matters.
- Develop and promote the development of electoral expertise and technology in all spheres of government.
- Continuously review electoral legislation and proposed electoral legislation and make recommendations in connection therewith.
- Promote voter education.
- Promote cooperation with and between persons, institutions, governments and administrations for the achievement of its objects.
- Declare the results of elections for national, provincial and municipal legislative bodies within seven days after such elections.
- Adjudicate disputes that may arise from the organisation, administration or conducting of elections and which are of an administrative nature.

- Appoint appropriate public administrations in any sphere of government to conduct elections when necessary.

The duties and functions of the Electoral Commission in respect of national and provincial elections are also outlined in the Electoral Act (Act 73 of 1998). This Act includes, among other things, the requirements for registration as a voter and compilation of the voters' roll. It provides for the administration of elections, election timetables, procedures for voting, counting and determining results, the accreditation of observers, and voter education. Several regulations have been published in terms of the Electoral Act.

The Municipal Electoral Act (Act 24 of 2000) deals with the specific nature of municipal elections. It provides for the administration of parties and candidates and all related voting and counting issues. As in the case of the Electoral Act, appropriate regulations have been published in support of the provisions of this Act.

The Municipal Structures Act (Act 117 of 1998) deals with the establishment, management and functions of the various municipalities, as well as the electoral system for local government, which includes seat calculation formulae (the conversion of votes into seats). This legislation is required to conclude the results process in respect of municipal elections.

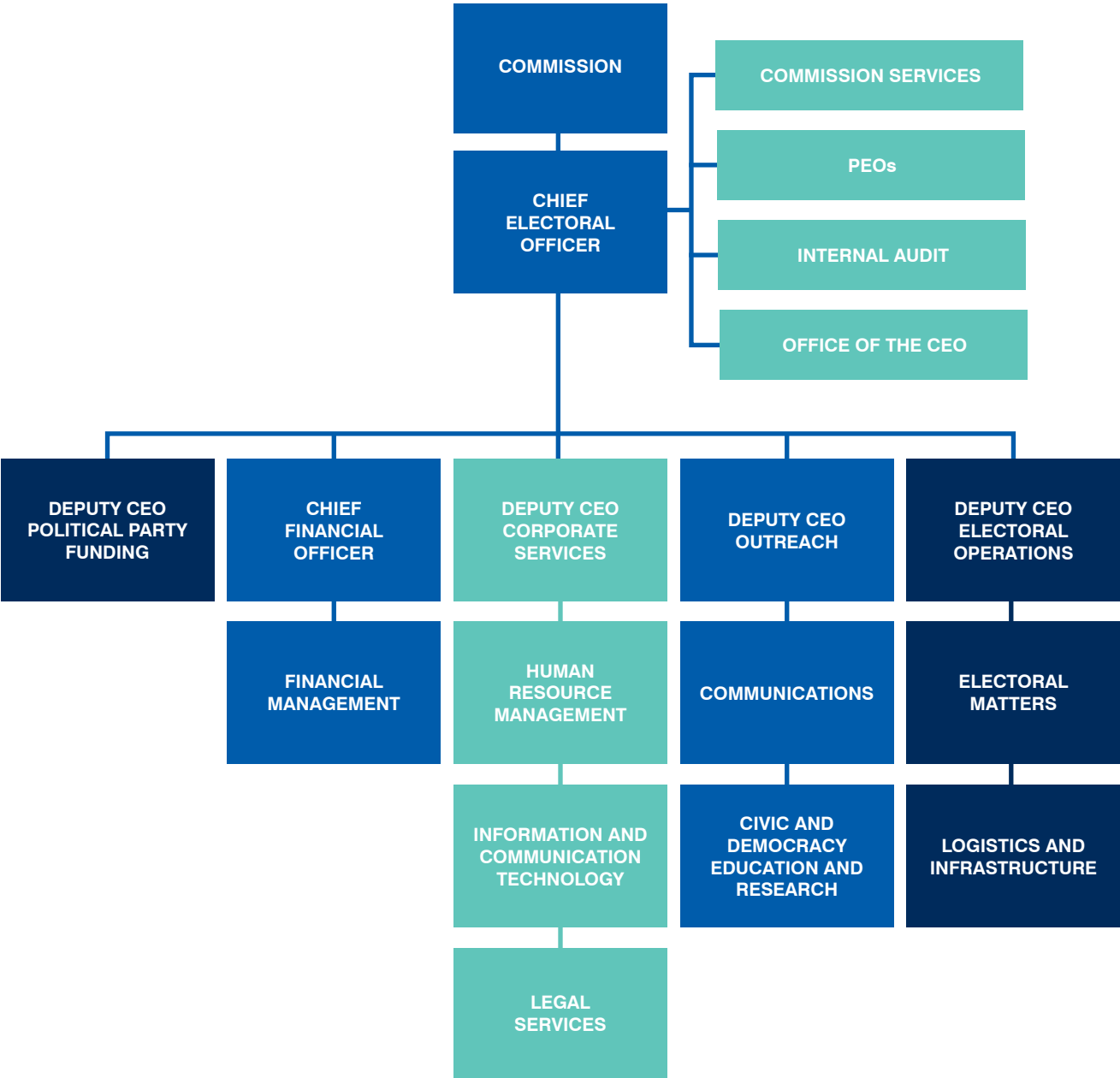
## Policy mandates

The Electoral Commission undertakes its work within the Republic of South Africa independently, but the government of South Africa often requests the Commission to assist it with the implementation of foreign policy by providing electoral assistance to other countries. When this happens, funding and permission is sought and obtained from the government of South Africa.





# Organisational structure



## Commission



**Chairperson:** Commissioner Glen Mashinini

Mr Glen Mashinini's electoral management experience started when he became part of the founding Executive Management team that was pivotal in establishing the IEC in 1998. He was responsible for conceptualisation, business processes and organisational design as well as institutional building with intricate human resources recruitment, programme management, management systems for the delivery of elections, which have received international acclaim.

Having established the Electoral Commission, Mr Mashinini spread his wings to the rest of the continent, jointly establishing a highly respected consultancy which provided electoral advisory and management services across the continent including in Nigeria, Mozambique and Angola.

In 2012, having served as the Deputy Chairperson of the Presidential Review Committee on State-Owned Entities tasked with a review of these organisations, Mr Mashinini was appointed as a Special Projects Advisor to the President of the Republic of South Africa to help implement the recommendations.

*Year of appointment: May 2015*

**Finance, Risk and Compliance Committee;  
Governance and Ethics Committee**



**Vice-chairperson:** Commissioner Janet Love

Commissioner Janet Love joined the Electoral Commission as a part-time Commissioner in April 2016, and then full-time as Vice-Chairperson in November 2018.

Having played a role in fighting for freedom as an anti-apartheid activist in the 1970s, Ms Love returned to South Africa in 1990 and immediately became involved in negotiating South Africa's new constitution and establishing its first government.

Ms Love served as a Member of Parliament for the African National Congress in the first democratic Parliament from 1994 to 1999 and was a member of the 22-person Constitutional Committee of the Constitutional Assembly, the body responsible for steering the constitution-making process.

Ms Love then served in various government and civil society institutions, including working in the South African Reserve Bank for five years as head of strategic analysis, serving as National Director of the Legal Resources Centre, and as a part-time member of the South African Human Rights Commission.

*Year of appointment: April 2016*

**Outreach, Communications and International  
Relations Committee; Research, Knowledge  
Management and Publications Committee**

## Commission



**Commissioner:** Mosotho Moepya

Mr Moepya joined the Electoral Commission's Commission in November 2018. He has been associated with election management since 1998, when he joined the Commission and successfully held various positions, including that of Director for Electoral Logistics, Senior Manager: Electoral Logistics, Planning and Infrastructure, Deputy Chief Electoral Officer, and Chief Electoral Officer.

Prior to his appointment as a member of the Commission, he completed several continental consulting assignments in the management of elections, democratic governance, peacebuilding, and electoral conflict resolution. These assignments included work completed with the United Nations Development Programme (UNDP), International Institute for Democracy and Electoral Assistance (International IDEA), the African Union Commission (AUC), the Electoral Institute for Sustainable Democracy in Africa (EISA), and the Electoral Commissions Forum of SADC Countries.

He has covered various election-related assignments in diverse jurisdictions, including Australia, Belgium, Botswana, Canada, the Comoros, Kenya, Lesotho, Madagascar, Malawi, Mauritius, Nigeria, Somalia, South Africa, South Sudan, Spain, Sudan, Tanzania, Zanzibar and Zimbabwe.

*Year of appointment: November 2018*

**Elections Management Committee**



**Commissioner:** Dr Nomsa Masuku

Dr Nomsa Masuku is an academic currently appointed as one of five commissioners of the Electoral Commission.

She has served in several positions in the Electoral Commission's Administration, culminating in the role of Deputy Chief Electoral Officer responsible for Outreach. She previously headed Standard Bank's Corporate Social Investment Unit.

Before joining Standard Bank, Dr Masuku spent eight years working for the Electoral Commission of South Africa, where her portfolio included the strategic development of programmes that assisted the Commission in contributing to the entrenchment of constitutional democracy – including overseeing the provision and promotion of civic, balloting and voter education.

Dr Masuku has a PhD in Applied English Linguistics from the University of Birmingham, UK.

She has contributed to the body of work related to South Africa's National Curriculum Statement and the protection of human rights, values and inclusivity.

*Year of appointment: November 2018*

**Human Resources Governance Committee;  
Research, Knowledge Management and  
Publications Committee**



## Commission



**Commissioner:** Judge Dhayanithie Pillay

Judge Dhayanithie Pillay is a defender of human rights and an expert in labour law. She was appointed a Commissioner of South Africa's Electoral Commission in November 2018.

Judge Pillay holds the position of an Extraordinary Professor at the University of Pretoria while serving as a judge of the High Court in Pietermaritzburg and Durban. She also served as an Acting Judge of the Constitutional Court from February to September 2021.

Before this she was a judge of the Labour Court of South Africa for 10 years until 2010. Admitted as an attorney in 1982, Pillay was drawn to the plight of political detainees, specialising in human rights and administrative law disputes arising from the various emergency and security laws in force at the time. She was recognised as a human rights defender by the Amnesty International SA Durban Group in 2005.

After turning to labour law and industrial relations, Judge Pillay was selected to be involved in the drafting of key pieces of national legislation, including the Public Service Labour Relations Act, the new Labour Relations Act, and clauses of the Constitution relating to the Public Service Commission and Electoral Commission. She was a Senior Commissioner (part-time) of the CCMA since 1996 until her appointment to the bench.

Judge Pillay attained a doctorate in law from the University of Pretoria in 2020.

*Year of appointment: November 2018*

# Administration

## Chief Electoral Officer: Mr Simon Mamabolo

The head of the administration of the Commission is the Chief Electoral Officer (CEO), who is appointed by the Commission and who also functions as the Electoral Commission's accounting officer. In consultation with the Commission, the CEO is responsible for appointing additional officers and employees of the Electoral Commission.

The Office of the CEO is responsible for managing commission services, internal audits, civic education and research, and the nine Provincial Electoral Offices. Four departments – Corporate Services, Outreach, Electoral Operations and Party Funding – and Financial Management report to the CEO.



Mr Simon Mamabolo is the Chief Electoral Officer (CEO) of the Electoral Commission following his appointment in October 2017. Mr Mamabolo served as Acting Chief Electoral Officer from April to September 2017.

Prior to his present role, he served as Deputy Chief Electoral Officer of Electoral Operations for five years, during which he oversaw operations for the 2014 National and Provincial Elections and the 2016 Municipal Elections. This position entails the strategic leadership of the entire electoral programme, which involves the articulation of the legal mandate into a coherent strategic plan with its concomitant business plans. He spearheaded the legislative amendments in Parliament for both the last general elections. Before that he was Provincial Electoral Officer for Gauteng, the province which is the economic hub of South Africa.

Simon Mamabolo has extensive experience in research and public administration. He is a student of politics and holds a bachelor's degree in Arts and a master's degree in Management, both from the University of the Witwatersrand.

# Corporate Services

**Deputy Chief Electoral Officer:** Ms Akhtari Henning

Corporate Services manages support business functions of the Electoral Commission, which are necessary for both the Commission's compliance as a Chapter 9 institution and to provide for the operation and management of fundamental resources that enable the processes of electoral management. The Human Resources Department implements the Electoral Commission's human resources strategy and plan, in compliance with relevant employment legislation, and includes a Training Unit, an Industrial Relations Unit, and a Support Services Unit responsible for the management of facilities, fleet services and health and safety. The Information and Communication Technology (ICT) Department is responsible for all the Commission's platforms, processes and systems supported by appropriate ICT computing infrastructure in respect of core business functions. ICT is the lifeblood of the entire organisation and underpins everything from financial and procurement systems to voter registration and election results. The Legal Services Department maintains a



proactive and responsive legal framework for the Electoral Commission, both in terms of supporting the Electoral Commission in respect of litigation and objections arising from electoral processes; and in the day-to-day management of all other legal assistance – from service level agreements to the evaluation of tender processes.

Ms Akhtari Henning joined the Electoral Commission at the start of April 2018 as Deputy Chief Electoral Officer for Corporate Services, where she is responsible for Human Resources and Support Services, Information and Communication Technology, and Legal Services. Before joining the Electoral Commission, she served in a similar role – as Deputy Director-General for Corporate Services – at Statistics South Africa for six years.

Ms Henning has hands-on experience as a Chief Financial Officer and has managed a significant team and budget, with multiple projects across a vast logistical landscape. Her strengths lie in complex logistics, integrating resources such as finance, human capital and tools of the trade.

Ms Henning has proven experience in the Public Finance Management Act, Treasury Regulations, and in establishing the King III governance requirements for the Public Sector Guide for National, Provincial and Local Government. She also has experience of leading and overseeing a Public Private Partnership (PPP) process from the pre-bid phase to completion.

Ms Henning has achieved a Bachelor of Commerce in Accounting and completed her Articles of Clerkship at Ernst & Young Chartered Accountants. In 2015, she completed the Advanced Management Programme at Harvard Business School in Boston (US).



# Outreach

**Acting Deputy Chief Electoral Officer:** Mr Mawethu Mosery

Outreach is responsible for creating interfaces between the legal obligations and operations of the Electoral Commission, and the people the Electoral Commission serves: the citizens of South Africa.

The duties of Outreach include civic and voter education, balloting education, research and knowledge management, communications, public relations, and media liaison. These platforms enable the Electoral Commission to maintain a constant flow of engagement with all stakeholders.

Outreach works to continuously inform the discourse and dialogue around voting and democracy – not just during an election year, but all the time – and to explain the decisions and operations of the Electoral Commission in a way that promotes maximum transparency around the democratic and electoral process.

A strategic priority of the Electoral Commission is to inform and engage citizens and stakeholders in electoral democracy. The role of the communications function in this regard is to advance and promote electoral processes through communication campaigns on diverse platforms to sustain the visibility of the organisation and its mandate across the electoral cycle.

Civic and democracy education aims to foster participation in electoral democracy and to create a climate conducive to free and fair elections. The Electoral Commission has long been focused on ongoing civic and democracy education to enable an enduring democratisation process, affirming elections as continuous processes rather than isolated events.



Mawethu Mosery is an experienced electoral manager, having been in the service of the Electoral Commission for over 20 years.

Before leading the Outreach function, he served for 15 years as Provincial Electoral Officer for KwaZulu-Natal, a highly contested province politically.

Mosery has been integral to the strategic planning and project management of elections at a national level and in the province, including five national and provincial elections, six municipal elections, and countless by-elections.

Mr Mosery was assigned to the Outreach function in 2018, ahead of preparations for the 2019 National and Provincial Elections.

# Electoral Operations

**Deputy Chief Electoral Officer:** Mr Masego Sheburi

Electoral Operations houses the core of the Electoral Commission's operations. The national voters' roll, which forms the basis of planning for any electoral event, is maintained by this division and its components include:

- The delimitation of voting districts.
- Registration and de-registration of political parties.
- The compilation and administration of the voters' roll.
- Registration of voters.
- Political party liaison, candidate nomination and management of proportional representation lists and vacancies.
- The compilation of results.
- Conflict management programmes.

Electoral Operations is also responsible for the Electoral Commission's Logistics and Infrastructure. This department determines the electoral bill of materials for all electoral events, specifications, procurement and disposal of items approved in terms of the bill of materials, warehousing and distribution of electoral materials and equipment, and voting station and local office infrastructure.



Mr Masego Sheburi has extensive experience in public administration, policy formulation and implementation, having served in various capacities in public service for a period of more than 20 years.

In the formative years of the democratic state and following the 1994 elections, he was involved in and contributed to the evolution of executive accountability and parliamentary oversight as a necessary pillar for the entrenchment of constitutionalism. Mr Masego Sheburi's tenure at the Electoral Commission started in 2008 and he has been involved in the administration of five elections, two of which were in the capacity of Provincial Electoral Officer for Gauteng, South Africa's most densely populated province, and one as Deputy CEO for Electoral Operations. He holds a BA Law.

# Party Funding

**Deputy Chief Electoral Officer:** Mr George Mahlangu

The newly established Party Funding unit oversees the management of the Represented Political Parties' Fund, the establishment of a new Multiparty Democracy Fund, and the implementation of a disclosure framework through which political parties and donors must disclose donations above a threshold to the Electoral Commission.

The aim of the Represented Political Parties' Fund, is to provide funding for political parties represented in the national and provincial legislatures. Funds for the RPPF are provided annually from the National Revenue Fund and are distributed to political parties represented in the National Assembly or in any provincial legislature.



A seasoned financial expert having served as a Chief Financial Officer in the private and public sectors for many years, Mr George Mahlangu joined the Electoral Commission on 1 August 2020.

He previously served as CFO at Gauteng's Department of Health (2014 – 2017) and Department of Local Government (2006 – 2010), and before that was CFO at the National Youth Commission (2002 – 2006). He joined the Electoral Commission from the private sector where he was most recently Chief Executive Officer of a transport company.

Mr Mahlangu is qualified with both an LLB and a Bcompt (Honours) which provide him with an ideal blend of legal and financial knowledge to fill this important new role as head of the new party funding unit.

As Chief Executive responsible for party funding, Mr Mahlangu oversees the management of the Represented Political Parties' Fund, the establishment of a new Multiparty Democracy Fund, and the implementation of a disclosure framework through which political parties and donors must disclose donations above a threshold to the Electoral Commission.



# Financial Management

**Chief Financial Officer:** Ms Dawn Mbatha, CA (SA)

The Finance Department is responsible for the development and implementation of financial policies and standard operating procedures for the processing of all financial transactions. This includes dedicated units working with the Electoral Commission's budgets, procurement processes, compliance, the management of the Electoral Commission's assets and financial services (accounting).

The Compliance unit assists the Accounting officer with his statutory obligation in terms of Sections 38(1)(n) and 51(1)(h) of the PFMA which require accounting officers and accounting authorities respectively, to comply and ensure compliance with the PFMA and any other legislation applicable to the Electoral Commission which has financial implications.

The Procurement unit is responsible for developing and implementing effective and efficient supply chain management system for:

- a) the acquisition of goods and services; and
- b) the disposal and letting of state assets, including the disposal of goods no longer required.

The Budgeting unit sets out planned spending in terms of the National Treasury guidelines and policies.



An experienced and qualified Chartered Accountant, previous experience as an audit partner, consultant and finance executive with extensive management and operations experience in both the private and public sector.

Dawn Mbatha is the Chief Financial Officer of the Electoral Commission, and a former inspector with the Independent Regulatory Board for Auditors.

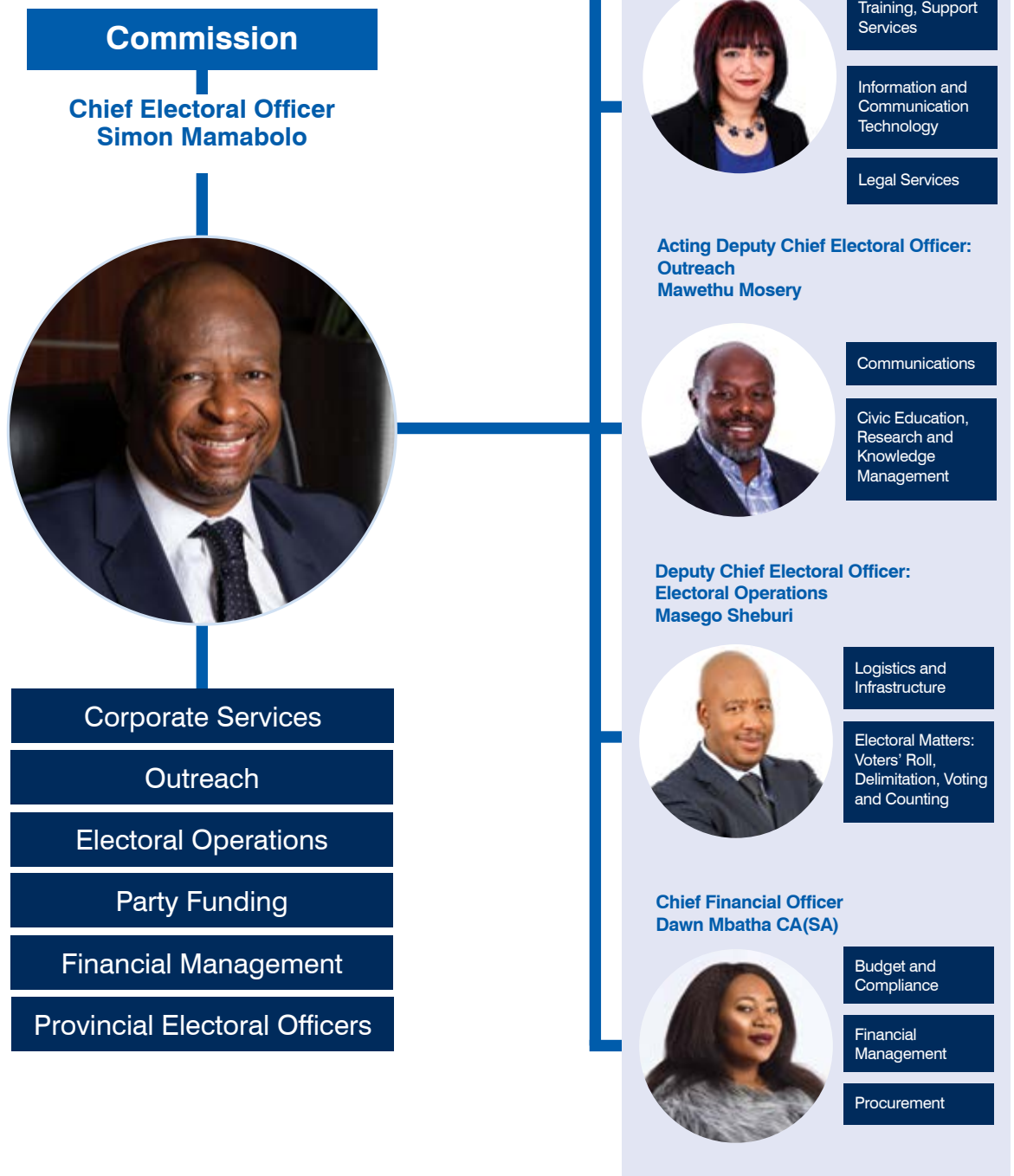
Former clients include the Development Bank of South Africa, ARMSCOR, Road Agency Limpopo, Eskom, Technology Innovation Agency, Eskom Treasury, MTN SP, Transnet Group, Airports Company South Africa, Department of Defence, and the International Market Centre (USA).

Ms Mbatha served on the interim board of Cricket South Africa (CSA). The interim board recently enabled the adoption of a Memorandum of Incorporation (MOI) in terms of the Companies Act (s60) after reaching an agreement with CSA's Members' Council. By reaching this agreement, cricket in South Africa has adopted a governance model which is best practice both in South Africa and internationally.

# Organisational structure

The head of the administration of the Electoral Commission is the Chief Electoral Officer, who is appointed by the Commission and who also functions as the Electoral Commission's Accounting Officer.

The administration is divided into five divisions reporting directly to the CEO: Party Funding, Corporate Services, Outreach and Electoral Operation, each led by a Deputy CEO (DCEO), and Financial Management led, by the Chief Financial Officer (CFO), who reports to the CEO, and is supported by senior managers and other managers.



## Senior Management at national level



**Chief Information  
Officer**  
Libisi Maphanga



**Senior Manager:  
Electoral Matters**  
Granville Abrahams



**Senior Manager:  
Legal Services**  
Rekha Raath



**Senior Manager:  
Human Resources and  
Corporate Services**  
Bonolo Gopane



**Senior Manager:  
Civic Education,  
Research and Knowledge  
Management**  
Moagisi Sibanda

## Provincial Electoral Officers

There are Electoral Commission offices in all nine provinces. Each office is headed by a Provincial Electoral Officer (PEO) with staff managing Administration, Electoral Matters and Outreach activities at a provincial level. The PEO is the Electoral Commission's media spokesperson in the various provinces for all election queries.











PART B

**PERFORMANCE  
INFORMATION**

## 1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General South Africa (AGSA) currently performs the necessary audit procedures on the performance information to provide reasonable assurance in the form of an audit assessment. The audit assessment of performance against predetermined objectives is included in the Auditor-General South Africa's (AGSA) audit report under the heading "Other matters" in the "Report on the audit of the annual performance report" section. Refer to page 109.

## 2. SITUATIONAL ANALYSIS

### Social political and economic environment

The social, political and economic environment in South Africa continues to evolve and change with consequential impact on state, public, private and constitutional institutions.

The period under review continued to reflect a highly constrained economic environment with low growth and reductions in national revenue leading to continued fiscal constraints and austerity within the public sector.

At the same time, the recent growth in political contestation and multi-partyism reached levels hitherto unknown. Ahead of Local Government Elections (LGE) 2021, a record number of 66 new parties were registered at both national and local level, bringing the total number eligible to contest the elections to 413 parties.

This burgeoning of political parties was also reflected in a record number of 78 unique political parties meeting the requirements to contest NPE 2019, with 48 parties contesting the national ballot (compared to 29 in 2014).

The political environment continues to affect the operations and continuity of municipal councils with a number of councillor expulsions and dissolutions of councils leading to the need for by-elections. During the year under review, 133 by-elections were conducted and 351 proportional representation (PR) replacements effected.

There are persistent calls in certain quarters in the political spectrum for the harmonisation of elections. In particular, that elections for all spheres of legislative bodies must take place on the same day. The Commission needs to anticipate the discourse, particularly the impact of such an eventuality on election administration and its effect on the voting public.

The ongoing imperative to meet the ruling of the Constitutional Court with regard to the rectification of the voters' roll in respect of voters' addresses, combined with preparations for the implementation of the Political Party Funding Act (Act 1 of 2019), coalesced to significantly increase the workload of the Electoral Commission.

The 2019/20 financial year saw the establishment of the Political Party Funding Unit. This followed the assent by the President to the Political Party Funding Act (Act 6 of 2018). The Commission also appointed the first Chief Executive to head the unit and oversee the implementation of the legislation and compliance with its prescripts, as well as the overall establishment of this fledgling unit.

The unit is tasked with the disbursements of funds from the Represented Political Party Fund and the Multi-party Democracy Fund. The unit is also responsible for ensuring regulatory compliance as it relates to the use of money from the funds, as well as declared direct donations received by political parties.

Following the appointment of the Chief Executive, the first order of business for the unit was the finalisation of the relevant regulations in line with the new Act. This was undertaken with the assistance of a task team set up to assist with the establishment of the unit. The task team also participated in the development of the Online Party Funding System (OPFS) and the drafting of a training guide. The OPFS will, in future, be used for the submission of compliance documents as it relates to the funds, as well as the disclosure of direct funding received by political parties. Disclosures are expected to be made by both the donor and political party that would have received the donation.

Over the five-year planning period and in adherence with its constitutional mandate, the strategic focus of the Electoral Commission will be the management and delivery of the LGE 2021 and the NPE 2024, and to ensure that both elections are free and fair. Instructively, NPE 2024 will be managed under a new electoral system that includes individual candidates for the first time following the judgment of the Constitutional Court in the New Nation Movement Matter.

The World Health Organization (WHO) has confirmed Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-COV-2) as the causative agent of COVID-19 and has declared the disease a global pandemic. Since then, global and country-specific measures have been implemented to contain the spread of the disease. It is foreseeable that the disease will be a reality until such time that a significant proportion of the population has been vaccinated.

In order to prevent registration and voting stations from becoming an arena for contagion, the Electoral Commission will have to take action to promote procedures that maintain public health in the electoral process, guided by what is known about the disease. Some of the procedures will include the provision of personal protective equipment (PPE) for staff at voting stations. The Electoral Commission maintains a network of 23 146 voting stations with a staff complement of 238 000 on Voting Day. The outbreak of COVID-19 could not be foreseen, and such expenditure related to its mitigation is not budgeted for.

As part of the human solidarity, the members of the commission and staff members contributed R377 197 to the Solidarity Fund. The contributions were collected as single or multiple contributions over a period of six months.

## Organisational environment

The Commission comprises five members appointed by the President following a Parliamentary process and recommendation by the National Assembly. The Chairperson and Vice-Chairperson of the Commission are designated by the President from among members of the Commission. The Commission remained fully constituted during the period under review.

The Electoral Commission's organogram provides for 1 133 positions. The staffing establishment provides for four Deputy CEOs – one each for Corporate Services, Electoral Operations, Outreach and Party Funding. There is one Provincial Electoral Officer for each provincial office of the Electoral Commission. The staff turnaround has remained stable with most key personnel retained.

The Electoral Commission has entered into a recognition and procedural agreement with the National Education, Health and Allied Workers' Union (NEHAWU), in which it was agreed that the benefits for staff at the Electoral Commission would be negotiated. The previous collective agreement with NEHAWU subsisted until 31 March 2021.

## Policy and legislative environment

The Constitutional Court pronounced a significant judgment on 11 June 2020. An issue before the court in the New Nation Movement Matter was whether the Electoral Act was constitutional to the extent that it facilitated participation in national and provincial elections only through membership of political parties. In other words, could the failure by the Electoral Act to make provision for individuals to stand for office as independents be justified in terms of the Constitution?

The Constitutional Court found that channelling individuals to stand as candidates only through political parties was unconstitutional in that it is a negation of political rights guaranteed under section 19 of the Constitution, as well as an assault on the right to freedom of assembly and the right to dignity protected in sections 18 and 10 of the Constitution, respectively. The court further held that section 1(d) in the founding provisions of the Constitution must be interpreted to denounce a one-party system of governance and not to sanction an exclusive party proportional representation system.

The Court ordered Parliament to amend, within 24 months, the Electoral Act to bring it in line with the Constitution. The import of the court ruling is that Parliament must pass a revised electoral system. Although the court has not prescribed an electoral system, such system as Parliament may decide on must result, in general, in proportionality, and may not be exclusively a party proportional representation system.

The Electoral Commission has, over the past 25 years, built and invested in business applications that supported a party proportional representation system. Whatever electoral system Parliament passes will have serious implications for the Electoral Commission. The Electoral Commission would be required to invest significant resources in developing and/or repurposing its business systems and applications to support the new scheme. Similarly, it would require resources for the retraining of its permanent and voting station staff to understand and implement the new electoral system.

The debate about the benefits of composite national, provincial and municipal elections has been placed firmly on the national agenda. Hitherto, the debate has been driven, in large measure, by the deteriorating economic environment and challenging fiscal constraints. The reality of COVID-19 and its impact on LGE 2021 has introduced an added health dimension. While, once again, such decisions on amendments to the electoral process are in the realm of Parliament and policy makers, the Electoral Commission will need to play a central role in providing inputs into these debates, including inputs about the possible economic and fiscal benefits of composite elections to the country, political parties and contestants, the impact on voters and election officials, and international good practice and experience.

Preparatory work for LGE 2021 included the drafting of legislative amendments to enhance the electoral process. Among the key legislative initiatives processed by the Electoral Commission for submission to Parliament is the Electoral Laws Amendment Bill. The Bill is intended to do the following:



- Safeguard the continued franchise of voters who appear on the voters' roll without an address.
- Authorise the Chief Electoral Officer to redact the information of voters that is provided to contesting parties and contestants so as to protect the personal information of voters as required in terms of the Protection of Personal Information Act.

- Streamline the process of casting special votes abroad.
- Clarify the period covered by the Electoral Code.
- Streamline provisions regarding the process of applying for the registration of parties.

It is noted that, despite current business disruptions occasioned by COVID-19, Parliament will pass these amendments in time for the presently unfolding preparations for the election of municipal councils.

## Strategic outcome-oriented goals

Programme	Strategic Outcome-oriented Goal	Number of targets	Number achieved/exceeded	Number not achieved	Percentage achievement
<b>Programme 1:</b> Administration	<b>Goal 1:</b> Strengthening governance, institutional excellence, professionalism and enabling business processes at all levels of the organisation.	3	3	1	75%
<b>Programme 2:</b> Electoral Operations	<b>Goal 2:</b> Achieving pre-eminence in the area of managing elections and referenda, including the strengthening of a cooperative relationship with political parties.	3	1	2	33%
<b>Programme 3:</b> Outreach	<b>Goal 3:</b> Strengthening electoral democracy.	5	3	2	60%
<b>Programme 4:</b> Party Funding	<b>Goal 4:</b> Contribute to the enhancement of transparency in elections and party funding.	2	2	0	100%
<b>Total</b>		<b>13</b>	<b>9</b>	<b>5</b>	<b>64%</b>

## 3. PERFORMANCE INFORMATION BY PROGRAMME

### Programme 1: Administration

Programme 1 supports the achievement of Strategic Outcome-oriented Goal 1. It provides for the overall strategic management of the Electoral Commission, as well as centralised corporate services. This programme focuses on strengthening governance by refining institutional governance arrangements (including the Commission's committees and structures), exercising oversight, monitoring, evaluation and support.

Commissioners provide oversight in respect of the activities of the organisation, and facilitate the promotion of the principles of peaceful, free and fair elections.

The Office of the Chief Electoral Officer monitors

the implementation of and adherence to the Commission's strategic priorities, as well as organisational policies.

Corporate Services focuses on strengthening institutional excellence and professionalism at all levels of the organisation, building institutional capacity, expanding human capital development, adhering to performance standards, becoming people-centred, managing human resources well, maintaining sound industrial relations and building institutional memory.

This programme provides for enabling business processes and systems in respect of legal services, ICT, human resources management and facilities management to support the core business of the Electoral Commission efficiently and effectively.

## Strategic objectives

<b>Strategic Objective 1.1</b>	Exercise oversight (monitoring, evaluation and leadership) to ensure the effective implementation of the Electoral Commission's core mandate, strategic goals and objectives, aligned with the corresponding budget allocation.
<b>Strategic Objective 1.2</b>	Exercise oversight (monitoring, evaluation and support), the provisioning of assurance and risk management services.
<b>Strategic Objective 1.3</b>	Build institutional capacity to enable the Electoral Commission to deliver on its constitutional mandate.
<b>Strategic Objective 1.4</b>	Manage financial resources efficiently to protect the public image of the Electoral Commission as an accountable institution.
<b>Strategic Objective 1.5</b>	Provide and maintain a stable, secure and scalable ICT environment that meets the functional needs of the Electoral Commission to ensure the credibility of electronic electoral processes.



## Strategic objectives, key performance indicators, planned targets and actual achievements

### ORIGINALLY TABLED APP

### PROGRAMME 1: ADMINISTRATION

No.	Outcome	Output	Output Indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual Achievement 2020/2021 Until date of re-tabling July 2021)	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
1.1.1	Strengthened institutional effectiveness.	Exercise leadership and governance, monitoring and evaluation to ensure the effective implementation of the Electoral Commission's core mandate, strategic outcomes and outputs, aligned with the corresponding budget allocations and risk mitigation.	Number of quarterly performance reports approved by the CEO within 30 days after the start of the next quarter and submitted to the Commission for review and input.	4	4	4	1	(3)	Removed by the re-tabled APP in July 2020. The annual target is divided into quarterly targets. The target was met for the first quarter. The deviation reflects the targets of the three quarters not reported on.	The submission of the CEO's report is not strategic as this is an ongoing process where the CEO issues a report to Commission at every Commission meeting, which occurs almost monthly. The CEO's report to the Commission is still a mandatory requirement for the CEO. The target has been made an operational target.
1.2.1	Strengthen assurance management procedures within the Electoral Commission.		Number of quarterly internal audit progress reports per annum prepared by the Chief Audit Executive (CAE) and reviewed by the Audit Committee each year within 60 days after the start of the next year.	4	4	4	0	(4)	Removed by the re-tabled APP in July 2020. The annual target is divided into quarterly targets. Due to the lockdown the execution of internal audit assignments was delayed. The target was not met for the first quarter.	The report by the CAE is operational and is still being monitored closely by the Audit Committee. The institution is of the strong view that the target for a clean audit is a by-product of the internal audit being effective, along with other processes. Internal Audit does not work in isolation but forms part of the process to achieve the target of a clean audit.
1.3.2	Provide a cutting-edge, stable, secure ICT environment that meets all functional needs of the Electoral Commission and supports innovative business processes.		Review and approve or review, approve and implement an ICT governance framework in each year covered by this plan.	New	New	Review and approve the ICT governance framework.	0	(100%)	Removed by the re-tabled APP in July 2020. The target is a yearly target and is not broken down into quarterly milestones. The progress was not measured for the first quarter.	Implementation of an ICT governance framework is a critical process, best represented by the achievement of a clean audit and should be looked at in isolation. Good governance is a by-product of a clean audit.
1.3.3		ICT upgrades of platforms and systems to be aligned with business needs and technological developments as indicated in the applicable year.		New	New	Procure and build systems to support the management of the new electoral mobile devices.	0	(100%)	Removed by the re-tabled APP in July 2020. The target is a yearly target and is not broken down into quarterly milestones. The progress was not measured for the first quarter.	The target was monitored as an operational target. The target has been achieved with procurement of the devices is being concluded.

## PROGRAMME 1: ADMINISTRATION (continued)

No.	Outcome	Output	Output Indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual Achievement Until date of re-tabling July 2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
1.4.2	Strengthened institutional effectiveness	Recruit and retain a talented permanent staff complement to meet operational requirements, as well as constitutional obligations.	Extent of compliance with performance management system as evidenced by the existence of performance agreements and performance assessments for the year under review.	85% (789) of performance agreements for 2018/2019 in place by the deadline date.  0% (0) of the performance assessments for 2018/2019 were completed and moderated in May 2019.	98% of performance agreements of qualifying staff were completed by the deadline of 1 April 2019.  97% of performance assessments of qualifying staff were completed and moderated.	100% of qualifying staff.	Performance agreements: 70%. Performance assessment: 71%.	(30%) and (29%). For the first quarter.	Removed by the re-tabled APP in July 2020.  Target not met due to COVID-19 lockdown, employees who are above 60 years and those with comorbidities working from home.  This resulted in the late submission of performance agreements and assessment, as well as the moderation session.  The process was followed up as far as possible in the remaining quarters.	Performance of staff is at the heart of the institutional ability to achieve a clean audit target. The target has been made operational as it is covered by the achievement of a clean audit.
1.5.1		Develop and upskill institutional capacity to enable the Electoral Commission to deliver on its constitutional mandate.	Number of permanent staff who were provided with developmental training interventions per annum.	2 478	284	372	2	(370)	Removed by the re-tabled APP in July 2020.  Target not met due to the COVID-19 lockdown, as face-to-face training could not be held.  Some training was held via electronic platforms in the remaining quarters.	The training of staff is still very important to the institution but it has been made into an operational target as it relates to day-to-day operational requirements.
1.6.1		Effectively manage financial resources in compliance with legislation.	Number of repeat findings that result in irregular expenditure as defined in the audited Annual Financial Statements.	New	New	0	Awaiting Auditor-General South Africa (AGSA) audit outcome.	Awaiting Auditor-General South Africa (AGSA) audit outcome.	Removed by the re-tabled APP in July 2020.  The Auditor-General South Africa (AGSA) report is awaited.	This target has been repraised to obtain a clean audit outcome from the annual external audit process.
1.6.2			Number of quarterly statistical analysis reports of procurement spend towards broad-based black economic empowerment (B-BBEE) per annum.	New	New	4	1	(3)	Removed by the re-tabled APP in July 2020.  The annual target is divided into quarterly targets. The target was met for the first quarter.  The deviation reflects the targets of the three quarters not reported on.	The target is operational but we still disclose our statistics in the annual report to demonstrate our commitment.



