



53RD PLENARY ASSEMBLY
2ND TO 8TH JULY 2023
ARUSHA, UNITED REPUBLIC OF TANZANIA
EXECUTIVE COMMITTEE REPORT ON FINANCIAL MATTERS
(TREASURER'S REPORT)

MANAGEMENT ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31ST
MARCH 2023

The Executive Committee wishes to present the Management Accounts of the SADC Parliamentary Forum to the 53rd Plenary Assembly for the financial year ended 31st March 2023.

The Management Accounts consist of the following:

- 1.0. Status of Mandatory Member contributions as at 31st March 2023 with an update as at 15th June 2023;
- 2.0. Budget Performance Report as at 31st March 2023
 - 2.1. Update on Impact and Application of Policy to Optimise Technology for the Implementation of Activities
 - 2.2. Budget Variance Report as at 31st March 2023
- 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
 - 3.6. Other Donors

1.0. STATUS OF MANDATORY MEMBER CONTRIBUTIONS AS AT 31st MARCH 2023

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 March 2023

| MANDATORY CONTRIBUTIONS STATUS AS AT 31ST MARCH 2023 | | | | | |
|--|----------------------------------|----------------------------|----------------------------|------------------------------|----------------|
| PARLIAMENT | BALANCE B/F 01-Apr-22 | INVOICED AMOUNT | AMOUNT RECEIVED | BALANCE 31-Mar-23 | REMARKS |
| Angola | - | 1,501,500 | 1,501,500 | - | PAID |
| Botswana | - | 1,501,500 | 1,501,500 | - | PAID |
| DRC | - | 1,501,500 | - | 1,501,500 | |
| Eswatini | - | 1,501,500 | 1,501,500 | - | PAID |
| Lesotho | - | 1,501,500 | 1,501,500 | - | PAID |
| Madagascar | 1,501,500 | 1,501,500 | 1,501,500 | 1,501,500 | |
| Malawi | - | 1,501,500 | - | 1,501,500 | |
| Mauritius | - | 1,501,500 | 1,501,500 | - | PAID |
| Mozambique | - | 1,501,500 | 1,501,500 | - | PAID |
| Namibia | (1,501,500) | 1,501,500 | 1,501,500 | (1,501,500) | PRE-PAID |
| Seychelles | - | 127,050 | 127,050 | - | PAID |
| South Africa | - | 1,501,500 | 1,501,500 | - | PAID |
| Tanzania | 1,501,500 | 1,501,500 | 1,501,500 | 1,501,500 | |
| Zambia | (1,501,500) | 1,501,500 | 1,501,500 | (1,501,500) | PRE-PAID |
| Zimbabwe | - | 1,501,500 | 1,501,500 | - | PAID |
| TOTAL | - | 21,148,050 | 18,145,050 | 3,003,000 | - |

1.2.1. The Plenary Assembly is advised that the status as at 31st March 2023 is the position that will be reflected in the Audited Financial Statements and hence is submitted for noting at this stage.

1.2.2. As at 31st March 2023, eleven Parliaments had paid their contributions for the current financial year in full and have no outstanding balances. These are Angola, Botswana, Eswatini, Lesotho, Mauritius, Mozambique, Namibia, Seychelles, South Africa, Zambia and Zimbabwe. Namibia and Zambia also made advance payments for the Financial Year beginning 1st April 2023.

1.2.3. Four countries had outstanding balances for the financial year ended 31st March 2023, namely DRC, Madagascar, Malawi, and Tanzania.

1.3. Update as at 30th June 2023

1.3.1. Although the reporting period for these Management Accounts is for the period 1st April 2022 to 31st March 2023, the update on Member Contributions is reported up to 30th June 2023 in order to capture the latest position for the information of the **Plenary Assembly**. The update includes Mandatory Contributions for the Financial Year 1st April 2023 to 31st March 2024, invoiced as at 1st April 2023. A further update will be made on the floor of the Plenary Assembly meeting.

