



52ND PLENARY ASSEMBLY
1ST TO 11TH DECEMBER 2022
KINSHASA, THE DEMOCRATIC REPUBLIC OF CONGO (DRC)
EXECUTIVE COMMITTEE REPORT ON FINANCIAL MATTERS
(TREASURER'S REPORT)

PAPER 2

MANAGEMENT ACCOUNTS FOR THE PERIOD 1ST APRIL 2022 TO 30TH SEPTEMBER 2022

The Management Accounts for the period 1st April 2022 to 30th September 2022 consist of the following:

- 1.0. Update on Mandatory Member contributions as at 31st October 2022
- 2.0. Budget Performance Report as at 30th September 2022
 - 2.1. Update on Impact of Policy to Optimise Technology for the Implementation of Activities
 - 2.2. Budget Variance Report as at 30th September 2022 (Income)
 - 2.3. Budget Variance Report as at 30th September 2022 (Expenditure)
- 3.0. Financial Reports for Donor-funded Programmes/Projects
 - 3.1. SIDA: Sexual Reproductive Health & Rights (SRHR) Project
 - 3.2. ADA: Strengthening Parliamentary Capacity in SADC Project
 - 3.3. ACTIONAID: Accountability and Gender Responsiveness Project
 - 3.4. SAFAIDS
 - 3.5. PLAN International, UNAIDS and UNDOC: Development of Gender Based Violence (GBV) Model Law
 - 3.6. Other Donors

1.0. UPDATE ON MANDATORY MEMBER CONTRIBUTIONS AS AT 31st OCTOBER 2022

1.1. Background to Annual Mandatory Contributions

- (i) The current annual mandatory contributions from Member Parliaments, stand at N\$1,501,500 per annum, per Parliament. Seychelles contribution is N\$127,050 per annum.
- (ii) The total revenue from Mandatory Contributions for the financial year 1st April 2022 to 31st March 2023 is therefore N\$21,148,050.

1.2. Status of Member Contributions as at 31st October 2022

1.2.1 Although the reporting period for these Management Accounts is for the period 1st April 2022 to 30th September 2022, the update on Member Contributions is reported up to 31st October 2022 in order to capture the latest position prior to the Plenary Assembly meeting.

1.2.2. As at 31st October 2022, eight Parliaments had paid their contributions for the current financial year in full and have no outstanding balances. These are Angola, Botswana, Eswatini, Mauritius, Mozambique, Namibia, South Africa and Zambia.

1.2.3. Seven countries have outstanding balances for the current financial year, namely DRC, Lesotho, Madagascar, Malawi, Seychelles, Tanzania and Zimbabwe.

1.2.4. It is worth noting that, for the first time in many years, there is no Parliament that is owing for prior years.

Schedule 1: Status as at 31st October 2022

PARLIAMENT	BALANCE B/F	INVOICED	TOTAL	AMOUNT	BALANCE	REMARKS
	01-Apr-22	01-Apr-22	01-Apr-22	RECEIVED	31-Oct-22	
Angola	-	1,501,500	1,501,500	1,501,500	-	PAID
Botswana	-	1,501,500	1,501,500	1,501,500	-	PAID
DRC	-	1,501,500	1,501,500	-	1,501,500	OUTSTANDING
Eswatini	-	1,501,500	1,501,500	1,501,500	-	PAID
Lesotho	-	1,501,500	1,501,500	-	1,501,500	OUTSTANDING
Madagascar	1,501,500	1,501,500	3,003,000	1,501,500	1,501,500	OUTSTANDING
Malawi	-	1,501,500	1,501,500	-	1,501,500	OUTSTANDING
Mauritius	-	1,501,500	1,501,500	1,501,500	-	PAID
Mozambique	-	1,501,500	1,501,500	1,501,500	-	PAID
Namibia	(1,501,500)	1,501,500	-	-	-	PAID
Seychelles	-	127,050	127,050	-	127,050	OUTSTANDING
South Africa	-	1,501,500	1,501,500	1,501,500	-	PAID
Tanzania	1,501,500	1,501,500	3,003,000	1,501,500	1,501,500	OUTSTANDING
Zambia	(1,501,500)	1,501,500	-	-	-	PAID
Zimbabwe	-	1,501,500	1,501,500	-	1,501,500	OUTSTANDING
TOTAL	-	21,148,050	21,148,050	12,012,000	9,136,050	-