## Strategic objectives, key performance indicators, planned targets and actual achievements

### RE-TABLED APP (JULY 2020)

#### PROGRAMME 1: ADMINISTRATION

No.	Outcome	Output	Output Indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
1.1.1	Strengthened institutional effectiveness.	Exercise leadership and governance, monitoring and evaluation to ensure the effective implementation of the Electoral Commission's core mandate, strategic outcomes and outputs, aligned with the corresponding budget allocations and risk mitigation.	Number of quarterly reviews of the strategic risk register by the Executive Risk Management Committee within 30 days after the start of the next quarter.	4	4	4	4	0	Target achieved.
1.1.2		Provide a cutting-edge, stable, secure ICT environment that meets all functional needs of the Electoral Commission and supports innovative business processes.	Minimum annual percentage network and application systems availability measured in hours (system-generated report available).	97.666% (2 172 063 hours).	97.3% (2 180 096 hours).	97% (2 214 hours).	97.384% (2 156 060 hours).	0.384% above target achieved. Total 8,480 for the year.	Target achieved.
1.1.3		Recruit and retain a talented permanent staff complement to meet operational requirements, as well as constitutional obligations.	Number of permanent staff positions filled per annum.	922 filled posts calculated pro-rata over the year.	88% (906 filled posts).	90% of 1 113 posts calculated pro-rata over the year.	909	(92)	Target not achieved. Recruitment was delayed as a result of the COVID-19 pandemic and subsequent lockdown, in addition there were budget constraints.
1.1.4		Obtain clean audit outcome from the annual external audit process.	Obtain a clean audit outcome.	New	New	Obtain a clean audit outcome.	Clean audit opinion obtained.	0	Target achieved.

## Commission Services

The Commission began the financial year under the difficult circumstance of a state of disaster due to the COVID-19 pandemic. This presented the Commission with a number of challenges in the execution of its constitutional mandate. However, the ensuing lockdown levels brought about by the state of disaster did not deter the Commission from executing some of its constitutional responsibilities.

During this period, the Commission engaged a number of stakeholders in preparation for the general municipal elections that are scheduled for the second part of 2021. The most important of these engagements was in respect of the amendments to electoral legislation that is relevant to these elections. In this respect, the Commission held consultative and briefing meetings with political parties through the National Political Liaison Committee (NPLC) and also in Parliament through the Portfolio Committee on Home Affairs, the Portfolio Committee on Cooperative Governance and Traditional Affairs and also the Select Committee on Justice and Security.

During the period under review and in line with section 5(l) of the Electoral Commission Act, the Commission embarked on a stakeholder engagement drive to ensure adequate support and understanding of the preparations for the LGE 2021. These engagements included interaction with Parliament through the Portfolio Committee on Home Affairs, the Minister of Cooperative Governance and Traditional Affairs, all provincial legislative bodies, the National House of Traditional Leaders and provincial houses of traditional leaders. The purpose of these engagements was to promote cooperation with and between persons, institutions, governments and administrations for the achievement of the Commission's constitutional obligations.

The Electoral Commission is an evolving organisation and therefore, from time to time, it has to review its strategic priorities. Accordingly, the Commission held a strategic planning session with an endeavour to entrench the Electoral Commission as the focal point in the delivery of cost-effective, free and fair elections.

The Commission continued to play a leading role in facilitating the activities of the Forum of Institutions Supporting Democracy (FISD). The Commission was Chairperson of this Forum until June 2020. Its tenure at the helm of the Forum included a period that was dominated by the COVID-19 pandemic and its restrictions. During this period, the Commission ensured that there was a coordinated approach amongst the Forum members towards the COVID-19 pandemic and also that the constitutional obligations of these institutions were not diminished as a result of the pandemic.

Despite the prevalence of the COVID-19 pandemic during this period, the Commission continued to play an important role internationally and, in particular, in assisting its counterparts on the continent in the delivery of credible elections. Through the Department of International Relations and Cooperation, the Commission assisted in the delivery of elections in the Central African Republic. These elections were held on 27 December 2020, with the second round of the elections on 13 February 2021. The assistance in these elections included the supply of voting compartments, stationery packs, ballot boxes, security seals, communication equipment and airfreight from South Africa to Bangui, the capital of the Central African Republic.

Due to its endeavour for pre-eminence in electoral democracy internationally, the Commission is a member of various regional and international election management bodies such as the Association of World Election Bodies (AWEB), the Electoral Commissions Forum (ECF) of the Southern African Development Community (SADC) region and the International Institute for Democracy and Electoral Assistance (International IDEA).

The Commission was, until 2020, the Vice-Chairperson of the ECF SADC's Executive Committee and is currently the Vice-Chairperson of the AWEB. In addition, the Commission will be hosting the next meeting of the AWEB's General Assembly, where it will take over the chairpersonship of this august multilateral organisation.

## Internal Audit

Section 38 of the PFMA requires the Accounting Officer to, amongst other things, ensure that the Electoral Commission has and maintains a system of internal audit under the control and direction of an audit committee.

The purpose, authority and responsibility of the internal audit function established per Treasury Regulation (TR) 3.2.4 of the PFMA is defined in its charter approved by the Audit Committee, which is consistent with the requirements stipulated in TR 3 of the PFMA, requiring alignment with the Internal Professional Practise Framework (IPPF) set by the Institute of Internal Auditors (IIA) prescribed by TR3.2.5.

As required, the CAE reports functionally to the statutory Audit Committee and administratively to the Accounting Officer. The CAE met her statutory reporting obligations to quarterly appraise the Audit Committee regarding the progress in implementing the annual operational audit plan and pin-pointed, where required, issues requiring their intervention towards ensuring the effectiveness of the system of internal audit.

The statutory Audit Committee approved 10 projects for the 2020/21 financial year, for which 39 reports were conceptualised through the various project phases. Some 36 reports were issued for projects finalised, but the close-out meetings for three projects were regrettably postponed a few times and remained in abeyance beyond the agreed reporting deadline.

However, all three of these reports had since been issued before the date of signing the 2021 Audit Committee report.

The achievement of the internal audit function regarding the implementation of the 2020/21 internal audit operational plan is illustrated in figure below:

### 2020/21 INTERNAL AUDIT ACHIEVEMENT AGAINST 39 PROJECT REPORTS

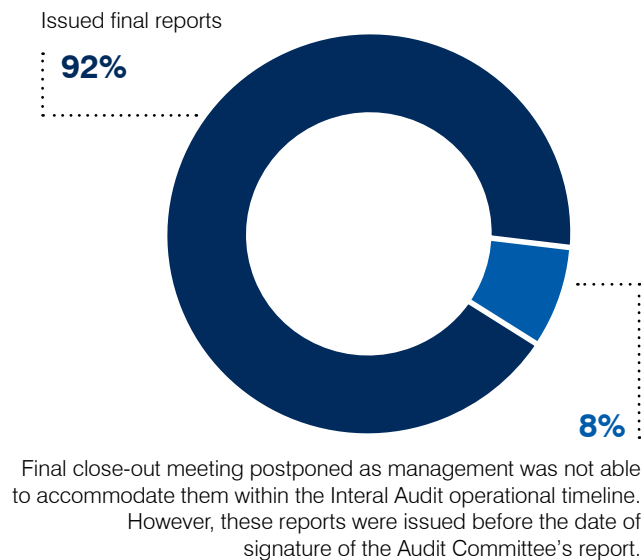


Figure 1: 2020/21 Internal Audit achievement against 39 project reports

### 2020/21 INTERNAL AUDIT ACHIEVEMENT AGAINST 10 APPROVED PROJECTS

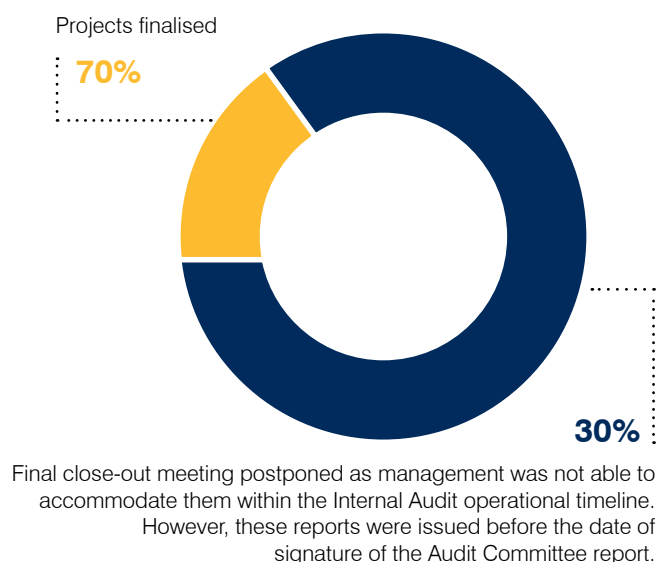


Figure 2: 2020/21 Internal Audit achievement against 10 approved projects

The CAE's annual opinion of general 'needs improvement' is aggregated by considering, where applicable, the overall rating assigned for various

reports issued for audit projects implemented in accordance with the approved plan.

## Human Resource Development

### Training of electoral staff

The 2020/21 financial year experienced an increase in the number of by-elections in various municipalities across the country, most of which were postponed, due to the COVID-19 pandemic, to the third and fourth quarters of the financial year.

The pandemic also called for a review of training material to include precautionary measures and provide guidelines to electoral staff on how to execute their duties whilst observing COVID-19 protocols and health measures. To this end, the by-election training manual was amended to incorporate the COVID-19 health protocols and the by-election employees were all trained accordingly.

In preparation for LGE 2021 the training division commenced with the development of registration training material, namely, About the Electoral Commission and the Registration Guide, commonly known as Module 1 and Module 2, respectively. Module 1 was finalised, as part of the eLearning development process. The Course Matrix and High-Level Framework for this module were developed and finalised.

### Skills development

The Electoral Commission, like most institutions, had to provide guidance to all its employees on return to the workplace after the COVID-19 lockdown. To this effect, return to office protocols were developed, and the Training Division developed training materials were utilised to create awareness on safe return to office protocols and controls that would help curb the spread of the virus. These included a standardised presentation, short video-clips, posters and short messages that were shared with all employees.

Over and above the training material, training sessions were conducted where feasible, due to the nature of the spread of the organisational structure, on how to observe and adhere to the institutional measures put in place for the safe return to office.

In addition to the training materials, awareness sessions were conducted through virtual sessions and contact sessions where feasible.

### Attendance of seminars, workshops and short courses

The COVID-19 travel and conferencing restrictions also called upon the organisation to quickly adapt to conducting certain skills development initiatives using digital platforms. As a result, the training

sessions were conducted via both face-to-face and digital platforms.

Due to COVID-19 restrictions, a number of training interventions were moved to 2021/22. There was also no annual intake for the Management of Democratic Elections in Africa programme offered by the University of South Africa in partnership with the Electoral Commission.

### Contract management

Financial management and compliance is mandatory to all members of staff who are tasked with ensuring adherence to the PFMA. To this effect, 26 employees attended an online course on contract management, which is a credit-bearing course conducted by the National School of Government (NSG). This programme is aimed at ensuring understanding and improvement in contract management within the organisation.

### Project management

The Electoral Commission operates in a highly project-driven environment. It is thus an organisational imperative to upskill employees on project management in order to assist them in carrying out their daily tasks. A total of 110 staff members completed the credit-bearing project management training conducted by the NSG.

### Open e-learning courses offered by NSG

The employees of the Electoral Commission were also granted access to open e-learning courses, which include Introduction to Strategic Planning, Introduction to Financial Delegations in the Public Service, Generally Recognised Accounting Practice (GRAP) and a number of finance, human resources, ethics and governance courses. This initiative is not only limited to those members who are already in strategic positions, but also others who will be in the same positions in their career path.

These courses are self-paced and two employees enrolled for the Introduction to Strategic Planning and Management course. This partnership will help inculcate the culture of digital training within the Electoral Commission.

### Performance management training

The Electoral Commission adopted the new performance management system: the Balanced Score Card. It was therefore important to ensure that all employees were trained on the new system. A total of 32 contact training sessions, attended by 670 employees, were held at the various provincial offices and the national office.



Overall, during the period under review, 872 employees attended the following training and development interventions.

integrated programmes, and 670 were workplace informal training courses.

A total of 155 of the courses attended were credit-bearing courses, 47 were occupation-directed

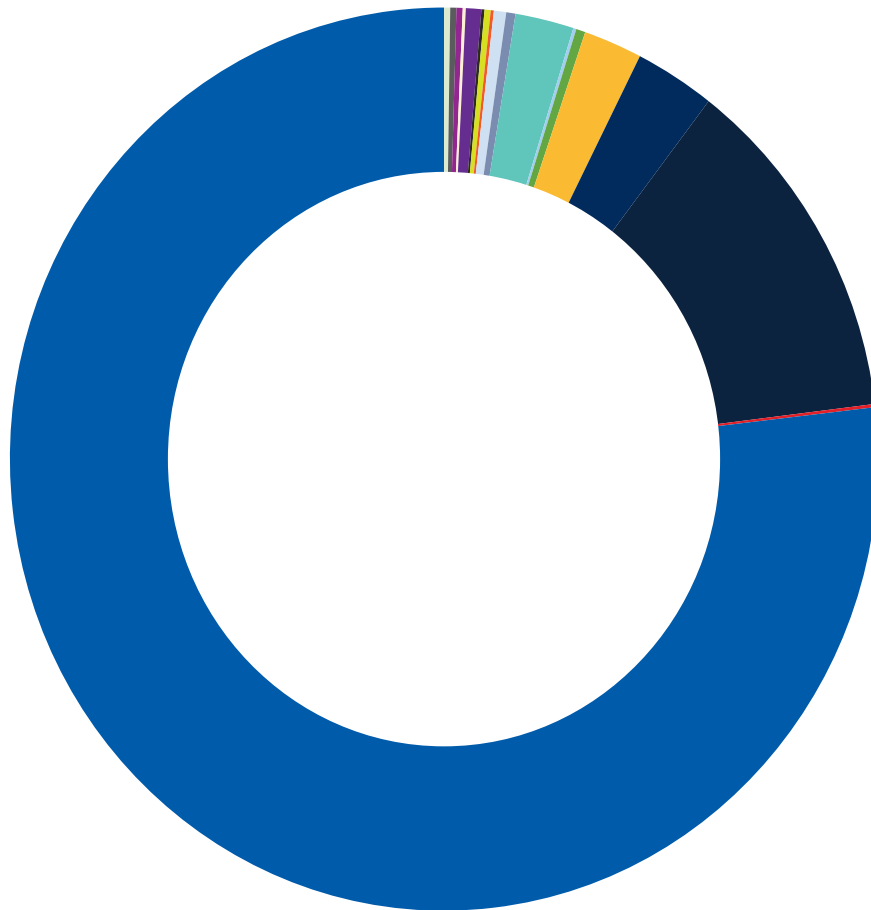


Figure 3: Skills development initiatives during 2020/21

## LEARNING PROGRAMME MATRIX

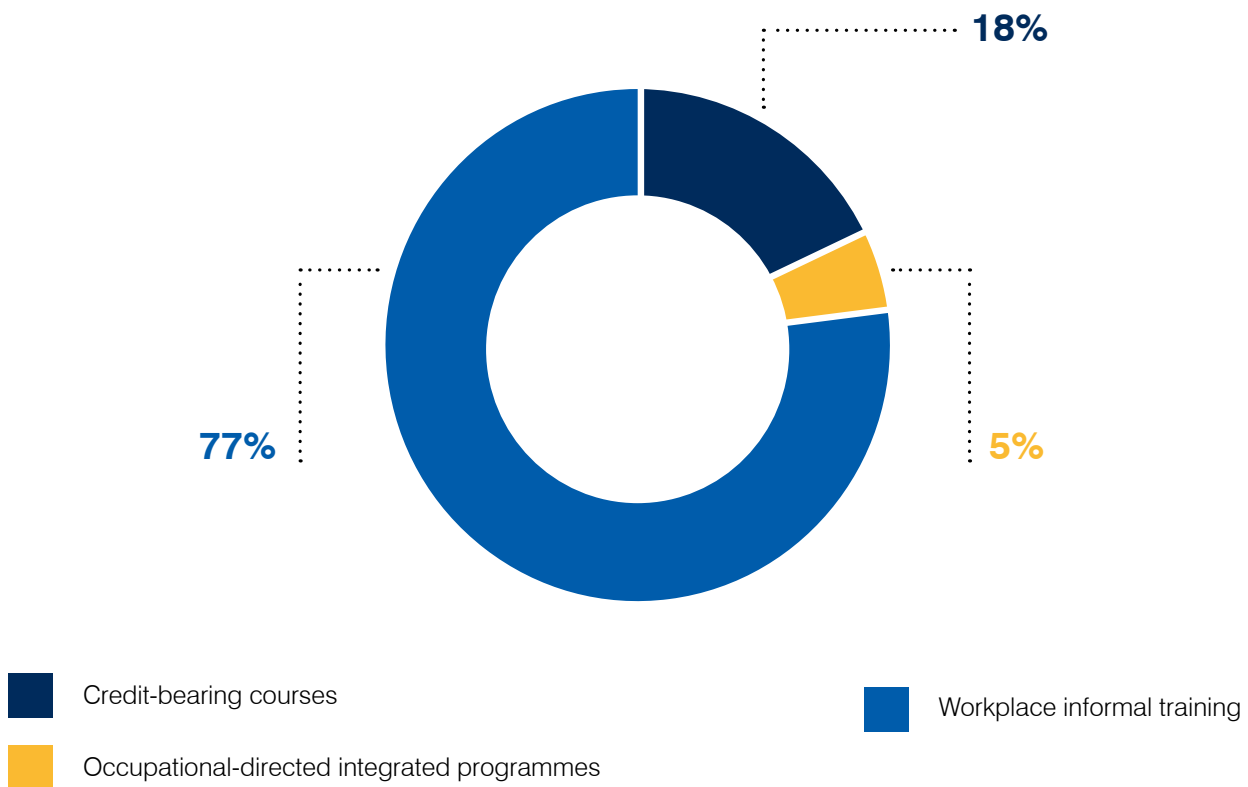


Figure 4: Learning programme matrix for 2020/21

### Bursaries

The Electoral Commission prides itself in terms of the continuous personal development of members of staff. The allocation of bursaries to staff members has proven to assist in building a pool of knowledgeable and competent staff members. It also assists to promote lifelong learning.

Even during an unstable financial year, 112 members of staff were allocated study bursaries.

### Internships

The Electoral Commission is committed to contributing towards the reduction of unemployment by providing unemployed graduates and student interns the opportunity to attain workplace experience

and skills that will make them more marketable or to acquire their qualifications.

The Internship programme also helps to address inadequate human resources, and equip participants with the necessary skills, knowledge and experience, relevant to their respective careers. The Internship programme is thus of great benefit to the Electoral Commission, interns and general labour market. Graduate interns are hosted in various departments within the Electoral Commission to establish a talent supply pipeline, particularly in areas and occupations where there are critical and scarce skills.

For the year under review, 11 interns were offered opportunities in the following operational areas of the Electoral Commission:

## ALLOCATION OF INTERN POSITIONS

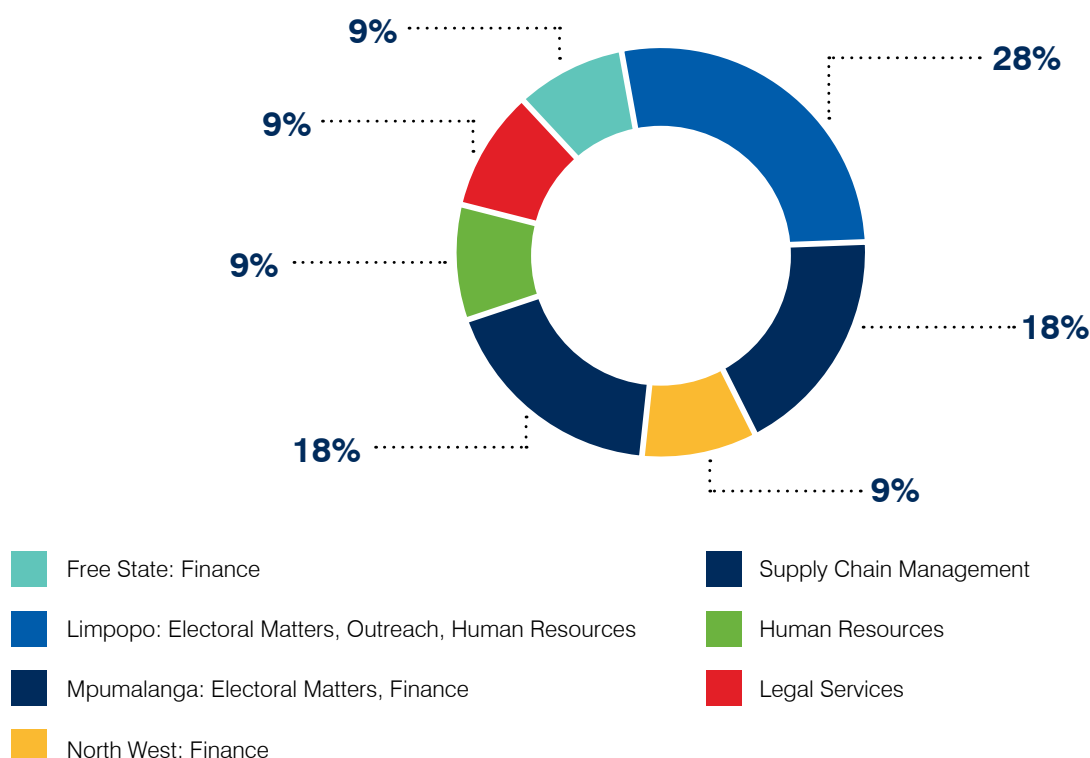


Figure 5: Allocation of intern positions

### Digital learning

Following a rigorous procurement process, a service level agreement was entered into between the Electoral Commission and the service provider appointed for the development of e-learning training material and change management. A project plan was drafted and agreed upon by both parties for monitoring its implementation. Great strides have been made thus far, and progress shall be monitored throughout the lifespan of the project.

The e-learning project will also be utilised by the Electoral Commission even after the contract with the service provider has come to an end and the necessary skills transfer mechanisms have been executed as per the agreement. This will assist in upskilling through in a cost-effective, self-paced and easily accessible way.

All online learning will be provided through the Learning Management System (LMS). The LMS also

makes provision for learner support and monitoring of performance. Despite the growing cost-cutting measures and restrictions related to COVID-19, the Electoral Commission will continue to develop its talent and be ready for the changing skills landscape influenced, in the main, by the Fourth Industrial Revolution.

### Financial Administration

The Electoral Commission's total revenue for the financial year is R2.101 billion. This is a parliamentary allocation. Additionally, R64 million was derived from sundry income, interest earned from short-term investments, lease revenue, sundry revenue and foreign and local aid assistance.

The annual budget covers the costs of administration (i.e. compensation of employees, office rentals and other ongoing costs for goods and services), as well as the costs of electoral events (i.e. by-elections).

## REVENUE VS EXPENDITURE

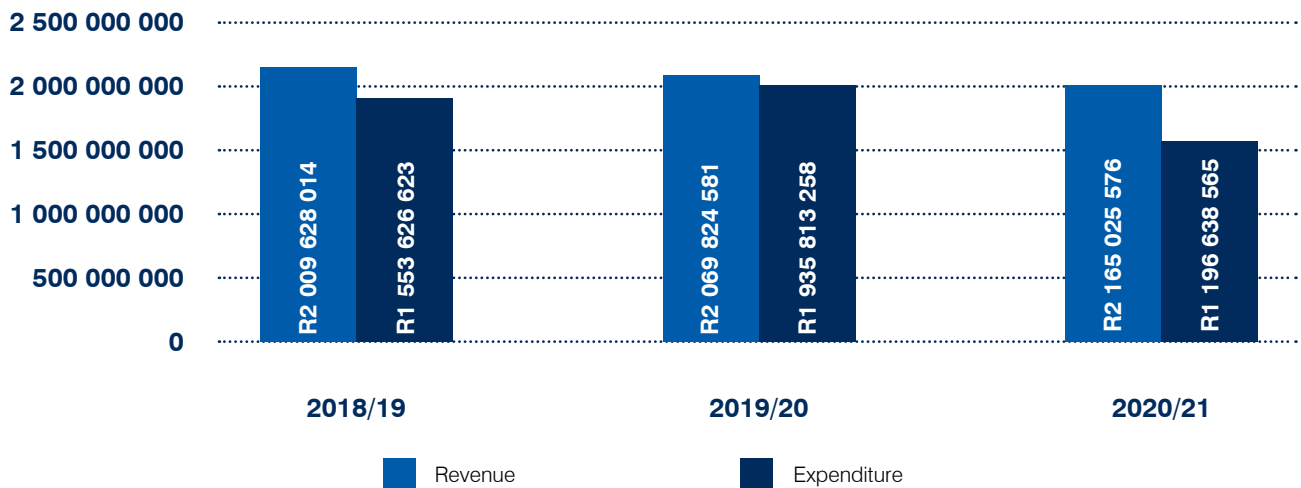


Figure 6: Comparison of revenue vs expenditure since 2018/19

The financial highlights of the current year are reflected below.

Revenue increased by 1% to R2.165 billion. This was driven by the following:

- A 4% increase in parliamentary revenue due to the first registration weekend budgeted in the first quarter of 2020/21.
- A 3% decrease, mainly from investment revenue due to a lower return on investment.
- A 100% decrease, mainly from sponsorship income due to it not being an election year.

Operating expenses decreased by 71% to (R309 million).

- This decrease is mainly due to the registration weekend initially planned for the fourth quarter being postponed to the 2021/22 financial year and COVID-19 restrictions making it difficult for the Commission to operate normally.
- Employee cost decreased by 5% to R730 million.
- The underspend on employee-related costs is mainly due to the registration event planned for the fourth quarter being postponed to 2021/22 and the applicable expansion staff appointments being delayed. Delays in filling permanent staff vacancies due to the pending implementation of the organisational review also contributed to this decrease.

Key elements of expenditure for 2020/21 included the following:

- R134 million was spent on professional services for ICT consultants, the Internal Audit panel and the Legal panel.

- Some R48 million went to depreciation, amortisation and impairment. This is consistent with the amount charged in the prior year.
- R7.1 million was spent on repairs and maintenance to capital assets.
- Property, plant and equipment of R55 million was acquired during the current year and R41 million worth of enhancements to electoral systems were made.
- R1 million was spent on voting station rentals for by-election voting stations.
- R31 million was spent on software licences.

Expenditure is mainly influenced by the election cycle, peaking during preparations for elections and then decreasing to fund the regular activities in non-election cycles.

A surplus of R971 million was recorded for the year (2019/20: R133 million). The increase from the prior year is due to the following:

- Delay in VMD project implementation.
- Postponed registration weekend.

Liquidity improved from 3.8 to 9.6, with a cash ratio of 9.7.

Cash paid to suppliers and employees amounted to 54% (2020: 94%) of the total cash flows, amounting to R1.2 billion (2020: R1.9 billion). Capital investment amounted to R86.4 million (2020: R74 million), of which R41 million (2020: R21 million) has been invested in intellectual property and R55 million (2020: R54 million) in capital assets. This brings capital expenditure over the past three years to R227 million.



The COVID-19 pandemic has had a major global economic impact, which has impacted the operations of the organisation. By-elections and the Registration Weekend were postponed. This is reflected in our spending trend.

## Supply Chain Management

The Electoral Commission continues to strive to achieve compliance with the Public Finance Management Act (Act 1 of 1999) and Treasury Regulations, as well as to enhance the efficiency and effectiveness of its supply chain management (SCM) process. To achieve this aim, in the 2020/21 financial year, the following projects were undertaken:

- a) Various interactive sessions with stakeholders to identify challenges and opportunities to revamp and refresh the SCM framework and operational requirements within the Electoral Commission.
- b) A review of procurement policies, standard operating procedures (SOPs) and the terms of reference (ToRs) of bid committees to ensure alignment with statutory supply chain management requirements. This included continuous adjustment, where necessary, of procurement systems and processes.
- c) Effective development, utilisation and operational management of electronic supply chain management systems (SAP, eProcurement and SCM system).
- d) Targeting of B-BBEE and small, medium and micro enterprises (SMME) suppliers in order to strengthen and enlarge the Electoral Commission's supplier database as aligned with the National Treasury Central Supplier Database (CSD).
- e) Stringent and effective due diligence audits on companies under consideration for contracts, especially to ensure the validity of supplier claims in terms of the provisions of the Preferential Procurement Policy Framework Act, 2000, and Broad-based Black Economic Empowerment.
- f) Reporting, as required, to National Treasury in respect of procurement plans and quarterly reports, as well as specific reporting requirements on deviations and variations to contracts as may be applicable.
- g) Operationalisation of minimum local content requirements relating to textiles, office furniture, prefabricated offices, as well as PPE.
- h) Communication and skills development initiatives at the national, provincial and local offices for functions.
- i) Alignment of the Electoral Commission's procurement systems and processes to the requirements of the Preferential Procurement Regulations, 2017, and general instructions and directives issued by National Treasury, as well as integration of the Electoral Commission systems with the National Treasury Central Supplier Database.
- j) Conclusion of various tenders, electronic procurement through eProcurement and requests for quotations (RFQs). Amongst these, was the successful conclusion of the procurement processes around the VMD.
- k) The bulk of these achievements was conducted and concluded under trying circumstances brought on by an inadequate and incomplete SCM structure, which has a dire impact on the capacity and capability of the Department. The COVID-19 pandemic added further challenges, which required changes to the business approach, processes and dynamics to achieve optimum results.
- l) Furthermore, the biggest procurement spend in the history of the Electoral Commission was successfully executed and committed in 2020/21, which amounted to more than R1.6 billion, VAT inclusive.

In 2020/21 100 web-based electronic competitive bids (reverse auctions) were run on the Electoral Commission's eProcurement system, which resulted in contracts with an estimated value of R43.3 million being awarded. Of these, 97% of the contracts to the value of around R41.9 million were awarded to B-BBEE companies as illustrated on the following page.



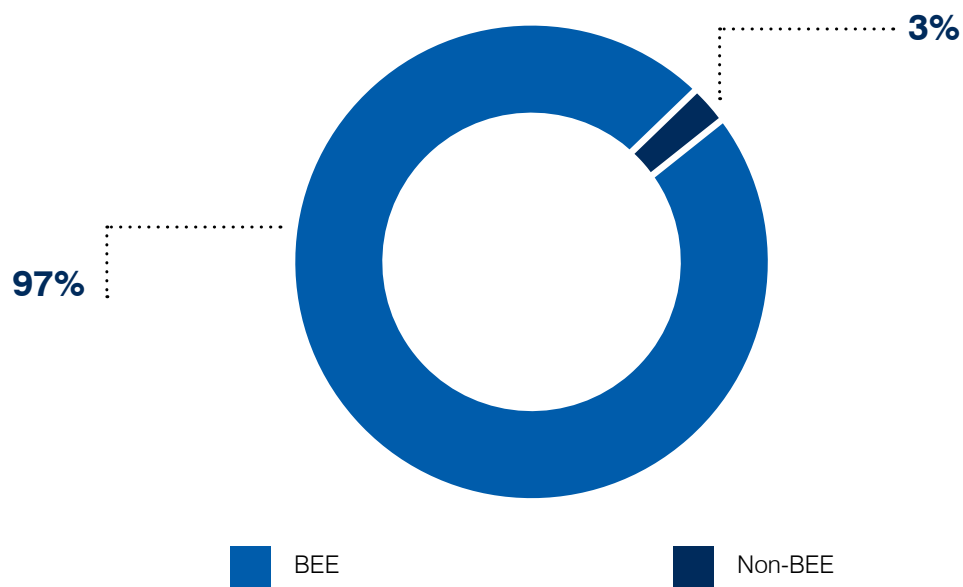


Figure 7: Auctions awarded by BEE status

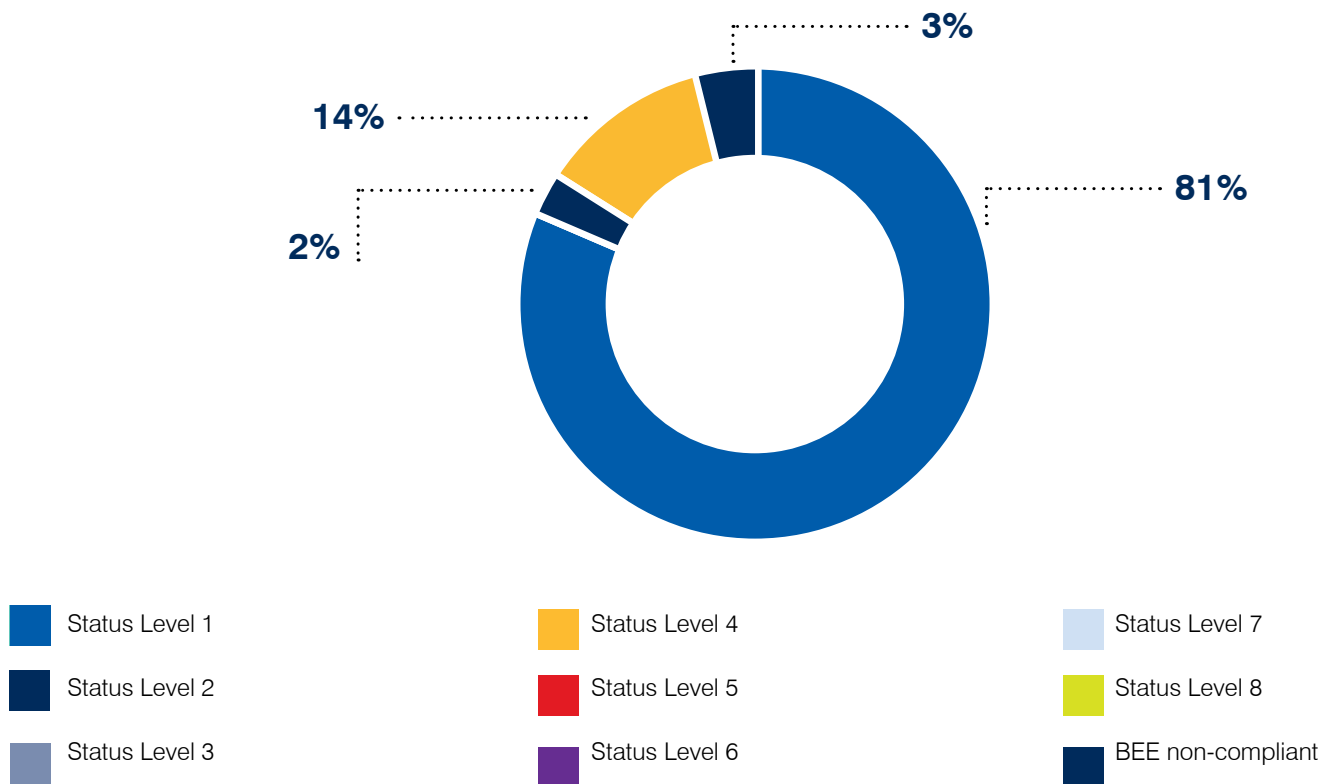


Figure 8: Auctions awarded by B-BBEE contributor status

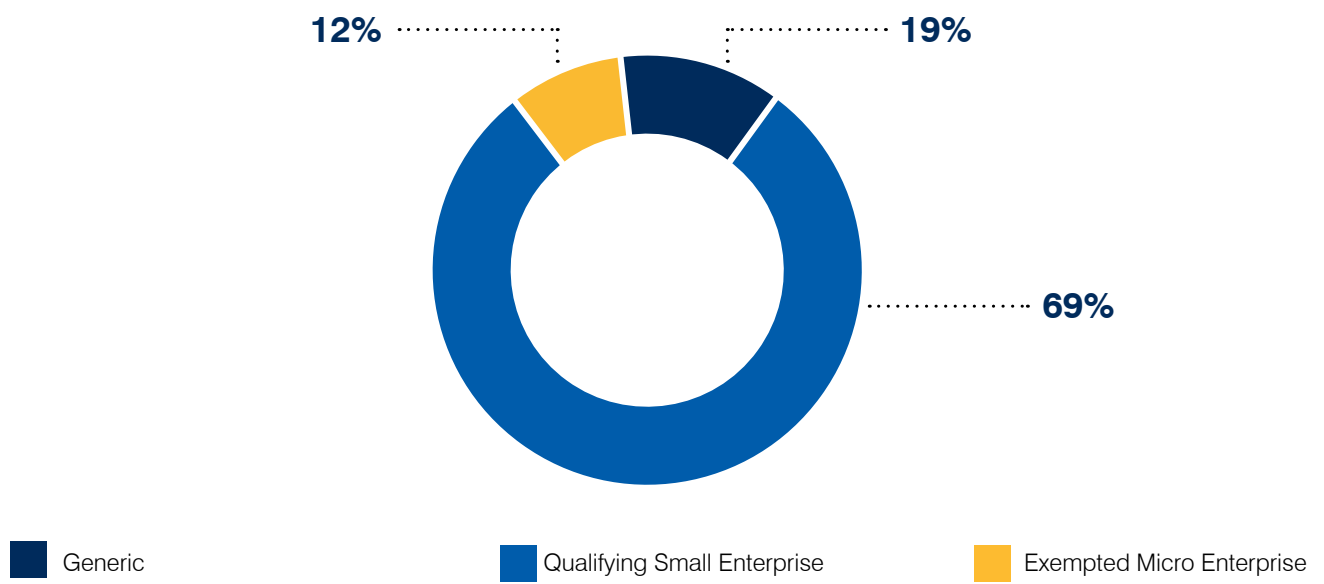


Figure 9: Auctions awarded by enterprise type

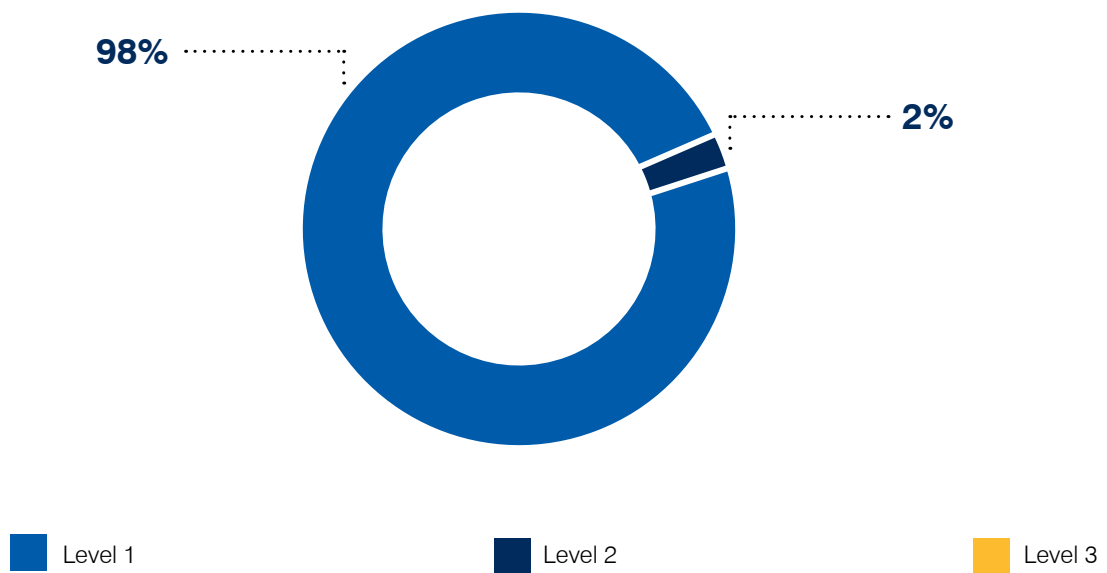


Figure 10: Tenders awarded by B-BBEE contributor status

## AUCTIONS AWARDED BY BEE CONTRIBUTOR STATUS LEVEL

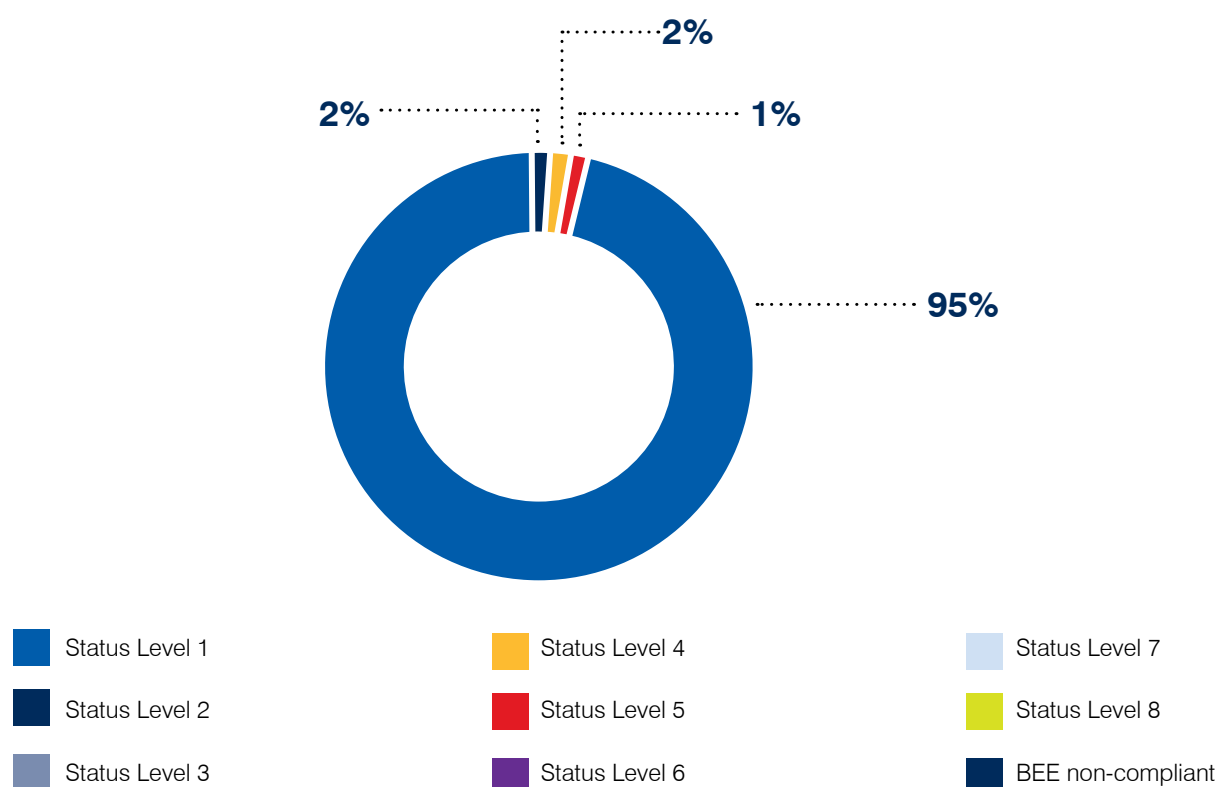


Figure 11: Auctions awarded by B-BBEE contributor status

## Information and Communication Technology

ICT continues to play a critical role in supporting the various processes of the Electoral Commission. The following continuous support services are at the core of the Commission's ICT capability, and provide the foundation for all other ICT activities:

- Stable applications to support and enable all business processes
- Closely integrated systems aimed at ensuring a seamless flow of information across the different systems
- A stable and secure ICT infrastructure, a stable network at both wide area network (WAN) and local area network (LAN) levels and at the data centre
- Scalable network and background server capacity, with the required capability of supporting increased election activity and network traffic
- The management of risks, disaster recovery and business continuity processes
- Integrated online self-service facilities for citizen engagement using the websites, mobile applications, SMS and social media
- Ensuring that the Electoral Commission can take advantage of and fully utilise all available and relevant technologies in the ICT market

- Stable and effective open data platforms – providing integrated technology-enabled platforms for all stakeholders through Application Programming Interfaces (API).

