

Something about 2023/24 that pops?

30
Years
OF DEMOCRACY
Ensuring Free and Fair Elections



R2.5 billion

Revenue



R2.6 billion

Expenditure



R2.77 billion

Assets



R594 million

Liabilities



4th Clean

Audit outcome



23 292

Voting districts



96

Municipal by-elections



100%

14/14 targets achieved
Performance targets



952

Permanent staff members



4.07%

Staff turnover



66

Interns



27.8 million

55.5% Women
44.2% Men

Registered voters

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FOREWORD BY THE CHAIRPERSON

Navigating The Winds of Change: a Year of Milestones for the Electoral Commission

The year in which elections are held is always a distinctive chapter in the annals of our nation's history. Yet, the year under review in this report stands out as an indelible marker - a watershed moment not only for the Electoral Commission but for the entirety of our nation.

In the crucible of democracy, the Commission was called upon to navigate uncharted waters, tasked with fulfilling its constitutional mandate within the dynamic framework ushered in by the Electoral Amendment Act of 2024. This legislative milestone, facilitating the participation of independent candidates in our national and provincial legislatures, demanded recalibration of our institutional mechanisms as we geared up for the monumental 2024 National and Provincial Elections (NPE2024), slated for May 29, 2024.

Significantly, the year 2024 bears additional significance, marking the 30th anniversary of our democracy. As the nation commemorates this historic milestone, it is incumbent upon us at the Commission to reflect on our pivotal role in stewarding free and fair elections over the past three decades - a testament to our unwavering commitment to democratic ideals.

The meticulous preparations for NPE2024 were underscored by the Commission's diligent efforts, professionalism, and meticulous attention to detail. The publication, in March, of the Voters Roll and candidate lists for public scrutiny elicited minimal objections, a testament to our commitment to transparency and accountability. Ahead of the elections, successful voter registration events, including two special registration weekends, further fortified the electoral process, ensuring broad and inclusive participation.



In our pursuit of excellence, the Commission engaged with diverse stakeholders, both within and beyond government spheres, fostering a collaborative ethos to fortify the democratic edifice.

Beyond our national endeavours, the Commission continues to play a leadership role on the African continent. We take pride in our collaboration with the Association of African Election Authorities in drafting and publishing the Guidelines on Digital and Social Media in Elections in Africa, a pioneering effort endorsed by the African Union.

We celebrated the 25th anniversary of the Electoral Commissions Forum of Southern African Community countries, a testament to our enduring commitment to regional cooperation and solidarity in advancing democratic principles.

Our ascension to the helm of the Association of World Elections Management Bodies (AWEB) marked a historic milestone, affirming our leadership in advancing high global electoral standards.

Under our stewardship, AWEB convened seminal events dedicated to enhancing the institutional and operational capacities of electoral management bodies worldwide. The Commission remains confident that, as it prepares for the last phase of its historic tenure as the chair of AWEB, that it has left a lasting legacy.

As we traverse the terrain of electoral governance, this annual report, which reflects the hard work of the Commission in the past year, serves as a beacon illuminating the path ahead, a testament to our collective resolve to uphold the sanctity of democracy, both at home and on the global stage.

Mosotho Moepya
Chairperson
31 July 2024

FOREWORD BY THE CHIEF ELECTORAL OFFICER

Our democracy remains vibrant and inclusive for generations to come



It is with immense pride that I present the Electoral Commission's Annual Report for the year ended 31 March 2024. This year marked three decades since South Africa's transition to democracy, a journey in which the Commission has played a pivotal role as the guardian of our electoral process.

The deadline for this report arrived when the Commission was in the throes of preparing for the 2024 elections, which would be uniquely significant, ushering in a new era of independent candidates contesting national and provincial seats. This milestone was enabled by the Electoral Amendment Act, requiring our staff to deftly revise systems and processes to align with the new legislation. Their commitment and dedication were instrumental in ensuring a seamless implementation.

Ahead of the 2024 National and Provincial Elections, our voter registration initiatives yielded remarkable results, with over five million voters enrolled across two registration weekends. The voters' roll now stands at an unprecedented 27.7 million registered voters, the highest since its inception in 1999. The Commission's online portal proved invaluable, accounting for 2.4 million registrations since its launch in 2021.

Notably, our targeted efforts to engage the youth paid dividends, with a staggering 200% increase

in registered young voters. This bodes well for the future of our democracy, as we strive to foster active citizenship across all segments of society.

As we reflect on the year's achievements, I am reminded of the Commission's unwavering commitment to delivering its constitutional mandate that has been our steadfast beacon for the past three decades. It is this commitment that will guide us as we navigate the challenges and opportunities that lie ahead, ensuring that our democracy remains vibrant and inclusive for generations to come.

Auditor-General South Africa has issued the Electoral Commission with a clean audit outcome for the 2023/24 financial year. This feat is achieved for the fourth consecutive time. I commend the staff for working tirelessly to ensure that accountability, proficiency, and transparency are always at the centre of the organisation's business practices. We are committed to continuously delivering credible elections and ensuring that our business practices are of the highest standard through the consistent implementation of internal controls.

Phatudi Simon Mamabolo
Chief Electoral Officer
31 July 2024



PART A

General Information



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 AGSA.
- 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 as issued by the 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.

In our opinion, the annual report fairly reflects the operations, performance information, human resources information and financial affairs of the Electoral Commission for the financial year ended 31 March 2024


Mosotho Moepya

Chairperson
Mosotho Moepya
31 July 2024

Chief Electoral Officer
Phatudi Simon Mamabolo
31 July 2024

STRATEGIC OVERVIEW



VISION

To be a pre-eminent leader in 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.



IMPACT STATEMENT

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



30
Years
OF DEMOCRACY

Ensuring Free and Fair Elections

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 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 is sought and obtained from the Department of International Relations and Cooperation.



The Commission



Mosotho Moepya
The Chairperson

Mr. Moepya is the Chairperson of the Electoral Commission of South Africa, having been appointed to this position in October 2022. With a robust background in electoral management, he has held various key roles within the Electoral Commission since joining the organization in 1998. His roles have included Deputy Chief Electoral Officer for Electoral Operations, and Chief Electoral Officer. Appointed as a Commissioner in November 2018, he has also undertaken several consulting assignments across the continent. These assignments, focused on elections management, democratic governance, peacebuilding, and electoral conflict resolution, in collaboration with organisations such as the United Nations Development Programme, International Institute for Democracy and Electoral Assistance, the African Union Commission, the Electoral Institute for Sustainable Democracy in Africa, and the Electoral Commissions Forum of SADC Countries.

Janet Love
Vice Chairperson

Commissioner Love has served as a full-time Vice-Chairperson of the Electoral Commission since November 2018, after joining as a part-time Commissioner in April 2016. A former anti-apartheid activist, she returned to South Africa in 1990, contributing to the country's constitutional negotiations and first democratic government. She was an African National Congress Member of Parliament from 1994 to 1999 and a key member of the Constitutional Committee. Her career includes leading strategic analysis at the South African Reserve Bank, serving as National Director of the Legal Resources Centre, and being a part-time member of the South African Human Rights Commission.

Glen Mashinini
Commissioner

Commissioner Mashinini's expertise in electoral management began as a member of the founding Executive Management team of the Independent Electoral Commission in 1998. He played a critical role in conceptualizing business processes, designing the organization, and building institutional capacity, including human resources recruitment, program management, and management systems for delivering elections that gained international recognition. After establishing the IEC, he extended his influence across Africa by co-founding a reputable consultancy providing electoral advisory and management services. In 2012, after serving as Deputy Chairperson of the Presidential Review Committee on State-owned Entities, he was appointed as a Special Projects Advisor to the President of South Africa, where he contributed to implementing the committee's recommendations.

Dr Nomsa Masuku
Commissioner

Dr Masuku is an accomplished academic currently serving as a Commissioner at the Electoral Commission. She has held various positions within the Electoral Commission's Administration, culminating in her role as Deputy Chief Electoral Officer responsible for Outreach. Before her tenure at the Electoral Commission, Dr Masuku led the Corporate Social Investment Unit at Standard Bank. She has extensive experience in the Electoral Commission of South Africa, where she dedicated eight years to strategic program development aimed at strengthening constitutional democracy. She holds a PhD in Applied English Linguistics from the University of Birmingham, UK. Dr. Masuku has also significantly contributed to South Africa's National Curriculum Statement and has been actively involved in promoting human rights, values, and inclusivity.

Judge Dhaya Pillay
Commissioner

Judge Pillay is a distinguished human rights defender and labour law expert. Appointed as a Commissioner of South Africa's Electoral Commission in 2018, she also served as a High Court judge in Pietermaritzburg and Durban. Previously, she served as a Labour Court judge for 10 years. Admitted as an attorney in 1982, Judge Pillay specialized in human rights and administrative law, gaining recognition from Amnesty International. She played a key role in drafting significant national legislation, including the Labour Relations Act. Judge Pillay holds an LLM and a doctorate in law, and has been a visiting scholar at esteemed universities, including NYU and Oxford.

Committees

Mosotho Moepya

- Elections Management

Glen Mashinini

- Finance, Risk and Compliance
- Human Resource Governance

Dr Nomsa Masuku

- Governance and Ethics
- Research, Knowledge Management and Publications

Judge Dhaya Pillay

- Outreach, Communications and International Relations

Janet Love

- Party Funding

Executive Profiles



Simon Mamabolo
Chief Electoral Officer

Administration

The head of the Administration of the Commission is the Chief Electoral Officer (CEO), who is appointed by the Commission and also functions as the Electoral Commission's accounting officer. In consultation with the Commission, the CEO is also responsible for appointing additional officers and employees of the Electoral Commission. The office of the CEO is responsible for managing commission services, Internal Audit, Civic Education and Research and the nine Provincial Electoral Offices. Four Departments – Corporate Services, Outreach, Electoral Operations and Party Funding – and Financial Management reports to the CEO.

Akhtari Henning
Deputy Chief Electoral Officer

Corporate Services

Corporate Services manages support functions for the Electoral Commission, ensuring compliance as a Chapter 9 institution and overseeing resources critical for electoral management. The Human Resources Department aligns with employment laws, managing HR strategy, training, industrial relations, facilities, fleet services, and health and safety. The ICT Department underpins all Commission operations, from financial systems to voter registration, ensuring technological infrastructure supports core business functions. The Legal Services Department provides a robust legal framework, handling litigation, objections, and legal assistance for contracts and tender processes.

Mawethu Mosery
Deputy Chief Electoral Officer

Outreach

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. Civic and democracy education aims to foster participation in electoral democracy and to create a climate conducive to free and fair elections.

George Mahlangu
Deputy Chief Electoral Officer

Party Funding

The Party Funding Unit oversees the management of the Represented Political Parties Fund (RPPF), the 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 RPPF aims 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.

Masego Sheburi
Deputy Chief Electoral Officer

Electoral Operations

The Electoral Operations division is the cornerstone of the Electoral Commission's functions, maintaining the national voter's roll, which is crucial for planning electoral events. This division is responsible for several key components, including the delimitation of voting districts, registration and deregistration of political parties, compilation and administration of the voters' roll, and voter registration. It also handles political party liaison, candidate nomination, management of proportional representation lists, and vacancy management. Additionally, it oversees the compilation of election results and conflict management programs. Electoral operations also manages the Commission's logistics and infrastructure.

Dawn Mbatha CA(SA)
Chief Financial Officer

Financial Management

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 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 have financial implications.

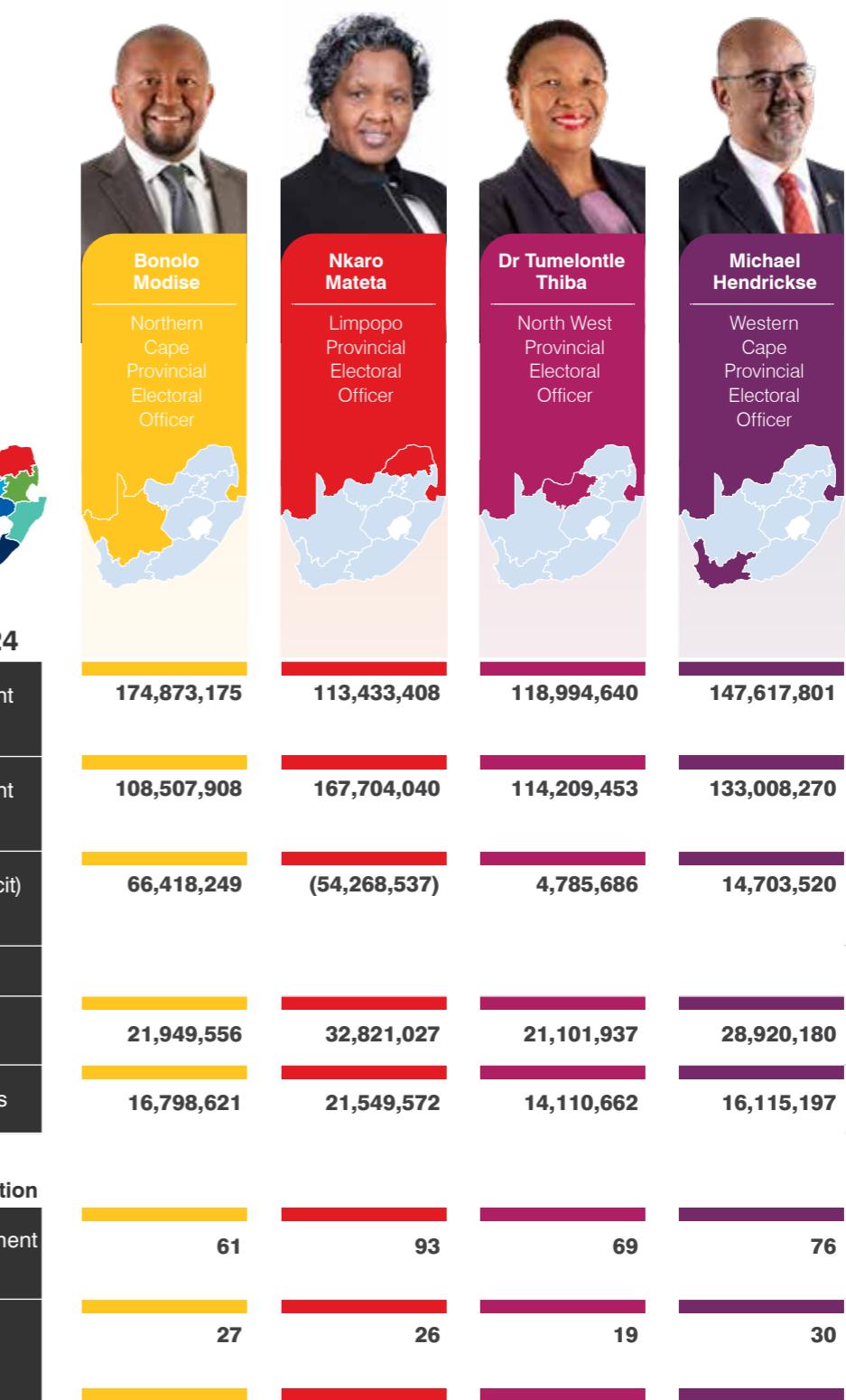
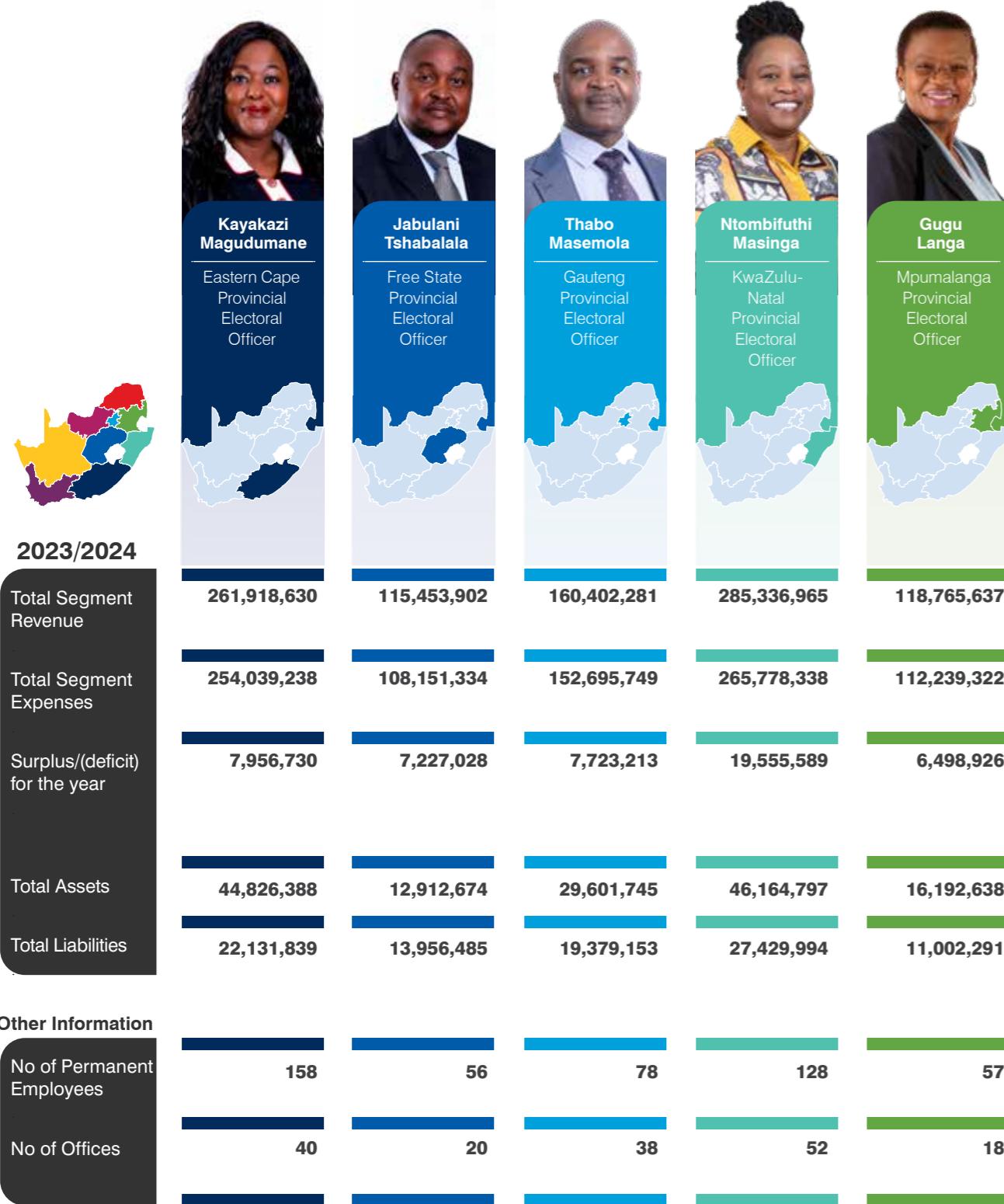
ORGANISATIONAL STRUCTURE



30 Years
OF DEMOCRACY

Ensuring Free and Fair Elections

PROVINCIAL ELECTORAL OFFICERS



PART B

Performance Information



AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General South Africa performs the necessary audit procedures on the performance information to provide reasonable assurance in the form of an audit assessment. The audit assessment of the performance against predetermined objectives is included in the AGSA's Audit Report under the heading "Predetermined objectives" in the "Report on other legal and regulatory requirements" section. Refer to page xx (await printer's proof) of the AGSA's report, published as Part E: Annual Financial Statements.

SITUATIONAL ANALYSIS

SOCIAL, POLITICAL AND ECONOMIC ENVIRONMENT

The intricate tapestry of social, political, and economic forces in South Africa continually reshapes and changes state, public, private, and constitutional institutions with profound and far-reaching consequences.

During the period under review, South Africa celebrates 30 years of freedom and electoral democracy.

Over the past three decades, South Africa has undergone a remarkable transformation in its electoral landscape, marked by significant legislative changes aimed at fostering democracy, inclusivity, and fairness in the electoral process. These legislative developments have not only shaped the country's electoral architecture but have also played a pivotal role in consolidating its democratic institutions. As we reflect on this journey, it is imperative to examine the key laws enacted since the dawn of democracy in 1994 and their profound impact on South Africa's electoral framework.

The Electoral Act of 1993

The Electoral Act of 1993 laid the groundwork for South Africa's first democratic elections in 1994. This landmark legislation provided the legal framework

for the establishment of the Independent Electoral Commission (IEC) and outlined the procedures for conducting free and fair elections. It emphasised the principles of universal suffrage, proportional representation, and the protection of voting rights for all citizens, regardless of race, creed, or gender.

The Constitution of the Republic of South Africa, 1996

Enacted in 1996, the Constitution of South Africa serves as the supreme law of the land and provides the foundational principles for the country's electoral system. It enshrines the right to vote as a fundamental human right and establishes the Electoral Commission as an independent body responsible for overseeing all aspects of the electoral process. The Constitution also guarantees the independence of the judiciary, that plays a crucial role in adjudicating electoral disputes and upholding the rule of law.

The Electoral Act 73 of 1998

The Electoral Act of 1998, together with the Electoral Commission Act 51 of 1996 are the base laws of our electoral democracy since adoption of the Constitution 1996. The Electoral Commission Act outlines the functions of the Commission and the process of appointing Commissioners and establishes the role of the Electoral Court. Finally, it also establishes the office of the Chief Electoral Officer and the administrative team of the CEO. The Electoral Act outlines all election processes, including the detail of the electoral system of the Republic; establishes the voters roll and how it is maintained and updated; as well as outlines candidate nomination and voting station processes.

The Electoral Laws Amendment Act of 2003

The Electoral Laws Amendment Act of 2003 introduced several amendments to the Electoral Act of 1993, aimed at enhancing the integrity and efficiency of the electoral process. This legislation strengthened provisions related to voter registration, party registration, and the resolution of electoral disputes. It also introduced measures to combat electoral fraud and ensure transparency in electoral administration.

The Electoral Amendment Act of 2016

In response to emerging challenges and evolving electoral dynamics, the South African Parliament passed the Electoral Amendment Act of 2016. This legislation introduced the collection of voter addresses on the voters roll and its alignment with the voting station segment. It also expanded the role of the Electoral Court in adjudicating electoral disputes and provided additional safeguards to protect the integrity of the electoral system.

The Political Party Funding Act of 2018

One of the most significant developments in recent years has been the enactment of the Political Party Funding Act of 2018. This groundbreaking legislation aims to regulate private funding of political parties and promote transparency and accountability in the political process. It requires political parties to disclose their sources of funding and prohibits certain categories of donations, such as those from foreign governments or entities with vested interests.

Electoral Amendment Act 2023

On 17 April 2023, the President signed into law the Electoral Amendment Act 1 of 2023. The Act amends South Africa's Electoral Act of 1998 to allow independent candidates to contest provincial and national elections, thus giving effect to a Constitutional Court judgment handed down in June 2020. The Act also requires the Minister of Home Affairs to establish an Electoral Reform Consultation Panel to make non-binding recommendations on future electoral reforms.

This piece of legislation was a significant milestone in the evolution of South Africa's democracy and viewed as a development that can only enrich and sustain our growing constitutional democracy. The Electoral Matters Amendment Bill:

This law amends the Political Party Funding Act of 2018 to provide for the regulation of the private and public funding of independent candidates and independent representatives. The Bill makes consequential amendments to the Electoral Act of 1998, the Electoral Commission Act of 1996 and other

relevant legislation, that arise from the introduction of independent candidates and independent representatives in the National Assembly and provincial legislatures. In this context, the new legislation provides for independent representatives to receive funds from the Multi-Party Democracy Fund, which is also administered by the Independent Electoral Commission.

While the Represented Political Parties Fund is resourced by the fiscus, the Multi-Party Democracy Fund aims to raise and distribute donated funds from the private sector to represented political parties. The Fund now includes independent candidates.

The past 30 years have witnessed a remarkable evolution in South Africa's electoral law, driven by a commitment to democratic principles and the promotion of free and fair elections. From the establishment of the Independent Electoral Commission to the enactment of key legislative reforms, the country has made significant strides in strengthening its electoral framework and safeguarding the rights of its citizens. As we look to the future, it is essential to build on these achievements.

The Electoral Commission pulled out all stops to prepare for the 2024 National and Provincial Elections (NPE2024), the first to be held under the provisions contained in the Electoral Amendment Act. In these elections, voters would be presented with the greatest degree of electoral choice, with voters given three ballots instead of the traditional two.

Throughout the passage of the Electoral Amendment Act through Parliament, the Commission provided information and clarity, where it was required, and explained the policy position on the electoral system as it was before Parliament, to help various stakeholders to interpret and understand it.

Once it was passed into law, the Commission mounted a massive civic education campaign to help South Africans understand the provision of the new Act as well as its impact on the NPE2024. The Commission held a series of "Media in Elections" training workshops for the media across provinces, helping the media to understand how the new Act would impact on the NPE2024.

The period under review also witnessed an unprecedented deluge of ward by-elections, a stark symptom of the profound instability gripping municipalities in the throes of hung councils and coalition arrangements.

Amidst this volatile landscape, a groundswell of political parties and independent candidates clamoured to register for electoral contests, signalling tectonic shifts detailed elsewhere in this report.

There remained a challenge of encouraging voter participation in the country's democratic processes. As a consequence of low voter turnout in the 2021 general elections, the Commission initiated research with young voters who had no intention to vote. Fieldwork was done in May 2023 and feedback in July 2024. The finding was a confirmation of disillusioned voters. There were young voters who were seeking more information on the value of the vote and the process of participation to make their decisions. This outcome influenced and formed the basis of our media campaign and voter education.

Seeking to catalyse dialogue and objective analysis around waning voter participation, the Commission embarked on a nationwide research seminar roadshow. At these critical forums, the Commission's insights converged with academic findings to unveil a seemingly uninterested South African electorate.

The global development of geopolitics remained a matter of interest during this period. Noting that our country is among the countries that will see over a billion people participating in general elections this year. This placed the challenges of how digital platforms and social media are used in elections. In particular, the stark challenges of misinformation and disinformation. South Africa became a beneficiary of the global agreement with technology companies undertaking a commitment to managing the platforms from being abused and misused during the elections.

ORGANISATIONAL ENVIRONMENT

The Commission comprises five members appointed by the President after a Parliamentary process and recommendations by the National Assembly. Following a process initiated by the Office of the Chief Justice to fill a vacancy, Commissioner Janet Love was reappointed by the President as a Commissioner and subsequently the Vice Chairperson of the Electoral Commission.

The Commission has entered the second year of its tenure as the chair of The Association of World Election Bodies (A-WEB), the largest association of election management bodies in the world. The Association has 118 members from 108 countries. The Commission's leadership role at A-WEB attests to the critical role that SA plays in the development and enhancement of proficient electoral management across the world.

The Commission remains proud of the important role it continues to play in nurturing and deepening electoral democracy across Africa. The Commission is happy to report the conclusion of an assignment given to it by the African Association of Electoral Association (AAEA). The AAEA tasked the Commission with developing guidelines for the use of social media in elections across the continent. The guidelines have been launched and booklets are available.

On the labour relations front, the Commission continues to enjoy a healthy relationship with the National Education Health and Allied Workers Union with whom we have signed a three-year 2022 to 2024 wage agreement. The wage agreement is due to be renegotiated for the period from 2025 onwards.

As part of the preparations for the elections, the permanent staff members were augmented with a variety of fixed-terms staff appointments. This ensured that the human capacity was sufficient for the heightened election period.

STRATEGIC OUTCOME-ORIENTED GOALS

Programme	Strategic outcome-oriented goal	Number of targets	Number achieved/exceeded	Number not achieved	Percentage Achievement
Programme 1: Administration	Goal 1: Strengthening governance, institutional excellence, professionalism and enabling business processes at all levels of the organisation	4	4	0	100%
Programme 2: Electoral Operations	Goal 2: Achieving pre-eminence in the area of managing elections and referenda, including the strengthening of a cooperative relationship with political parties	2	2	0	100%
Programme 3: Outreach	Goal 3: Strengthening electoral democracy	5	5	0	100%
Programme 4: Party Funding	Goal 4: Contributed to the enhancement of transparency in elections and party funding	3	3	0	100%
Total		14	14	0	100%

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 support 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. It encompasses Commission Services, Internal Audit, Human Resource Development, Financial Management, Supply Chain Management, and Information and Communication Technology.

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

The Office of the Chief Electoral Officer (CEO) monitors the implementation of, and adherence to, the Commission's strategic priorities, as well as organisational policies as articulated in the organisational scorecard.

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 with respect to legal services, information and communication technology (ICT), human resources management and facilities management to efficiently and effectively support the core business of the Commission.

STRATEGIC OBJECTIVES

Strategic Objective 1.1	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
Strategic Objective 1.2	Exercise oversight (monitoring, evaluation and support), the provisioning of assurance and risk management services
Strategic Objective 1.3	Build institutional capacity to enable the Electoral Commission to deliver on its constitutional mandate
Strategic Objective 1.4	Manage financial resources efficiently to protect the public image of the Electoral Commission as an accountable institution
Strategic Objective 1.5	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

No.	Outcome	Outputs	Output indicators	Audited/actual performance 2021/22	Planned annual 2023/24	Actual achievement 2023/24	Deviation from planned target to actual achievement 2023/24	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 strategic risk registers reviewed by the Executive Risk Management Committee (ERMC) per annum.	4	4	4	4	0
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.	Percentage network and application systems availability measured in hours (system-generated report available)	98.3 % of (2214 hours achieved)	91.816% of (2042 hours achieved)	90% of (205 hours achieved)	2.48% (55.087 hours achieved)	Target Achieved
1.1.3		Recruit and retain a talented permanent staff complement to meet operational requirements, as well as constitutional obligations	Number of funded positions filled per annum	81.4% (906 of 1113 posts filled)	906 of 1113 posts filled at 31 March 2023	90% of funded posts filled (938 posts), calculated proportionate over the year	91.36% (952 posts filled as at 31 March 2024)	Target achieved and exceeded Due to the filling of positions in light of the forthcoming elections to ensure that the organisation is fully capacitated in order to deliver on its constitutional mandate.
1.1.4		Effectively manage financial resources in compliance with legislation.	Obtain a clean audit outcome from the annual external audit process	Obtained a clean audit	Obtained a clean audit	Obtained a clean audit	None	Target Achieved

HUMAN RESOURCES DEVELOPMENT

NATIONAL AND PROVINCIAL ELECTIONS 2024 PREPARATIONS

The Electoral Commission continued to use the cascading training model in preparation for NPE 2024. In this model, the team of lead trainers are responsible for the development of training materials and training of provincial Master Trainers, who in turn conduct training of trainers at a district level. All the trainers are employees of the Electoral Commission. This is done to ensure that the Electoral Commission has competent in-house trainers to train the almost 300,00 electoral staff who are employed at the voting district level.

The cascading training model, as well as the modular approach to training, has yielded the desired outcomes and continued improvements have been introduced over the years to strengthen the training of electoral staff.

There are two major training events, namely, the registration training, as well as the voting and counting training.

REGISTRATION TRAINING MATERIAL

Material Development Team

In preparation for the training of registration staff, a team of 16 Master trainers developed the following training modules and resources resources:

- Module 1 – About the Electoral Commission: It gives electoral staff a perspective of the Electoral Commission, where their role fits in and its significance in carrying out the mandate of the Electoral Commission.
- Module 2 – Registration Training: It is an event-specific guide that is utilised for training on

all legislative requirements, principles and processes of voter registration.

- Registration Diary – utilised by the Registration supervisor to keep a record of all activities that take place at the voting station level during the registration events.
- Area Manager Diary – assists the Area Manager in monitoring and supporting all registration activities of all voting stations under their control.

NATIONAL REGISTRATION TRAINING

The purpose of a national training session is to familiarise trainers with the content of the modules, lesson plans and training guides, sharpen the facilitation skills of the participants and obtain inputs from all other role-players to enhance the training material. It also helps to prepare provincial lead trainers to conduct and assess their competence and readiness to roll out the training of electoral staff in the nine provinces. The assessments in all the modules were reviewed and enhanced.

PROVINCIAL REGISTRATION TRAINING BOOTCAMPS

Following the national training bootcamp, the lead and master trainers facilitated the training bootcamps in their respective provinces for the training of provincial trainers. The National office provided technical support in all provinces and assessment to ensure the standardisation of the training content across the entire organisation.

TRAINING OF ELECTORAL STAFF FOR REGISTRATION WEEKEND

Over 68,000 registration staff members were trained between August and November 2023 to conduct voter registration during the two registration events. The outcome of these training sessions was witnessed in the quality and competence of registration staff during the registration weekends in utilising the Voter Management Device when registering voters.

ELECTION TRAINING MATERIAL

Three modules and additional resources were developed by the Material Development team for the voting and counting processes.

- Module 3: Special Voting
- Module 4: Voting
- Module 5: Counting
- Voting Station Diary
- Voting Centre Diary
- Posters

These materials are designed for training of electoral staff to refer to while working at voting stations, as well as training of all other stakeholders such as political agents, observers, security cluster members, and voters among others.

TRAINING BOOTCAMPS AND TRAINING ROLL-OUT

Following the development of the election training modules and the relevant resources, the national bootcamp was held in December 2023. More time was spent on the changes that were brought about the legislative amendments, namely:

- The introduction of independent candidates
- The use of three ballot papers in the national and provincial elections and understanding of these ballots
- Ballot paper tracking application on the VMD
- The reconciliation and counting process
- The other applications on the VMD
- Use of eRecruitment system and

The electoral staff members are trained over a period of four days. The fourth day is dedicated to reconciliation and counting of votes, as evidence has shown that this is an area that requires more attention.

At the end of the reporting period, the training of electoral staff and Area Managers had commenced in seven provinces. The key focus of the election training

is on the theoretical and practical aspects of voting and counting processes.

TRAINING OF CONTACT CALL CENTRE AGENTS

For every election, the Electoral Commission establishes a call centre aimed at providing information on the registration and election processes to all stakeholders at their convenience. The Commission trained a total of 150 agents for both the registration and election events. The agents are trained on the theoretical and practical aspects of both processes and they undergo thorough assessment to ensure that they are competent to provide correct information and quality service.

DIGITAL LEARNING PLATFORM

Since its introduction in 2021, the utilisation of the eLearning platform by electoral staff has grown over time. Successful completion of Module 1 serves as a pre-requisite for appointment as an electoral staff member.

All five registration and election training modules were reviewed and updated in line with the changes that were made in the print manuals. As part of preparations to deliver elections, the eLearning platform has been utilised as an additional source of training for electoral staff. The Electoral Commission is utilising the blended model that is a combination of face-to-face and eLearning training. eLearning is not only cost-effective, it ensures ongoing training. After attending face-to-face training sessions, participants can continue with training at their own pace.

All registration and election training modules were made available on the platform for electoral staff, as well as other stakeholders who seek knowledge about registration, voting and counting processes. In addition to election-related information, other forms of information are made available on the platform for all members of staff to learn.

E-LEARNING DESIGN AND DEVELOPMENT

Each module consists of a blend of several different parts (nuggets) to allow learners to go through small pieces of content at a time. Keeping the size of content pieces small enables the learners to download the material and work offline. Modules that are targeted for permanent staff members and political parties were also finalised and launched on the eLearning platform.

BURSARIES

A bursary programme plays an integral part, not only in redressing the imbalances of the past, but it is also a tool for developing a knowledgeable and skilled

workforce. To this effect, the Electoral Commission provides a bursary scheme to its permanent employees to increase their knowledge and skills, as well as to facilitate growth and access to better opportunities within the organisation and in the job market at large.