1.2.5. RECOMMENDATIONS FOR THE CONSIDERATION OF THE PLENARY ASSEMBLY

- a) The Plenary Assembly is requested to consider and take note of the status of Annual Mandatory Contributions as at 31st October 2022, and to appreciate the commitment of Member Parliaments in ensuring that contributions are paid.**
- b) The Plenary Assembly is requested to encourage those Parliaments with outstanding balances to settle the same as a matter of priority.**

2.0. BUDGET PERFORMANCE REPORT AS AT 30TH SEPTEMBER 2022

2.1. Update on Impact of Policy to Optimise Technology for the Implementation of Activities

2.1.1. The Plenary Assembly will recall that the budgets for the financial years 2021/2022 and 2022/2023 assumed that one Plenary Assembly, Standing Committee meetings and other meetings would be held virtually, unless other sources of funding were made available. This was in view of the deliberate policy position that was taken to manage scarce financial resources by optimising the use of technology to facilitate virtual meetings, in view of lessons learnt from successfully holding the 47th and 48th Plenary Assemblies, and other meetings virtually, during the height of the COVID 19 pandemic in 2020.

2.1.2. The Plenary Assembly is advised that while the 50th Plenary Assembly was held physically in Lilongwe, Malawi, those Parliaments and Members who were unable to attend physically were facilitated to participate virtually. This hybrid system ensures that financial resource limitations do not necessarily constrain Members from participating in the Plenary Assembly and/or other statutory meetings.

2.1.3. The Plenary Assembly is also advised that the SADC PF has continued to hold various meetings and capacity building activities by virtual means. In addition, some meetings have been held face-to-face pursuant to various agreements with donors and co-operating partners whose budgets provide for the same.

In the same vein, it is worthy for the Plenary Assembly to note the following experiences: while cost-effectiveness and the ability to host many and more frequent meetings has been advantageous for the organisation in terms of savings, there has also been a noticeable decline in interactions and spontaneous quality of inputs from participants when compared to when it was physical. The institution has also recorded some failures in some participants' internet connections. As a result, some members have

appealed for a review of the mode of operations post Covid-19 with physical meetings being the preferred mode.

2.1.4. RECOMMENDATIONS FOR THE CONSIDERATION OF THE PLENARY ASSEMBLY

The Plenary Assembly is requested to take note of the above developments.

2.2. BUDGET VARIANCE REPORT AS AT 30TH SEPTEMBER 2022 (INCOME)

2.2.1. Context

This Budget Variance Report does not include donor funded budgeted income and expenditure but focuses on budgeted income and expenditure from Mandatory Member Contributions and Other Income earned by SADC PF. Included in Other Income is Interest earned, and Administrative Fees earned from the Sida Project. In the approved budget for the Financial Year, the budgeted amount from Donor Funds of N\$23,399,340 has a corresponding total budgeted expenditure of N\$23,399,340. Fund Accountability Statements for Donor funding received will be reported in a separate section of this report.

2.2.2. Total Budgeted Income for the 2022/2023 Budget is N\$25,541,154. An additional total amount of N\$504,000 N(US\$ 28,800) was committed by six Parliaments as contribution towards the Angola Elections that took place in September 2022.

Pursuant to the approval of the 51st Plenary Assembly, an amount of N\$473,000 was brought forward from the previous year's capital budget as the funds were not spent due to unavailability of stocks as a result of the COVID19 restrictions. Additionally, the N\$228,000 balance on the Election Observation Budget line from the previous year was used towards the Angola elections in September 2022. This increased the total expected income to N\$26,746,154. The bulk of the income is from Annual Mandatory Contributions, amounting to N\$21,148,050. This excludes donor funding which is reported separately. Details are contained in the table below.

2.2.3. As at 30th September 2022, a total amount of N\$15,439,404 has been received, or allocated as the case may be, representing 58%. It is expected that the outstanding 42% will be received before the year end.

2.2.4. Interest earned has exceeded the budgeted amount by 2%. Based on the trend as at 30th September 2022, it is projected that interest received will be approximately double the budgeted amount due to the investment of funds not immediately required.

2.2.5. A negative variance indicates the amount/percentage yet to be received. For example, 43% of Member Contributions are yet to be received.

2.2.6. The contribution from the Swedish (Sida) towards salaries is for the position of Programme Manager: Democratic Accountability. This contribution will cease at 31st March 2023, meaning that the position will then revert to being paid from the funds raised from Member Contributions. The same will apply for the position of Director of Corporate Governance which is currently being paid directly from the Sida accounts. Further details may be found in the Budget Proposal for the period 2023/2024.