| MANDATORY CONTRIBUTIONS STATUS AS AT 30TH JUNE 2023 | | | | | |
|---|------------------|------------------------|------------------|-------------------|----------|
| PARLIAMENT | BALANCE B/F | INVOICED | AMOUNT | BALANCE | REMARKS |
| | 1st APRIL 23 | AMOUNT 1st APRIL 23 | RECEIVED | 30th JUNE 23 | |
| Angola | - | 1,501,500 | - | 1,501,500 | |
| Botswana | - | 1,501,500 | 1,501,500 | - | PAID |
| DRC | 1,501,500 | 1,501,500 | - | 3,003,000 | |
| Eswatini | - | 1,501,500 | 1,501,500 | - | PAID |
| Lesotho | - | 1,501,500 | - | 1,501,500 | |
| Madagascar | 1,501,500 | 1,501,500 | - | 3,003,000 | |
| Malawi | 1,501,500 | 1,501,500 | 1,143,500 | 1,859,500 | |
| Mauritius | - | 1,501,500 | - | 1,501,500 | |
| Mozambique | - | 1,501,500 | - | 1,501,500 | |
| Namibia | (1,501,500) | 1,501,500 | - | - | PAID |
| Seychelles | - | 127,050 | - | 127,050 | |
| South Africa | - | 1,501,500 | 1,501,500 | - | PAID |
| Tanzania | 1,501,500 | 1,501,500 | 3,003,000 | - | PAID |
| Zambia | (1,501,500) | 1,501,500 | - | - | PAID |
| Zimbabwe | - | 1,501,500 | - | 1,501,500 | |
| TOTAL | 3,003,000 | 21,148,050 | 8,651,000 | 15,500,050 | - |

1.3.2. Balance brought forward as at 1st April 2023 included prepayments made by Namibia and Zambia towards the contributions for the financial year beginning 1st April 2023 (Current Financial Year).

1.3.3. As at 30th June 2023, **three** countries still had outstanding balances for the Financial Year ended 31st March 2023, namely **DRC, Malawi and Madagascar**. However, Malawi only has an outstanding balance of N\$358,00 for the year ended 31st March 2023 having made a payment of N\$1,143,500 in May 2023. The balance for Malawi is now N\$ 1,859,499.90, which includes the amount invoiced for the current financial year.

1.3.4. As at 30th June 2023, six Parliaments had paid their contributions for the current Financial Year in full and have no outstanding balances. These are Botswana, Eswatini, Namibia, South Africa, Tanzania and Zambia.

1.3.5. Nine Parliaments are yet to pay for the current Financial Year.

1.4. 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 March 2023, and the update as at 30th June 2023.

b) The Plenary Assembly is requested to appreciate the commitment of Member Parliaments in ensuring that contributions are paid and to encourage those Parliaments with outstanding balances to settle the same as a matter of priority.

2.0. BUDGET PERFORMANCE REPORT AS AT 31ST MARCH 2023

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

2.1.1. The Plenary Assembly will recall that the budget for the financial year ended 31st March 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 Forum was able to facilitate virtual meetings and Plenary Assemblies in the past, the Membership has expressed preference for face-to-face meetings with the Executive Committee resolving to prioritise face-to-face meetings at its meeting held in June 2022. This is mainly because virtual meetings have been plagued by connectivity problems in some Member countries thereby affecting the effective participation of Members. The Executive Committee also at that time alluded to the fact that there was a noticeable decline in interactions and spontaneous quality of inputs from participants at virtual meetings when compared to when meetings were physical. In addition, the restrictions occasioned by the COVID Pandemic no longer apply and many Member Parliaments have reduced their investments in IT technology in comparison with those made during the pandemic. Many Member Parliaments are thus not tech-

ready to have their members log in virtually with quality wifi that can favour seamless sound and video interactions.

- 2.1.3. The Plenary Assembly is advised that both the 51st and 52nd Plenary Assemblies were held physically in Lilongwe, Malawi, and Kinshasa, DRC, respectively which prompted the allocation of funds from Retained Earnings to cater for the change.
- 2.1.4. The Plenary Assembly is also advised that the Standing Committee meetings for the 51st and 52nd Plenary Assembly Session were also held physically in Johannesburg, South Africa, resulting in expenditure being higher than budgeted. The Plenary Assembly may also wish to note that, fortunately, the Standing Committee meetings were largely funded by the SRHR Project, with GIZ and other donors also contributing, due to the limited SADC PF Main budget.
- 2.1.5. Details of actual expenditure against budget are contained in the Budget Variance Report at 2.2. below.