These core services are supported by two departments under direction of a Chief Information Officer. The departments are Business Systems (which includes Electoral Applications, GIS and SAP) and IT Operations.

### ICT projects and activities

Towards the end of March 2020, a hitherto unimaginable scenario occurred where, as a nation, we found ourselves under hard lockdown conditions due to the COVID-19 pandemic.

The ICT model up to that stage was one where users were performing their tasks primarily on the LAN or WAN with access to a web platform should circumstances require remote email access. After the announcement of the lockdown, the model had to shift to organisation-wide Virtual Private Network (VPN) access virtually overnight.

Under a great deal of time pressure, the IT Operations team procured licences, enabled access and



supported VPN access for the entire organisation. A total of 601 users were connected.

Thus enabled, it allowed the ICT teams to continue with various projects and support activities in support of the upcoming local government elections later in 2021.

The projects and activities listed below are in addition to a number of maintenance activities.

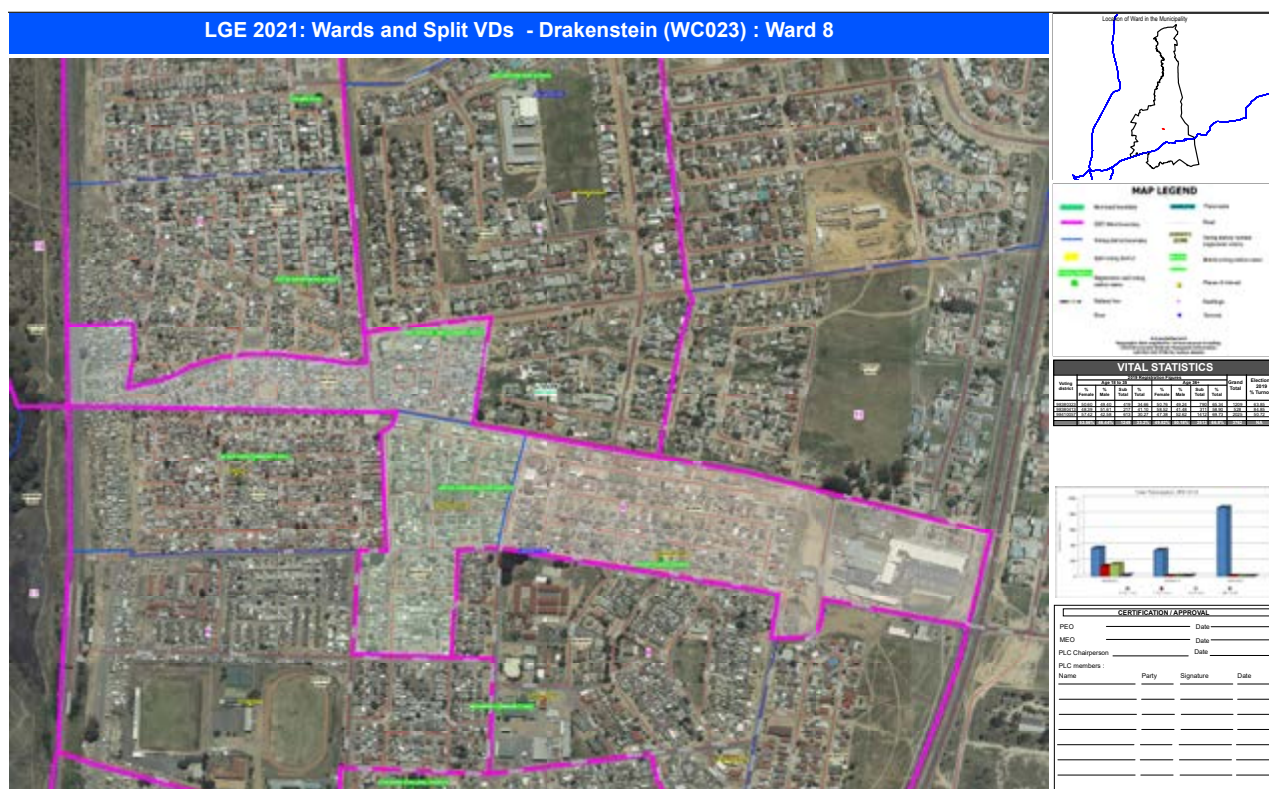
## Geographic Information Systems (GIS)

### *Delimitation working maps*

Ward and municipal boundaries fall within the ambit of the Municipal Demarcation Board and ward

boundaries, in particular, are reviewed before local government elections. The new ward boundaries (4 486) were received by the GIS team to determine the impact on existing voting district boundaries.

A1 delimitation working maps (see example below) were then produced for each of the wards and dispatched to the municipal offices to assess the impact and reach appropriate decisions on the areas where a new ward boundary split voting districts. Once the maps were received back and reviewed by the Delimitation Department, necessary changes were effected to the voting districts and stations. There are currently 23 148 voting districts. Ahead of the registration weekend and elections, A3 maps will be produced to be used at each of the voting districts.



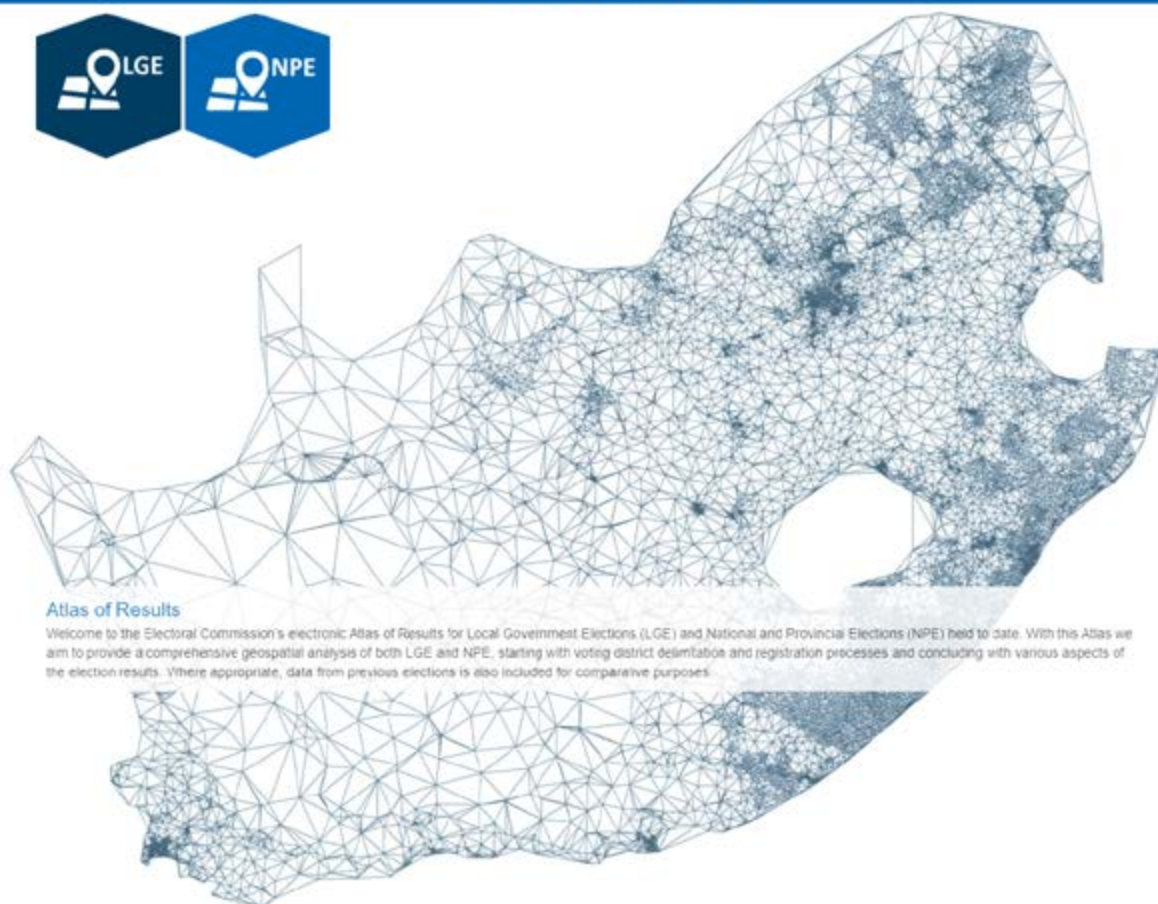
### *Atlas of Results*

Similar to previous years, an Atlas of Results was produced, containing different geographical representations of the election results.

The Atlas features themes such as voting district delimitation (e.g. geography of new voting districts), voter registration (e.g. total number of registrations by municipality), voters' roll (e.g. voters' roll age and gender analyses), political party results (e.g. leading party, party support, lead/lag analysis and party support variance) and voter participation (e.g. voter participation by age, gender and time).

The Atlas of Results is a unique publication in the electoral domain worldwide. It condenses masses of information into and is the definitive publication used by political parties to analyse their electoral performance (i.e. challenges and opportunities across the country) and future electoral strategy. It provides different stakeholders with trend analysis and is an authoritative source for political analysts, political scientists and postgraduate students.

In addition to a printed, leather-bound edition, the maps will be made available electronically.



### Geocoding of voters' roll addresses

The GIS team, under the guidance of the Electoral Matters Department, developed an in-house bulk geocoding system with customised algorithms. These

algorithms also assess addresses relative to the voting district and ward boundaries ensuring further accuracy and speed. The voters' roll addresses have been geocoded using multiple base sets and resulted in 8.6 million addresses successfully located.





The advent of a newly re-written Voter Registration

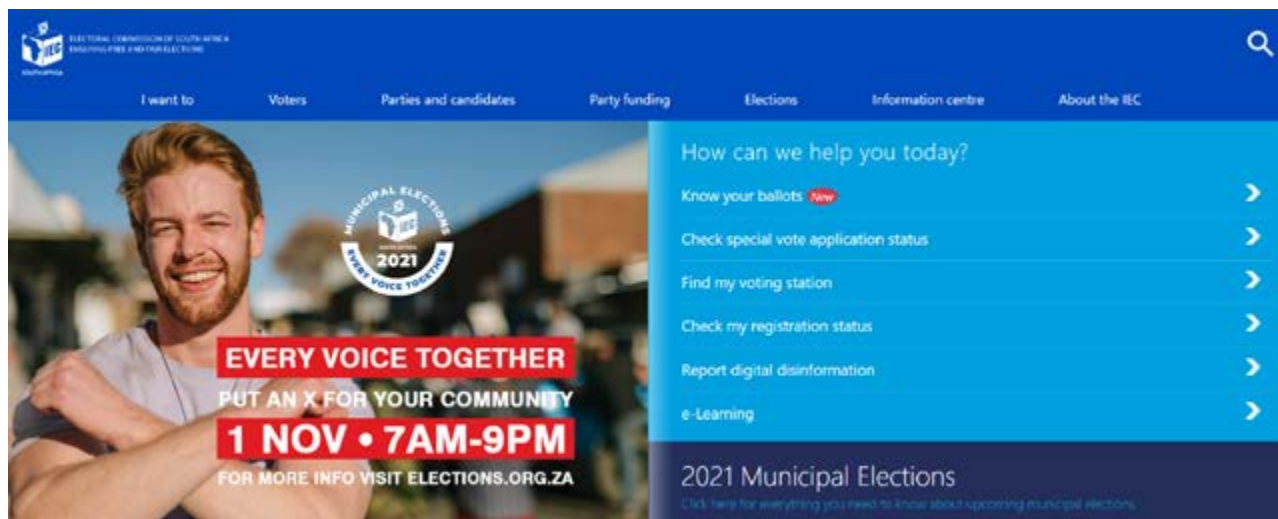


## Electoral applications

Several projects were embarked on and delivered during the past year for various line functions. There are also a number of projects which already commenced and will be delivered before the LGE 2021.

## Website (redesigned)

The Electoral Commission's website was rewritten and given a fresh new look and enhanced functionality. Given the wide audience, the content was organised in a way to assist visitors to the site in finding the information they require easily and effectively.



## Party Funding System

The Party Funding System (PFS) has been designed and developed to track and manage donor funding declarations to political parties in terms of the new Act.

The system comprises two parts, the first being a public facing system (online PFS), which will be used by political parties and donors to capture their

donation declarations for submission to the Electoral Commission for further processing and quality assurance.

The second part is an internal PFS, which will be used by the Party Funding Unit to check, review and quality assure the submitted declarations. It also allows the line function to track the parties and donor progress on any other functionality.



## e-Recruitment system

The new e-Recruitment system is closely linked to the existing Electoral Staff System and addresses some of the more cumbersome manual processes of the recruitment process. The system will assist with the selection and recruitment of permanent, fixed-term, temporary and various categories of electoral

staff. Prospective applicants will be allowed to electronically submit all the relevant and required details (which may include entry level tests) on the e-learning system. Based on the results, shortlisting and selection can be done in a much shorter time frame. The public facing part of the system is on the website, with the internal processing taking place on a new module on the Electoral Staff System.

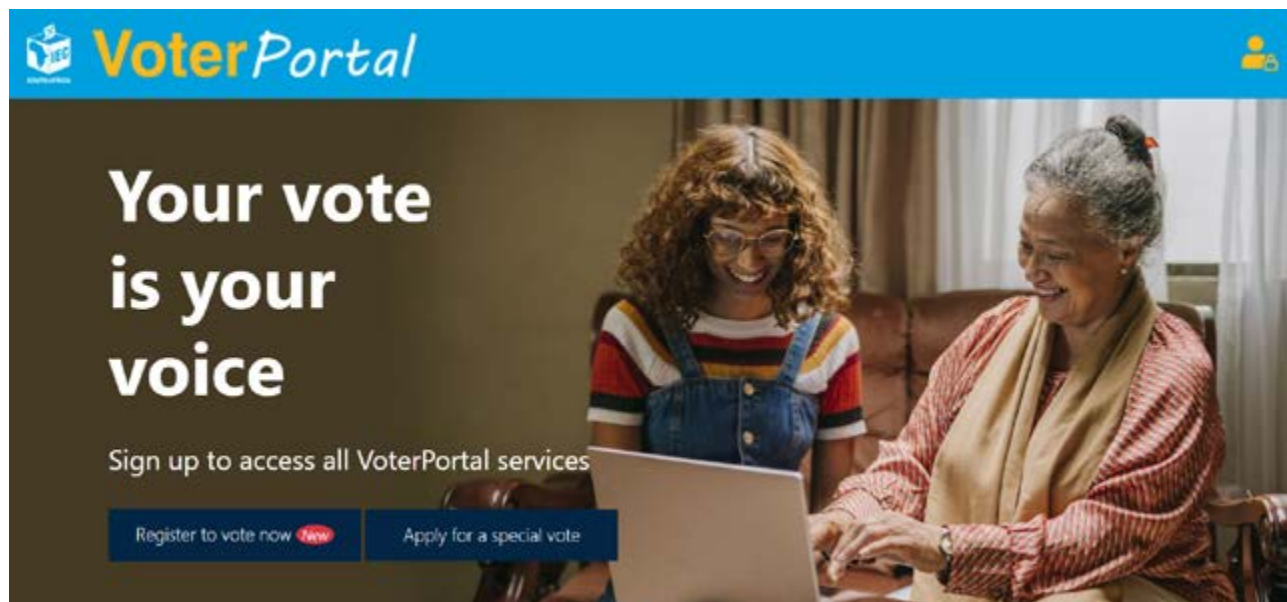




## Voter Registration System

The Voter Registration System (VRS) has been redesigned and rewritten to take advantage of newer technologies and provide additional functionality to assist with the processing of

addresses. Since the Constitutional Court ruling, on the subject of addresses on the voters' roll, business processes had to change or be improved. In addition to collecting and adding as many addresses as possible, the accurate placement of addresses through geocoding became a strong point of focus.



## Applications for Voter Management Devices

The Electoral Commission has embarked on a procurement process to replace its ageing fleet of registration devices (zip-zips). In addition to the existing functionality of recording and transmitting voter's ID (for registration or voter participation) or those of staff members (for attendance), the new devices needed to enable the capturing of addresses during the registration period. Additional functionality, such as the online transmission of data, GPS capability and other applications (e.g. ballot paper tracking and

a central voters' roll) were also included. The required applications are developed using a mobile framework and is in the process of being finalised. The initial applications will comprise the following:

- a) Voter registration
- b) Voters' roll  
(including a facility to check whether a person has voted already and record participation)
- c) Ballot paper tracking
- d) Staff attendance



## Applications for Voter Management Devices

Each of the applications will feed its data back to the appropriate internal system. The internal system for ballot paper tracking is new and will be described under the next heading. The image above shows a mock-up of the landing page on the VMD and the colour coding will be carried through in the screens and buttons for each (refer to the image of the ballot paper tracking application).



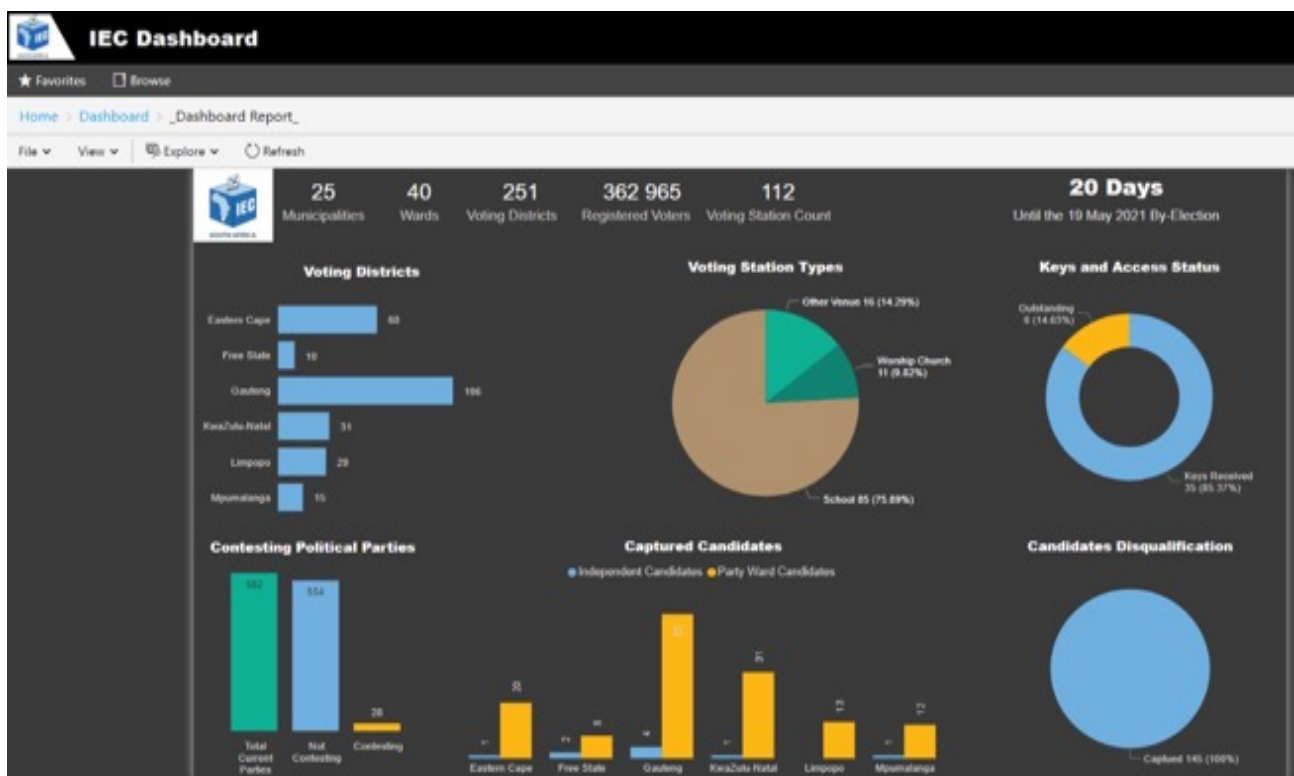
## Tracking System

Initially, the Tracking System will be used for the ballot paper tracking (BPT) mobile application, but other items requiring tracking may be added in future. The module for the BPT will assist the line function in determining quantities, manage printer schedules and track the delivery of ballot papers on Election Day.

## Dashboard

A dashboard was developed where pertinent information on electoral systems is brought together visually. It enables IEC staff and management to

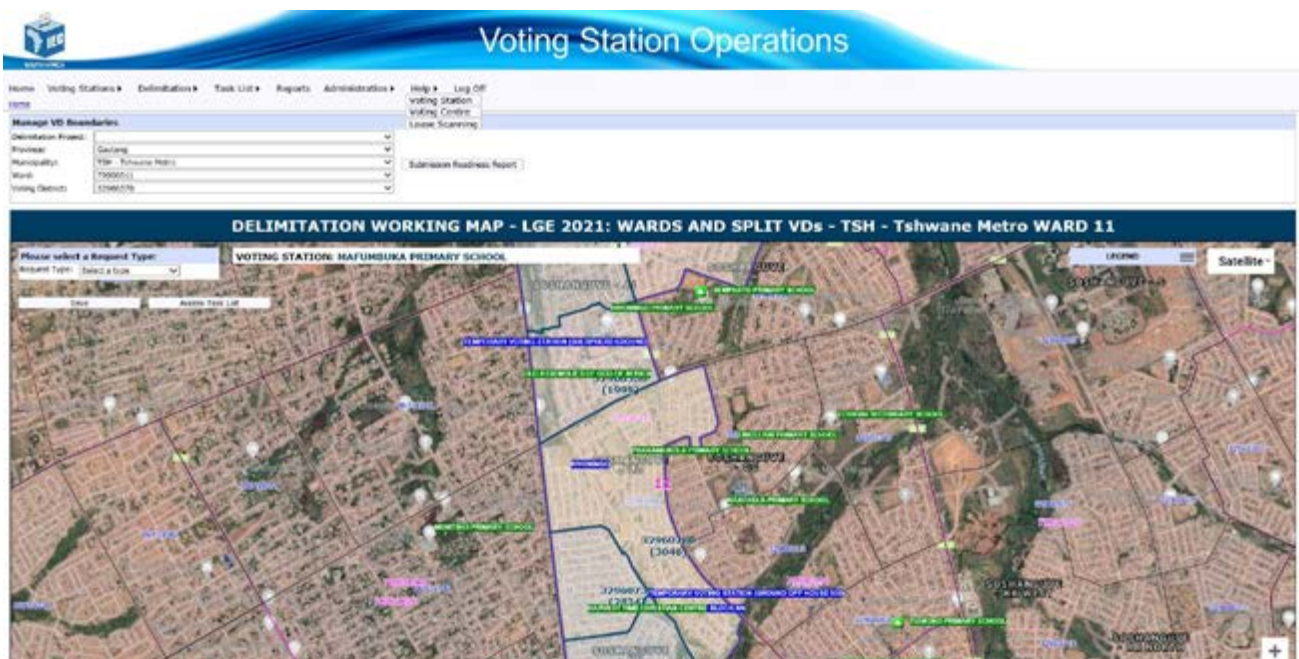
access the information easily without having to peruse reports on each system. A further phase will include mapping and information from other areas such as Outreach and Finance.



## Online Delimitation System

An Online Delimitation System was developed to enable municipal officers to perform delimitation changes on screen rather than on physical maps. The system is also designed to assist during Party Liaison

Committee (PLC) meetings to facilitate discussions and decisions. The image below indicates how lines and annotations can be made on the map (right-hand side) before the delimitation request (left-hand side) is completed and submitted.



## Supply Chain Management

A system was developed for the Supply Chain Management Unit, which assists in the capture of projects that are reported to National Treasury on a quarterly basis. The planned dates are captured along with the actual dates as the projects unfold. A few enhancements were requested to the original system to facilitate additional fields of information and reports.

## LGE Results System

A few enhancements were requested to the LGE Results System, which include dealing with disputed ballots, enhancements to some reports, flagging of exceptions, task lists and Section 65 objections. As was the case ahead of previous local government elections, an external auditing firm has been appointed through a tender process to verify the functionality, security and data integrity of the system. The auditing process is currently under way.

## Outreach Management System

Enhancements were requested to some of the national office tasks and facilitating audit queries from the system.

## Projects in progress

A number of exciting projects are under way and will be delivered in the coming months:

- **Electoral Justice System:** The first phase involves the decision making around mis- and disinformation and is done in collaboration with Media Monitoring Africa (Real411 platform).
- **Online Observer System:** A system will be developed where observers can apply online for accreditation and decisions regarding the outcome communicated back to them. The fieldwork component is dealt with by the United Nations Development Programme (UNDP) with data exchange between the two systems.
- **Online Candidate Nomination System:** Based on the experiences in 2016, where the system was used successfully for the first time, a number of enhancements have been identified. Changes in the applicable regulations will also be included in the amendments.
- **Online registration:** Based on the changes in legislation regarding registration in person, an online registration application is being developed that will allow voters to apply online. Based on the address provided, applicants will be registered in the voting district in which they are ordinarily resident. Strong security features are included. The progressive web application (PWA) technology enables the use of the system from a computer or any mobile phone with a browser.





## SAP

In addition to maintenance activities, the SAP team completed the Portal Netweaver Java migration, as well as preparations for the roll-out of a new SAP user interface.

## IT Operations

In addition to the speedy roll-out of the VPN to 601 users, of which 81 also have two-factor authentication enabled, the IT Operations team embarked on a number of other projects outlined below.

### *Skype for Business*

The goal of the project was two-fold – first to replace Lync and second to provide an online video conferencing tool that is hosted on premise at the Electoral Commission. With COVID-19 restrictions, the tool has become very handy to the Electoral Commission for meetings.

### *Microsoft Identity Management (MIM) upgrade*

The current tool, Forefront Identity Manager (FIM), was replaced with MIM. It allows for the automation of the creation of computer user identities in Active Directory after an employee has been created on the Human Resource System (SAP).

### *Exchange Load Balancer*

A more intelligent (Layer 7) load balancer was implemented to manage the Exchange Email servers. This enables high availability and reliability of the email environment by distributing the email load among a number of servers, and if an email server is failing for whatever reason, to detect it, and re-channel the load to the other servers. This helps prevent application downtime, leading to an optimal user experience for this widely used tool at the Electoral Commission.

### *Disaster Recovery Test 2021*

An annual disaster recovery (DR) test was conducted successfully between 26 February and 7 March 2021. The email system, several Information Technology (IT) support systems, along with all active electoral, GIS and SAP systems, were failed over and run at the DR site for the week. No data loss was experienced and the time to switch over to the DR site was significantly reduced from previous exercises.

### *Hardware Roll-out*

In the past year, 1 658 desktops, 499 laptops and 356 A4 scanners were rolled out to employees at national, provincial and municipal levels.



### *Microsoft Exchange Infrastructure Assessment and Modern Workspace Assessments*

An infrastructure assessment of the Electoral Commission's server, desktop and applications checking, amongst others, readiness to go to the cloud and an assessment of the active directory and exchange environments, were performed.

### *Exchange Database Synchronisation between National Office and DR*

Approximately 90% of the databases were synchronised after the Exchange upgrade was done in the previous year. The rest will be synchronised during the course of this year. Synchronisation ensures that mailbox databases at the National Office are backed up at the DR site.

### *Procurement of hardware, software and maintenance licences*

During the year under review, numerous auctions, tenders and renewal of licences were performed. These range from the new desktops/laptops to a new firewall and equipment required at the Results Operations Centres. In addition, most of the software licences already in use are renewed on an annual basis.

### **General ICT maintenance activities conducted by Business Systems and ICT Operations**

These activities include, but are not limited to the following:

a) By-elections support includes supporting pre-by-elections voter registration activities, address capture support and investigations, generating ballot papers and certified voters' rolls for by-elections. On by-election day, support is provided for the capturing of results and the scanning of results slips. The support is concluded with the generation of payment files and reimbursements.

- b) Ad hoc data requests: Requests from outside parties are frequently made to the relevant line function departments for information pertaining to various election statistics. Once approved, this information is investigated, interpreted and consolidated by the appropriate ICT team, depending on the nature of the request.
- c) System investigations and impact analyses regarding new systems, potential changes or enhancements required by line function departments: Subsequent to discussions and/or investigations, project charters are compiled for line functions to capture their requirements and provide the basis for further action.
- d) SAP stack maintenance and SAP GRC support pack upgrades are performed.
- e) Daily system checks in all environments to ensure that all systems are available and stable before the start of business: This includes servers, switches, SAN devices and provincial uninterrupted power supplies (UPSs).
- f) Backing up all systems according to the schedules set by the organisation and removing tapes off-site on a weekly basis.
- g) Security monitoring of the ICT infrastructure, which includes malicious code and virus propagation, operating system vulnerabilities and exploits, user activity monitoring, network analysis and monitoring, daily audit and operational tasks.
- h) Monitoring all LAN and WAN activity on a daily basis to ensure the provision of high availability and adequate capacity.
- i) Maintaining a disaster recovery site of all business-critical systems.
- j) Monthly maintenance weekends where patches and updates are deployed, and systems are refreshed.

### **Overall performance**

The overall target was achieved in terms of the annual performance plan.



## Programme 2: Electoral Operations

Programme 2 supports the achievement of Strategic Outcome-Oriented Goal 2. Electoral Operations Management provides the strategic management for Programme 2.

The Electoral Matters Department facilitates the participation of voters in regular free and fair elections, using sustainable systems, people and processes. Activities include the delimitation of voting district boundaries, the compilation and maintenance of the national voters' roll, and the planning and coordination of activities during registration weekends, on Voting Day and on special voting days, as well as for home visits. The counting of votes, collation of results and seat calculations are the eventual activities of the department.

The political liaison involves the participation of parties in regular free and fair elections.

The Logistics and Infrastructure Department provides logistics, warehousing, and distribution services, plus infrastructure, including voting stations and municipal electoral offices, and ensures the provisioning of electoral materials and equipment as specified in the Bill of Materials (BOM) for registration and electoral projects.

Electoral capacity-building involves provision for the salaries, allowances, and training costs of all categories of electoral staff. The staff structure is expanded significantly during election periods when additional resources are imperative to cope with the huge workload and difficult logistical arrangements.

### Strategic objectives

<b>Strategic Objective 2.1</b>	Manage free and fair elections in accordance with the applicable electoral timetables to ensure the efficient and credible execution of the mandate of the Electoral Commission.
<b>Strategic Objective 2.2</b>	Maintain an accurate national common voters' roll to ensure the credibility of elections.
<b>Strategic Objective 2.3</b>	Ensure efficient election delivery by the timely establishment of accessible and suitable voting facilities and processes and by applying infrastructure and logistical resources to meet operational demands for main electoral events.
<b>Strategic Objective 2.4</b>	Provide consultative and cooperative liaison platforms between the Electoral Commission and political parties to facilitate free and fair elections.
<b>Strategic Objective 2.5</b>	Strive for excellence at voting station level to enhance the integrity of elections and to enable the Electoral Commission to deliver on its mandate.



## Strategic objectives, key performance indicators, planned targets and actual achievements

### ORIGINALLY TABLED APP

### PROGRAMME 2: ELECTORAL OPERATIONS

No.	Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling (Date of re-tabling July 2021)	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
2.1.1	Free and fair elections of representative delivered.	Manage free and fair elections in accordance with the applicable electoral timetables to ensure the efficient and credible execution of the mandate of the Electoral Commission.	Average number of calendar days within which elections are conducted from the date of the vacancy or the end of the term of office in each year covered by this plan.	82 days for by-elections.	81 days for by-elections; And 2 days for NPE 2019.	Within 90 days for by-elections.	None.	0	Removed by the re-tabled APP in July 2020. No elections were planned to be held due to the lockdown, therefore there is no deviation.	Removed by the re-tabled APP in July 2020. The target is an operational target and not a strategic target. The target is driven by legislation and has to be met.
2.1.2			Average number of calendar days in which to fill proportional representation seat vacancies in each year.	Within 16 days.	Within 16 days.	Within 35 days.	Within 9 days.	0	Removed by the re-tabled APP in July 2020. There is no deviation as the process was completed in the required number of days for the first quarter.	Removed by the re-tabled APP in July 2020. The target is an operational target and not a strategic target. The target is driven by legislation and has to be met.
2.1.3			Number of calendar days in which election results for each election are announced by the Electoral Commission in each year.	99 by-elections within one day, and 1 by-election within five days.	NPE 2019 and by-elections within seven days.	By-elections within 7 days.	None.	0	Removed by the re-tabled APP in July 2020. No elections were planned to be held due to the lockdown, therefore there is no deviation.	Removed by the re-tabled APP in July 2020. The target is an operational target and not a strategic target. The target is driven by legislation and has to be met.
2.3.1		Provide accessible voting facilities and comprehensive logistical resources at all voting stations to meet operational demands for main electoral events.	Number of contracted voting stations in place on main registration weekends or general election days in the years when applicable.	22 617	22 924	23 200	None.	0	Removed by the re-tabled APP in July 2020. No elections were planned to be held due to the lockdown, therefore there is no deviation.	Removed by the re-tabled APP in July 2020. The target is an operational target and not a strategic target. The target is driven by legislation and has to be met.
2.4.1			Electoral materials to be delivered to all voting stations and voting streams for each main electoral event as required by the approved materials requirement plan and Bill of Materials.	100% of voting stations achieved.	100% of voting stations achieved.	30 000 voting streams.	None.	0	Removed by the re-tabled APP in July 2020. No elections were planned to be held due to the lockdown, therefore there is no deviation.	Removed by the re-tabled APP in July 2020. The target is an operational target and not a strategic target. The target is driven by legislation and has to be met.

## PROGRAMME 2: ELECTORAL OPERATIONS (continued)

No.	Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling (Date of re-tabling July 2021)	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
2.5.1	Free and fair elections of representative delivered.	Strive for excellence at voting station level to enhance the integrity of elections.	Average number of registered voters per voting station stream during general election days.	New.	New.	930	None.	0	Removed by the re-tabled APP in July 2020. No elections were planned to be held due to the lockdown, therefore there is no deviation.	Removed by the re-tabled APP in July 2020. The target is an operational target and not a strategic target. The target is driven by legislation and has to be met.
2.5.2			Number of electoral staff recruited and trained per annum.	N/A	198 702	68 000	None.	0	Removed by the re-tabled APP in July 2020. No elections were planned to be held due to the lockdown, therefore there is no deviation.	Removed by the re-tabled APP in July 2020. The target is an operational target and not a strategic target. The target is driven by legislation and has to be met.



## PROGRAMME 2: ELECTORAL OPERATIONS

No.	Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned actual target 2020/2021	*Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
2.1.1	Free and fair elections of representative delivered.	Manage free and fair elections in accordance with the applicable electoral timetables to ensure the efficient and credible execution of the mandate of the Electoral Commission.	Number of by-elections set aside each year.	Two.	None.	None.	None.	None.	Target achieved.
2.1.2		Maintain a credible national common voters' roll that is enabled by cutting-edge technology.	Number of registered voters as at 31 March each year.	26 749 557	26 614 275	25 960 000	25 802 362	(157 638)	Target not achieved.  The target had been determined with an assumption of two registration weekends, to be held in Q4 in the run up to LGE 2021. It had also been envisaged that by-elections would provide registration opportunities, especially for new registration applicants. The nationwide lockdown as a result of the onset of COVID-19 impacted on those plans, resulting in the postponement of registration weekends into the 2021/22 financial year. By-elections were similarly impacted. Other factors were the cutback from National Treasury, which meant that only one registration weekend would be held. This would instead be in the new financial year. This accounts for the variance of -157 638 registrations.
2.1.3			The number of registered voters who appear on the voters' roll for whom the Electoral Commission does not have recorded addresses at 31 March each year covered by this plan.	3 882 733	2 925 043	1 000 000	1 525 310	(525 310)	Target not achieved.  The Commission had to curtail its plans to provide voters with an opportunity to update their address details. Other registration opportunities could not materialise due to the impact of COVID-19. The target had been determined with an assumption of two registration weekends, to be held in Q4 in the run up to LGE 2021. It had also been envisaged that by-elections would provide registration opportunities, especially for new registration applicants. The nationwide lockdown as a result of the onset of COVID-19 impacted on those plans, resulting in the postponement of registration weekends into the 2021/22 financial year. By-elections were similarly impacted. Other factors were the cutback from National Treasury, which meant that only one registration weekend would be held. This would instead be in the new financial year. This accounts for voters not being able to update their address details. This accounts for the variance.

## Electoral Matters

### Voting district delimitation

The Electoral Act requires the Electoral Commission to compile and maintain a voters' roll. To assist in this regard, the Electoral Commission delimits voting districts. This entails the creation of manageable geographic entities in order to facilitate registration and electoral processes. A voter is required to register to vote in any voting district in the ward in which they are ordinarily resident (the place to which the person returns after a period of temporary absence). Each voting district is serviced by one voting station. A registered voter will only find their name on the voting district segment of the voters' roll at which they applied to register to vote.

Delimitation is undertaken to:

- ensure that voters have reasonable access to voting stations and are not required to wait at their voting station for unreasonable periods of time to vote;
- ensure that voters do not vote more than once in an election;
- align voting district boundaries to both municipal and ward boundaries; and
- assist the Electoral Commission with elections staff and material planning.

The number of voting districts (and hence voting stations) has increased by 56% since the 1999 elections, from 14 650 voting districts in 1999 to 22 925 voting districts as at 31 March 2021. Provinces with the greatest increase in voting districts over this period include the predominantly rural provinces of the Northern Cape, Mpumalanga, Eastern Cape and Limpopo. The number of voting districts in provinces with large urban concentrations of registered voters, such as Gauteng and the Western Cape, increased at a more moderate rate.

During the period under review, the Municipal Demarcation Board handed to the Electoral Commission the final ward boundaries for LGE 2021. The handover was in two batches: batch one in September 2020 and batch two in December 2020. Certain (1 123) voting district boundaries were split by the 2021 ward boundaries and needed to be geographically aligned to the 2021 wards before the Commission would be in a position to undertake voter registration ahead of LGE 2021. In addition, the network of voting districts and voting stations was updated in accordance with changes to human settlements since National and Provincial Elections

2019. The number of voting districts on 31 March 2020 compared with 31 March 2021 remained unchanged as the database switch to the set of voting districts to be used for LGE 2021 was scheduled for April 2021 in time for voter registration ahead of LGE 2021.

Province	Voting districts: 31 March 2020	Voting districts: 31 March 2021
Eastern Cape	4 791	4 791
Free State	1 529	1 529
Gauteng	2 771	2 771
KwaZulu-Natal	4 885	4 885
Limpopo	3 157	3 157
Mpumalanga	1 772	1 772
North West	1 733	1 733
Northern Cape	707	707
Western Cape	1 579	1 579
<b>Total</b>	<b>22 924</b>	<b>22 924</b>

Table 1: Number of voting districts on 31 March 2020 compared to 31 March 2021

### Voters' roll and registration statistics

A voters' roll is the cornerstone for free and fair elections. The Electoral Commission is enjoined to compile and maintain a national common voters' roll through a process of registering eligible persons. This is so because the right to vote includes the responsibility on the part of citizens to register as voters. The Electoral Commission vigorously proceeded with its programme of maintaining the voters' roll in order to clean up on the voter data.

At the commencement of the reporting period on 1 April 2020, there were 26 614 275 voters on the voters' roll. At the end of the reporting period, on 31 March 2021, the voters' roll reflected 25 802 362 voters, which is 811 913 less voters or a decline of 3.05%. The following table illustrates that the voters' roll displays a decline owing mostly to mortality. In the reporting, there was an average loss of 67 000 voters per month. The provinces of Gauteng and KwaZulu-Natal experienced the biggest declines on their voters' rolls.