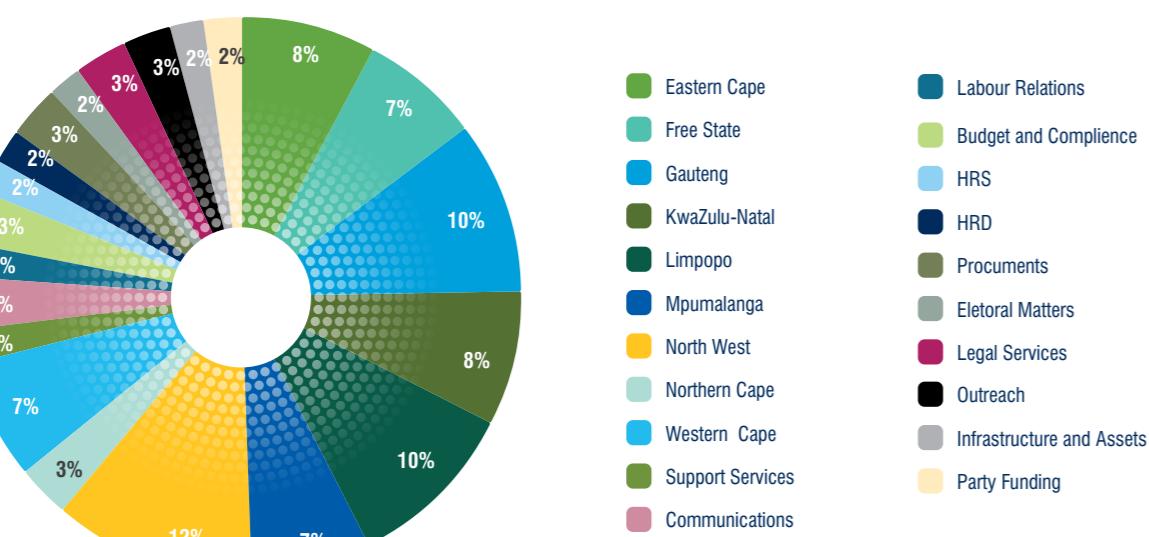
For the year under review, a total of 118 employees were awarded bursaries for the 2023 academic year. Of these, three bursary holders completed their studies.

The graph below details the breakdown of courses/fields of study enrolled for the academic year.



INTERNSHIPS

An internship programme forms part of the Electoral Commission's flagship programmes and is one of the cornerstones of the talent management strategy. The organisation aims to, not only build a pool of efficiently trained interns for the Electoral Commission, but for the country at large. A total of 66 interns were admitted into the programme for the year under review. Of these, two have since completed their term and the other four have resigned. The purpose of an extended programme, as compared to previous financial years, is to offer opportunities to both qualified graduates, as well as student interns who need experiential learning to attain a qualification.



TALENT MANAGEMENT

Talent Management is one of the flagship programmes that is prioritised by the Electoral Commission and leadership development is a key component. To this effect, an analysis of the competency assessment results has been conducted to determine the prioritisation of development initiatives.

A talent management plan is in place and it will be implemented in the coming financial years, as the focus for this year was on the election-related projects. The objective is to address the identified gaps from

In both instances, the Interns are provided with a stipend, and workplace learning exposure relevant to their fields of study and the elections. As part of the exit strategy and return on investment, three Interns applied for permanent posts and they were successful and one was appointed on a fixed-term contract. This shows that providing meaningful work assignments for interns plays a major role in acquiring the required knowledge and experience. As part of giving them exposure, graduate interns are also provided with developmental opportunities such as attending workshops, seminars and other forms of skills development like all permanent members of staff.

the assessments and build the necessary capacity at leadership and management levels.

STAFF DEVELOPMENT INTERVENTIONS

The Electoral Commission considers employee development as an integral part of enhancing the performance of employees. Training and development are informed by the employees' performance development plans or the needs of a department or the organisation. Even though the year under review was an election year, a total of 879 members of staff attended various training interventions.

The table below is a summary of interventions attended by employees.

No	Description	Number of attendees	Service provider/facilitator	Date of training
3	Caseware Training	5	ADAPT IT Holdings	February 2024
1	MIE Fingerprint Training	34	MIE	April and May 2023
5	Induction	8	National Office	April 2023
12	Compliance Management Online Short Course	1	UCT	April 2023
13	SAQA Information Sharing Roadshow for NQF Stakeholders	2	SAQA	May 2023
14	Disability Career Expo 2023	3	Disability Connect	May 2023
6	SAP Training	8	National Office	May 2023
15	Cloud and Security Conference 2023	1	Cloud and Security Conference	June 2023
16	Advanced Electronic Document and Record Management Workshop	1	Prospen Africa	June 2023
17	CFO Africa: Leadership Beyond Finance	1	Marcus Evans	July 2023
18	Online Digital Brand Strategy	1	Vega School	August 2023 - January 2024
19	31st International Cartographic Conference	1	ICA	August 2023
20	26th Annual Southern African Internal Audit Hybrid Conference	1	IIA SA	August 2023
7	Induction	10	National Office	August 2023
8	Business Writing Skills	60	IMSIMBI Training	August/September 2023
9	Microsoft 365 Implementation Session	566	BCX	September 2023
10	Conflict Management and Negotiations	20	IMSIMBI Training	September 2023
21	Labour Guide: Virtual Management & Leadership skills	1	Labour Guide	September 2023
22	Certificate: Accounting Online Course	1	Accounting Academy	September 2023
23	SAPA Conference 2023	1	SAPA	September 2023
24	SITA GovTech 2023	2	SITA	September 2023
25	ACFE 16th Annual African Fraud Conference	1	ACFE	September 2023
26	Labour Guide Mid-Year Payroll Tax Update	1	Labour Guide	September 2023
27	Juta Annual Labour Law Update Seminar	3	Juta	October 2023
28	Excel Training [Basic]	1	College Africa	November 2023
29	Project Management	1	UP Enterprises	November - December 2023
30	Excel Training [Intermediate]	1	College Africa	January 2024
4	Masterclass on Countering Online Harms in Elections	38	WITS University	March 2024
11	Induction	105	National Office	March 2024
Total		879		

PUBLIC FINANCE MANAGEMENT ACT COMPLIANCE

The Public Finance Management Act, 1999 is the primary public finance management law in South Africa. It delineates standards for expenditure, accounting, and reporting for public entities. Its scope is generally

limited to regulate financial management in the national government and provincial governments; to ensure that all revenue, expenditure, assets and liabilities of those governments are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in those governments; and to provide for matters connected therewith.

IRREGULAR EXPENDITURE

	31 March 2024	31 March 2023
Opening balance	70 397 523	66 686 495
Add: Irregular expenditure confirmed	3 265 858	4 054 553
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	(14 588 369)	(343 526)
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	59 075 012	70 397 523
a) Reconciling notes to the annual financial statement disclosure		
Irregular expenditure that was under assessment in 2022/2023	-	-
Irregular expenditure that relates to 2022/23 and identified in 2023/24	-	606 758
Irregular expenditure for the current year	3 265 858	4 054 553
Total	3 265 858	4 661 312
*During the year ended 31 March 2024, an amount of R606 758 was identified as irregular expenditure incurred in 2021/22 but was identified in the 2022/23 financial year by internal auditors during a review of irregular expenditure transactions		
b) Details of current and previous year irregular expenditure (under assessment, determination, and investigation)		
Irregular expenditure under assessment	-	555 747
Irregular expenditure under determination	3 265 858	4 054 554
Irregular expenditure under investigation	-	-
Total	3 265 858	4 610 301
c) Details of current and previous year irregular expenditure condoned		
Irregular expenditure condoned	-	-
d) Details of current and previous year irregular expenditure removed - (not condoned)		
Irregular expenditure not condoned and removed	(14 588 369)	(343 526)
e) Details of current and previous year irregular expenditure recovered		
Irregular expenditure recovered	-	-
f) Details of current and previous year irregular expenditure written off (irrecoverable)		
Irregular expenditure written off	(14 588 369)	(343 526)

g) Details of non-compliance where an institution is involved in an inter-institutional arrangement (where the Commission is not responsible for non-compliance)

None

Total

h) Details of non-compliance where an institution is involved in an inter-institutional arrangement (where the Commission is responsible for non-compliance)

None

Total

Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure

HR processes were followed in addressing consequence management in cases where an official was responsible. This was done in line with the commission's disciplinary policy and procedures.

FRUITLESS AND WASTEFUL EXPENDITURE

RECONCILIATION OF FRUITLESS AND WASTEFUL EXPENDITURE

	31 March 2024	31 March 2023
Opening balance	1 675 035	1 721 081
Add: Fruitless and wasteful expenditure confirmed	9 951	7 166
Less: Fruitless and wasteful expenditure written off	-	-
Less: Fruitless and wasteful expenditure recoverable	(10 202)	(53 212)
Closing balance	1 674 783	1 675 035
Reconciling notes		
Fruitless and wasteful expenditure under assessment in 2022	-	-
Fruitless and wasteful expenditure that relates to 2022 is identified in 2023	-	-
Fruitless and wasteful expenditure for the current year	9 951	7 166
Total	9 951	7 166
Details of current and previous year's fruitless and wasteful expenditures (under assessment, determination, and investigation)		
Fruitless and wasteful expenditure under assessment		
Fruitless and wasteful expenditure underdetermination		
Fruitless and wasteful expenditure under investigation	9 951	7 166
Total	9 951	7 166
Fruitless and wasteful expenditure recovered	(10 202)	(53 212)
Fruitless and wasteful expenditure written off	-	-
Details of current and previous year disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure		

REPORTING OF EXPANSIONS AND VARIATIONS OF CONTRACTS

No	Project Description	Name of Supplier	Contract Number	Reason for Expansion or Variation of Contract	Original Contract Value	Value of Contract Expansion or Variation of Contract	Value of Previous Contract	Award Date	Contract Start Date	Contract Expiry
1	Local Office Accommodation-EC129 - Raymond Mhlaba	Werd Pers	46000001731	Tenders to source local office accommodations for the Electoral Commission's local offices were advertised on the Electoral Commission's website as well as on the National Treasury eTender Portal. The tender process did not yield any favourable outcomes.	R946 712,98	R155 373,30	R61 613,32	2023/10/13	2023/12/01	2024/09/30
2	Local Office Accommodation-EC108 - Kouga	Humansdorp Hoofstraat (Pty) Ltd	4600001810	Given the delays in the procurement process, the Electoral Commission approached the landlords for an extension of the lease agreement with a view to allow the tender process to be concluded and to ensure operational stability during the election period for NPE2024.	R959 648,63	R153 095,90	R53 784,72	2023/10/13	2024/03/01	2024/12/31
3	Local Office Accommodation -WC047 - Bitou Local Office	Bitou Local Municipality	4600002906	The reason for the shorter term contract extension is to allow a window period to conclude the tender process. The outcome of the tender process will inform any further decisions to be taken on the way forward, for example, if the tender fails the Electoral Commission is obliged to maintain operational stability over the election period and further extension of the local office contract may be required.	R278 584,21	R167 611,61	R0,00	2023/11/09	2023/12/01	2025/06/30
4	Local Office Accommodation - CPT Metro - Constantia Local Office	Rosehaar Property Investments Cc	4600002834	R484 972,80	R263 001,60	R0,00	2023/08/10	2023/09/01	2024/08/31	

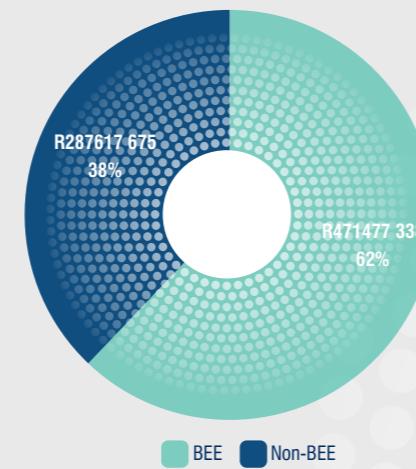
No	Project Description	Name of Supplier	Contract Number	Reason for Expansion or Variation of Contract	Original Contract Value	Value of Contract Expansion or Variation of Contract	Value of Previous Contract	Award Date	Contract Start Date	Contract Expiry
5	Local Office Accommodation - EC101 Dr Beyers Naudé (Witbankmore) Local Office	WA Swane-poel	4600001908	Tenders to source local office accommodations for the Electoral Commission's local offices were advertised on the Electoral Commission's website as well as on the National Treasury eTender Portal. The tender process did not yield any favourable outcomes.	R780 815,88	R70 536,72	R0,00	2023/12/18	2024/01/01	2024/06/30
6	Data Sync Manager (DSM) Licenses	EPI-USE AFRICA (PTY) LTD	4600002947	Given the delays in the procurement process, the Electoral Commission approached the landlords for an extension of the lease agreement with a view to allow the tender process to be concluded and to ensure operational stability during the election period for NPE2024.	R656 556,63	R84 000,00	R0,00	2024/03/26	2024/03/26	2025/03/31

SUPPLY CHAIN MANAGEMENT

The Electoral Commission always endeavours to achieve compliance with all Public Finance Management Act (Act 1 of 1999) (PFMA) and Treasury Regulations requirements, as well as enhance the efficiency and effectiveness of its supply chain management processes. To achieve this, in the 2023/2024 financial year, the following tasks were undertaken:

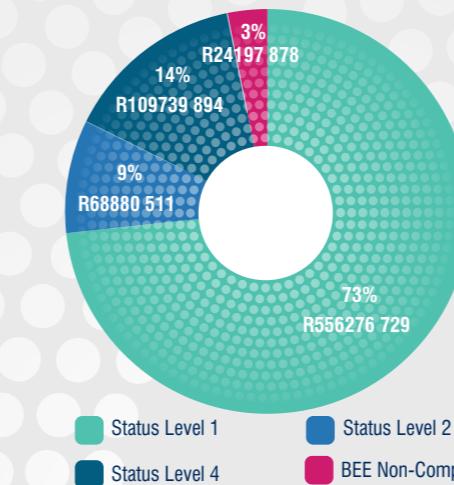
- Continuous implementation and deployment of procurement systems that are fair, equitable, transparent, competitive and cost effective. This is in support of the requirements of Section 217 of the Constitution of the Republic of South Africa.
- Ongoing monitoring of effectiveness of the supply chain management electronic systems.
- Continuous improvement of the supply chain management processes and procedures.
- Continuous engagements with relevant stakeholders on matters regarding policy.
- Continuous identification of challenges and opportunities to improve supply chain management (SCM) framework and operational requirements within the Electoral Commission.
- Effective use of the electronic supply chain management systems (SAP, eProcurement and SCM system).
- Conclusion of various tenders of the Electoral Commission.
- Dealing with National Treasury reporting requirements in respect of the procurement plans and quarterly reporting on procurement spend against the procurement plan.
- Continuous monitoring of the Electoral Commission's procurement plan.
- Implementation of stringent strategies in the bid evaluation processes of the Electoral Commission.
- Continuous monitoring and integration of the Electoral Commission's systems with the National Treasury systems, i.e. Central Supplier Database (CSD).
- Continuous updating of the Electoral Commission's supply chain management systems and processes to be in line with National Treasury instructions.
- Continuous monitoring of the application of the Preferential Procurement Regulations, 2022.

BEE OR NON-BEE STATUS



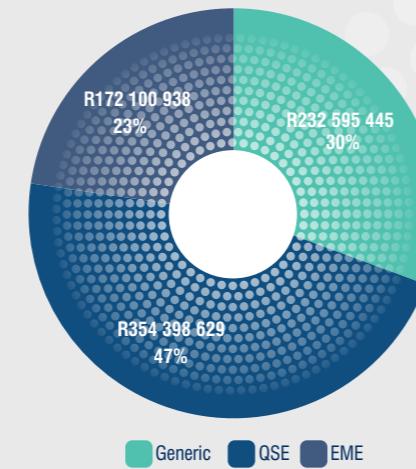
The graph above illustrates a 62% spend on companies that are BEE compliant whereas the 38% represents a percentage in value of the contracts that were awarded to non-BEE compliant companies.

TENDERS AWARDED BY BEE CONTRIBUTOR STATUS LEVEL



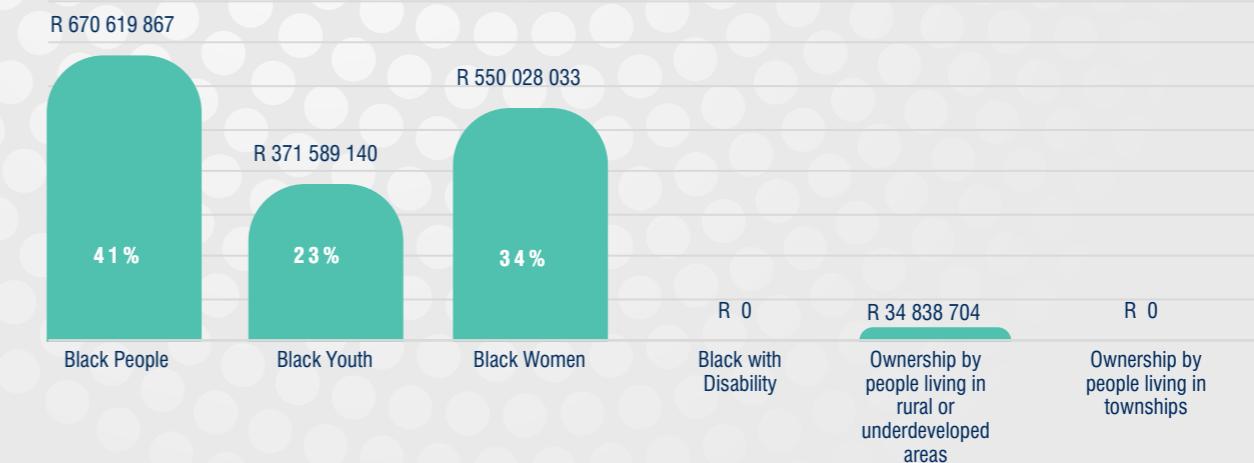
A substantial portion of the tenders, at 73% was awarded to companies with a status level of contribution of 1 followed by the Status Level of Contribution of 4. This information shows the advantages of having a Status Level of Contribution of 1 although this may come at a premium for the organisation. Companies do their utmost to achieve this status level of contribution.

TENDERS AWARDED BY ENTERPRISE TYPE

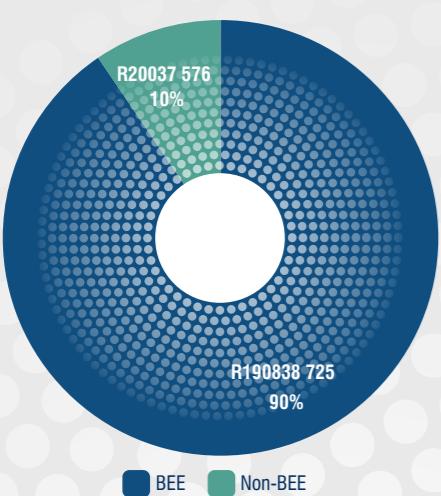


From the information above, the bigger portion of the contracts awarded by the Electoral Commission was awarded to companies with an estimated annual turnover of between R10 million and R50 million [Qualified Small Enterprises (QSE)] at 47%. This category is followed by those companies with an estimated annual turnover of above R50 million (Generic) at 31%. Small companies, represented by Exempt Micro Enterprises (EME), with turnover of less than R10 million account for 23% of the total spend of the organisation.

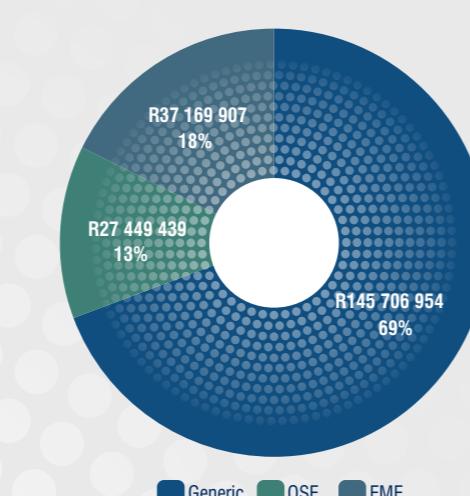
BLACK OWNERSHIP



Black people account for 41% of the tenders run by the Electoral Commission for 2023/24 followed by Black Women at 34%. Black Youth also account for 23% of the tenders awarded for the year and as well as 2% of tenders that were awarded to people living in rural or underdeveloped areas

BEE OR NON-BEE STATUS

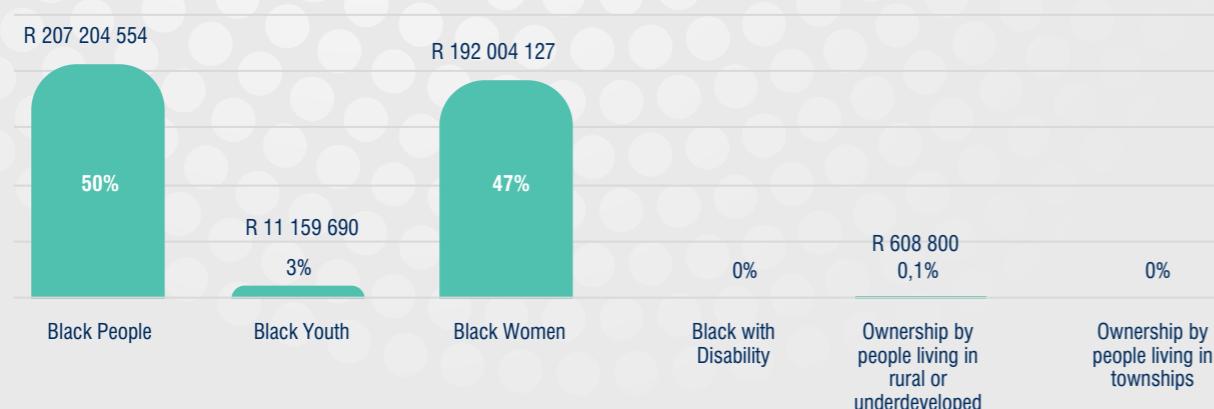
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AUCTIONS AWARDED BY ENTERPRISE TYPE

Unlike tenders, for auctions, enterprises categorised as Generic (with above R50 million annual turnover) account for 69% of the total spend on the eProcurement system followed by EMEs (turnover below R10 million) at 18%. QSEs account for only 13%.

AUCTIONS AWARDED BY BEE CONTRIBUTOR STATUS LEVEL

The graph above illustrates that the Electoral Commission awarded more business to companies with a Status Level of Contribution of 1 which is the highest status level of contribution any company can achieve in terms of the applicable B-BBEE requirements. This accounts for 70% followed by companies with a Status Level of Contribution of 2 at 18%. 10% goes to BEE Non-Compliant companies; lastly, status level 4 accounts for 2%.

BLACK OWNERSHIP

The category of Black people and Black Women account for 97% together, broken down to 50% and 47% respectively for the awards that were made due to the use of the eProcurement system. Black Youth also account for 3% of the total awards done for the financial year using the eProcurement system.

INFORMATION AND COMMUNICATION TECHNOLOGY

Information and Communication Technology 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 through the internet using the website, 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 an integrated technology enabled platform for all stakeholders through API;
- Secure platform with controlled and restricted access and intrusion prevention mechanisms in place.

Specific projects are undertaken in accordance with changing and evolving business requirements in the various areas. During preparation for elections, the number of projects escalates and additional resources are employed to service the additional workload.

In addition, a number of maintenance and business support processes are executed in order to effectively support all relevant business processes in the Electoral Commission.

At the conclusion of the 2023/24 financial period, preparations for the National and Provincial Elections (NPE 2024) had already commenced and are detailed below along with the maintenance projects.

BUSINESS SYSTEMS**GEOGRAPHIC INFORMATION SYSTEMS**

- Ward Alignment – Soon after voting district technical alignments were completed, the GIS Unit began with the physical inspection of all 4 468 ward boundaries to check the quality and correctness of each boundary in relation to the latest aerial imagery. A total of 5 859 dysfunctional identifications on the ward boundaries were referred to the Municipal Demarcation Board for proposed resolution.
- Delimitation – GIS received updates to the voting district and voting station network for NPE2024 in March 2023. The maps, annotated with the required changes, were received by the Delimitation Division and applied to the spatial database by GIS. A total of 144 voting districts were applied. Minor changes after the two (2) registration weekends, resulted in a total of 23 292 voting districts for NPE2024.

MAP PRODUCTION

Various sets of A3 registration maps were produced and sent to the municipal areas:

- Targeted communication registration (TCR) maps (used in areas where delimitation was done or in particularly low registration areas) – 1 926
- Registration weekend 1 maps – 23 296
- Registration weekend 2 maps – 23 303
- Prison voter registration maps – 241
- Voting day maps (in progress) – 23 292
- Municipal Demarcation Board Demarcations (DEMS) – The GIS department received outer municipal boundary changes from the Municipal Demarcation Board for two categories.
- Section 21(5) Technical Boundary changes – 77 boundary alignments
- Section 21(5) Substantial Boundary changes – 61 boundary changes

Maps were produced for the 138 cases and provided to the Delimitation department for voter impact determination and to publish the required section 24 notices.

- GIS API and In-house Mapping – Enhancements were applied to the in-house mapping tool to include new Bing maps and layouts for the various maps. Enhancements were also made to the address search services that are used in the VMD applications, the Voter Portal, The Voter Registration System (VRS), among others.
- Geocoding and Quality Assurance – As part of voters' roll maintenance, the GIS Unit enhanced the geocoding model for batch geocoding by implementing an address weighting algorithm to improve on geocoded addresses.

ELECTORAL APPLICATIONS

During the past financial year, the following additions and system enhancements were introduced:

Project name	System/project description	Enhancements
Declaration of Interest	The system has been created to capture and record declaration of interest by all staff members in accordance with the policy guidelines.	Originally, the system was developed in an open source system as an interim measure, but it was brought in line with all the other in-house systems and re-developed. The development also allowed for reports and specific access control measures which were not possible in the open source system.
Electoral Staff System & eRecruitment enhancements	The eRecruitment and ESS systems respectively deal with the recruitment of electoral staff, as well as the contracting, payment and attendance of the staff. A VMD application is also available to facilitate effective staff attendance capture.	Enhancements to the two systems focus mainly on moving away from paper-based to electronic processes, for example, contract signing, banking detail updates and staff attendance recording. Numerous other changes will be done to render the administration of electoral staff and interaction with other systems more effective.
Outreach Management System (OMS) enhancements	The OMS is used to create and monitor outreach events. Annual targets are set and progress captured during the year.	The enhancements include a number of changes with respect to reporting and administration, as well as a VMD application for staff to use in the field.
Logistics Information System (LIS) enhancements	The LIS facilitates the process of planning materials for all registration and electoral events, as well as issuing materials to the different offices.	The LIS will henceforth be linked to a financial year, old projects archived and notifications sent via SMS to relevant stakeholders when changes are made to the Material Requirement Plan (MRP).

Project name	System/project description	Enhancements
Ballot Paper Tracking (BPT)	The BPT comprises of an internal system, as well as a voter management device (VMD) application and tracks ballot papers from production, through the various offices to the correct voting station	Lessons learnt from the production process during the LGE 2021 elections, lead to a number of enhancements and process changes.
Results System enhancements	The NPE Results System manages the capture, monitoring, auditing, exceptions management, objections and seat calculations for the national and provincial elections	The inclusion of independent candidates required substantial changes to the NPE Results system, inter alia, the addition of a third ballot during capturing and auditing, including independent candidates in all seat calculations and a new vacancy module for the management of independents vacating seats during the five-year term.

The following additions and system enhancements commenced during the year and are in progress:

Project name	System/project description	Enhancements
Online Party Registration System (PRS):new	The PRS facilitates the capture of party registration details by IEC staff.	An online PRS module is being developed for prospective political parties to apply online. In addition, the existing PRS is being rewritten and enhanced in accordance with business requirements.
Candidate Nomination System (CNS) enhancements	The CNS deals with the capture and management of candidates (including an online facility for parties)	In line with the changes to the Electoral Act with respect to the inclusion of independent candidates in national and provincial elections, a support signature module is being developed for independents and unregistered parties to capture/upload and verify details of the required number of supporters. The module will be available on the online CNS and link to the internal CNS.
Special Votes Administration (SVA) enhancements	The SVA facilitates the capture and management of special vote requests	The enhancement broadly entails the administration of pre-applications for S24A voting, progressive web applications for the administration of out of country voting and home visits, home visit staff allocation and masking of ID numbers on special votes lists. In addition, separate modules will be created for Queue Management and Prison Voting Administration.
Voter Management Device (VMD) application enhancements	VMD applications are built on a mobile framework for the 40,000 units at the IEC and include voter registration and voters' roll applications.	Due to a performance issue with the scanning of ID numbers in the LGE 2021 elections, the voter registration and voters' roll applications are being rewritten into native Android. In addition, a full offline mapping module is being implemented that will assist with the accuracy of registrations when connectivity on the devices is problematic.
Online Registration enhancement	The online registration system facilitates the process of registration on a secure, easy-to-use Voter Portal platform	Various enhancements were made to the system, including the facility for voters living abroad to register against a mission in the country they are living. New image recognition software has also been built in and the platform migrated to a new framework to increase efficiency.

ICT OPERATIONS

During the past financial year, the following activities were completed:

Project name	Project description	Status
M365 Rollout	Rollout of 1350 Microsoft 365 licenses	Implementation of Self Service Password Reset (SSPR) Rollout of Teams Rollout of Office 365
Privileged Access Management (PAM)	Security strategies and technologies for managing control over the elevated/privileged access and permissions for identities, users, accounts, processes, and systems	Implemented and rolled out Privileged Access Management (PAM)
Systems Information and Events Management (SIEM)	Upgrade of the SIEM version	Upgraded the SIEM versions.
Disaster Recovery (DR) Infrastructure Upgrade project	Implemented the Hardware to set up the Demilitarised Zone (DMZ) at Disaster Recovery (DR) to be able to failover the public facing sites to DR. Implemented Kemp Global Server Load Balancing to facilitate seamless failover between Production and DR SQL Always On between databases at Production and the DR site	Implemented DR environment to cater for all services at Production. Also implemented services to allow for seamless and quick failover
Endpoint Detection and Response (EDR) and Active Directory Threat Detection (ADTD) Implementation	Implemented EDR on all the workstations and laptops and ADTD protection on Active Directory	Implemented and rolled out EDR and ADTD
Provincial Warehouses Internet Lines and Firewalls Rollout	Implemented firewalls and Internet Lines at the Warehouses	Implemented firewalls and internet lines at all nine provincial warehouses in preparation for Voting Management Devices (VMD) updates
Voter Management Device (VMD) OS Upgrade	Upgraded the VMD operating system	Upgraded the Operating System of all 40,000 devices from Android Version 9 to Version 11
Public website hosting at an Internet service provider (ISP)	Hosted the public website at an ISP in preparation for National and Provincial Elections 2024	The website was successfully hosted at an ISP
Netbackup Software Upgrade	Upgrade of the Netbackup software version	The upgrade of NetBackup was completed
Quantum Tape drive upgrades	Upgrade of the Linear Tape-Open (LTO) drives from LTO5 to LTO7 and LTO8	The upgrade of the tape drives was successfully completed.
Storage Migration	Migrate Storage from XIO to NetApp	Successfully migrated from XIO to NetApp at disaster recovery
Servers Rollout and Implementation	Procured servers and rolled them at Production and the disaster recovery site	Procured servers and implemented at national office and the disaster recovery site
Backup Infrastructure Upgrade	Upgraded the backup infrastructure by implementing the firmware update on the DX4800 at national office, disaster recovery and provincial offices sites.	Upgraded the backup hardware infrastructure
Telkom Network Upgrade	Upgrade current connectivity medium to fibre, MW and new Microwave technology	20 lines upgraded to fibre Municipal offices' lines upgraded from 2 Mbps to minimum 10 Mbps Provincial Offices lines upgraded to minimum 20 Mbps
APN SIM Card Distribution	Provision of SIM cards to staff members for mobile connectivity	
Mobile Device Management solution	Implementing a Mobile Device Management solution	Implementing a Mobile Device Management solution to manage the Voter Management Devices (VMD)

BUSINESS CONTINUITY AND HIGH AVAILABILITY MECHANISMS

During this financial year, the ICT department continued on its journey to improve and enhance the availability of business applications by introducing the following:

- Setup the Demilitarized Zone (DMZ) at the Disaster Recovery (DR) site so that the Public websites can be failed over to the DR site in case of Disaster at the National Office.

Implement High Availability and Automatic Failover mechanisms to reduce Recovery Point Objectives (RPO - the amount of data that will be lost or will have to be re-entered because of a disaster) and Recovery Time Objectives (RTO - duration of time and a service level within which a business process must be restored). Technologies such as Microsoft SQL Always On and Kemp Global Server Load Balancer mechanism were implemented.

- Add capability and capacity to failover more critical applications such as Voter Management Devices (VMD) applications and Party Funding System (PFS) to ensure business continuity for such applications.
- Perform Annual Disaster Recovery (DR) Test.

The goal is to further reduce scheduled and unscheduled downtime and increase system availability to beyond the current Key Performance Indicators (KPIs) in line with business and our customers' requirements.

ICT MODERNISATION

The Electoral Commission started on a journey to modernize its application landscape in keeping with available technologies. The following were achieved during the financial year:

- Microsoft 365 has been implemented including Self Service Password Reset (SSPR)

The new front-end development tool, Blazor, has been used for the development Online party registration system (PRS), special votes, declaration of interest and Global (the system controlling access to all the other systems).

GENERAL ICT MAINTENANCE ACTIVITIES

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

- By-elections support that 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 scanning of results slips. The support is concluded with the generation of payment files and reimbursements.
- Ad hoc data 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.
- 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.
- Applications Process Interface (API) maintenance and access management for both internal systems and external stakeholders.
- SAP stack maintenance and SAP GRC support pack upgrades are performed.
- 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 UPSs.
- Backing up all systems according to the schedules set by the organisation and removing tapes off-site on a weekly basis.
- Security monitoring of the ICT infrastructure, that includes malicious code and virus propagation; operating system vulnerabilities and exploits; user activity monitoring; network analysis and monitoring; and daily audit and operational tasks.
- Monitoring all LAN and WAN activity on a daily basis to ensure the provision of high availability and adequate capacity.
- Maintaining a disaster recovery site of all business critical systems.
- Monthly maintenance weekends where patches and updates are deployed and systems are refreshed.

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. It encompasses Electoral Matters, as well as Electoral Logistics and Infrastructure

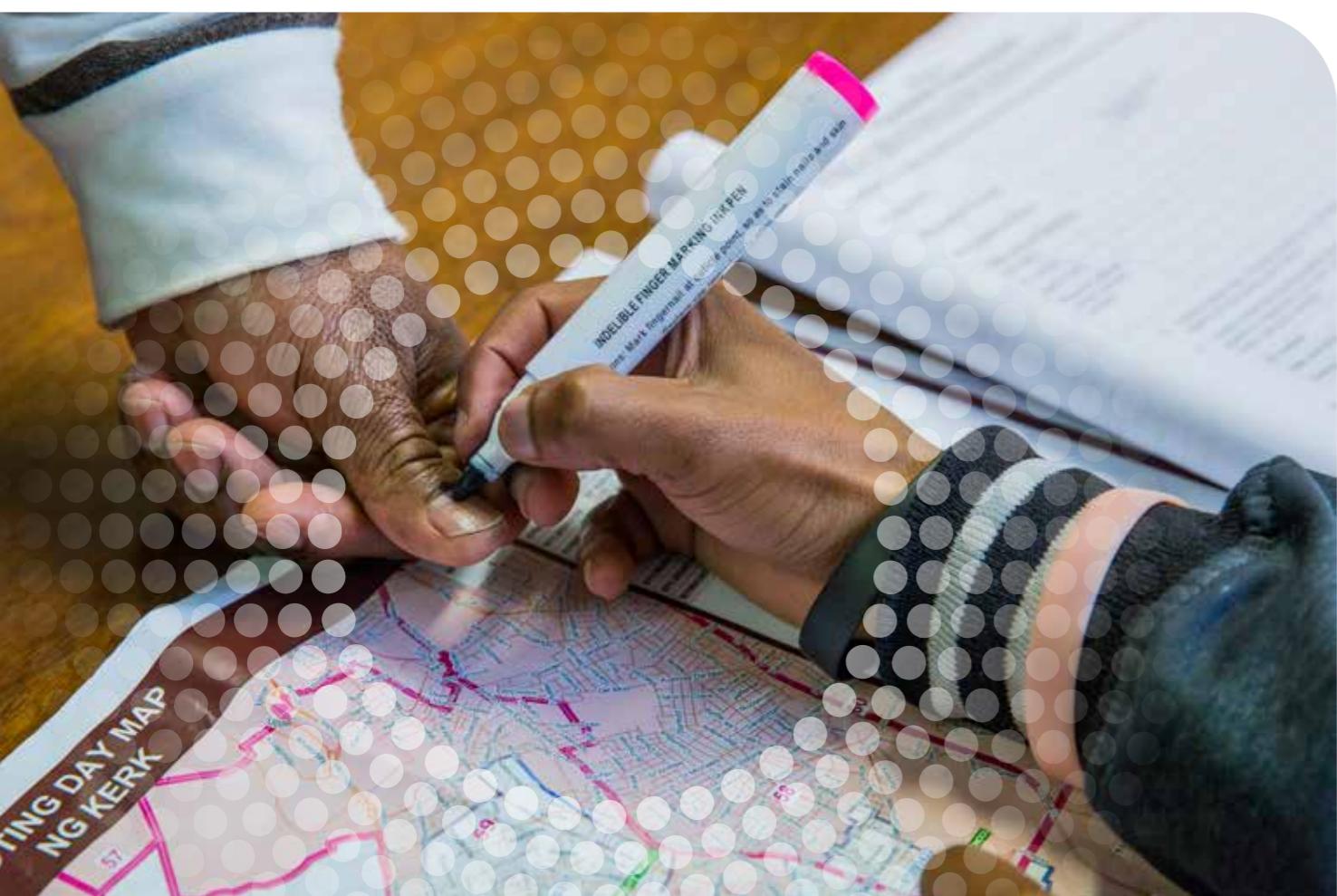
Electoral Matters facilitates the participation of voters in regular free and fair elections, using sustainable systems, people and processes. Activities include the delimitation of voting district boundaries, the compilation and maintenance of the national voters' roll, and the planning and coordination 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.