2.1.6. RECOMMENDATIONS FOR THE CONSIDERATION OF THE PLENARY ASSEMBLY

The Plenary Assembly is requested to take note of the above developments in order to appreciate the impact on the budget of the Forum.

2.2. BUDGET VARIANCE REPORT AS AT 31ST MARCH 2023

2.2.1. Context

This Budget Variance Report does not include expenditure from donor funded budgeted income 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 total budgeted expenditure amounts to N\$50,141,678. Out of this amount, N\$25,881,788 is budgeted expenditure for donor funded activities which has a corresponding total budgeted income of N\$25,881,788 and has, therefore, a zero net effect on the budget for SADC PF. The budgeted expenditure for SADC PF income (minus donor funds) is therefore N\$24,259,890. In this regard, Fund Accountability Statements for Donor funding received will be reported in a separate section of this report. In addition, effective 1st April 2023, donor funds will not be consolidated in the accounts of the SADC PF to avoid over statement of the financial position.

2.2.2. BUDGET VARIANCE REPORT AS AT 31ST MARCH 2023

| Reference | A | B | C | D | E | F | G | H | I |
|--|----------------------|---------------------|-------------|----------------------|----------------------|---------------------|---------------|---------------|--------------|
| | Annual | Supplementary | Variations | Total Budget | Actual YtD | Balance | VAR % | Actual Exp | STATUS |
| SADC-PF | budget | 30.04.21 | 30.04.21 | 31.05.21 | 31.03.23 | 31.03.23 | 31.03.23 | % of Budget | |
| 1 Administrative Costs | 925,524.00 | - | - | 925,524.00 | 819,010.68 | 106,513.32 | 11.51% | 88.49% | Favourable |
| 2 Communication Expenses | 510,980.00 | - | - | 510,980.00 | 246,108.75 | 264,871.25 | 51.84% | 48.16% | Favourable |
| 3 Financial Expenses | 396,000.00 | - | 220,000.00 | 616,000.00 | 393,384.00 | 222,616.00 | 36.14% | 63.86% | Favourable |
| 4 Motor Vehicle Running Costs | 120,000.00 | - | - | 120,000.00 | 32,802.02 | 87,197.98 | 72.66% | 27.34% | Favourable |
| 5 Professional, Consultancy and Legal | 134,400.00 | - | - | 134,400.00 | 426,394.28 | - 291,994.28 | -217.26% | 317.26% | Unfavourable |
| 6 Staff Emoluments | 15,659,084.00 | 1,495,104.30 | - | 17,154,188.30 | 13,773,427.41 | 3,380,760.89 | 19.71% | 80.29% | Favourable |
| 7 Travel, Subsistence and Transport | 245,584.00 | - | - | 245,584.00 | 670,106.59 | - 424,522.59 | -172.86% | 272.86% | Unfavourable |
| 8 Audit | 150,000.00 | - | - | 150,000.00 | 176,131.85 | - 26,131.85 | -17.42% | 117.42% | Unfavourable |
| 9 Insurance | 223,070.00 | - | - | 223,070.00 | 127,825.60 | 95,244.40 | 42.70% | 57.30% | Favourable |
| 10 Plenary Assembly Meetings | 2,164,600.00 | 1,400,000.00 | - | 3,564,600.00 | 3,162,494.57 | 402,105.43 | 11.28% | 88.72% | Favourable |
| 11 Executive Committee Meetings | 453,200.00 | - | 259,800.00 | 713,000.00 | 783,277.01 | - 70,277.01 | -9.86% | 109.86% | Unfavourable |
| 12 Steering Committee Meetings | 259,800.00 | - | -259,800.00 | - | - | - | - | - | Favourable |
| 13 Other Policy Organ Costs | 86,500.00 | - | - | 86,500.00 | 74,945.99 | 11,554.01 | 13.36% | 86.64% | Favourable |
| 14 Language Translation Costs | 250,000.00 | - | - | 250,000.00 | 213,842.28 | 36,157.72 | 14.46% | 85.54% | Favourable |
| 15 Programme Support | 301,500.00 | - | - | 301,500.00 | 336,830.74 | - 35,330.74 | -11.72% | 111.72% | Unfavourable |
| 16 Standing Committee Meetings | 486,000.00 | 225,000.00 | - | 711,000.00 | 711,176.97 | - 176.97 | -0.02% | 100.02% | Unfavourable |
| 17 Election Observation Missions | 300,000.00 | 732,000.00 | - | 1,032,000.00 | 1,312,611.72 | - 280,611.72 | -27.19% | 127.19% | Unfavourable |
| 18 Capital Expenditure | 539,648.00 | 473,000.00 | - | 1,012,648.00 | 302,580.63 | 710,067.37 | 70.12% | 29.88% | 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 | - | -120,000.00 | 504,000.00 | 456,307.14 | 47,692.86 | 9.46% | 90.54% | Favourable |
| 21 Motor Vehicle (Deposit & Loan Repayment Capital Portion) | 360,000.00 | - | -100,000.00 | 260,000.00 | 213,954.82 | 46,045.18 | 17.71% | 82.29% | Favourable |
| TOTALS | 24,259,890.00 | 4,325,104.30 | - | 28,584,994.30 | 24,233,213.05 | 4,351,781.25 | 15.22% | 84.78% | |

