



# Closing the Gaps

Strengthening Political Finance Transparency and Oversight in Namibia

BY FEDERICO LINKS



**Government  
of Ireland**  
International  
Development  
Programme

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## 1. Key Aspects

Arguably the most consequential outcome of the [11th Conference of States Parties \(CoSP11\)](#) to the [United Nations Convention Against Corruption \(UNCAC\)](#), which was held at Doha, Qatar, from 15 - 19 December 2025, was a resolution on political finance transparency that sets new international standards.

The widely endorsed resolution, which had been advocated for and recommended for years, could be groundbreaking in guiding how states oversee and regulate the flow and influence of money in electoral politics, as well as, importantly, encouraging greater access to information for civil society and the public to the financial dealings of political actors.

Immediately after the adoption of the resolution on 19 December 2025, over 60 civil society organisations from more than 35 countries that had attended the CoSP11 issued a statement, the [Doha Civil Society Declaration](#), that, among other observations, commended the CoSP11 for adopting the resolution, stating:

“In particular, we welcome that States Parties take proactive steps to implement Article 7.3 of the UNCAC on preventing corruption through transparency in the funding of political parties and election campaigns by adopting the first-ever resolution on political finance. This resolution advances globally agreed principles on transparent financing of political parties and campaigns, including on donations and expenditures, that will be supported by strong and independent oversight bodies. The resolution also encourages inter-agency information sharing and collaboration to strengthen enforcement, and engagement with non-state actors such as civil society organizations and electoral monitoring mechanisms to strengthen transparency in practice. We look forward to observing and supporting States Parties in their efforts to advance transparency in practice, in line with the principles of the resolution.”

Global anti-corruption watchdog Transparency International (TI), in the wake of the adoption of the landmark resolution, [also issued a statement](#) applauding the international community for finally taking the crucial step to set clear standards for fighting corruption in politics. The TI statement also notes the important aspects of the resolution, stating:

“The resolution sets a basic expectation: citizens must know who funds those who ask for their votes. It calls for online publication of donations and donors, as well as expenditures, including before election day. Crucially, it calls for states to restrict or prohibit donations by anonymous, state, foreign owned or controlled entities as well as government contractors. The resolution also calls upon states to prohibit, monitor and detect the abuse of state resources in election campaigns; recognises the importance of women’s participation; and highlights the key role of civil society and election observers in enhancing transparency in political finance.”

As noted by TI, the resolution calls for:

- Online publication of political finance information;
- Restrictions and prohibitions on high-risk donations;
- Preventing abuse of state resources;
- Consideration and recognition of women’s participation in politics and with regard to transparent political financing;
- The strengthening of the roles of civil society and election observers in monitoring political finance transparency.

### 1.1 What this means for Namibia

Political finance regulation has long been a vexing issue in the Namibian context, as a number of IPPR studies and reports have found and noted over the last two decades. In the Namibian context the issue is one characterised by a confluence of compounding factors: poor statutory formulation, lax enforcement and weak compliance.

The CoSP11 resolution on political finance could and should serve as a guide and pathway for Namibia to formulate and install an improved political finance regulatory framework going forward in order to markedly enhance enforcement and compliance.

## 1.2 Recommendations:

In light of the foregoing, this report makes the following recommendations:

- That relevant Namibian government authorities, including the Electoral Commission of Namibia (ECN) and the Anti-Corruption Commission (ACC), critically assess the guidance provided by the CoSP11 resolution on political finance, as a first step;
- This should be followed by the initiation of a process, that should include meaningful stakeholder consultations, to articulate new and better, more adequate and appropriate, political finance rules, as a matter of urgency;
- That law reform be prioritised in order to incorporate the new and better, more adequate and appropriate, political finance rules into the Electoral Act of 2014 framework and to implement the new rules during the electoral cycle culminating with the late 2029 parliamentary and presidential elections.