Political Liaison facilitates the participation of parties in regular free and fair elections.

Logistics and Infrastructure 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 electoral projects.

STRATEGIC OBJECTIVES

Strategic Objective 2.1	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.
Strategic Objective 2.2	Maintain an accurate national common voters' roll to ensure the credibility of elections.



STRATEGIC OBJECTIVES: KEY PERFORMANCE INDICATORS: PLANNED TARGETS AND ACTUAL ACHIEVEMENTS

No.	Outcome	Outputs	Output indicators	Audited/actual performance 2021/22	Audited/actual performance 2022/23	Planned annual performance 2023/24	Actual achievement 2023/24	Deviation from planned target to actual achievement 2022/23	Reasons for deviations
2.1.1	Free and fair elections 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	Percentage of elections set aside	1 election set aside	0% elections set aside	0% of elections set aside	0% of elections set aside	0%	Target achieved
2.1.2		Maintain credible national voters' roll that is cutting-edge technology	Number of registered voters as at 31 March each year	26 096 884	26 048 668	26 500 000	27 780 942	1 280 942	<p>Target achieved and exceeded due to: There were two registration weekends in the reporting period. These involved activating all 23 300 voting stations to offer voters convenience of a point of representation. The registration drive was also supported by a national campaign resulting in increased yield. Additionally, the nascent online self-registration platform has been the mainstay of the registration drive in that registration activity could be sustained in between the registration weekends. To illustrate, in the period between 5 and 9 February 2024, 127 000 transactions yielding 49 500 new registrations were recorded.</p> <p>Similarly, registration drives abroad were conducted principally on line. Prisoners participate in NPE. To this end, registration drives were undertaken in all correctional facilities.</p> <p>96 ward by-elections within 502 voting districts were administered. Ahead of these, localised voter registration drives were undertaken resulting in new registrations.</p>

ELECTORAL MATTERS

VOTING DISTRICT DELIMITATION

The Electoral Act of 1998 requires that the Electoral Commission compile and maintain a national common voters' roll. Voters are required to register to vote in a voting district(VD) in a ward which they are 'ordinarily resident', that is, the place to which a voter returns after a temporary absence. Each VD is serviced by one voting station. Voters are required to register to vote and then vote in the VD in a ward in which they live. On voting day, a voter will find her/his name only on the unique VD portion of the national voters' roll at her/his voting station. Voters are required to register in their ward of ordinary residence for three main reasons:

- To ensure that voters have convenient access to voting stations and do not have to wait for too long in queues to vote.
- To ensure that voters do not vote more than once in an election.
- To assist the Electoral Commission with efficient administrative planning of elections.

During the period in question, the delimitation of voting districts was reviewed ahead of voter registration for NPE 2024. The total number of VDs for NPE 2024 increased by 144 VDs (or by 0.6%) compared with the prior year. The marginal increase in the number of VDs was due to the emphasis on operating voting stations in high density areas as voting centres (with several sub-stations), rather than creating additional VDs (which may disrupt the registration of voters).

The number of VDs as at 31 March 2023 compared with the number of VDs at 31 March 2024 is shown in table 1.

CHANGE IN THE GEOGRAPHY OF VOTING DISTRICTS: 31 MARCH 2023 TO 31 MARCH 2024

Province	Number voting districts: 31 March 2023	Number voting districts: 31 March 2024
Eastern Cape	4 809	4 868
Free State	1 564	1 586
Gauteng	2 815	2 797
KwaZulu-Natal	4 940	4 974
Limpopo	3 186	3 216
Mpumalanga	1 786	1 811
North West	1 743	1 738
Northern Cape	728	730
Western Cape	1 577	1 572
Total	23 148	23 292 (0,6%)

While the Electoral Commission is responsible for the delimitation of VD boundaries as a means to maintain the national voters' roll, the Municipal Demarcation Board (MDB) is responsible for demarcating (outer) municipal boundaries and delimiting ward boundaries.

In March 2024, the MDB re-determined the (outer) municipal boundaries of 61 municipalities. The Electoral Commission was then responsible for assessing whether these re-determined municipal boundaries materially impacted the representation of voters in the relevant municipal councils and publish its view in the relevant provincial government gazettes by early May 2024.

BY-ELECTIONS

A total of 96 by-elections to fill municipal vacancies were conducted during the year. The table below provides a historical overview of the number of by-elections held each year since the 2009/10 financial year.

COMPARISON OF THE TOTAL NUMBER OF BY-ELECTIONS ACROSS FINANCIAL YEARS

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
2021/22	66
2022/23	120
2023/24	96

The 96 by-elections conducted in 2023/24 shows a decrease compared with the 120 in the previous period of 2022/23. This decrease is mainly due to no dissolved council by-elections occurring during

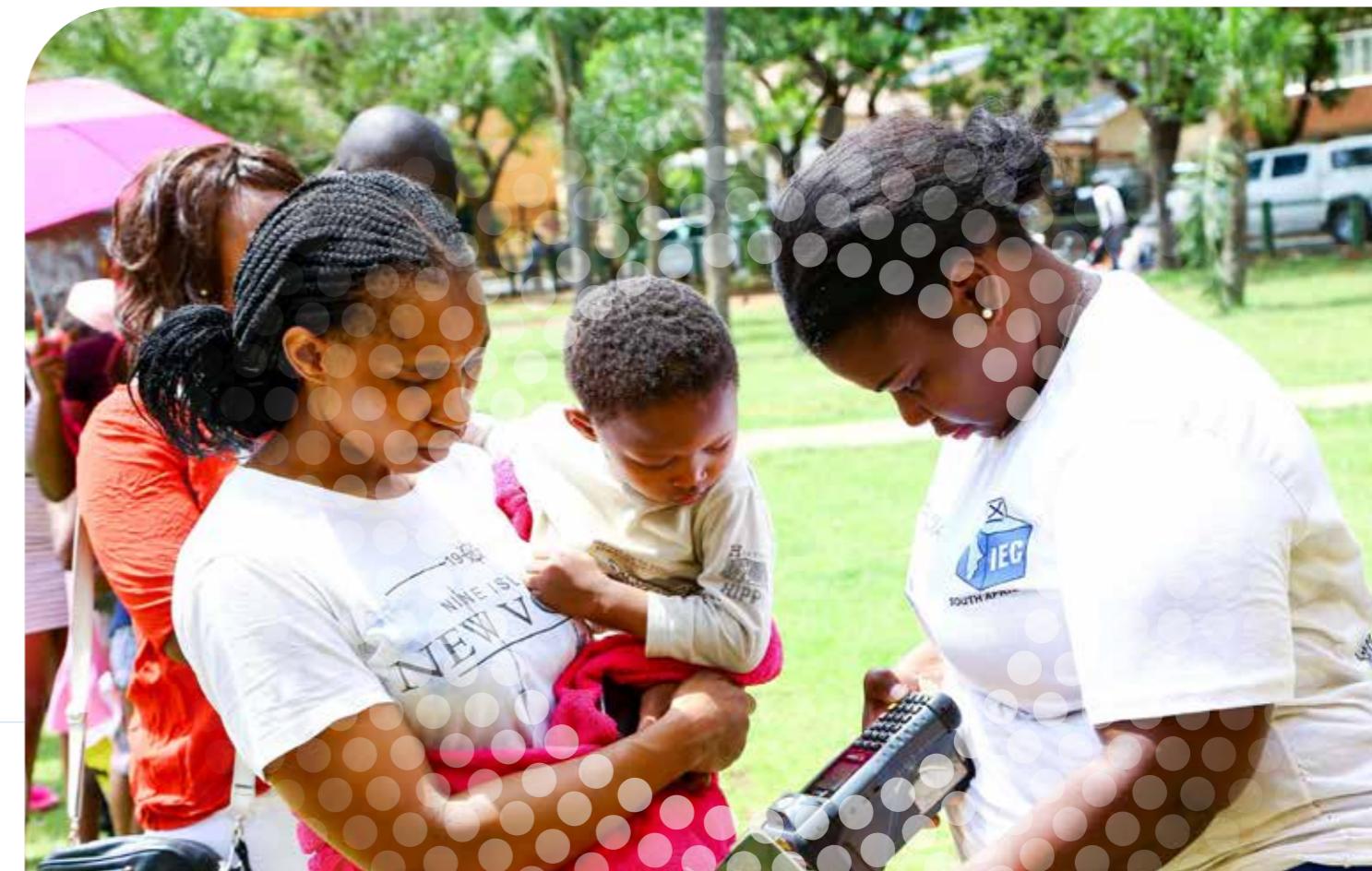
2023/24 whilst dissolved council by-elections took place in 2022/23. Over the past 15 years, the average number of by-elections per year stands at 112. The 96 by-elections during 2023/24 is thus lower than the 15 year average.

Ward vacancies are required by law to be filled within 90 days of the date on which the vacancy occurs. All 96 ward vacancies were filled within 90 days in 2023/24.

The reasons for the 96 ward vacancies in the period under review are shown below.

REASONS FOR BY-ELECTIONS IN 2023/24

Reason for by-election	Number (and percentage) of by-elections
Resignation of councillor	46 (48%)
Death of councillor	39 (41%)
Expulsion/termination of membership from party of councillor	11 (11%)
Total	96 (100%)



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

NUMBER OF BY-ELECTIONS FROM 1 APRIL 2023 TO 31 MARCH 2024

Province	Number of by-elections	Number of voting districts	Number of wards	Number of registered voters
Eastern Cape	9	62	9	35 680
Free State	8	53	8	52 446
Gauteng	13	84	13	171 862
KwaZulu-Natal	29	165	29	195 317
Limpopo	2	9	2	8 753
Mpumalanga	14	47	14	56 872
North West	9	40	9	48 343
Northern Cape	3	14	3	12 128
Western Cape	9	28	9	56 471
Total	96	502	96	637 872

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 96 by-elections were announced within seven days of the by-elections, with all 96 by-elections results announced the day after the by-election.

VOTERS' ROLL AND REGISTRATION

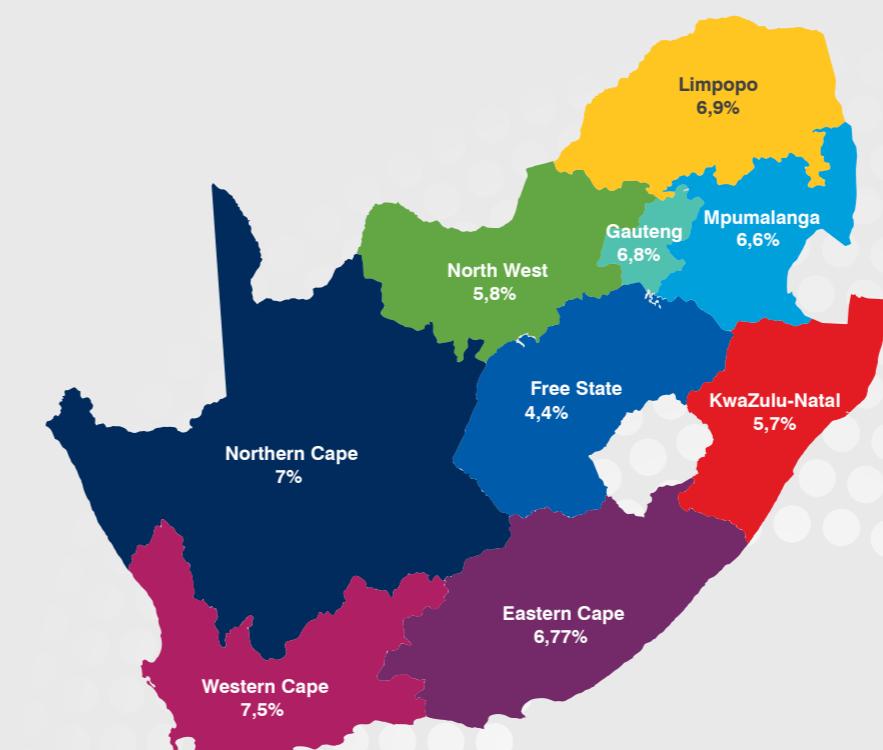
STATISTICS

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 because the right to vote includes the responsibility on the part of citizens to register as voters. The

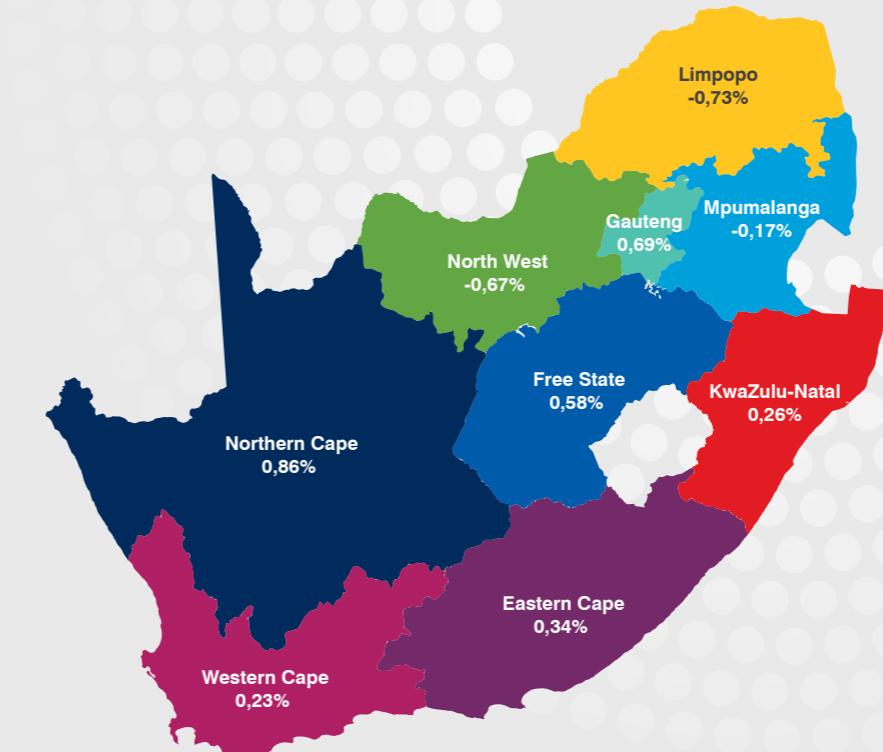
Electoral Commission undertakes a programme of registering new voters, affording platforms to already registered voters to inspect and update their details and conducting quality assurance processes on the entire voters' roll in line with that obligation.

CHANGES TO THE VOTERS' ROLL: MARCH 2023 TO MARCH 2024

Province	2023 March 23	2024 March 12	Change	%Change
Eastern Cape	3 222 481	3 439 320	216 839	6.7%
Free State	1 394 972	1 456 927	61 955	4.4%
Gauteng	6 123 140	6 541 978	418 838	6.8%
KwaZulu-Natal	5 430 524	5 738 249	307 725	5.7%
Limpopo	2 599 691	2 779 657	179 966	6.9%
Mpumalanga	1 899 221	2 025 070	125 849	6.6%
North West	1 672 104	1 768 576	96 472	5.8%
Northern Cape	614 005	656 826	42 821	7.0%
Western Cape	3 085 819	3 317 072	231 253	7.5%
Out of Country	6 711	58 802	52 091	776%
Grand Total	26 048 668	27 782 477	1 733 809	6.7%



At the commencement of the reporting period on 1 April 2023, there were 26 048 668 voters on the voters' roll. At the end of the reporting period, on 31 March 2024, the voters' roll reflected 27 782 477 voters, which is 1 733 809 more voters or an increase of 6.7%. The table below illustrates that despite the mortality factor, the voters' roll had positive net growth in all provinces.

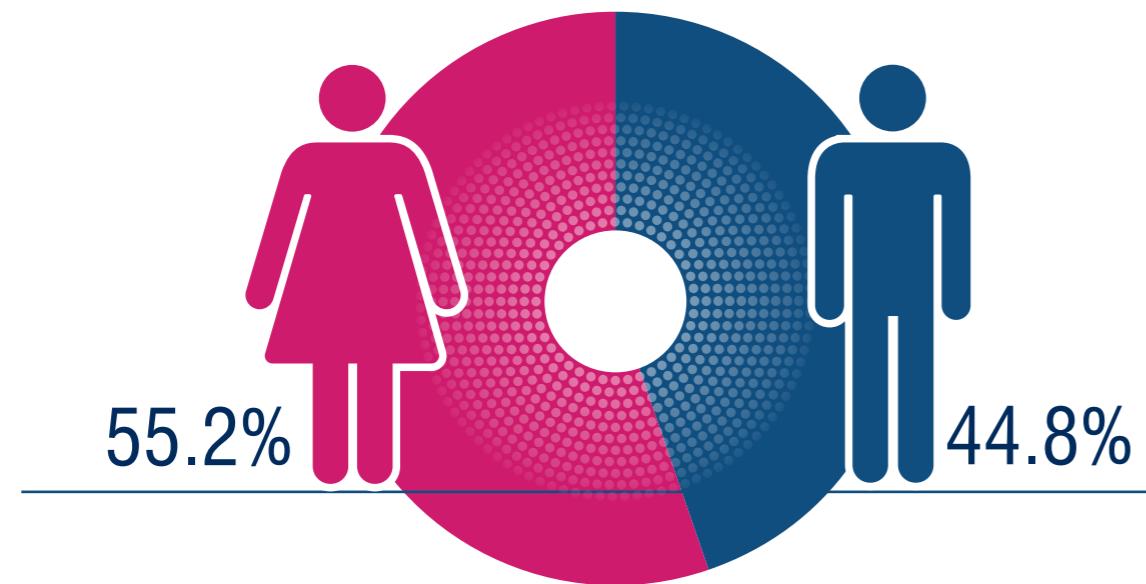


The trend of there being more female voters than males is well entrenched. Females constitute 55, 27 % or 15 345 033 of the 26 048 668 voters. Table 2 provides a breakdown of the registered voters by province and by gender for the reporting period.

REGISTERED VOTERS BY PROVINCE AND GENDER AS AT THE END OF MARCH 2024

Province	Female	% of province total	Male	% of province total	Total	% of total
Eastern Cape	1 951 491	56.7%	1 487 829	43.3%	3 439 320	12.4%
Free State	807 820	55.4%	649 107	44.6%	1 456 927	5.2%
Gauteng	3 451 073	52.8%	3 090 905	47.2%	6 541 978	23.5%
KwaZulu-Natal	3 240 549	56.5%	2 497 700	43.5%	5 738 249	20.7%
Limpopo	1 626 567	58.5%	1 153 090	41.5%	2 779 657	10.0%
Mpumalanga	1 109 398	54.8%	915 672	45.2%	2 025 070	7.3%
North West	937 281	53.0%	831 295	47.0%	1 768 576	6.4%
Northern Cape	351 605	53.5%	305 221	46.5%	656 826	2.4%
Western Cape	1 838 054	55.4%	1 479 018	44.6%	3 317 072	11.9%
Out of Country	31 195	53.1%	27 607	46.9%	58 802	0.2%
Total	15 345 033	55.2%	12 437 444	44.8%	27 782 477	

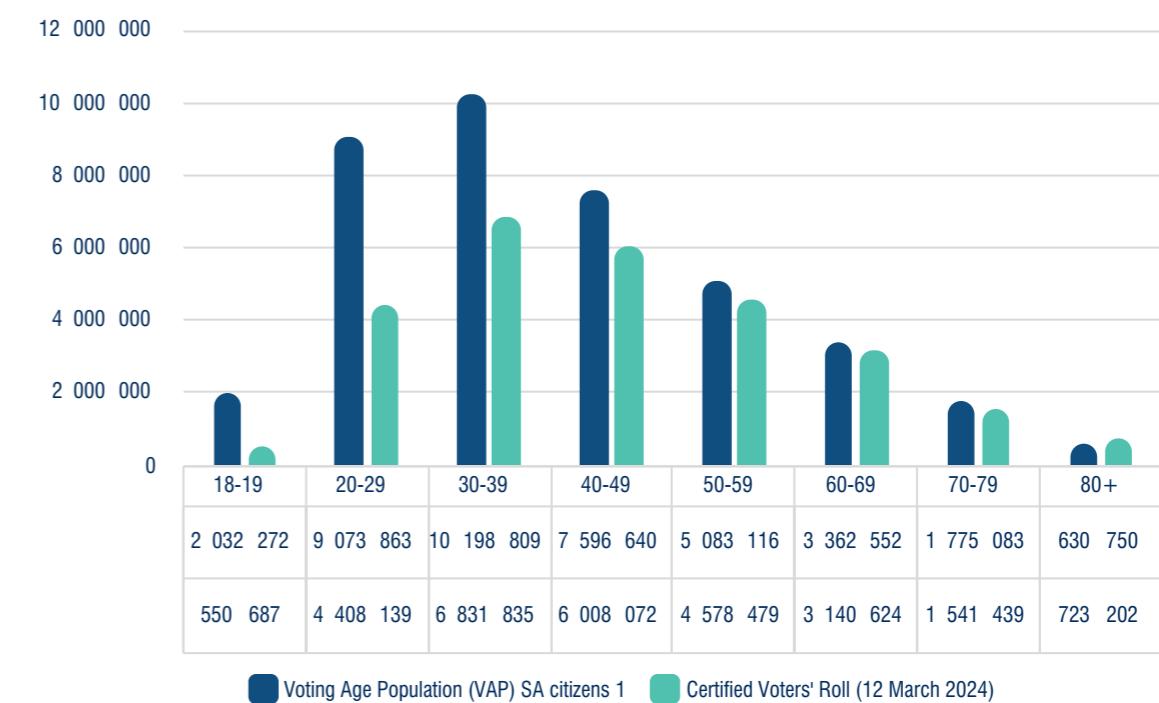
REGISTERED VOTERS BY GENDER (PERCENTAGE)



The voting-age population (VAP) refers to the number of individuals residing in the country who have reached the age of eligibility to vote, defined as 18 years and older in South Africa. This demographic statistic is derived with precision from census data, and Statistics South Africa conducts estimations of VAP in preparation for planned election.

REGISTERED VOTERS AGAINST AGE ELIGIBLE CITIZENS AS AT THE END OF MARCH 2024

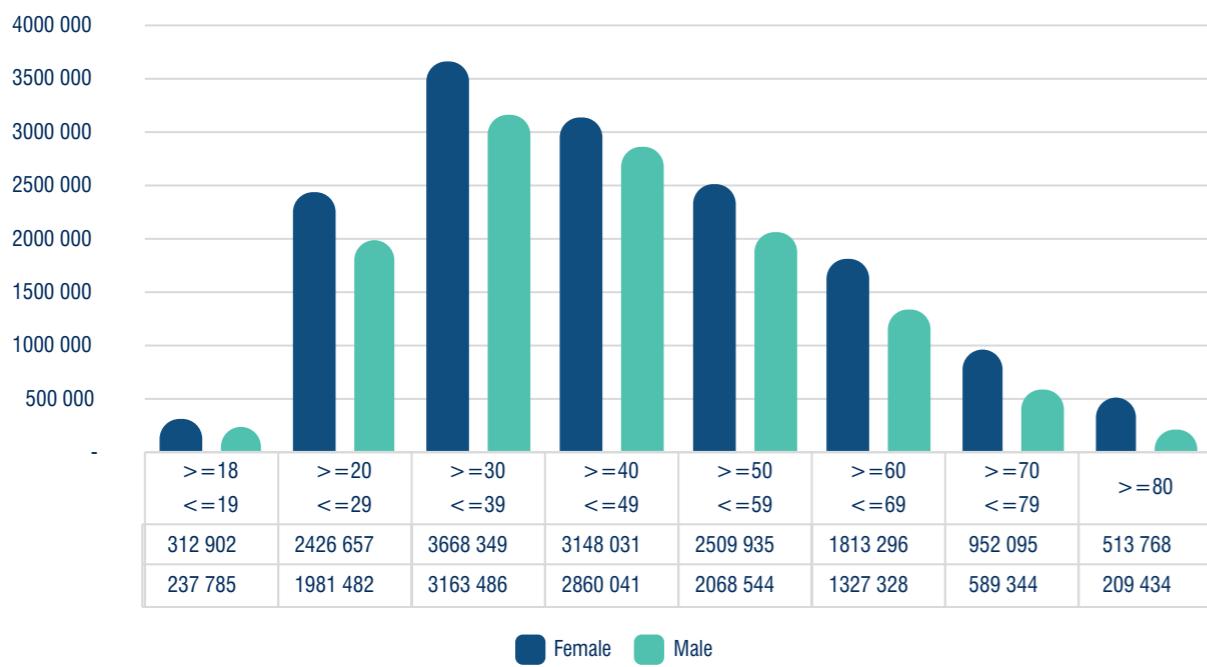
Age group	Voting age population (VAP) SA citizens 1	Certified voters' roll (12 March 2024)	% Voter registration
18-19	2 032 272	550 687	27.1%
20-29	9 073 863	4 408 139	48.6%
30-39	10 198 809	6 831 835	67.0%
40-49	7 596 640	6 008 072	79.1%
50-59	5 083 116	4 578 479	90.1%
60-69	3 362 552	3 140 624	93.4%
70-79	1 775 083	1 541 439	86.8%
80+	630 750	723 202	114.7%
Total	39 753 087	27 782 477	69.9%



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. The age cohort 30–39 years enjoys the greatest representation on the voters' roll, followed by age band 40-49 years. 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 category 18- 29 years.

REGISTERED VOTERS BY AGE AND GENDER AS AT THE END OF MARCH 2024

Age band	Female	Male	Total	%
>=18 <=19	312 902	237 785	550 687	1.98%
>=20 <=29	2 426 657	1 981 482	4 408 139	15.87%
>=30 <=39	3 668 349	3 163 486	6 831 835	24.59%
>=40 <=49	3 148 031	2 860 041	6 008 072	21.63%
>=50 <=59	2 509 935	2 068 544	4 578 479	16.48%
>=60 <=69	1 813 296	1 327 328	3 140 624	11.30%
>=70 <=79	952 095	589 344	1 541 439	5.55%
>=80	513 768	209 434	723 202	2.60%
Total	15 345 033	12 437 444	27 782 477	



PROPORTIONAL REPRESENTATION REPLACEMENTS

The Local Government Municipal Structures Act prescribes that a councillor elected on a proportional representation (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 Gauteng and Kwa-Zulu Natal led with the most PR replacements for the reporting period. The North West had the least PR replacements.

Total of 361 PR councillor replacements were processed during the period covered by this report.

COMPARISON OF PR COUNCILOR REPLACEMENT PER PROVINCE SINCE 2021

Province	31 March 2021	31 March 2022	31 March 2023	31 March 2024
Eastern Cape	69	49	45	38
Free State	25	38	22	23
Gauteng	30	48	52	30
KwaZulu-Natal	53	62	57	76
Limpopo	33	45	23	57
Mpumalanga	47	35	27	20
North West	26	21	38	49
Northern Cape	22	18	19	17
Western Cape	46	61	39	51
Total	351	377	322	361

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 political parties, and for this reason, maintains a register of all registered political parties. For the period under review, the register reflects 537 political parties with 322 registered nationally, 1 at the provincial level, 214 registered at the municipal level.

Of the 537 registered political parties, 167 enjoy representation in some form in one or a combination of the three legislative bodies (National Assembly, Provincial Legislature and Municipal Council).

ELECTIONS LOGISTICS AND INFRASTRUCTURE

ELECTRONIC SUPPORT SYSTEMS

The Electoral Commission's Logistics Information System (LIS) is a computerised system that underpins the planning, monitoring, management and control of electoral material in the Electoral Commission. A comprehensive Bill of Materials (BOM) is created for each electoral event. By registering the BOM on the LIS, detailed Materials Requirement Plans (MRPs) are produced to enable the accurate procurement, distribution and allocation of electoral materials per province, municipality and voting district. The LIS information is accessible internally to all the levels of the organisation (national, provincial and municipal), thus providing a transparent planning and monitoring process.



LOGISTICAL SUPPORT FOR BY-ELECTIONS

By-elections were supported throughout the year with logistics and materials. The ballot paper generation (BPG) system creates the images of individual ballot papers and result slips for each ward by-election, and these are printed in the correct controlled quantities. The general material supply chain for by-elections was managed, including the procurement, quality control, distribution and overall monitoring of electoral material. All inventories were replenished on time and within budget.

DISTRIBUTION NETWORK

The Electoral Commission's logistics distribution network consists of 11 warehouses: two central warehouses controlled from the national office and one warehouse in each of the nine provinces. One

of the central warehouses is a dedicated nodal point for the fleet of voter management devices (VMDs). The VMDs are maintained centrally and distributed to provincial warehouses in preparation for election events. Minimal permanent resources are maintained 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 scalable to handle the logistical demands of the various election cycles.

During the period 1 April 2023 and 31 March 2024, the Electoral Commission conducted two registration weekends in preparation for the 2024 national and provincial elections. A significant quantity of logistics materials were distributed for these registration weekends is illustrated by the following weight calculations:

Item description	Quantity per registration weekend	Total quantity	Kg per unit	Total (kg)	Total in tons
Voting Station Arrow Signs	23 296	46 592	0,48	22 364	22,36
Banner	46 592	93 184	1,20	111 821	111,82
Box Files	4 468	8 936	0,66	5 898	5,90
Electoral Material Storage Box	23 296	46 592	1,05	48 922	48,92
Identification Stickers-Combo Pack	23 296	46 592	0,006	280	0,28
Stationery Pack	25 716	51 432	1	51 432	51,43
Voters Roll	23 296	46 592	2	9 258	18,52
Total				249 974	259,23

VOTING STATION INFRASTRUCTURE

A voting station is a prism through which the voting public formulates perceptions about the performance of the Electoral Commission.

Fixed and permanent structures, especially schools, remained the preferred venues to serve as voting stations.

The table below illustrates a slight increase in the number of voting districts and, therefore, there are more voting stations for the purposes of the 2024 national and provincial elections compared with previous elections from 2016.

The use of schools as preferred voting stations has increased slightly for the purposes of the 2024 national and provincial elections.

The statistics illustrate a decrease in the number of temporary voting stations that will be utilised for the 2024 national and provincial elections.

The number of mobile voting stations deployed over past elections has been fairly similar and for the 2024 national and provincial elections there will again be a similar number of mobile voting stations as was the case during the 2016 local government elections.

TYPES OF VOTING STATIONS AS AT 31 MARCH 2024

Voting stations	LGE 2016	NPE 2019	LGE 2021	Status at end 2023	NPE2024	% Shift from LGE2023
Total VD's	22 612	22 924	23 148	23 148	23 292	0.62%
Permanent/Schools	14 572	14 375	14 626	14 604	14 655	0.34%
Temporary VD's	1 228	146	1 125	1 074	936	-12%
Mobiles	32	29	30	28	32	14%

The Electoral Commission continues to drive a concerted effort to reduce the use of temporary voting facilities, as these have security and other implications for election administration and also create a negative experience for the voting public.

The use of temporary facilities has been reduced over successive electoral cycles, except LGE 2021 when a

marginal increase was recorded, principally because of the withdrawal of permanent facilities by certain landlords over COVID-19-related concerns.

However, in preparation for the 2024 national and provincial elections, the overall number of temporary voting facilities dropped by 12.85% compared to the 2021 local government elections.

PERCENTAGE CHANGE IN THE USE OF TEMPORARY VOTING FACILITIES PER PROVINCE

Province	LGE2016	NPE2019	LGE2021	NPE2024	% Shift from LGE2021
Eastern Cape	161	119	118	93	21,18%
Free State	189	148	179	184	-2,79%
Gauteng	327	295	271	193	28,78%
KwaZulu-Natal	133	116	154	128	16,88%
Limpopo	145	138	152	151	0,66%
Mpumalanga	82	65	73	66	9,59%
North West	115	126	134	84	37,31%
Northern Cape	26	4	7	9	-28,57%
Western Cape	50	35	37	28	24,32%
Total	1 228	1 046	1 125	936	-16.8%

Regular facilities 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 23 292 voting stations is inspected in advance of an electoral event to confirm the availability 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.

The table below illustrates the continuous decrease in voting stations without amenities. This speaks to the incremental improvements of voting stations and the resultant convenience to voters.

VOTING STATION FACILITIES AND AMENITIES AS AT MARCH 2024

Facilities	LGE 2016	NPE 2019	LGE 2021	NPE2024	% SHIFT FROM LGE2021
Without electricity	3 003	2 699	2 055	2 002	-2,58%
Without water	3 140	3 010	2 237	2 239	0,09%
Without sanitation	2 127	2 173	1 642	1 467	-10,66%
Without cellular network coverage	93	76	62	62	0%

Since the majority of venues are schools, 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 at these voting stations by prioritising them for infrastructure enhancements and upgrades.

LOCAL MUNICIPAL OFFICE INFRASTRUCTURE

The Electoral Commission maintains a footprint of over 269 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 Electoral Commission's appointment of local representatives, known as municipal electoral officers (MEOs), for each of the 213 municipalities. Municipal electoral officers 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.



LOCAL OFFICE FOOTPRINT STATISTICS AS AT MARCH 2024:

Province	Total number of local offices (including sub-offices)	Commercial offices	Municipal offices free rental	Municipal offices rental payable	Prefabricated office (vacant land free rental)	Prefabricated office (vacant land rental payable)
Eastern Cape	40	35	1	1	0	3
Free State	23	7	16	0	0	0
Gauteng	37	5	20	10	3	0
KwaZulu-Natal	48	9	0	24	4	9
Limpopo	24	8	4	5	2	6
Mpumalanga	21	9	10	0	2	0
North West	19	9	0	5	2	3
Northern Cape	27	16	0	6	1	4
Western Cape	30	22	3	5	0	0
Total	269	120	54	56	14	25

The figures above represent the following in respect of the Electoral Commission's local office dispensation:

Municipal Buildings (Free Rental)	22.07%
Municipal Buildings (Rental Payable)	20.81%
Commercial Buildings	44.6%
Prefabricated Offices	14.5%

Current reliance on municipal properties for offices of the Electoral Commission constitutes around 42%. Increasingly, municipal councils are no longer extending office accommodation to the Electoral Commission given their own operational requirements. This is demonstrated by a 26% increase in commercial offices between 2010 and 2024. In 2010, commercial leases represented 28% of the network of local offices. At the end of 2023 the figure stood at 45%. The trend is intractable and is expected to persist in the medium term. The use of prefabricated office units has also increased by 8% by 2024.

PROGRAMME 3: OUTREACH

Programme 3 supports the achievement of Strategic Outcome-oriented Goal 3. Outreach encompasses Civic and Democracy Education, Stakeholder Engagement, Research and Knowledge Management, and Communications and Media Relations.

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

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.

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.



Communication 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, to protect the Commission's reputation.

STRATEGIC OBJECTIVES

Strategic Objective 3.1	Encourage the electorate's engagement with and participation in electoral processes to facilitate the right to vote as enshrined in the Constitution.
Strategic Objective 3.2	Achieve a low rate of spoilt ballots as a measure of the effectiveness of civic and democracy programmes.
Strategic Objective 3.3	Enhance the Electoral Commission's reputation as a credible and trustworthy electoral management body.
Strategic Objective 3.4	Provide thought leadership in the field of electoral management and related fields as per Vision 2018 in order to strengthen electoral democracy.