Province	April 2020	March 2021	Change	Percentage Change
Eastern Cape	3 344 317	3 204 080	(140 237)	(4.19%)
Free State	1 457 001	1 404 758	(52 243)	(3.59%)
Gauteng	6 330 334	6 168 630	(161 704)	(2.55%)
KwaZulu-Natal	5 513 742	5 350 980	(162 762)	(2.95%)
Limpopo	2 582 593	2 508 860	(73 733)	(2.85%)
Mpumalanga	1 935 084	1 878 393	(56 691)	(2.93%)
North West	1 698 202	1 644 199	(54 003)	(3.18%)
Northern Cape	626 020	604 796	(21 224)	(3.39%)
Western Cape	3 126 982	3 037 666	(89 316)	(2.86%)
<b>Total</b>	<b>26 614 275</b>	<b>25 802 362</b>	<b>(811 913)</b>	<b>(3.05%)</b>

Table 2: Changes to the voters' roll: April 2020 to March 2021

The pattern of there being more females than males registered on the voters' roll is well entrenched. Some 55% of all voters or 14 244 923 of the 25 802 362

registered voters are female. The table below gives a breakdown of the registered voters by province and by gender for the reporting period.

Province	Gender		Total
	Female	Male	
Eastern Cape	1 832 945	1 371 135	3 204 080
Free State	777 636	627 122	1 404 758
Gauteng	3 217 825	2 950 805	6 168 630
KwaZulu-Natal	3 024 770	2 326 210	5 350 980
Limpopo	1 490 364	1 018 496	2 508 860
Mpumalanga	1 032 258	846 135	1 878 393
North West	870 162	774 037	1 644 199
Northern Cape	325 393	279 403	604 796
Western Cape	1 673 570	1 364 096	3 037 666
<b>Total</b>	<b>14 244 923</b>	<b>11 557 439</b>	<b>25 802 362</b>

Table 3: Registered voters by gender as at the end of March 2021

Key activities of the Electoral Commission have been hampered and curtailed by measures to combat the spread of COVID-19 in the country. Chief among this being the announcement of a nationwide lockdown under the Disaster Management Act and regulations that proscribed political activity. This presented the Commission with a number of challenges in that a number of planned activities that would have seen an increase in the number of registered voters were curtailed. The target for the number of registered voters had been determined on the assumption of two registration weekends in the run-up to LGE 2021. The COVID-19 impact and the resultant lockdown had an

impact on by-election registration weekends as these were postponed. The nationwide lockdown furthermore impacted on the final delivery of wards by the MDB. The resultant knock-on effect was that the planned registration weekends could not take place as initially scheduled in this financial year.

The increased death rate also impacted negatively on the number of registered voters with over 400 000 deaths recorded in the period. Whereas this might be comparable with other periods, the Commission has traditionally seen an increase in applications for registration that would have offset the loss.

Age category	Female	Male	Total
18–19	27 830	21 428	49 258
20–29	2 375 412	1 986 919	4 362 331
30–39	3 561 496	3 108 142	6 669 638
40–49	2 930 945	2 648 478	5 579 423
50–59	2 395 981	1 910 156	4 306 137
60–69	1 619 706	1 183 456	2 803 162
70–79	847 178	509 830	1 357 008
80+	486 375	189 030	675 405
<b>Total</b>	<b>14 244 923</b>	<b>11 557 439</b>	<b>25 802 362</b>

Table 4: Registered voters by age and gender as at the end of March 2021

The trend of older voters constituting the biggest proportion of voters on the voters' roll persists, even with South Africa increasingly being a youthful country. Voters who are 40 years and older constitute 57% of all registered voters. The age cohort 30–39 years enjoys the greatest representation on the voters' roll. The Electoral Commission is resolved to persist with strategies targeted at the youth with a view to further invert the under-representation of persons in the age bands 18–29 years.

#### Addresses on the voters' roll

Following the decision of the Constitutional Court in both Kham and Mhlophe, an address on the voters' roll has almost been elevated to a condition precedent to free and fair elections. In those orders, the court determined that a voter's address on the voters' roll serves two functional purposes. The first is to enable contestants to canvass voters, and the second is to ensure that only voters entitled to participate in an election within a geographic boundary do so and those not entitled to participate are not allowed to do so.

At the time the court made its order in 2016, only 35% of the voters who appeared on the voters' roll had addresses, with 65% or 16.2 million voters appearing

on the voters' roll with an incomplete address or no address at all. By the end of the period under review, a quantum leap was registered in that 24 549 232 of the 25 802 362 voters on the voters' roll had an address. This translates into 95% of voters with some form of address on the voters' roll. The big task ahead for the Electoral Commission is to ensure that there is a nexus between the address of the voter and the ward in which they are registered to vote.

In this regard, the Electoral Commission is implementing various measures to improve the addresses of voters in relation to the ward of registration. Key among these measures is the online platform colloquially referred to as 'Click, Check and Confirm'. This platform is accessible on both the official website and on a mobile application. It allows registered voters to capture and update their address details for inclusion on the voters' roll. In the period under review, 66 993 voters used the facility to update their address details and to apply for registration as first-time voters.

Table 5 illustrates the number of voters without addresses by province. The highest instances of voters without addresses are most pronounced in the two provinces with the highest number of registered voters: Gauteng and KwaZulu-Natal.

Province: Sum of voters	Total with addresses	Total without addresses	Grand total
Eastern Cape	3 049 313	154 767	3 204 080
Free State	1 297 668	107 090	1 404 758
Gauteng	5 759 897	408 733	6 168 630
KwaZulu- Natal	5 159 816	191 164	5 350 980
Limpopo	2 406 191	102 669	2 508 860
Mpumalanga	1 746 799	131 594	1 878 393
North West	1 567 714	76 485	1 644 199
Northern Cape	574 946	29 850	604 796
Western Cape	2 986 888	50 778	3 037 666
<b>TOTAL</b>	<b>24 549 232</b>	<b>1 253 130</b>	<b>25 802 362</b>

Table 5: No address per province as at the end of March 2021

## Proportional representation replacements

The Local Government Municipal Structures Act prescribes that a councillor elected on a PR basis from a party list onto a local council and who ceases to hold office must be replaced from that party's reserve list of candidates. The CEO must declare, in writing, the person at the top of the party's list of candidates as elected.

A party may amend its candidate list within 21 days of the vacancy occurring. The person at the top of the candidate list must be declared elected within 14 days after the expiration of the 21 days. The Eastern Cape and KwaZulu-Natal led with the most PR replacements for the reporting period. The Northern Cape had the least PR replacements.

Period	Eastern Cape	Free State	Gauteng	KwaZulu-Natal	Limpopo	Mpumalanga	Northern Cape	North West	Western Cape	Total
April 2020	0	1	0	0	0	0	0	0	1	2
May 2020	5	3	1	0	0	1	0	1	1	12
June 2020	4	0	1	0	5	2	1	1	6	20
July 2020	6	2	0	3	5	7	2	1	1	27
August 2020	8	1	1	4	3	3	0	1	3	24
September 2020	4	4	3	6	1	2	2	8	7	37
October 2020	14	3	6	3	3	8	1	1	5	44
November 2020	2	3	4	6	2	2	1	2	4	26
December 2020	3	2	0	8	0	6	4	2	1	26
January 2021	12	3	3	9	1	0	4	1	8	41
February 2021	9	0	5	5	10	9	2	7	6	53
March 2021	2	3	6	9	3	7	5	1	3	39
<b>Total</b>	<b>69</b>	<b>25</b>	<b>30</b>	<b>53</b>	<b>33</b>	<b>47</b>	<b>22</b>	<b>26</b>	<b>46</b>	<b>351</b>

Table 6: Breakdown of PR replacements per month per province

A total of 351 PR councillor replacements were processed during the period covered by this report. The figure represents an enormous decrease when compared to the previous reporting period. This is attributed to the impact of the COVID-19 Alert Level 5 lockdown during the first quarter of the reporting

period; in April and May 2020, only 14 councillors were replaced. The table on the following page compares the number of PR councillors replaced since 2019 and points to a decreasing trend between March 2020 and March 2021.



Province	March 2019	March 2020	March 2021
Eastern Cape	49	90	69
Free State	22	33	25
Gauteng	29	59	30
KwaZulu-Natal	56	87	53
Limpopo	12	59	33
Mpumalanga	30	28	47
North West	28	48	26
Northern Cape	29	44	22
Western Cape	48	52	46
<b>Total</b>	<b>303</b>	<b>500</b>	<b>351</b>

Table 7: Comparison of PR councillor replacements per province since 2019

## By-elections

A total of 133 by-elections to fill municipal ward and PR vacancies were conducted during the year (the latter in the case of dissolved council by-elections). The table below provides a historical overview of the number of by-elections held each year since the 2009/10 financial year.

Financial year	Total number of by-elections
2009/10	139
2010/11	126
2011/12	76
2012/13	63
2013/14	134
2014/15	228
2015/16	93
2016/17	25
2017/18	131
2018/19	100
2019/20	144
2020/21	133

Table 8: Comparison of total number of by-elections across financial years

The number of by-elections conducted in 2020/21 (133) shows a decrease compared with the previous period of 2019/20 (144). Over the past 12-year period, the average number of by-elections per year stands at 116. The number of by-elections during 2020/21 (133) is thus higher than the 12-year average.

Ward vacancies are required by law to be filled within 90 days of the date on which the vacancy occurs. Of the total of 133 vacancies, 81 (61%) vacancies were filled within 90 days; 52 (39%) vacancies were filled in more than 90 days.

The reason for not filling the vacancies in 90 days was owing to the COVID-19 pandemic and associated lockdown restrictions, with the Electoral Court granting a postponement beyond the 90 days to by-elections followed by further extensions to the postponements.

On average, the 133 ward vacancies were filled within 92 days. This is an average of two days more than the 90 days that is required by law. However, the Electoral Court sanctioned the filling of all by-elections beyond the 90-day period due to the pandemic and associated lockdown restrictions.

No elections were set aside by a court of law during 2020/21.

The reasons for the 133 ward vacancies in the period under review are shown below.

Reason for ward vacancy	Number (and percentage) of ward vacancies
Death of councillor	57 (43%)
Resignation of councillor	30 (23%)
Dissolved council	28 (21%)
Expulsion/termination of membership from party of councillor	18 (13%)
<b>Total</b>	<b>133 (100%)</b>

Table 9: Reasons for ward vacancies in 2020/21

Details of the by-elections conducted, as well as the number of associated voting districts and registered voters, are presented in the table on the following page.

Province	Number of by-elections	Number of voting districts	Number of wards	Number of registered voters
Eastern Cape	21	130	21	90 874
Free State	6	40	6	39 435
Gauteng	17	83	17	216 655
KwaZulu-Natal	13	75	13	131 837
Limpopo	6	47	6	31 031
Mpumalanga	10	53	10	64 647
North West	7	17	7	30 845
Northern Cape	36	71	22	61 479
Western Cape	17	57	17	119 185
<b>Total</b>	<b>133</b>	<b>573</b>	<b>119</b>	<b>785 988</b>

Table 10: Number of by-elections from 1 April 2020 to 31 March 2021

In terms of the Local Government Municipal Electoral Act, the Electoral Commission is required to announce election results within seven days of an election. The results of all 133 by-elections were announced within seven days of the by-elections, with all 133 by-elections results announced the day after the by-elections.

## Elections Logistics and Infrastructure

### Voting station infrastructure

Voting stations provide an essential platform for the delivery of elections. They are a prism through which the voting public formulates perceptions about the performance of the Electoral Commission. For NPE 2019, 22 924 voting stations were utilised, and changes to ward and voting district boundaries imposed by the MDB have resulted in a 1% increase in the number of voting districts during the year under review.

Although the trend of a stable voting station network is expected to continue into the medium to long term, factors such as population growth, new settlement patterns, the requirement of improving voter accessibility, as well as revised municipal demarcation data, will continue to contribute to the need for increasing the voting station footprint.

Fixed and permanent structures, especially schools, are preferred venues to serve as voting stations. Some 63% of the voting station network comprises schools, 10% community halls and 9% places of worship. In cases where permanent structures were not available to the Electoral Commission, temporary facilities such as tents or gazebos were arranged and erected for the required periods.

The table below illustrates the general expected challenges relating to the availability of key facilities at voting stations as at 31 March 2021.

Province	Without electricity	Without water	Without sanitation	Without wheelchair access	Without GSM coverage
Eastern Cape	577	494	313	1918	111
Free State	378	338	350	577	235
Gauteng	662	636	644	744	435
KwaZulu-Natal	443	689	287	1393	128
Limpopo	243	331	266	943	134
Mpumalanga	161	195	156	409	93
North West	233	236	237	638	108
Northern Cape	135	138	135	266	148
Western Cape	87	87	92	242	67
<b>Total</b>	<b>2 919</b>	<b>3 144</b>	<b>2 480</b>	<b>7 130</b>	<b>1 459</b>

Table 11: Voting station facilities as at March 2021

Since the majority of venues are schools, in order to stabilise and improve the voting station network, the Electoral Commission has formed long-term strategic partnerships with public and private bodies such as the Department of Basic Education, the Department of Public Works and Infrastructure, the Department of Water Affairs and Sanitation, Eskom and the GSM network operators. Initiatives involving these partners are aimed at improving the infrastructure situation at these voting stations by prioritising them for infrastructure enhancements and upgrades.

### Local municipal office infrastructure

The Electoral Commission maintains a footprint of over 270 local offices in 213 municipalities throughout the country to provide services to the public and to deliver election projects at a local level.

The Electoral Commission continues to benefit from cooperation extended by municipal councils in support of the democracy project. One such benefit relates to the Commission's appointment of local representatives, known as municipal electoral officers (MEOs), for each of the 213 municipalities. These MEOs are typically suitably qualified senior municipal employees, who assume the responsibility for providing election-related assistance in their specific municipal areas. They facilitate cooperation between the Electoral Commission and their respective municipalities and promote the functional relationship between the Electoral Commission and the municipality in the registration of voters, the management of elections and the provision of amenities to support electoral processes. The MEOs are not, however, directly involved in day-to-day operational matters.

Province	Voting districts	Permanent voting stations	Schools	Temporary voting stations	Mobile voting stations
Eastern Cape	4 791	4 669	3 563 (74%)	119	3
Free State	1 529	1 381	667 (44%)	148	0
Gauteng	2 771	2 476	1 413 (51%)	295	0
KwaZulu-Natal	4 885	4 760	3 447 (71%)	116	9
Limpopo	3 157	3 019	2 399 (76%)	138	0
Mpumalanga	1 772	1 694	1 069 (60%)	65	13
North West	1 733	1 604	933 (54%)	126	3
Northern Cape	707	703	223 (32%)	4	0
Western Cape	1 579	1 543	661 (42%)	35	1
<b>Total</b>	<b>22 924</b>	<b>21 849</b>	<b>14 375 (63%)</b>	<b>1 046</b>	<b>29</b>

Table 12: Types of voting stations as at 31 March 2021

The Electoral Commission continues to drive a concerted effort to reduce the use of temporary facilities, as these have security and other implications for election officials and also create

a negative experience for the voting public. The use of temporary facilities has been reduced by 30.03% since NPE 2014, as evidenced in the table below.

Province	NPE 2014	LGE 2016	NPE 2019	31 March 2021	Percentage change (NPE 2014 to 31 March 2021)
Eastern Cape	174	161	119	119	- 31.61%
Free State	212	189	148	148	- 30.19%
Gauteng	455	327	295	295	- 35.16%
KwaZulu-Natal	167	133	116	116	-30.54%
Limpopo	202	145	138	138	- 31.68%
Mpumalanga	76	82	65	65	- 14.47%
North West	120	115	126	126	5.00%
Northern Cape	28	26	4	4	- 85.71%
Western Cape	61	50	35	35	- 42.62%
<b>Total</b>	<b>1 495</b>	<b>1 228</b>	<b>1 046</b>	<b>1 046</b>	<b>- 30.03%</b>

Table 13: Percentage change in the use of temporary voting facilities between 2014 and 2021

Regular surveys of the voting station network are conducted countrywide to keep abreast of key infrastructural developments. Continued emphasis is given to improving the quality of data available on the Electoral Commission's voting station database, which is used to inform infrastructure initiatives and programmes.

Each of the 22 924 voting stations is inspected in advance of an electoral event to confirm the presence of key infrastructure and facilities, including electricity, telecommunications, water, sanitation, furniture and disability-friendly access. Where necessary, temporary infrastructure will be arranged and applied for the duration of the election events.

## Election logistics

### *Electronic support systems*

The Electoral Commission's Logistics Information System (LIS) is a computerised system that is the base that underpins the planning, monitoring, management

and control of electoral material in the Electoral Commission. A comprehensive Bill of Materials is created for each electoral event. By registering the BOM on the LIS, detailed Material Requirement Plan (MRP) lists are produced to enable the accurate procurement, distribution and allocation of electoral material per province, municipality and voting district. The BOM has been finalised as part of preparations for the municipal elections due in 2021.

### *Distribution network*

The Electoral Commission's logistics distribution network consists of 10 warehouses: one central warehouse controlled from the National Office and one warehouse in each of the nine provinces. The Electoral Commission maintains minimal permanent resources in support of this distribution network in the interests of cost containment. Contracted-in resources, such as human capacity and vehicles, are utilised as and when needed at the appropriate scale. These resources and support activities are appropriately escalated to handle the logistical demands of the various election cycles.



*Electoral materials at the Electoral Commission's provincial warehouse in KwaZulu-Natal*



## Programme 3: Outreach

Programme 3 supports the achievement of Strategic Outcome-Oriented Goal 3.

Outreach encompasses Civic and Democracy Education, Communications and Media Relations, Research and Knowledge Management, and Stakeholder Engagement.

Civic and Electoral Democracy Education informs and educates the public on electoral democracy with a view to strengthening participation in electoral processes.

Communications and Media Relations actively supports the Electoral Commission's efforts to strengthen electoral democracy and ensure free and fair elections through strategic communication with all stakeholders, including registered and eligible voters, political parties and candidates, the media and other key stakeholder groups. It seeks to ensure a

high level of knowledge and understanding of the electoral democracy process and the ongoing work of the Electoral Commission to enhance participation and understanding, and to protect the reputation of the Electoral Commission.

Research and Knowledge Management collects, collates and analyses available data to inform organisational planning and other strategic decision-making processes. This includes tracking emerging trends (perceptions and attitudes) in the social context that assists the Electoral Commission to plan and determine its response. It considers the latest developments in democratic elections administration. Knowledge Management also performs an important archiving function within the organisation.

Stakeholder Engagement seeks to establish and maintain open and fruitful relationships with key stakeholders internationally and nationally to promote collaboration and partnerships in support of shared objectives.

## Strategic objectives

<b>Strategic Objective 3.1</b>	Encourage the electorate's engagement with and participation in electoral processes to facilitate the right to vote as enshrined in the Constitution.
<b>Strategic Objective 3.2</b>	Achieve a low rate of spoilt ballots as a measure of the effectiveness of civic and democracy programmes.
<b>Strategic Objective 3.3</b>	Enhance the Electoral Commission's reputation as a credible and trustworthy electoral management body.
<b>Strategic Objective 3.4</b>	Provide thought leadership in the field of electoral management and related fields as per Vision Electoral Excellence in order to strengthen electoral democracy.



By-elections in 95 wards across SA on 11 Nov with 600k+ reg voters. Voting stations in affected wards open 7am-9pm, except in ECape's Nyandeni, Mbashe & Mhlontlo (7am-7pm). Bring ID & mask. #Covid19SA protocols enforced. Your vote is your voice in your community. Pls RT



IEC South Africa @IECSouthAfrica · Jan 29  
Electoral Commission begins final preparations to implement Political Party Funding Act from 1 April 2021. Full statement at [bit.ly/3acNwPH](https://bit.ly/3acNwPH)



The COVID-19 pandemic has accelerated digital communication: hybrid media briefings and a growing social media presence are the order of the day

## Strategic objectives, key performance indicators, planned targets and actual achievements

### ORIGINALLY TABLED APP

### PROGRAMME 3: OUTREACH

No.	Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	* Actual achievement 2020/2021 Until date of re-tabling (Date of re-tabling July 2021)	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
3.2.1	Informed and engaged citizens and stakeholders in electoral democracy.	Actively promote and foster awareness and participation in electoral processes through civic and democracy education programmes.	Audience reached by CDE programmes through television, radio and YouTube in each year covered by the Annual Performance Plan.	7 659 980 (977 980 TAMS and 6 682 000 RAMS).	6 111 000 (0 TAMS and 6 111 000 RAMS).	Overall: 7 000 000 (2 600 000 TAMS, 4 400 000 RAMS and 0 hits). *	0	(100%)	Removed by the re-tabled APP in July 2020.  The target is a yearly target and is not broken down into quarterly milestones.  The progress was not measured for the first quarter.
3.3.2		Interact with domestic, regional and international stakeholders to build an understanding of the Electoral Commission's role in delivering credible elections.	Number of interactions and liaisons internationally achieved per annum.	20	52	20	3	(17)	Removed by the re-tabled APP in July 2020.  Due to COVID-19 restrictions international travel was prohibited.
3.1.3		Actively promote and foster awareness and participation in electoral processes through civic and democracy education programmes.	The number of face-to-face CDE events held per annum.	82 388	30 726	55 000	0	(55 000)	Initial target was revised to zero due to COVID-19 pandemic as it was envisioned that meetings and events could not be held.  Due to COVID-19 restrictions face-to-face meetings were prohibited.  In later quarters, meetings were held using electronic platforms.

\* TAMS: Television Audience Measurement Statistics

RAMS: Radio Audience Measurement Statistics

## RE-TABLED APP

### PROGRAMME 3: OUTREACH

No.	Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned actual target 2020/2021	*Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
3.1.1	Informed and engaged citizens and stakeholders in electoral democracy.	Provide impactful and visionary research and thought leadership to strengthen electoral democracy.	The number of research initiatives achieved per annum.	4	5	3	0	(3)	Target not achieved. No research was commissioned due to COVID-19 restrictions. No research capacity in place as a deviation from normal procurement processes. Request made to National Treasury to appoint the Human Sciences Research Council (HSRC) was approved on 30 March 2021 for a period of five years.
3.1.2			The number of thought leadership interactions achieved per annum.	New	New	4	4	0	Target achieved. The interactions were held on virtual platforms.
3.1.3		Actively promote awareness and participation in electoral processes through civic and democracy education programmes.	The number of face-to-face CDE events held per annum.	82 388	30 726	0	13 036	13 036	Target achieved and exceeded. Initial target was revised due to COVID-19 pandemic as it was envisioned that meetings and events could not be held. We adapted to the changing environment and events were held via electronic platforms, which enabled us to address the target.
3.1.4		Interact with domestic, regional and international stakeholders to build an understanding of the Electoral Commission's role in delivering credible elections.	Number of meetings Commissioners hold with key stakeholders per annum.	New.	New.	10	70	60	Target achieved and exceeded Target exceeded to stakeholder engagements for LGE 2021. Late start in election stakeholder engagement meant more engagements.

## RE-TABLED APP

### PROGRAMME 3: OUTREACH (continued)

No.	Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned actual target 2020/2021	*Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
3.1.5	Informed and engaged citizens and stakeholders in electoral democracy.	Advance and promote electoral processes through communication campaigns on diverse platforms to sustain visibility across the electoral cycle.	Recorded reach across multimedia communication platforms (digital, television, print, radio and out-of-home).	New.	New.	Digital: all social media and online content: Facebook ad reach – 35 million impressions; Twitter ad reach – 2 million. YouTube ad views – 2 million. WhatsApp – New Google Adwords – 1 million impressions. SMSs sent – 1 million. Please Call Me – 100 million. Television: 2 600 000 viewers. Radio: 4 400 000 listeners. Print: 6 million readers. Out of home: 150 billboards; 180 000 street pole posters; 2 000 transit television screens; commuter transport – 20 long-distance buses.	0	(100%)	Target not achieved  Due to COVID-19 restrictions, regulations and budget cuts imposed by National Treasury.  The registration weekend was cancelled due to budget cuts and interaction with the public was not required.



## Civic and Democracy Education

Civic and democracy education (CDE) aims to foster participation in electoral democracy and to create a climate conducive to free and fair elections. The Electoral Commission has long been focused on ongoing CDE to enable an enduring democratisation process, affirming elections as continuous processes rather than isolated events.

Although CDE has historically taken place continuously across the electoral cycle, it was nonetheless disrupted by the onset of COVID-19 in March 2020.

Various Alert Levels had severe implications for social gatherings and the number of persons allowed at both indoor and outdoor gatherings. The Outreach Department focused on the use of alternative strategies to reach voters ahead of by-elections and in planning for LGE 2021, given that face-to-face engagement with citizens was no longer possible.

The Outreach function directed its energies to developing a programme to stream CDE educational content from the Electoral Commission's digital platforms, social media platforms, television and radio, particularly community radio, as follows:

### Internet and social media

With cellphones in the hands of almost all South Africans, and a growing number active on social media, content for this medium was prioritised as a vehicle for targeted CDE content delivery to eligible South African voters. Plans were advanced for the appointment of a specialist service provider tasked with developing CDE content for use on a new WhatsApp Business platform for the Electoral Commission, in addition to its existing social media accounts on Facebook, Twitter, Instagram and YouTube to deliver voter and democracy education messages.

### Radio – public and community radio

The Electoral Commission leverages on strategic partners to amplify and broaden the reach and impact of its CDE. This becomes vital when operating in times of a pandemic with limited social interaction. Plans were therefore made to strengthen the contract with the South African Broadcasting Corporation (SABC) to enable increased access to programming in the form of talk shows and other information sessions to reach communities.

Community radio stations were also engaged on an ongoing relationship of talk shows on electoral democracy. The themes included voter registration requirements, why participate in electoral democracy processes, citizenship's role in the democracy, etc.

### Loudhailers and speakers

During the period under review, the Outreach function provided each region/district with a budget for the procurement of four loudhailers and four mobile speakers. This strategy enabled the dissemination of CDE messages to voters in communities, while adhering to health and safety regulations and protocols, which seek to limit the spread of the Coronavirus by limiting social contact.

### Community Outreach and Mobilisation

In the 2020/21 financial year, notwithstanding the pandemic, the number of CDE events conducted by the Electoral Commission at a community level, with health and safety protocols in place, numbered 13 036 events. This performance was understandably below the target of 18 053 events, reaching a deficit of 5 017 events. The achievement was therefore at 72%.

Provinces	Finalised	Target	Surplus/deficit
Eastern Cape	1 132	2 336	(1 204)
Free State	1 497	1 355	142
Gauteng	2 714	3 450	(736)
KwaZulu-Natal	2 218	3 084	(866)
Limpopo	2 068	1 265	803
Mpumalanga	294	908	(614)
North West	1 716	2 141	(425)
Northern Cape	1 022	1 606	(584)
Western Cape	375	1 908	(1 533)
<b>Total</b>	<b>13 036</b>	<b>18 053</b>	<b>(5 017)</b>

Table 14: Annual CDE events by province

## Communications and Media Relations

A strategic priority of the Electoral Commission is to inform and engage citizens and stakeholders in electoral democracy. The role of the communications function in this regard is to advance and promote electoral processes through communication campaigns on diverse platforms to sustain the visibility of the organisation and its mandate across the electoral cycle.

While the reporting period under review was not an election year, the Communications Department delivered on a number of key campaigns and activities. The financial year was dominated by communicating with staff to inform them of risk levels, and the organisational protocols and safety measures to prevent the spread of COVID-19. At the same time, the Internal Communications function also reminded staff of the organisational values in terms of the refreshed Vision Electoral Excellence.

The Communications function was also focused on preparing for the forthcoming LGE 2021 and procuring the necessary goods and services. As soon as the reduced COVID-19 risk levels allowed the Electoral Commission to hold municipal ward by-elections, the Communications function also delivered stakeholder awareness campaigns in this regard.

The key internal and external communication campaigns for the 2020/21 financial year were as follows:

1. COVID-19
2. Municipal ward by-elections in the time of COVID-19
3. Refreshed Vision Electoral Excellence
4. Preparations for LGE 2021
5. Website refresh
6. Events
7. Media relations
8. Publications

These campaigns engaged the full spectrum of the Electoral Commission's Communications function, including internal and external communications, media relations and reputation management, events management, stakeholder relations, branding, and the production of publications across a range of traditional and new digital media channels.

### COVID-19

The Electoral Commission's response to the COVID-19 pandemic was swift and decisive at the start of 2020. The Communications Department was responsible for ensuring the organisational

Business Continuity Plan and protocol for dealing with suspected or confirmed cases of COVID-19, and that the protocols regarding members of staff or their immediate families remained top of mind among all staff members. This was done through protocol updates and safety reminders, through the channels of email, SMS, screensavers, posters, and the CEO's newsletter. Such measures were especially important after the return to work for most staff as from July 2020.

### Municipal ward by-elections in the time of COVID-19

The Electoral Commission hosted 133 by-elections in November and December 2021. The Communications Department assisted in creating awareness of these 'super' elections by arranging media briefings, extensive interviews with the Executive Committee (EXCO) and sending media releases to the press.

The Communications Department was responsible for compiling and sharing three media releases per by-election event – announcing the registration weekend for the by-election, the by-election candidates contesting that election, and the results for each by-election. These media releases were also shared on the Electoral Commission's official website and Facebook and Twitter social media pages.

### Refreshed Vision: Electoral Excellence

The Communications function was responsible for continuing to communicate the refreshed Vision Electoral Excellence and organisational values to staff members via email, screensavers and reception screen presentations, staff payslip messages, and newsletters from the CEO. In October 2020, the department also hosted the first online 'Siyathetha' with the CEO via a Zoom webinar for the entire staff cohort of the Electoral Commission (471 total users out of nearly 1 000 staff). Previously, this event would only have taken place at the national office. Here, the CEO discussed election preparations and other topical events, in addition to reminding staff of the organisational values – impartiality, accountability, transparency, responsiveness and integrity.

### Preparations for 2021 Local Government Elections

For LGE 2021, the Electoral Commission's Communications Department was tasked with imagining and creating a communications campaign that would drive voter registration and engagement among new voters, particularly South Africans under the age of 30, while maintaining conversations and connections with older voters.

The Commission finalised and approved the strategy for the new campaign by mid-financial year.

Engagement with the advertising agency and media buyer was initiated to strategise the development of a creative concept and campaign execution on television, radio, print, out-of-home activation and social media.

Procurement was initiated for identification clothing, street-pole posters and marketing items for the 2021 elections.

#### Contact centre

In anticipation of the 2021 elections, when the demands for information from the South African electorate on registration and voting will increase exponentially, the Electoral Commission's Communication Department also kicked off project planning for an inbound contact centre.

Although the contact centre will only be operational from the election launch anticipated in the second quarter of 2021, project planning with the service provider typically starts six months ahead of time. Meetings kicked off in November 2020 to finalise parameters and timelines for the contact centre for the 2021 elections. Infrastructure set-up was begun in January 2021, and venues were secured for

training and the recruitment of supervisors and agents by March 2021.

#### Website refresh

A refresh of the Electoral Commission's website was long overdue. A more responsive and up-to-date design was needed, and the Communications Department assisted with the repackaging and updating of content for this project. New pages for a consolidated view of municipal ward by-elections and the new Party Funding dispensation were provided for. The refreshed website was launched in March 2021 to positive feedback from staff and stakeholders.

#### Media relations and events management

Over the years, the Electoral Commission has nurtured and enjoyed a dynamic relationship with the South African media to ensure that the electorate is extensively informed on the voter registration drives and elections. The media plays an essential communication function in any democracy, particularly during an election period.

The media bears the significant responsibility of ensuring that the electorate is provided with the information it needs to make informed decisions about electoral processes.

The following virtual events were hosted during the 2020/21 financial year:

Date	6 August 2020	26 August 2020	16 September 2020	26 October 2020	9 November 2020	11 November 2020
Topic	Families of Electoral Systems: NPLC	Families of Electoral Systems: Civil society	Families of Electoral Systems: Editors	Siyathetha with the CEO	11 November by-elections readiness	11 November by-elections results
Speakers	CEO Mamabolo	CEO Mamabolo	CEO Mamabolo	CEO Mamabolo	CEO Mamabolo	CEO Mamabolo
	DCEO Sheburi	DCEO Sheburi	DCEO Sheburi	DCEO Sheburi	DCEO Sheburi	DCEO Sheburi
Respondents/moderators	Prof Ndletyana	New Nation Movement, Council for the Advancement of the South African Constitution and My Vote Counts	Chairperson Mashinini Commissioner Moeypa			
Unique viewers	71	116	103	363	20	36
Total users	133	214	146	471	32	54
Maximum concurrent viewers	66	106	92	342	19	30

Date	1 December 2020	29 January 2021	16 March 2021	17 March 2021	17 March 2021
Topic	Handover of maps to the MDB	Political party funding: Media	Political party funding: Siyathetha with the CEO	Political party funding: media workshop	Political party funding: Civil Society
Speakers	CEO and Commissioners	CEO Mamabolo and CE George Mahlangu	CEO Mamabolo and CE George Mahlangu	CEO Mamabolo and CE George Mahlangu	CEO Mamabolo and CE George Mahlangu
Respondents/moderators	Hybrid media briefing	Hybrid media briefing	Hybrid media briefing	Hybrid media briefing	Hybrid media briefing
Unique viewers	12	21	176	53	22
Total users	20	33	224	81	31
Max-concurrent viewers	11	21	146	47	22

Table 15: Virtual events hosted in 2020/21

### Media monitoring

As part of its communications and reputation management function, the Electoral Commission ensures that coverage of its activities is widely tracked, and remedial actions activated where necessary.

Online, print and broadcast media coverage of the Electoral Commission over the period 1 April 2020 – 30 March 2021 received a total of 4 386 media mentions across all channels, which resulted in a total equivalent to advertisement value of R305 723 883.

Media mentions were broken down as follows:

Online – 1 620 (37%)

Print – 1 028 (23%)

Broadcast – 1 738 (40%)

Total: 4 386 (100%)

In terms of sentiment, across all three media platforms, the cumulative sentiment was mostly neutral (73%), while positive coverage accounted for 27% of mentions.

- Neutral media mentions related to the following: IEC looking at postponing by-elections due to lockdown regulations. ANC and EFF agree on new election changes for South Africa: report
- Positive media mentions related to the following: IEC welcomes level 1 restrictions, saying it readies everyone for local government elections. IEC Welcomes ConCourt Ruling that Independents Can Stand for Election.
- Negative media mentions related to the following: IEC moves to allay fears of abuse of personal voter information. COVID-19 will influence 2021

voter turnout, but SA has bigger political trust issues.

- Neutral coverage: Neutral coverage during the period was led by articles surrounding the IEC applying to the Electoral Court in order to postpone the by-elections amid Level 3 lockdown regulations in January. The support by various political parties on the proposed postponement of next year's local government elections gained traction during the analysed time period as it was proposed by the IEC due to the COVID-19 pandemic.
- Positive coverage: Positive coverage during the period was led by articles surrounding the commencement of the local government elections, following the announcement of Level 1 restrictions of the nationwide lockdown. The IEC stated that the announcement by the State President "has opened the way for the resumption of some political activities".
- Negative coverage: Negative coverage surrounded articles relating to the fears of voters' privacy following amendments of the Electoral Laws Amendment Bill that provides for the sharing of the voters' roll with political parties, independent candidates and other interested parties.
- Political Parties: The top articles relating to political parties during the period surrounded various political topics.

The leading stories were about:

1. The proposal to postpone LGE 2021.
2. Support of the measures on the COVID-19



restrictions and framework to curb the spread of the virus.

3. Comments by political parties on the possibilities of voter support to various political parties during LGE 2021.
4. Reflections and reviews of by-elections outcomes.

There has not been much political party media coverage other than internal issues of each political party that dominated.

## Publications

The Communications Department assisted with the production and printing of a limited number of copies of the Electoral Commission's 2020-2025 Strategic Plan and 2020 Annual Performance Plan. It also produced and printed 600 copies of the organisation's 2020 Annual Report – a reduced number due to distribution challenges at Parliament and among stakeholders. A first draft of a media guide for the LGE 2021 was compiled.

## Knowledge management and stakeholder engagement

With the approach of the 2021 municipal elections in 2020/21, the Electoral Commission initiated a vigorous engagement programme with key stakeholders. Given the low voter registration numbers for young South Africans aged 16 to 29, top of the list in this regard is the youth. The organisation began engaging with the youth in schools and at tertiary institutions, and youth organisations in politics, non-governmental organisations (NGOs) and faith-based organisations (FBOs), and even

non-organised youth in communities. The programme aimed to galvanise the youth to register and vote in the upcoming elections. Other stakeholders, including traditional leaders, business, and state entities, were engaged during the last quarter of the reporting period.

## Knowledge Centre

The Electoral Commission maintains an efficient and functional Knowledge Centre, which is responsible for providing various services, including an in-house library, a records management section, reproduction services, messenger and postal services, as well as an extensive photo library and archive. The Centre also works closely with government's National Archives.

Annually, all documented information is filed and preserved according to relevant legislation, namely the National Archives and Record Service of South Africa Act, Act 43 of 1996, the Promotion of Access to Information Act, Act 2 of 2000, and the Electronic Communications and Transactions Act, Act 25 of 2002. During 2020, these services continued in spite of COVID-19, with the records management section continuing to archive both electronic and hard copy records and supporting both staff and researchers by providing them with the information they required.

The Library is a knowledge repository for material related to democracy, free and fair elections and to the core functions and programmes of the Electoral Commission. It supported staff and researchers who used its services by providing them with reference material, books, publications and journals, as well as electronic material. As a learning organisation, the Electoral Commission subscribes to the notion of lifelong learning and having relevant information at its fingertips.



Programme 4: Party Funding

Programme 4 supports the achievement of Strategic Outcome-Oriented Goal 4. Party Funding provides the strategic management for Programme 4.

This programme focuses on the strategic outcome of contributing to the enhancement of transparency in elections and party funding.

The programme manages party funding and donations in compliance with legislation, and strengthens cooperative relationships by providing consultative and liaison platforms between the Electoral Commission and political parties and candidates, using systems, people and processes that are sustainable.

Strategic objectives

Strategic Objective 4.1	Number of disbursements to represented parties per annum.
Strategic Objective 4.2	Number of liaison sessions held with members of party liaison committees at national (one), provincial (nine) and municipal (213) levels per annum.



## ORIGINALLY TABLED APP

### PROGRAMME 4: PARTY FUNDING

No.	Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling (Date of re-tabling July 2021)	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / Annual targets
4.2.3	Contributed to the enhancement of transparency in elections and party funding.	Provide consultative and cooperative liaison platforms between the Electoral Commission and political parties and candidates to facilitate free and fair elections.	Number of cooperative liaison forums conducted with political parties and candidates at national (one) and provincial (nine) levels per annum.	New.	New.	10	2	(8)	Removed by the re-tabled APP in July 2020.  Due to COVID-19 restrictions face-to-face meetings were prohibited.  In later quarters, meetings were held using electronic platforms.	Due to COVID-19 restrictions, regulations and budget cuts were imposed by National Treasury.
4.3.1		Provide effective management of the registration of political parties to strengthen multi-party democracy.	Number of registered political parties as at 31 March of each year covered by this plan.	New.	New.	100% of all new applications that meet the requirements of the Act.	None.	0	Removed by the re-tabled APP in July 2020.  No registered parties had completed the registration process in quarter one.	The target is not operational as the achievement is dependent on the political party to submit the relevant document to conclude the process.

## RE-TABLED APP (JULY 2020)

### PROGRAMME 4: PARTY FUNDING

No.	Outcome	Output	Output Indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned actual target 2020/2021	*Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
4.1.1	Contributed to the enhancement of transparency in elections and party funding.	Manage party funding and donations in compliance with relevant legislation.	Number of disbursements to represented parties per annum.	New	New	4	4	0	Target achieved.
4.1.2		Provide consultative and cooperative liaison platforms between the Electoral Commission and political parties and candidates to facilitate free and fair elections.	Number of liaison sessions held with members of party liaison committees at national (one), provincial (nine) and municipal (213) levels per annum.	2 084	1 484	681	1 104	423	Target achieved and exceeded. A number of PLC meetings have been held in support of the by-elections postponed by the Electoral Court. These by-elections were jointly held on 11 November 2020. The target was exceeded by 423 meetings due to virtual platforms being used.



## Liaison with political parties

Political parties are an indispensable component of a vibrant democracy. In recognition of this fact, the Electoral Commission maintains party liaison committees with represented political parties at national, provincial and municipal level to facilitate free and fair elections. The PLCs are a platform for consultation and cooperation between the Electoral Commission and the represented political parties. A total of 1 103 PLC meetings were held in the period under review. This translated into 422 more meetings than were planned. It is worth noting that, while the

COVID-19 pandemic had impacted on the traditional face-to-face meetings, consultations were still possible and conducted through online platforms such as Zoom and Skype for Business. The online channels ensured that the Commission was still able to consult with one of its chief stakeholders, political parties. It is anticipated that there will be an increase not only in activity in the new financial year reflecting the flurry of activity towards the Local Government Elections in the latter half of 2021, but also a possible number of applications for co-option on to various PLCs by unrepresented political parties. A number of queries for co-option onto PLCs have already been received in this regard.