2.2.3. Budgeted Expenditure: N\$ 24,259,890

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 (*Refer total of column A*).

2.2.4. Supplementary Budget

The following resulted in Supplementary budget amounts which increased budgeted expenditure by an amount of N\$4,325,104 (*Refer total of column B*), from N\$24,259,890 (*Refer total of column A*) to N\$28,584,994 (*Refer total of column D*).

2.2.4.1. Brought Forward Balances from Year Ended 31st March 2022

During the financial year 2022/2023, pursuant to the approval of the 51st Plenary Assembly, the following balance of funds from the Financial Year ended 31st March 2022 were approved to be brought forward for use as below:

- (i) a total of N\$473,000 was brought forward towards capital expenditure not incurred in the previous year on the same budget line;
- (ii) a balance of N\$228,000 was brought forward for Election Observation from the same budget line;

2.2.4.2. Allocations from Retained Earnings

The 51st Plenary Assembly considered and approved 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 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 that was held physically in the DRC in November/December 2022, to cater for the projected budget deficit of N\$1,400,000 in view of the fact that the approved budget had provided for one virtual Plenary Assembly only. The estimated total cost for the 52nd Plenary Assembly was N\$2.5 million.

2.2.4.3. Variation of Budget Lines

The 51st Plenary Assembly considered and approved the following variation of funds within the approved 2022/2023 Budget:

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

2.2.4.4. Additional Contributions from Member Parliaments

Contributions amounting to N\$504,000 were committed by six Member Parliaments towards the Angola Election Observation Mission in August 2022.

2.2.4.5. Contribution from Sida towards Salaries

An amount of N\$1,495,104 was contributed towards the Salary of Programme Manager.

2.2.5. TOTAL ACTUAL EXPENDITURE N\$24,233,213

Total Actual Expenditure as at 31st March 2023 was N\$24,233,213 representing 85% of the total budgeted expenditure for the year of N\$28,584,994, leaving a balance of N\$4,351,781 (15%).

2.2.6. SIGNIFICANT UNFAVOURABLE VARIANCES

The following budget lines have significant unfavourable variances as at 31st March 2023 (more than 10%):

2.2.6.1. Professional, Consultancy and Legal Expenses – 217%

An unfavourable variance of N\$291,994 (217%) was realised with expenditure of N\$426,394 against the budget provision of N\$134,400. Expenditure on this budget line was for payment to consultants engaged for the Salary Review, Performance Management Systems, and review of the Finance and Internal Audit manuals, among others. The unfavourable variance arose mainly because, the budget line was under budgeted and was 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.