STRATEGIC OBJECTIVES, KEY PERFORMANCE INDICATORS, PLANNED TARGETS AND ACTUAL ACHIEVEMENTS

No.	Outcome	Outputs	Output indicators	Audited/actual performance 2021/22	Audited/actual performance 2022/23	Planned annual 2023/24	Actual achievement 2023/24	Deviation from planned target to actual achievement 2023/24	Reasons for deviations
3.1.1	Informed and engaged citizens and stakeholders in electoral democracy	Provide research and thought leadership to strengthen electoral democracy	The number of research initiatives achieved per annum	3	2	3	3	0	Target achieved
3.1.2			The number of thought leadership interactions achieved per annum	10	11	10	10	0	Target achieved
3.1.3		Actively promote and foster awareness and participation in electoral processes through civic and democracy education programmes.	The number of CDE events held per annum	42 619	49 687	80 000	203 996	123 996	Target achieved and exceeded. The environmental context of the programme changed with the coming into law of the Electoral Law amendment in June 2023. The law introduced a new ballot paper for national parliament and inclusion of independent candidates to contest national and provincial elections. Unplanned developments on the re-determination of provincial legislatures was also introduced. Furthermore, appearances at the Portfolio Committee of the Electoral Commission indicated and recorded discomfort on the lack of visible civic democracy and voter education. Noting these indicators, the Electoral Commission changed its plans and resourcing of the plans to increase capacity over a longer period and other platforms of civic education. Civic and voter education is part of the Commission's legal mandate. Therefore, the organisation had to respond with a programme in the public interest.

No.	Outcome	Outputs	Output indicators	Audited/actual performance 2021/22	Audited/actual performance 2022/23	Planned annual performance 2023/24	Actual achievement 2023/24	Deviation from planned target to actual achievement 2023/24	Reasons for deviations
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 Electoral Commission holds with key stakeholders per annum	55	110	75	148	73	<p>Target achieved and exceeded</p> <p>The Electoral Commission plays a huge role in nurturing electoral democracy worldwide programmes of other multilateral platforms such as the International Institute for Democracy and Electoral Assistance (International IDEA) and the Commonwealth.</p> <p>All the above requires multiple planned and unplanned engagements by the Commission which in essence resulted in the over-achievement in the targets.</p> <p>Legislative amendments to electoral legislation also resulted in a number of engagements with Ministers and various committees in Parliament. These engagements were necessary to ensure the finalisation of the relevant legislation in time for implementation in the 2024 elections.</p> <p>The Commission had to participate in meetings with domestic stakeholders in order to fulfill its mandate of creating an environment that is conducive to free and fair elections.</p>

No.	Outcome	Outputs	Output Indicators	Audited/actual performance 2021/22	Planned annual 2023/24	Actual achievement 2023/24	Deviation from planned target to actual achievement 2023/24	Reasons for deviations
3.1.5	Advance and promote electoral processes through communication campaigns on diverse platforms to sustain visibility across the electoral cycle.	Recorded reach across multimedia communications platforms (digital, television, print, radio and out-of-home) included recorded number of placements of messages in media platforms	Facebook – 36 952 653 Twitter -2 950 332 YouTube - 58 265 162 Google AdWords – 5 069 419 SMS – 3 368 411 Please call me – 165 035 871 Television – 25 155 000 Radio listeners – 32 132 000 Print- 16 553 000 Billboards – 238 Street pole posters – 13 232 012 Transit TV – 4 294 Commuter transport – 50 long distance busses	Reach 250 million impressions via communication activities on multimedia platforms.	Reach 644 173 053	394 173 053	Target achieved and exceeded due to a change of outreach strategy and additional advertising resources spent on the outreach imperatives as a result of the following developments: <ul style="list-style-type: none"> Low voter registration among young citizens following voter registration events on 18-19 November 2023 and 3-4 February 2024. Announcement on 20 February 2024 of the earliest possible election date (29 May 2024) within the 90-day election window by the President. Request for increased voter education on new three-ballot system for 2024 Elections by the National Political Liaison Committee meeting on 15 February 2024, a request reiterated by the Portfolio Committee on Home Affairs following an election briefing by the Electoral Commission on 20 March 2024. Finally, the changed environment of independent candidates contesting national and provincial elections with the addition of the third ballot. Additional messaging of voting where registered for voters is another important change. 	

CIVIC AND DEMOCRACY EDUCATION

Civic education is an ongoing programme through various outreach projects, which are carried out in schools and universities, in communities, at non-formal education locations, and in partnership with civil society organisations and other key stakeholders. It also includes improving the election environment before each election cycle to create a climate that is conducive to free and fair elections.

Civic and democracy education (CDE) refers to the ongoing dialogue and discourse about a range of concepts of democratic society and citizen participation, with a broad focus on the Constitution, human rights and democracy. 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.

COMMUNITY OUTREACH AND MOBILISATION

A key performance indicator for the Electoral Commission is to actively promote and foster awareness and participation in electoral processes, through civic and democracy education programmes. To assess our performance for this indicator, an annual target of 80 000 CDE events was set.

Province	Number of districts	Target	Actual
Eastern Cape	8	10 248	2 4817
Free State	5	5 920	21 092
Gauteng	5	15 336	27 985
Kwa-Zulu Natal	11	13 704	31 086
Limpopo	5	9 512	27 232
Mpumalanga	3	5 624	24 068
North West	4	7 136	16 962
Northern Cape	5	4 040	13 397
Western Cape	6	8 480	17 357
Total	52	80 000	203 996

Through the various CDE interventions conducted in the 2023/24 financial year, the 80 000 target was more than doubled, giving a total of 203 996 events. The distribution of the annual target to provinces took into account the general population, the youth population, the number of schools, number of voting districts, and number of registered and eligible voters per province. Contributing to the success of the total number was the recruitment of 292 Municipal Outreach Coordinators (MOCs) from July 2023 and 2032 Democracy Education Facilitators (DEFs) from August 2023. It must be noted that KZN recorded the highest number of events 31 086, followed by Gauteng with 27 985 that is in line with high number of the population in these two provinces.

CAPACITY BUILDING PROGRAMME OF MOCs AND DEFs

As part of the preparation for NPE 2024, the focus for capacity building was on the expansion staff tasked with the delivery of CDE in communities. The department had the task team that was responsible for the development of the CDE Training manual. The team had to review the manual taking into account the Electoral Act amendment that allows independents to participate and contest 2024 Elections. Furthermore, there was a need to relook the electoral process including the addition of the new regional ballot.

The training utilised the 'train the trainer' approach and targeted all Provincial Outreach and Regional Outreach Officers (ROO). The expectation was that the ROOs would be responsible for the training of both MOCs and DEFs. All provinces submitted their training plans for both MOCs and DEFs. National office developed the training plan that was to be at least two working days. The training of MOCs took place during July/August and DEFs was August/September. The training took into account the whole electoral cycle and provided insight on facilitation skills. The training was to equip both MOCs and DEFs to be able to tackle any question related to electoral democracy and elections. The training content included the following:

The training content in Civic and Democracy Education is as follows:

- What is democracy
- Introduction to IEC and its structures
- Civic education and its projects at IEC
- What is a Constitution (incl. Rule of Law)?
- The Bill of Rights
- Spheres of Governance (including separation of powers)
- National and provincial elections with focus on 2024 changes
- Code of Conduct
- Free and fair elections

The programme benefitted MOCs and DEFs in terms of deepening their understanding of the electoral environment and outreach programmes overall. It was mandatory for all MOCs and DEFs to participate in this programme to ensure the communication of a consistent message to various communities.

SCHOOLS DEMOCRACY PROGRAMME

The low participation of youth still poses a challenge. In an endeavour to solve the problem and increase youth participation, IEC works with the Department of Basic Education. Initiatives such as the Schools Democracy Programme (SDP) set out to address the profound challenge of increasing the youth vote and ensuring a culture of voting among youth. The largest proportion of unregistered voters is found among 16–19 years cohort, affirming the focus on youth during registration and voting. The IEC has extended the Memorandum of Association with the Department Basic Education that expired in February 2024 for another five years. The extension means that the programme will continue until 2029 and accommodate three elections.

The Commission agreed with DBE that the programme was to be implemented during April and the School Democracy Programme Week therefore took place from 24 to 28 April 2023, coinciding with Freedom Day. This was because schools were to be closed at the beginning of April.

As part of promoting the Schools Democracy Programme all provinces were allocated one edutainment "Democracy on Stage". Provinces

were to be responsible for selecting host areas and coordinate the event including venue and audience. All provinces submitted their respective provincial plans and started with schools visits on 12 April 2023. The programme ended on 12 May 2023.

As part of the national implementation of the programme, two National launch events were held in collaboration with DBE as follows:

- On 13 April 2023 at Fields College in Rustenburg, North West Province, attended by the Minister of Basic Education, Ms Angie Motshekga, Commissioner Judge Pillay, North West PEO Dr Thiba, Outreach GM Ms Sibanda and team, National Spokesperson, Ms Bapela and team, North West IEC provincial and local staff, and other stakeholders.
- On 21 April 2023 at I.R. Lesolang Secondary School in Mabopane, Gauteng Province, attended by the Minister of Basic Education, Ms Angie Motshekga, Commissioner Mashinini, CEO Mamabolo, Gauteng PEO Masemula, Outreach GM Sibanda and team, Gauteng IEC provincial and local staff, and other stakeholders.

During the month provinces, regions and local offices conducted a number of CDE events in schools. The activities were mostly CDE and voter registration of eligible learners. Below is the provincial footprint and number of learners registered during the month.

SUMMARISED FOOTPRINT

Province	Number of schools reached	Number of learners reached	Number of learners registered
Eastern Cape	202	28 668	5 109
Free State	73	3 404	58
Gauteng	60	8 427	177
KwaZulu-Natal	195	Unspecified	4 557
Mpumalanga	195	50 031	50
Limpopo	392	42 857	11 669
North West	187	8 155	1 723
Northern Cape	53	3 887	94
Western Cape	302	3 214	921
Total	1 434	148 641	24 358

TERTIARY INSTITUTIONS PROGRAMME

The primary aim of the Tertiary Institutions Campaign programme is to instil a culture of democracy and active citizenry in young citizens, targeting students at tertiary institutions to enhance their participation in elections. The goals of the campaign included the following:

- Promote CDE within institutions of higher learning
- Engage students' views about democracy and elections on a formal platform
- Promote online voter registration to students within institutions of higher learning
- Conduct on-campus voter registration with VMDs
- Promote the Vota animation series to tertiary students
- Empower students to participate meaningfully in democratic and electoral processes

The Tertiary Institutions CDE and Voter Registration Campaign was launched on 22 March 2022 at WITS University by CEO, Sy Mamabolo. The campaign was rolled out during the review period and sought to enhance voter registration and voter participation in both SRC elections, as well as national, provincial and local government elections. All 26 public universities, more than 50 Technical Vocational Education and Training (TVET) colleges, as well as many private colleges and Universities in South Africa were targeted with the campaign. CDE and voter registration interventions were conducted on campus using face-to-face and multimedia platforms to reach out to the entire student population during the campaign period through various activations.

The 2023 national launch of the Tertiary Institutions Campaign took place at Rhodes University (RU) in Makhanda, Eastern Cape on 7 March 2023. The launch was attended by several stakeholders including the Deputy Director General of the Department of Higher Education and Training, Mr Sam Zungu who delivered a message of support on behalf of the Minister, Professor Blade Nzimande. The event, which was attended by approximately 300 students, was well supported by Rhodes University SRC, The Vice Chancellor and RU management, IEC leadership, including Commissioner Janet Love who delivered the purpose of the campaign and keynote address, as well as members of IEC EXCO and MANCO. The 2023/2024 campaign is in full swing and will continue until September 2023.

EDUTAINMENT: DEMOCRACY ON STAGE

The Electoral Commission rolled out the popular edutainment performance, Democracy on Stage, nationally in 2023 to support its CDE programmes. The aim of the street theatre show was to inspire interest and participation in elections, especially for the youth targeted programmes such as Schools Democracy Programme, the Tertiary Institutions Campaign, and Youth Month CDE campaign. The show provides a space for the youth to be educated while being entertained

DIGITAL CDE

The Electoral Commission continued to occupy the digital space to educate the electorate and encourage voter registration and participation in democratic processes. CDE content and events taking place around the country in all nine provinces, were published and showcased on the Electoral Commission's WhatsApp Business platform, and social media accounts, namely Facebook, Twitter, Instagram, LinkedIn and YouTube. Digital platforms continue to be an important space for targeting the youth who remain majority users of social and digital media platforms. The social media platforms are used to engage and encourage all citizens to actively participate in electoral democracy processes.

ACTIVATIONS NATIONAL SUMMARY

Province	Number of universities reached	Campuses	Number of colleges reached	Campuses	Total number of activations (based on campus visits)
Northern Cape	1	1	4	4	5
Free State	1	3	7	15	28
KZN	1	2	11	40	149
Western Cape	1	1	5	25	52
Mpumalanga	3	5	6	19	24
North West	1	2	5	8	10
Limpopo	2	2	10	23	30
Eastern Cape	3	5	10	19	33
Gauteng	6	14	15	28	54
Total	19	34	68	181	385

The availability of advocacy material proved to have a positive effect on student participation in the campaign, both in the number of students who attended the activations and their engagement. The campaign's overall objectives were achieved successfully in that CDE was imparted to students, many of whom registered to vote and actively took part in the discussions about electoral democracy

and related topics. These events were covered by the media, as well as posted on the Electoral Commission's social media platforms. The campaign assisted in promoting active citizenry amongst the student population, which was envisaged to impact youth voter registration and participation in the 2024 general elections and activities leading up to these elections.

The Voter Education page on the IEC website received a revamp to make it more user friendly and ensure all the CDE digital content is published and readily accessible to all stakeholders. The new look page went live in February 2023 and can be accessed here: <https://www.elections.org.za/pw/Voter/Voter-Education>.

ANIMATION AND AUDIO CONTENT

The animation and audio educational materials, that utilises storytelling people find relatable, easy to understand and enlightening on electoral matters, continued to be valuable and effective tools for voter education. The animation series is comprised of short 60-90 second clips and features a mascot in the shape of an 'X' named Vota. The social media toolkits were also utilised and shared on various social media platforms as a means of driving the digital communication campaign.

Most of the digital material was produced in all 11 official languages to cater for different sectors of the population.

The key topics covered by the multimedia digital content included:

- Register to vote: Why it matters?
- Online voter registration
- Voter management device
- Electoral fraud and offenses
- Electoral Code of Conduct
- Free and fair elections
- Municipal elections
- Voting process flow
- Choose – tertiary Institutions
- School democracy (basic education band)
- The Universal ballot template

IEC ON WHATAPP

With the reach of cell phones in the hands of millions of South Africans, and a growing number of active social media users, content for this application was prioritised as a vehicle for targeted CDE content delivery to eligible voters. The host company of the application found civic education very important, and partnered with the Electoral Commission once again to promote its use.

The WhatsApp number, 0600 880 000, which was launched in July 2021, enabled members of the public to access credible information about electoral processes, view the animations, listen to the audio clips and read the various factsheets and other CDE information at their fingertips. Using their smartphones, voters are able to download and share all they need to know about their elections and voting. This in turn, also assisted in countering disinformation, by sharing reliable information from the Electoral Commission itself, on a widely used platform.

COMMUNITY RADIO PROJECT

The community radio project remained an important aspect of the community outreach work within our CDE programmes. The community radio slots were booked and aligned to the various CDE activities, including the Tertiary Institutions Campaign, School Democracy Programme, Youth Month in June and

Women's Month in August. These included 30-minute interviews with an IEC representative in the province, where community members could also call in and pose their questions or make their comments live on the radio.

This is an extract from the media buyer report for the civic and voter education community radio campaign ahead of the NPE 2024 second voter registration weekend in February 2024. The campaign, which ran for a week, included 151 community radio stations spread across the 9 provinces. The figures in the map are the estimated number of listeners for the targeted community radio stations as a collective in those respective provinces during the campaign period. The total reach for the campaign was estimated at 5,018,000 people with KZN, Gauteng and Eastern Cape delivering the highest reach of this campaign. The message was conducted in 30-minute interviews which created an impact with the audience.



STAKEHOLDER ENGAGEMENT

As part of preparation for the 2024 NPE, the Electoral Commission continued to engage stakeholders. It is important to note that stakeholders are engaged at national, provincial, regional and local levels as every stakeholder is important. Some stakeholders will include the Commission, CEO and EXCO, PEOs and senior management depending on their level. In some of the stakeholder engagements, various departments of the Commission are also invited, including Electoral Operations, Logistics, Training and HR so that they are able to address issues that are specific to their departments.

The stakeholder engagements included civil society organisations, faith-based organisations, traditional leadership structures, schools and tertiary education institutions, trade unions, the business sector, the agricultural sector, the mining sector, tertiary institutions, government departments, political parties and persons with disabilities, among others. It is important to mention that IEC worked very closely with the disability sector, especially the blind and deaf to try and meet some of their expectations. The blind contributed enormously in the improvement of the universal ballot template (UBT). The UBT is mostly used by the blind to improve the secrecy of their vote.

In trying to improve and capacitate stakeholder interaction, IEC conducted capacity building with some of the stakeholders including disability sector, religious leaders and traditional leaders. These sessions were more intensified than the usual stakeholders. The Commission's continued closely with various stakeholders, including collaboration with the Department of Basic Education (schools), the Department of Higher Education and Training (universities and TVET colleges), non-governmental organisations and traditional leaders, and the media who are crucial in enabling wider reach for the work of the Commission.

Stakeholder engagements took place at national, provincial, district and local level. Various relevant CDE materials were continuously shared with these sectors.

RESEARCH AND KNOWLEDGE MANAGEMENT

ELECTORAL RESEARCH

For this reporting period, the Electoral Commission Research Programme included research studies conducted in partnership with the Human Sciences Research Council (HSRC) and a Thought Leadership Seminar programme, as outlined below:

Promoting Greater Youth Voter Participation in Electoral Democracy in South Africa

This study sought to address one of the major issues and challenges facing electoral democracies globally, including South Africa, for the past decade if not more: the widespread prevalence of declining voter turnout in elections.

It is widely acknowledged that electoral democracy has been in recession for some time, with widespread declining voter participation and voter turnout during elections, particularly among the youth. The study explored the factors impacting on voter participation and low voter turnout during elections in South Africa, and strategies to address these challenges.

The study was conducted in two components: the first component consisted of an online survey of young (between ages 18 and 35) people who have openly declared their intention not to vote in the 2024 National and Provincial Elections. The study used the data-free Moya Messenger Application to allow for a rapid assessment of the factors underlying planned voter abstentions in the 2024 NPE.

The second component was a qualitative research exercise focussing on group discussions with young prospective voters (also between 18 and 35) who are openly disillusioned about voting in the NPE 2024. This second component sought to delve deeper into some of the key trends identified through the quantitative/survey component referred to above.

Some of the key findings from this study included the following: Only 2% of the youth who intended not to vote were satisfied with democracy, and 3% satisfied with political leaders; 5% had confidence in the national government while only 4% had confidence in provincial government. A slightly higher number (14%) had trust in the Electoral Commission. Also, 42% of the youth thought that voting was not important, and 69% believed that their individual vote would not make a difference. The majority (58%) still believed that voting was important, with 40% believing that it is the duty of citizens to vote. Many young people also identified employment and education as important priorities and key factors to motivate them to engage in political participation and voting. There was a strong belief that registering to vote and participating in electoral democracy should lead to increased opportunities for employment, training and skills development.

The findings from this study were utilised to inform, among others, the formulation of the IEC's communication strategy and information campaigns ahead of the 2024 NPE.

Voter Participation Survey (VPS)

The IEC's Voter Participation Surveys (VPS) are part of the IEC's long term research programme activities. They are routinely conducted across the country and are based on a nationally representative sample of members of the public of voting age, prior to every national and provincial as well as local government elections.

The VPS studies are intended to evaluate/assess the attitudes and perceptions of prospective voters (whether they intend to vote or not) towards the country's democracy, political system, leadership and performance of institutions of government at least half a year ahead of the next elections. These surveys are also a measure of the levels of citizen interest in electoral participation prior to elections. For the NPE 2024, the VPS study was conducted in the second half of 2023, with the findings presented at the IEC's Public Research Seminar held on 6 December 2024.

Some of the key findings from this study included the following: Only 2% of the youth who intended not to vote were satisfied with democracy, and 3% satisfied with political leaders; 5% had confidence in the

national government while only 4% had confidence in provincial government. A slightly higher number (14%) had trust in the Electoral Commission. Also, 42% of the youth thought that voting was not important, and 69% believed that their individual vote would not make a difference. The majority (58%) still believed that voting was important, with 40% believing that it is the duty of citizens to vote. Many young people also identified employment and education as important priorities and key factors to motivate them to engage in political participation and voting. There was a strong belief that registering to vote and participating in electoral democracy should lead to increased opportunities for employment, training and skills development.

The findings of the VPS studies are used to inform and guide the work of the Electoral Commission, including the planning for the IEC's voter education programme, media/communication campaigns, as well as informing policies and related practices ahead of elections.

Municipal By-Elections (Phase 2) Study

This objective of this project is to examine the widespread problem of low voter turnout patterns especially during municipal by-elections in South Africa. In addition to analysing data on voter turnouts, the study examined and assessed existing data on voter attitudes, preferences and experiences during municipal by-elections in South Africa.

Phase 2 of this study examined existing historical data on by-elections routinely collected by the Electoral Commission from by-elections that took place prior to 2016. The study also examined and analysed the more recent data collected by the Electoral Commission on Municipal by-elections in order to conduct an analysis of longitudinal trends in voter turnouts in by-elections in South Africa.

This study is intended to provide a long term perspective on factors causing lower voter turnout during Municipal by-elections, and inform future policies and strategies to increase voter turnout during municipal by-elections in South Africa in the future.

These research studies serve as important inputs to inform the Electoral Commission's strategic decision-

making and plans to strengthen its electoral operations and enhance the country's electoral democracy.

Besides its research programme, the Electoral Commission also conducted a series of seminars as part of its Thought Leadership Seminar Programme. A total of 12 Thought Leadership Seminars were convened under various topical issues relating to the mandate of the Electoral Commission.

The Seminars were led by scholars/academics, practitioners and experts on topics and subject matters of interest to the Electoral Commission, its partners and stakeholders from civil society, government, the private sector and business. These Thought Leadership Seminars are vital, not only in informing the Electoral Commission's staff, stakeholders and partners about new ideas and innovative thinking on some of the current and topical issues relating to the mandate of the Commission, but also in enhancing the IEC's effectiveness in shaping public debates about ways of strengthening South Africa's electoral democracy.

KNOWLEDGE CENTRE

The Commission runs an efficient and functional Knowledge Centre, that is responsible for providing various services to internal stakeholders, including an in-house library, a records management (archive) section, a reproduction services section and a messenger and postal services section. The centre also works closely with the government's National Archives records management unit.

Annually, all documented information is filed and preserved according to relevant legislation, in the form of 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; Electronic Communications and Transactions Act, Act 25 of 2002 as well as other legislation.

Records Management continued to archive both electronic and hard-copy records, supporting both staff and researchers by providing them with the information they required. During 2023/24, the section continued with a countrywide records management campaign to ensure all Electoral Commission records are archived

in terms of legislation and to ensure staff contribute to the institutional memory of the organisation.

The Electoral Commission's library collection, established since 1998, is befitting of its role as an independent national institution. It is a knowledge repository for learning material related to democracy, free and fair elections, and to the core functions and programmes of the Electoral Commission. The library supported staff and any researchers who used its services by providing them with reference material, books, publications and journals, as well as electronic material. The organisation subscribes to the notion of lifelong learning and having relevant information at its fingertips.

Successful exhibitions were designed and hosted by the Knowledge Centres as follows:

- Outreach Women's Dialogue event August 2023
- ECF/SADC 25 Year Anniversary Celebrations in Cape Town, November 2023
- Municipal Demarcation Board Workshop, February 2024
- Daily Maverick Gathering, March 2024

COMMUNICATIONS AND MEDIA RELATIONS

As a cornerstone of democracy, the Electoral Commission recognises the paramount importance of transparent and inclusive communication to ensure that all citizens are informed, engaged, and empowered to participate fully in the democratic process.

The focus of communications in the financial year under review was on developing the election campaign creative, including the slogan, branding elements and design of campaign materials, and then running the voter registration campaign to promote two national registration events.

Launched in October 2023, the election campaign championed the voter registration events held in November 2023 and March 2024, particularly among young citizens. Critically, the campaign also focused on creating awareness among citizens on the changes brought about by the Electoral Amendment Act and the impact that these would have on the forthcoming elections.

Furthermore, the campaign also provided information to South Africans on the Electoral Commission's other activities and programmes, including municipal by-elections, civic and voter education programmes, and the funding of political contestants.

The campaigns engaged the full spectrum of the communications function, including internal and external communications, media relations and reputation management, events management, stakeholder relations, branding, and the production of content across a range of traditional and digital and social media channels.

2024 NATIONAL AND PROVINCIAL ELECTIONS CAMPAIGN

“YOUR DEMOCRACY, OWN IT!”

The Electoral Commission undertook comprehensive communication activities to promote voter registration for the National and Provincial Elections in the year under review. Through various channels and initiatives, it aimed to encourage eligible citizens to register to vote, emphasising the importance of civic participation and democratic engagement in the year that South Africa commemorated 30 years of democracy.

COMMUNICATIONS STRATEGY

The Electoral Commission identified several key aims for the election campaign that reflect its priorities, namely to:

- Create awareness around the prescripts of the Electoral Amendment Act;
- Impart timely and engaging information around electoral processes and events;
- Encourage voter participation, particularly among the youth;
- Maintain the integrity and image of the institution as competent and trustworthy;
- Reflect on our collective achievements, challenges, and aspirations as the nation commemorates 30 years of electoral democracy.

TARGET AUDIENCES

The critical audience and stakeholders were divided into four broad categories, all of whom have a role to play in contributing to an environment conducive to free, fair and credible elections:

- Internal stakeholders
- Statutory stakeholders, including the government and other public sector organisations
- Direct stakeholders, namely all South African citizens aged 16 years and older, with a valid South African identity document.
- Indirect stakeholders that can assist in disseminating the campaign messaging
- Political parties and independent candidates
- Business, labour and faith-based organisations
- Members of the media
- Civil society groups

CAMPAIGN CONCEPTION

The theme crafted for the 2024 election campaign is “Your Democracy, Own It”. The intention is to remind the youth that they were born into a democratic country where their opinions matter, and where they are capable of taking charge of matters that affect their future. The slogan aims to convince citizens, especially the youth, to take charge, reminding them that this democracy belongs to them, and inviting them to take ownership of it as responsible citizens.

The creative developed for the registration campaign celebrated the fruits of democracy by showcasing different, real-life experiences of young South Africans from all corners of the country. Their stories are told in an epic, emotive and inspirational manner that gives personalised context to democracy. The diverse audiences will relate to the Electoral Commission's call-to-action message to celebrate the 30th anniversary of South Africa's electoral democracy's by registering and voting in the 2024 elections.

CAMPAIGN HIGHLIGHTS

- The advertisement spending for the campaign entailed 33% spent on television placement, 22% on radio, 17% on out-of-home advertising, including street-pole posters, 6% on print and 19% on digital advertising, which included social media.

- The election campaign was launched at Gallagher Estate, Midrand, on 24 October 2023. Guests included leaders of political parties, government officials, members of the diplomatic corps and the media. The event was broadcast live on various news channels and online platforms.
- The registration campaign was rolled out over two phases across all media channels nationwide. The first phase entailed a voter registration campaign ahead of the first registration weekend on 18 and 19 November 2023 at 23 296 voting stations nationwide.
- The second phase was rolled out ahead of the registration weekend on 3 and 4 March 2024, with a similar number of voting stations activated to register and re-register voters.

The 360-degree registration campaign traversed traditional media, that is, out-of-home nationwide advertising, print adverts in community and major newspapers, radio advertisements in all 11 official languages, and television adverts that flighted on major television channels. The campaign also spanned digital media, including Google, mobile Please Call Me adverts, news websites, and social media of Facebook, Instagram, YouTube and X (formerly Twitter). Recognising South Africa's linguistic diversity, the campaign communicated registration information in multiple languages to ensure inclusivity and reach citizens across different linguistic communities.

The Electoral Commission's registration campaign flighted immediately before and during the two voter registration events, that is, from 1 to 19 November 2023 and again from 15 January until 4 February 2024 with the following key achievements in the period under review:

Television: Among the key creative products of the registration campaign were 30-second and 60-second versions of a television advert featuring a diverse range of dynamic South Africans celebrating their democratic gains and encouraging others to register, which was broadcast on all major SABC channels, eTV and eNCA, and selected DSTV channels.

Reach: 203 790 000 (Source: Television Audience Measurement Survey, Broadcast Research Council)

Radio: Radio adverts in all 11 official languages were featured across all 18 SABC radio stations, 11 commercial stations, and community and regional radio stations. This radio campaign reached over 100 million listener slots.

Reach: 100 988 000 (Source: Radio Audience Measurement Survey, Broadcast Research Council)

Street-pole posters: To further reinforce the voter registration messaging, the Electoral Commission produced 180 000 posters in all 11 official languages, which were distributed and erected throughout South Africa ahead of the November 2023 and February 2024 registration weekends.

Reach: 180 000 (Source: Out of Home Media South Africa (OHMSA))

Print: The print strategy focused on the placement of advertisements of various sizes in mainstream weekly and daily newspapers, as well as community newspapers across all nine provinces during the registration and voting campaigns.

Reach: 5 940 533 (Source: AC Nielsen)

Out-of-home activation: The Electoral Commission pursued various formats, sizes and platforms in its out-of-home activation for the registration campaign. The approach was to have various touchpoints and destinations where the Electoral Commission could reach as wide an audience as possible across all nine provinces. Touchpoints included major arterials, township exit and entry points, commuter nodes and sites deep in the townships. During NPE 2024, the Electoral Commission produced billboards, murals, bus-back and bank ATM advertisements that reached a diverse community.

The measurements for these campaigns are independently audited using the following metrics. Print - Audit Bureau of Circulation, TV — Television Audience Measurement Survey, Broadcast Research Council, Radio — Radio Audience Measurement Survey, Broadcast Research Council, Outdoor — Outdoor Media Council, Digital, Facebook and Instagram — Meta, Google — Display advertising & YouTube, Snapchat — Ads Manager and X — Twitter Ads Manager.

Reach: 203 969 083 (Source: Outdoor Media Council)

Digital: Newer communication technologies have increased the possibilities relating to how people send and receive information. The Electoral Commission has not been oblivious to the shift from traditional media to digital and social media as a source of news and information, especially among the youth.

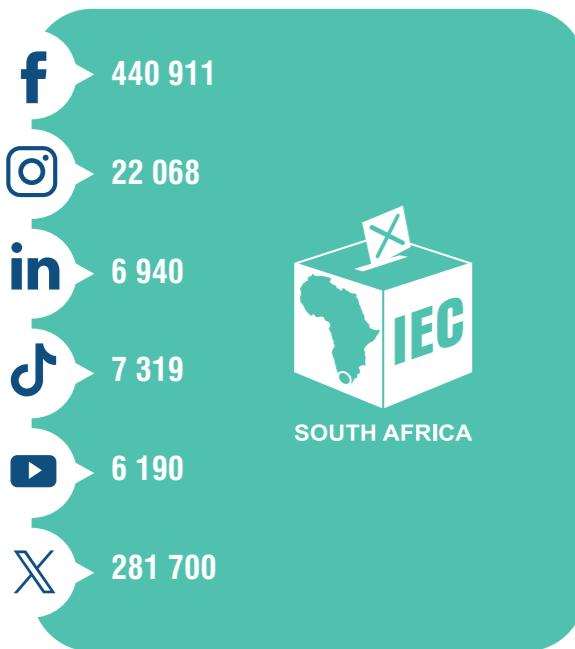
The social media campaign launched with a registration event and saw organic and promoted content on its social media platforms: Facebook, Instagram and Twitter, and digital banner advertising and home page takeovers on South Africa's major news sites such as News24, IOL and Daily Maverick. The campaign focused on motivating eligible voters to register to vote, and educating them about the importance of national and provincial elections, sharing details of registration processes, and key registration weekend dates.

Reach: 129 475 437 (Sources: META, Google, Snapchat and X)

TOTAL CAMPAIGN REACH: 644 173 053

SOCIAL MEDIA PRESENCE

From 1 April 2023 to 31 March 2024, the Electoral Commission made substantial strides in its social media outreach. Its X (Twitter) account boasted 281 647 followers, while the Facebook page



reached 440 000 followers. Additionally, Instagram attracted 21 800 followers, LinkedIn engaged 6 728 professionals, its new TikTok account garnered 7 324 followers, and YouTube secured 6 190 subscribers. This broad and diverse following across multiple platforms enabled the Electoral Commission to efficiently distribute information regarding voter registration, election updates, and civic education initiatives to a wide audience.

The social media campaign commenced in July 2023, with a strong emphasis on educating voters about the implications of the Electoral Amendment Act on the forthcoming elections. Engaging content was featured on Facebook, Instagram, and Twitter, resulting in an impressive organic reach of 4,465,997. Additionally, the campaign utilised digital banner advertising and home-page takeovers on major South African news sites like News24 and IOL. The primary objective was to motivate eligible voters to register and highlight the importance of being a registered voter. Essential information on registration processes was effectively shared with the audience.

The impact of the digital campaign was substantial, with its content generating over 10 million impressions throughout the year. This metric underscores its ability to reach a broad audience and engage them in discussions about democratic participation and electoral processes. By maintaining an active presence on these platforms, the Commission fostered dialogue, answered queries, and provided transparent updates, thereby enhancing public trust and awareness in the electoral system.

The Electoral Commission remains committed to leveraging social media as a vital tool for promoting voter engagement and transparency. Its strategic focus will continue to be on expanding its reach, increasing follower engagement, and delivering informative and accessible content that empowers citizens to participate actively in democratic processes. Through continued innovation and responsiveness, it aims to build on its successes and further strengthen democratic values across the nation.

EVENTS

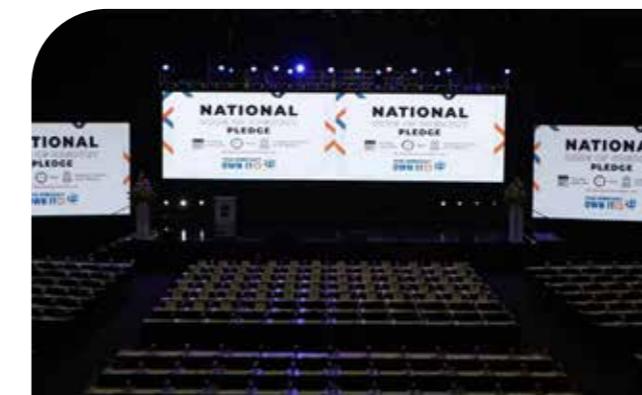
The Commission hosted a number of events that form part of the processes for the preparation of the general elections. All events were hosted using a hybrid format.

The events were extensively covered by print and electronic media, while being followed by South Africans on the Electoral Commission's social media platforms.

Key events hosted during the election period included:

Launch of Your Democracy, Own it! campaign on 24 October 2023

The launch of the NPE 2024 campaign took place at the Gallagher Estate Convention Centre, with 150 guests and a sizeable media presence physically and online for the hour-long unveiling of the elections logo and launch event. The hybrid event was streamed live on YouTube and virtually on Zoom.



National Code of Conduct pledge signing and ballot paper draw

This national event was held at Gallagher Estate in Johannesburg, followed by nine provincial Code of Conduct pledge-signing ceremonies in the nine provinces. The event saw political contestants pledging to uphold the Electoral Code of Conduct as they entered the electioneering period. The Electoral Commission hosted leaders of 52 political parties and their representatives, and six independent candidates contesting national elections. Media covered the event, which was broadcast live on national television and also beamed on social media platforms of Facebook and YouTube.