Province	Provincial	Municipal	Total
Eastern Cape	4	199	203
Free State	5	64	69
Gauteng	7	70	77
KwaZulu-Natal	5	203	208
Limpopo	6	155	161
Mpumalanga	4	38	42
North West	6	112	118
Northern Cape	1	125	126
Western Cape	5	86	156
National Office	8		8
<b>Total</b>	<b>51</b>	<b>1 052</b>	<b>1 103</b>

Table 16: Breakdown of Party Liaison Committee meetings as at the end of March 2021

## Registration of political parties

The electoral scheme requires a political party to be registered before it can contest elections. The Electoral Commission is the registrar of parties, and for this reason, maintains a register of all registered political parties. For the period under review, the register reflects 413 political parties with 66, i.e. 36 at national and 30 at municipal level, having been registered at some point during the period. A party may be registered at two levels. National registration entitles a party to contest all elections throughout the Republic. In this regard, 282 of the total of 413 parties are registered nationally. The second sphere of registration is at the municipal level. This entitles a party to contest elections in the municipalities for which it is registered. There are 131 political parties that are registered to contest elections at municipal level only.

Of the total of 413 registered political parties, 106 enjoy representation in some form in one or a

combination of the three legislative bodies (National Assembly, Provincial Legislature and Municipal Council). The period leading up to an election has traditionally seen an increase in the number of applications received, as parties gear themselves up to contest the election. Local Government Elections in 2016 had seen then unprecedented, 27 parties contesting the Metro PR elections in the City of Cape Town, and 48 parties contesting the national elections in 2019.

## Statistical comparison of the number of registered political parties for LGE years

The level of political contestation among parties and candidates has been on an upward trajectory since the 2006 elections. This is true both in the number of registered political parties, as well as parties meeting the requirements to contest. The table below compares the number of political parties that were registered and contested during the past local government elections.

LGE	Registered	Contested	Never contested
2006	156	97	59
2011	188	121	67
2016	345	205	140
2021	413		

Table 17: Number of political parties registered for and contesting an election





PART C  
**GOVERNANCE**



## 1. INTRODUCTION

Corporate governance embodies processes and systems by which institutions are directed, controlled and held to account. In addition to legislative requirements based on the Electoral Commission Act, corporate governance with regard to the Electoral Commission is applied through the PFMA and its various regulations. Parliament, the Executive Authority, the Commissioners and the CEO of the Electoral Commission are responsible for corporate governance.

## 2. PORTFOLIO COMMITTEES

The Electoral Commission reports directly to Parliament and interacts primarily with the Portfolio Committee on Home Affairs in the National Assembly and with the Select Committee on Security and Justice in the National Council of Provinces (NCOP). The Portfolio Committee and the Select Committee are multi-party committees established in terms of the Rules of Parliament. An extraordinary number of interactions with the Committees took place during the course of the year under review. This was mainly due to the consideration of legislative amendments in preparation for LGE 2021. These included the following sessions:

- 11 May 2020: Briefing of the Portfolio Committee on Home Affairs on Annual Performance Plans, Strategic Plans and budgets for the 2020/21 financial year.
- 26 June 2020: Briefing of the Portfolio Committee on Home Affairs on the implications of the Constitutional Court judgement in relation to the electoral system.
- 7 July 2020: Briefing of the Portfolio Committee on Home Affairs on revised budget allocations in view of the COVID-19 pandemic.
- 14 July 2020: Briefing of the Portfolio Committee on Home Affairs on preparations for LGE 2021.
- 18 August 2020: Briefing of Chairpersons of the Portfolio Committee on Home Affairs and of the Select Committee on Security and Justice on the integrated road map on the Electoral Act.
- Consideration of the submissions on the Electoral ~ Laws Amendment Bill.
- 10 November 2020: Deliberation in the Portfolio Committee on Home Affairs on the Electoral Laws Amendment Bill.
- 17 November 2020: Response by the Electoral Commission to submissions on the Electoral Laws Amendment Bill.

- 24 November 2020: Deliberations in the Portfolio Committee on Home Affairs on the Electoral Laws Amendment Bill.
- 27 November 2020: Further deliberations in the Portfolio on Home Affairs on the Electoral Laws Amendment Bill.
- 8 December 2020: Briefing of the Select Committee on Security and Justice on the Electoral Laws Amendment Bill.
- 9 February 2021: Briefing of the Portfolio Committee on Home Affairs on the Electoral Laws Amendment Bill.
- 10 February 2021: Consideration of submissions on the Electoral Laws Amendment Bill in the Select Committee on Security and Justice.
- 17 February 2021: Response by the Electoral Commission on the submission on the Electoral Laws Amendment Bill in the Select Committee on Security and Justice.
- 24 February 2021: Consideration of the Electoral Laws Amendment Bill in the Select Committee on Security and Justice.
- 9 March 2021: Briefing of the Portfolio Committee on Home Affairs on the proposed amendments to Electoral Laws Amendment Bill.
- 9 March 2021: Consideration of the Electoral Laws Amendment Bill in the NCOP.
- 12 March 2021: Consideration, adoption of the report and finalisation of the Electoral Laws Amendment Bill in the Portfolio Committee on Home Affairs.

## 3. EXECUTIVE AUTHORITY

In terms of Treasury Regulation 1.1 of the PFMA, the Executive Authority of the Electoral Commission is the Chairperson of the Commission. The Accounting Officer, who is the CEO, submits quarterly reports on performance against strategic objectives to the Executive Authority. These reports are discussed at meetings of the Commission, as well as through the management process of the Electoral Commission. Issues raised at these meetings are considered when implementing plans for the remainder of the year.

## 4. THE COMMISSION

The membership of the Electoral Commission is provided for in terms of section 6 of the Electoral Commission Act. The Commission meetings attended and the members of the Commission for the year under review are as follows:



Name	Date appointed	Number of meetings attended
Mr Glen Mashinini	18 May 2015	11
Ms Janet Love	20 April 2016	10
Dr Nomsa Masuku	24 November 2018	11
Mr Mosotho Moepya	24 November 2018	10
Judge Dhaya Pillay	24 November 2018	9

Table 18: Commission meetings

Members of the Commission are appointed for a term of seven years. The Commission appoints the CEO. It also adopts the Strategic Plan, monitors and oversees its implementation, and reports annually to the National Assembly. The Commission has established a number of committees to process matters for resolution in Commission meetings.

## 5. RISK MANAGEMENT

Effective risk management aligns risk and opportunities to the Electoral Commission's vision and mission. Proactive risk management practices ensure governance mechanisms are effective across the value chain, and focuses on both strategic and operational risks, while aligning enterprise-wide risks and opportunities.

The Electoral Commission's risk profile stipulates a prudent approach to risks, as shown in decisions on risk tolerance and mitigation. The Electoral Commission's Management assumes full responsibility for the governance of risk through a formal risk management framework and strategy. It effects its duties through the Executive Risk Management Committee.

To ensure a consistent approach to risk management throughout the Electoral Commission, the Executive Risk Management Committee annually approves the Risk Management Strategy that incorporates generally accepted risk management practices and the integrated framework on ISO 31000 Enterprise Risk Management disseminated by the Committee of Sponsoring Organisations (COSO), while strengthening the link between risk and strategy. The policy and framework are essential to embed risk management into the key decision processes of all programmes, support functions, processes and projects within the organisation.

Management continues to mature and integrate risk processes into business processes and they are reviewed annually. The Chief Risk Office conducts risk assessments annually, and quarterly monitors the efficiency of the agreed risk mitigation plans. The Electoral Commission records and manages its risk universe on a risk management process, which

prioritises material, inherent and residual risks.

The Executive Risk Management Committee meets each quarter to table the Electoral Commission's key risks, as well as the status of mitigating action plans. Key risks and mitigating actions are reported to the Audit and Executive Risk Management Committee quarterly.

For 2020/21, the Chief Risk Office achieved the following:

- The IEC's strategic risk profile was developed through a formalised risk assessment workshop. The exercise resulted in the identification of the following top five risks:
  1. Cyber security threats
  2. Labour instability
  3. Reputational damage
  4. Failure to timeously implement financial legislation
  5. Loadshedding

The top five risks contributed to the development of the Internal Audit Plan and directed Internal Auditing efforts towards those areas of higher risks to the organisation. This is based on the best practices advised by the King IV principles:

- Four Executive Risk Management Committee meetings were successful held.
- Strategic and operational risk assessments were conducted.
- Continuous risk monitoring took place and risk registers were updated.
- Governance documents (Executive Risk Management Committee TOR, Risk Management Policy; Risk Management and Fraud Prevention Strategy) were reviewed.
- The Chief Risk and Compliance Officer was appointed.

## 6. INTERNAL CONTROL

The Electoral Commission's system of internal control is well established and operates efficiently and effectively. A process of continuous review and improvement is in place and standard operating procedures have been drafted and are updated as necessary. Findings from internal and external audit reports are tracked and the

relevant process improvements are implemented in terms of the agreed actions and time frames.

## 7. INTERNAL AUDIT AND AUDIT COMMITTEE

The Electoral Commission employed a co-sourced model for its statutory Internal Audit function in line with Treasury Regulation (TR0 3.2.4 from inception through tender IEC/Fin/32-2000). Likewise, the Electoral Commission again partly contracted the Internal Audit function to external organisations with specialist audit expertise through a selection process in accordance with the relevant government's competitive tendering

procedures. The most recent in the array of internal audit tenders awarded is tender IEC/IA-01/2017, which required the provisioning of internal audit services in such a co-sourced capacity for activities up to the finalisation of the 2022/23 internal audit operational plan and awards in the amount of R20 million each for three service providers admitted over the period. It was published in the Government Gazette.

The statutory Audit Committee of the Electoral Commission convened for nine meetings during the financial year. Details of the individual members of the Audit Committee and attendance at meetings during 2020/21 are as follows:

Name of member (all external)	Qualifications	Date appointed	Attended	Apologies	Total attended	Retired
Ms J Meissner (Chairperson)	CA(SA)	May 2016	7	n/a	7	14 Feb 2021
Mr CD Boltman	MBA	Jun 2017	9	n/a	9	
Dr MEC Moleki	PHD	Mar 2018	9	n/a	9	
Ms SP Mzizi	CA(SA)	Aug 2018	6	3	6	
Adv T Mohapi	LLM	Feb 2020	8	1	8	

Table 19: Audit Committee members

Name of member	14 May 2020	28 May 2020	29 July 2020	24 August 2020	28 September 2020	30 November 2020	27 January 2021	08 March 2021	30 March 2021
Ms J Meissner (Chairperson)	✓	✓	✓	✓	✓	✓	✓	Retired	
Mr CD Boltman	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dr MEC Moleki	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ms SP Mzizi	✓	✓	✗	✓	✗	✓	✓	✓	✗
Adv T Mohapi	✓	✗	✓	✓	✓	✓	✓	✓	✓

Table 20: Audit Committee attendance

Officials of the Office of the Auditor-General, the CAE and members of the Internal Audit activity, the Accounting Officer and the Chief Financial Officer have attended general sessions of the Audit Committee sittings. The Audit Committee also held individual confidential discussions with these officials as and when required.

In addition, the Audit Committee, in terms of Treasury Regulation 3.1.15, also shares information on oversight matters with the Executive Authority, being the Chairperson of the Electoral Commission.

## 8. COMPLIANCE WITH LAWS AND REGULATIONS

A detailed review of all procurement processes and documentation is undertaken after each external audit, and a continuous process of monitoring the legislative environment is in place. The Electoral Commission has a fully functional compliance unit, and all procurement transactions are reviewed to ensure compliance with the relevant prescripts.

## 9. FRAUD AND CORRUPTION

The Fraud and Corruption Prevention Policy and the Whistleblowing Policy were drafted and approved by the Commission on 6 March 2015. In addition, the Fraud Prevention Strategy was reviewed, revised and approved on the same date.

Key elements in the Fraud Prevention Implementation Plan include the drafting of standard operating procedures and a communication campaign to reinforce the Electoral Commission's zero tolerance to fraud and corruption.

During the latter part of 2016, a company was appointed that specialises in whistleblowing processes to ensure that suspected fraud and corruption cases are handled independently and objectively.

## 10. MINIMISING CONFLICT OF INTEREST

The Electoral Commission recognises that conflicts extend beyond procurement matters and, on 18 March 2016, the Commission approved a Conflict of Interest Policy that addresses the broader issues related to conflict of interest. The need to be aware of potential conflicts and how to address these is reinforced at financial management workshops.

## 11. CODE OF CONDUCT

The Electoral Commission has a Code of Conduct that is contained in its Employee Policy Manual. Section 9 of the Electoral Commission Act contains a Code for Commissioners. Both codes are currently in the process of being reviewed by the Governance and Ethics Committee for recommendations to be made to the Commission.

## 12. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

The Occupational Health and Safety Act (Act 85 of 1993) was adhered to, and no contraventions were reported. The Electoral Commission has established a Health and Safety Committee for its national office, in accordance with the requirements of the Occupational Health and Safety Act. During the period under review, this committee met twice to carry out its functions in terms of the Act.

## 13. SOCIAL RESPONSIBILITY

The Commission has established a Governance and Ethics Committee, which will develop a Policy on Social Responsibility. Currently, the Electoral Commission's

employees are encouraged to participate in various initiatives to contribute to social development. Such initiatives are organised centrally, and time is allowed for this. Direct financial contributions are regulated by the PFMA.

## 14. AUDIT COMMITTEE REPORT

The Audit Committee of the Electoral Commission of South Africa is pleased to present its report for the financial year ended 31 March 2021.

### Audit Committee responsibility

The Audit Committee was established in terms of section 77 of the PFMA Act of 1999, as amended. The Audit Committee hereby confirms that it has complied with its responsibilities as prescribed in Treasury Regulation 3.1, has adopted formal terms of reference as its charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The purpose of the Audit Committee is to assist the Executive Authority in fulfilling its oversight responsibilities and the Accounting Officer in fulfilling executive duties. These duties concern the following:

- The effective, efficient and transparent systems of financial and risk management and internal control
- An appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost effective
- A system for properly evaluating all major capital projects prior to a final decision on the project
- Having and maintaining the constitutional institutions' system of internal audit to operate under the control and direction of the statutory Audit Committee as required by section 38 of the PFMA.

The Audit Committee also has a primary responsibility to the public to form an opinion on the effectiveness of the issues within its ambit and communicates this in the annual report as required by TR 3.

Details of Audit Committee meetings held, meeting attendance and member composition, are included in Part C, page 86 of the Annual Report.

### Effectiveness of internal control

The systems of internal control are designed to provide effective assurance from management (in the first and second lines of defence) regarding the safeguarding of assets, efficient management of liabilities and working capital, the effectiveness of core operations to deliver on the constitutional mandate and the compliance with legal and regulatory provisions, as well as policies.

From the various reports of the independent assurance providers, being the Internal Audit activity and the Auditor-General of South Africa, the Audit Committee has recommended further enhancement in the procurement and provisioning system and the Accounting Officer has committed to address the root causes identified in relation to deficiencies in internal controls relating to supply chain management, specifically panel arrangements. It can be concluded that the system on internal control for the period under review was not entirely adequate and effective.

### Quality of in-year management

The Audit Committee considered quarterly in-year reports tabled by management, as well as the internal audit function. To this end, the Audit Committee recommended the adoption of the 2020/21 performance information report of the Chief Electoral Officer to the Commission for inclusion in the Annual Report.

### Risk management

In addition to the information on risk management reflected in Part C, page 79 of the Annual Report, the Audit Committee is confident that, with the recent appointment of the Chief Risk Officer, traction in embedding enterprise risk management will be improved.

### Compliance with legal and regulatory provisions

The Audit Committee remains concerned with the reported non-compliance with supply chain management laws and regulations and the instances of irregular expenditure reported. However, the Audit Committee has implored the Accounting Officer to extract adequate interpretations from the high-level PFMA provisions towards infusing the standing Supply Chain Management Policy and furthermore aligning the Standard Operating Procedures thereto.

### Internal audit

In addition to the information on Internal Audit reflected in Part C pages 79 to 80 of the Annual Report, the Audit Committee hereby wishes to express its satisfaction with the improved level of assurance provided by the Internal Audit function as assessed by the Auditor-General South Africa (AGSA). The Audit Committee also commends the Internal Audit function for the percentage completion achieved in conformance with the standards set by the Institute of Internal Auditors as required in TR3.2.5.

The Audit Committee furthermore charged the Internal Audit function to remain focused on the governance,

risk management and controls operating along the value chain of the electoral cycle and towards strengthening independent assurance regarding the effectiveness and efficiency of registration, voting and results processes in the advent of the new VMD.

### Governance arrangements

The Audit Committee will continue to engage the Accounting Officer and the Executive Authority, individually, as well as jointly, on matters of governance towards increasing value add through independent statutory oversight over the end-to-end operations of the Electoral Commission of South Africa.

The Audit Committee remains focused on optimising the information flow required for statutory considerations by the Audit Committee on a quarterly basis and/or special sittings during a financial year. To this end, the Audit Committee will be enhancing its monitoring of quarterly control environment assessments per branch/division, including regular representations on the implementation of audit actions.

The Audit Committee is pleased to report an improvement in the audit-enabling environment within the constitutional institution, as reported by management, as well as the auditors.

### Other identified concerns

The Audit Committee hereby highlights the following matters of concern:

- Delays in finalising consultations on the GRAP20 standard that was carried over from the previous audit cycle.
- Slow progress in the enhancement of the ICT governance environment, as well as progress with formalising succession planning.
- Negative impact on the implementation of the 2021/22 Internal Audit Operational Plan during the high activity LGE 2021 election year due to delays in resourcing the standing co-sourced model permitted in TR3.2.4 of the PFMA.

### Conclusion of the 2020/21 regulatory audit by the Office of the Auditor General

The Audit Committee recognises the impact that the late finalisation of the previous regulatory audit due to COVID-19, at the end of January 2021, had on the current year audit.

However, the Audit Committee wishes to urge the AGSA, as well as management, to, going forward, conclude the audit within their agreed timeframes tabled to the Audit Committee upon commencement of the audit cycle.



## Evaluation of audited Annual Financial Statements

The Audit Committee has:

- reviewed and discussed with management and the Accounting Officer the Management Report from the Auditor-General of South Africa;
- reviewed the appropriateness of the accounting policies and practices; and
- reviewed and discussed with management the audited Annual Financial Statements.

The Audit Committee resolved, on 14 September 2021, to concur and accept the conclusions of the Auditor-General on the Annual Financial Statements and the final Management Report of the Auditor-General of South Africa. Accordingly, the Audit Committee is of the opinion that the Audited Annual Financial Statements should be accepted and read together with the report of the Auditor-General. To this end, the Audit Committee recommended approval of the audited Annual Financial Statements by the Accounting Officer and the Executive Authority.

The Audit Committee wishes to congratulate the Commission and Management on achieving the 2020/21 clean audit milestone for the related assessment of financial management, performance information and compliance with laws and regulations selected in the PFMA audit.



**Mr Cedric Boltman**  
**Chairperson of the Audit Committee**  
**14 September 2021**

EVERY X VOICE



PART D

**HUMAN  
RESOURCE  
MANAGEMENT**

## 1. INTRODUCTION

The employee turnover remains low at 3.4% terminations, which is slightly higher than the previous financial year, which was at 2.5%, due to the fact that the Electoral Commission remains an employer of choice, with an employee-centric approach to manage its operations.

The retirement age was amended in 2016 to allow employees to retire from the age of 60 and to align the Electoral Commission's retirement age to that of the Government Employees Pension Fund. Since then, a number of employees have decided to retire before the age of 65. This has led to an increase in the number of retirees per annum and confirms the fact that the Electoral Commission's workforce is indeed ageing.

Of the 31 terminations, 16 (51.6%) were retirement cases compared to six in the 2019/20 financial year.

As indicated in the previous report, the ageing workforce and the loss of skilled and experienced employees as a result of retirement continues to be a concern for the Electoral Commission. The average age is now 46.26. In order to manage this reality, the recruitment and development policies, as well as organisational practices, are utilised in the main to attract and develop employees to adequately fill the gaps left by those who are retiring to ensure business continuity.

The filling of positions is subject to, among others, the availability of employee budget. Due to budget cuts and financial constraints, the filling of positions was suspended pending the finalisation of budget allocations in Quarter 3 of the 2020/21 financial year. As a result of this, the filling of posts commenced later in the year. Despite this delay, 80 positions were filled through new appointments and promotions with three of the new appointees being at senior management level.

During the filling of the vacant posts, priority was given to employees from offices with over-established posts, which resulted in most of the posts being filled through promotions and transfers. Only 32 of the 80 posts were filled by external candidates. It was important for the organisation to take this approach in order to avoid carrying employees additional to the staff establishment.

This process and the terminations, which were mainly due to retirements as indicated above, had an impact on the organisational ability to reduce the vacancy rate. Subsequently, the target of 90% of the approved posts filled by the end of the financial year was not realised. The final leg of a three-year wage agreement negotiated with the recognised trade union for the period 2018/19–

2020/21 was implemented in April 2020. As at the end of the financial year, the union had not submitted its demands or proposals for the wage negotiations as required. Due to the COVID-19 travel restrictions, the training was moved to 2020/21. In a quest to strengthen the employer-employee relations and prepare for the upcoming wage negotiations, a training provider was sourced to train members of the Electoral Commission Bargaining Forum. The other challenge was that not all parties were amenable to online training.

There was a reduction in the number of cases referred to the Commission for Conciliation, Mediation and Arbitration (CCMA) during the period under review. Fourteen cases were referred to the CCMA, with four referred by the recognised trade union and 10 by employees for various reasons.

Six of these are still pending finalisation, two were joined to the collective dispute, and six cases were concluded. Three of the six concluded cases were found in favour of the Electoral Commission, two were withdrawn, and one was settled at conciliation.

The Employment Equity (EE) Report was compiled and submitted to the Department of Labour in January 2021.

Some 57% of the filled posts are occupied by female employees. In line with the employment equity targets, three of the five senior management posts filled are occupied by female employees. The recruitment and selection process for two additional senior management posts were concluded during the period under review and will be filled by female candidates. This shows that great strides were made to increase the number of females at top and senior management level. The organisation will continue to work towards the attainment of the various EE numerical goals.

The preparations for the 2021 LGE recruitment, training and payment plans commenced. The Recruitment and Payment Plans (RPP) for the 2021 LGE were developed to ensure the standardised recruitment and payment of expansion and electoral staff.

The Human Resource Management Department developed online recruitment and learning systems to enhance and expedite the sourcing and development of talent for the various categories of staff.

The online recruitment system pilot was conducted in March 2021 and is now being used for advertising all posts. The system is cost-effective, saves time and will also help develop a pool of potential candidates for filling current and future vacancies. The objective of the organisation is to keep the average recruitment and selection turnaround time at three months.



The online learning system, i.e. e-learning, was developed and the About the Electoral Commission training module, commonly known as Module 1, was converted into e-learning. This online training module will be used for electoral staff and will also form part of the Electoral Commission's induction programme.

The testing of the Learning Management System and Module 1 was done in March 2021 and will go live in the first quarter of the new financial year.

Some 872 employees attended various training and development interventions, which were provided through both digital and face-to-face platforms.

A total of 110 employees from the national office and provinces responsible for the management of various projects attended the project management training offered by the NSG.

The other 92 staff members are employees who were either awarded bursaries or attended various training and development interventions.

The Electoral Commission introduced the Balanced Score Card as its new performance management system and embarked on an organisation-wide training drive to ensure that employees understand the new system. This training was attended by 670 employees, and ongoing support will be provided with the development of score cards for the various posts.

The partnership that was established between the Electoral Commission and the NSG has started to

yield the desired objectives of providing ongoing and accessible training in a cost-effective manner to all categories of employees. During the period under review, some of the employees accessed NSG online training courses, particularly in the areas of contract management, finance and supply chain management, and strategic management.

Due to the COVID-19 restrictions, a number of training interventions were moved to 2020/21. There was also no intake for the 2020 Management of Democratic Elections in Africa programme offered by Unisa in partnership with the Electoral Commission. The organisational COVID-19 protocols that are in line with the various COVID-19 lockdown regulations and the Electoral Commission's Business Continuity Plan were developed and communicated to all employees. Awareness sessions were also conducted through the various platforms, which included bulk SMS, email, online and face-to-face awareness sessions. The reports were submitted to the Department of Labour as required.

## 2. HUMAN RESOURCES OVERSIGHT STATISTICS

### 2.1 Expenditure on remuneration

A summary of expenditure on remuneration by occupational band during the year under review is illustrated in the table below.

Level	Personnel expenditure (R' 000)	Percentage of personnel expenditure to total personnel cost	Number of employees	Average personnel cost per employee (R' 000)
Commissioners	9 506 778	1.24%	4	2 376 694
Top management	15 720 181	2.06%	6	2 620 030
Senior management	82 518 516	10.80%	42	1 964 726
Middle management	156 057 791	20.42%	134	1 164 610
Professionals	443 998 634	58.10%	639	694 833
Skilled	15 223 526	1.99%	47	323 904
Semi-skilled	25 501 429	3.34%	558	45 701
Very low skilled	15 606 316	2.04%	5 275	2 958
<b>Total</b>	<b>764 133 174</b>	<b>100%</b>	<b>6 705</b>	<b>9 193 460</b>

Table 21: Personnel cost according to salary band

Occupational band	2019/20 number of employees	2020/21 approved posts	2020/21 number of vacancies	Percentage of total vacancies
Top management	3	5	1	0.38%
Senior management	37	44	6	2.27%
Professional qualified	722	792	109	41.28%
Skilled	75	61	2	0.76%
Semi-skilled	26	30	3	1.14%
Unskilled	45	56	10	3.79%
New positions (not yet evaluated)	0	133	133	50.38%
<b>Total</b>	<b>909</b>	<b>1 121</b>	<b>264</b>	<b>100%</b>

Table 22: Employment and vacancies according to rank (excluding Commission).

\* Discrepancy between filled and vacancies due to filled over-establishment posts not included in the total number of posts approved.

## Organogram

Division	Rank	Approved posts	Posts filled	Vacant posts
Office of the CEO	CEO	1	1	0
	General Manager (new)	1	1	1
	Manager	2	1	1
	Deputy Manager	1	1	0
	Senior Administrative Officer	2	1	1
	Assistant Administrative Officer (new)	1	1	0
	New posts	3	0	3
Commission Services	Manager	1	1	0
	Senior Administrative Officer	2	2	0
	New post	1	0	1
Chief Executive: Political Party Funding	Deputy CEO	1	1	0
	Manager	1	1	0
	Deputy Manager	2	2	0
	Assistant Manager	1	0	1
	Senior Administrative Officer	1	1	0
	Administrative Officer	4	0	4

Division	Rank	Approved posts	Posts filled	Vacant posts
Deputy CEO: Corporate Services	Deputy CEO	1	1	0
	Senior Administrative Officer	1	1	0
Support Services	Manager	1	1	0
	Deputy Manager	1	1	0
	Assistant Manager	2	2	0
	Administrative Officer	1	1	0
	Assistant Administrative Officer	3	1	2
	Senior/Administrative Clerk	2	2	0
	Messenger/Housekeeper/Driver	12	10	2
ICT Operations	General Manager	1	1	0
	Manager	2	2	0
	Deputy Manager	2	2	0
	Assistant Manager	3	3	0
	Senior Administrative Officer	0	0	0
	Administrative Officer	5	4	1
	Assistant Administrative Officer	1	1	0
	New posts	61	0	61
Human Resource Management	General Manager	1	1	0
	Manager	2	2	0
	Deputy Manager	5	5	0
	Assistant Manager	1	0	1
	Senior Administrative Officer	3	3	0
	Administrative Officer	3	3	0
	Assistant Administrative Officer	3	2	1
	Senior/Administrative Clerk	2	2	0
	New posts	4	0	4
Legal Services	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	2	1	1
	Assistant Administrative Officer	1	0	1
	New Post	1	0	1
Deputy CEO: Electoral Operations	Deputy CEO	1	1	0
	Senior Administrative Officer	1	1	0

Division	Rank	Approved posts	Posts filled	Vacant posts
Logistics and Infrastructure	General Manager	1	0	1
	Manager	2	2	0
	Deputy Manager	2	2	0
	Assistant Manager	1	1	0
	Senior Administrative Officer	2	2	0
	Administrative Officer	1	1	0
	Assistant Administrative Officer	1	0	1
	Senior/Administrative Clerk	1	1	0
Electoral Matters	General Manager	1	1	0
	Manager	2	2	0
	Deputy Manager	1	0	1
	Assistant Manager	2	2	0
	Senior Administrative Officer	2	1	1
	Assistant Administrative Officer	1	2	-1
	New posts	2	0	2
Deputy CEO: Outreach	Deputy CEO	1	0	1
	Senior Administrative Officer	1	1	0
Communications	General Manager	1	0	1
	Manager	1	1	0
	Deputy Manager	2	1	1
	Assistant Manager	1	0	1
	Senior Administrative Officer	1	1	0
	Administrative Officer	1	1	0
	Assistant Administrative Officer	1	0	1
	Senior/Administrative Clerk	2	0	2
Civic Education, Research and Knowledge Management	General Manager	1	1	0
	Manager	1	0	1
	Deputy Manager	2	2	0
	Assistant Manager	1	0	1
	Senior Administrative Officer	1	0	1
	Administrative Officer	1	0	1
	Assistant Administrative Officer	1	1	0
	Photocopy Operator	1	1	0
	Senior/Administrative Clerk	4	8	-4
	New posts	3	0	3



Division	Rank	Approved posts	Posts filled	Vacant posts
Chief Financial Officer	General Manager	1	1	0
	Manager	3	3	0
	Deputy Manager	6	5	1
	Assistant Manager	2	1	1
	Senior Administrative Officer	6	5	1
	Administrative Officer	19	17	2
	Assistant Administrative Officer	1	1	0
	New posts	13	0	13
Provincial electoral staff: Eastern Cape	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	2	2	0
	Assistant Manager	12	12	0
	Senior Administrative Officer	16	19	-3
	Administrative Officer	3	2	1
	Local Electoral Project Officer	88	88	0
	Assistant Administrative Officer	1	1	0
	Senior/Administrative Clerk	8	4	4
	Messenger/Housekeeper/ Driver	2	2	0
	Cleaner	31	28	3
	New posts	8	0	8
Provincial electoral staff: Free State	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	1	1	0
	Assistant Manager	9	9	0
	Senior Administrative Officer	10	7	3
	Administrative Officer	2	2	0
	Local Electoral Project Officer	30	30	0
	Assistant Administrative Officer	1	1	0
	Senior Administrative Clerk	5	1	4
	Messenger/Housekeeper/ Driver	2	1	1
	New posts	3	0	3

Division	Rank	Approved posts	Posts filled	Vacant posts
Provincial electoral staff: Gauteng	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	2	2	0
	Assistant Manager	9	8	1
	Senior Administrative Officer	10	12	-2
	Administrative Officer	3	2	1
	Local Electoral Project Officer	48	43	5
	Assistant Administrative Officer	2	1	1
	Senior Administrative Clerk	5	4	1
	Messenger/Housekeeper/Driver	2	1	1
	Cleaner	8	2	6
	New posts	5	0	5
Provincial electoral staff: KwaZulu-Natal	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	2	2	0
	Assistant Manager	15	16	-1
	Senior Administrative Officer	17	18	-1
	Administrative Officer	3	3	0
	Local Electoral Project Officer	86	87	-1
	Assistant Administrative Officer	2	2	0
	Senior Administrative Clerk	11	8	3
	Messenger/Housekeeper/Driver	2	2	0
	New posts	10	0	10
Provincial electoral staff: Limpopo	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	2	1	1
	Assistant Manager	8	8	0
	Senior Administrative Officer	10	13	-3
	Administrative Officer	2	2	0
	Local Electoral Project Officer	57	55	2
	Assistant Administrative Officer	1	1	0
	Senior Administrative Clerk	5	5	0
	Messenger/Housekeeper/Driver	2	2	0
	New posts	6	0	6

Division	Rank	Approved posts	Posts filled	Vacant posts
Provincial electoral staff: Mpumalanga	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	2	2	0
	Assistant Manager	9	8	1
	Senior Administrative Officer	10	12	-2
	Administrative Officer	3	2	1
	Local Electoral Project Officer	48	43	5
	Assistant Administrative Officer	2	1	1
	Senior Administrative Clerk	5	4	1
	Messenger/Housekeeper/Driver	2	1	1
	New posts	8	2	6
Provincial electoral staff: Northern Cape	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	1	1	0
	Assistant Manager	9	9	0
	Senior Administrative Officer	15	7	8
	Administrative Officer	2	2	0
	Local Electoral Project Officer	21	27	-6
	Assistant Administrative Officer	1	1	0
	Senior Administrative Clerk	5	4	1
	Messenger/Housekeeper/Driver	2	2	0
	New posts	5	0	5
Provincial electoral staff: North West	General Manager	1	1	0
	Manager	1	0	1
	Deputy Manager	1	1	0
	Assistant Manager	8	8	0
	Senior Administrative Officer	9	9	0
	Administrative Officer	2	1	1
	Local Electoral Project Officer	32	33	-1
	Assistant Administrative Officer	1	1	0
	Senior Administrative Clerk	4	1	3
	Messenger/Housekeeper/Driver	2	1	1
	Cleaner	18	15	3

Division	Rank	Approved posts	Posts filled	Vacant posts
Provincial electoral staff: North West	Cleaner	2	2	0
	New posts	4	0	4
Provincial electoral staff: Western Cape	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	2	2	0
	Assistant Manager	10	10	0
	Senior Administrative Officer	12	10	2
	Administrative Officer	2	0	2
	Local Electoral Project Officer	38	37	1
	Assistant Administrative Officer	1	1	0
	Senior Administrative Clerk	6	4	2
	Messenger/Housekeeper/Driver	2	1	1
	New posts	6	0	6
<b>Total</b>		<b>1121</b>	<b>909</b>	<b>212</b>

Notes: Negative figures reflect staff permanently absorbed on the organogram in terms of relevant legislation.  
 New posts indicated but not evaluated yet.  
 Total posts filled does not include Commission.

Table 23: Employment and vacancies by structure

### 3. EMPLOYMENT CHANGES

The turnover rate in the Electoral Commission is generally low. In the period under review, it was approximately 3.41%, which is slightly higher than the previous financial year (2.5%). Most terminations were as a result of resignations and retirement, as indicated in Table 25. Most of the terminations were from the professionally qualified staff band, which accounts for most of the positions in the Electoral Commission.

As illustrated in the table below, the Electoral Commission appointed 32 new employees in the period under review. Thirty-one employees left the organisation as a result of resignations, dismissals and death, with 16 retirements accounting for most of the terminations. The growing number of retirees is in line with the average employee age, which now stands at 46.26 and an ageing workforce.

Salary band	Employment at beginning of the period	Appointments	Promotions	Demotions	Terminations	Employment at the end of the period
Top management	4	0	0	0	0	4
Senior management	39	6	0	0	4	37
Professional qualified	732	10	0	0	26	722
Skilled	65	10	0	0	0	75
Semi-skilled	20	6	0	0	0	26
Unskilled	46	0	0	0	1	45
<b>Total</b>	<b>906</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>909</b>

Table 24: Staff movement during the period under review



Reason	Number	Percentage of total number of staff terminations
Death	6	19.4%
Resignation	5	16.1%
Dismissal	1	3.2%
Retirement	16	51.6%
Ill-health	3	9.7%
<b>Total</b>	<b>31</b>	<b>100%</b>

Table 25: Reasons for staff leaving

Rank/Level	Recruited	Promoted	Demoted	Termination
CEO	0	0	0	0
Deputy CEO	0	0	0	0
Senior Manager	1	1	0	0
Provincial Electoral Officer	1	0	0	3
Manager	2	0	0	1
Deputy Manager	0	4	0	2
Assistant Manager	1	5	0	2
Senior Administrative Officer	1	3	0	5
Administrative Officer	7	33	0	15
Assistant Administrative Officer	2	2	0	2
Senior/Administrative Clerk	10	1	0	0
Messenger/Housekeeper/Driver/Handy	6	0	0	0
Cleaner	0	0	0	0
<b>Total</b>	<b>31</b>	<b>49</b>	<b>0</b>	<b>30</b>

Table 26: Staff movement according to rank

Year	Number of resignations	Percentage
2018/19	8	0.77%
2019/20	9	0.80%
2020/21	31	3.41%

Table 27: Staff resignations for 2018/19 to 2020/21

Year	Number of sessions
2018/19	6
2019/20	5
2020/21	9

Table 28: Wellness sessions held from 2018/19 to 2020/21

The average number of sick leave days taken, and the inherent costs are reflected below, together with the comparative figures for the previous two financial years.

Year	Total number of sick leave days taken	Estimated cost	Number of employees who took 15 consecutive days
2018/19	3 356 days	R7 309 588	34
2019/20	1 177 days	R2 839 614	20
2020/21	3 541 days	R8 551 874	22

Table 29: Sick leave absenteeism from 2018/19 to 2020/21

Year	Total number of special sick leave days taken	Estimated cost	Number of employees who took special sick leave
2018/19	1 056 days	R2 325 820,24	22
2019/20	4 224 days	R10 103 455,52	65
2020/21	1 148 days	R 3 099 622	18

Table 30: Special sick leave absenteeism for 2018/19 to 2020/21

Rank/Level	Average days
CEO	0.00
Deputy CEO	3.00
Senior Manager	3.35
Manager	4.2
Deputy Manager	4.4
Assistant Manager	2.86
Senior Administrative Officer	4.3
Administrative Officer	3.6
Assistant Administrative Officer	3.95
Senior/Administrative Clerk	7.5
Messenger/Housekeeper/Driver	4.75
Cleaners	2.4

Table 31: Average sick leave taken according to rank

Office	Name	Date of death
Limpopo	Nditsheni C Neswiswi	19 January 2021
KwaZulu-Natal	Reggie Govender	10 January 2021
KwaZulu-Natal	Cornelius M Ngubane	27 January 2021
Northern Cape	Alfred M Pusi	13 April 2020
Limpopo	Orsinah R Mojapelo	19 October 2020
Western Cape	Gosani L Mzamo	29 May 2020

Table 32: Employee deaths during the period under review

Year	Number of deaths	Average age of deceased
2018/19	10	47.3
2019/20	3	41.6
2020/21	6	58.0

Table 33: Average age of the deceased for 2018/19 to 2019/20

## 4. LABOUR RELATIONS

There was a reduction in the number of cases referred to the CCMA during the period under review. Fourteen cases were referred to the CCMA with four referred by recognised trade unions and 10 by employees for various reasons.

Six of these are still pending finalisation, two were joined to the collective dispute and six cases were concluded. Three of the six concluded cases were

found in favour of the Electoral Commission, two were withdrawn, and one was settled at conciliation.

During the period under review, formal disciplinary action was taken against one employee for various acts of misconduct, including, among others, gross insubordination, abusive and/or insolent and insulting behaviour towards any person in the workplace, prejudicing the administration and/or misconduct. The case was concluded, and the employee was dismissed.

Nature of disputes	Number of employees
Section 191(1) [191(5)(a)]: Dismissal related to misconduct	4
Section 191: Unfair labour practice	1
Section 6 [EEA]: Prohibition of unfair discrimination – arbitrary grounds	2
Section 186(2)(a): Unfair conduct – promotion, demotion, probation, training or benefits	2
Section 198D(1): Interpretation or application of sections 198A, 198B or 198C	3
Section 72: Disputes about minimum services	1
Section 186(1): Constructive dismissal	1
<b>Total</b>	<b>14</b>

Table 34: CCMA disputes

As illustrated in the table on the following page, there was a decrease in the number of cases referred to the CCMA during the period under review.

Referred	Number of cases
2018/19	7
2019/20	18
2020/21	14

Table 35: Disputes referred to the CCMA for 2018/19 to 2020/21

The Electoral Commission remains committed to complying with the Employment Equity Act (Act 55 of 1998). A new five-year plan was developed for the period 1 October 2018 to 30 September 2023. Vacancies are filled, as far as possible, in accordance with numerical goals, targets and representivity per level.