### Why do we need robust political finance regulation?

In [an open letter](#) co-drafted by 11 civil society organisations from around the world, including the Global Civil Society Coalition for the UNCAC, with which the IPPR is associated, ahead of the CoSP11 in Doha, Qatar, in December 2025, the importance of strong political finance regulation is articulated as follows:

“Money is essential to healthy politics when flows are transparent to voters and have no conditions attached. Political funding that is opaque and unchecked can enable different forms of corruption, from concealing the political influence of criminal or illicit interests and rigging procurement processes to reward loyal donors, to entrenching kleptocratic regimes that rely on state funds to maintain their hold on power. Unchecked political funding can drive up the costs of participating in politics – let alone standing a chance of winning office – turning it into an exclusive club. Lack of effective controls on money also leaves election outcomes vulnerable to external interference, significantly increasing the risk of corruption in politics.”


The open letter calling on States Parties to prioritise political finance regulation at the recent CoSP was endorsed by 108 other civil society actors from around the world active in national and regional anti-corruption advocacy and activism spaces.

In short, as an UNCAC [implementation status review](#) prepared for the CoSP11 notes: “Effective oversight of the funding of candidatures for public office and political parties was essential to ensuring fair electoral competition and preventing undue influence over the political process.”

In the Namibian context, the issue of effectively regulating money in politics is a recurring concern, and has been since money started flowing from state coffers to political parties in parliament over the last two decades or so. Most Namibian political parties with representation in parliament arguably heavily rely on state funding for their day-to-day and electoral activities. That said, while the amount of money that has flowed to political parties over the last decade alone has dramatically increased, evidence suggests that the quality of compliance with political finance rules has remained low, [as noted by the IPPR](#) in previous reports ([see also](#)).

According to the [Namibian Budget document for 2025-2026](#), over N\$365 million was projected for disbursement by the state to political parties in parliament for the 2024-2025 and 2025-2026 period, which overlaps with the two election years that culminated with elections in November 2024 and November 2025.

<b>OperatingAgency</b>	Ministry of Finance				
<b>Accounting Officer:</b>	The Executive Director				
<b>Vote 09 :</b>	FINANCE				
<b>Main Division 10 :</b>	Budget Management And Control				
<b>Sector:</b>	Economic				
<b>Programme:</b>	Government Expenditure Management				
<b>Activities:</b>	Budget Formulation and Execution				




REPUBLIC OF NAMIBIA

<b>GRAND TOTAL</b>	<b>646,123,423</b>	<b>701,198,000</b>	<b>383,647,000</b>	<b>1,432,517,000</b>	<b>3,529,472,000</b>
Additional Notes:					
<b>Recipients of Budget Transfers</b>	<b>Actual</b>	<b>Rev. Estimates</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
<b>041 Membership Fees and Subscription: International</b>					
SAM DRC	0	62,800,000	0	0	0
<b>041 Membership Fees and Subscription: International Total</b>	<b>0</b>	<b>62,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>043 Government Organization</b>					
Political Party Funding	149,486,000	180,853,000	0	0	0
Contingency Provision	481,140,000	437,000,000	350,000,000	360,500,000	371,315,000
<b>043 Government Organization Total</b>	<b>630,626,000</b>	<b>617,853,000</b>	<b>350,000,000</b>	<b>360,500,000</b>	<b>371,315,000</b>

*There was a stark increase, over N\$31 million, of state funding earmarked for political parties in election year 2024, over what was disbursed in the financial year 2023-2024, as the image above shows. (Source: Ministry of Finance)*

The 2025-2026 Namibian Budget projects that over the three financial years starting with 2025-2026 to 2027-2028, over N\$552 million will flow to political parties in parliament. If the same projection is used for the five-year period of 2025-2026 to 2029-2030, which overlaps with the sitting period of Namibia's 8th parliament, from 2025 – 2030, then over N\$921 million will have been disbursed to political parties in parliament by the end of the 2029-2030 financial year.