MEDIA RELATIONS

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

The Electoral Commission hosted a number of activities to promote and report on the progress relating to the preparations for elections. This included live media broadcasts, media briefings and electoral events, as well as the training of journalists.

Throughout the election campaign, the Electoral Commission dealt with thousands of media enquiries and interview requests from a pool of over 1 000 journalists.

The Electoral Commission also disseminated 97 media statements, hosted 27 media briefings and conducted national training workshops for journalists during the year under review.

Our synergistic partnership with the media produced a record number of published opinion pieces – over and above news stories published.

MEDIA MONITORING

During the year under review, the Electoral Commission continued to ensure that coverage of its activities was widely tracked. Where relevant, it immediately corrected any disinformation.

A total of 12 738 media clippings were generated from 1 April 2023 to 31 March 2024 and are broken down as follows:

- 5 889 (46,2%) reports were positive assessments of the organisation.
- 3 583 (28,1 %) reports contributed to neutral reporting.
- 2 921 (23%) is attributed to mixed sentiment of the report.
- 345 (2,7%) reports were assessed as negative sentiment.

Circulation achieved

Print circulation during the reporting period reached 56 390 357, while broadcast reach was 3 630 632 612 and online reach went up to 15 810 620 612. The total combined circulation and reach was 19 497 643 581.

The print clip count achieved was 2 532 with an AVE of R134 723 467.70 while the clips counted for broadcast (radio and television) was 5 345 with a total AVE of R255 089 494.10 and the clip count achieved for online reports was 4 861 with a total AVE of R137 701 116.60

The total combined clip count is 12 738.

CONTACT CENTRE

As the custodians of electoral integrity, the Electoral Commission takes pride in ensuring that every voice is heard, every query addressed, and every concern acknowledged. A contact centre is a vital conduit in facilitating seamless interaction between the Commission and the electorate.

In October 2023 the Commission launched a multi-channel inbound contact centre, with 120 contact centre agents trained to work across voice, email, social media platforms of Facebook and Instagram, and, for the first time, a live chat application on the Electoral Commission's Voter Registration and main website.

The contact centre was reached via the number 0800 11 8000, and the Electoral Commission's general email address was info@elections.org.za.

The contact centre staffing and operational hours ramped up and down depending on the need during the various phases of the election period. For example, some 60 contact centre agents worked from 08:00 to 17:00 on weekdays during quieter periods, while before and during a registration weekend, all 120 agents were deployed to work extended hours during the week and on the registration weekend.

The contact centre was operational until the end of the financial year and will remain so until after the conclusion of the 2024 NPE and the announcement of the results in early June 2024.

The Electoral Commission's social media channels were incorporated into the contact centre function to reach South Africans, especially young, unregistered voters, in a more integrated and accessible way.

Always-on By-elections

While national and provincial elections command, and correctly so, the highest attention from the nation, by-elections are held throughout the year. These elections are a confirmation that the fundamental values of the South African Constitution continue to hold fast, and democracy continues to thrive and prosper.

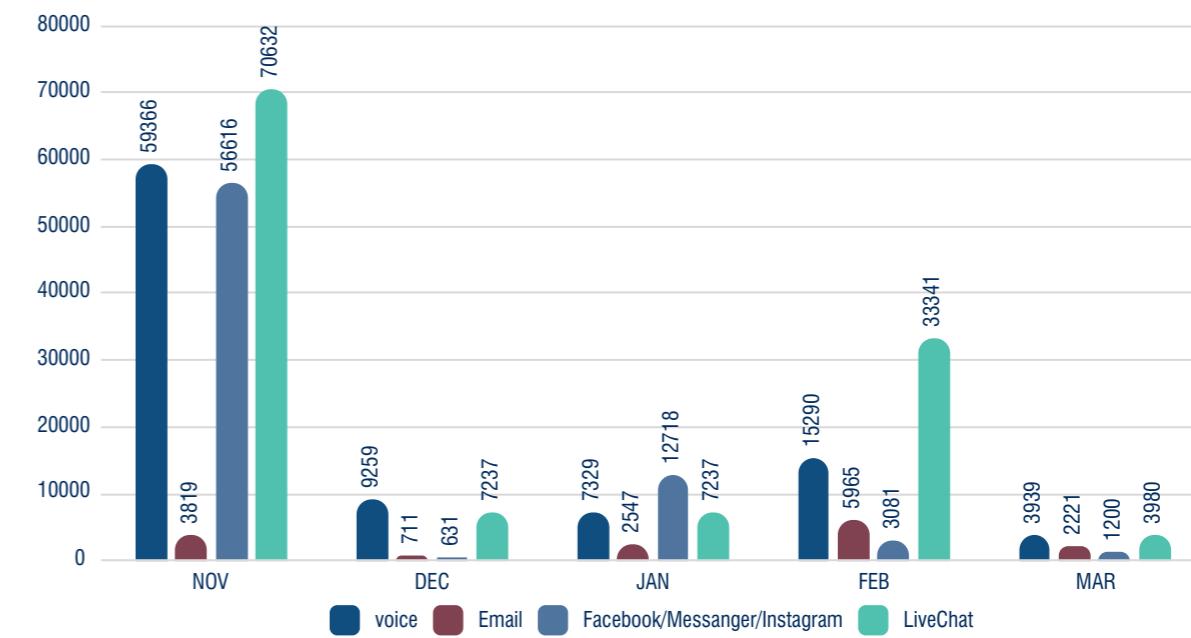
A by-election is an election that takes place in a ward in a municipality, between general municipal elections, because vacancies have occurred. The vacancies occur on the death of a ward councillor; or the resignation of a ward councillor from a political

party or municipal council; or the expulsion of a ward councillor from a party or the municipal council.

A total of 96 by-elections were managed by the Electoral Commission in 2023/24. The Communications department assisted in creating awareness of these by-elections by sharing media releases for each by-election event – announcing the registration weekend for the by-election, the candidates contesting that by-election, and the results for the by-election. These media releases are shared with media stakeholders and with voters on the Electoral Commission's website, particularly the by-elections sub-site, and across its social media pages. Media interviews are also arranged as required.

In total, nearly 70 by-election media releases were issued regarding registration weekends, candidate nomination and results related to by-elections.

TOTAL INTERACTIONS BY CHANNEL



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.

STRATEGIC OBJECTIVES

Strategic Objective 4.1	Party Funding Management Provides for the administration of the Political Party Funding Unit, promoting regulatory compliance, monitoring and enforcement in accordance with the Political Party Funding Act, 2018. Ensures engagement and outreach with political parties and proposes research to be undertaken in the political party funding sphere.
Strategic Objective 4.2	Represented Political Party Funding Manage and distribute funds from the Represented Political Party Fund to represented political parties and monitor spending as required by the Act.
Strategic Objective 4.3	Political Parties Liaising Provide a platform for consultation and engagement with political parties and independent office bearers on issues related to the elections



STRATEGIC OBJECTIVES, KEY PERFORMANCE INDICATORS, PLANNED TARGETS AND ACTUAL ACHIEVEMENTS

No.	Outcome	Outputs	Output indicators	Audited/actual performance 2022/23	Planned annual 2023/24	Actual achievement 2023/24	Deviation from planned target to actual achievement 2023/24	Reasons for deviations	Target achieved and exceeded due to increased number of new and unrepresented political parties registered with the Electoral Commission in the run up to the 2024 NPE. This has resulted in an increased number of provincial training workshops and Party Liaison Committee (PLC) meetings taking place.
	Contributed to the enhancement of transparency in elections and party funding	Manage party funding in compliance with relevant legislation	Number of disbursements to represented parties per annum	4	4	6	2		
4.1.1	Provide consultative and party funding	Number of liaison sessions held with stakeholders to strengthen awareness and compliance with the Party Funding Act	19	18	10	22	12		
4.1.2	Manage party funding in compliance with relevant legislation	Number of publications of declarations by political parties and private donors	4	4	0			Target achieved	
4.1.3									

POLITICAL PARTY FUNDING

NUMBER OF DISBURSEMENTS TO REPRESENTED POLITICAL PARTIES

The Political Party Funding Act (Act 6 of 2018) repealed the Public Funding of Represented Political Parties Act (Act 103 of 1997), but retains the Represented Political Party Fund (RPPF) originally established in 1997. The aim of the Fund is to provide funding for political parties represented in the national and provincial legislatures. Funds for the RPPF are provided annually through a parliamentary allocation and are distributed to represented political parties on a quarterly basis.

In addition to the retention of the RPPF, the establishment of a Multi-Party Democracy Fund (MPDF) to raise and distribute contributed funds from private sources to represented political parties. The Electoral Commission is mandated to administer the Fund, including accepting funds from corporate and individual contributors and distributing these funds in much the same way as it does with the RPPF.

The period under review witnessed a nominal increase in the total amount allocated to represented political parties, increasing from R342 292 504 in the 2022/23 financial year to R350 946 856 in the

2023/24 financial year. Of this total allocation, four disbursements, totalling R335 495 953.50, were made to represented parties that were compliant with the legislation. The rest of the allocation, totalling R15 451 000, was withheld or suspended in terms of the Act pending compliance by those political parties that were non-compliant.

Furthermore, during the reporting period, a total amount of R286 792 099.84 of the R300 000 000.00 which was appropriated through the Second Adjustments Appropriation (2022/23 Financial Year) Bill "to defray expected excess expenditure by the Represented Political Party Fund for preparatory costs of the upcoming elections" was distributed. Similarly, the rest of the allocation, totalling R13 207 900, was withheld or suspended in terms of the Act pending compliance by those political parties that were non-compliant.

Acting on a Third Party Appointment (TPA) issued by the South African Revenue Services (SARS) against certain represented parties, a nominal amount of R12 936.81 was paid directly to the revenue authority on behalf of the affected parties.

This caused the total amount of funds disbursed to compliant represented political parties and/or the revenue authority on behalf of parties from the RPPF to total R622 300 989 during this period.

DATES AND AMOUNTS OF DISBURSEMENT: REPRESENTED POLITICAL PARTY FUND

Fund	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Represented Political Parties Fund	R83 873 988.39	R83 873 988.39	R83 873 988.39	R83 873 988.39	R335 495 953.50
Represented Political Parties Fund*	R286 792 099.84	R0	R0	R0	R286 792 099.84
South African Revenue Services - Third Party Appointment	R8 900.00	R0	R4 036.81	R0	R12 936.81
Total	R370 674 988.23	R83 873 988.39	R83 878 025.20	R83 873 988.39	R622 300 989.00

* Second Adjustments Appropriation (2022/23 Financial Year) Bill

Allocations totalling R7 489 948.00 were made from the Multi-Party Democracy Fund (MPDF) during this period. Of this amount, a total of R7 160 198.03 was disbursed and the difference, R329 750.60 withheld or suspended in terms of the Act pending compliance by those political parties that were non-compliant.

The funds were withheld or suspended against three political parties, namely; the African Independent

Congress (AIC), Congress of the People (COPE) and National Freedom Party (NFP) due to failure to comply with the requirements of the Act. The suspension is in accordance with the provisions of the same Act, which stipulate that the Commission may suspend the payment of money to a represented political party if it is satisfied that the represented party has failed to comply with this Act.

DATES AND AMOUNTS OF DISBURSEMENT: MULTI-PARTY DEMOCRACY FUND (MPDF)

Fund	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Multi-Party Democracy Fund	R2 379 068.79	R0	R0	R4 781 129.24	R7 160 198.03
Total	R2 379 068.79	R0	R0	R4 781 129.24	R7 160 198.03

DETAILS OF LIAISON SESSIONS

A whopping 22 liaison sessions were held in the period under review, translating into twelve more sessions than were planned. The focus of the meetings was primarily on the Party Funding Act, with the main focus of providing stakeholders with training on the Act and its requirements for political parties,

donors and contributors in general. The members of the media fraternity, especially those under the umbrella body of the South African National Editors Forum (SANEF), also formed a critical stakeholder with whom several liaison sessions took place.

Liaison session	Annual Target 2023/24	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total	
		Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
National Party Liaison Committee (NPLC) and other stakeholders (e.g. SANEF, My Vote Counts)	10	2	3	2	3	3	7	3	9	10	22

DECLARATION AND PUBLICATION OF DONATIONS

The Political Party Funding Act requires political parties to make quarterly disclosure to the Electoral Commission of all donations received above R100 000, whether monetary, in-kind or both. The Act also requires that donors disclose all donations above R100 000 to the Electoral Commission within 30 days of making the donation. The Electoral

Commission is required to monitor and publish the declarations on its website quarterly.

During the period under review, the Electoral Commission published four disclosures reports, one for the previous financial year. The fourth disclosure report for the period under review will be issued during May 2024. This is because declarations are, in terms of the regulations, published two months after the end of the quarter. The table below shows details of all the declaration reports.

DATES OF DECLARATION PUBLICATIONS

Declarations report	Date	Number of political party declarations	Amount
Quarter 1	31 August 2023	4	R57 065 321.09
Quarter 2	30 November 2023	7	R44 920 273.77
Quarter 3	29 February 2024	8	R58 852 518.58
Quarter 4	16 May 2024	13	R172 069 959.39

An observation over the period has demonstrated that the number of parties receiving and declaring private donations has increased over the years since the promulgation of the Act. During the reporting year, the following nine parties have reported receiving donations above the set threshold:

- ActionSA (ActionSA)
- African National Congress (ANC)
- Build One South Africa (BOSA)
- Democratic Alliance (DA)
- Economic Freedom Fighters (EFF)
- Inkatha Freedom Party (IFP)
- Patriotic Alliance (PA)
- Rise Mzansi
- Freedom Front Plus (FF Plus)

Donations made directly to political parties are an indication of the recognition by donors of the need to contribute towards the development and furtherance of multi-party democracy. It was therefore not extraordinary that the reporting year witnessed noteworthy contributions towards the Multi-Party Democracy Fund. During this period, contributions to the Fund reached a total of R10 000 000.

The Electoral Commission is further required to submit a report to Parliament annually containing the audited financial statements of the RPPF and the MPDF, the extracts from the represented political parties' audited annual financial statements, as well all the declarations submitted by registered political parties and published on the website. These will be reported in greater detail in the Political Party Funding Annual Report.



PART C

Governance



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 principles and the PFMA and its various regulations are applied in the governance of the institution. Parliament, the executive authority, the commissioners, Audit Committee, and the CEO of the Electoral Commission are responsible for various aspects of corporate governance.

These included the following sessions:

Date	Session
9 May 2023	Consideration by the Portfolio Committee on Home Affairs on Consequential Amendments to the Party Funding Act
16 May 2023	Briefing by the Portfolio Committee on Home Affairs on the APPs and budgets for the 2022-23 financial year.
2 June 2023	Briefing of the Portfolio Committee on Home Affairs on the Amendments in the Party Funding Act and the Electoral Amendments Act
6 June 2023	Briefing of the Portfolio Committee on Home Affairs on the Amendments in the Party Funding Act and the Electoral Amendments Act
13 May 2023	Further responses by the DHA and Electoral Commission on the public participation report and Constitutional aspects of the Electoral Amendment Bill (B 1 – 2022).
10 October 2023	Presentation of the 2022/23 Annual Report to the Portfolio Committee on Home Affairs
14 November 2023	Briefing by the Electoral Commission on the First Registration Weekend
21 November 2023	Portfolio Committee on Home Affairs on Home Affairs briefing on Quarter 1 and Quarter 2 Performance
8 December 2023	Briefing of the Portfolio Committee on Home Affairs On Home Affairs on the Constitutional Court Judgement

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. 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 the 2024 National and Provincial Elections.

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.

COMMISSION MEETINGS

Name	Date appointed	Number of meetings attended
Mr Glen Mashinini	01 August 2022	12
Ms Janet Love	11 October 2023	8
Dr Nomsa Masuku	24 November 2018	13
Mr Mosotho Moepya	24 November 2018	13
Judge Dhaya Pillay	05 November 2018	13

- *Mr Glen Mashinini's first seven-year term as a Commissioner ended on the 16th of April 2022, he was reappointed for a second term on the 1st of August 2022.*
- *Ms Janet Love's first seven-year term as a Commissioner ended on the 19th of April 2023, she was reappointed for a second term on 11 October 2023.*

COMMISSION COMMITTEES

To exercise its oversight responsibilities, the Commission established Commission Committees. The Committees are an interface between the Commission and administration and deal with matters that require Commission consideration and approval, including recommendations.

Each Committee is chaired by a member of the Commission and is also composed of the Chief Electoral Officer, Deputy Chief Electoral Officers and project owners. The Committees and their meeting frequency are as follows:

THE COMMISSION

The membership of the Electoral Commission is provided for in terms of section 6 of the Electoral Commission Act. The Commission meetings and the members of the Commission who attended same are reflected in the table below:

RISK MANAGEMENT

Risk management is essential to the Electoral Commission's delivery on its core mandate. Section 38 1 (a) of the Public Finance Management Act (Act 1 of 1999) requires that: "The Accounting Authority for a trading entity or constitutional institution must ensure that the trading entity or constitutional institution has and maintains effective, efficient and transparent systems of financial and risk management and internal control". Even though the CEO is ultimately responsible for ensuring effective risk management, the responsibility of the function from a governance point of view has been delegated to the Executive Risk Management committee, with the guidance of the Risk and Compliance Office.

Employees at the Electoral Commission are actively involved in the risk management process, demonstrating the depth of the organisation's risk culture and its well-established risk management

methodology. Our dedication to delivering free and fair elections is based on a culture of deliberate risk-taking and guarantees adherence to all relevant rules and regulations. It also emphasises the building of a risk-aware culture.

In order to ensure that the Commission's strategic and operational goals are met, the Electoral Commission follows the Enterprise Risk Management Framework (ERMF), that outlines an enterprise-wide approach to risk management and requires that risks be continuously identified, assessed, managed, reported on, and monitored. The ERMF reflects the principles of King IV, ISO 31000, and the Committee of Sponsoring Organisations of the Treadway Commission (COSO) frameworks as it centres around good risk management and a strong governance structure.

Risk Management process involves:



- To maintain a suitable strategic risk profile for the organisation, strategic risks that have been identified and reviewed by EXCO and presented to the Executive Risk Management Committee (ERMC) and Audit and Risk Committee (ARC) on a quarterly basis. As the business environment changes, mitigation strategies are developed through risk identification and measurement, and are updated and monitored throughout the year. Adjustments are made as the risks evolve and migrate to ensure that appropriate controls are in place.
- The Electoral Commission uses the risk assessments generated by the Risk Management function to inform the yearly Audit Plan since it employs a risk-based internal audit methodology in line with best practices advised by King IV principles.

There is a process in place (fraud prevention management) to remind staff members of the organisation's anti-fraud and corruption stance and risk management strategy during risk management training and workshops, as well as the annual international fraud awareness campaign. In order to better manage such risks or vulnerabilities, it is also a chance to draw attention to possible emerging risks.

INTERNAL AUDIT

Sections 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.

Accordingly, the purpose, authority and responsibility of the internal audit function is defined in its charter approved by the audit committee that is consistent with the Internal Professional Practice Framework (IPPF) set by the Institute of Internal Auditors [IIA] and other requirements stipulated in Treasury Regulation 3 of the PFMA. As required, the CAE reports functionally to the statutory Audit Committee and administratively to the Accounting Officer.

In accordance with these requirements the Commission has appointed a CAE to ensure the execution of its internal audit strategy and the annual risk-based operational plan through the co-sourcing model adopted by the Commission. The CAE is assisted in-house by one technical resource and a data specialist. Together, they constitute the in-house internal audit capacity. A new co-sourced internal audit panel was duly appointed in August 2023 up to and including the finalisation of the 2027/28 audit cycle. The co-sourcing arrangement allows the CAE to retain responsibility for the internal audit process, whilst relying on the panel members for professional execution of audits and the use of specialised skills in specialist audit projects with its in-house methodologies, technologies and tools, all aligned to the IIA standards.

The 2024 audit cycle moved towards fully adopting the continuous monitoring approach and digitising observations based audits to leverage on efficiency, as well as sharp and accurate reporting. It is envisaged that the in-house internal audit methodology will further be enhanced with the upgrade of its tools in the next financial year aligning to the 2024 IIA standards that become mandatory in January 2025.

During this audit cycle the Audit Committee approved 12 audit projects for which 28 audit reports were conceptualised. Two of these audit projects were approved as an advisory review, whilst the other ten projects were approved as assurance reviews. To this end, all 12 approved audit projects equating to the 28 audit reports (100%) funded in the 2023/24 operational plan were completed and issued.

The responsibility for forensic investigations is assigned to the labour relations unit of the Human Resources Department. Hence, all the internal audit projects undertaken for the year ended 31 March 2024 excluded any forensic audits or investigations.

The Chief Audit Executive's (CAE's) annual opinion of 'needs improvement' was derived at by aggregating the ratings of each internal audit report issued for 2023/24.

INTERNAL AUDIT AND AUDIT COMMITTEE

The Electoral Commission uses a co-sourced model of internal auditing under the direction of the CAE who reports functionally to the statutory Audit Committee and administratively to the CEO.

The Audit Committee operates within its written terms of reference to timeously execute its responsibilities.

The Audit Committee convened for nine (9) meetings during the year. Details of the individual members of the Audit Committee and attendance at meetings during 2023/24 are as follows:

AUDIT COMMITTEE MEMBERS

Name of member (All external)	Qualifications	Date appointed	Attended	Apologies	Total Attended
					Attended
Mr. CD Boltman (Chairperson)	MBA	Jun-17	12	n/a	12
Dr. MEC Moleki	PHD	Mar-18	12	n/a	12
Ms. SP Mzizi	CA(SA)	Aug-18	10	2	10
Mr. II van Niekerk	CA(SA)	May-21	11	1	11
Adv. S.T. Kholong	MBL; LLB; BA Hon Law;	Feb-22	11	1	11

AUDIT COMMITTEE ATTENDANCE

Name Of Member	17-May-23	29-May-23	26-Jul-23	24-Aug-23	09-Nov-23	23-Nov-23	25-Jan-24	06-Mar-24	27-Mar-24
Mr. CD Boltman (Chairperson)	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dr. MEC Moleki	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ms. SP Mzizi	✓	✗	✓	✗	✓	✓	✓	✓	✗
Mr. II van Niekerk	✓	✗	✓	✓	✓	✓	✓	✓	✓
Adv. S.T. Kholong	✓	✓	✓	✓	✓	✓	✓	✓	✓

The CAE and members of the Internal Audit Activity, the Accounting Officer, all the deputy Chief Electoral Officers, the Chief Information Officer, the Chief Financial Officer, and officials of the Office of the Auditor-General South Africa [AGSA], have attended general sessions of the Audit Committee sittings. The Audit Committee also held individual confidential discussions with some of 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.

AUDIT COMMITTEE REPORT

The Audit and Risk Committee [ARC] of the Electoral Commission of South Africa is pleased to present its report for the financial year ended 31 March 2024.

AUDIT COMMITTEE RESPONSIBILITY

The ARC hereby reports that it has been established in terms of section 77 of the PFMA as amended and has complied with its responsibilities arising from Treasury Regulation 3.1.2. The ARC also confirms that it has adopted the approved formal terms of reference contained in its charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

Details of its composition, meetings held and attendance are reflected in Part C, of the Annual Report.

EFFECTIVENESS OF INTERNAL CONTROL

The systems of internal control are designed to provide effective assurance that: assets are safeguarded; liabilities and working capital are efficiently managed; operations are efficient and effective and that policies, laws and regulations are complied with.

Within the framework of the organisation's quarterly reporting cycle, the ARC provided oversight over the business operations by reviewing Management as well as the Internal Audit reporting emanating from the approved risk-based Annual Audit Plan.

The ARC notes improvement in the systems of internal control within the organisation over the period under review. Nevertheless, these were not entirely effective for the period under review. Based on the various reports of Internal Audit and the Auditor-General of South Africa [AGSA], the ARC has recommended further improvements to the internal control environment and management has committed to address these.

Quality of Management Reports

The ARC has reviewed and is generally satisfied with the quality of management reports tabled at its quarterly meetings. In addition the ARC appreciates the support provided by management to provide further clarification in a timely manner on areas of query raised within the ARC engagement.

Audited Annual Financial Statements

The ARC has:

- reviewed and discussed with management the Management Report from the AGSA;
- reviewed the appropriateness of the accounting policies and practices; and
- reviewed and discussed with management the audited annual financial statements and recommended its approval by the Accounting Officer.

The ARC accepts the audit report and final management report of the AGSA.

The ARC commends management on achieving a clean audit opinion for the period 2023/24 in its quest of delivering on the organisation's constitutional mandate.

Annual Performance Plan

The ARC considered the performance reports on a quarterly basis. The ARC recommended the adoption of the 2023/2024 annual performance report of the Electoral Commission by the Chief Electoral Officer to the Commission and recommended that internal controls be enhanced for results reported.

For the period under review, the ARC is pleased to note improvement in the system of internal controls pertaining to reporting on the Annual Performance Plan.

Legislative and Regulatory Compliance

The ARC acknowledges the effectiveness in the system of internal controls related to management of compliance with applicable laws and regulations as applied to support functions, and is particularly pleased to note compliance with laws and regulations related to core business of the organisation.

Risk Management Function

In addition to the information on the management of risk reflected in Part C of the Annual Report, the ARC acknowledges the improvements in the administration and controls around the Risk Management Function, and will continue to monitor the maturing of this function within the organisation, especially in supporting Risk Owners in proactive identification and mitigation of emerging risks.

Internal Audit Function

The ARC is satisfied that the Internal Audit Function effectively discharged its responsibilities during the reporting period and commends the function for the 100% completion of the internal audit plan. The ARC is pleased to note that the Internal Audit Function has been able to improve its effectiveness by improving its systems, processes and methodologies to sustain quality outcomes going forward.

Finance Management Function

The ARC acknowledges with satisfaction that the Finance Management Function has adequately discharged its responsibilities and delivered quality financial statements. In addition, the ARC notes the tone set by management to ensure remediation of control weaknesses identified through the reporting period and re-enforcement of policy and procedural requirements in compliance with financial processes.

Information and Communication Technology Function

The ARC reviewed the progress with respect to Information and Communication Technology [ICT] Governance in line with the organisation's ICT Policy Framework. The ARC is of the opinion that further improvement in the governance and operations of the ICT Function is required to improve ICT outcomes within the organisation.

Appreciation

The ARC wishes to express its appreciation to the Executive Authority, the Accounting Officer and Executive Management Team for assisting the ARC to execute its statutory duties throughout the period under review.



Mr Cedric Boltman
Chairperson of the Audit Committee
31 July 2024

PART D

Human Resources Management



INTRODUCTION

In a bid to ensure that the organisation has the capacity required to meet its strategic objectives by the end of the reporting period a total of 952 positions were filled, which surpassed the target of filling 938 of funded positions.

A substantial number of positions (76) were filled internally through the promotion of employees. This was due to the filling of the 52 regional corporate service positions and the subsequent promotion of other employees who applied for the posts that became vacant.

This is one of the factors that contributed to the low staff turnover, as employees stay longer in the organisation because of growth opportunities. The staff turnover rate for the period under review was 4.07%, which is marginally higher than the previous financial year's rate of 3.64%. HR observed an increase in the number of employees who resign to avert being taken through disciplinary process.

There was also an increase in the number of ill-health retirement cases of employees who are still below the retirement bracket, which is age 60 - 65. Ill-health retirements accounted for 15.5% (6) of the terminations compared to 3% in 2022/23 and 0% in 2021/22. The department is looking into this through the wellness programme. The Electoral Commission was admitted as a participating employer by the Government Employee Medical Scheme (GEMS) and wellness sessions were held during the launch.

The feedback from the exit interviews indicates that most employees leave due to personal reasons. The Electoral Commission is still seen as an employer of choice as employees indicated that they would return to the Electoral Commission.

The average age of employees in the organisation is now 47.02. Following the approval of the talent management strategy, an implementation plan was developed and presented to the relevant structures within the organisation will be implemented in full after the elections.

The second leg of the multi-year wage agreement that was concluded with the union in 2020/21 was implemented. The next wage negotiations will commence in the later part of the next financial year. In a bid to strengthen the functioning of the Electoral Commission Bargaining Forum, regular meetings were held.

During the reporting period, there were 25 active cases against the Electoral Commission at the Commission for Conciliation, Mediation and Arbitration (CCMA). Seventeen of these cases were finalised by the end of March 2024 and none of them was ruled against the employer. It is worth noting that only eight of the 17 cases referred to the CCMA were from six permanent employees the rest were from electoral staff members. Given the high number of electoral and expansion staff appointed for the main electoral events, the number of disciplinary and dispute cases was bound to rise.

In striving to ensure compliance with the Employment Equity Act, the new Employment Equity (EE) Plan was developed and approved by 30 September 2023. The new Employment Equity plan and the EE Annual Report were submitted to the Department of Labour in January 2024. Adherence to the numerical targets during the recruitment process has improved. Employment Equity members attended the awareness sessions facilitated by the Department of Labour to ensure an understanding of the proposed legislative amendments.

Training on the PMDS system and refresher sessions were conducted. The provincial and departmental pre-performance moderation sessions that culminated in the national moderation session were held in the first quarter of the reporting period. The standardisation of the scorecards for various positions and the development of scorecards for the new position of Regional Corporate Service received attention.

The Electoral Commission continues to play a major role in providing much-needed work experience to unemployed graduates across the country. In total, 66 graduate interns and one student intern were appointed during the period under review. This is higher than the number of 56 interns that were hosted by the Electoral Commission in the previous reporting

period. The interns are exposed to various areas within the Electoral Commission.

All the permanent and fixed-term posts are advertised through the eRecruitment system, which was introduced in the 2021 financial year. The organisation is realising both time and cost benefits, particularly saving on the shortlisting time and advertisement costs. In preparation for the recruitment of electoral staff, system enhancements were done on eRecruitment and the reports were developed for monitoring purposes.

In the build-up to and during the elections, the Electoral Commission's organogram expands to ensure that sufficient capacity is provided for the delivery of elections. To this end, the expansion staff and registration staff members were appointed

on fixed-term contracts. Over 100,000 fixed-term employees were appointed in line with the relevant approved recruitment and payment plans that were developed to ensure standardisation of the recruitment and payment processes. The recruitment for the election events, scheduled for May 2024 commenced in February.

A great improvement in the use of the Voter Management Device (VMD) was observed during the main registration events. The VMD was utilised to capture the attendance of registration staff members at the various voting stations during both registration events. The use of the attendance application on the VMD contributed to the success of the payment of over 90% of the registration staff within fourteen days, resulting in no complaints for late payments.



HUMAN RESOURCES OVERSIGHT STATISTICS

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

PERSONNEL COST ACCORDING TO SALARY BAND

Level	Personnel expenditure (R'000)	Percentage of personnel expenditure to total personnel cost (R'000)	Number of employees (R'000)	Average personnel cost per employee (R'000)
Commissioners	9 281 050.34	0.79%	5	1 856 210.07
Top Management	16 071 529.26	1.38%	5	3 214 305.85
Senior Management	105 647 722.34	9.05%	50	2 112 954.45
Middle Management	178 631 189.35	15.30%	138	1 294 428.91
Professionals	525 515 416.52	45.01%	658	798 655.65
Skilled	24 679 050.91	2.11%	70	352 557.87
Semi-Skilled	272 706 865.97	23.36%	28	9 739 530.93
Very Low Skilled	35 059 414.35	3%	20 162	1 738.89
Total	1 167 592 239.04	100%	21 116	19 370 382.61

EMPLOYMENT AND VACANCIES ACCORDING TO RANK

Occupational band	Number of employees 2023/24	Approved posts 2024/25	Number of vacancies 2024/25	Percentage of total vacancies
Top Management	5	5	0	0%
Senior Management	42	50	8	5.33%
Professionally Skilled	132	214	83	55.33%
Skilled	707	765	59	39.33%
Semi-Skilled	27	30	0	0%
Very Low Skilled	39	38	0	0%
Total	952	1 102	150	100%

EMPLOYMENT AND VACANCIES BY STRUCTURE

ORGANOGRAM

Division	Rank	Approved Posts	Posts Filled	Vacant Posts
Office of the CEO	CEO	1	1	0
	General Manager	1	1	0
	Manager	2	2	0
	Deputy Manager	1	1	0
	Senior Administrative Officer	2	2	0
	Administrative Officer (new)	1	0	1
	New posts (Assistant Manager)	3	1	2
	Manager	1	1	0
	Senior Administrative Officer	2	2	0
	New post	1	0	1
Commission Services	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	1	3
	Assistant Administrative Officer	0	1	-1
	Deputy CEO	1	1	0
	Senior Administrative Officer	1	1	0
	Manager	1	1	0
Chief Executive: Political Party Funding	Deputy Manager	1	1	0
	Assistant Manager	2	2	0
	Senior Administrative Officer	1	1	0
	Administrative Officer	4	1	3
	Assistant Administrative Officer	0	1	-1
	Deputy CEO	1	1	0
	Senior Administrative Officer	1	1	0
	Manager	1	1	0
	Deputy Manager	1	1	0
	Assistant Manager	2	2	0
Support Services	Administrative Officer	1	1	0
	Assistant Administrative Officer	3	3	0
	Senior/Administrative Clerk	3	3	0
	Messenger/Housekeeper/Driver	10	10	0
	General Manager - CIO	1	1	0
	Manager	4	1	3
	Deputy Manager	15	1	14
	Assistant Manager	45	2	43
	Senior Administrative Officer	1	0	1
	Administrative Officer	8	4	4
ICT Operations	Assistant Administrative Officer	1	1	0

Division	Rank	Approved Posts	Posts Filled	Vacant Posts
Human Resource Management	General Manager	1	1	0
	Manager	3	3	0
	Deputy Manager	6	5	1
	Assistant Manager	3	0	3
	Senior Administrative Officer	4	3	1
	Administrative Officer	4	3	1
	Assistant Administrative Officer	1	1	0
	Senior/Administrative Clerk	2	2	0
	General Manager	1	1	0
	Manager	1	0	1
Legal Services	Deputy Manager	2	2	0
	Assistant Administrative Officer	1	1	0
	Senior Administrative Officer	1	0	1
	Administrative Clerk	0	1	-1
	Deputy CEO	1	1	0
	Senior Administrative Officer	1	1	0
	General Manager	1	1	0
	Manager	2	2	0
	Deputy Manager	2	2	0
	Assistant Manager	1	1	0
DCEO:Electoral Operations	Senior Administrative Officer	2	2	0
	General Manager	1	1	0
	Manager	2	2	0
	Deputy Manager	2	2	0
	Assistant Manager	1	1	0
	Senior Administrative Officer	2	2	0
	Administrative Officer	2	1	1
	Assistant Administrative Officer	0	0	0
	Senior/Administrative Clerk	1	0	1
	General Manager	1	1	0
Logistics and Infrastructure	Manager	2	2	0
	Deputy Manager	2	2	0
	Assistant Manager	1	1	0
	Senior Administrative Officer	2	2	0
	Administrative Officer	2	1	1
	Assistant Administrative Officer	0	0	0
	Senior/Administrative Clerk	1	0	1
	General Manager	1	1	0
	Manager	2	2	0
	Deputy Manager	2	1	1
Electoral Matters	Assistant Manager	2	2	0
	Senior Administrative Officer	2	2	0
	Assistant Administrative Officer	1	0	1
	New posts	1	0	1
	Deputy CEO	1	1	0
	Deputy Manager	1	0	1
	Senior Administrative Officer	1	1	0
	General Manager	1	0	1
	Manager	1	1	0
	Deputy Manager	3	2	1
DCEO: Outreach Branch	Assistant Manager	2	1	1
	Senior Administrative Officer	2	2	0
	Assistant Administrative Officer	1	0	1
	New posts	1	0	1
	Deputy CEO	1	1	0
	Deputy Manager	1	0	1
	Senior Administrative Officer	1	1	0
	General Manager	1	0	1
	Manager	1	1	0
	Deputy Manager	3	2	1
Communications	Assistant Manager	2	1	1
	Senior Administrative Officer	1	1	0
	Administrative Officer	2	0	2
	Assistant Administrative Officer	0	0	0
	Senior/Administrative Clerk	0	0	0
	General Manager	1	1	0
	Manager	2	2	0
	Deputy Manager	3	2	1
	Assistant Manager	2	1	1
	Senior Administrative Officer	1	1	0

Division	Rank	Approved Posts	Posts Filled	Vacant Posts
Civic Education, Research and Knowledge Management	General Manager	1	1	0
	Manager	2	1	1
	Deputy Manager	3	3	0
	Assistant Manager	1	1	0
	Senior Administrative Officer	1	0	1
	Administrative Officer	1	1	0
	Assistant Administrative Officer	1	1	0
	Photocopy Operator	1	1	0
	Senior/Administrative Clerk	5	7	-2
	General Manager - CFO	1	1	0
Financial Management	Manager	3	2	1
	Deputy Manager	9	4	5
	Assistant Manager	5	1	4
	Senior Administrative Officer	11	4	7
	Assistant Administrative Officer	0	1	-1
	Administrative Officer	20	18	2
	Senior/Administrative Clerk	2	1	1
	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	2	2	0
Provincial Electoral Office: Eastern Cape	Assistant Manager	12	11	1
	Senior Administrative Officer	21	21	0
	Administrative Officer	3	3	0
	Local Electoral Project Officer	86	84	2
	Assistant Administrative Officer	1	1	0
	Senior/Administrative Clerk	8	10	-2
	Messenger/Housekeeper/Driver	2	2	0
	Cleaner	26	26	0
	General Manager	1	1	0
	Manager	1	1	0
Provincial Electoral Office: Free State	Deputy Manager	1	1	0
	Assistant Manager	9	9	0
	Senior Administrative Officer	15	8	7
	Administrative Officer	2	3	-1
	Local Electoral Project Officer	29	26	3
	Assistant Administrative Officer	1	1	0
	Senior Administrative Clerk	6	6	0
	Messenger/Housekeeper/Driver	2	2	0
	General Manager	1	1	0
	Manager	1	0	1

Division	Rank	Approved Posts	Posts Filled	Vacant Posts
Provincial Electoral Office: Gauteng	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	2	2	0
	Assistant Manager	9	8	1
	Senior Administrative Officer	15	11	4
	Administrative Officer	2	2	0
	Local Electoral Project Officer	48	43	5
	Assistant Administrative Officer	3	3	0
	Senior Administrative Clerk	5	5	0
	Messenger/Housekeeper/Driver	2	2	0
Provincial Electoral Office: KwaZulu-Natal	Cleaner	2	2	0
	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	2	2	0
	Assistant Manager	15	14	1
	Senior Administrative Officer	27	23	4
	Administrative Officer	3	3	0
	Local Electoral Project Officer	86	78	8
	Assistant Administrative Officer	2	1	1
	Senior Administrative Clerk	11	13	-2
Provincial Electoral Office: Limpopo	Administrative Clerk	0	2	-2
	Messenger/Housekeeper/Driver	2	2	0
	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	1	1	0
	Assistant Manager	9	9	0
	Senior Administrative Officer	15	15	0
	Administrative Officer	2	2	0
	Local Electoral Project Officer	57	57	0
	Assistant Administrative Officer	1	1	0
Provincial Electoral Office: Mpumalanga	Senior Administrative Clerk	5	5	0
	Messenger/Housekeeper/Driver	2	2	0
	General Manager	1	1	0
	Manager	1	0	1
	Deputy Manager	1	1	0
	Assistant Manager	7	7	0
	Senior Administrative Officer	11	8	3
	Administrative Officer	2	2	0
	Local Electoral Project Officer	33	32	1
	Assistant Administrative Officer	1	1	0

Division	Rank	Approved Posts	Posts Filled	Vacant Posts
Provincial Electoral Office: Northern Cape	General Manager	1	1	0
	Manager	1	1	0
	Deputy Manager	1	1	0
	Assistant Manager	9	8	1
	Senior Administrative Officer	15	14	1
	Administrative Officer	2	2	0
	Local Electoral Project Officer	26	28	-2
	Assistant Administrative Officer	1	0	1
	Senior Administrative Clerk	5	5	0
	Messenger/Housekeeper/Driver	2	2	0
	General Manager	1	1	0
	Manager	1	1	0
Provincial Electoral Office: North West	Deputy Manager	1	1	0
	Assistant Manager	8	8	0
	Senior Administrative Officer	13	11	2
	Administrative Officer	2	2	0
	Local Electoral Project Officer	32	29	3
	Assistant Administrative Officer	1	1	0
	Senior Administrative Clerk	4	4	0
	Administrative Clerk	0	1	-1
	Messenger/Housekeeper/Driver	2	2	0
	Cleaner	10	10	0
	General Manager	1	1	0
	Manager	1	1	0
Provincial Electoral Office: Western Cape	Deputy Manager	2	2	0
	Assistant Manager	10	10	0
	Senior Administrative Officer	17	16	1
	Administrative Officer	2	2	0
	Local Electoral Project Officer	38	36	2
	Assistant Administrative Officer	1	1	0
	Senior Administrative Clerk	7	5	2
	Administrative Clerk	0	4	-4
	Messenger/Housekeeper/Driver	2	2	0
	Total	1 102	952	150

Note: Negative figures reflect staff permanently absorbed on the organogram in terms of the relevant legislation but carried over the establishment, as well as staff appointed on a fixed term basis against vacancies

Note: New posts indicated but not evaluated yet.