2.2.6.2. Travel, Subsistence & Transport -173%

Actual expenditure was N\$670,107 against budgeted expenditure of N\$245,584, resulting in a negative variance of N\$424,523 (173%). This was caused by attendance of various regional and international conferences and meetings, including the 144th, 145th and 146th IPU Conferences, 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 and accommodation costs. The attendance of the meetings is strategic in order to facilitate linkages and build relations as the Forum advances towards its transformation into a Regional Parliament. In addition, the Forum convenes the SADC Group meeting on the occasion of IPU conferences in order to ensure that the common regional agenda is prioritised and advanced.

2.2.6.3. Programme Support - 12%

The budget amount was N\$301,500 while expenditure incurred was N\$336,831 resulting in an unfavourable variance of N\$35,331 (12%). This budget line was used for various networking meetings and engagements towards creating and sustaining partnerships and mobilising resources. These included attendance to the Parliamentary Assembly of the Mediterranean, NDI Summit on Constitutionalism, SADC Secretariat, 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. It is worth noting that some expenditure was re-allocated to Standing Committees as the missions undertaken were related to specific Standing Committees such as FANR and DGHR.

2.2.6.4. Election Observation -27%

Actual expenditure was N\$1,312,612 against a budget of N\$1,032,000 resulting in a negative variance of N\$280,612 (27%). 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. Contributions towards the same were committed from six Member Parliaments, with three already received from Mozambique, Zambia and South Africa; 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.

2.2.6.5. Audit – 17%

Actual expenditure was N\$176,132 against budget of N\$150,000. The negative variance of N\$26,132 (17%) was caused by the actual fee being higher than budgeted.

2.3. RECOMMENDATIONS FOR THE CONSIDERATION OF THE PLENARY ASSEMBLY

2.3.1. The Plenary Assembly is requested to consider and take note of the performance of the budget as at 31st March 2023.

2.3.2. The Plenary Assembly is requested to appreciate the reasons for the unfavourable variances and the fact that the total budget was not exceeded. Where over expenditure was anticipated in good time, proposals for variations and allocation of funds were made to the Executive Committee and the Plenary Assembly. The Executive Committee submits that the over expenditure on certain budget lines was caused by the need to ensure that activities were undertaken to advance the objectives of the Forum in line with its Strategic Plan. In addition, while in previous years many activities were co-funded by co-operating partners, there has been a growing need to strengthen reliance on internal

resources. Rising costs due to inflation contributed to increased expenditure.

3.0. FINANCIAL REPORTS FOR DONOR FUNDED PROJECTS

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

3.1.1. Following the no-cost extension approval in 2023, the SRHR project now runs from 1st July 2019 to 31st May 2023. The total grant budget was US\$ 3,778,795 (35 million Swedish Kroners) to be used over a 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 31 March 2023

The total Grant received, and fund utilized during the financial years 2022/2023 and 2021/2022 are as follows:

| | 2022/2023 | 2021/2022 |
|---------------------|------------------|-------------------------|
| | US\$ | US\$ |
| Balance b/f | 1,277,783 | 1,228,099 |
| Grant Received | 467,936 | 1,090,427 |
| Fund Utilized | <u>450,923</u> | <u>1,040,743</u> |
| Net Restricted fund | <u>294,796</u> | <u>1,277,783</u> |

3.1.3. The utilization rates (burn rate) are 83% for 2022/2023 (based on total funds available) and 93.35 % (ie, US\$ 1,019,710 as a percentage of US\$ 1,090,427) for year 3.

3.1.4 Sida approved a No-Cost Extension of the project for two months from 1st April 2023 to 31st May 2023. During this period the SRHR funds available as above (ie US\$294,796) will be utilized to finance the following:

- (i) Salaries of SRHR employees for April and May 2023;
- (ii) Standing Committee Meetings (scheduled for 7-13 May 2023);
- (iii) Multi-Stakeholder meetings at national parliaments; and
- (iv) Audit fees.

3.1.5 Cost Extension Proposal

SADC Parliamentary Forum has further submitted a budget proposal for a Cost extension of the project from 1st June 2023 to 30th September 2023 to facilitate winding up of the Project. The proposal documents are being considered by Sida.

3.1.6 Budget Variance as at 31 March 2023

3.1.6.1. The Budget Variance Report shows expenditure against budget, by budget line item. The variance between actual expenditure and the budget for SRHR project are monitored on a monthly basis.