Levels	Male							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top management	2	2	1	1	1	1	1	1
Senior management	16	16	5	2	2	3	3	3
Professional qualified	62	62	4	2	4	4	6	6
Skilled	315	0	21	35	5	11	8	35
Semi-skilled	9	7	1	1	0	0	0	1
Unskilled	2	2	0	0	0	0	0	0
<b>Total</b>	<b>406</b>	<b>89</b>	<b>32</b>	<b>41</b>	<b>12</b>	<b>19</b>	<b>18</b>	<b>46</b>

Table 36: Employment equity targets among male staff members for 2020/21

Levels	Female							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top management	1	0	1	0	1	0	1	0
Senior management	13	0	2	0	1	1	3	0
Professional qualified	53	0	6	0	3	3	14	14
Skilled	318	0	42	0	5	0	24	0
Semi-skilled	9	0	1	0	0	0	1	0
Unskilled	35	43	0	2	0	0	0	0
<b>Total</b>	<b>429</b>	<b>43</b>	<b>52</b>	<b>2</b>	<b>10</b>	<b>4</b>	<b>43</b>	<b>14</b>

Table 37: Employment equity targets among female staff members for 2020/21



Rank	Male				Female			
	African	Coloured	Indian	White	African	Coloured	Indian	White
CEO/Deputy CEO	2	1	1	0	1	1	1	0
Senior Manager	4	2	0	1	8	0	1	0
Manager	7	3	2	2	8	1	0	2
Deputy Manager	17	1	0	1	7	0	2	4
Assistant Manager	20	2	3	0	11	3	0	6
Senior Administrative Officer	44	1	0	3	58	5	3	8
Administrative Officer	175	21	0	3	228	28	3	13
Assistant Administrative Officer	1	1	0	0	12	2	0	1
Senior Administrative Officer	402	48	18	46	429	52	10	43
Administrative Clerk	10	1	2	0	23	7	1	0
Messenger/ Housekeeper/	524	77	27	79	500	67	18	71
Driver	15	1	0	0	8	1	0	0
Cleaner	2	0	0	0	42	1	0	0
<b>Total</b>	<b>297</b>	<b>34</b>	<b>8</b>	<b>10</b>	<b>406</b>	<b>49</b>	<b>11</b>	<b>34</b>

Table 38: Representativity in terms of employment equity per level for 2020/21

Period	Male				Female			
	African	Coloured	Indian	White	African	Coloured	Indian	White
Numerical goals (until the end of September 2012)	348	52	17	60	305	53	10	47
Numerical goals (until the end of September 2018)	524	77	27	79	500	67	18	71
Numerical goals (until the end of September 2023)	402	48	18	46	429	52	10	43

Table 39: Employment equity numerical goals: 2018 to 2023







PART E

**ANNUAL  
FINANCIAL  
STATEMENTS**

# REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE ELECTORAL COMMISSION

## Report on the audit of the financial statements

### Opinion

1. I have audited the financial statements of the Electoral Commission set out on pages 116 to 159, which comprise the Statement of Financial position as at 31 March 2021, the statement of financial performance, Statement of Changes in Net Assets, Cash Flow Statement and the Comparison of Actual and Budgeted Expenditure for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Electoral Commission as at 31 March 2021, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act (Act 1 of 1999) (PFMA).

### Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the Auditor-General's responsibilities for the audit of the financial statements section of my report.
4. I am independent of the constitutional institution in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for professional accountants (including International Independence Standards) (IESBA codes), as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of matters

6. I draw attention to the matters below. My opinion is not modified in respect of these matters.

### Irregular expenditure

7. As disclosed in Note 29 to the financial statements, the constitutional institution incurred irregular expenditure of R15 610 612 relating to the current year. In addition, irregular expenditure of R24 873 177 relating to the prior year was detected by the institution's internal controls processes.

### Underspending of government allocation

8. As disclosed in the Statement of Comparison of Actual and Budgeted Expenditure for the year ended 31 March 2021, the constitutional institution materially underspent the budget by R845 891 567. The reasons for the underspending, which was mainly due to the registration event planned for the fourth quarter being postponed to 2021/22 and COVID-19 restrictions that made it difficult to procure goods and services, are disclosed in Note 31 to the financial statements.

### Responsibilities of the Accounting Officer for the financial statements

9. The Accounting Officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the PFMA, and for such internal control as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
10. In preparing the financial statements, the Accounting Officer is responsible for assessing the constitutional institution's ability to continue as a going concern, disclosing, as applicable, matters relating to a going concern and using the going-concern basis of accounting, unless the appropriate governance structure either intends to liquidate the constitutional institution or to cease operations, or has no realistic alternative but to do so.

## Auditor-General's responsibilities for the audit of the financial statements

11. 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 ISAs will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

12. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this Auditor's Report.

## Report on the audit of the annual performance report

### Introduction and scope

13. In accordance with the Public Audit Act (Act 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify material findings, but not to gather evidence to express assurance.
14. My procedures address the usefulness and reliability of the reported performance information, which must be based on the constitutional institution's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the constitutional institution enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
15. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the constitutional institution's annual performance report for the year ended 31 March 2021:

Programme	Pages in the annual performance report
Programme 2 – Electoral Operations	57-60

16. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
17. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme:
- Programme 2 – Electoral Operations

### Other matters

18. I draw attention to the matters below.

### Achievement of planned targets

19. Refer to the annual performance report on pages 57 to 60 for information on the achievement of planned targets for the year and management's explanations provided for the under-achievement of targets.

### Adjustment of material misstatements

20. I identified a material misstatement in the annual performance report submitted for auditing. This material misstatement was on the reported performance information of Electoral Operations. As management subsequently corrected the misstatement, I did not raise any material findings on the usefulness and reliability of the reported performance information.



## Report on the audit of compliance with legislation

### Introduction and scope

21. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the constitutional institution's compliance with specific matters in key legislation. I performed procedures to identify findings, but not to gather evidence to express assurance.
22. I did not identify any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

### Other information

23. The Accounting Officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the Auditor's Report and those selected programmes presented in the annual performance report that have been specifically reported in this auditor's report.
24. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
25. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is

materially inconsistent with the financial statements and the selected programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

26. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

### Internal control deficiencies

27. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. I did not identify any significant deficiencies in internal control.

Pretoria

Auditor - General

14 September 2021



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## Annexure – Auditor-General's responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on the reported performance information for the selected programme and on the constitutional institution's compliance with respect to the selected subject matters.

### Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in this Auditor's Report, I also:
  - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the constitutional institution's internal control.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accounting Officer.
  - Conclude on the appropriateness of the Accounting Officer's use of the going-concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the Electoral Commission 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 about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this Auditor's Report. However, future events or conditions may cause a constitutional institution to cease operating as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

### Communication with those charged with governance

3. I communicate with the Accounting Officer 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.
4. I also provide the Accounting Officer 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, actions taken to eliminate threats or safeguards applied.

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# Report of the Accounting Officer for the year ended 31 March 2021

## The Electoral Commission

The Electoral Commission is a constitutional institution established in terms of section 181(1)(f) of the Constitution of the Republic of South Africa (Act 108 of 1996) to promote and safeguard representative democracy in South Africa. The Electoral Commission is publicly funded and accountable to Parliament, yet independent of government. Its core function is the impartial management of free and fair elections in all spheres of government.

The Accounting Officer has the pleasure of presenting this report, which forms part of the annual financial statements of the Electoral Commission for the year ended 31 March 2021. This report and the annual financial statements comply with the requirements of the Public Finance Management Act (Act 1 of 1999) and the Electoral Commission Act (Act 51 of 1996).

The Accounting Officer of the Electoral Commission is the Chief Electoral Officer in terms of section 36(2)(b) of the PFMA.

## Nature of business

The nature of the Electoral Commission's business is to manage the elections of national, provincial and municipal legislative bodies in accordance with national legislation, to ensure that those elections are free and fair, and to declare the results of those elections within a period that is prescribed by national legislation and that is as short as reasonably possible.

The Electoral Commission also has a mandate to promote knowledge of sound and democratic electoral processes.

## Registration details

The registered office of the Electoral Commission is Election House, Riverside Office Park, 1303 Heuwel Avenue, Centurion, Gauteng.

## Financial highlights

The Electoral Commission received R2 100 534 000 (page 116) for the year under review by way of a parliamentary allocation, lease revenue of R214 078 (page 116) and sundry revenue of R64 277 498 (page 116), comprising mainly foreign and local aid assistance, and interest earned, bringing the Electoral Commission's total revenue to R2 165 025 576.

All funds have been accounted for and are disclosed in the Annual Financial Statements.

## Tariffs

Treasury Regulations 7.3.1 and 7.3.2 state that the Accounting Officer of an institution must review, at least annually when finalising the budget, all fees, charges or the rates, scales or tariffs of fees and charges that are not fixed or cannot be fixed by any law and that relate to revenue accruing to a revenue fund. The Accounting Officer must obtain approval from the relevant treasury for the proposed tariff structure. Tariffs were reviewed and, in an effort to enhance the activities of political parties and members of the general public, the Electoral Commission has determined the following prices, the basis of which was approved by National Treasury.

### Prices of map products not statutorily provided for

Size	Electronic image in PDF	Printed copies	Size	Lamination price
A4	R10.00	R15.00	A4	R60.00 per film run irrespective of the number of A4 pages
A3	n/a	n/a	A3	R60.00 per film run irrespective of the number of A3 pages
A2	R60.00	R75.00	A2	R60.00 per film run irrespective of the number of A2 pages
A1	R105.00	R120.00	A1	R60.00
A0	R160.00	R180.00	A0	R120.00



Maps are provided to political parties and members of the general public only when the Electoral Commission is able to do so without negatively impacting on its own mapping requirements and activities.

In addition, the following services are provided via our website free of charge:

- a) Am I registered to vote?
- b) Voting station finder
- c) Election and by-election results data
- d) Registration status, level and contact details of political parties
- e) Online Address Capture
- f) Online Candidate Nomination System

### **Material losses through criminal conduct, irregular, fruitless and wasteful expenditure**

Section 40(3)(b) of the PFMA requires the Electoral Commission to include in the annual report particulars of any material losses through criminal conduct, any irregular expenditure, and fruitless and wasteful expenditure that occurred during the financial year.

The Electoral Commission has sound supply chain management practices, supported by a procurement policy, standard operating procedures and a fully functional Compliance Unit. Irregular expenditure of R40 483 789 was incurred; of this, R24 873 117 is expenditure identified in the current financial year relating to the prior year and is reflected in Note 29 of the Annual Financial Statements. The expenditure relates to the Internal Audit panel where the allocation of work was not done according to the specified procurement process. Condonation letters have been sent to National Treasury for consideration, while other transactions are still under investigation.

Fruitless and wasteful expenditure amounting to R169 341 was incurred in the current financial year and is reflected in Note 30 of the Annual Financial Statements. The fruitless and wasteful expenditure relates to interest paid on overdue accounts and other expenditure meeting the definition of fruitless and wasteful expenditure. The expenditure will be investigated to determine whether it will be cost-effective to recover. Steps have been taken to prevent recurrence.

### **Corporate governance**

Various sections of the PFMA place responsibility on the Accounting Officer to ensure that the organisation complies with all applicable legislation. Any non-compliance with legislation is reported to the Executive Committee and the Commission.

The Accounting Officer has the responsibility for establishing a framework of internal control, including the design, implementation and maintenance of internal controls relevant to the preparation and fair presentation of these financial statements, thus ensuring that the financial statements are free from material misstatement. The control measures are also designed to provide cost-effective assurance that assets are safeguarded, and that liabilities and working capital are efficiently managed. Internal controls operated effectively during the year, and, where necessary, continued enhancements are effected.

The Accounting Officer is also responsible for maintaining adequate accounting records and an effective system of risk management.

The Accounting Officer is responsible for the preparation and fair presentation of the Electoral Commission's Annual Financial Statements. These statements comprise the following:

- a) Statement of Financial Position as at 31 March 2021
- b) Statement of Financial Performance for the year ended 31 March 2021
- c) Statement of Changes in Net Assets for the year ended 31 March 2021
- d) Cash Flow Statement for the financial year ended 31 March 2021
- e) Comparison of Actual and Budgeted Expenditure for the year ended 31 March 2021
- f) Accounting policies and notes to the annual financial statements

The financial statements are prepared in accordance with the South African Standards of GRAP, issued by the Accounting Standards Board. The Auditor-General is responsible for reporting on whether the Annual Financial Statements are fairly presented in accordance with the applicable financial reporting framework.

## Report of the Accounting Officer for the year ended 31 March 2021

### Going-concern

The Electoral Commission is funded by National Treasury via a vote of the Department of Home Affairs and funding is secured over a three-year cycle in terms of the Medium-term Expenditure Framework (MTEF). The financial statements have thus been prepared on the going-concern basis.

### Events after balance sheet date

#### Judge Moseneke Report

The inquiry concluded that it was not reasonably possible or likely that local elections in October 2021 would be free and fair, as required by the Constitution. Although the elections were scheduled for a period in which low COVID-19 transmission was projected, the COVID-19 regulations had significantly restricted the ability of political parties to campaign and hold rallies for elections. The inquiry recommended postponing the elections to a date not later than February 2022, by which time the Department of Health expected to have vaccinated more than 40 million people and to have achieved herd immunity against COVID-19.

#### Adoption of Judge Moseneke Report

On 23 July 2021, the Electoral Commission of South Africa resolved to adopt the final report of the 'Inquiry into Ensuring Free and Fair Elections during COVID-19' by former Deputy Chief Justice Dikgang Moseneke. The Commission cancelled the registration weekend until further notice, which was planned for 17 and 18 July 2021, and petitioned the Constitutional Court to postpone the Local Government Elections to February 2022.

#### Constitutional Court Order

On 3 September 2021 the Constitutional Court dismissed the application of the Electoral Commission asking for the postponement of the Local Government Elections.

The court ordered that the Electoral Commission must, within three calendar days of the order, determine whether it is practically possible to hold a voter registration weekend and must notify the Minister of Cooperative Governance and Traditional Affairs, Dr Nkosazana Dlamini-Zuma, of its decision.

It further ordered that the Local Government Elections be held on any day in the period between Wednesday 27 October 2021 and Monday 1 November 2021.

#### Registration Weekend

The Electoral Commission announced voter registration to be held on 18 and 19 September 2021.

#### Election date

On 20 September 2021, the Minister of Cooperative Governance and Traditional Affairs proclaimed that the Local Government Elections would take place on 1 November 2021.

The impact of COVID-19 on the reported financial statements of the Electoral Commission has been considered and does not constitute an adjusting post-balance sheet event.

### Approval of the Annual Financial Statements

The Annual Financial Statements of the Electoral Commission set out on pages 106 to 150 have been approved by the Accounting Officer.



Mr Simon Mamabolo  
Chief Electoral Officer  
14 September 2021

## Statement of Financial Performance for the year ended 31 March 2021

		31 March 2021 R	31 March 2020 R
<b>Revenue</b>			
<b>Revenue from non-exchange transactions</b>	14	<b>2,100,748,078</b>	<b>2,020,652,780</b>
Parliamentary allocation		2,100,534,000	2,012,749,000
Sponsorship revenue		-	5,150,000
Lease revenue		214,078	2,753,780
<b>Revenue from exchange transactions</b>	15	<b>64,277,498</b>	<b>115,289,467</b>
Political party registration fees		35,700	11,400
Foreign and local aid assistance		17,412,117	19,306,685
Electionsrelated revenue		-	46,810,981
Investment revenue		46,595,195	48,209,576
Other operating revenue	15.1	234,486	950,825
<b>Total revenue</b>		<b>2,165,025,576</b>	<b>2,135,942,247</b>
<b>Expenditure</b>		<b>(1,196,638,565)</b>	<b>(2,002,812,225)</b>
Employee-related costs	16	(730,707,678)	(769,730,792)
Goods and services	17	(308,861,718)	(1,069,914,494)
Depreciation, amortisation and impairment	18	(48,041,098)	(47,397,051)
Audit fees	19	(6,282,236)	(6,867,200)
Lease rental costs	20	(102,413,000)	(108,714,513)
Finance costs	21	(3,258)	(18,129)
Debt impairment	22	(329,577)	(170,046)
<b>Total expenditure</b>		<b>(1,196,638,565)</b>	<b>(2,002,812,225)</b>
Surplus (deficit) on disposal of assets	26	2,119,309	(631,032)
<b>Surplus for the year</b>		<b>970,506,320</b>	<b>132,498,990</b>

## Statement of Financial Position as at 31 March 2021

	Note	31 March 2021 R	*Reclassified 31 March 2020 R
<b>Assets</b>			
<b>Current assets</b>		<b>1,649,851,552</b>	<b>737,887,439</b>
Cash and cash equivalents	3,4	1,595,175,540	699,355,615
Trade and other receivables from exchange transactions	5	31,338,191	24,543,324*
Short-term portion of operating lease	11	251,761	-
Inventories	6	23,086,060	13,988,500
<b>Non-current assets</b>		<b>321,466,177</b>	<b>287,394,112</b>
Property, plant and equipment	7	203,202,537	188,602,431
Heritage assets	8	1,671,143	1,671,230
Intangible assets	9	107,400,900	81,514,901
Trade and other receivables from exchange transactions	5	9,191,597	15,605,550*
<b>Total assets</b>		<b>1,971,317,729</b>	<b>1,025,281,551</b>
<b>Liabilities</b>			
<b>Current liabilities</b>		<b>170,292,442</b>	<b>193,393,782</b>
Trade and other payables from exchange transactions	3,10	158,296,370	152,816,014
Short-term portion of operating lease liability	11	-	4,657,793
Foreign and local aid assistance	12	-	27,693,315
Provisions	13	11,996,072	8,226,660
<b>Non-current liabilities</b>		<b>28,909,409</b>	<b>26,438,950</b>
Operating lease liability	11	28,909,409	26,438,950
<b>Total liabilities</b>		<b>199,201,851</b>	<b>219,832,732</b>
<b>Net assets</b>			
Accumulated surplus		1,772,115,878	805,448,819
<b>Total liabilities and net assets</b>		<b>1,971,317,729</b>	<b>1,025,281,551</b>

## Statement of Changes in Net Assets for the year ended 31 March 2021

	Note	*Restated Accumulated surplus R	Total net assets R
<b>Balance at 1 April 2019</b>		<b>672,949,824</b>	<b>672,949,824</b>
Surplus for the year		132,498,990	132,498,990
<b>Balance at 1 April 2020</b>		<b>805,448,814</b>	<b>805,448,814</b>
Prior period error	32	(3,839,256)	(3,839,256)
Surplus for the period		970,506,320	970,506,320
<b>Balance at 31 March 2021</b>		<b>1,772,115,878</b>	<b>1,772,115,878</b>



## Cash Flow Statement for the year ended 31 March 2021

		31 March 2021	31 March 2020
		R	R
<b>Cash flows from operating activities</b>	<b>Note</b>		
<b>Cash receipts from customers</b>		<b>2,157,242,337</b>	<b>2,085,113,929</b>
Parliamentary allocation received		2,100,534,000	2,012,749,000
Sponsorship revenue		-	5,150,000
Foreign and local aid assistance		11,406,700	19,306,685
Investment revenue received		45,031,451	46,946,019
Receipts from sale of goods and services		270,186	962,225
<b>Cash paid to suppliers and employees</b>		<b>(1,175,014,604)</b>	<b>(1,929,430,942)</b>
Cash payments to employees		(624,422,945)	(673,064,880)
Interest payments	21	(3,258)	(12,294)
Cash payments to suppliers		(550,588,401)	(1,256,353,768)
<b>Net cash flows from operating activities</b>	<b>24</b>	<b>982,227,733</b>	<b>155,682,987</b>
<b>Cash flows from investing activities</b>		<b>(86,407,808)</b>	<b>(73,570,656)</b>
Purchase of property, plant and equipment	7	(54,931,351)	(54,333,917)
Purchase of intangible assets	9	(41,188,610)	(20,595,563)
Proceeds from sale of heritage assets	8	87	-
Proceeds from sale of property, plant and equipment	7,9	9,712,066	1,358,824
<b>Net increase in cash and cash equivalents</b>		<b>895,819,925</b>	<b>82,112,331</b>
Cash and cash equivalents at the beginning of the year		699,355,615	617,243,284
<b>Cash and cash equivalents at the end of the year</b>	<b>3,4</b>	<b>1,595,175,540</b>	<b>699,355,615</b>

## Comparison of actual and budgeted expenditure for the year ended 31 March 2021

	Note	31 March 2021 R	31 March 2021 R	31 March 2021 R
		Adjusted budget (Estimates of National Expenditure published by National Treasury)	Actual as per the Statement of Financial Performance	Variance
<b>Revenue</b>				
<b>Revenue from non-exchange transactions</b>		<b>2,100,534,000</b>	<b>2,100,748,078</b>	<b>214,078</b>
Parliamentary allocation		2,100,534,000	2,100,534,000	-
Lease revenue		-	214,078	214,078
<b>Revenue from exchange transactions</b>		<b>40,000,000</b>	<b>64,277,498</b>	<b>24,277,498</b>
Political party registration fees		-	35,700	35,700
Investment revenue		40,000,000	46,595,195	6,595,195
Foreign and local aid assistance		-	17,412,117	17,412,117
Other operating revenue		-	234,486	234,486
<b>Total revenue</b>				
	31	<b>2,140,534,000</b>	<b>2,165,025,576</b>	<b>24,491,576</b>
<b>Expenditure</b>	31	<b>(2,015,919,247)</b>	<b>(1,196,638,565)</b>	<b>819,280,682</b>
Employee-related costs		(787,683,844)	(730,707,678)	56,976,166
Goods and services		(1,175,758,896)	(417,889,789)	757,869,107
Depreciation, amortisation and impairment		(52,476,507)	(48,041,098)	4,435,409
<b>Total expenditure</b>		<b>(2,015,919,247)</b>	<b>(1,196,638,565)</b>	<b>819,280,682</b>
Surplus on disposal of assets		-	2,119,309	2,119,309
<b>Surplus for the year</b>	31	<b>124,614,753</b>	<b>970,506,320</b>	<b>845,891,567</b>

## Accounting policies for the period ended 31 March 2021

### 1. Presentation of annual financial statements

#### *Basis of preparation*

The financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless otherwise specified. A summary of the significant accounting policies, which have been consistently applied, except where an exemption or transitional provision has been granted, is disclosed below.

#### *Statement of compliance*

The financial statements have been prepared in accordance with the effective Standards of GRAP, including any interpretations and directives issued by the Accounting Standard Board.

The financial statements encompass the reporting period as specified in the PFMA.

#### *Going-concern assumption*

The financial statements have been prepared on a going-concern basis. The Electoral Commission is fully dependent on the state for funding.

The impact of COVID-19 on our allocation has been assessed and does not impact our going-concern status.

#### *Comparative figures*

When the presentation or classification of items in the Annual Financial Statements is amended, prior period comparative amounts are restated, unless a Standard of GRAP does not require the restatements of comparative information. The nature and reason for the reclassification are disclosed. Where material accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior-year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior-year comparatives are restated accordingly.

#### *Functional and presentation currency*

The financial statements are presented in South African rand, which is the Electoral Commission's functional currency. All information has been rounded off to the nearest rand.

#### *Budgetary information*

The financial statements for the Electoral Commission are prepared on the accrual basis, using a classification based on the nature of expenses in the Statement of Financial Performance. The budget is approved on the accrual basis. Reasons for variances between actual and budgeted amounts are provided for in Note 31. A difference above R5 million is considered to be material.

#### *Offsetting*

Assets, liabilities, revenue and expenses have not been offset, except when offsetting is permitted or required by a Standard of GRAP.

#### *New standards, amendments to existing standards adopted*

During the current financial year, GRAP 35 Consolidated Financial Statements became effective. Consideration on the implementation has been made in Note 33.

#### *1.1 Significant judgments and sources of estimation uncertainty*

In preparing the financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual 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 Annual Financial Statements.

Significant estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. Significant judgments include the following:

#### *Trade and other receivables*

The Electoral Commission assesses its trade receivables and other receivables for impairment at each reporting date. In determining whether an impairment loss should be recorded in surplus or deficit, the Electoral Commission makes judgments as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset. The impairment for trade and other receivables is calculated on a portfolio basis

## Accounting policies for the period ended 31 March 2021

and all debts over three months old, where payments are not being received, are impaired.

### ***Impairment and useful life review of property, plant and equipment, and intangible assets***

The Electoral Commission determines the estimated useful lives and related depreciation/amortisation charges for property, plant and equipment, and intangible assets. This estimate is based on the condition and use of the individual assets in order to determine the remaining period over which the asset can and will be used. The impairment of assets is estimated in line with Accounting Policy 1.15 below.

### ***Provisions***

The Electoral Commission assesses its provisions at each reporting date in determining whether an adjustment should be recorded in surplus or deficit.

## **1.2 Financial instruments**

The Commission's financial assets comprise trade and other receivables from exchange transactions, and cash and cash equivalents. Financial assets are categorised, according to their nature, as either financial assets at fair value, financial assets at amortised cost or financial assets at cost.

The Commission's financial liabilities comprise trade and other payables from exchange transactions. The subsequent measurement of financial assets and liabilities depends on this categorisation.

### ***Initial recognition***

Financial assets and liabilities are only recognised in the Statement of Financial Position when the Electoral Commission becomes a party to the contractual provisions of the instrument. The Electoral Commission recognises financial assets using trade date accounting.

### ***Measurement***

When a financial asset or financial liability is initially recognised, the Electoral Commission measures it at its fair value plus, in the case of a financial asset or a financial liability not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. Subsequent to initial recognition, financial assets and liabilities are measured as

described below.

### ***Trade and other receivables from exchange transactions***

Trade and other receivables from exchange transactions originated by the Electoral Commission classified as financial assets are measured at amortised cost using the effective interest method, less any impairment losses.

At the end of each reporting period, the carrying amount of trade and other receivables is reviewed to determine whether there is any objective evidence that an impairment loss has occurred. If there is objective evidence that an impairment loss has been incurred, for example, a default on payment arrangements or a delinquent debtor, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate.

The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the Statement of Financial Performance. Interest income continues to be accrued on the reduced carrying amount based on the original effective interest rate of the asset. If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account, and the amount of the gain or loss is recognised in the Statement of Financial Performance.

### ***Cash and cash equivalents***

Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value.

For purposes of the Cash Flow Statement, as well as the Statement of Financial Position, cash and cash equivalents comprise cash-on-hand and other short-term investments. Cash and cash equivalents are measured at amortised cost.

## Accounting policies for the period ended 31 March 2021

### **Trade and other payables from exchange transactions**

Trade and other payables from exchange transactions are subsequently measured at amortised cost, using the effective interest method.

The Electoral Commission's trade and other payables from exchange transactions relate to amounts owed to suppliers.

### **Derecognition of financial instruments**

Financial assets are derecognised when the Electoral Commission loses control of the contractual rights that comprise the financial assets. The Electoral Commission loses control if the right to benefits specified in the contract are realised, the rights expire or the Electoral Commission surrenders those rights.

Financial liabilities are derecognised when the obligation is discharged, cancelled or expires.

### **Offsetting**

A financial asset and a financial liability shall be offset and the net amount presented in the Statement of Financial Position when and only when the Electoral Commission:

- currently has a legally enforceable right to set off the recognised amounts; and
- intends to either settle on a net basis, or to realise the asset and settle the liability simultaneously.

### **1.3 Inventories**

Inventories are initially measured at cost. Inventories shall be recognised as an asset if, and only if:

- it is probable that future economic benefits or service potential associated with the line item will flow to the entity; and
- the cost of the inventories can be measured reliably.

Electoral and promotional items stock is subsequently measured at the lower of cost and current replacement cost where they are held for distribution at no charge. The cost of inventories is based on the weighted average principle, and includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their existing location and condition.

Consumable stores are subsequently measured at the lower of cost and net realisable value. Net

realisable value is the estimated value in use in the ordinary course of business, less the estimated costs of completion. Net realisable value for consumables is assumed to approximate the cost price due to the relatively short period that these assets are held in stock.

When inventories are sold, exchanged or distributed, the carrying amount of those inventories is recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expense is recognised when the goods are distributed, or related service is rendered.

The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories shall be recognised as an expense in the period the write-down or loss occurs.

The amount of any reversal of any write down of inventories, arising from an increase in net realisable value or current replacement cost, shall be recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

### **1.4 Property, plant and equipment**

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods and services or for administrative purposes, and are expected to be used during more than one financial period.

An item of property, plant and equipment is recognised as an asset if it is probable that economic benefits or service potential associated with the item will flow to the Electoral Commission and the cost can be measured reliably. Property, plant and equipment are initially measured at cost. Cost includes expenditure that is directly attributable to the acquisition of the asset. Elements of cost include the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, and the obligation which the Electoral Commission incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Where an asset is acquired through a non-exchange transaction, its cost shall be measured at its fair value as at the date of acquisition.



## Accounting policies for the period ended 31 March 2021

Property, plant and equipment are stated in the Statement of Financial Position at cost less any subsequent accumulated depreciation and impairment losses. These assets are depreciated on the straight-line basis at rates that will result in each asset being written off over their useful life. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The estimate of the useful life of an asset is a matter of judgement, based on the Electoral Commission's experience with similar assets. The expected useful lives assigned to the assets in their respective asset classes upon initial recognition are reviewed on an annual basis.

The estimated useful lives of property, plant and equipment upon initial recognition are as follows:

Class	Estimated useful life in years
Pre-fabricated buildings	10–30 years
Furniture and fittings	8–15 years
Motor vehicles	5 years
Office equipment	5–10 years
Computer equipment	3–20 years
Scanners	10 years
Cell phones	3 years
Appliances	5–10 years

Notwithstanding the above estimates, the useful life of each newly acquired asset is considered on capitalisation of the asset and should it seemingly differ with the above guidelines, then a more reliable useful life is assigned.

In assessing the useful life of an asset, the following factors may be considered:

- The period that the Electoral Commission expects to gain service potential from the asset.
- The ability to re-deploy the asset within the Electoral Commission over time.
- Whether the asset has been acquired for a specific project or purpose.
- The past experience of similar assets in use and the appropriateness of this given the technology embedded in the asset.

- Any assessment performed by an independent advisor on the condition of the asset or its expected life expectancy.
- The opinion of the user or relevant expert about the asset's 'useful life'.
- The repairs and maintenance practice of the Electoral Commission in assessing the useful life of an asset.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately. Depreciation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment.

Leasehold improvements are capitalised, as the Electoral Commission controls the assets for the period of the lease. Leasehold improvements are depreciated over the shorter of the lease term and the assets' useful lives.

The Electoral Commission reviews the useful lives, residual values and depreciation methods of items of property, plant and equipment at least annually. Where expectations differ from previous estimates, the change(s) are accounted for as a change in accounting estimate. The review of assets' useful lives may, or may not, result in useful lives that differ with the estimates per asset class assigned upon initial recognition.

### Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Electoral Commission and its cost can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in surplus or deficit as incurred.

### Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the assets) is included in the Statement of Financial Performance in the year it is recognised.

### 1.5 Heritage assets

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

A heritage asset is recognised as an asset if, and only if:

- it is probable that future economic benefits or service potential associated with the asset will flow to the Electoral Commission; and
- the cost or fair value of the asset can be measured reliably.

A heritage asset that qualifies for recognition as an asset shall be measured at its cost. Where a heritage asset is acquired through a non-exchange transaction, its cost shall be measured at its fair value as at the date of acquisition.

The cost of a purchased heritage asset comprises:

- its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates; and
- any costs directly attributable to bringing the heritage asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Directly attributable expenditure includes, for example, costs initially incurred to acquire and assess the state of the heritage asset, costs to restore it, costs initially incurred to remove it or restore the site where it was located, professional fees, property transfer taxes, initial delivery and handling costs, installation and assembly costs, and other transaction costs.

After recognition as an asset, a heritage asset is not depreciated and is carried at cost less accumulated impairment losses.

The Electoral Commission will assess at each reporting date whether there is an indication that heritage assets may be impaired. If any such indication exists, the Electoral Commission shall estimate the recoverable amount or the recoverable service amount of the heritage asset. In assessing whether there is an indication that an asset may be impaired, the Electoral Commission shall consider, as a minimum, the following indications:

#### External sources of information:

- During the period, a heritage asset's market value has declined significantly more than would be expected as a result of the passage of time or normal use.
- The absence of an active market for a revalued heritage asset.

#### Internal sources of information:

- Evidence is available of physical damage or deterioration of a heritage asset.
- A decision to halt the construction of the heritage asset before it is complete or in a usable form.

Compensation from third parties for heritage assets that have been impaired, lost or given up shall be included in surplus or deficit when the compensation becomes receivable.

Transfers from heritage assets shall be made when, and only when, the particular asset no longer meets the definition of a heritage asset.

The carrying amount of a heritage asset shall be derecognised:

- on disposal; or
- when no future economic benefits or service potential is expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset shall be determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

Information about assets that might be regarded as a heritage asset, but which, on initial recognition, do not meet the recognition criteria of heritage assets because they cannot be reliably measured, is disclosed in the notes to the financial statements when applicable.

### 1.6 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance.

An intangible asset shall be measured initially at cost. Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition shall be measured at its fair value as at that date.

## Accounting policies for the period ended 31 March 2021

The cost of an intangible asset comprises:

- its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates; and
- any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Directly attributable expenditure includes, for example, professional fees, initial delivery and handling costs, installation and assembly costs, and other transaction costs.

### Acquired intangible assets

Intangible assets are recognised when it is probable that future economic benefits specifically attributable to the assets will flow to the Electoral Commission and the cost of the intangible assets can be measured reliably. Intangible assets are stated at cost less any accumulated amortisation and impairment losses.

### Internally generated intangible assets

Internally generated intangible assets arising from the development phase of internal projects are recognised when:

- the Electoral Commission has an intention to complete and use the intangible asset, and adequate technical, financial and other resources to complete the development are available;
- the intangible asset will generate probable future economic benefits or service potential; and
- the Electoral Commission is able to measure the expenditure attributable to the intangible asset reliably during its development.

Internally generated brands, mastheads, publishing titles, mobile apps, customer lists and items similar in substance are not recognised as intangible assets.

Intangible assets with finite useful lives are amortised on a straight-line basis over their useful lives.

Item	Estimated useful life in years
Computer software	5–10 years

The amortisation period and the amortisation method for intangible assets are reviewed at the end of each reporting period. The amortisation charge for each period shall be recognised in surplus or deficit unless this or another Standard permits or requires it to be included in the carrying amount of another asset.

Intangible assets not ready for use are not amortised. The carrying amount of an intangible asset shall be derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

### 1.7 Revenue from exchange transactions

Revenue from exchange transactions refers to revenue that accrued to the Electoral Commission directly in return for services rendered or goods sold, the value of which approximates the fair value of the consideration received or receivable.

When goods or services are exchanged or swapped for goods or services that are of a similar nature and value, the exchange is not regarded as a transaction that generates revenue. When goods are sold or services rendered in exchange for dissimilar goods or services, the exchange is regarded as a transaction that generates revenue. The revenue is measured at the fair value of the goods or services received, adjusted by the amount of any cash or cash equivalents transferred. When the fair value of the goods or services received cannot be measured reliably, the revenue is measured at the fair value of the goods or services given up, adjusted by the amount of any cash or cash equivalents transferred.

Political party registration income is the income application fee by political parties and is recognised as revenue on receipt.

Investment revenue comprises interest income on invested funds. Interest income is recognised on a time-proportion basis using the effective interest method.

### 1.8 Revenue from non-exchange transactions

Revenue from non-exchange transactions refers to transactions where the Electoral Commission receives revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions includes parliamentary allocations, sponsorship income and voting stations rentals received at no cost from service providers.

Parliamentary allocations and sponsorship income are recognised when there is reasonable assurance that the Electoral Commission will comply with the conditions attached to them, and the allocation will be received.

## Accounting policies for the period ended 31 March 2021

Revenue is recognised when it is probable that future economic benefits will flow to the Electoral Commission and these benefits can be measured reliably. Revenue is measured at fair value of the consideration received or receivable and represents the amounts receivable for services provided in the normal course of business.

### Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

### Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the Electoral Commission. When, as a result of a non-exchange transaction, the Electoral Commission recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised, it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

### 1.9 The effects of changes in foreign exchange rates

A foreign currency transaction is recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary items (i.e. cash and cash equivalents, trade receivables from exchange transactions, and trade and other payables from exchange transactions) are translated using the closing rate.

Non-monetary items (i.e. property, plant and equipment) are translated using the exchange rate either at the date that the transaction occurred (when these items are carried at historical cost) or when fair value is determined (when these items are carried at revalued amounts).

Foreign currency differences arising from settlement or translation of monetary items are included in surplus or deficit, whereas any differences on translation of non-monetary items are included either in net assets (where any gains or losses on those items are recognised in net assets) or surplus or deficit.

### 1.10 Finance cost

Finance cost comprises the following:

- Interest expense on overdue accounts from service providers.

All finance costs are recognised in surplus or deficit using the effective interest method.

### 1.11 Foreign and Local aid assistance

In terms of foreign and local aid assistance requirements contained in financial agreements with benefactors, unexpended foreign and local aid assistance ring-fenced for specific projects are reflected as current liabilities in circumstances where such funds are repayable to donors in the event of the funds not being utilised on the specific project.

Unexpended foreign and local aid assistance funds that are not required to be repaid and that relate to completed projects are treated as operating income in the year that the projects are deemed completed.

### 1.12 Taxation

No provision is made for taxation as the Electoral Commission is exempt for tax in terms of Section 10(1) (cA) of the Income Tax Act.

The Electoral Commission is not registered for value-added tax (VAT).

### 1.13 Segment reporting

A segment is an activity of an organisation:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same organisation);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which annual financial information is available.

The Electoral Commission is organised in geographical areas and has a national office, a division Party

## Accounting policies for the period ended 31 March 2021

Funding, nine provincial offices, 10 warehouses and 213 local offices. All services to voters and potential voters are delivered at all provincial and local offices. The National Office is responsible for strategic and support services. For reporting purposes, the segment is a province that includes provincial offices, warehouses and local offices of that province. Head Office is treated as a separate segment. Party funding is treated a segment as the allocated funds are ring-fenced for specific use.

### **Operating leases as the lessee**

Lessees shall, in addition to meeting the requirements of GRAP 104, make the following disclosures for operating leases:

- (a) The total of future minimum lease payments under non-cancellable operating leases for each of the following periods:
  - not later than one year;
  - later than one year and not later than five years; and
  - later than five years
- (b) The total of future minimum sublease payments expected to be received under non-cancellable subleases at the reporting date.
- (c) Lease and sublease payments recognised in the Statement of Financial Performance in the period, with separate amounts for minimum lease payments, contingent rents, and sublease payments.
- (d) A general description of the lessee's significant leasing arrangements including, but not limited to, the following:
  - the basis on which contingent rent payable is determined;
  - the existence and terms of renewal or purchase options and escalation clauses; and
  - restrictions imposed by lease arrangements, such as those concerning return of surplus, return of capital contributions, dividends or similar distributions, additional debt, and further leasing.

Leases of assets under which all the risks and rewards of ownership are effectively retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the Statement of Financial Performance on a straight-line basis over the term of the relevant lease.

### **Free leases**

- (a) Voting stations – The Commission uses the facilities rent-free mostly from municipalities and schools. An average of all voting stations payment made in a financial year is used to determine the rent-free portion. Revenue is then recognised in the Statement of Financial Performance.
- (b) Leases – The Commission entered into free leases with various municipalities across the country. The cost cannot be reliably measured so we do not disclose amounts.

## **1.14 Employee benefit cost**

### **Short-term employee benefits**

Short-term employee benefits are measured on an undiscounted basis and are recognised in the Statement of Financial Performance in the reporting period that the related service is delivered.

### **Termination benefits**

Termination benefits are recognised as an expense when the Electoral Commission is demonstrably committed, without the realistic possibility of withdrawal, to a formal detailed plan either to terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognised as an expense if the Electoral Commission has made an offer of voluntary redundancy, if it is probable that the offer will be accepted and if the number of acceptances can be estimated reliably.

Lump sum payments on normal retirement or voluntary retirement are made in terms of section 8 of the employment regulations of the Electoral Commission and are provided for at interim and year-end based on reasonable assumptions on the expectation of retirements in the next financial year.

### **Retirement benefits – defined contribution plans**

A defined contribution plan is a post-employment benefit plan under which the Electoral Commission pays fixed contributions into a separate entity (the Government Employees' Pension Fund) and will have no legal or constructive obligation to pay further amounts. As a condition of service, all employees are members of the Government Employee Pension Fund.



## Accounting policies for the period ended 31 March 2021

### **Accrual for leave pay**

Employee entitlements to annual leave are recognised when they accrue to employees. An accrual based on the basic salary, after taking into account the estimated leave to be forfeited, is raised as a result of services rendered by employees up to the reporting date.

### **Long-service awards**

Long-service awards are paid to employees who have reached five, 10 or 15 years of service with the Electoral Commission.

### **1.15 Impairment of assets**

#### **Non-cash generating assets**

Non-cash-generating assets are assets other than cash-generating assets. The Electoral Commission assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Electoral Commission estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of a non-cash generating asset's fair value less costs to sell and its value in use. If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss recorded in the Statement of Financial Performance.

The value in use of a non-cash generating asset is the present value of the asset's remaining service potential. Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's-length transaction between knowledgeable, willing parties, less the costs of disposal. The Electoral Commission assesses, at each reporting date, whether there is any indication that an impairment loss recognised in prior periods for an asset may no longer exist or may have decreased. If any such indication exists, the Electoral Commission estimates the recoverable service amount of that asset. An impairment loss recognised in prior periods for an asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. If this is the case, the carrying amount of the asset is increased to its recoverable service amount.

The increased carrying amount of an asset attributable to a reversal of an impairment loss does

not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods. Such a reversal of an impairment loss is recognised in the Statement of Financial Performance.