<b>OperatingAgency</b>	National Assembly				
<b>Accounting Officer:</b>	Secretary to Parliament				
<b>Vote 03 :</b>	NATIONAL ASSEMBLY				
<b>Main Division 04 :</b>	Parliamentary Committee Services				
<b>Sector:</b>	Administrative				
<b>Programme:</b>	Policy Co-ordination and Support Services				
<b>Activities:</b>	Committee Services				



REPUBLIC OF NAMIBIA

<b>GRAND TOTAL</b>	<b>84,696,848</b>	<b>88,224,000</b>	<b>280,770,000</b>	<b>278,645,000</b>	<b>281,406,000</b>
Additional Notes:					
<b>Recipients of Budget Transfers</b>	<b>Actual</b>	<b>Rev. Estimates</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
<b>041 Membership Fees and Subscription: International</b>					
SADCOPAC	189,300	391,000	391,000	403,000	415,000
<b>041 Membership Fees and Subscription: International Total</b>	<b>189,300</b>	<b>391,000</b>	<b>391,000</b>	<b>403,000</b>	<b>415,000</b>
<b>043 Government Organization</b>					
Political Party Funding	0	0	184,286,000	184,286,000	184,286,000
<b>043 Government Organization Total</b>	<b>0</b>	<b>0</b>	<b>184,286,000</b>	<b>184,286,000</b>	<b>184,286,000</b>

*Budget documents project that over the current and coming state financial years more than N\$550 million will be disbursed to political parties in parliament. (Source: Ministry of Finance)*

Based on the budget documents, combining actual and projected spending for the ten-year period of 2020 – 2030, by the end of the Namibian government's 2029-2030 financial year Namibians will probably have subsidised political parties in parliament (7th and 8th parliaments) to the tune of N\$1.6 billion. This is an astronomical amount for a middle-income country such as Namibia, with high unemployment and poverty levels, to divert to political parties when there are pressing socio-economic needs to be fiscally prioritised.

It is against this backdrop that the need for robust political finance regulation should be viewed.

## 2. Introduction – Revisiting the unresolved regulatory question



UNITED NATIONS  
Office on Drugs and Crime

### UNITED NATIONS CONVENTION AGAINST CORRUPTION

### UNITED NATIONS CONVENTION AGAINST CORRUPTION

3. Each State Party shall also consider taking appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties.

*The text on political finance transparency in Article 7.3 of the United Nations Convention Against Corruption (UNCAC). (Source: UNODC)*

The troubling and troubled nature of political finance regulation in Namibia, both in terms of the quality of oversight and enforcement and the quality of compliance, is as old as the country itself. In a [2019 report on the topic](#), the IPPR noted that “it is clear that transparency and accountability in the political finance sphere remain contentious and highly concerning and speak to an environment of decidedly lax oversight and regulatory inertia”. Similarly, in [a follow-up study in 2022-2023](#), the IPPR noted that “compliance with the law has generally been underwhelming and problematic. And it’s not only the political parties that have been at fault, but also the Electoral Commission of Namibia (ECN), the mandated enforcement agency.”

Before the enactment of the [Electoral Act 5 of 2014](#) political finance was an impenetrable darkness on the Namibian political and electoral landscapes. In fact, a [2010 IPPR study](#) concluded: “There exists no state or any other oversight, because there is no legislated framework to regulate political party finances. As a result, there is little if any accountability and transparency with regard to the issue of political party finances and funding. Namibian political parties on the whole do not appear to feel the need to be transparent and accountable, not even to their own members, as became obvious through the information gathering process of this research project, when some political parties flatly acknowledged that they were not even open with their own memberships when it came to the finances of the party.”

The Electoral Act 5 of 2014 introduced rules around political finance that this author welcomed and hailed back in 2019 as “very clear and relatively comprehensive about how political parties must handle their finances and funding and how they should maintain their financial accounts, as well as methods of reporting on such accounts and how the public should be afforded access”. However, this muted praise was misplaced, as it has since become obvious that the law is not “very clear and relatively comprehensive” in terms of the crucial aspect of political finance transparency, which had been left substantially under-developed, even with [the gazetting of political finance regulations](#) in November 2019.