3.1.6.2. As at 31st March 2023, there are no budget lines where there was any **major (ie, >10%) negative variance**. A negative variance of less than 10% is allowable.

| | 1 April 2022 -31 March 2023 | | | |
|--|-----------------------------|------------------|----------------|----------|
| | BUDGET | ACTUAL | VARIANCE | Variance |
| | US\$ | US\$ | US\$ | % |
| REVENUE | | | | |
| Grant received (B/f+ received) | 1,793,377 | 1,745,719 | 47,658 | 3% |
| Total funding | 1,793,377 | 1,745,719 | 47,658 | |
| EXPENDITURE | | | | |
| Salaries & Allowances | 479,400 | 403,910 | 75,490 | 16% |
| Regional meetings of the HSDSP Committee | 45,510 | 48,547 | (3,037) | -7% |
| Joint Session of Chairpersons of Regional Standing Committees | 30,418 | 30,907 | (489) | -2% |
| Meeting of Clerks/Secretaries General of national Parliaments | 26,790 | 27,252 | (462) | -2% |
| Induction and Consultation session with SRHR Researchers | 40,440 | 38,272 | 2,168 | 5% |
| Joint Session of Standing Committees of the Forum | 18,624 | 19,368 | (744) | -4% |
| Regional Meeting of Clerks-at-the-Table | 56,048 | 56,645 | (597) | -1% |
| Multi-stakeholder Consultative workshops | 94,608 | 70,781 | 23,827 | 25% |
| Oversight Committee to domesticate legal norms | 6,768 | 3,400 | 3,368 | 50% |
| Roundtable discussions-national Parliament and Line Ministries | 13,200 | 7,252 | 5,948 | 45% |
| Public hearings Meeting | 49,644 | 36,859 | 12,785 | 26% |
| Conduct public awareness campaigns-legislative process | 12,380 | 4,135 | 8,245 | 67% |
| Budget analysis retreats for Committees and Staff | 11,550 | 5,497 | 6,053 | 52% |
| Capacity development workshop for MPs and CSOs | 121,608 | 78,156 | 43,452 | 36% |
| Attend regional/ international conference on SRHR and HIV/AIDS | 71,625 | 76,081 | (4,456) | -6% |
| Consultative workshops with inter-parliamentary entities | 12,340 | 10,386 | 1,954 | 16% |
| External Audits & End of Project Evaluation | 72,050 | 52,721 | 19,329 | 27% |
| Attend Plenary Assembly session | 23,120 | 20,754 | 2,366 | 10% |
| Administrative overhead | 29,280 | 32,049 | (2,769) | -9% |
| Legal Drafter & M&Evaluation Consultancy | 20,000 | 20,000 | 0 | 0% |
| National working group meetings | 21,450 | 1,950 | 19,500 | 91% |
| E-communication | 39,400 | 23,955 | 15,445 | 39% |
| Corporate Governance Executive (committed in 2020-2021) | 72,000 | 72,000 | - | 0% |
| Model Law on Public Finance | 35,375 | 36,223 | (848) | -2% |
| Strengthening of Forum Corporate governance & Administration | 10,908 | 11,063 | (155) | -1% |
| Baseline Study & Validation on the mechanisms and practices | 9,700 | 606 | 9,094 | 94% |
| Joint Statutory Meetings of RPMLOC and DGHR Committees | 9,700 | 9,347 | 353 | 4% |
| RPMLOC and DHGR Committees | 63,200 | 68,940 | (5,740) | -9% |
| Regional roundtable discussion- Oversight | 16,400 | 8,160 | 8,240 | 50% |
| Regional Meeting for RWPC, GEWAYD and CSOs | 66,400 | 61,550 | 4,850 | 7% |
| Regional Interface on the role of Parliament in promoting yo | 9,700 | - | 9,700 | |
| Joint Meeting RPMLOC and DGHR Committee | 63,360 | 16,132 | 47,228 | 75% |
| Training of senior parliament staff | 93,280 | 98,025 | (4,745) | -5% |
| Development and Validation of a regional toolkit | 29,700 | - | 29,700 | |
| Launch of the Project to the Speakers of National Parliament | 8,700 | - | 8,700 | |
| Awareness raising engagement | 8,700 | - | 8,700 | |
| Total expenditure | 1,793,377 | 1,450,924 | 342,453 | |
| NET SURPLUS | - | 294,795 | 294,795 | |

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

3.2.1. The grant was financed by the Austrian Development Agency (ADA), and was administered on their behalf by GIZ. The total grant amount was EURO 309,905.09. The project ran from 1st March 2020 to 28th February 2023 and has since been closed.