### **1.16 Irregular expenditure**

Irregular expenditure, as defined in section 1 of the PFMA, is expenditure other than unauthorised expenditure, incurred in contravention of, or that is not in accordance with, a requirement of any applicable legislation, including any one of the following:

- The PFMA
- The State Tender Board Act (Act No 86 of 1968), or any regulations made in terms of the Act
- Any provincial legislation providing for procurement procedures in that provincial government

National Treasury Practice Note No 4 of 2008/09, which was issued in terms of sections 76(1) to 76(4) of the PFMA, requires that, from 1 April 2008, irregular expenditure that was incurred and identified during the current financial year and that was condoned before year-end and/or before finalisation of the financial statements is recorded appropriately in the irregular expenditure register. In such an instance, no further action is taken, except that the note to the financial statements is updated.

All irregular expenditure is recognised in the annual financial statements in the period in which it is incurred and disclosed separately.

Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and, where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements is updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by National Treasury or the relevant authority is recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account is created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery

## Accounting policies for the period ended 31 March 2021

is not possible, the Accounting Officer may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto remains against the relevant programme/expenditure item, and is disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

All irregular expenditure is investigated. In instances where fraud, corruption or criminal activities have been identified, the necessary disciplinary procedures are implemented and civil and criminal cases will be made as appropriate. In other instances, the controls are reviewed, and improved where necessary, and training interventions are conducted.

### 1.17 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure means expenditure that was made in vain and could have been avoided had reasonable care been exercised.

The expenditure is accounted for as expenditure in the Statement of Financial Performance and is classified in accordance with the nature of the expense, and where recovered, it is accounted for as revenue in the Statement of Financial Performance.

Writing off of debts owing to the state [Sections 76(1) (e) and 76(4)(a) of the PFMA] 11.4.1, an accounting officer may only write off a debt if he or she is satisfied that:

- (a) all reasonable steps have been taken to recover the debt, in accordance with a policy determined by the accounting officer; and
- (b) he or she is convinced that:
  - (i) recovery of the debt would be uneconomical;
  - (ii) recovery would cause undue hardship to the debtor or his or her dependants; or
  - (iii) it would be to the advantage of the state to effect a settlement of its claim or to waive the claim.

All debts written off must be disclosed in financial statements, indicating the policy in terms of which the debt was written off.

### 1.18 Provisions, commitments and contingencies

#### Provisions

A provision is a liability where the timing or amount of the outflow of resources embodying economic benefits or service potential is uncertain.

A provision is recognised when:

- the Electoral Commission has a present obligation (legal or constructive) as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

Where the effect of the time value of money is material, the amount of a provision shall be the present value of the expenditure expected to be required to settle the present obligation. The discount rate shall reflect current market assessments of the time value of money and risks specific to the liability.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation. Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is only used for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating losses and are derecognised once the liability is realised.

## Accounting policies for the period ended 31 March 2021

### Commitments

A commitment is an agreement between two or more parties that is binding on those parties to the degree that to renege on the agreement will be costly.

Commitments represent orders issued to suppliers that have been approved, but where no delivery has taken place as at year-end and contractual commitments.

Commitments are not recognised as liabilities or assets in the Statement of Financial Position, but are included in the disclosure notes.

The Electoral Commission discloses the amount of contractual commitments for the acquisition of property, plant and equipment, and intangible assets.

An onerous contract is a contract for the exchange of assets or services in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits or service potential expected to be received under it. The Electoral Commission has no onerous contracts.

Contracted commitment – Where the expenditure has been approved and the contract has been awarded at the reporting date.

Approved but not contracted commitment – Where the expenditure has been approved and the contract is awaiting finalisation at the reporting date. Items are classified as commitments where the Commission commits itself to future transactions that will normally result in the outflow of resources.

Where uncertainty exists and management cannot reliably estimate the value of the split between operational and capital commitments, management will not include those amounts in the disclosure note, but will provide narrative explanations of the value involved and the reasons for the uncertainty.

A contract is only removed from the schedule if the contract is fully paid, cancelled or terminated.

### Contingent liabilities

A contingent liability is a possible obligation that arises from past events, the existence of which will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events that are beyond the control of the Electoral Commission.

Alternatively, a contingent liability is a present obligation that arises from past events, but which is not recognised because:

- it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are included in the disclosure note.

The contingent liability is removed from the schedule once the matter is closed by way of court case and mutual agreement.

### Contingent assets

Contingent assets arise from unplanned or other unexpected events that are not wholly within the control of the Electoral Commission and give rise to the possibility of an inflow of economic benefits or service potential to the Electoral Commission. Contingent assets are not recognised.

### 1.19 Related parties

Related-party transactions are transactions that involve the transfer of resources, services or obligations between related parties, regardless of whether a price is charged. Related-party relationships exist throughout the public sector for the following reasons:

- Constitutional institutions, departments and municipalities are subject to the overall direction of an executive government or council, and ultimately, Parliament, and operate together to achieve the policies of government.
- Constitutional institutions, departments and municipalities frequently conduct activities necessary for the achievement of different parts of their responsibilities and objectives through separate controlled entities, and through entities over which they have significant influence.
- Public entities enter into transactions with other government entities on a regular basis.
- Ministers, councillors or other elected or appointed members of the government and other members of management can exert significant influence over the operations of the Electoral Commission.

## Accounting policies for the period ended 31 March 2021

- Where related-party transactions are at arm's length, the Commission applies the exemption regarding disclosure in terms of GRAP 20 and disclosure is limited to the outstanding balances at year-end and narrative disclosures of the nature of the transactions.

Implicit in the definition of a related party are other government entities and joint ventures that have a significant influence on the Electoral Commission and its activities.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Electoral Commission directly or indirectly.

### 2. Effect of new standards and interpretations of GRAP

The following standards and interpretations of GRAP have been approved, but are not yet effective:

- GRAP 104: Financial Instruments
- GRAP 25: Employee Benefits

The effective date for the above standards are not yet determined.

The adoption of these standards of GRAP, when they become effective, are not expected to have a significant impact on the financial statements because they are currently being applied.

The following standards are being applied:

- GRAP104: Financial instruments (Under 1.2 of the Accounting Policy)
- GRAP 25: Employee benefits (Under 1.14 of the Accounting Policy)

## Notes to the Annual Financial Statements for the year ended 31 March 2021

	Note	31 March 2021 R	*Reclassified 31 March 2020 R
<b>3. Financial assets and liabilities by category</b>			
The accounting policies for financial instruments have been applied to the line items below.			
<b>Financial assets recognised at amortised cost</b>			
Accrued interest	5	1,420,922	1,263,557
Cash and cash equivalents	4	1,595,175,540	699,355,615
Cash collateral provided: property rentals	5	9,191,597	15,605,550
Sundry receivables	5	11,521,207	6,972,370
		<b>1,617,309,266</b>	<b>723,197,092</b>
Financial assets are not pledged as collateral for liabilities or contingent liabilities.			
<b>Financial liabilities recognised at amortised cost</b>			
Trade and other payables	10	<b>158,296,370</b>	<b>152,816,014</b>
<b>4. Cash and cash equivalents</b>			
Cash-on-hand		257,450	250,582
Bank balances		42,159,661	39,637,560
Short-term notice deposits		1,552,758,429	659,467,473
		<b>1,595,175,540</b>	<b>699,355,615</b>
The notice deposits are carried at an effective floating interest rate that varied between 3.06% and 3.58% (2020: 5.80% and 6.63%).			
No restrictions have been placed on the use of cash and cash equivalents for the operations of the Electoral Commission.			
<b>5. Trade and other receivables from exchange transactions</b>			
<b>Current</b>			
Accrued interest		1,420,922	1,263,557
Prepayments	5.1	18,396,062	16,307,397
		11,521,207	6,972,370
Sundry receivables		12,422,229	7,600,408
Less: Impairment allowance		(901,022)	(628,038)
		<b>31,338,191</b>	<b>24,543,324*</b>
<b>Non-current</b>			
Cash collateral – Property rental		<b>9,191,597</b>	<b>15,605,550*</b>

Cash collateral represents deposits paid to landlords for office accommodations for the operations of the Electoral Commission. The amounts are carried at cost and are only disposed when the lease expires.

\*This note has been reclassified. Refer to Note 32.



## Notes to the Annual Financial Statements for the year ended 31 March 2021

31 March 2021  
R

31 March 2020  
R

### Trade and other receivables past due but not impaired

At 31 March 2021, all debt that was past due was impaired (2020: Zero).

### Trade and other receivables impaired

As of 31 March 2021, trade and other receivables of R901 022 (2020: R628 038) were impaired and provided for. Factors taken into account when considering impairment included the age of the debt and the likelihood of recovery.

The ageing of impaired debts is as follows:

Not due	2,457	-
31–120 days past due	177,064	-
121–365 days past due	-	-
More than 365 days past due	721,501	628,038
	<b>901,022</b>	<b>628,038</b>

### Reconciliation of allowance for impairment of trade and other receivables

Opening balance	628,038	493,234
Provision for impairment	329,577	163,604
Write-off	(56,593)	(28,800)
	<b>901,022</b>	<b>628,038</b>

The creation and release of the provision for impaired receivables have been included in operating expenses as a surplus or deficit.

### Trade and other receivables pledged as security

The Electoral Commission has not pledged any trade and other receivables as collateral.

## 5.1 Prepayments

Administrative expenses	36,000	23,800
Software licences	18,292,418	15,765,849
Subscription and membership	67,644	517,748
	<b>18,396,062</b>	<b>16,307,397</b>

## 6. Inventories

Consumable stores	503,338	415,016
Promotional items	4,521	4,521
Electoral stock	22,578,201	13,568,963
	<b>23,086,060</b>	<b>13,988,500</b>

Electoral stock/supplies acquired were used for monthly by-elections. These includes items such as ballot boxes, voting compartments, by-elections security items, etc.

Inventories are not pledged as security.

## Notes to the Annual Financial Statements for the year ended 31 March 2021

### 7. Property, plant and equipment (all figures in rands)

	31 March 2021			31 March 2020		
	Cost	Accumulated depreciation and impairment losses	Carrying amount	Cost	Accumulated depreciation and impairment losses	Carrying amount
Appliances	4,792,782	(4,204,267)	588,515	4,967,496	(4,288,113)	679,383
Cell phones	535	(530)	5	535	(527)	8
Computer equipment	216,206,519	(131,248,393)	84,958,126	211,601,583	(123,395,137)	88,206,446
Furniture and fittings	85,369,521	(48,062,339)	37,307,182	79,184,478	(43,930,708)	35,253,770
Leasehold improvements	4,609,487	(3,471,948)	1,137,539	4,479,241	(3,206,053)	1,273,188
Motor vehicles	85,617,168	(30,322,901)	55,294,267	74,568,653	(36,212,129)	38,356,524
Office equipment	48,450,611	(40,066,980)	8,383,631	51,779,660	(42,271,108)	9,508,552
Prefabricated buildings	19,070,976	(3,569,399)	15,501,577	16,282,199	(2,999,920)	13,282,279
Scanners	180,706,473	(180,674,778)	31,695	181,996,251	(179,953,970)	2,042,281
<b>Total</b>	<b>644,824,072</b>	<b>(441,621,535)</b>	<b>203,202,537</b>	<b>624,860,096</b>	<b>(436,257,665)</b>	<b>188,602,431</b>

#### Reconciliation of property, plant and equipment – 31 March 2021

	Opening balance	Additions	Disposals	Depreciation	Impairment loss	Closing balance
Appliances	679,383	119,195	(3,639)	(204,446)	(1,978)	588,515
Cell phones	8	-	-	(3)	-	5
Computer equipment	88,206,446	12,819,580	(160,724)	(15,779,153)	(128,024)	84,958,125
Furniture and fittings	35,253,770	7,225,442	(209,887)	(4,841,656)	(120,486)	37,307,183
Leasehold improvements	1,273,188	130,245	-	(265,894)	-	1,137,539
Motor vehicles	38,356,524	29,394,220	(7,137,320)	(5,061,794)	(257,363)	55,294,267
Office equipment	9,508,552	2,453,892	(80,951)	(3,481,944)	(15,918)	8,383,631
Prefabricated buildings	13,282,279	2,788,777	-	(569,478)	-	15,501,578
Scanners	2,042,281	-	(236)	(2,010,351)	-	31,694
<b>Total</b>	<b>188,602,431</b>	<b>54,931,351</b>	<b>(7,592,757)</b>	<b>(32,214,719)</b>	<b>(523,769)</b>	<b>203,202,537</b>

There are no restrictions on title and disposal of property, plant and equipment. Property, plant and equipment are not allowed to be pledged as securities for liabilities. Asset condition and technological obsolescence were taken into consideration when determining whether the asset should be impaired. Repairs and maintenance relating to property, plant and equipment is R7 052 934 (2020: R12 369 794).

## Notes to the Annual Financial Statements for the year ended 31 March 2021

### Reconciliation of property, plant and equipment – 31 March 2020

	Opening balance	Additions	Disposals	Depreciation	Impairment loss	Closing balance
Appliances	939,055	24,894	(1,402)	(281,564)	(1,600)	679,383
Cell phones	13	-	-	(5)	-	8
Computer equipment	50,062,704	50,839,121	(1,013,180)	(11,673,702)	(8,497)	88,206,446
Furniture and fittings	39,142,853	1,017,418	(21,759)	(4,809,232)	(75,510)	35,253,770
Leasehold improvements	1,455,331	84,227	-	(265,283)	(1,087)	1,273,188
Motor vehicles	42,673,383	19,190	(943,081)	(3,381,217)	(11,751)	38,356,524
Office equipment	12,922,411	1,492,728	(10,433)	(4,880,661)	(15,494)	9,508,551
Prefabricated buildings	13,020,842	856,339	-	(569,968)	(24,934)	13,282,279
Scanners	6,049,231	-	-	(4,006,949)	-	2,042,282
<b>Total</b>	<b>166,265,823</b>	<b>54,333,917</b>	<b>(1,989,854)</b>	<b>(29,868,581)</b>	<b>(138,873)</b>	<b>188,602,431</b>

## 8. Heritage assets

### 31 March 2021

	Cost	Accumulated impairment losses	Carrying amount	Cost	Accumulated impairment losses	Carrying amount
Artwork	1,676,384	(5,241)	1,671,143	1,676,486	(5,256)	1,671,230

### Reconciliation of heritage assets – 31 March 2021

	Opening balance	Additions	Disposals	Impairment loss	Closing balance
Artwork	1,671,230	-	(87)	-	1,671,143

### Reconciliation of heritage assets – 31 March 2020

	Opening balance	Additions	Disposals	Impairment loss	Closing balance
Artwork	1,671,453	-	(223)	-	1,671,230

Asset condition was taken into account when determining whether the asset should be impaired. There are no restrictions on the title and disposal of heritage assets. Heritage assets are not pledged as securities for liabilities.

## Notes to the Annual Financial Statements for the year ended 31 March 2021

### 9. Intangible assets

	31 March 2021			*(reclassified) 31 March 2020		
	Cost	Accumulated depreciation and impairment losses	Carrying amount	Cost	Accumulated depreciation and impairment losses	Carrying amount
Computer software	82,995,912	(78,427,588)	<b>4,568,324</b>	82,720,970	(76,032,173)	<b>6,688,797*</b>
Internally generated software	187,249,122	(84,416,546)	<b>102,832,576</b>	146,335,455	(71,509,351)	<b>74,826,104*</b>
	270,245,034	(162,844,134)	<b>107,400,900</b>	229,056,425	(147,541,524)	<b>81,514,901*</b>

#### Reconciliation of intangible assets – 31 March 2021

	Opening balance	Additions	Amortisation	Closing balance
Computer software	6,688,797	274,942	(2,395,415)	<b>4,568,324</b>
Internally generated software	74,826,104	40,913,667	(12,907,195)	<b>102,832,576</b>
	81,514,901	41,188,609	(15,302,610)	<b>107,400,900</b>

#### Reconciliation of intangible assets – 31 March 2020

	Opening balance	Additions	Amortisation	Closing balance
Computer software	9,599,502	548,602	(3,459,307)	<b>6,688,797*</b>
Internally generated software	68,709,210	20,046,961	(13,930,067)	<b>74,826,104*</b>
	78,308,712	20,595,563	(17,389,374)	<b>81,514,901*</b>

Intangible assets are not pledged as securities for liabilities.

\* This note has been reclassified.

## Notes to the Annual Financial Statements for the year ended 31 March 2021

	31 March 2021 R	31 March 2020 R
<b>10. Trade and other payables from exchange transactions</b>		
Trade payables	51,095,557	50,189,683
Payroll payables	28,276,414	24,926,320
Leave pay accruals	78,215,505	71,853,457
Deposits received	544,200	317,700
EFTs not cleared for payment at year-end*	164,694	5,528,854
	<b>158,296,370</b>	<b>152,816,014</b>

\* Refers to amounts paid on the last day of the financial year that do not reflect on the bank statement.

## 11. Operating lease liability

### Operating lease straight-lining

Due within 12 months	(251,761)	4,657,793
Due after 12 months	28,909,409	26,438,950
	<b>28,657,648</b>	<b>31,096,743</b>

### Total minimum lease payments

Not later than one year	95,662,206	83,856,089
Later than one year and not later than five years	267,267,676	213,976,116
Later than five years	24,927,357	12,802,384
	<b>387,857,239</b>	<b>310,634,589</b>

The minimum lease payments reflected above relate to building lease commitments in respect of contracts that were in place and active as at 31 March 2021 only. Other contractual commitments, including new leases that were not active at 31 March 2021, are included under Note 24.

Operating lease payments represent rentals payable by the Electoral Commission, including the National Office, nine provincial offices, 10 warehouses and 213 local electoral offices (2020: 233). No contingent rent is payable. New contracts entered into have an average term of five to seven years and escalate at an average of 8% per annum. The Commission has leased 70 (2020: 74) local offices from various municipalities across the country at no cost to the Commission. The fair value of the rental for these offices could not be reliably determined as at 31 March 2021. Revenue from non-exchange transactions have therefore not been recognised in this regard.

## 12. Foreign and local aid assistance

### Department of Cooperative Governance and Traditional Affairs (COGTA) – KwaZulu-Natal <sup>1</sup>

Opening balance	27,693,315	-
Amount received	-	47,000,000
Amount utilised	(329,381)	(19,306,685)
Amount repaid	(27,363,934)	-
	<b>-</b>	<b>27,693,315</b>



## Notes to the Annual Financial Statements for the year ended 31 March 2021

	31 March 2021 R	31 March 2020 R
<b>Department of International Relations and Cooperation (DIRCO) <sup>2</sup></b>		
Amount received	11,077,318	-
Amount utilised	(11,077,318)	-
	<u>-</u>	<u>-</u>

<sup>1</sup> The Commission was approached by the KwaZulu-Natal Provincial Department of Cooperative Governance and Traditional Affairs to assist in holding free and fair elections for the traditional council in KwaZulu-Natal. The Commission was provided R47 million. Of this, R19.3 million was spent. Refer to Note 15. The Traditional Council Elections (TCE) were postponed by the Provincial Government following successful court applications challenging the legitimacy of some elections by a number of traditional leaders. Voter registration was held on 25 January 2020 with the elections planned to be held on 29 February 2020. The Elections were not held. The funds were used to procure materials and to recruit staff, and the unspent balance was refunded to COGTA.

<sup>2</sup> The Commission was approached by the South African government through the Department of International Relations and Cooperation to provide assistance and support in the Central Africa Republic presidential and legislative elections held in December 2020. The project was funded by the South African government and United Nations Development Programme. The amount outstanding of R6 005 417 is included in trade receivables and was received in the new financial year from DIRCO.

### 13. Provisions

#### Reconciliation of provisions

	Opening balance	Paid during the year	Additional provisions made in the year	Closing balance
<b>March 2021</b>				
Lump sum retirement	8,226,660	(15,064,498)	18,833,910	<b>11,996,072</b>
<b>March 2020</b>				
Lump sum retirement	5,394,898	(7,445,549)	10,277,311	<b>8,226,660</b>

Lump sum retirement – A provision is made for employees who have reached 60 years of age and may choose to retire. A rate of 7% was applied to the amount payable to all employees having reached the age of 60 years, but not yet at retirement age (early retirement), which is based on the actual percentage of early retirements in the past four years. A payment is made when an employee reaches retirement age or chose to retire early in the 2021/22 financial year.

### 14. Revenue from non-exchange transactions

Parliamentary allocation	2,100,534,000	2,012,749,000
Sponsorship revenue	-	5,150,000
Lease revenue	214,078	2,753,780
	<b>2,100,748,078</b>	<b>2,020,652,780</b>

Lease revenue represents savings on voting stations offered at no cost by service providers during monthly by-elections.

## Notes to the Annual Financial Statements for the year ended 31 March 2021

	Note	31 March 2021 R	31 March 2020 R
<b>15. Revenue from exchange transactions</b>			
Political party registration fees		35,700	11,400
Investment revenue <sup>1</sup>		46,595,195	48,209,576
Foreign and local aid assistance <sup>2</sup>		17,412,117	19,306,685
Elections-related revenue <sup>3</sup>		-	46,810,981
Other operating revenue	15.1	234,486	950,825
		<b>64,277,498</b>	<b>115,289,467</b>

<sup>1</sup> Investment revenue represents funds received on cash and cash equivalents. These investments are held with Standard Bank.

<sup>2</sup> Foreign and local aid assistance represent R17 million received from Department of International Relations and Cooperation for support and assistance of the Central African Republic presidential and legislative elections held in December 2020. R329 381 represents funds received from the KwaZulu-Natal Provincial Department of Cooperative Governance and Traditional Affairs for holding traditional council elections in KwaZulu-Natal. The elections were postponed indefinitely by the provincial government following successful court applications challenging the legitimacy of some elections by a number of traditional leaders. They were supposed to be held on 20 February 2020.

<sup>3</sup> Elections-related revenue represents the leasing of equipment and floor space that was offered to the SABC at the National and Provincial Result Centres during NPE 2019. They provided the Electoral Commission with advertising space through their digital, television and radio space. This was a barter agreement between two entities within the same sphere of government.

### 15.1 Other operating revenue

Elections-related revenue	11,950	2,250
Commissions earned	6,481	14,748
Short message services (SMS)	15,693	275,651
Other operating income*	200,362	658,176
	<b>234,486</b>	<b>950,825</b>

\*Other income is mostly made up of sale of waste paper.

## 16. Employee-related costs

Wages and salaries	618,017,627	669,201,253
Allowances	10,643,250	20,618,829
Employer contributions to defined contribution plan (GEPP)	43,333,109	41,525,395
Employer contributions: other	17,945,986	20,468,195
Leave accrual	11,914,642	2,825,935
Lump sums – retirement	21,465,189	10,277,311
Relocation costs	1,005,777	159,593
Long-service awards	6,379,897	4,643,560
Deployment cost	2,201	10,721
	<b>730,707,678</b>	<b>769,730,792</b>

## Notes to the Annual Financial Statements for the year ended 31 March 2021

<b>17. Goods and services</b>	<b>Note</b>	<b>31 March 2021 R</b>	<b>31 March 2020 R</b>
Advertising		2,582,325	88,916,514
Bank charges		626,680	3,129,129
Catering		315,270	1,119,016
Communications and connectivity		53,604,164	65,122,120
Conferences and workshops		2,021,866	80,277,266
Consumables		13,063,621	18,658,249
Insurance		1,666,611	2,290,127
Inventory		570,495	45,547,246
Printing and stationery		5,385,850	51,274,524
Professional services		134,443,413	210,246,325
Property expenses – other		20,711,506	21,230,489
Property expenses - voting station rentals		1,051,093	18,162,493
Rentals equipment		589,890	21,026,232
Software licenses		33,090,489	39,474,485
Storage and distribution costs		6,324,573	20,602,602
Study expenditure		2,578,633	2,121,684
Repairs and maintenance		7,118,605	12,369,794
Subscriptions and membership fees		1,720,233	2,019,893
Subsistence and travel		8,401,299	315,058,939
Voting station staff		5,855,064	291,671,905
Other permanent and fixed term staff		2,546,235	23,387,034
Sundry expenditure		5,463	2,878
Travel expenses		12,989,639	51,264,489
		<b>308,861,718</b>	<b>1,069,914,494</b>
<b>18. Depreciation, amortisation and impairment</b>			
Amortisation		15,302,610	17,389,374
Depreciation		32,214,719	29,868,581
Increase in impairment allowance – heritage assets		-	223
Increase in impairment allowance – property, plant and equipment		523,769	138,873
		<b>48,041,098</b>	<b>47,397,051</b>
<b>19. Audit fees</b>			
Auditor-General		<b>6,282,236</b>	<b>6,867,200</b>
<b>20. Lease rental costs</b>			
Lease rental costs		<b>102,413,000</b>	<b>108,714,513</b>

The lease rental cost is the smoothed cost of the rentals paid for national, provincial and local municipal offices and warehouses.

## Notes to the Annual Financial Statements for the year ended 31 March 2021

	Note	31 March 2021 R	31 March 2020 R
<b>21. Finance costs</b>			
Interest paid on late payments to suppliers		3,258	12,294
Exchange loss (gain)		-	5,835
		<b>3,258</b>	<b>18,129</b>
<b>22. Debt impairment</b>			
Write-offs		56,293	6,442
Debt impairment		272,284	163,604
		<b>329,577</b>	<b>170,046</b>
<b>23. Cash generated from operations</b>			
Surplus/(deficit) for the year		970,506,320	132,498,990
Adjustments for:			
Depreciation, amortisation and impairment	18	48,041,098	47,397,051
Surplus (deficit) on disposal of assets	26	(2,119,309)	631,032
Movements in operating lease liability and accruals		(2,439,093)	(8,792,235)
Movements in provisions		3,769,412	2,831,762
Debt Impairment		329,577	170,046
Foreign exchange		-	5,835
Prior-year period error		(3,839,258)	.
Foreign and local aid assistance		(27,693,315)	27,693,315
Changes in working capital:			
(Decrease)/increase in inventories		(9,097,560)	31,792,148
(Decrease)/increase in trade and other receivables from exchange transactions		(710,491)	9,722,729
Increase (decrease) in trade and other payables from exchange transactions		5,480,352	(88,267,686)
		<b>982,227,733</b>	<b>155,682,987</b>

## Notes to the Annual Financial Statements for the year ended 31 March 2021

	Note	31 March 2021 R	31 March 2020 R
<b>24. Commitments</b>			
Commitments for capital expenditure			
Approved but not contracted*		540,160,000	-
<b>Total capital commitments</b>		<b>540,160,000</b>	<b>-</b>
*The approved but not contracted amount above relates to one award for the total value of R566 million. Included in the balance is an amount of R25 million, which relates to a major inspection. The nature and classification of the amount as capital or operational can only be properly determined when the transaction occurs in the future .			
Not later than one year		-	-
Later than one year and not later than five years		-	-
Later than five years		-	-
Approved but not contracted		540,160,000	-
<b>Total capital commitments</b>		<b>540,160,000</b>	<b>-</b>
<b>Commitments for operational expenditure</b>			
Contracted		250,047,691	244,963,236
Approved but not contracted		6,115,518	5,570,582
<b>Total operational expenditure commitments</b>		<b>256,163,209</b>	<b>250,533,818</b>
Not later than one year		114,453,219	70,058,084
Later than one year and not later than five years		132,480,816	161,641,830
Later than five years		3,113,656	13,263,322
Approved but not contracted		6,115,518	5,570,582
<b>Total operational expenditure commitments</b>		<b>256,163,209</b>	<b>250,533,818</b>
<b>Total expenditure commitments</b>		<b>796,323,209</b>	<b>250,533,818</b>

Commitments disclosed take into consideration the escalation clauses as per the contractual agreements. The operating lease commitments in respect of contracts on which payments had been made during the year have been disclosed in the operating lease liability note (Note 11).

## 25. Contingencies

Legal	4,829,403	4,839,348
Staff	309,312	1,516,448
Other*	1,545,432	-
<b>Total contingencies</b>	<b>6,684,147</b>	<b>6,355,796</b>

Legal contingencies relate to civil claims against the Electoral Commission. Staff contingencies relate to cases currently under consideration in terms of internal policies, by the CCMA or with the courts. The likelihood of these succeeding is difficult to determine.



## Notes to the Annual Financial Statements for the year ended 31 March 2021

Note	31 March 2021 R	31 March 2020 R
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\* Other – represent interest incurred on VAT on imported services. The Commission is liable for VAT on purchases made from various foreign suppliers. Included among the supplies are Microsoft Ireland, Component Source, Survey Monkey and Info Tech Research Group. The purchases made by the Commission from the foreign suppliers were for services such as the renewal of software licenses, SSL web certificates and subscriptions, and the purchase of enterprise servers, products and applications. In the event that the Commission is liable for VAT in respect of the purchases, whether it will be liable for penalties and interest for failure to account for the VAT in the past, the Commission is still in discussion with the South African Revenue Service on the matter.

### 26. Surplus (deficit) on disposal of non-current assets

Surplus (deficit) on disposal of non-current assets	<u>2,119,309</u>	<u>(631,032)</u>
Composition of deficit from sale of non-current assets		
Disposal of non-current assets	(644,335)	(1,989,858)
Proceeds from sale of non-current assets	<u>2,763,644</u>	<u>1,358,826</u>
Surplus (deficit) on disposal of non-current assets	<u>2,119,309</u>	<u>(631,032)</u>

### 27. Financial instrument risk management

#### Financial risk management

The Electoral Commission's activities have limited exposure to credit risk, liquidity risk and market risk. Risk management is carried out by the Executive Risk Management Committee under policies approved by the Commission.

The Electoral Commission has developed a comprehensive risk strategy in terms of Treasury Regulation 28.1 in order to monitor and control these risks. The risk management process relating to each of these risks is discussed under the headings below.

#### Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash through the proper management of working capital, capital expenditure and cash. Due to the dynamic nature of its underlying operations, the Electoral Commission aims to maintain sufficient funding through a robust MTEF budgeting process.

The following are the contractual maturities of financial liabilities:

	Carrying amounts R	Contractual cash flow R	1–12 months R	2–5 years R	Later than 5 years R
<b>2021</b>					
Trade and other payables	158,296,370	158,296,370	158,296,370	-	-
<b>2020</b>					
Trade and other payables	152,816,014	152,816,014	152,816,014	-	-

## Notes to the Annual Financial Statements for the year ended 31 March 2021

	Note	31 March 2021 R	31 March 2020 R
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### Credit risk

The carrying amounts of the financial assets represent the maximum credit exposure. With respect to credit risk arising from cash and cash equivalents, cash is placed with authorised financial institutions.

The maximum exposure at the reporting date was:

Cash and cash equivalents (Note 4)	1,595,175,540	699,355,615
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The maximum exposure to credit risk for trade receivables at the reporting date by category is:

Cash collateral provided (Note 5)	9,191,597	15,605,550
Accrued interest	1,420,922	1,263,557
Sundry receivables – employees and suppliers (Note 5)	12,422,229	7,600,408
Less: Impairment allowance	(901,022)	(628,038)
	<b>22,133,726</b>	<b>23,841,477</b>

### Impairment losses

The ageing of trade receivables net of the allowance for credit losses at the reporting date was:

Not past due	<b>22,133,726</b>	<b>23,841,477</b>
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An amount of R901 022 (2020: R628 038) has been provided for as doubtful debts and is included in the amounts disclosed above. This provision relates to identified debtors that were considered doubtful and were not likely to be received.

### Cash flow

The Electoral Commission manages its cash flow risk by aligning the monthly parliamentary allocation to its estimated monthly activity levels.

Parliamentary allocation	<b>2,100,534,000</b>	<b>2,012,749,000</b>
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## 28. Related parties

### Key management compensation

	Salary	Short-term benefits	Total 2021	Total 2020
Commissioners				
Glen Mashinini – Chairperson*	1,673,742	938,328	2,612,070	2,612,070
Janet Love – Vice-Chairperson*	1,359,908	938,328	2,298,236	2,298,236
Dr Nomsa Masuku – Commissioner*	1,359,908	938,328	2,298,236	2,298,236
Mosotho S Moepya – Commissioner*	1,359,908	938,328	2,298,236	2,298,236
	<b>5,753,466</b>	<b>3,753,312</b>	<b>9,506,778</b>	<b>9,506,778</b>

Commissioners do not qualify for membership of the Government Employees' Pension Fund (GEPPF).

## Notes to the Annual Financial Statements for the year ended 31 March 2021

	Note	31 March 2021 R	31 March 2020 R		
	Salary	Short-term benefits	Heightened activity	Total 2021	Total 2020
<b>Executive management salaries</b>					
Sy Mamabolo – CEO*	2,466,104	334,050	313,363	3,113,517	3,113,248
Masego Sheburi – DCEO (E)*	1,935,056	80,012	245,332	2,260,400	2,227,243
Mawethu Mosery – A DCEO (O)*	1,846,633	106,925	234,279	2,187,837	2,199,764
Akhtari Henning – DCEO (CS)*	1,935,056	80,012	245,332	2,260,400	2,227,243
George Mahlangu – CE: (PF) *	1,878,270	78,789	238,234	2,195,293	1,486,454
Lwazi Kuse CA(SA) – CFO <sup>1*</sup>	-	-	-	-	40,700
Dawn Mbatha CA(SA) – CFO <sup>2*</sup>	2,035,790	46,567	242,293	2,324,650	2,087,723
Libisi Maphanga – CIO*	1,902,444	398,598	241,256	2,542,298	2,222,632
	13,999,353	1,124,953	1,760,089	16,884,397	15,605,007
<b>Total key management compensation</b>	<b>19,752,819</b>	<b>4,878,265</b>	<b>1,760,089</b>	<b>26,391,175</b>	<b>25,111,785</b>

<sup>1</sup> The Chief Financial Officer was appointed on 1 November 2018 and resigned effective from 29 February 2019.

<sup>2</sup> The Chief Financial Officer was appointed as an Interim Chief Financial Officer on 3 April 2019 and appointed permanently effective from 1 November 2020.

	31 March 2021 R	31 March 2020 R
<b>Related-party balances</b>		
Represented Political Party Fund	2,827,848	976,057
Department of International Relations and Cooperations	6,005,417	-

The Electoral Commission is a constitutional institution established in terms of section 181(1)(f) of the Constitution of the Republic of South Africa (Act 108 of 1996) to promote and safeguard representative democracy in South Africa. The Electoral Commission is publicly funded and accountable to Parliament, yet independent of government in carrying out its operational functions. As a constitutional institution, the Electoral Commission reports to the National Assembly. Accordingly, a related-party relationship is implied notwithstanding that all Electoral Commission transactions with government entities are at arm's length and on commercial terms.

The core function of the Electoral Commission is the impartial management of free and fair elections in all spheres of government. The adequate funding of the Electoral Commission through parliamentary appropriation is necessary to ensure that the Commission delivers on its mandate in terms of electoral prescripts.

The parliamentary allocation transferred through the Department of Home Affairs has been disclosed in Note 15. There were no other outstanding balances with related parties.

## Notes to the Annual Financial Statements for the year ended 31 March 2021

	31 March 2021 R	Restated * 31 March 2020 R
<b>29. Irregular expenditure</b>		
Opening balance	19,473,223	24,000,701
Add: Irregular expenditure incurred in the current year	15,610,612	21,515,571
Add: Irregular expenditure incurred in previous years identified in the current year	24,873,177	483,035
Current year		
Less: Amount condoned in the current year	(19,944)	(25,757,518)
• Non-compliance with SCM policy [current year]	(19,944)	(25,757,518)
Less: Expenditure removed during the year due to internal conclusions	-	(768,566)*
• Non-compliance with SCM regulations	-	(100,585)*
• Conflict of interest	-	(29,439)*
• Contravention of TI 1 of 2013	-	(638,542)*
	<b>59,937,068</b>	<b>19,473,223</b>

Irregular expenditure relates to non-compliance with the Treasury Regulations, the Preferential Procurement Policy Framework Act (PPPFA) and non-compliance with any other regulations governing the Electoral Commission.

### 29.1 Irregular expenditure incurred

#### Other current-year non-compliance

Non-compliance identified in the current year relating to expenditure incurred in the current and prior year where processes were non-compliant with procurement regulations.

40,483,789	21,998,606
<b>40,483,789</b>	<b>21,998,606</b>

### 29.2 Expenditure awaiting condonation

Incorrect (10%) cash allowance benefit paid to Commissioners

1,796,569      1,796,569

Failure to indicate evaluation criteria on requests for quotations over R30 000.

386,785      386,785

Non-compliance with Section 8 of National Treasury Instruction SCM Instruction Note 3 of 2016/2017 Preventing and Combating Abuse in the Supply Chain Management System was identified during the year.

5,811,447      9,933,648

Non-compliance with Treasury Instruction Note 5 of 2020/2021 procurement of COVID-19-related and protective gear.

3,960      -

Other non-compliant matters

51,938,307      7,356,221

**59,937,068**      **19,473,223**

## Notes to the Annual Financial Statements for the year ended 31 March 2021

	31 March 2021 R	Restated * 31 March 2020 R
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### 29.3 Consequence management

In instances where fraud, corruption or criminal activities have been identified, the necessary disciplinary procedures have been implemented and civil and criminal cases have been made as appropriate. In other instances, the controls have been reviewed, and improved where necessary, and training interventions have been or will be conducted. Investigations are ongoing in relation to transactions that have been identified as potentially irregular, and if confirmed as irregular, this will be disclosed in the year in which the irregularity is confirmed.

### 29.4 Expenditure condoned during the year

Non-compliance with SCM regulations	19,944	25,757,518
Non-compliance with SCM regulations	-	100,585*
Conflict of interest	-	29,439*
Contravention of TI 1 of 2013	-	638,542*
	<b>19,944</b>	<b>26,526,084</b>

## 30. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure	<b>1,493,862</b>	<b>1,324,521</b>
<b>Made up as follows:</b>		
Opening balance	1,324,521	1,327,469
Add: Fruitless and wasteful expenditure in the current year:		
• Interest incurred due to late payments of invoices	55,335	12,294
• Tax directive on lump-sums paid to SARS on behalf of former employees	114,006	-
• Cancellation fees		13,558
Less: Payment made to an incorrect service provider written off	-	(28,800)*
	<b>1,493,862</b>	<b>1,324,521</b>

\*Fruitless and wasteful expenditure incurred in the current year is being investigated and corrective action will be taken.



## **31. Explanation of variances between Budget and Statement of Financial Performance**

<sup>1</sup> Revenue: The increase in revenue is due to investment revenue being higher than projected as a result of delays in the VMD project and the registration event planned for the fourth quarter being postponed to 2021/22. Lease revenue and foreign and local aid assistance is also not budgeted for.

<sup>2</sup> Employee-related costs: The underspend on employee-related costs is mainly due to the registration event planned for the fourth quarter being postponed to 2021/22 and the applicable expansion staff appointments being delayed. Delays in filling permanent staff vacancies due to the pending implementation of the organisational review also contributed.

<sup>3</sup> Goods and services: The underspend on goods and services is mainly due to the registration event planned for the fourth quarter being postponed to 2021/22 and COVID-19 restrictions making it difficult to procure goods and services.

<sup>4</sup> Depreciation, amortisation and impairment: The difference (decrease) in the amounts for depreciation, amortisation and impairment is largely as a result of the useful life review and residual value assessments that are conducted annually at financial year-end.

## **32. Prior-year period error**

### **1. Represented Political Party Fund Unit (RPPF)**

The Represented Political Party Fund (RPPF) is a unit within the Electoral Commission established in terms of the Public Funding of Represented Political Parties Act 103 of 1997 (PFRPPA) with the view of funding political parties participating in Parliament and provincial legislatures. The Fund is funded by a parliamentary allocation through a transfer from the Department of Home Affairs. The Political Party Funding (Act 6 of 2018), which governs the RPPF, was signed in law and becomes effective from 1 April 2020. The Act replaces the RPPF Act 103 of 1997.

The Commission did not invoice a portion of the employee cost for RPPF employees in the prior year.

The correction is as follows:

Debtor (Statement of Financial Position)	Debit:	R514,915*
Expense (Statement of Financial Performance)	Credit:	(R514,915)

### **2. South African Revenue Service**

The Value-Added Tax Act (Act 89 of 1991) imposes VAT on the recipient of imported services. As a result, such recipient is liable in terms of section 14(1) to calculate VAT payable and pay such VAT to SARS within 30 days of the date referred to in section 14(2), i.e. the earlier date of an invoice being issued or payment being made.

The Electoral Commission is not registered for VAT and the Commission was unaware that transacting with a non-VAT registered foreign supplier created a liability to SARS. The amount relates to the period 2015 to 2019.

## Notes to the Annual Financial Statements for the year ended 31 March 2021

	31 March 2021 R	Restated * 31 March 2020 R
The correction is as follows:		
Retained Income (Statement of Financial Position)	Debit:	(4,354,172)
Creditor – SARS (Statement of Financial Position)	Credit:	4,354,172*

### 3. Debtor write-off

There was a service provider that was erroneously paid. The debt amount was included under debtors. The same amount was included under fruitless and wasteful expenditure. The Electoral Commission instituted a recovery process through Legal Services. The process was not successful and proved that it will be uneconomical to recover the amount. The write-off request was approved by the CEO in the prior year. The debt was reduced, but the fruitless and wasteful expenditure schedule was not reduced. This transaction has no effect on the Statement of Financial Position and the Statement of Financial Performance.