2.2.7. BUDGET VARIANCE SCHEDULE (INCOME) AS AT 30TH SEPTEMBER 2022

SOURCE	BUDGETED INCOME 2022/23 N\$	OTHER INCOME N\$	TOTAL INCOME N\$	INCOME RECEIVED/ ALLOCATED N\$	VARIANCE N\$	VARIANCE %
ANNUAL MANDATORY CONTRIBUTIONS	21,148,050.00		21,148,050.00	12,012,000.00	- 9,136,050.00	-43%
INTEREST	180,000.00		180,000.00	184,206.52	4,206.52	2%
ACCUMULATED RESERVES- (for SALARIES)	1,495,104.30		1,495,104.30	1,495,104.30	-	0%
ACCUMULATED RESERVES- CAPITAL EXP		473,000.00	473,000.00	473,000.00	-	0%
ACCUMULATED RESERVES- EOM		228,000.00	228,000.00	228,000.00	-	0%
SIDA FOR SALARIES	2,383,800.00		2,383,800.00	808,500.00	- 1,575,300.00	-66%
ADMIN FEES	334,200.00		334,200.00	-	- 334,200.00	-100%
CONTRIBUTIONS TO ANGOLA ELECTIONS		504,000.00	504,000.00	238,593.30	- 265,406.70	-53%
TOTAL	25,541,154.30	1,205,000.00	26,746,154.30	15,439,404.12	- 11,306,750.18	-42%

2.3. BUDGET VARIANCE REPORT AS AT 30TH SEPTEMBER 2022 (EXPENDITURE)

SADC-PF	Annual budget	Supplementary b/f 31.03.2022	Total Budget	Actual YtD 30.09.22	Balance 30.09.22	VAR % 30.09.22	Actual Exp % of Budget	STATUS
1 O/Heads: Administrative Costs	925,524.00		925,524.00	449,025.26	476,498.74	51.48%	48.52%	Favourable
2 O/Heads: Communication Expenses	510,980.00		510,980.00	120,702.26	390,277.74	76.38%	23.62%	Favourable
3 O/Heads: Financial Expenses	396,000.00		396,000.00	333,898.00	62,102.00	15.68%	84.32%	Favourable
4 O/Heads: Motor Vehicle Running Costs	120,000.00		120,000.00	16,661.18	103,338.82	86.12%	13.88%	Favourable
5 O/Heads: Professional, Consultancy and Legal Expenses	134,400.00		134,400.00	179,394.92	- 44,994.92	-33.48%	133.48%	Unfavourable
6 O/Heads: Staff Emoluments	15,659,084.00		15,659,084.00	6,054,168.77	9,604,915.23	61.34%	38.66%	Favourable
7 O/Heads: Travel, Subsistence and Transport	245,584.00		245,584.00	278,306.70	- 32,722.70	-13.32%	113.32%	Unfavourable
8 O/Heads: Audit	150,000.00		150,000.00	150,000.00	-	0.00%	100.00%	Favourable
9 O/Heads: Insurance	223,070.00		223,070.00	103,283.09	119,786.91	53.70%	46.30%	Favourable
10 Direct Exp: Plenary Assembly Meetings	2,164,600.00		2,164,600.00	1,150,828.87	1,013,771.13	46.83%	53.17%	Favourable
11 Direct Exp: Executive Committee Meetings	453,200.00		453,200.00	294,206.26	158,993.74	35.08%	64.92%	Favourable
12 Direct Exp: EXCO Sub-Committee Meetings	259,800.00		259,800.00	-	259,800.00	100.00%	0.00%	Favourable
13 Direct Exp: Other Policy Organ Costs	86,500.00		86,500.00	-	86,500.00	100.00%	0.00%	Favourable
14 Direct Exp: Language Translation Costs	250,000.00		250,000.00	35,212.33	214,787.67	85.92%	14.08%	Favourable
15 Direct Exp: Programme Support	301,500.00		301,500.00	270,861.52	30,638.48	10.16%	89.84%	Favourable
16 Direct Exp: Standing Committee Meetings	486,000.00		486,000.00	316,712.61	169,287.39	34.83%	65.17%	Favourable
17 Election Observation Missions	300,000.00	732,000.00	1,032,000.00	1,186,000.91	- 154,000.91	-14.92%	114.92%	Unfavourable
18 Capital Expenditure	539,648.00	473,000.00	1,012,648.00	104,795.24	907,852.76	89.65%	10.35%	Favourable
19 Contingencies fund	70,000.00		70,000.00	-	70,000.00	100.00%	0.00%	Favourable
20 Mortgage repayment (Capital portion)	624,000.00		624,000.00	228,206.50	395,793.50	63.43%	36.57%	Favourable
21 Motor Vehicle (Loan Repayment Capital Portion)	360,000.00		360,000.00	102,102.12	257,897.88	71.64%	28.36%	Favourable
TOTALS	24,259,890.00	1,205,000.00	25,464,890.00	11,374,366.54	14,090,523.46	55.33%	44.67%	