3.2.2. The total amount of funds received from ADA amounted to Euro 213,451. Expenditure incurred as at 31st March 2023 totalled Euro 274,283.88, resulting in a Net Deficit of Euro -60,832.88. A Claim has since been submitted to GIZ for Euro 60,832.88 as this amount is within the budget in the Grant Agreement. Payment is yet to be received. 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 | 116,014.23 | 22,132.51 |
| Travel costs | 137,579.59 | 142,377.66 | -4,798.07 |
| Procurement of Goods | 34,178.75 | 15,891.99 | 18,286.76 |
| Total expenditure for the project | 309,905.08 | 274,283.88 | 35,621.20 |
| Net Surplus (Deficit) | | -60,832.88 | 60,832.88 |

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 31st March 2023

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 31st March 2023 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 31st MARCH 2023

| Fund Accountability Statement | ACTUAL | ACTUAL |
|--|-------------------|------------------|
| | N\$ | US\$ |
| Receipts: | | |
| Balance B/F | 645,800.78 | 44,434.69 |
| Funds received | 0.00 | 0.00 |
| Total Receipts | 645,800.78 | 44,434.69 |
| Expenditure: | | |
| 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 was completed. In this regard, SAFAIDS and Plan International were among a group of cooperating partners that supported the process. Other partners, SADC, UNAIDS, UNDOC, UNFPA and ARASA, 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 31st March 2023
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 31st March 2023 totalled US\$11,378 (N\$185,818) resulting in a balance of US\$16,322 (N\$267,222). The expenditure was incurred on Side Event at Standing Committee meetings in May 2022. Details are as contained in the FAS below.

3.4.3. SAFAIDS FUND ACCOUNTABILITY STATEMENT AS AT 31ST MARCH 2023

| Fund Accountability Statement as at 31st March 2023 | | |
|---|----------------|---------------|
| | N\$ | USD |
| <u>Income:</u> | 2023 | 2023 |
| Balance b/f | 21,878 | 1,300 |
| Receipt | 431,162 | 26,400 |
| Total Receipts | 453,040 | 27,700 |
| <u>Expenditure:</u> | | |
| GBV Model Law Translation | - | - |
| Accommodation & Conference Costs: Side Event Committee Meetings | 120,596 | 7,384 |
| Translation Costs: Side Event Committee Meetings | 11,195 | 685 |
| Interpretation Costs: Side Event Committee Meetings | 18,946 | 1,160 |
| Perdiem Costs: Side Event Committee Meetings | 35,081 | 2,148 |
| Total Expenditure | 185,818 | 11,378 |
| Balance as at 31st March 2023 | 267,222 | 16,322 |

3.5. PLAN International: Statement of Financial Position as at 31st March 2023

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 as 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 31st March 2023. Below is the Financial report as at 31st March 2023.

| Fund Accountability Statement 31 st March 2023 | ACTUAL | |
|---|------------------|------------|
| | NAD | USD |
| Receipts: | | |
| Balance b/f 1 st April 2022 | 114,658.30 | 6,582 |
| Total Receipts | 114,658.30 | 6,582 |
| Expenditure: | | |
| Consultancy- GBV newsletter | 104,508.60 | 6,000 |
| Total Expenditure | 104,508.60 | 6,000 |
| Balance 31st March 2023 | 10,149.70 | 582 |

3.6. Other Donors

3.6.1. APHRC IN-KIND SUPPORT

3.6.2. APHRC held 10 virtual capacity building meetings/trainings from April 2022 to March 2023 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\$55,000 (N\$962,500). 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 10 Meetings US\$55,000 N\$962,500

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.**