EMPLOYMENT CHANGES

Most terminations were as a result of resignations and retirements as indicated in Table 35. Most of the terminations were from the skilled salary band, which accounts for most of the positions in the Electoral Commission. As illustrated in the table below, the Electoral Commission appointed 85 new employees in the period under review, while there were 39 terminations as a result of resignations, dismissals, retirements, deaths or the expiry of contracts. The number of employees retiring was much higher this year and went up by six.

STAFF MOVEMENT DURING THE PERIOD UNDER REVIEW

Salary band	Employment at the beginning of the period	Recruited	Promoted	Demoted	Terminated	Employment at the end of the period
Top Management	5	0	0	0	0	5
Senior Management	44	0	2	0	5	42
Professional Qualified	122	8	15	0	7	132
Skilled	671	72	59	1	25	707
Semi-Skilled	24	5	0	0	1	27
Unskilled	40	0	0	0	1	39
Total	906	85	76	1	39	952

REASONS FOR STAFF LEAVING

Reason	Number	Percentage of the total number of staff terminations
Death	3	7.7%
Resignation	13	33.3%
Dismissal	3	7.7%
Retirement	9	23.1%
Ill-health	6	15.5%
Expiry of contract	5	12.8%
Total	39	100.0%

STAFF MOVEMENT ACCORDING TO RANK

	Recruited	Promoted	Demoted	Termination
CEO	0	0	0	0
Deputy CEO	0	0	0	0
Senior Manager/Provincial Electoral Officer	0	0	0	0
Manager	0	2	0	5
Deputy Manager	6	5	0	1
Assistant Manager	2	10	0	4
Senior Administrative Officer	7	40	0	4
Administrative Officer	26	18	1	18
Assistant Administrative Officer	2	0	0	1
Senior/Administrative Clerk	37	1	0	3
Messenger/Housekeeper/Driver/Handyman	5	0	0	2
Cleaner	0	0	0	1
Total	85	76	1	39

STAFF TERMINATIONS FOR 2021/22 TO 2023/24

Year	Number of terminations	Percentage
2021/22	38	4.19%
2022/23	33	3.64%
2023/24	39	4.07%

WELLNESS SESSIONS HELD FROM 2021/22 TO 2023/24

Year	Number of sessions
2021/22	2
2022/23	11
2023/24	8

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.

SICK LEAVE ABSENTEEISM FROM 2021/22 TO 2023/24

Year	Total Number of Sick Leave Days Taken	Estimated Cost	Number of Employees Who Took 15 Consecutive Days Or More
2021/22	4 001	R10 165 759	24
2022/23	4 863	R13 249 481,04	33
2023/24	3 678	R10 189 656,32	23

SPECIAL SICK LEAVE ABSENTEEISM FROM 2021/22 TO 2023/24

Year	Total number of special sick leave days taken	Estimated cost	Number of employees who took special sick leave
2021/22	926	R2 162 166,24	23
2022/23	873	R2 244 366,08	21
2023/24	799	R2 123 218,73	18

AVERAGE SICK LEAVE TAKEN ACCORDING TO RANK

Rank/level	Average days
CEO	0
Deputy CEO	7.5
Senior Manager	5.62
Manager	6.05
Deputy Manager	8.45
Assistant Manager	5.94
Senior Administrative Officer	7.14
Administrative Officer	6.8
Assistant Administrative Officer	12.57
Senior/Administrative Clerk	5.6
Messenger/Housekeeper/Driver	7.59
Cleaner	10.2

EMPLOYEE DEATHS DURING THE PERIOD UNDER REVIEW

Office	Name	Date of death
National Office	Malcolm Wood	5 September 2023
National Office	Noloyiso Ntandane	27 October 2023
KwaZulu-Natal	Siyabonga Mngadi	11 November 2023

AVERAGE AGE OF THE DECEASED FOR 2020/21 TO 2023/24

Year	Number of deaths	The average age of the deceased
2021/22	9	51.0
2022/23	5	47.0
2023/24	3	48.33

LABOUR RELATIONS

At the beginning of the reporting period there were seven (7) active cases at the CCMA and eighteen new cases were referred during the course of the year, by either the recognised trade union and/or employees. This resulted in a total of 25 cases at the CCMA. At the end of the reporting period, 17 (68%) of these cases were finalised, while eight (32%) were still pending finalisation. Of the 17 cases finalised, seven were found in favour of the Electoral Commission, 5 were withdrawn by employees, two were dismissed, one was settled and the last one was outside CCMA's jurisdiction.

CCMA DISPUTES REFERRED IN 2023/24

Nature of disputes	Number of employees
Section 191 (1) [191(5)(a)]: Dismissal related to misconduct	5
Section 191 (5)(a)(iii) Reason for dismissal unknown	2
Section 186 (2)(a): Unfair conduct – promotion, demotion, probation, training, or benefits	4
Section 73A (Basic Conditions of Employment Act) – Claims for failure to pay any amount owing (not national minimum wage agreement)	1
Section 6 (EEA) – Prohibition of Unfair Discrimination – Arbitrary Grounds	3
Section 186 (1)(a) Termination of contract with/without Notice	2
Total	17

DISPUTE REFERRED TO THE CCMA FOR 2021/2022 TO 2023/2024

Nature of disputes	Number of Cases
2021/22	15
2022/23	13
2023/24	17

EMPLOYMENT EQUITY

The Electoral Commission remains committed to complying with the Employment Equity Act (Act 55 of 1998). A new two-year plan was developed for the period 1 October 2023 to 30 September 2025. The organisation continues as far as possible, to fill the vacancies in line with the numerical goals, targets and representivity per level.

EMPLOYMENT EQUITY TARGETS AMONG MALE STAFF MEMBERS FOR 2023/24

Level	Male							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top management	4	2	0	1	0	1	0	1
Senior management	16	16	3	3	1	2	2	3
Professional qualified	61	62	6	6	6	4	4	6
Skilled	267	315	24	36	3	11	3	34
Semi-skilled	12	7	1	1	1	0	0	1
Unskilled	1	0	0	0	0	0	0	0
Total	361	402	34	47	11	18	9	45

EMPLOYMENT EQUITY TARGETS AMONG FEMALE STAFF MEMBERS FOR 2023/24

Level	Female							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top management	0	1	0	1	1	0	0	1
Senior management	17	13	0	2	2	1	2	3
Professional qualified	29	53	4	6	1	3	13	14
Skilled	312	318	36	42	7	5	19	25
Semi-skilled	11	9	1	0	0	0	0	0
Unskilled	38	35	1	0	0	0	0	0
Total	407	429	42	51	11	9	34	43

EMPLOYMENT EQUITY NUMERICAL GOALS: 2018 TO 2024

Period	Male				Female			
	African	Coloured	Indian	White	African	Coloured	Indian	White
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
Numerical goals (until the end of September 2024)	402	47	18	45	429	51	10	43

PART E

Annual Financial Statements



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ELECTORAL COMMISSION

Report of the Auditor-General to Parliament on the Electoral Commission

The Auditor-General

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

- I have audited the financial statements of the Electoral Commission set out on pages 118 to 170, which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets, cash flow statement and comparison of actual and budgeted expenditure for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
- In my opinion, the financial statements present fairly, in all material respects, the financial position of the Electoral Commission as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

- I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
- 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 code) 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.

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

Emphasis of matters

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

Restatement of comparatives due to a change in accounting policy

- As disclosed in note 30 (change in accounting policy) to the financial statements for the year ended 31 March 2024, the accounting policy in relation to how the interest cost on lump sums is accounted for was changed in line with the new requirements of GRAP 25. The revision requires the interest cost on lump sums to form part of the finance cost on the statement of financial performance and be removed from employee-related costs. The change in accounting policy was adjusted for retrospectively in the comparative figures for the prior period ended 31 March 2023.

Prior period error

- As disclosed in note 31 (prior period error) to the financial statements for the year ended 31 March 2024, leave pay accruals and payroll payables were incorrectly considered as financial instruments in the prior period. In terms of GRAP 104, Financial instruments, employees' rights and obligations under employee benefit plans are not within the scope of financial instruments. The impact of the prior period error was adjusted retrospectively, with restatements made to the closing balances for the prior period ending 31 March 2023.

ELECTORAL COMMISSION

Report of the Auditor-General to Parliament on the Electoral Commission

Other matter

- I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited disclosures

- The information set out in appendix A and B does not form part of the financial statements and is presented as additional information. I have not audited this information and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

- The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the 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.

- 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 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.

Responsibilities of the auditor-general for the audit of the financial statements

- My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due

to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the 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.

- A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 109, forms part of our auditor's report.

REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT

- In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

- I selected the following programmes presented in the annual performance report for the year ended 31 March 2024, for auditing. I selected programmes that measure the constitutional institution's performance on its primary mandated functions and that are of significant national, community or public interest.

ELECTORAL COMMISSION

Report of the Auditor-General to Parliament on the Electoral Commission

Programme	Page numbers	Purpose
Programme 2: electoral operations	43	Focuses on the strategic outcome of managing and delivering free and fair elections by striving for excellence at voting station level; ensuring accessibility and suitability of voting facilities and processes; managing results; maximising electoral justice for all stakeholders in the electoral process; enhancing the credibility of the voters' roll; ensuring compliance with legal prescripts; and continuously improving the legislative framework.
Programme 3: outreach	57	Focuses on the strategic outcome of informing and engaging citizens and stakeholders in electoral democracy. It fosters participation in electoral democracy by providing civic and democracy education on a continuous basis; voter and balloting education as may be required by each election; strategic and thought leadership on matters pertaining to electoral democracy; broadening our research agenda and issuing publications; increasing visibility through proactive consultation, effective communication, and presence among our stakeholders and communities; facilitating platforms for political dialogue; cultivating an environment conducive for the holding of free and fair elections; and constantly engaging the media.

17. I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the constitutional institution's planning and delivery on its mandate and objectives.

18. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the constitutional institution's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the constitutional institution's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the

annual performance report are the same as those committed to in the approved initial or revised planning documents

- the reported performance information is presented in the annual performance report in the prescribed manner.
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

19. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

20. I did not identify any material findings on the reported performance information for the selected programmes.

Other matter

21. I draw attention to the matter below.

Achievement of planned targets

22. The annual performance report includes information on reported achievements against planned targets and provides explanations for over or under achievements.

ELECTORAL COMMISSION

Report of the Auditor-General to Parliament on the Electoral Commission

REPORT ON COMPLIANCE WITH LEGISLATION

- In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the constitutional institution's compliance with legislation.
- I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
- Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the constitutional institution, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
- I did not identify any material non-compliance with the selected legislative requirements.

OTHER INFORMATION IN THE ANNUAL REPORT

- The accounting officer is responsible for the other information included in the annual report. The other information referred to 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 on in this auditor's report.
- My opinion on the financial statements, the report on the audit of the annual performance report and

the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

- My responsibility is to read this other information and, in doing so, consider whether it 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.
- I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

INTERNAL CONTROL DEFICIENCIES

- I considered internal control relevant to my audit of the financial statements, annual performance report 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.

Auditor General

Pretoria
31 July 2024



ELECTORAL COMMISSION

Report of the Auditor-General to Parliament on the Electoral Commission

ANNEXURE TO THE AUDITOR'S REPORT

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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 reported performance information for selected programmes and on the constitutional institution's compliance with selected requirements in key legislation.

Financial statements

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

• conclude on the appropriateness of the 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 constitutional institution 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

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.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and 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.

ELECTORAL COMMISSION

Report of the Auditor-General to Parliament on the Electoral Commission

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Section 38(1)(b) Section 38(1)(c)(ii) Section 38(1)(d) Section 38(1)(h)(iii) Section 40(1)(a) Section 40(1)(c)(i) Section 40(1)(b) Section 40(3)(a) section 44 Section 45(b) Section 57(b)
Treasury Regulations (TR), 2005, issued in terms of the PFMA	TR 4.1.1 TR 4.1.3 TR 5.1.1 TR 5.2.1 TR 5.2.3(a) TR 5.2.3(d) TR 5.2.4 TR 5.3.1 TR 8.1.1 TR 8.2.1 TR 8.2.2 TR 8.2.3 TR 9.1.1 TR 9.1.4 TR 10.1.1(a) TR 10.1.2 TR 12.5.1 TR 15.10.1.2(c) TR 16A3.2 TR 16A3.2(a) TR 16A6.1 TR 16A6.2(a) & (b) TR 16A6.3 (a) and (b) TR 16A6.3(c) TR 16A6.3(e) TR 16A6.3(a) (i) TR 16A6.4 TR 16A6.5 TR 16A6.6 TR 16A7.3 TR 16A7.6 TR 16A7.7 TR 16A8.3 TR 16A8.4 TR 16A9.1(b)(ii) TR 16A9.1(d) TR 16A9.1(e) TR 16A9.1(f) TR 16A9.2(a)(ii) TR 17.1.1 TR 18.2 TR 19.8.4

ELECTORAL COMMISSION

Report of the Auditor-General to Parliament on the Electoral Commission

Legislation	Sections or regulations
National Treasury (NT) Practice Note 4 of 2009/10	Practice Note 7 of 2009/10 Practice Note 7 of 2009/10 par 4.1.2 Practice Note 5 of 2009/10 par. 3.3 NT Instruction 4A of 2016/17 par 6y NT Instruction 07 of 2017/18 par 4.3 Instruction No. 10 of 2020-21 NTI 01 of 2021-22 par. 4.1
National Treasury instruction notes	IN 4 of 2015/16 par. 3.4 IN 4A of 2016/17 IN 11 of 2020/21 par. 3.1 IN 11 of 2020/21 par. 3.4 (b) and 3.9 IN 5 of 2020/21 par 5.3 Second amendment NT Instruction No 5 of 2020/21 par 1 and Erratum NT Instruction note No 5 of 2020/21 par 2 NT Instruction No 5 of 2020/21 par 4.8 NT Instruction No 5 of 2020/21 par 4.9
The Framework for the Managing of Programme Performance Information (FMPII), issued by NT.	chapter 3.2 chapter 3.3 Chapter 5
The Revised Framework for Strategic Plans and Annual Performance Plans (Revised FSAPP) (2020), issued by NT.	Section 4.4.3 and 4.4.4
Circulars and guidance issued by the NT, Department of Public Service and Administration (DPSA), Department of Cooperative Governance and supported by the Department of Planning Monitoring and Evaluation regarding the planning, management, monitoring and reporting of performance against predetermined objectives.	SBD 6.2 issued in 2015/16
Public Finance Management Act 1 of 1999 (PFMA) Instruction notes	SCM Instruction Note 02 of 2021-22 par 3.2.1 PFMA SCM instruction note 03 of 2021/22 par 4.1. PFMA instruction note no.3 of 2021/22 definition PFMA instruction note no.3 of 2021/22 par. 4.2 (b) SCM instruction note 2 of 2021/22 par. 3.2.1 SCM instruction note 2 of 2021/22 par. 3.2.4 PFMA SCM Instruction No. 3 of 2021/22 par. 7.2 SCM Instruction 3 of 2016 SCM Instruction Note 02 of 2021-22 par 3.3.1 PFMA SCM instruction note 03 of 2021/22 par 4.1 PFMA instruction note no.3 of 2021/22 definition PFMA instruction note no.3 of 2021/22 par. 4.2 (b) PFMA Instruction Note 3 of 2021/22 par 4.3 and 4.4 PFMA instruction note no.3 of 2021/22 par. 4.3 PFMA instruction note no.3 of 2021/22 par. 4.4 (c) PFMA instruction note no.3 of 2021/22 par. 4.4.(d)

ELECTORAL COMMISSION

Report of the Auditor-General to Parliament on the Electoral Commission

Legislation	Sections or regulations
Preferential Procurement reg 2022	Preferential Procurement reg {2017} 4(1) & 4(2) Preferential Procurement reg {2017} 5(1) & 5(3) Preferential Procurement reg 2017 5(6) Preferential Procurement reg 2017 5(7) Preferential Procurement reg {2017} 6(8), Preferential Procurement reg {2017} 7(8), 2017 Preferential Procurement reg 8(2) 2017 Preferential Procurement reg 8(5) Preferential Procurement reg {2017} 9(1) Preferential Procurement reg {2017} 10(1) & (2) Preferential Procurement reg {2017} 11(1) Preferential Procurement reg 2017 (under functionality) 2022 Preferential Procurement reg 4(4)
PPPFA	PPPFA (definition "acceptable tender") PPPFA section 2(1)(a) and (b) PPPFA 2(1)(a); PPPFA 2(1)(f)

ELECTORAL COMMISSION

Report of the Accounting Officer

for the year ended 31 March 2024

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 audited annual financial statements of the Electoral Commission for the period ended 31 March 2024. This report and the annual financial statements comply with the requirements of the Public Finance Management Act, Act 1 of 1999 (PFMA), the Electoral Commission Act and Act 51 of 1996 and Political Party Funding Act 6 of 2018.

The Chief Electoral Officer is the Accounting Officer in terms of section 36(2)(b) of the PFMA read together with section 12(2)b of the Electoral Commission Act.

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.

ELECTORAL COMMISSION

Report of the Accounting Officer

for the year ended 31 March 2024

Prices of map products not statutorily provided for

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

Registration as a political party does not mean that a party will automatically qualify to contest an election. A registered political party must still meet the requirements for contesting an election. These

requirements include the payment of election deposit and some other administration prerequisite. In terms of Electoral Commission Act 51 of 1996: Chapter 4, Section 15 (3)(b).

Political Party Registration Fees

Registration level	Fee	Comment
National Level	R5,000	This would allow a registered political party to contest any election in the country. This would include elections for the national assembly, provincial legislatures, district, metropolitan and local councils anywhere in the Republic.
Provincial Level	R3,000	This would allow a registered political party to contest any election within a particular province. This would include elections for the provincial legislature, district, metropolitan and local councils in that particular province.
District Level	R2,000	This would allow a registered political party to contest any elections within a particular district municipality and all local municipalities in the district.
Metropolitan Level	R2,000	This would allow a registered political party to contest any election in particular metropolitan municipality

Parties intending to contest these elections are required to submit lists of candidates in accordance with the requirements of section 27 of the Electoral Act, Act 73 of 1998 (the Act), and the requirements set out in Schedule 1A of the Act.

Independent Candidates intending to contest these elections should be nominated in accordance with the requirements of section 31A and 31B of the Electoral Act, Act 73 of 1998.

ELECTORAL COMMISSION

Report of the Accounting Officer

for the year ended 31 March 2024

The following election deposit must be submitted to contest the upcoming National and Provincial Elections for Party Nominations and Independent Candidates.

Parties and Independents to contest NPE 2024		
Election type	Contestant	NPE 2024 Deposit
Compensatory Election and All Regional Elections	Party	R300,000
Compensatory Election and at least one Regional Election	Party	R200,000 Plus R25,000 per Regional Election
Provincial Legislature	Party	R50,000 per Legislature Election
Total should a party contest all elections and lists	Party	R750,000
Regional list of the National Assembly	Independent	R20,000 per regional list contested
Provincial Legislature	Independent	R15,000 for a Legislature in a province in which the independent candidate is registered

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

- Am I registered to vote?
- Voting station finder,
- Election and by-election results data,
- Registration status, level and contact details of IEC local offices,
- Online Address Capture,
- Online Candidate Nomination System,
- Special vote application and,
- Online voter registration (for voters inside and outside South Africa),
- Political Party Funding system,
- Online Observer Application system,
- eRecruitment.

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 R3,265,858 was incurred and is reflected in Note 28 of the annual financial statements. Condonation letters have been sent to National Treasury for consideration while other transactions are still under investigation.

Fruitless and wasteful expenditure amounting to R9,951 was incurred in the current financial reporting period and is reflected in Note 28 of the annual financial statements. The fruitless and wasteful expenditure mostly 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 economical 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 (EXCO) and the Commission.

ELECTORAL COMMISSION

Report of the Accounting Officer

for the year ended 31 March 2024

The Accounting Officer has the responsibility for establishing a framework of internal controls 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, 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:

- Statement of Financial Position as at 31 March 2024,
- Statement of Financial Performance for the period ended 31 March 2024,
- Statement of Changes in Net Assets for the period ended 31 March 2024,
- Cash Flow Statement for the financial period ended 31 March 2024,
- Comparison of actual and budgeted expenditure for the period ended 31 March 2024; and
- 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.

Going concern

The Electoral Commission is funded by National Treasury via a vote of 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.

Other Matters

The development of principles and guidelines for the use of digital social media in elections in Africa

The Electoral Commission of South Africa in collaboration with the Association of African Electoral Authorities (AAEA) and the African Union Commission (AUC) embarked on a project to develop the Principles and Guidelines for The Use of Digital and Social Media in Elections in Africa. The overall goal of the project was to enhance the capacities of the Election Management Bodies (EMBs) to harness social media's advantages and tackle its adverse effects. The Principles and Guidelines provide a comprehensive framework to guide the EMBS, and electoral stakeholders, including political parties, candidates, civil society organisations, faith-based organisations, media, traditional institutions, government agencies and national parliaments on how to extract maximum value on the use of digital and social media while also proactively addressing the inherent risks.

The Project was funded by the Department of International Relations and Cooperation (DIRCO) through the African Renaissance and Cooperation Fund (ARF).

Events after balance sheet date

The President and Premiers called and set 29 May 2024 as the date on which the National and Provincial elections would be held. Following that proclamation, the Commission has issued an election timetable after consultation with the National Political Liaison Committee. This is a legal requirement in terms of Section 20 of the Electoral Act 73 of 1998.

ELECTORAL COMMISSION

Report of the Accounting Officer

for the year ended 31 March 2024

One of the milestones in the timetable is the date by which contestants ought to have submitted nomination documents and paid election deposits. Failure to pay a deposit and to submit a list of candidates or submit supporters document (in case of parties that don't have seats) leads to the disqualification of parties and contestants.

The period in which parties and contestants had to challenge the decisions of the Commission is also regulated in the timetable. The cut off date being 9 April 2024. Ordinarily, that date would signal or mark the finalization of candidate nomination processes. However, ahead of these elections there are at least eight court applications pending finalization in the various courts. Five of the cases are in the Constitutional Court while three are in the Electoral Court.

At the heart of the challenges is the request for the reopening of candidate nomination cut off time to enable parties that have failed to comply to make submissions and or the declaration that the timetable be set aside, the elections be postponed and a new election date be determined.

The determination of the cases hold very serious implications for the freeness and fairness of the election including whether those elections may proceed on 29 May 2024.

Commission Services

Vice Chairperson – Ms. Janet Love's term expired on the 19th of April 2023. She was subsequently appointed for a second 7 year term effective 13 October 2023 by the President of the Republic of South Africa.

Approval of annual financial statements

The annual financial statements of the Electoral Commission set out on pages 118 to 170 have been approved by the Accounting Officer.



Mr Phatudi Simon Mamabolo

Chief Electoral Officer

Date: 31 July 2024

ELECTORAL COMMISSION

Statement of Financial Position

for the year ended 31 March 2024

	Note	31 March 2024 R	31 March 2023 R
Assets			
Current assets		1,757,780,536	1,830,211,916
Cash and cash equivalents	4	1,626,053,165	1,739,516,226
Trade and other receivables from exchange transactions	5	76,464,585	47,255,455
Short-term portion of operating lease	11	4,036,519	7,277,710
Inventories	6	51,226,267	36,162,525
Non-current assets		1,013,828,563	881,370,419
Property, plant and equipment	7	732,252,330	656,828,521
Heritage assets	8	1,670,857	1,671,143
Intangible assets	9	269,206,522	212,665,955
Trade and other receivables from exchange transactions	5	10,698,854	10,204,800
Total assets		2,771,609,099	2,711,582,335
Liabilities			
Current liabilities		365,063,489	197,570,001
Trade and other payables from exchange transactions	10	351,710,489	188,953,001
Lump sums retirement benefit	12	13,353,000	8,617,000
Non-current liabilities		229,113,489	225,573,096
Operating lease liability	11	22,673,489	31,157,096
Lump sums retirement benefit	12	206,440,000	194,416,000
Total liabilities		594,176,978	423,143,097
Net assets			
Accumulated surplus		2,177,432,121	2,288,439,238
Total liabilities and net assets		2,771,609,099	2,711,582,335

ELECTORAL COMMISSION

Statement of Financial Performance

for the year ended 31 March 2024

	Note	31 March 2024 R	*Restated 31 March 2023 R
Revenue			
Revenue from non-exchange transactions	13	2,291,276,062	2,223,912,231
Parliamentary allocation		2,232,334,000	2,223,790,000
Fair value gain		29,491,750	-
Foreign and local aid assistance		9,197,100	-
Sponsorship revenue		15,000,000	-
Lease revenue		5,253,212	122,231
Revenue from exchange transactions	14	213,622,064	68,661,883
Political party registration fees		393,000	160,501
Elections related revenue		51,744,932	-
Investment revenue		161,165,813	67,893,544
Other operating revenue	14.1	318,319	607,838
Total revenue		2,504,898,126	2,292,574,114
Expenditure		(2,616,022,374)	(1,467,355,987)
Employee-related costs	15	(1,127,492,309)	(776,240,325)*
Goods and services	16	(1,242,279,041)	(467,985,477)
Depreciation, amortisation and impairment	17	(99,777,626)	(88,878,474)
Audit fees	18	(7,677,043)	(6,925,496)
Lease rental costs	19	(113,437,632)	(106,850,294)
Finance costs	20	(24,446,702)	(20,196,767)*
Debt impairment	21	(912,021)	(279,154)
Total expenditure		(2,616,022,374)	(1,467,355,987)
Surplus/(Deficit) on disposal of assets	22	117,131	(6,516,714)
(Deficit)/Surplus for the year		(111,007,117)	818,701,413

ELECTORAL COMMISSION

Statement of Changes in Net Assets

for the year ended 31 March 2024

	Accumulated surplus R	Total net assets R
Opening balance at 1 April 2022	1,469,737,825	1,469,737,825
Surplus for the period	818,701,413	818,701,413
Balance at 1 April 2023	2,288,439,238	2,288,439,238
Surplus for the period	(111,007,117)	(111,007,117)
Balance at 31 March 2024	2,177,432,121	2,177,432,121

ELECTORAL COMMISSION

Cash Flow Statement

for the year ended 31 March 2024

	Note	31 March 2024 R	31 March 2023 R
Cash flows from operating activities			
Cash receipts from customers		2,394,071,870	2,289,430,393
Parliamentary allocation received		2,232,334,000	2,223,790,000
Investment revenue received		151,848,515	65,211,820
Foreign and local aid assistance		9,197,100	-
Receipts from sale of goods and services		692,255	428,573
Cash paid to suppliers and employees		(2,305,402,095)	(1,334,123,042)
Cash payments to employees		(961,570,539)	(731,606,059)
Interest payments		(8)	(7,131)
Cash payments to suppliers		(1,343,831,548)	(602,509,852)
Net cash flows from operating activities	23	88,669,775	955,307,351
Cash flows from investing activities		(202,132,836)	(34,544,350)
Purchase of property, plant and equipment	7	(145,296,731)	(19,377,335)
Purchase of intangible assets	9	(59,635,214)	(15,923,269)
Proceeds from sale of property, plant and equipment	7,9	2,799,109	756,254
Net increase in cash and cash equivalents		(113,463,061)	920,763,001
Cash and cash equivalents at the beginning of the year		1,739,516,226	818,753,225
Cash and cash equivalents at the end of the year	4	1,626,053,165	1,739,516,226

ELECTORAL COMMISSION

Comparison of actual and budgeted expenditure

for the year ended 31 March 2024

	Note	31-Mar-24 R Adjusted	31-Mar-24 R Budget (as per 2024 published ENE)	31-Mar-24 R Actual as per the Statement of Financial Performance	31-Mar-24 R Variance
Revenue					
Revenue from non-exchange transactions		2,232,334,000	2,291,276,062	58,942,062	
Parliamentary allocation		2,232,334,000	2,232,334,000	-	
Sponsorship revenue		-	15,000,000	15,000,000	
Fair value gain		-	29,491,750	29,491,750	
Foreign and local assistance		-	9,197,100	9,197,100	
Lease revenue		-	5,253,212	5,253,212	
Revenue from exchange transactions		167,694,000	213,622,064	45,928,064	
Political party registration fees		348,000	393,000	45,000	
Investment revenue		166,833,686	161,165,813	(5,667,873)	
Elections related revenue		30,135	51,744,932	51,714,797	
Other operating revenue		482,179	318,319	(163,860)	
Total revenue		2,400,028,000	2,504,898,126	104,870,126	
Expenditure		(3,081,625,606)	(2,616,022,374)	465,603,232	
Employee-related costs		(1,217,967,892)	(1,127,492,309)	90,475,583	
Goods and services		(1,769,664,537)	(1,388,752,439)	380,912,098	
Depreciation, amortisation and impairment		(93,993,177)	(99,777,626)	(5,784,449)	
Total expenditure		(3,081,625,606)	(2,616,022,374)	465,603,232	
Surplus on disposal of assets		-	117,131	117,131	
Surplus/(Deficit) for the year	29	(681,597,606)	(111,007,117)	570,590,489	

ELECTORAL COMMISSION

Accounting policies

for the year ended 31 March 2024

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, are 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 (ASB).

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. In undertaking the going concern assessment for the foreseeable future, the Accounting Officer has considered and evaluated the following:

- Financial performance and projections;
- Current economic factors;
- Funding considerations;
- Solvency and liquidity considerations;
- Economic regulation risks;
- Current litigation matters;
- Contingent liabilities and
- Post balance sheet events; and
- Counter party risk.

The key features of this assessment are summarised as follows:

Electoral Commission Financial Performance

Electoral Commission's performance for the period ended 31 March 2024 improved in certain areas compared to the prior year with an increase in revenue from exchange increasing by 68% as result of a higher return on investments.

Funding considerations

The Electoral Commission is funded by the state. The Electoral Commission expects continued funding from the state to fund its mandate. The fiscus is constrained and this has resulted in budget cuts over the MTEF cycle. In response to the cuts the Electoral Commission has reprioritised funds between projects and there has been consultation with National Treasury for a guaranteed retention of surplus to fund the core business.

National Treasury has approved the retention of cash surplus from 2022/23 financial year. All the projects for the current financial year are fully funded with a significant saving ring fenced for 2024 National and Provincial Elections. The liquidity position remains stable. As at 31 March 2024 the Commission has a stable liquidity as reflected in cash and cash equivalents.

Litigation, contingent liabilities, and post balance sheet events

The Accounting Officer evaluated all significant matters, including ongoing legal proceedings and contingent liabilities with any developments during the reporting period and assessed their impact on the liquidity and solvency. The Electoral Commission does not expect a negative impact on its solvency.

Conclusion on Going-Concern Assumption

After performing the assessment and considering all associated risks, the Accounting Officer believe that there are currently no material uncertainties relating to events or conditions which may cast significant doubt on the entity's ability to continue as a going

ELECTORAL COMMISSION

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for the year ended 31 March 2024

concern and thus the Electoral Commission will be a going concern in the foreseeable future. For this reason, we continue to adopt the going concern assumption in preparing the financial statements of Electoral Commission.

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 as per published in the ENE. The budget is approved on the accrual basis. Reasons for variances between actual and budgeted amounts are provided for in note 29. A difference above R13 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.