The correction is as follows:

Fruitless and wasteful expenditure	-	(R28,800)*
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### 4. Irregular expenditure derecognised

During the current financial year, the Commission investigated prior-years' irregular expenditure incurred in terms of the Irregular Expenditure Framework issued by National Treasury. Upon investigation, it was discovered that certain transactions should not have been disclosed as irregular expenditure. Approval was obtained from the Accounting Officer to derecognise these balances. One balance was derecognised, as upon investigating a finding in the management report, it was found that the evidence was not valid at the time of the audit. The Auditor-General was informed and the finding withdrew. These transactions have no effect on the Statement of Financial Position and the Statement of Financial Performance.

#### Expenditure removed during the year due to internal conclusions

- Non-compliance with SCM regulations
- Conflict of interest
- Contravention of TI 1 of 2013

-	(768,566)*
-	(100,585)
-	(29,439)
-	(638,542)

### 5. Key management compensation\*

The remuneration for full-time Commissioners and executive management was not disclosed per person and in aggregate as per GRAP 20.35. The names of the Commissioners and executive management are included to comply with the "per person" requirement. These are disclosed in Note 28

	Total 2020 R
<b>Commissioners</b>	
Glen Mashinini – Chairperson*	2,612,070
Janet Love – Vice-Chairperson*	2,298,236
Dr Nomsa Masuku – Commissioner*	2,298,236
Mosotho S Moepya – Commissioner*	2,298,236
	<b>9,506,778</b>

## Notes to the Annual Financial Statements for the year ended 31 March 2021

### Executive management salaries

Total 2020  
R

Sy Mamabolo – CEO*	3,113,248
Masego Sheburi – DCEO (E)*	2,227,243
Mawethu Mosery – A DCEO (O)*	2,199,764
Akhtari Henning – DCEO (CS)*	2,227,243
George Mahlangu CE – (PF)*	1,486,454
Lwazi Kuse CA(SA) – CFO <sup>1*</sup>	40,700
Dawn Mbatha CA(SA) – CFO <sup>2*</sup>	2,087,723
Libisi Maphanga – CIO*	2,222,632
	<b>15,605,007</b>

### Intangible assets

The Commission did not disclose separately between acquired intangibles and internally generated intangibles. These are disclosed in Note 9. There is no effect on the Statement of Financial Performance and the Statement of Financial Position. Below is the reclassification.

	31 March 2020	
	Cost	Accumulated depreciation and impairment losses
		Carrying amount
Computer software	82,720,970	(76,032,173)
Internally generated software	146,335,455	(71,509,351)
	229,056,425	(147,541,524)
		<b>81,514,901*</b>

### Reconciliation of intangible assets – 31 March 2020

	Opening balance	Additions	Amortisation	Closing balance
Computer software	9,599,502	548,602	(3,459,307)	<b>6,688,797*</b>
Internally generated software	68,709,210	20,046,961	(13,930,067)	<b>74,826,104*</b>
	78,308,712	20,595,563	(17,389,374)	<b>81,514,901*</b>

### 6. Trade and other receivables

The Commission did not split non-current portion on the note. The error has been corrected in terms of the reclassification and disclosed in Note 5. See below the correction in the Statement of Financial Position.

Trade and other receivables from exchange transactions (Current assets)	Credit	<b>(15,605,550)*</b>
Trade and other receivables from exchange transactions (Non-current assets)	Debit:	<b>15,605,550*</b>

### **33. Consolidation GRAP 35**

In looking at the legislation and GRAP 35, one would conclude that the Commission controls the Fund and should consolidate the RPPF. However, the requirement for control and power has not been met in terms of GRAP 35. The needs of the users have also been analysed by the Commission and National Treasury and it was found that the users would not benefit from consolidated financial information. Specifically, the users of the Fund Financial statements are interested in the allocation made to the different political parties in terms of the Act. This information will be lost in the consolidation.

### **34. Events after balance sheet date**

#### **Judge Moseneke report**

The inquiry concluded that it was not reasonably possible or likely that local government elections in October 2021 would be free and fair, as required by the Constitution. Although the elections were scheduled for a period in which low COVID-19 transmission was projected, the COVID-19 regulations had significantly restricted the ability of political parties to campaign and hold rallies for elections. The inquiry recommended postponing the elections to a date not later than February 2022, by which time the Department of Health expected to have immunised more than 40 million people and to have achieved herd immunity against COVID-19.

#### **Adoption of Judge Moseneke report**

On 23 July 2021, the Electoral Commission of South Africa resolved to adopt the final report of the 'Inquiry into Ensuring Free and Fair Elections during COVID-19' by former Deputy Chief Justice Dikgang Moseneke. The Commission cancelled the registration weekend until further notice, which was planned for 17 and 18 July 2021, and petitioned the Constitutional Court to postpone the local government elections to February 2022.

#### **Constitutional Court order**

On 3 September 2021, the Constitutional Court dismissed the application of the Electoral Commission (IEC) asking for the postponement of the local government election.

The court ordered that the Commission must, within three calendar days of the order, determine whether it is practically possible to hold a voter registration weekend and must notify the Minister of Cooperative Governance and Traditional Affairs, Dr Nkosazana Dlamini-Zuma, of its decision. It further ordered that the local government elections be held on any day in the period between Wednesday 27 October 2021 and Monday 1 November 2021.

#### **Registration Weekend**

The Electoral Commission announced voter registration to be held on 18 and 19 September 2021.

#### **Election date**

On 20 September 2021, the Minister of Cooperative Governance and Traditional Affairs proclaimed that the local government elections would take place on 1 November 2021.

## Notes to the Annual Financial Statements for the year ended 31 March 2021

### 35. Segment reporting

#### SEGMENT REPORTING AS AT 31 MARCH 2021

##### Statement of Financial Performance

2020 / 2021	National Office	Party Funding	Eastern Cape	Free State	Gauteng	KwaZulu-Natal	Mpumalanga	Northern Cape	Limpopo	North West	Western Cape	Total
<b>REVENUE</b>												
Revenue from non-exchange transactions			-	-	-	-	-	-	-	-	-	-
Inter-segment transfers	1,359,141,668	38,560,959	133,246,777	51,299,082	68,776,956	122,216,584	62,281,340	58,427,659	81,227,979	55,357,448	70,211,626	2,100,748,078
Lease revenue	-	-	4,788	7,142	95,271	38,714	2,240	7,669	11,187	8,767	38,300	214,078
Revenue from exchange transfers	63,864,777	-	-	30,000	5,648	102,141	-	-	22,790	38,064	-	64,063,420
<b>Total segment revenue</b>	<b>1,423,006,445</b>	<b>38,560,959</b>	<b>133,251,565</b>	<b>51,336,224</b>	<b>68,877,875</b>	<b>122,357,439</b>	<b>62,283,580</b>	<b>58,435,328</b>	<b>81,261,956</b>	<b>55,404,279</b>	<b>70,249,926</b>	<b>2,165,025,576</b>
Employee cost	179,550,320	4,499,284	101,831,588	39,451,884	54,773,664	100,655,555	46,864,495	41,374,302	66,083,359	43,591,562	52,031,665	730,707,678
Goods and services	257,481,400	694,059	9,353,933	3,642,182	5,415,473	7,924,900	4,827,707	6,026,014	4,956,721	3,195,273	5,344,056	308,861,718
Depreciation and amortisation	29,533,820	1,352,655	2,572,170	1,278,896	1,796,123	2,981,303	1,353,890	2,244,717	1,614,829	1,615,839	1,696,856	48,041,098
Audit fees	6,282,236	-	-	-	-	-	-	-	-	-	-	6,282,236
Debt impairment	329,577	-	-	-	-	-	-	-	-	-	-	329,577
Finance cost	-	261	-	-	-	2,201	-	-	-	796	-	3,258
Operating lease expense	29,561,835	-	16,153,166	4,402,024	5,745,633	9,997,456	7,988,465	6,858,592	7,180,276	5,533,854	8,991,699	102,413,000
Total segment expenses	<b>502,739,188</b>	<b>6,546,259</b>	<b>129,910,857</b>	<b>48,774,986</b>	<b>67,730,893</b>	<b>121,561,415</b>	<b>61,034,557</b>	<b>56,503,625</b>	<b>79,835,185</b>	<b>53,937,324</b>	<b>68,064,276</b>	<b>1,196,638,565</b>
(Deficit) on sale of assets	(9,289)	-	129,370	-	-	804,460	277,147	438,995	15,688	5,798	448,328	2,119,309
Surplus/(deficit) for the year	<b>920,257,968</b>	<b>32,014,700</b>	<b>3,470,078</b>	<b>2,561,238</b>	<b>1,155,794</b>	<b>1,600,484</b>	<b>1,526,170</b>	<b>2,370,698</b>	<b>1,442,459</b>	<b>1,472,753</b>	<b>2,633,978</b>	<b>970,506,320</b>



## Notes to the Annual Financial Statements for the year ended 31 March 2021

### Statement of Financial Position

2020 / 2021	National Office	Party Funding	Eastern Cape	Free State	Gauteng	KwaZulu-Natal	Mpumalanga	Northern Cape	Limpopo	North West	Western Cape	Total
<b>Current assets</b>	<b>1,621,748,187</b>	<b>-</b>	<b>4,263,326</b>	<b>1,812,168</b>	<b>4,096,365</b>	<b>4,854,016</b>	<b>2,445,110</b>	<b>1,866,960</b>	<b>2,946,322</b>	<b>2,680,273</b>	<b>3,138,825</b>	<b>1,649,851,552</b>
Trade and other receivables	31,327,538	-	-	5,085	-	-	-	-	1,611	-	3,957	31,338,191*
Cash and cash equivalents	1,584,622,665	-	2,158,171	675,781	1,181,298	662,453	1,345,591	1,051,891	1,075,991	999,150	1,402,549	1,595,175,540
Current short-term portion of lease	(1,023,442)	-	101,398	48,001	11,277	239,585	189,999	52,799	125,709	195,313	311,122	251,761
Inventories	6,821,426	-	2,003,757	1,083,301	2,903,790	3,951,978	909,520	762,270	1,743,011	1,485,810	1,421,197	23,086,060
<b>Non-current assets</b>	<b>172,292,062</b>	<b>11,276,401</b>	<b>19,920,673</b>	<b>9,053,033</b>	<b>11,619,995</b>	<b>24,909,619</b>	<b>11,264,791</b>	<b>20,527,085</b>	<b>13,154,434</b>	<b>14,694,701</b>	<b>12,753,383</b>	<b>321,466,177</b>
PPE	69,720,793	309,178	18,876,194	8,729,703	11,340,437	24,256,063	10,840,831	20,153,092	12,900,976	14,418,098	11,657,172	203,202,537
Heritage assets	1,473,453	4,019	111,951	13,399	25,099	10,723	7,234	7,573	-	15,595	2,097	1,671,143
Intangibles	96,437,696	10,963,204	-	-	-	-	-	-	-	-	-	107,400,900
Trade and other receivables	4,660,120	-	932,528	309,931	254,459	642,833	416,726	366,420	253,458	261,008	1,094,114	9,191,597*
<b>Total assets</b>	<b>1,794,040,249</b>	<b>11,276,401</b>	<b>24,183,999</b>	<b>10,865,201</b>	<b>15,716,360</b>	<b>29,763,635</b>	<b>13,709,901</b>	<b>22,394,045</b>	<b>16,100,756</b>	<b>17,374,974</b>	<b>15,892,208</b>	<b>1,971,317,729</b>

## Notes to the Annual Financial Statements for the year ended 31 March 2021

### Statement of Financial Position

2020 / 2021	National Office	Party Funding	Eastern Cape	Free State	Gauteng	KwaZulu-Natal	Mpumalanga	Northern Cape	Limpopo	North West	Western Cape	Total
<b>LIABILITIES</b>												
<b>Current liabilities</b>	<b>162,414,699</b>	-	<b>855,535</b>	<b>295,381</b>	<b>180,316</b>	<b>3,724,022</b>	<b>277,308</b>	<b>1,104,794</b>	<b>611,120</b>	<b>481,727</b>	<b>346,540</b>	<b>170,291,442</b>
Trade payables	150,418,627	-	855,535	295,381	180,316	3,724,022	277,308	1,104,794	611,120	481,727	346,540	158,295,370
Provision - Long-service	11,996,072	-	-	-	-	-	-	-	-	-	-	11,996,072
<b>Non-current liabilities</b>	<b>12,775,253</b>	-	<b>4,876,182</b>	<b>660,914</b>	<b>502,883</b>	<b>1,863,738</b>	<b>1,450,373</b>	<b>1,722,598</b>	<b>1,785,977</b>	<b>1,359,504</b>	<b>1,911,987</b>	<b>28,909,409</b>
Operating lease liability	12,775,253	-	4,876,182	660,914	502,883	1,863,738	1,450,373	1,722,598	1,785,977	1,359,504	1,911,987	28,909,409
<b>Total liabilities</b>	<b>175,189,952</b>	-	<b>5,731,717</b>	<b>956,295</b>	<b>683,199</b>	<b>5,587,760</b>	<b>1,727,681</b>	<b>2,827,392</b>	<b>2,397,097</b>	<b>1,841,231</b>	<b>2,258,527</b>	<b>199,200,851</b>
Accumulated surplus	1,772,115,878	-	-	-	-	-	-	-	-	-	-	1,772,115,878
<b>Total liabilities and net assets</b>	<b>1,947,305,830</b>	-	<b>5,731,717</b>	<b>956,295</b>	<b>683,199</b>	<b>5,587,760</b>	<b>1,727,681</b>	<b>2,827,392</b>	<b>2,397,097</b>	<b>1,841,231</b>	<b>2,258,527</b>	<b>1,971,317,729</b>
<b>No of employees</b>												
Permanent (Including Commission)	139	4	160	54	77	139	58	55	89	71	67	913
<b>No of offices</b>												
	2	-	40	20	38	52	18	27	26	19	30	272

# Notes to the Annual Financial Statements for the year ended 31 March 2021

## SEGMENT REPORTING AS AT 31 MARCH 2020

### Statement of Financial Performance

2019 / 2020	National Office	Eastern Cape	Free State	Gauteng	KwaZulu-Natal	Mpumalanga	Northern Cape	Limpopo	North West	Western Cape	Total
<b>REVENUE</b>											
Revenue from non-exchange transactions	2,012,749,000	-	-	-	-	-	-	-	-	-	2,012,749,000
Inter-segment transfers	(1,184,408,289)	210,783,242	88,026,307	150,427,188	218,791,495	96,774,565	76,622,146	135,986,437	96,145,991	110,850,918	-
Sponsorship income	5,150,000	-	-	-	-	-	-	-	-	-	5,150,000.00
Lease revenue	-	96,664	413,916	861,932	731,539	124,602	68,875	92,870	182,745	180,637	2,753,780
Revenue from exchange transfers	95,488,598	30,370	46,386	52,718	19,509,782	-	-	48,915	-	112,698	115,289,467
<b>Total segment revenue</b>	<b>928,979,309</b>	<b>210,910,276</b>	<b>88,486,609</b>	<b>151,341,838</b>	<b>239,032,816</b>	<b>96,899,167</b>	<b>76,691,021</b>	<b>136,128,222</b>	<b>96,328,736</b>	<b>111,144,253</b>	<b>2,135,942,247</b>
Employee cost	161,791,503	111,052,308	45,429,961	61,410,268	113,849,351	49,656,665	45,762,086	72,989,955	51,001,239	56,787,456	769,730,792
Goods and services	581,992,206	80,146,423	35,270,431	79,246,931	100,425,830	37,690,715	21,436,618	54,706,082	36,580,116	42,419,142	1,069,914,494
Depreciation and amortisation	33,775,725	2,101,020	1,051,750	1,516,286	2,513,680	1,014,786	1,398,353	1,510,855	1,212,153	1,302,443	47,397,051
Audit fees	6,867,200	-	-	-	-	-	-	-	-	-	6,867,200
Debt impairment	170,046	-	-	-	-	-	-	-	-	-	170,046
Finance cost	5,835	678	1,819	4,232	2,616	-	390	102	445	2,012	18,129
Operating lease expense	36,688,184	16,218,269	4,066,954	5,330,236	10,242,889	8,306,339	6,488,374	6,890,788	5,309,818	9,172,662	108,714,513
<b>Total segment expenses</b>	<b>821,290,699</b>	<b>209,518,698</b>	<b>85,820,915</b>	<b>147,507,953</b>	<b>227,034,366</b>	<b>96,668,505</b>	<b>75,085,821</b>	<b>136,097,782</b>	<b>94,103,771</b>	<b>109,683,715</b>	<b>2,002,812,225</b>
<b>(Deficit) on sale of assets</b>	<b>(645,037)</b>	<b>(145,149)</b>	<b>7,738</b>	<b>10,706</b>	<b>(4,165)</b>	<b>30,960</b>	<b>85,805</b>	<b>10,346</b>	<b>17,765</b>	<b>(1)</b>	<b>(631,032)</b>
<b>Surplus/(deficit) for the year</b>	<b>107,043,573</b>	<b>1,246,429</b>	<b>2,673,432</b>	<b>3,844,591</b>	<b>11,994,285</b>	<b>261,622</b>	<b>1,691,005</b>	<b>40,786</b>	<b>2,242,730</b>	<b>1,460,537</b>	<b>132,498,990</b>

## Notes to the Annual Financial Statements for the year ended 31 March 2021

### Statement of Financial Position

2019 / 2020	National Office	Eastern Cape	Free State	Gauteng	KwaZulu-Natal	Mpumalanga	Northern Cape	Limpopo	North West	Western Cape	Total
<b>Current assets</b>	<b>725,815,603</b>	<b>3,083,334</b>	<b>1,851,094</b>	<b>3,046,238</b>	<b>4,339,341</b>	<b>1,928,866</b>	<b>2,434,925</b>	<b>2,277,109</b>	<b>2,451,120</b>	<b>1,868,945</b>	<b>737,887,439</b>
Trade and other receivables	35,476,852	3,097	5,086	-	3,318	-	-	135,020	-	129,087	24,543,324
Cash and cash equivalents	687,892,997	2,005,700	1,120,383	1,013,764	1,241,835	1,352,948	1,349,824	1,460,318	1,325,282	592,564	699,355,615
Inventories	2,445,754	1,074,537	725,625	2,032,474	3,094,188	575,918	1,085,101	681,771	1,125,838	1,147,294	13,988,500
<b>Non-current assets</b>	<b>175,332,681</b>	<b>16,256,460</b>	<b>7,741,580</b>	<b>10,377,468</b>	<b>20,960,037</b>	<b>9,535,574</b>	<b>11,056,845</b>	<b>14,855,084</b>	<b>10,516,226</b>	<b>10,762,157</b>	<b>287,394,112</b>
PPE	81,248,324	15,206,136	7,419,273	10,106,941	20,308,504	9,115,973	10,684,623	14,594,053	10,240,335	9,678,269	188,602,431
Heritage assets	1,477,473	111,951	13,400	25,098	10,723	7,232	-	7,573	15,595	2,185	1,671,230
Intangibles	81,514,901	-	-	-	-	-	-	-	-	-	81,514,901
Trade and other receivables	11,091,983	938,373	308,907	245,429	640,810	412,369	372,222	253,458	260,296	1,081,703	15,605,550
<b>Total assets</b>	<b>890,056,301</b>	<b>19,339,794</b>	<b>9,592,674</b>	<b>13,423,706</b>	<b>25,299,378</b>	<b>11,464,440</b>	<b>13,374,617</b>	<b>17,132,193</b>	<b>12,967,346</b>	<b>12,631,102</b>	<b>1,025,281,551</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>	<b>136,880,647</b>	<b>3,845,162</b>	<b>1,539,297</b>	<b>2,351,299</b>	<b>34,913,569</b>	<b>2,970,426</b>	<b>3,246,215</b>	<b>2,065,936</b>	<b>1,763,033</b>	<b>3,818,198</b>	<b>193,393,782</b>
Trade payables	128,353,499	4,030,444	1,594,123	2,171,413	6,524,816	2,051,580	2,766,030	2,052,083	1,723,513	1,548,513	152,816,014
Provision - Long-service	3,226,878	180,502	-	219,412	604,676	920,861	672,813	146,020	46,429	2,209,069	8,226,660
Foreign and local aid assistance	-	-	-	-	27,693,315	-	-	-	-	-	27,693,315
Current short-term portion of lease	5,300,270	(365,784)	(54,826)	(39,526)	90,762	(2,015)	(192,628)	(132,167)	(6,909)	60,616	4,657,793
<b>Non-current liabilities</b>	<b>11,932,349</b>	<b>4,557,221</b>	<b>612,789</b>	<b>453,539</b>	<b>1,495,150</b>	<b>1,255,139</b>	<b>1,729,436</b>	<b>1,661,955</b>	<b>1,162,430</b>	<b>1,578,942</b>	<b>26,438,950</b>
Operating lease liability	11,932,349	4,557,221	612,789	453,539	1,495,150	1,255,139	1,729,436	1,661,955	1,162,430	1,578,942	26,438,950
<b>Total liabilities</b>	<b>148,812,996</b>	<b>8,402,383</b>	<b>2,152,086</b>	<b>2,804,838</b>	<b>36,408,719</b>	<b>4,225,565</b>	<b>4,975,651</b>	<b>3,727,891</b>	<b>2,925,463</b>	<b>5,397,140</b>	<b>219,832,732</b>
Accumulated surplus	805,448,819	-	-	-	-	-	-	-	-	-	805,448,819
<b>Total liabilities and net assets</b>	<b>954,261,815</b>	<b>8,402,383</b>	<b>2,152,086</b>	<b>2,804,838</b>	<b>36,408,719</b>	<b>4,225,565</b>	<b>4,975,651</b>	<b>3,727,891</b>	<b>2,925,463</b>	<b>5,397,140</b>	<b>1,025,281,551</b>
<b>No of employees</b>											
Permanent	142	167	52	69	138	60	55	93	74	66	916
<b>No of offices</b>											
	2	40	20	38	52	18	27	26	19	30	272

## Notes to the Annual Financial Statements for the year ended 31 March 2021

### 36. Change in estimate

#### Useful life review – property, plant and equipment

As per the accounting policy, the Electoral Commission reviews the useful lives of all the asset classes at the end of each reporting period. In management's best estimate, there was a change in estimate of the useful lives of the following asset classes and there was a resultant reduction in depreciation in the current period as a result of the extension of the relevant useful lives of the assets listed below.

	Cost R	Accumulated depreciation R	Net book value R
<b>Appliances</b>			
Before useful life review	4,792,782	(4,284,743)	508,039
After useful life review	4,792,782	(4,204,267)	588,515
<b>Difference due to change in estimate</b>	-	<b>(80,476)</b>	<b>80,476</b>
<b>Cell phones</b>			
Before useful life review	535	(532)	3
After useful life review	535	(530)	5
<b>Difference due to change in estimate</b>	-	<b>(2)</b>	<b>2</b>
<b>Computer equipment</b>			
Before useful life review	216,206,519	(132,571,702)	83,634,817
After useful life review	216,206,519	(131,248,394)	84,958,125
<b>Difference due to change in estimate</b>	-	<b>(1,323,308)</b>	<b>1,323,308</b>
<b>Furniture and fittings</b>			
Before useful life review	85,369,521	(48,158,511)	37,211,010
After useful life review	85,369,521	(48,062,339)	37,307,182
<b>Difference due to change in estimate</b>	-	<b>(96,172)</b>	<b>96,172</b>
<b>Leasehold improvements</b>			
Before useful life review	4,609,487	(3,474,076)	1,135,411
After useful life review	4,609,487	(3,471,948)	1,137,539
<b>Difference due to change in estimate</b>	-	<b>(2,128)</b>	<b>2,128</b>
<b>Motor vehicles</b>			
Before useful life review	85,617,168	(30,507,744)	55,109,424
After useful life review	85,617,168	(30,322,901)	55,294,267
<b>Difference due to change in estimate</b>	-	<b>(184,843)</b>	<b>184,843</b>
<b>Office equipment</b>			
Before useful life review	48,450,611	(41,637,874)	6,812,737
After useful life review	48,450,611	(40,066,980)	8,383,631
<b>Difference due to change in estimate</b>	-	<b>(1,570,894)</b>	<b>1,570,894</b>
<b>Prefabricated buildings</b>			
Before useful life review	19,070,976	(3,572,573)	15,498,403
After useful life review	19,070,976	(3,569,399)	15,501,577
<b>Difference due to change in estimate</b>	-	<b>(3,174)</b>	<b>3,174</b>
<b>Scanners</b>			
Before useful life review	180,706,473	(180,674,778)	31,695
After useful life review	180,706,473	(180,674,778)	31,695
<b>Difference due to change in estimate</b>	-	-	-
<b>Total 2021</b>	-	<b>(3,260,997)</b>	<b>3,260,997</b>



## Notes to the Annual Financial Statements for the year ended 31 March 2021

The change in estimate is due, in the main, to the adjusted increase in useful lives of the individual assets against the initial estimate upon recognition.

Assessment of useful life performed on an annual basis and the impact on future periods will be determined by such assessment.

### Useful life review – intangibles

#### Software

Before useful life review

After useful life review

#### Difference due to change in estimate

Cost R	Accumulated amortisation R	Net book value R
270,245,034	(168,129,008)	102,116,026
270,245,034	(162,844,133)	107,400,901
-	(5,284,875)	5,284,875

The useful lives of software were adjusted to reflect the extended use of the assets over their initial estimate. The adjusted change is, in the main, due to the increase in the useful life of the Electoral Commission's enterprise resource planning system (SAP).

# Unaudited Detailed Income and Expenditure Statement for the year ended 31 March 2021

## APPENDIX A

### Figures in Rand

	2021	2020
<b>INCOME</b>	<b>2,165,025,576</b>	<b>2,135,942,247</b>

Parliamentary allocation	2,100,534,000	2,012,749,000
Lease revenue	214,078	2,753,780
Political party registration fees	35,700	11,400
Interest received	46,595,195	48,209,576
Sponsorship income	0	5,150,000
Foreign and local aid assistance	17,412,117	19,306,685
Elections related revenue	0	46,810,981
Other	234,486	950,825

<b>EXPENDITURE</b>	<b>1,196,638,565</b>	<b>2,002,812,225</b>
--------------------	----------------------	----------------------

Personnel expenditure	730,707,677	769,730,792
Salaries	554,984,209	608,419,994
- Permanent staff	534,257,340	518,443,647
- Temporary staff	18,550,861	85,069,259
- Voter education fieldworkers	309,749	14,342,201
- Election support	65,238	24,427,905
- By-elections	188,432	582,560
- Registration	361,936	1,782,430
- Expansion staff	17,625,506	43,934,163
- MEO agents	2,176,007	4,907,088
Medical aid contributions	47,052,497	45,345,836
Housing benefits and allowances	15,980,922	15,435,423
Remunerative allowances – permanent staff	10,643,250	20,618,829
Leave pay provision	11,914,642	2,825,935
Lump sums – retirement	21,465,189	10,277,311
Employer's contributions	61,279,095	61,993,590
Deployment costs	2,201	10,721
Long-service awards	6,379,897	4,643,560
Relocation cost	1,005,777	159,593

# Unaudited Detailed Income and Expenditure Statement for the year ended 31 March 2021

## Detailed Income and Expenditure Statement (continued)

Figures in rand

	2021	2020
<b>Administrative expenditure</b>	<b>404,156,113</b>	<b>1,166,259,212</b>
Electoral staff subsistence	5,855,064	291,671,905
Travel expenditure	12,989,639	51,264,489
Air transport	4,225,443	9,340,813
Hotel expenditure	4,527,653	26,299,271
Vehicle rental	43,718	4,087,784
Fuel	3,139,564	7,949,476
Other	1,053,262	3,587,144
Subsistence and travel	2,546,235	23,387,034
Communications and connectivity	53,604,164	65,122,120
Storage and distribution costs	6,324,573	20,602,602
Study expenditure	2,578,633	2,121,684
Subscriptions and membership fees	1,720,233	2,019,893
Advertising	2,582,325	88,916,514
Catering/entertainment expenses	315,270	1,119,016
- Democracy development and voter education	2,433	12,834
- Other – Corporate Services	88,565	289,165
- Logistics and Electoral Matters	224,272	817,018
- Party Funding	0	0
Insurance	1,666,611	2,290,127
Conferences and workshops	2,021,866	80,277,266
- Democracy development and voter education	60,670	4,520,610
- Other – Corporate Services	940,556	23,912,789
- Logistics and Electoral Matters	1,004,694	50,923,024
- Party Funding	15,946	0
Consumables	13,063,621	18,658,249
Inventory	570,495	45,547,246
Printing and stationery	5,385,850	51,274,524
Software licenses	33,090,489	39,474,485
Rented equipment	589,890	21,026,232
Rental – land and buildings	124,175,599	148,107,494
Building rentals	102,413,000	108,714,513
Rates and taxes	20,711,506	21,230,489
Voting station rentals	1,051,093	18,162,493
Professional and other services	134,443,413	210,246,325
Bank charges	626,680	3,129,129
Sundry expenditure	5,463	2,878

## Unaudited Detailed Income and Expenditure Statement for the year ended 31 March 2021

### Detailed Income and Expenditure Statement (continued)

Figures in rand	2021	2020
Depreciation, amortisation and impairment	48,041,098	47,397,051
Audit costs	6,282,236	6,867,200
Finance cost	3,258	18,129
Debt impairment	329,577	170,046
Maintenance and repairs	7,118,605	12,369,794
<b>Total expenditure</b>	<b>1,196,638,565</b>	<b>2,002,812,225</b>
Deficit on disposal/scrapping of assets	(2,119,309)	631,032
<b>(Deficit)/surplus for the year</b>	<b>970,506,320</b>	<b>132,498,990</b>

## Departmental expenditure statement for the year ended 31 March 2021

### Departmental expenditure statement APPENDIX B

Relevant strategic objective	Total expenditure	Personnel expenditure	Administrative expenditure	Consumables	Equipment	Land and building rentals	Professional and other services
Internal Audit	16,295,721	4,511,769	(12,777)	38,967	34,500	-	11,723,262
Chief Electoral Officer	6,889,723	6,237,374	558,624	36,199	-	-	57,526
Commission Services	15,508,595	14,625,880	856,386	26,328	-	-	-
Financial Services	11,515,058	14,834,446	332,836	195,103	(2,119,309)	(2,439,095)	711,076
Financial Management	6,867,555	-	(3,941)	63,710	-	-	6,807,786
Budget and Compliance Verification	4,255,385	4,182,028	-	73,357	-	-	-
Procurement and Asset Management	16,289,365	13,445,587	125,036	125,344	-	-	2,593,399
<b>Total Chief Electoral Office</b>	<b>77,821,401</b>	<b>57,837,084</b>	<b>1,856,163</b>	<b>559,008</b>	<b>(2,084,809)</b>	<b>(2,439,095)</b>	<b>21,893,049</b>
Deputy Chief Electoral Officer	3,189,794	3,178,822	576	10,396	-	-	-
Risk and Legal Compliance Officer	-	-	-	-	-	-	-
Legal Services	11,956,274	5,778,222	507,338	57,193	-	-	5,613,521
Human Resources	36,474,849	28,211,293	4,033,852	201,845	-	-	4,027,859
HR, Skills Development and Training, Support Services	2,208,312	2,206,517	4	1,791	-	-	-
Skills Development and Training	11,714,256	7,707,714	3,767,970	160,869	-	-	77,702
Support Services	82,733,497	10,225,346	2,966,496	2,681,180	7,353,648	41,695,525	17,811,303
Business Enterprise Systems	52,852,679	7,840,588	1,668	165,705	-	-	44,844,718
Information Communication Technology	59,353,688	4,677,605	1,598	-	54,674,484	-	-
IT Operations Services	85,610,479	3,517,030	109,342	24,034	-	-	81,960,073
<b>Total for Corporate Services</b>	<b>346,093,828</b>	<b>73,343,136</b>	<b>11,388,845</b>	<b>3,303,014</b>	<b>62,028,132</b>	<b>41,695,525</b>	<b>154,335,175</b>
<b>Total for National Office: Administration</b>	<b>423,715,229</b>	<b>131,180,220</b>	<b>13,245,009</b>	<b>3,862,022</b>	<b>59,943,324</b>	<b>39,256,431</b>	<b>176,228,224</b>
Deputy Chief Electoral Operations	3,067,410	3,057,709	6,623	3,077	-	-	-
Delimitation, Voting, Counting, Results and By-elections	16,677,442	4,378,519	9,664,566	1,663,743	-	920,420	50,194
Electoral Matters	2,673,774	2,637,834	27,189	8,752	-	-	-
Candidate Nomination, Party Liaison, Voter's Roll and Registration	8,699,624	6,360,252	191,737	81,642	496,954	-	1,569,038
Infrastructure, Courier Services	75,207,143	6,250,217	15,378,426	9,321,465	5,935	38,129,387	6,121,713
Logistics and Infrastructure	1,611	-	1,611	-	-	-	-
Logistics	54,457,524	8,064,565	239,461	1,963,789	19,216,440	23,206,579	1,766,691
<b>Total for Electoral Operations</b>	<b>160,784,529</b>	<b>30,749,096</b>	<b>25,509,613</b>	<b>13,042,469</b>	<b>19,719,329</b>	<b>62,256,386</b>	<b>9,507,636</b>
Civic Education, Research and Knowledge Management	4,947,882	4,529,038	82,314	7,453	-	-	329,077



## Departmental expenditure statement for the year ended 31 March 2021

### Departmental expenditure statement (continued)

	Total expenditure	Personnel expenditure	Administrative expenditure	Consumables	Equipment	Land and building rentals	Professional and other services
Research, Library, Knowledge Management	6,300,355	4,379,218	415,164	436,093	-	-	1,069,880
Communication	9,668,374	4,796,349	738,527	303,404	-	-	3,830,094
Deputy Chief Electoral Outreach	1,059,691	868,450	176,906	14,335	-	-	-
<b>Total for Outreach</b>	<b>21,976,303</b>	<b>14,573,055</b>	<b>1,412,912</b>	<b>761,286</b>	<b>-</b>	<b>-</b>	<b>5,229,051</b>
Party Funding	5,193,343	4,499,284	139,482	38,211	-	-	516,366
<b>Total Chief Executive Party Funding</b>	<b>5,193,343</b>	<b>4,499,284</b>	<b>139,482</b>	<b>38,211</b>	<b>-</b>	<b>-</b>	<b>516,366</b>
<b>Total for National Office: Operations</b>	<b>187,954,176</b>	<b>49,821,435</b>	<b>27,062,007</b>	<b>13,841,966</b>	<b>19,719,329</b>	<b>62,256,386</b>	<b>15,253,053</b>
<b>Total for National Office</b>	<b>611,669,405</b>	<b>181,001,656</b>	<b>40,307,016</b>	<b>17,703,988</b>	<b>79,662,653</b>	<b>101,512,816</b>	<b>191,481,277</b>
Eastern Cape	106,866,581	102,418,449	837,577	187,219	-	2,712,981	710,355
Free State	42,571,125	39,440,752	578,005	133,532	-	2,207,877	210,959
Gauteng	58,362,975	55,014,007	646,920	133,975	-	2,332,692	235,380
KwaZulu-Natal	104,254,606	101,119,402	1,041,152	116,806	-	1,415,105	562,141
Mpumalanga	52,319,467	47,477,245	575,639	127,463	50,175	4,015,455	73,490
Northern Cape	44,905,114	41,375,310	861,822	116,491	-	2,371,314	180,177
Limpopo	70,815,592	66,876,433	963,997	192,404	-	2,526,976	255,783
North West	46,532,771	43,913,103	429,270	155,210	31,393	1,763,556	240,239
Western Cape	56,221,621	52,071,321	570,023	152,875	-	3,316,827	110,576
<b>Total for Regional Offices</b>	<b>582,849,851</b>	<b>549,706,022</b>	<b>6,504,403</b>	<b>1,315,975</b>	<b>81,568</b>	<b>22,662,783</b>	<b>2,579,100</b>
<b>Departmental Expenditure</b>	<b>1,194,519,256</b>	<b>730,707,678</b>	<b>46,811,419</b>	<b>19,019,963</b>	<b>79,744,220</b>	<b>124,175,599</b>	<b>194,060,377</b>
<b>Total income</b>	<b>2,165,025,576</b>						
<b>Surplus for the year</b>	<b>970,506,320</b>						
<b>Unutilised surplus at 31 March 2020, including prior-period error</b>	<b>801,609,558</b>						
<b>Unutilised surplus at 31 March 2021</b>	<b>1,772,115,878</b>						

## Abbreviations and acronyms

ACRONYM	DESCRIPTION
<b>APP</b>	Annual Performance Plan
<b>Auditor-General South Africa (AGSA)</b>	Auditor-General South Africa
<b>API</b>	Application Programming Interface
<b>AWEB</b>	Association of World Election Bodies
<b>B-BBEE</b>	Broad-based Black Economic Empowerment
<b>BEE</b>	Black Economic Empowerment
<b>BPT</b>	Ballot Paper Tracking
<b>BOM</b>	Bill of Materials
<b>CAE</b>	Chief Audit Executive
<b>CCMA</b>	Commission for Conciliation, Mediation and Arbitration
<b>CDE</b>	Civic and Democracy Education
<b>CEO</b>	Chief Electoral Officer
<b>CFO</b>	Chief Financial Officer
<b>COGTA</b>	Department of Cooperative Governance and Traditional Affairs
<b>COSO</b>	Committee of Sponsoring Organisations
<b>COVID-19</b>	2019 Novel Coronavirus
<b>CSD</b>	Central Supplier Database
<b>DCEO</b>	Deputy Chief Electoral Officer
<b>DIRCO</b>	Department of International Relations and Cooperation
<b>DR</b>	Disaster Recovery
<b>ECF</b>	Electoral Commission Forum
<b>EE</b>	Employment Equity
<b>Electoral Commission</b>	The Electoral Commission established in section 3(1) of the Electoral Commission Act, Act No 51 of 1996, i.e. The Organisation
<b>EXCO</b>	Executive Committee
<b>FBO</b>	Faith-based Organisations
<b>FIM</b>	Forefront Identity Manager
<b>FISD</b>	Forum of Institutions Supporting Democracy
<b>GEPF</b>	Government Employees' Pension Fund
<b>GIS</b>	Geographic Information Systems
<b>GRAP</b>	Generally Recognised Accounting Practice
<b>HR</b>	Human Resources
<b>HSRC</b>	Human Sciences Research Council

## Abbreviations and acronyms

ACRONYM	DESCRIPTION
ICT	Information and Communication Technology
ICPS	International Centre for Parliamentary Studies
IESBA	International Ethics Standards Board for Accountants
IIA	Institute of Internal Auditors
International IDEA	International Institute for Democracy and Electoral Assistance
IPPF	Internal Professional Practise Framework
ISA	International Standards of Auditing
IT	Information Technology
LAN	Local Area Network
LGE	Local Government Elections
LIS	Logistics Information System
LMS	Learner Management System
MBA	Master's in Business Management
MDB	Municipal Demarcation Board
MDEA	Management of Democratic Elections in Africa
MEO	Municipal Electoral Officer
MIM	Microsoft Identity Management
MRP	Materials Requirement Plan
MTEF	Medium-term Expenditure Framework
NCOP	National Council of Provinces
NEHAWU	National Education, Health and Allied Workers' Union
NGO	Non-governmental Organisation
NPE	National and Provincial Elections
NPLC	National Political Liaison Committee
NSG	National School of Government
OPFS	Online Party Funding System
PAA	Public Audit Act
PEO	Provincial Electoral Officer
PFMA	Public Finance Management Act
PFRPPA	Public Funding of Represented Political Parties Act
PFS	Party Funding System
PLC	Party Liaison Committee
PPE	Personal Protective Equipment

## Abbreviations and acronyms

ACRONYM	DESCRIPTION
<b>PPPFA</b>	Preferential Procurement Policy Framework Act
<b>PR</b>	Proportional Representation
<b>PWA</b>	Progressive Web Application
<b>RAMS</b>	Radio Audience Measurement Statistics
<b>RFQ</b>	Request for Quotation
<b>RPP</b>	Recruitment and Payment Plans
<b>RPPF</b>	Represented Political Party Fund
<b>SABC</b>	South African Broadcasting Corporation
<b>SADC</b>	Southern African Development Community
<b>SAHRC</b>	South African Human Rights Commission
<b>SARB</b>	South African Reserve Bank
<b>SARS</b>	South African Revenue Service
<b>SARS-COV-2</b>	Severe Acute Respiratory Syndrome Coronavirus 2
<b>SCM</b>	Supply Chain Management
<b>SMME</b>	Small, medium and micro enterprises
<b>SMS</b>	Short Message Service
<b>SOP</b>	Standard Operating Procedure
<b>TAMS</b>	Television Audience Measurement Statistics
<b>TCE</b>	Traditional Council Elections
<b>ToR</b>	Terms of Reference
<b>TR</b>	Treasury Regulation
<b>Unisa</b>	University of South Africa
<b>VAT</b>	Value-added Tax
<b>VMD</b>	Voter Management Device
<b>VPN</b>	Virtual Private Network
<b>VRS</b>	Voter Registration System
<b>UNDP</b>	United Nations Development Programme
<b>UPS</b>	Uninterrupted Power Supply
<b>WAN</b>	Wide Area Network
<b>WHO</b>	World Health Organization

## NOTES







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