2.3.1. Budgeted Expenditure: N\$ 25,464,890

The total Budgeted Expenditure for the financial year (approved 2022/2023 budget by the 50th Plenary Assembly), less Donor Funds budgeted expenditure, was N\$24,259,890. This resulted in a budgeted surplus of N\$1,281,264 (N\$ 25,541,154 minus 24,259.890). During the financial year 2022/2023, pursuant to the approval of the 51st Plenary Assembly, a total of N\$473,000 was brought forward from the year ended 31st March 2022 towards capital expenditure not incurred in the previous year and the balance of N\$228,000 was brought forward for Election Observation. Also contributions amounting to N\$504,000 were committed by six Member Parliaments towards the Angola Election Observation Mission in August 2022. This increased budgeted expenditure to N\$25,464,890.

2.3.2. Total Actual Expenditure N\$11,374,367

Total Actual Expenditure as at 30th September 2022 is N\$11,374,367 representing 45% of the total budgeted expenditure for the year, leaving a balance of N\$14,090,523 (55%). This being half-way through the financial year, the expenditure trend is on course especially that some costs such as audit fees and insurance premiums are paid in the first half of the year. Also Election observation activities took place in August 2022.

2.3.3 Unfavourable Variances

The following budget lines have unfavourable variances as at 30th September 2022:

2.3.3.1. Professional, Consultancy and Legal Expenses – 34%

An unfavourable variance of N\$44,994 (33%) was realised with expenditure of N\$179,395 against the budget provision of N\$134,400. Expenditure on this budget line was for payment to consultants engaged for the Salary Review and Performance Management Systems, and review of the internal audit manuals, among others. The unfavourable variance arose mainly because, the budget line was under budgeted and not revised to accommodate the cost of the consultancies. The consultancies were approved by the Plenary Assembly towards the implementation of Human Resources and financial Management policy and systems that had been overdue for many years. It was recognised that the institution would realise savings on various other budget lines that could be utilised and that, therefore, the overall total budget would not be exceeded, with total expenditure still being within the total approved budget.

2.3.3.2. Travel, Subsistence & Transport -13%

Actual expenditure was N\$278,307 against budgeted expenditure of N\$245,584, resulting in a negative variance of N\$32,723 (13%). This was caused by attendance of various regional and international conferences and meetings, including the 144th IPU Conference in Indonesia, the SADC Summit in DRC, the Pan African Parliament,

and other regional meetings. The costs were higher than anticipated due to the increase in flight costs.

2.3.3.3. Election Observation -15%

Actual expenditure was N\$1,186,001 against a budget of N\$1,032,000 resulting in a negative variance of N\$154,001 (15%). This expenditure was incurred on the Angola election observation mission in August 2022. The costs for ground transport, accommodation and conference facilities were very high, driven by high demand resulting from the huge numbers of election observer missions in Angola. As already indicated, contributions towards the same were committed from six Member Parliaments, with three already received from Mozambique, Zambia and Zimbabwe; the contributions of US\$4,800 per participating Parliament (total N\$504,000) are included in the budgeted expenditure amount of N\$1,032,000. In addition N\$228,000 was brought forward for Election Observation from the previous financial year ended 31st March 2022.

2.3.4. Budget Performance Trend Analysis (Favourable Variance budget lines with more than 50% of the budget spent)

2.3.4.1. Financial Expenses (84% utilised)

- i. Based on actuals incurred to date, it is now obvious that the budget for Financial Expenses was under budgeted. While the balance as at 30th September 2022 is only N\$62,102, the total interest payable for the remaining six months is projected at N\$273,020, creating a deficit of N\$210,918. The projection of total interest payable for the remaining six months is based on the actuals as tabulated in the table below. Total mortgage interest is projected to be N\$230,481 while motor vehicle loan interest is estimated at N\$42,539. In this regard, there is need to vary some budget lines to cater for this deficit.
- ii. On the other hand, the budget lines for repayment of the capital portion of the mortgage and motor vehicle loan have surplus projected balances of N\$167,000 and N\$155,000 respectively after taking into account the total loan amounts to be paid.
- iii. The following is, therefore, proposed:
 - (a) That an amount of N\$ 120,000 be varied from the Mortgage capital repayment budget line to the Financial Expenses budget line.
 - (b) That an amount of N\$100,000 be varied from the Motor vehicle capital repayment budget line to the Financial Expenses budget line.
 - (c) The total amount of N\$220,000 is projected to be a sufficient provision to cater for the deficit.