GRAP 25: Employee Benefits (revised 2021)

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:

Allowance for impairment of 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 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

ELECTORAL COMMISSION

Accounting policies

for the year ended 31 March 2024

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 1.16 below.

Provisions

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

Post-employment benefit -Lump sum benefit

A defined benefit plan is a plan that defines an amount of benefit that an employee will receive on retirement. Electoral Commission pays a lump sums benefit to employees who retires at age 60 to a maximum age of 65.

The defined benefit liability is the aggregate of the present value of the defined benefit obligation and unrecognised actuarial gains and losses, reduced by unrecognised past service costs and interest cost. The plan is unfunded. The defined benefit obligation is calculated using the projected unit credit method, incorporating actuarial assumptions and a discount rate based on the government bond rate. Valuations of these obligations are carried out by independent qualified actuaries regularly, as may be required for fair presentation.

Remeasurements of the net defined liability (assets)

Remeasurements of the net defined liability (assets) comprise:

- a) Actuarial gains and losses;
- b) The net return on plan assets, excluding amounts included in net interest on the net defined liability (assets); and
- c) Any change in the net effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset).

1.2 Financial instruments

The Electoral 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 Electoral 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.

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for the year ended 31 March 2024

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.

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.

Employee benefits are scoped out of Financial Risk Instrument and are accounted for under Employee benefits.

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.

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for the year ended 31 March 2024

Electoral and Promotional items

Electoral and promotional items stock are 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

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.

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 its 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:

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for the year ended 31 March 2024

Class	Estimated useful life in years
Mobile structures	5 to 30 years
Furniture and fittings	8 to 15 years
Motor vehicles	5 to 15 years
Office equipment	5 to 10 years
Computer equipment	3 to 20 years
Voter Management devices	10 years
Scanners	10 years
Cell phones	3 years
Appliances	5 to 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, namely:

- 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 Improvement

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.

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for the year ended 31 March 2024

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 are expected from its use or disposal.

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for the year ended 31 March 2024

The gain or loss arising from 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 are 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.

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.

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	3 –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.

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 intangible assets have an indefinite useful life and as a result are not amortised.

Intangible assets with indefinite useful life and those that are still under work in progress are tested annually for impairment.

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

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.

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Accounting policies

for the year ended 31 March 2024

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

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

Investment revenue

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 lease rentals received at no cost from service providers.

Parliamentary Allocation

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.

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.

Lease revenue

The Electoral Commission receives voting stations for National and Provincial Elections, Local Government Elections and by-elections at no cost.

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.

ELECTORAL COMMISSION

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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;
- Exchange loss (gain)

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 revenue 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, has National office an a unit Party Funding, 9 provincial Offices, 10 warehouses and 272 Local offices. All services to voters and potential voters are delivered at all provincial and local offices. National Office is responsible for strategic and support services. For reporting purposes, the segment is a province which includes provincial offices, warehouses and local offices of that province and Party Funding unit. Head Office is treated as a separate segment.

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for the year ended 31 March 2024

1.14 Operating leases as the lessee

Lessees shall, in addition to meeting the requirements of GRAP 13, make the following disclosures for operating leases:

- 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;
- The total of future minimum sublease payments expected to be received under non-cancellable subleases at the reporting date;
- 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; and
- 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

- Voting stations – The Electoral Commission use 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
- Leases – The Electoral Commission entered into free leases with various municipalities across the country. The cost cannot be reliably measured so we don't disclose amounts.

1.15 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.

Post-employment benefits – defined benefit plans

The Electoral Commission pays a lump sum benefit to employees who retire at age 60 to a maximum age of 65, employees who are discharged as a result of injury on duty, appointment by the President or Premier, incapacity due to own accord, and incapacity not due to own accord and employees who are discharged as a result of ill health in terms of regulation 8A. The funds are accounted for at year-end. The expected costs of these benefits are accrued over the period of employment.

Independent qualified actuaries carry out valuations of these obligations. The cost of providing benefits under the defined benefits plan is determined using the projected unit credit method.

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Actuarial gains and losses during the valuation period, arising from experience adjustments and changes in actuarial assumptions, are recognised immediately in the Statement of Financial Performance.

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 Government Employees Pension Fund (GEPF).

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 15, 20 and 30 years of service with the Electoral Commission.

1.16 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 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.

1.17 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 the following:

- the PFMA;
- National Treasury regulations and Instruction notes.

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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 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 conducted.
- Irregular expenditure which has not been condoned by National Treasury or the relevant authority, then will be removed from the irregular expenditure register by the Accounting Officer if all the requirements of paragraph 58 of the Irregular Expenditure Framework have been met.

1.18 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 in terms of Sections 76(1)(e) and 76(4)(a) of the PFMA an accounting officer may only write off a debt if he or she is satisfied that;

- all reasonable steps have been taken to recover the debt, in accordance with a policy determined by the accounting officer, and
- he or she is convinced that;
- recovery of the debt would be uneconomical;
- recovery would cause undue hardship to the debtor or his or her dependants; or
- 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.

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for the year ended 31 March 2024

1.19 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 derecognised once the liability is realised.

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 – it is 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.

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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, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

The contingent liability is removed from the schedule once the matter is closed by way of court case and/or 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.

1.20 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.
- Where related party transactions are at arm's length, the Electoral 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 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.

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Notes to the Annual Financial Statements

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2. Effect of new Standards and Interpretations of GRAP

The following Standards and Interpretations of GRAP have been approved, but are not yet effective:

Topic	Effective date	Adoption arrangement
GRAP 1: Presentation of Financial Statements	Initial application 1 April 2023	Early adoption of entire Standard permitted
GRAP 103: Heritage Assets	To be determined	May not early adopt – Minister must still determine effective date
GRAP 104: Financial Instruments	1 April 2025	Early adoption of entire Standard permitted
GRAP 105: Transfer of Functions Between Entities Under Common Control	To be determined	Not applicable to the Electoral Commission
GRAP 106: Transfer of Functions Between Entities Under Common Control	To be determined	Not applicable to the Electoral Commission
GRAP 107: Mergers	To be determined	Not applicable to the Electoral Commission

The adoption of this Standards of GRAP, when it becomes effective, is not expected to have a significant impact on the financial statements because it is currently being applied.

The following standards being applied are below.

Standard/interpretation	Details	Comments
GRAP 1: Presentation of Financial Statements	The standard is currently being applied Under 1 of the accounting policy.	The adoption of this Standard of GRAP, when it becomes effective, is not expected to have a significant impact on the financial statements because it is currently being applied. The Commission has early adopted the standard. The change relates to materiality and disclosures. Significant Accounting Policies have been disclosed.
GRAP 103: Heritage Assets	May not early adopt – Minister must still determine effective date.	The impact on the adoption of this Standard is being assessed
GRAP 104: Financial Instruments	The standard is currently being applied Under 1.2 of the accounting policy	Early adoption of entire Standard permitted.
GRAP 105: Transfer of Functions Between Entities Under Common Control	Not applicable to the Electoral Commission	Not applicable to the Electoral Commission
GRAP 106: Transfer of Functions Between Entities Under Common Control	Not applicable to the Electoral Commission	Not applicable to the Electoral Commission
GRAP 107: Mergers	Not applicable to the Electoral Commission	Not applicable to the Electoral Commission

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3. Financial assets and liabilities by category

The accounting policies for financial instruments have been applied to the line items below.

Financial assets recognised at amortised cost

	Note	31 March 2024 R	31 March 2023 R
Accrued interest	5	8,775,168	2,681,724
Cash and cash equivalents	4	1,626,053,165	1,739,516,226
Cash collateral provided: property rentals	5	10,698,854	10,204,800
Sundry receivables*	5	18,322,304	11,537,586
		1,663,849,491	1,763,940,336

* The balance excludes an amount of R1,900,000 remaining relating to a barter agreement with SABC.

Financial liabilities recognised at amortised cost

Trade and other payables	351,710,489	188,953,001
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4. Cash and cash equivalents

Cash on hand	311,167	264,654
Bank balances	76,093,927	37,323,632
Short-term notice deposits	1,549,648,071	1,701,927,940
	1,626,053,165	1,739,516,226

5. Trade and other receivables from exchange transactions

Current		31 March 2024 R	31 March 2023 R
Accrued interest		8,775,168	2,681,724
Prepayments	5.1	47,467,113	30,807,105
		20,222,304	13,766,626
Sundry receivables*		21,983,774	15,112,764
Less: Impairment allowance		(1,761,470)	(1,346,138)
		76,464,585	47,255,455

*Included in the balance is the amount of R1,900,000 remaining relating to a barter agreement with SABC.

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for the year ended 31 March 2024

31 March 2024 R	31 March 2023 R
10,698,854	10,204,800

Cash collateral represents deposits paid to landlords for office accommodation for the operations of the Electoral Commission. The amounts are carried at cost and are only recovered when the lease expires.

Trade and other receivables past due, but not impaired

As at 31 March 2024, all debt that was past due was impaired, as well as prior year.

Trade and other receivables impaired

As of 31 March 2024, trade and other receivables of R1,761,470 (2023: R1,346,138) 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:

0 – 30 days past due	38,275	232,688
31–120 days past due	202,652	20,066
121–365 days past due	530,649	235,250
More than 365 days past due	989,894	858,134
	1,761,470	1,346,138

Reconciliation of allowance for impairment of trade and other receivables

Opening balance	1,346,138	1,071,570
Recoveries	(13,257)	(4,586)
Allowance for impairment	428,589	279,154
	1,761,470	1,346,138

The creation and release of the provision for impaired receivables have been included in operating expenses.

Trade and other receivables pledged as security.

The Electoral Commission has not pledged any trade and other receivables as collateral.

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Notes to the Annual Financial Statements

for the year ended 31 March 2024

5.1 Prepayments

	31 March 2024 R	31 March 2023 R
Administrative expenses	31,550	21,800
Deposit for election venues	4,797,050	-
Software licences	42,255,594	30,527,796
Subscription and membership	382,919	257,509
	47,467,113	30,807,105
6. Inventories		
Consumable stores	870,759	835,804
Electoral stock	50,355,508	35,326,721
	51,226,267	36,162,525

Electoral stock/Supplies acquired were used for use during monthly by-elections Registration weekend 1 and 2 and preparation NPE 2024 including overseas voting. These includes items such as ballot boxes, voting compartments, demarcation tapes and by-elections security items etc.

Inventories are not pledged as security.

7. Property, plant and equipment

	31 March 2024			31 March 2023		
	Cost	Accumulated depreciation and impairment losses	Carrying amount	Cost	Accumulated depreciation and impairment losses	Carrying amount
Appliances	5,379,299	(4,549,822)	829,477	5,178,632	(4,413,650)	764,982
Cell phones	8,131	(5,302)	2,829	8,131	(4,405)	3,726
Computer equipment	318,400,096	(177,068,919)	141,331,177	232,410,253	(154,813,201)	77,597,052
Furniture and fittings	98,147,907	(63,314,009)	34,833,898	94,295,988	(58,451,679)	35,844,309
Leasehold improvements	10,437,404	(3,538,927)	6,898,477	5,893,341	(4,103,438)	1,789,903
Motor vehicles	139,535,121	(34,940,824)	104,594,297	91,130,573	(31,466,615)	59,663,958
Office equipment	72,271,400	(48,630,388)	23,641,012	58,325,230	(44,742,997)	13,582,233
Mobile structures*	31,174,601	(7,135,406)	24,039,195	21,932,465	(5,216,050)	16,716,415
Voter management devices	544,638,074	(148,587,801)	396,050,273	544,994,474	(94,160,226)	450,834,248
Scanners	180,706,473	(180,674,778)	31,695	180,706,473	(180,674,778)	31,695
Total	1,400,698,506	(668,446,176)	732,252,330	1,234,875,560	(578,047,039)	656,828,521

* Mobile Structure – we have renamed this category of assets from Prefabricated building to Mobile Structure. This is to enhance fair presentation. There is no financial implication.

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Reconciliation of property, plant and equipment – 31 March 2024

	Opening balance	Additions	Disposals	WIP	Depreciation	Impairment Loss	Closing balance
Appliances	764,982	200,667	-	-	(135,509)	(663)	829,477
Cell phones	3,726	-	-	-	(897)	-	2,829
Computer equipment	77,597,052	89,609,491	(163,468)	-	(18,016,702)	(7,695,196)	141,331,177
Furniture and fittings	35,844,309	3,853,672	(1)	-	(4,689,822)	(174,260)	34,833,898
Leasehold improvements	1,789,903	6,264,181	(6)	-	(1,155,601)	-	6,898,477
Motor vehicles	59,663,958	51,643,096	(2,228,166)	-	(4,446,175)	(38,416)	104,594,297
Office equipment	13,582,233	11,673,256	(17,184)	2,301,982	(3,886,808)	(12,467)	23,641,012
Mobile structures*	16,716,415	9,242,136	-	-	(1,919,356)	-	24,039,195
Voter management devices	450,834,248	-	(273,153)	-	(54,477,319)	(33,503)	396,050,273
Scanners	31,695	-	-	-	-	-	31,695
Total	656,828,521	172,486,499	(2,681,978)	2,301,982	(88,728,189)	(7,954,505)	732,252,330

- 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 R18,934,694 (2023: R7,702,008).
- The Electoral Commission contracted Maintenance and Support Services plan for R25,971,200 for the Voter Management Device over two years commencing on the second anniversary of the final delivery. The payment of R7,730,761 has been spent. The available balance is R18,240,439.

Reconciliation of property, plant and equipment – 31 March 2023

	Opening balance	Additions	Disposals	WIP	Depreciation	Impairment Loss	Closing balance
Appliances	719,173	196,528	(182)	-	(150,452)	(85)	764,982
Cell phones	5,456	-	-	-	(1,730)	-	3,726
Computer equipment	97,849,559	4,832	(299,141)	-	(19,958,198)	-	77,597,052
Furniture and fittings	37,029,860	4,208,154	(3,917)	-	(5,384,194)	(5,594)	35,844,309
Leasehold improvements	1,165,625	383,369	-	600,871	(359,962)	-	1,789,903
Motor vehicles	55,375,391	7,357,475	(268,154)	-	(2,779,418)	(21,336)	59,663,958
Office equipment	9,714,928	6,586,506	(19,065)	-	(2,698,807)	(1,329)	13,582,233
Mobile structures*	17,614,002	39,600	-	-	(937,187)	-	16,716,415
Voter management devices	505,420,119	-	(84,845)	-	(54,501,026)	-	450,834,248
Scanners	31,695	-	-	-	-	-	31,695
Total	724,925,808	18,776,464	(675,304)	600,871	(86,770,974)	(28,344)	656,828,521

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8. Heritage assets

	31 March 2024			31 March 2023		
	Cost	Accumulated impairment losses	Carrying amount	Cost	Accumulated impairment losses	Carrying amount
Artwork	1,676,384	(5,527)	1,670,857	1,676,384	(5,241)	1,671,143

Reconciliation of heritage assets – 31 March 2024

	Opening balance	Additions	Disposals	Impairment loss	Closing balance
Artwork	1,671,143	-	-	(286)	1,670,857

Reconciliation of heritage assets – 31 March 2023

	Opening balance	Additions	Disposals	Impairment loss	Closing balance
Artwork	1,671,143	-	-	-	1,671,143

Asset condition was considered when determining whether the asset should be impaired. There are no restrictions on title and disposal of heritage assets.

Heritage assets are not pledged as securities for liabilities.

9. Intangible assets

	31 March 2024			31 March 2023		
	Cost	Accumulated Depreciation and impairment losses	Carrying Amount	Cost	Accumulated Depreciation and impairment losses	Carrying Amount
Computer software	95,480,463	(75,132,016)	20,348,447	78,914,713	(72,037,371)	6,877,342
Internally generated software	248,858,075	-	248,858,075	205,788,613	-	205,788,613
	344,338,538	(75,132,016)	269,206,522	284,703,326	(72,037,371)	212,665,955

Reconciliation of intangible assets – 31 March 2024

	Opening balance	Additions	WIP	Amortisation	Disposals/ derecognition	Closing balance
Computer software	6,877,342	16,565,750	-	(3,094,645)	-	20,348,447
Internally generated software	205,788,613	20,566,788	22,502,674	-	-	248,858,075
	212,665,955	37,132,538	22,502,674	(3,094,645)	-	269,206,522

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Reconciliation of intangible assets – 31 March 2023

	Opening balance	Additions	WIP	Amortisation	Disposals/ derecognition	Closing balance
Computer software	8,956,498	-	-	(2,079,156)	-	6,877,342
Internally generated software	196,463,011	10,321,678	5,601,590	-	(6,597,666)	205,788,613
	205,419,509	10,321,678	5,601,590	(2,079,156)	(6,597,666)	212,665,955

Intangible assets are not pledged as securities for liabilities.

10. Trade and other payables from exchange transactions

	31 March 2024	31 March 2023
	R	R
Trade payables	144,346,366	65,702,410
Payroll payables	46,739,692	29,291,485
Leave pay Accruals	113,793,841	81,085,129
Deposits received	34,480,800	530,300
EFTs not cleared for payment at year-end*	12,349,790	12,343,677
	351,710,489	188,953,001

* 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	(4,036,519)	(7,277,710)
Due after 12 months	22,673,489	31,157,096
	18,636,970	23,879,386
Total minimum lease payments		
Not later than one year	91,637,650	91,227,806
Later than one year and not later than five years	124,579,550	132,404,538
Later than five years	64,116,906	17,066,894
	280,334,106	240,699,238

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 2024 only. Other contractual commitments, including new leases that were not active at 31 March 2024 are included under Note 24.

Operating lease payments represent rentals payable by the Electoral Commission, including the National Office, 9 provincial offices, 10 warehouses and 272 local electoral offices (2023: 272). 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 64 (2023: 66) local offices from various municipalities across the country at no cost to the Commission.

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

12. Lump-sums retirement benefit

	31 March 2024 R	31 March 2023 R
Post-retirement benefits: Lump sums retirement	219,793,000	203,033,000
The liability is reconciled as follows:		
Balance at the beginning of the year	203,033,000	177,070,000
Current year provision	31,223,848	35,070,189
Service Cost **	12,792,000	11,642,000
Net Interest expense **	24,439,000	20,187,000
Remeasurement **	(6,007,152)	3,241,189
Payments made	(14,463,848)	(9,107,189)
	219,793,000	203,033,000
Non-current portion	206,440,000	194,416,000
Current portion	13,353,000	8,617,000

** refer to change in accounting policy note 30

12.1 Plan assets

Currently, no long-term assets are set aside off the statement of financial position of the employer's post employment benefit.

Changes in the value of the obligation:

31 March 2024	31 March 2023	31 March 2022	31 March 2021
219,793,000	203,033,000	177,070,000	152,022,000

A cash benefit is given to employees when retiring between the ages of 60 and 65. The Electoral Commission will pay the employee an amount equal to 15 days salary for every completed period of 12 months that the employee has been in service of the Electoral Commission.

The liability amount was calculated as the expected amount payable to an employee on each age between 60 and 65, and then discounting the expected benefit value to the valuation date.

The actuarial valuation was performed by independent actuarial consultants using the projected unit credit method. The valuation will be performed on an annual basis.

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

The valuation is based on the following principal actuarial assumptions:

	31 March 2024 R	31 March 2023 R
Discount rate ¹	13.24%	11.91%
Expected retirement age	60 to 65	60 to 65
Number of employees	912	898
CPI	7.71%	6.94%
Salary inflation rate ²	7.71%	6.94%
Net effective discount rate	5.13%	4.66%

Discount rate¹

The discount rate that reflects the time value of money is best approximated by reference to market yields at the reporting date on government bonds. Where there is no deep market in government bonds with a sufficiently long maturity to match the estimated maturity of all the benefit payments, an entity uses current market rates of the appropriate term to discount shorter term payments and estimates the discount rate for longer maturities by extrapolating current market rates along the yield curve.

We use the nominal and real zero curves as at 31 March 2024 supplied by the JSE to determine our discount rates and CPI assumptions. We obtained the implied duration of the liability and matched this with the point on the yield curve to obtain the Discount Rate and CPI assumptions.

Salary inflation rate²

We have derived the underlying future rate of consumer price index inflation (CPI inflation) from the relationship between the (yield curve based) Conventional Bond Rate and the (yield curve based) Inflation-linked Bond rate. Our assumed rate of salary inflation was set to equal the assumed value of CPI. This assumed rate of salary inflation represents the long-term inflation figure which corresponds to the IEC's liability profile and implied duration.

The salaries used in the valuation include an assumed increase on 01 April 2024 of 4%.

12.2 Sensitivity analysis

Withdrawal rate

Deviations from the assumed level of withdrawal experience of the eligible employees will have a large impact on the actual cost to the Electoral Commission. If the actual rates of withdrawal turn out to be higher than the rates assumed in the valuation basis, then the cost to the Electoral Commission in the form of benefits will reduce and vice versa. Illustrated below is the effect of higher and lower withdrawal rates by increasing and decreasing the withdrawal rates by 20%. The effect is as follows:

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

2024

Withdrawal rate

	-20% Withdrawal rate	Valuation Assumption	+20% Withdrawal rate
Total accrued liability	224,528,000	219,793,000	215,309,000
Current service cost	13,820,000	13,438,000	13,084,000
Interest cost	29,751,000	29,099,000	28,482,000

2023

Withdrawal rate

	-20% Withdrawal rate	Valuation Assumption	+20% Withdrawal rate
Total accrued liability	207,978,000	203,033,000	198,369,000
Current service cost	13,187,000	12,792,000	12,427,000
Interest cost	25,051,000	24,439,000	23,861,000

Benefit increase rate

The cost of the lump-sum retirement benefit is dependent on the increase in the benefits amounts paid to employees. The rate at which these benefits increase will thus have a direct effect on the liability of future employees. The effect of a 1% p.a. change in the benefit increase assumption as shown below.

2024

Benefit increase rate

	-1% Normal salary inflation	Valuation Assumption	+1% Normal salary inflation
Total accrued liability	201,644,000	219,793,000	240,164,000
Current service cost	12,214,000	13,438,000	14,829,000
Interest cost	26,616,000	29,099,000	31,888,000

2023

Benefit increase rate

	-1% Normal salary inflation	Valuation Assumption	+1% Normal salary inflation
Total accrued liability	184,709,000	203,033,000	223,756,000
Current service cost	11,537,000	12,792,000	14,229,000
Interest cost	22,181,000	24,439,000	26,993,000

Effect on future cash flows

The entity currently funds the defined benefit plan from ongoing operations. The actuarial estimate of the expected contributions for the next reporting period is R13,438,000. The implied duration of the liability was actuarially calculated as 9.6 years. The figure won't decrease by one every year since the relative sizes of cashflows at different durations does not stay the same year on year. This is due to new entrants to the scheme, which introduces cashflows at longer durations. When employees retire, their shorter duration cashflows decrease over time if no new entrants join the scheme. The figure won't however decrease by 1 every year and will decrease steadily until the last liability is paid which could be in more than 30 years for the younger employees.

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Notes to the Annual Financial Statements

for the year ended 31 March 2024

13. Revenue from non-exchange transactions

	31 March 2024 R	31 March 2023 R
Parliamentary allocation	2,232,334,000	2,223,790,000
Lease revenue ¹	5,253,212	122,231
Fair value gain ²	29,491,750	-
Foreign and local aid assistance ³	9,197,100	-
Sponsorship Revenue ⁴	15,000,000	-
	2,291,276,062	2,223,912,231

¹Lease revenue represents savings on voting stations offered at no cost by service providers during monthly by-elections. This is a service received in kind.

²Fair value gains –The Fair value gain arose when assets were acquired through a non-exchange transaction and the cost was recognised at fair value as at the date of acquisition. The non-exchange was because of the service provider for the maintenance of Storage Area Network (SAN) being unable to perform on its contractual obligation to maintain the existing equipment. As part of remedial measure, the service provider replaced the existing equipment to the Electoral Commission with new upgraded equipment at no cost resulting in the recognition of equipment at fair value.

³The Electoral Commission has entered into a project with African Renaissance and International Cooperation Fund (ARF). The Development of principles and guidelines for the use of Digital and social media in Elections in Africa. The ARF is a related party to the Commission.

⁴The Commission received a sponsorship from Telkom. Telkom is a related party to the Commission.

14. Revenue from exchange transactions

	31 March 2024 R	31 March 2023 R
Political party registration fees	393,000	160,501
Investment revenue ¹	161,165,813	67,893,544
Elections related revenue ²	51,744,932	-
Other operating revenue	14.1	318,319
	213,622,064	68,661,883

Investment revenue represents funds received on cash and cash equivalents. These investments are held with Standard bank. The increase is a result of higher interest rate of return and higher bank balance.

The Commission entered into barter agreements with the SABC for promotional and content produced by the Commission in support of the campaigns for NPE 2024. The revenue is Registration weekend 1 and 2. Of this amount R14 million is added value received from various media houses in support of the Commission's media campaign to reach eligible voters.

ELECTORAL COMMISSION

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for the year ended 31 March 2024

14.1 Other operating revenue

	31 March 2024	*Restated 31 March 2023
	R	R
Elections-related revenue	116,800	30,700
Commissions earned	1,987	2,980
Short message services (sms)	124,343	14,449
Bad debt recovered	13,257	4,586
Other operating income ¹	61,932	555,123
	318,319	607,838

Other income is mostly made up of sale of waste paper.

15. Employee-related costs

	31 March 2024	31 March 2023
	R	R
Wages and salaries	961,981,711	673,269,377
Allowances	23,003,148	10,072,501
Employer contributions to defined contribution benefit plan (GEPF)	48,813,205	46,740,379
Employer contributions: other	28,373,490	23,067,292
Leave accrual	37,345,985	514,979
Lump sums retirement benefit	6,784,848	14,883,189*
Relocation costs	1,584,642	942,639
Long Service Awards	19,601,446	6,748,549
Deployment Cost	3,834	1,420
	1,127,492,309	776,240,325

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Notes to the Annual Financial Statements

for the year ended 31 March 2024

16. Goods and services

	31 March 2024	31 March 2023
	R	R
Advertising	156,506,922	19,335,870
Bank charges	2,167,129	654,579
Catering	2,078,340	962,476
Communications and connectivity	100,847,565	71,417,019
Conferences and workshops	69,119,626	12,703,606
Consumables	20,104,345	2,762,272
Insurance	3,188,994	2,163,324
Inventory	37,558,817	7,329,065
Printing and stationery	50,153,183	7,650,483
Professional services	299,567,128	202,357,337
Property expenses – other	27,570,904	24,288,810
Property expenses - voting station rentals	40,487,140	844,741
Rentals equipment	11,890,457	637,866
Software licenses	75,592,550	41,491,998
Storage and distribution costs	18,864,266	4,347,519
Study expenditure	2,127,251	3,731,751
Repairs and Maintenance	18,934,695	7,702,008
Subscriptions and membership fees	2,157,535	1,544,783
Subsistence and travel	190,343,601	10,764,616
Voting station staff	156,794,275	4,913,643
Other permanent and fixed term staff	33,549,326	5,850,973
Sundry expenditure	18,150	5,478
Travel expenses	113,000,443	45,289,876
	1,242,279,041	467,985,477

17. Depreciation, amortisation, and impairment

Amortisation	3,094,645	2,079,156
Depreciation	88,728,190	86,770,974
Increase in impairment allowance – property, plant and equipment	7,954,505	28,344
Increase in impairment allowance – Heritage Assets	286	-
	99,777,626	88,878,474

18. Audit fees

Auditor-General	7,677,043	6,925,496
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ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

19. Lease rental costs

	31 March 2024 R	31 March 2023 R
Lease rental costs	113,437,632	106,850,294

The lease rental cost is the smoothed cost of the rentals paid for national, provincial, local municipal offices and warehouses.

20. Finance costs

Interest paid on late payments to suppliers	8	7,130
Exchange loss (gain)	7,694	2,637
Interest cost	24,439,000	20,187,000*
	24,446,702	20,196,767

* refer to change in accounting policy note 30

21. Debt impairment

Write-offs	48,299	-
Debt impairment	863,722	279,154
	912,021	279,154

22. (Deficit)/Surplus on disposal of Non-current assets

(Deficit)/Surplus on disposal of Non-current assets	117,131	(6,516,714)
Composition of deficit from sale of non-current assets	(439,539)	(6,960,810)
Disposal of Non-current assets	556,670	444,096
Proceeds from sale of non-current assets	117,131	(6,516,714)

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

23. Cash generated from operations

	31 March 2024 R	*Restated 31 March 2023 R
(Deficit)/Surplus for the year	(111,007,117)	818,701,413
Adjustments for:		
Depreciation, amortisation, and impairment	17	99,777,626
Surplus (deficit) on disposal of assets	22	(117,131)
Movements in operating lease liability and accruals		(5,242,416)
Movements in Lump-sums benefit		(4,615,398)
Debt Impairment		16,760,000
Foreign exchange		25,963,000
Fair value gain		912,021
Changes in working capital:		279,154
(Decrease)/Increase in inventories		7,694
(Decrease)/Increase in trade and other receivables from exchange transactions		(29,491,750)
Increase (Decrease) in trade and other payables from exchange transactions		-
	(15,063,742)	6,702,982
	(31,351,341)	5,335,877
	163,485,931	7,542,498
	88,669,775	955,307,351

24. Commitments

Commitments for capital expenditure

Approved but not contracted	-	41,567,050
Contracted	4,093,820	-
Total capital commitments	4,093,820	41,567,050

Not later than one year

Total capital commitments

4,093,820	41,567,050
4,093,820	41,567,050

Commitments for operational expenditure

Contracted	160,876,648	101,025,715
Approved but not contracted	192,597,440	119,523,157
Total operational expenditure commitments	353,474,088	220,548,872

Not later than one year

Later than one year and not later than five years

Later than five years

Approved but not contracted

Total operational expenditure commitments

126,949,653	78,168,610
32,648,815	22,450,362
1,278,180	406,743
192,597,440	119,523,157
353,474,088	220,548,872
353,474,088	220,548,872
357,567,908	262,115,922

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).

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25. Contingent Liabilities

	31 March 2024 R	*Restated 31 March 2023 R
Legal	9,917,061	6,561,698*
Other	8,546,799	539,862
Staff	-	645,405
Total contingencies	18,463,860	7,746,965

Legal contingencies relate to civil claims against the Electoral Commission. Staff contingencies relates 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. Other relates to lease contractual dispute with the landlord engagements are ongoing to find amicable solutions.

Other – relates to billing discrepancies on service rendered with various service providers. The Electoral Commission and the service providers are still in discussion to resolve the discrepancies. The amount due and payable by both parties will be confirmed once the discussion is concluded by both parties and an agreement reached.

26. 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 PFMA 38.1(a)(i) 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

Liquidity risk is the risk that the Electoral Commission will not be able to meet its financial obligations as they fall due. The IEC manages liquidity risk through an on-going review of future commitments and credit facilities. The Electoral Commission has adequate cash balances at its disposal and will meet short and long term obligations, thus limiting liquidity risk. Budgets and cash flow forecasts are prepared annually to ensure liquidity risks are monitored and controlled. Prudent liquidity risk management implies maintaining sufficient cash through 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 Medium-term Expenditure Framework (MTEF) budgeting process.

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

The following are the contractual maturities of financial liabilities and Financial Assets:

	Carrying amounts R	Contractual cash flow R	1-12 months R	2-5 years R	Later than 5 years R
2024					
Trade and other payables	192,211,470	192,211,470	192,211,470	-	-
Trade and other receivables	37,796,326	37,796,326	27,097,472	10,698,854	-
Cash and cash equivalents	1,626,053,165	1,626,053,165	1,626,053,165	-	-
2023					
Trade and other payables	78,612,905*	78,612,905*	78,612,905*	-	-
Trade and other receivables	24,424,110*	24,424,110*	14,219,310*	10,204,800*	-
Cash and cash equivalents	1,739,516,226*	1,739,516,226*	1,739,516,226*	-	-

Credit risk

Credit risk is the risk of financial loss to the Electoral Commission if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Electoral Commission is mainly exposed to credit risk from trade and other receivables as well as cash and cash equivalents, deposits with banks and financial institutions.

Financial Assets subject to credit risk:

	31 March 2024 R	*Restated 31 March 2023 R
Cash and cash equivalents	1,626,053,165	1,739,516,226*
Trade and other receivables	37,796,326	24,424,110*

Cash and cash equivalents

With respect to credit risk arising from cash and cash equivalents, cash is placed with authorised financial institutions. Financial assets that potentially subject the Electoral Commission to concentrations of credit risk consist principally of cash and short-term deposits placed with Standard Bank an authorised financial service provider that has the following national short-term credit ratings:

Standard Bank credit rating

Rating Agencies	March 24 Rating	March 23 Rating
Fitch	BB-	Stable
Moody's	Ba2	Stable
Standard and Poor	BB	Stable

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Notes to the Annual Financial Statements

for the year ended 31 March 2024

Trade and other receivables

The carrying amounts of the financial assets represent the maximum credit exposure at the reporting date. However, the Electoral Commission credit risk is limited as a significant portion is for sponsorship amounting to R15 000 000 which was settled after year-end. The balance of credit risk is managed by Electoral Commissions internal process.

The maximum exposure to credit risk for trade receivables at the reporting date by category is:

	31 March 2024 R	31 March 2023 R
Cash collateral provided (Note 5)	10,698,854	10,204,800
Accrued interest	8,775,168	2,681,724
Sundry receivables – employees and suppliers (Note 5)	20,083,774	12,883,724
Less: Impairment allowance	(1,761,470)	(1,346,138)
	37,796,326	24,424,110

Age analysis of trade and other receivables

The ageing of trade receivables net of the allowance for credit losses at the reporting date is as follows:

	Not past due	31 - 60 Days	61 - 90 Days	91 - 120 Days	More than 120 Days	Total
2024						
Sundry receivables	18,461,420	38,275	-	-	-	18,499,695
Accrued interest	8,775,168	-	-	-	-	8,775,168
Cash collateral provided	10,521,463	-	-	-	-	10,521,463
Total	37,758,051	38,275	-	-	-	37,796,326
2023						
Sundry receivables	11,733,588	58,152	-	-	-	11,791,740
Accrued interest	2,681,724	-	-	-	-	2,681,724
Cash collateral provided	9,950,646	-	-	-	-	9,950,646
Total	24,365,958	58,152	-	-	-	24,424,110

An amount of R1,761,470 (2023: R1,346,138) has been provided for as impairment 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.

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Cash flow

Cash flow risk from operating activities happens when the amount of cash Electoral Commission receives or expected to receive from operations is less than all expenditures.

Electoral Commission is allocated funds from the fiscus to meet its Constitutional Mandate.

Electoral Commission has controls in place that manages its cash flow risk by aligning the monthly parliamentary allocation to its estimated monthly activity levels. Electoral Commission required to submit the budget report versus actual report to National Treasury on the quarterly basis.

Due to uncertainty of the new administration and potential policy changes which might affect budget cuts by National Treasury in the foreseeable future. The expected future cash flow is based on historical data. The basis provides for a stable and verifiable basis for financial reporting and budget allocation.

	31 March 2024 R	*Restated 31 March 2023 R
Parliamentary allocation	2,232,587,000	2,232,334,000*

27. Related parties

Key management compensation

	Salary	Short-term benefits	Total 2024	Total 2023
Commissioners				
Mosotho S Moepya – Chairperson	2,731,388	46,800	2,778,188	2,542,663
Janet Love – Vice-Chairperson ¹	1,226,104	24,612	1,250,716	2,393,204
Dr Nomsa Masuku – Commissioner	2,389,649	46,800	2,436,449	2,393,204
Glen Mashinini – Commissioner	2,287,247	46,800	2,334,047	1,650,710
Judge Dhaya Pillay ²	481,650	-	481,650	-
	9,116,038	165,012	9,281,050	8,979,781

¹ Vice Chairperson – Ms. Janet Love’s term expired on the 19th of April 2023. She was subsequently appointed for a second 7 year term effective 13 October 2023 by the President of the Republic of South Africa.

² Judge Dhaya Pillay retired from service as a judge of the High Court. She remains a part time member of the Commission.

Commissioners do not qualify for membership of the Government Employees' Pension Fund (GEPF).