Namibia by no means is the only country struggling with political finance regulation, as the CoSP11 resolution recognises that the issue has been a legal, technical and practical challenge for many, if not most, countries. Enacting and implementing appropriate corruption prevention measures, in line with Chapter 2 of UNCAC, has been patchy globally. It was for this reason that in June 2021, at a special session of the UN General Assembly, [a political declaration](#), titled ‘Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation’, was adopted in order to provide high level support for corruption prevention efforts and initiatives among states. It was this political declaration that has served as impetus

for resolutions adopted at CoSPs since then, including the groundbreaking CoSP11 resolution on political finance. The June 2021 political declaration articulates the global commitment on political finance as follows: “We will maintain, strengthen, develop and implement measures that protect the integrity of the electoral process and promote its accountability to voters, transparency and impartiality in domestic electoral institutions and oversight mechanisms, and transparency in the funding of candidatures for elected public office, political parties and electoral campaigns, where applicable, with a view to preventing corruption, ensuring accountability, promoting good governance and reinforcing trust in public institutions.”

It was in the wake of this high level statement that international advocacy efforts have been elevated around the issue of political finance over the last five years. The political declaration statement also served as the basis for the [review of the state of implementation](#) of Chapter 2 of UNCAC, including an assessment of global political finance regulatory practices and experiences which ultimately informed the issue-specific CoSP11 discussions and resolution. The review found that “the regulation of and transparency in political financing remain critical areas of concern for a number of States Parties. A key challenge identified was the absence of comprehensive legal frameworks addressing core aspects of political financing, such as public subsidies, private donations, expenditure limits, in-kind contributions and disclosure obligations. Moreover, systems of political finance were often hampered by inadequate oversight, the lack of independence and investigative capacity of supervisory bodies and inadequate sanctions”.

The review made the following recommendations (published here verbatim), which have to a large extent found expression in the CoSP11 resolution:

- It was recommended that States Parties enhance transparency by considering the adoption of legal frameworks to address accounting obligations, public subsidies, private donations, public disclosure and expenditure limits.
- It was also recommended that States Parties take steps to improve the identification and transparency of donors to electoral candidates and political parties for all election campaigns, including at local, municipal and national levels.
- States Parties were recommended, moreover, to consider introducing or lowering the threshold for public disclosure of donations, or removing it entirely, reducing or eliminating the threshold for anonymous donations, or prohibiting them entirely, along with imposing restrictions on foreign donations.
- Additionally, it was recommended that States Parties consider setting upper limits for election and campaign contributions and expenses and introduce measures to prevent individuals from circumventing contribution limits by splitting donations.
- Further transparency measures were recommended, such as the consistent publication of party funding by the registrar of political parties.
- States Parties were recommended to introduce a requirement for political parties to report on their expenditure and publish more timely financial returns for parties and candidates, not only during election campaigns but also outside them.
- Establishing a transparent database of political party financing and conducting periodic audits of political party finances were also recommended.
- States Parties were recommended to consider expanding the definition of “contribution” to include monetary, non-monetary, and in-kind contributions and harmonizing the legal framework governing political party and election campaign financing.
- States Parties were also advised to consider amending electoral laws to prevent fraud, as well as assess the vulnerability of parties and candidates to lobbying related to private funding.
- It was recommended that the procedural approval of regulations governing the funding of candidates and political parties ensure the proper enforcement of the law.
- States Parties were also recommended to establish appropriate penalties for violations of funding rules, which were applicable to both natural and legal persons.

Against this backdrop and to emphasise, the CoSP11 resolution sets new global benchmarks in various aspects of political finance regulation. And this is the point of departure of the ensuing discussion – critically assessing Namibia’s existing political finance regulatory measures against the new global standards in order to identify the gaps in an effort to encourage the Namibian state to close them as a matter of priority and urgency.