Schedule of Actual Loan Repayments: April to September 2022 (N\$)

Months	Housing loan			Car Loan		
	Interest	Capital	Total	Interest	Capital	Total
Apr-22	37,434	37,354	74,788	7,052	16,900	23,952
May-22	36,298	39,205	75,503	7,127	16,825	23,952
Jun-22	38,121	37,381	75,503	7,000	17,070	24,070
Jul-22	37,638	39,286	76,925	7,254	16,816	24,070
Aug-22	39,950	36,974	76,925	7,121	17,178	24,299
Sep-22	41,039	38,006	79,045	6,985	17,314	24,299
TOTAL	230,481	228,207	458,688	42,539	102,102	144,641

2.3.4.2. Audit Fees (100% utilised)

Audit fees are payable in full following the audit of the previous year. No further audit fees are due for payment.

2.3.4.3. Plenary Assembly (53% utilised)

The 51st Plenary Assembly was held physically in Lilongwe, Malawi, in July 2022. The budget provided for one physical Plenary Assembly at a budget of N\$1.8million and one virtual Plenary Assembly for N\$350,000, with the total budget for Plenary Assemblies being N\$2.16 million. The amount of N\$1.15million spent on the 51st Plenary Assembly was within the budgeted amount. However, the 52nd Plenary Assembly is to be hosted by the DRC and will be held physically in Kinshasa, DRC. In this regard, it is projected that the balance of N\$1.10 million will not be sufficient for the 52nd Plenary Assembly, whose budget is estimated at N\$2.5 million. There will, therefore, be need to allocate funds from Retained Earnings to cater for the deficit of N\$1,400,000.

2.3.4.4. EXCO Meetings (64%)

Funds for EXCO meetings are also provided under the EXCO Sub-Committees budget line. The total expenditure for EXCO to date of N\$294,206 should be measured against a total budget of N\$713,000 (N\$453,000 EXCO plus N\$259,800 EXCO Sub-Committees). This translates to only 41% of expenditure over budget as at 30th September 2022. This means that EXCO expenditure is on course and there is no reason for concern, as long as the current mode of virtual meetings is maintained for this financial year.

2.3.4.5. Programme Support (90%)

This budget line is almost depleted as it was used for various networking meetings and engagements towards creating and sustaining partnerships and mobilising resources. These included Parliamentary Assembly of the Mediterranean, NDI Summit on Constitutionalism, SADC Secretariat, GIZ leadership, Federal Ministry for European and International Affairs of the Republic of Austria, German

Embassy, and other International Cooperating Partners. As networking is the pillar for strengthening the SADC PF resource base, especially in the wake of reduced internal technical resource capacity under Programmes and Parliamentary Business Department as well as shrinking donor funding, there is need to continue to make resources, both technical and financial, available for the same.

2.3.4.6. Standing Committee Meetings (65%)

Standing Committees have only met once for Statutory Meetings and are scheduled to meet again in November 2022 by virtual means. The remaining 35% (N\$169,000) will be allocated to facilitate the holding of the November 2022 Session. In view of the support from existing donors, two Standing Committees, namely HSDSP and DGHR already have funds for the meeting. In this regard, for the Standing Committees, RPLMOC and the RWPC, it is requested that an amount of N\$225,000 be allocated from Retained Earnings. The meeting costs include interpretation, translation and costs pertaining to Resource Persons. However, the resources are such that the Secretariat will have to strictly manage costs. The Committees are also expected to raise external resources for their programme activities.

2.3.5. RECOMMENDATIONS FOR THE CONSIDERATION OF THE PLENARY ASSEMBLY

2.3.5.1. The Plenary Assembly is requested to consider and take note of the performance of the budget as at 30th September 2022, specifically the following:

- a) The performance of the budget, including the reasons for the unfavourable variances; and**
- b) The projected budget trends for the period 1st October 2022 to 31st March 2023.**

2.3.5.2. The Plenary Assembly is requested to consider and approve the variation of funds as proposed below within the approved 2022/2023 Budget:

- (i) That an amount of N\$ 120,000 be varied from the Mortgage capital repayment budget line to the Financial Expenses budget line.**
- (ii) That an amount of N\$100,000 be varied from the Motor vehicle capital repayment budget line to the Financial Expenses budget line.**