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for the year ended 31 March 2024

	Salary	Short-term benefits	Long service award	Heightened activity	Total 2024	Total 2023
Executive Salaries						
Sy Mamabolo – Chief Electoral Officer	2,810,362	368,910	-	353,521	3,532,793	3,843,726
Mawethu Mosery – DCEO: Outreach	2,192,037	309,112	-	302,389	2,803,538	2,688,322
Masego Sheburi – DCEO: Electoral Operations	2,096,277	296,335	271,907	289,330	2,953,849	2,538,417
Akhtari Henning – DCEO: Corporate Services	2,096,277	296,335	62,308	289,330	2,744,250	2,538,417
George Mahlangu CE: Party Funding	2,034,777	288,451	-	280,943	2,604,171	2,464,851
Dawn Mbatha CA(SA) – Chief Financial Officer	2,192,037	309,112	-	302,389	2,803,538	2,692,270
Libisi Maphanga – Chief Information Officer	1,970,925	280,716	-	272,234	2,523,875	2,424,223
Total	15,392,692	2,148,971	334,215	2,090,136	19,966,014	19,190,226
Total key management compensation	24,508,730	2,313,983	334,215	2,090,136	29,247,064	28,170,007

Balances with other related parties

Related – Party balances

	31 March 2024 R	31 March 2023 R
South African Broadcasting Corporation - Receivable	1,900,000	2,229,070
Department of International Relations and Corporations – Receivable	2,298,891	-
Telkom - Receivable	15,000,000	-

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 deliver on its mandate in terms of electoral prescripts.

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

31. Prior year period error

Correction of prior period error: Financial instrument risk management disclosure

Background

The Prior Period Error relates to corrections made to note 26 on Financial Instrument Risk Management to ensure compliance with the requirements of GRAP 104 – Financial Instruments.

Leave pay accruals and Payroll payables were incorrectly considered in the prior year as financial instruments, for disclosure on the nature and extent of risk arising from financial instruments (note 26 - financial instrument risk management). In terms of GRAP 104: Financial Instruments, employers' rights and obligations under employee benefit plans, to which the Standard of GRAP on Employee Benefits applies, is not within the scope of GRAP 104. Consequently, payroll payables and leave pay accruals meet the definition of employee benefits and are therefore not within the scope GRAP 104: Financial Instruments. In addition, disclosure on the nature and extent of market risk (interest rate risk; currency risk and other price risk) was erroneously omitted from the prior year financial statements.

The impact of the restatement on the comparative information is:

Note 26 – Financial Instrument Risk Management:

Liquidity Risk

2023	Carrying amounts R	Contractual cash flow R	1-12 months R	2-5 years R	Later than 5 years R
Decrease in trade and other payables	(110,340,096)	(110,340,096)	(110,340,096)	-	-
Increase in trade and other receivables	24,424,110	24,424,110	14,219,310	10,204,800	-
Increase Cash and Cash Equivalents	1,739,516,226	1,739,516,226	1,739,516,226	-	-

Credit risk

Credit risk is the risk of financial loss to the Electoral Commission if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Electoral Commission is mainly exposed to credit risk from trade and other receivables as well as cash and cash equivalents, deposits with banks and financial institutions.

Financial Assets subject to credit risk:

31 March 2024

R

24,424,110

Trade and other receivables

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for the year ended 31 March 2024

Cash and cash equivalents

With respect to credit risk arising from cash and cash equivalents, cash is placed with authorised financial institutions. Financial assets that potentially subject the Electoral Commission to concentrations of credit risk consist principally of cash and short-term deposits placed with Standard Bank an authorised financial service provider that has the following national short-term credit ratings:

Standard Bank credit rating

Rating Agencies	March 23 Rating	
Fitch	BB-	Stable
Moody's	Ba1	Stable
Standard and Poor	no data found	

Age analysis of trade and other receivables

The ageing of trade receivables net of the allowance for credit losses at the reporting date is as follows:

2023	Not past due	31 60 Days	61 - 90 Days	91 - 120 Days	More than 120 Days	Total
Sundry receivables	11,733,588	58,152	-	-	-	11,791,740
Accrued interest	2,681,724	-	-	-	-	2,681,724
Cash collateral provided	9,950,646	-	-	-	-	9,950,646
Total	24,365,958	58,152	-	-	-	24,424,110

Market Risk

Interest Rate Risk

As the Electoral Commission has no significant interest-bearing assets, the Electoral Commission's income and operating cash flows are substantially independent of changes in market interest rates.

The Electoral Commission is exposed to interest rate changes in respect of returns on its investments with financial institutions and interest payable on finance leases contracted with outside parties. The Electoral Commission's exposure to interest risk managed by investing, on a short-term basis, in the current accounts.

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

Sensitivity analysis

Interest	March 2023			
	%	+50bps	Current	-50bps
7.40%		1,899,988	1,909,536	1,919,084
8.00%		5,684,957	5,713,525	5,742,093
8.46%		31,494,776	31,653,041	31,811,306
		39,079,721	39,276,102	39,472,482

Currency Risk

Foreign currency arises where payments need to be made in foreign denominated currencies exposing the Electoral Commission to exchange rate fluctuations. The objective is to mitigate foreign currency risk by bringing certainty to future currency payments by hedging it to the rand, thereby insulating the IEC statement of financial performance against exchange rate fluctuations. It is the Electoral Commission's preference to enter into rand-based agreements to mitigate foreign currency risks. Where this is not possible, the Electoral Commission will hedge any currency exposure as soon as the agreements become firm and ascertainable.

Hedge accounting is going to be applied to all exposures greater than USD500,000 to minimise volatility in the statement of financial performance, the performance will be monitored monthly by EXCO, and the Finance, Risk and Compliance Committee.

Price risk

The Electoral Commission is not exposed to equity price risks arising from equity investments as the Commission does not trade in these investments.

Cash flow

Cash flow risk from operating activities happens when the amount of cash Electoral Commission receives or expected to receive from operations is less than all expenditures.

Electoral Commission is allocated funds from the fiscus to meet its Constitutional Mandate.

Electoral Commission has controls in place that manages its cash flow risk by aligning the monthly parliamentary allocation to its estimated monthly activity levels. Electoral Commission required to submit the budget report versus actual report to National Treasury on the quarterly basis.

The amounts have been adjusted to correctly reflect the future allocation.

The impact of the restatement on the comparative information is:

Increase Parliamentary allocation

31 March 2023
R
8,544,000*

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

32. Events after balance sheet date

The President and Premiers called and set 29 May 2024 as the date on which the National and Provincial elections would be held. Following that proclamation, the Commission has issued an election timetable after consultation with the National Political Liaison Committee. This is a legal requirement in terms of Section 20 of the Electoral Act 73 of 1998.

One of the milestones in the timetable is the date by which contestants ought to have submitted nomination documents and paid election deposits. Failure to pay a deposit and to submit a list of candidates or submit supporters document (in case of parties that don't have seats) leads to the disqualification of parties and contestants.

The period in which parties and contestants had to challenge the decisions of the Commission is also regulated in the timetable. The cut-off date being 9 April 2024. Ordinarily, that date would signal or mark the finalization of candidate nomination processes. However, ahead of these elections there are at least eight court applications pending finalization in the various courts. Five of the cases are in the Constitutional Court while three are in the Electoral Court.

At the heart of the challenges is the request for the reopening of candidate nomination cut off time to enable parties that have failed to comply to make submissions and or the declaration that the timetable be set aside, the elections be postponed, and a new election date be determined.

The determination of the cases holds very serious implications for the freeness and fairness of the election including whether those elections may proceed on 29 May 2024.

Contingent Liabilities

The Accounting Officer evaluated all significant matters, including ongoing legal proceedings and contingent liabilities with any developments during the reporting period and assessed their impact on the liquidity and solvency. The Electoral Commission does not expect a negative impact on its solvency.

Going concern

After performing the assessment and considering all associated risks, the Accounting Officer believe that there are currently no material uncertainties relating to events or conditions which may cast significant doubt on the entity's ability to continue as a going concern and thus the Electoral Commission will be a going concern in the foreseeable future. For this reason, we continue to adopt the going concern assumption in preparing the financial statements of Electoral Commission.

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

33. Segment reporting

SEGMENT REPORTING AS AT 31 MARCH 2024

2023/2024	National Office	Party Funding	Eastern Cape	Free State	Gauteng		Kwa Zulu Natal	Mpumalanga	Northern Cape	Limpopo	North-West	Western Cape	Total	
REVENUE														
Revenue from non-exchange transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inter-segment transfers	723,625,911	17,216,347	261,566,718	114,626,586	158,992,992		284,164,116	118,527,403	174,636,648	113,272,035	118,610,538	147,094,706	2,232,334,000	
Lease revenue	-	-	351,912	817,538	1,398,021		1,157,472	237,244	233,478	159,102	375,350	523,095	5,253,212	
Sponsorship	15,000,000	-	-	-	-		-	-	-	-	-	-	15,000,000	
Fair value gain	29,491,750	-	-	-	-		-	-	-	-	-	-	29,491,750	
Foreign and local aid assistance	9,197,100	-	-	-	-		-	-	-	-	-	-	9,197,100	
Revenue from exchange transfers	213,570,579	-	-	9,778	11,268		15,377	990	3,049	2,271	8,752	-	213,622,064	
Total Segment Revenue	990,885,340	17,216,347	261,918,630	115,453,902	160,402,281		285,336,965	118,765,637	174,873,175	113,433,408	118,994,640	147,617,801	2,504,898,126	
Employee Cost	242,227,928	8,806,242	148,756,090	68,799,433	95,053,517		164,195,078	69,453,372	68,373,066	102,117,142	73,548,089	86,162,352	1,127,492,309	
Goods and Services	809,675,606	1,012,401	79,992,631	34,043,638	49,174,518		85,183,759	32,075,379	29,328,091	54,911,232	32,605,263	34,276,523	1,242,279,041	
Depreciation and Amortisation	81,700,873	532,656	3,103,437	1,101,609	1,943,295		3,401,179	1,224,459	1,585,870	2,232,896	1,385,274	1,566,078	99,777,626	
Audit Fees	7,677,043	-	-	-	-		-	-	-	-	-	-	7,677,043	
Debt Impairment	912,021	-	-	-	-		-	-	-	-	-	-	912,021	
Finance cost	24,446,702	-	-	-	-		-	-	-	-	-	-	24,446,702	
Operating Lease expense	22,697,250	-	22,187,080	4,206,654	6,524,419		12,998,322	9,486,112	9,220,881	8,442,770	6,670,827	11,003,317	113,437,632	
Total Segment Expenses	1,189,337,423	10,351,299	254,039,238	108,151,334	152,695,749		265,778,338	112,239,322	108,507,908	167,704,040	114,209,453	133,008,270	2,616,022,374	
(Deficit) on sale of assets	(20,486)	0	77,338	(75,540)	16,681		(3,038)	(27,389)	52,982	2,095	499	93,989	117,131	
Surplus/(deficit) for the year	(198,472,569)	6,865,048	7,956,730	7,227,028	7,723,213		19,555,589	6,498,926	66,418,249	(54,268,537)	4,785,686	14,703,520	(111,007,117)	
STATEMENT OF FINANCIAL POSITION														
Current Assets		1,700,353,290	-	9,184,280	3,420,188	8,135,542		9,573,000	4,361,092	3,994,796	4,879,307	5,069,191	8,809,850	1,757,780,536
Trade and other receivables	71,377,876	-	1,318,706	-	5,490		246,950	-	9,167	10,017	1,500	3,494,879	76,464,585	
Cash and cash equivalents	1,614,861,837	-	598,266	31,330	1,401,068		1,297,665	1,499,454	1,658,895	5,207	2,487,250	2,212,193	1,626,053,165	
Current short-term portion of lease	1,500,597	-	734,457	147,319	121,607		98,760	207,484	216,217	542,739	280,073	187,266	4,036,519	
Inventories	12,612,980	-	6,532,851	3,241,539	6,607,377		7,929,625	2,654,154	2,110,517	4,321,344	2,300,368	2,915,512	51,226,267	
Non-current Assets	814,894,320	1,870,547	35,642,108	9,492,486	21,466,203		36,591,797	11,831,546	17,954,760	27,941,720	16,032,746	20,110,330	1,013,828,563	
PPE	538,591,426	1,870,547	34,401,217	9,089,792	21,194,466		35,934,295	11,385,499	17,474,787	27,681,818	15,753,888	18,874,595	732,252,330	
Heritage	1,478,604	-	111,665	13,399	25,098		10,723	7,232	0	6444	15,595	2,097	1,670,857	
Intangibles	269,206,522	-	-	-	-		-	-	-	-	-	-	269,206,522	
Trade and other receivables	5,617,768	-	1,129,226	389,295	246,639		646,779	438,815	479,973	253,458	263,263	1,233,638	10,698,854	
Total assets	2,515,247,610	1,870,547	44,826,388	12,912,674	29,601,745		46,164,797	16,192,638	21,949,556	32,821,027	21,101,937	28,920,180	2,771,609,099	
LIABILITIES														
Current Liabilities		206,224,388	235,794.00	21,053,909	13,661,784	19,257,582		26,914,320	10,600,417	16,518,433	21,006,953	13,874,841	15,715,068	365,063,489
Trade payables	192,871,388	235,794.00	21,053,909	13,661,784	19,257,582		26,914,320	10,600,417	16,518,433	21,006,953	13,874,841	15,715,068	351,710,489	
Lump-sums retirement benefit	13,353,000	-	-	-	-		-	-	-	-	-	-	13,353,000	
Non-current liabilities	225,242,982	-	1,077,930	294,701	121,571		515,674	401,874	280,188	542,619	235,821	400,129	229,113,489	
Operating lease liability	18,802,982	-	1,077,930	294,701	121,571		515,674	401,874	280,188	542,619	235,821	400,129	22,673,489	
Lump-sums retirement benefit	206,440,000	-	-	-	-		-	-	-	-	-	-	206,440,000	
Total liabilities	431,467,370	235,794	22,131,839	13,956,485	19,379,153		27,429,994	11,002,291	16,798,621	21,549,572	14,110,662	16,115,197	594,176,978	
Accumulated Surplus	2,177,432,121	-	-	-	-		-	-	-	-	-	-	2,177,432,121	
Total Liabilities and net assets	2,608,899,491	235,794	22,131,839	13,956,485	19,379,153		27,429,994	11,002,291	16,798,621	21,549,572	14,110,662	16,115,197	2,771,609,099 </td	

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

*Restated

SEGMENT REPORTING AS AT 31 MARCH 2023

2022/2023	National Office	Party Funding	Eastern Cape	Free State	Gauteng		Kwa Zulu Natal	Mpumalanga	Northern Cape	Limpopo	North-West	Western Cape	Total
REVENUE													
Revenue from non-exchange transactions													
Inter-segment transfers	1,414,560,279	20,045,100	143,486,209	60,699,342	78,434,761		136,737,150	66,187,634	66,819,904	88,852,520	68,342,837	79,624,264	2,223,790,000
Lease revenue	-	-	2,430	1,250	33,724		46,896	2,347	4,462	-	18,484	12,638	122,231
Revenue from exchange transfers	68,109,321	-	22,568	29,019	250,239		118,354	-	4,425	57,184	47,642	23,131	68,661,883
Total Segment Revenue	1,482,669,600	20,045,100	143,511,207	60,729,611	78,718,724		136,902,400	66,189,981	66,828,791	88,909,704	68,408,963	79,660,033	2,292,574,114
Employee Cost	190,246,534*	7,940,787	103,721,416	45,883,635	59,305,074		104,019,318	44,033,074	45,270,994	68,542,593	50,415,541	56,861,359	776,240,325*
Goods and Services	381,581,240	370,519	13,863,308	6,242,657	8,565,229		14,461,227	9,171,616	8,392,645	8,857,661	7,118,845	9,360,530	467,985,477
Depreciation and Amortisation	72,905,724	-	2,594,104	1,160,020	1,795,284		2,825,355	1,237,334	1,994,332	1,483,536	1,388,377	1,494,408	88,878,474
Audit Fees	6,925,496	-	-	-	-		-	-	-	-	-	-	6,925,496
Debt Impairment	279,154	-	-	-	-		-	-	-	-	-	-	279,154
Finance cost	20,189,637*	-	5,052	831	-		-	-	-	-	1,247	-	20,196,767*
Operating Lease expense	21,930,887	-	18,948,322	5,357,383	6,053,509		12,823,032	9,085,142	8,078,309	7,613,630	6,324,392	10,635,688	106,850,294
Total Segment Expenses	694,058,672	8,311,306	139,132,202	58,644,526	75,719,096		134,128,932	63,527,166	63,736,280	86,497,420	65,248,402	78,351,985	1,467,355,987
(Deficit) on sale of assets	(6,598,926)	-	(40,105)	(5,429)	(3,452)		(30,815)	21,434	59,984	48,293	25,917	6,385	(6,516,714)
Surplus/(deficit) for the year	782,012,002	11,733,794	4,338,900	2,079,656	2,996,176		2,742,653	2,684,249	3,152,495	2,460,577	3,186,478	1,314,433	818,701,413
STATEMENT OF FINANCIAL POSITION													
Current Assets	1,794,186,862	49,722	7,146,911	3,168,020	4,451,642		5,746,580	2,317,252	2,517,154	3,921,776	2,912,733	3,793,264	1,830,211,916
Trade and other receivables	46,979,463	-	-	5,086	-		225,950	-	-	17,611	3,450	23,895	47,255,455
Cash and cash equivalents	1,731,362,875	-	1,139,951	1,108,646	849,189		638,273	397,711	471,013	946,376	968,716	1,633,476	1,739,516,226
Current short-term portion of lease	3,132,768	-	1,207,169	294,701	138,498		515,674	401,874	328,652	542,619	234,213	481,542	7,277,710
Inventories	12,711,756	49,722	4,799,791	1,759,587	3,463,955		4,366,683	1,517,667	1,717,489	2,415,170	1,706,354	1,654,351	36,162,525
Non-current Assets	728,119,371	12,687,372	22,959,543	8,675,807	13,400,162		24,850,326	10,498,704	19,355,451	13,391,144	13,586,063	13,846,476	881,370,419
Property, Plant and Equipment	521,174,251	267,166,84	21,670,501	8,276,265	13,113,604		24,196,551	10,073,757	18,955,097	13,137,686	13,308,789	12,654,853	656,828,521
Heritage	1,473,454	4,019	111,951	13,399	25,099		10,723	7,233	7,573	-	15,595	2,097	1,671,143
Intangibles	200,249,769	12,416,186	-	-	-		-	-	-	-	-	-	212,665,955
Trade and other receivables	5,221,897	-	1,177,091	386,143	261,459		643,052	417,714	392,781	253,458	261,679	1,189,526	10,204,800
Total assets	2,522,306,233	12,737,094	30,106,454	11,843,827	17,851,804		30,596,906	12,815,956	21,872,605	17,312,920	16,498,796	17,639,740	2,711,582,335
LIABILITIES													
Current Liabilities	90,849,559	1,025,445	15,020,761	9,084,651	10,507,169		25,753,106	7,535,391	8,426,744	12,188,049	8,719,649	8,459,477	197,570,001
Trade payables	82,232,559	1,025,445	15,020,761	9,084,651	10,507,169		25,753,106	7,535,391	8,426,744	12,188,049	8,719,649	8,459,477	188,953,001
Lump-sums retirement benefit	8,617,000	-	-	-	-		-	-	-	-	-	-	8,617,000
Non-current liabilities	211,420,645	-	5,011,738	742,541	591,020		1,391,417	1,039,307	1,558,980	1,691,923	834,198	1,291,327	225,573,097
Operating lease liability	17,004,645	-	5,011,738	742,541	591,020		1,391,417	1,039,307	1,558,980	1,691,923	834,198	1,291,327	31,157,097
Lump-sums retirement benefit	194,416,000	-	-	-	-		-	-	-	-	-	-	194,416,000
Total liabilities	302,270,204	1,025,445	20,032,499	9,827,192	11,098,189		27,144,523	8,574,698	9,985,724	13,879,972	9,553,847	9,750,804	423,143,096
Accumulated Surplus	2,288,439,238	-	-	-	-		-	-	-	-	-	-	2,288,439,238
Total Liabilities and net assets	2,590,709,442	1,025,445	20,032,499	9,827,192	11,098,189		27,144,523	8,574,698	9,985,724	13,879,972	9,553,847	9,750,805	2,711,582,335
NO OF EMPLOYEES													
Permanent	132	5	152	56	81		133	54	59	86	68	72	898
No of Offices	2	0	40	20	38		52	18	27	26	19	30	272

ELECTORAL COMMISSION

Notes to the Annual Financial Statements

for the year ended 31 March 2024

34. 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 extension of the relevant useful lives of the assets listed below.

	Cost R	Accumulated depreciation R	Net book value R
Useful Life Review – PPE			
Appliances			
Before useful life review	5,379,299	(4,586,527)	792,772
After useful life review	5,379,299	(4,549,822)	829,477
Difference due to change in estimate	-	36,705	36,705
Cell phones			
Before useful life review	8,130	(6,135)	1,995
After useful life review	8,130	(5,302)	2,828
Difference due to change in estimate	-	833	833
Computer equipment			
Before useful life review	318,400,096	(181,996,378)	136,403,718
After useful life review	318,400,096	(177,068,919)	141,331,177
Difference due to change in estimate	-	4,927,459	4,927,459
Furniture and fittings			
Before useful life review	98,147,907	(64,386,916)	33,760,991
After useful life review	98,147,907	(63,314,009)	34,833,898
Difference due to change in estimate	-	1,072,907	1,072,907
Leasehold improvements			
Before useful life review	10,437,404	(3,888,355)	6,549,048
After useful life review	10,437,404	(3,538,927)	6,898,477
Difference due to change in estimate	-	349,428	349,428
Motor vehicles			
Before useful life review	139,535,121	(35,049,295)	104,485,826
After useful life review	139,535,121	(34,940,824)	104,594,298
Difference due to change in estimate	-	108,472	108,472

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Notes to the Annual Financial Statements

for the year ended 31 March 2024

	Cost R	Accumulated depreciation R	Net book value R
Office equipment			
Before useful life review	69,969,418	(49,285,957)	20,683,461
After useful life review	69,969,418	(48,630,388)	21,339,031
Difference due to change in estimate	-	655,570	655,570
Mobile Structures			
Before useful life review	31,174,601	(7,138,892)	24,035,709
After useful life review	31,174,601	(7,135,407)	24,039,195
Difference due to change in estimate	-	3,485	3,485
Scanners			
Before useful life review	180,706,473	(180,674,778)	31,695
After useful life review	180,706,473	(180,674,778)	31,695
Difference due to change in estimate	-	-	-
VMD's			
Before useful life review	544,638,074	(148,587,801)	396,050,274
After useful life review	544,638,074	(148,587,801)	396,050,274
Difference due to change in estimate	-	-	-
Total 2024			
		7,154,859	7,154,859
Useful Life Review – Intangibles			
	Cost R	Accumulated amortisation R	Net book value R
Software			
Before useful life review	321,274,031	(75,835,912)	245,438,118
After useful life review	321,274,031	(75,132,016)	246,142,014
Difference due to change in estimate	-	703,896	703,896

The useful lives of software were adjusted to reflect the extended use of the assets over their initial estimate.

ELECTORAL COMMISSION

Unaudited detailed income and expenditure

for the year ended 31 March 2024

Figures in Rand	31 March 2024 R	31 March 2023 R
INCOME		
Parliamentary allocation	2,232,334,000	2,223,790,000
Lease Revenue	5,253,212	122,231
Political party registration fees	393,000	160,501
Interest received	161,165,813	67,893,544
Sponsorship income	66,744,932	-
Foreign and local aid assistance	9,197,100	-
Fair value gain	29,491,750	-
Other	318,319	607,838
EXPENDITURE		
Personnel expenditure		
Salaries	1,127,492,309	776,240,325
- Permanent Staff	888,869,385	604,445,234
- Temporary Staff	620,688,268	575,256,734
- Voter education fieldworkers	260,991,593	27,142,148
- Election support	108,889,069	4,039,585
- By-elections	42,808,576	133,613
- Registration	527,998	782,360
- Expansion staff	8,843,330	1,623,655
- MEO Agents	99,922,623	20,562,935
Medical aid contributions	7,189,524	2,046,352
Housing benefits and allowances	55,141,334	51,557,807
Remunerative allowances - permanent staff	17,970,990	17,266,337
Leave pay provision	23,003,148	10,047,309
Lump sums - retirement	37,345,986	514,979
Employer's contributions	6,784,848	14,883,189
Deployment Costs	77,186,696	69,807,671
Long Service Awards	3,834	1,420
Relocation cost	19,601,446	6,748,549
	1,584,642	967,831
Administrative expenditure		
Electoral staff subsistence	156,794,277	4,913,643
Travel Expenditure	113,000,443	45,289,875
Air transport	16,468,201	7,016,383
Hotel expenditure	66,851,138	23,220,047
Vehicle rental	3,269,951	960,670
Fuel	17,306,855	10,316,127
Other	9,104,297	3,776,648
	1,336,781,979	567,133,760

ELECTORAL COMMISSION

Figures in Rand	31 March 2024 R	31 March 2023 R
Subsistence and travel	33,549,326	5,850,973
Communications and connectivity	100,847,565	71,417,019
Storage and distribution costs	18,864,266	4,347,519
Study expenditure	2,127,251	3,731,751
Subscriptions and membership fees	2,157,535	1,544,783
Advertising	156,506,922	19,335,870
Catering/entertainment expenses	2,078,340	962,476
- Democracy Development and Voter Education	240,460	24,578
- Other - Corporate Services	368,539	294,351
- Logistics & Electoral Matters	1,469,342	642,950
- Party Funding	-	598
Insurance	3,188,994	2,163,324
Conferences & workshops	71,822,676	12,703,606
- Democracy Development and Voter Education	16,481,948	5,679,397
- Other - Corporate Services	5,080,491	4,225,038
- Logistics & Electoral Matters	50,020,810	2,526,306
- Party Funding	239,427	272,864
Consumables	20,104,345	2,762,272
Inventory	37,558,817	7,329,063
Printing and stationery	50,153,183	7,650,483
Software licenses	75,592,550	41,491,998
Rented equipment	11,890,457	637,866
Rental - land and buildings	181,495,676	131,983,845
Building rentals	113,437,632	106,850,294
Rates and taxes	27,570,904	24,288,810
Voting station rentals	40,487,140	844,741
Professional and other services	296,864,077	202,357,336
Bank charges	2,167,129	654,579
Sundry expenditure	18,150	5,478
Depreciation, amortisation and impairment	99,777,626	88,878,474
Audit costs	7,677,043	6,925,496
Finance cost	24,446,702	20,196,767
Debt impairment	912,021	279,154
Maintenance and repairs	18,934,694	7,702,008
Total expenditure	2,616,022,374	1,467,355,985
Surplus (Deficit) on disposal/scrapping of assets	117,131	(6,516,714)
(Deficit)/Surplus for the year	(111,007,117)	818,701,415

ELECTORAL COMMISSION

Departmental expenditure statement

for the year ended 31 March 2024

Relevant Strategic Objective	Total Expenditure Actual	Personnel expenditure		Administrative expenditure	Consumables	Equipment	Land and Building rentals	Professional and other services
Internal Audit	14,041,256	2,926,477		267,380	77,922	-	-	10,769,477
Chief Electoral Officer	18,685,726	6,680,388		9,520,603	498,508	-	-	1,986,228
Commission Services	29,802,489	13,389,168		16,025,625	132,968	-	-	254,728
Financial Services	22,037,671	18,585,176		998,512	186,186	-	-	2,267,796
Financial Management	9,909,580	-		1,012,908	105,951	-	-	8,790,721
Budget & Compliance Verification	5,094,151	4,701,923		342,232	49,995	-	-	-
Procurement and Asset Management	15,656,846	13,926,144		385,802	251,735	-	-	1,093,165
Total Chief Electoral Office	115,227,719	60,209,277		28,553,063	1,303,265	-	-	25,162,115
Deputy Chief Electoral Officer	4,093,144	3,965,914		86,997	40,232	-	-	-
Legal Services	23,025,283	5,688,698		973,146	1,276,215	-	-	15,087,224
Human Resources	339,065,195	151,300,922		179,970,333	301,744	-	-	7,492,197
HR, Skills Development & Training	2,905,887	2,885,014		20,873	-	-	-	-
Skills Development & Training	102,234,526	12,953,116		73,263,173	15,296,776	-	-	721,461
Support Services	89,883,994	13,310,256		6,468,313	829,648	9,225,646	37,988,553	22,061,576
Business Enterprise Systems	83,710,883	6,890,568		10,306	317,308	-	-	76,492,701
Information Communication Technology	112,111,470	4,116,367		285,450	-	104,374,849	-	3,334,804
IT Operations Services	160,705,156	4,208,799		9,840,169	557,341	24,244	-	146,074,604
Total for Corporate Services	917,735,538	205,319,655		270,918,761	18,619,263	113,624,740	37,988,553	271,264,566
Total for National Office: Administration	1,032,963,258	265,528,931		299,471,824	19,922,528	113,624,740	37,988,553	296,426,681
Deputy Chief Electoral Operations	4,384,796	4,079,278		299,680	5,838	-	-	-
Delimitation, Voting, Counting, Results & By-elections	17,999,346	6,869,533		9,532,138	1,749,873	-	682,762	-834,960
Electoral Matters	2,872,353	2,614,959		237,859	19,535	-	-	-
Candidate Nomination, Party Liaison, Voters Roll & Registration	40,238,971	26,107,103		12,010,516	741,038	201,726	-	1,178,589
Infrastructure, Courier Services	135,903,853	12,069,347		20,407,086	4,746,829	7,533,466	83,241,713	7,905,413
Logistics & Infrastructure	466,964	-		431,807	35,157	-	-	-
Logistics	169,212,511	17,395,888		17,045,691	38,766,005	54,510,822	33,359,813	8,134,291
Total for Electoral Operations	371,078,794	69,136,107		59,964,776	46,064,276	62,246,013	117,284,289	16,383,333
Deputy Chief Electoral Outreach	5,627,877	5,468,883		110,403	48,590	-	-	-
Civic Education, Research & Knowledge Management	200,966,811	125,350,168		30,374,491	3,991,115	-	-	41,251,038
Research, Library, Knowledge Management	18,182,423	7,069,339		830,179	656,395	-	-	9,626,510
Communication	237,321,885	6,538,168		154,624,837	32,845,246	-	-	43,313,634
Total for Outreach	462,098,996	144,426,558		185,939,910	37,541,347	-	-	94,191,181
Party Funding	10,438,336	9,386,164		734,779	184,768	-	-	132,626
Total Chief Executive Party Funding	10,438,336	9,386,164		734,779	184,768	-	-	132,626
Total for National Office: Operations	843,616,127	222,948,828		246,639,465	83,790,391	62,246,013	117,284,289	110,707,140

ELECTORAL COMMISSION

Departmental expenditure statement

for the year ended 31 March 2024

ELECTORAL COMMISSION

Departmental expenditure statement

for the year ended 31 March 2024

Relevant Strategic Objective	Total Expenditure Actual	Personnel expenditure		Administrative expenditure	Consumables	Equipment	Land and Building rentals	Professional and other services
Total for National Office	1,876,579,385	488,477,760		546,111,290	103,712,919	175,870,753	155,272,842	407,133,822
Eastern Cape	131,776,698	112,699,558		13,358,706	575,051	-	3,716,923	1,426,460
Free State	57,763,744	50,208,970		6,222,552	217,271	14,628	618,790	481,534
Gauteng	75,876,467	67,943,016		3,986,438	416,053	-	3,079,023	451,937
Kwazulu-Natal	130,074,746	114,684,111		11,320,626	240,446	-	2,194,256	1,635,306
Mpumalanga	62,833,376	50,693,904		5,989,320	767,279	49,419	5,144,754	188,699
Northern Cape	63,010,204	51,415,433		7,609,244	337,778	59,549	3,023,137	565,063
Limpopo	84,558,304	74,678,810		5,625,983	600,319	-	2,846,942	806,251
North West	60,658,401	52,984,651		4,745,693	234,738	-	2,183,390	509,928
Western Cape	72,891,049	63,706,100		4,578,987	714,493	-	3,415,618	475,850
Total for Regional Offices	739,442,989	639,014,551		63,437,551	4,103,428	123,596	26,222,834	6,541,028
Departmental Expenditure	2,616,022,374	1,127,492,311		609,548,840	107,816,346	175,994,349	181,495,676	413,674,849
Total Income	2,505,015,257							
Deficit for the year	(111,007,117)							
Unutilised surplus at 31 March 2023	2,288,439,238							
Unutilised surplus at 31 March 2024	2,177,432,121							

ELECTORAL COMMISSION

Departmental expenditure statement

for the year ended 31 March 2024

ABBREVIATIONS AND ACRONYMS

ACRONYM	DESCRIPTION
AD	Active Director
AGSA	Auditor-General South Africa
AIC	African Independent Congress
API	Application Programming Interface
APN	Access Point Network
ARC	Audit and Risk Committee
ASB	Accounting Standards Board
AWEB	Association of World Election Bodies
B-BBEE	Broad-based Black Economic Empowerment
BOM	Bill of Materials
CAE	Chief Audit Executive
CCMA	Commission for Conciliation, Mediation and Arbitration
CDE	Civic and Democracy Education
CDN	Content Delivery Network
CEO	Chief Electoral Officer
COSO	Committee of Sponsoring Organisations
Covid-19	Novel Coronavirus 2019
CSD	Central Supplier Database
DBE	Department of Basic Education
DDoS	Distributed Denial of Service
Deaf SA	Deaf Federation of South Africa
DNS	Domain Name Server
DoS	Denial of Service
DRP	Disaster Recovery Plan
ECF	Electoral Commission's Forum
EE	Employment Equity
EMD	Electoral Event Management
ESS	Election Satisfaction Survey
Electoral Commission	The Electoral Commission established in section 3(1) of the Electoral Commission Act, Act No 51 of 1996, i.e. the organisation
EXCO	Executive Management
FET	Further Education and Training
FISD	Forum of Institutions Supporting Democracy
GEPF	Government Employees Pension Fund
GIS	Geographic Information Systems
GRAP	Generally Recognised Accounting Practice
HSRC	Human Sciences Research Council
IAF	Internal Audit Function
ICT	Information and Communication Technology
International IDEA	International Institute for Democracy and Electoral Assistance
ISP	Internet Service Provider
IT	Information Technology
IP	Internet Protocol
LAN	Local Area Network
LGE	Local Government Election
LIS	Logistics Information System
MANCO	Management Committee
MDB	Municipal Demarcation Board
MDM	Mobile Device Management
MEO	Municipal Electoral Office/er
MMA	Media Monitoring Africa

ABBREVIATIONS AND ACRONYMS

ACRONYM	DESCRIPTION
MOC	Municipal Outreach Coordinator
MoU	Memorandum of Understanding
MPDF	Multi-Party Democracy Fund
MRP	Materials Requirement Plan
MTEF	Medium-term Expenditure Framework
MVC	My Vote Counts
NAD	National Address Database
NPE	National and Provincial Elections
NPLC	National Political Liaison Committee
OCPO	Office of the Chief Procurement Officer
PBSU	Programmable Barcode Scanning Unit
PEO	Provincial Electoral Office/er
PFMA	Public Finance Management Act
PLC	Party Liaison Committee
PPE	Personal Protective Equipment
PPPFA	Preferential Procurement Policy Framework Act
PR	Proportional Representation
PSRMF	Public Sector Risk Management Framework
RFQ	Request for Quotation
ROC	Results Operations Centre
RPPF	Represented Political Parties Fund
SABC	South African Broadcasting Corporation
SADC	Southern African Development Community
SALGA	South African Local Government Association
SAN	Storage Area Network
SANCB	South African National Council for the Blind
SANEF	South African National Editors Forum
SARS	South African Revenue Service
SCM	Supply Chain Management
SDP	Schools Democracy Programme
SIEM	Systems Information and Events Management
SMME	Small, Medium and Micro Enterprises
SMS	Short Message Service
SOC	Security Operations Centre
SOP	Standard Operating Procedure
TCP	Transmission Control Protocol
ToR	Terms of Reference
TVET	Technical Vocational Education and Training
UNDP	United Nations Development Programme
UPS	Uninterrupted Power Supply
VAT	Value-added Tax
VD	Voting District
VMD	Voter Management Device
VPS	Voter Participation Survey
VRS	Voter Registration System
WAN	Wide Area Network

NOTES

NOTES



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