2.3.5.3. The Plenary Assembly is requested to consider and approve the following allocations from Retained Earnings:

- (i) That an amount of N\$225,000 be allocated from Retained Earnings to Standing Committee Meetings budget line to facilitate the November 2022 virtual meetings.**
- (ii) That an amount of N\$1,400,000 be allocated from Retained Earnings to Plenary Assembly budget line for the 52nd Plenary Assembly, scheduled to be held physically in the DRC in November/December 2022, to cater for the projected budget deficit of N\$1,400,000. The estimated total cost for the 52nd Plenary Assembly is N\$2.5 million.**

3.0. FINANCIAL REPORTS FOR DONOR FUNDED PROJECTS

3.1. SIDA SEXUAL REPRODUCTIVE HEALTH & RIGHTS (SRHR) PROJECT

3.1.1. Following the cost extension approval in 2021, the SRHR project now runs from 1 July 2019 to 31 March 2023 and includes a component of Democratic Accountability in addition to the initial approved SRHR activities. The project has a total revised grant budget of US\$ 4,095,913 (35 million Swedish Kroners) over the period of 4 years. The SRHR funds are kept in separate bank accounts and the financial statements are prepared in US Dollar and audited separately.

3.1.2. Financial Performance as at 30th September 2022

The total Grant received, and fund utilized during the financial years 2021/2022 and 6 months to 30 September 2022 are as follows:

	2021/2022	30 Sept 2022
	US\$	US\$
Balance b/f	1,216,400	1,287,117
Grant Received	1,090,427	
Fund Utilized	<u>1,019,710</u>	<u>530,007</u>
Net Restricted fund	<u>1,287,117</u>	<u>757,110</u>

3.1.3. The utilization rates (burn rate) are 29.40% (ie, US\$ 530,007 as a percentage of budget US\$ 1,802,468) for Year 4 and 93.35 % (ie, US\$ 1,019,710 as a percentage of US\$ 1,090,427) for year 3. We expect the utilization rate to increase during the months October to December 2022, with the resumption of physical meetings.

3.1.4. Budget Variance as at 30 September 2022

3.1.4.1. The Budget Variance Report (Fund Accountability Statement) shows actual expenditure against budget, by budget line item. The variances between actual expenditure and the budget for SRHR project are monitored on a monthly basis.

3.1.4.2. As at 30 September 2022, there is only one budget line where there was a major negative variance (more than 10%), namely *Model Law on Public Finance*. While the budget provided for US\$36,525, expenditure was US\$45,525 resulting in the negative variance of US\$9,000 (25%). This arose because of some extra consultancy services rendered by the Legal Drafter. A reallocation of the budget will be requested from Sida in November 2022.

3.1.4.3 Fund Accountability Statement as at 30th September 2022

See below

FUND ACCOUNTABILITY STATEMENT		Actual	Budget	Variance
Code	<i>for the period ending 30 September 2022</i>	US\$	US\$	US\$
	RECEIPTS			
	Grant receipts		1,802,468	1,802,468
	Total Receipts	-	1,802,468	1,802,468
	EXPENDITURE			
4307000	Salaries & Allowances	149,250	479,400	330,150
4307010	Regional meetings of the HSDSP Committee	40,344	57,510	17,166
4307020	Joint Session of Chairpersons of Regional Standing Committees	32,642	25,968	- 6,674
4307030	Meeting of Clerks/Secretaries General of national Parliaments	12,568	24,390	11,822
4307040	Roundtable meeting with technical partners		-	-
4307050	Induction and Consultation session with SRHR Researchers	5,071	30,640	25,569
4307060	Joint Session of Standing Committees of the Forum	7,763	41,624	33,861
4307070	Regional Meeting of Clerks-at-the-Table	4,542	41,048	36,506
4307080	Multi-stakeholder Consultative workshops		94,608	94,608
4307090	Capacity development workshops for staff of the Forum		-	-
4307100	Oversight Committee to domesticate legal norms	1,200	14,818	13,618
4307110	Roundtable discussions-national Parliament and Line Ministries	5,452	43,200	37,748
4307120	Capacity development-Researchers, legal drafters		-	-
4307130	Public hearings Meeting	6,733	72,144	65,411
4307140	Conduct public awareness campaigns-legislative process		12,380	12,380
4307150	Budget analysis retreats for Committees and Staff		9,350	9,350
4307160	Capacity development workshop for MPs and CSOs	51,736	157,608	105,872
4307170	Attend regional/ international conference on SRHR and HIV/AIDS	16,551	19,425	2,874
4307180	Consultative workshops with inter-parliamentary entities	5,381	13,440	8,059
4307190	External Audits & End of Project Evaluation		20,500	20,500
4307200	Attend Plenary Assembly session	8,134	18,120	9,986
4307210	Administrative overheard	3,522	29,280	25,758
4307220	Legal Drafter & M&Evaluation Consultancy	9,160	20,000	10,840
4307230	National working group meetings		21,450	21,450
4307300	E-communication	14,979	39,400	24,421
4307400	Corporate Governance Executive	36,000	72,000	36,000
4307500	Model Law on Public Finance	45,525	36,525	- 9,000
4307600	Strengthening of Forum Corporate governance & Administration	4,408	5,800	1,392
4307700	Baseline Study & Validation on the mechanisms and practices		9,700	9,700
4307710	Joint Statutory Meetings of RPMLOC and DGHR Committees		9,700	9,700
4307720	RPMLOC and DHGR Committees	69,047	66,200	- 2,847
4307730	Joint Statutory Meetings of RPMLOC and DGHR Committees		16,400	16,400
4307740	Joint Statutory Meetings of the RPMLOC and DHGR Committees on anti-corruption		66,400	66,400
4307750	Regional Interface on the role of Parliament in promoting yo		9,700	9,700
4307760	Regional Meeting for RWPC, GEWAYD and CSOs		77,760	77,760
4307770	Regional Interface on the role of Parliament in promoting youth political partici		94,880	94,880
4307780	Joint Meeting of RPMLOC and DGHR Committee with other SADCPF Committ		33,700	33,700
4307790	Launch of the Project to the Speakers of National Parliament		8,700	8,700
4307795	Awareness raising engagement and discussion on implementatio		8,700	8,700
4308120	GBV Model Law			-
	Total expenditure	530,007	1,802,468	1,272,461
	NET SURPLUS	- 530,007	-	530,007

3.1.5. Financial Position as at 30 September 2022

In terms of financial position, as at 30 September 2022 the balance in the SRHR project US\$ bank accounts was US\$ 756,022 and N\$ 57,509 in the local currency bank account. Both bank accounts are held at FNB Namibia.

3.2. ADA GRANT ON STRENGTHENING PARLIAMENTARY CAPACITY IN THE SADC (ADMINISTERED BY GIZ)

3.2.1. The grant is financed by the Austrian Development Agency (ADA), and is administered on their behalf by GIZ. The project runs from 1st March 2020 to 31st December 2022. The grant amount is EURO 309,905.09

3.2.2. The donor does not require Audited Financial Statements for its grant but requires periodic financial reports which are submitted on a quarterly basis. However, the donor contracted an External Auditor in May 2022 to audit the finances for the period 1st March 2020 to 31st March 2022. The Auditor did not report any findings.

3.2.3. Statement of Financial Position as at 30th September 2022

The total amount of funds received from 2020 to date from ADA is Euro 213,451 (N\$4,069,891.57). Expenditure incurred as at 30th September 2022 totalled Euro 111,936 (N\$2,611,947.89), resulting in a Net Surplus of Euro 101,515 (N\$1,457,943.68). Details of expenditure are as contained in the

Financial Statement below:

Amounts in Euro			
Sources of funding and revenue	Budget	Actual	Variance
ADA contribution (as per Grant Agreement)	309,905.08	213,451.00	96,454.08
Total of funding and revenue	309,905.08	213,451.00	96,454.08

Expenditure category as per Grant Agreement	Budget Euro	Actual Euro	Variance Euro
External Experts	138,146.74	59,410.37	78,736.37
Travel costs	137,579.59	49,257.19	88,322.40
Procurement of Goods	34,178.75	3,268.44	30,910.31
Total expenditure for the project	309,905.08	111,936.00	197,969.08
Net Surplus		101,515.00	

3.3. ACTIONAID ACCOUNTABILITY AND GENDER RESPONSIVENESS PROJECT

3.3.1. The grant is financed by the Swiss Agency for Development and Cooperation (SDC). The grant is administered on their behalf by ACTIONAID. The project runs from 1st July 2019 to 30th June 2023. The grant amount is US\$158,199. The donor does not require Audited Financial Statements for its grant but requires periodic financial reports which are submitted every six months.

3.3.2. The overall goal of the Project is to improve accountability and gender responsiveness in public resource management, particularly in the areas of HIV/SRH services for adolescents and youth and agricultural services contributing to the realisation of selected SADC regional commitments.

3.3.3. Statement of Financial Position as at 30th September 2022

3.3.3.1. The balance of funds brought forward on 1st April 2022, from the financial year ended 31st March 2022 is US\$44,435 (N\$645,800.78).

3.3.3.2. Expenditure incurred from 1st April 2022 to 30th September 2022 totalled US\$29,560.75 (N\$462,061.87), resulting in a balance of US\$14,873.94 (N\$183,738.91). The expenditure was incurred on the Standing Committees on FANR and TIFI. Details are as contained in the Fund Accountability Statement below:

FINANCIAL REPORT- 1st APRIL 2022 TO 30th SEPTEMBER 2022

Fund Accountability Statement	ACTUAL N\$	ACTUAL US\$
<u>Receipts:</u>		
Balance B/F	645,800.78	44,434.69
Funds received	0.00	0.00
Total Receipts	645,800.78	44,434.69
<u>Expenditure:</u>		
Contractual costs	9,409.14	600.00
Interpretation	52,513.30	3318.75
Translation	0.00	0.00
Other	400,139.43	25,642.00
Administrative fee	-	-
Total Expenditure	462,061.87	29,560.75
Excess of Receipts over Expenditure	183,738.91	14,873.94

3.4. SAFAIDS, PLAN INTERNATIONAL, SADC, UNAIDS, UNFPA, UNDOC, ARASA: DEVELOPMENT OF GENDER BASED VIOLENCE (GBV) MODEL LAW

3.4.1. The Development of the GBV Model Law is ongoing. In this regard, SAFAIDS and Plan International are among a group of cooperating partners supporting the process. The other partners, SADC, UNAIDS, UNDOC, UNFPA and ARASA, have made direct payments to the Consultant and support services required for the meetings and consultative process in the development of the Model Law.

3.4.2. SAFAIDS: Statement of Financial Position as at 30 September 2022
The funds brought forward as at 1st April 2022 amount to US\$1,300 (N\$21,878). Further funding of U\$26,400 (N\$431,162.16) was received during the year bringing the total income to U\$27,700 (N\$453,040). Expenditure incurred from 1st April 2022 to 30th September totalled US\$9,216.43 (N\$150,736.85) resulting in a balance of US\$18,483.57 (N\$302,303.11). The expenditure was incurred on Side Event at Standing Committee meetings. Details are as contained in the FAS below.

**SAFAIDS Fund Accountability
Statement 30th September 2022**

Fund Accountability Statement	ACTUAL N\$	ACTUAL US\$
Receipts:		
Balance B/F	21,878	1,300
Funds received	431,162	26,400
Total Receipts	453,040	27,700
Expenditure:		
Side Event: Standing Committee Meetings	150,736.85	9,216.43
Balance	302,303.11	18,483.57

3.5. PLAN International: Statement of Financial Position as at 30th September 2022

3.5.1. An amount of US\$20,000 was received from Plan International in June 2021, towards the GBV Model Law. The balance brought forward at 1st April 2022 is N\$114,658 (US\$6,582).

3.5.2. Expenditure of N\$ 104,508.60 (US\$ 6,000) was incurred towards the consultancy on the GBV Model Law newsletter.

3.5.3. The fund has a balance of N\$10,149.70 (US\$582) as at 30th September 2022. Below is the Financial report as at 30th September 2022.

Fund Accountability Statement 30 September 2022	ACTUAL	ACTUAL
	NAD	USD
<u>Receipts:</u>		
Balance b/f 1 st April 2022	114,658.30	6,582
Total Receipts	114,658.30	6,582
<u>Expenditure:</u>		
Consultancy- GBV newsletter	104,508.60	6,000
Total Expenditure	104,508.60	6,000
Balance	10,149.70	582

3.6. Other Donors

3.6.1. APHRC

3.6.2. APHRC held 8 virtual capacity building meetings/trainings from April 2022 to September 2022 on various areas of interest, for both MPs and staff of member Parliaments and the Secretariat. Each meeting is estimated to have cost at least U\$5,500 as detailed below. The total contribution from APHRC is valued at U\$44,000 (N\$770,000). Break down per meeting is as follows:

	US\$	N\$
	Per Meet	Per Meet
Interpreters (X 4)	1,800	31,500
Resource persons (X 2)	2,700	47,250
Translation	<u>1,000</u>	<u>17,500</u>
Total costs per meeting	<u>5,500</u>	<u>96,250</u>

Total for 8 Meetings US\$44,000 N\$770,000

3.7. RECOMMENDATIONS FOR THE CONSIDERATION OF THE PLENARY ASSEMBLY

3.7.1. The Plenary Assembly is requested to take note of the contributions from donors and cooperating partners.

3.7.2. The Plenary Assembly is requested to express its appreciation to the various donors and cooperating partners for their continued commitment and support.