### The Electoral Act of 2014 on Namibian political finance regulation

Article	Regulatory parameters
139 (Declaration of assets and liabilities)	Within 60 days of the end of its first year as a registered political party, a party must submit accounts of its assets and liabilities to the Electoral Commission of Namibia (ECN). ECN must open up such accounts for public inspection within 30 days of receiving such. Failure to submit such accounts will result in deregistration of the party.
140 (Records and audit of registered political parties)	Registered political parties must maintain records of all donations, "showing the sources of its funds and the name of every person who has contributed to the funds", and all transactions related to such donations. Such records should be accessible to all members of such parties and parties must have their finances audited every year. The audited accounts must be submitted to the ECN and be published in at least two daily newspapers.
141 (Disclosure of foreign and domestic financing of political parties, organisations or other persons)	Political parties or their members may receive and accept foreign funding or donations, up to a prescribed limit for any financial year, to be used for campaigning, provided such funds and their sources are publicly disclosed and the details of such funding declared to the ECN in the prescribed manner and time.
142 (Obligations of political parties to provide information to the Commission)	The ECN may at any time request records and accounts related to party funding and finances from any political party in order to assess compliance with the law. A political party must comply with such a request.
154 (Funding of political parties)	"The National Assembly must fund political parties with monies appropriated by Parliament for that purpose."
155 (Formula for funding of political parties) <sup>22</sup>	... "funds are allocated in accordance with a formula - (a) determined by the Minister responsible for finance, with the approval of the National Assembly; and (b) based on the principle of proportional representation as contained in Article 49 of the Namibian Constitution"
156 (Payment of allocated funds to political parties)	In the absence of any impediment preventing such, funds allocated to any political party in parliament must be paid into a designated bank account by the National Assembly secretariat.
157 (Utilisation of funds allocated to political parties)	Political parties may not spend state allocated funds to pay their MPs and councillors, or on party related business activities, or any activities which do not relate to the party's political activities. If a party is no longer represented in parliament, any unspent money must be returned to the state.
158 (Political parties to account for funds)	Political parties must have separate bank accounts and keep separate books for funds received from the state and designate an office bearer to be responsible to account for such funds and report on their use and application. The Auditor-General may at any time audit a political party's accounts to assess compliance with audit stipulations.
159 (Recovery of monies irregularly spent by political parties)	"If any monies allocated to a political party in terms of section 157 have been spent in contravention of the requirements of this Act, the political party concerned is liable to repay the National Assembly or the National Council the monies that were irregularly spent, subject to interest as may be determined in terms of section 2 of the Prescribed Rate of Interest Act, 1975 (Act No. 55 of 1975)."
160 (Secretary to report to the National Assembly on allocated funds)	"Within three months after the end of the financial year, the Secretary of the National Assembly must submit all received audited statements of political parties allocated funds during the past financial year to the National Assembly for discussion."
161 (Surplus monies as at end of financial year)	"Any unspent monies as at the end of the financial year of a political party in the separate banking account kept by the political party in terms of section 158(1)(a) must be shown in the political party's books and records of account concerned as a credit balance carried forward to the next financial year, ..."

Source: Namibian Political Finance – An unresolved regulatory question (2019)

## Foreign donors, tenderpreneurs & government contractors, anonymous donations ... Who funds Namibian politics?



*The headlines shortly after a ruling Swapo Party election fundraising gala dinner in early September 2024 at which local and foreign companies and individuals donated to the party's election campaign for the parliamentary and presidential elections of November 2024. (Source: Various)*

In early September 2024, just over two months before the parliamentary and presidential elections of 27 November 2024, the ruling Swapo Party hosted a fundraising gala dinner at a Windhoek hotel. According to reports, the fundraising event, at which the ruling party's candidate for the approaching presidential election, Netumbo Nandi-Ndaitwah, was the guest of honour, was attended by over 900 politicians and business people.

That night the party raked in over N\$16 million from those in attendance, with the most prominent donors on the night being business people holding government contracts, concessions or licenses, including foreign investors. In fact, [a list of donors indicates](#) that the largest giver at the event was a foreign company, "PSW from Norway", which reportedly donated N\$3 million to the party's election campaign.

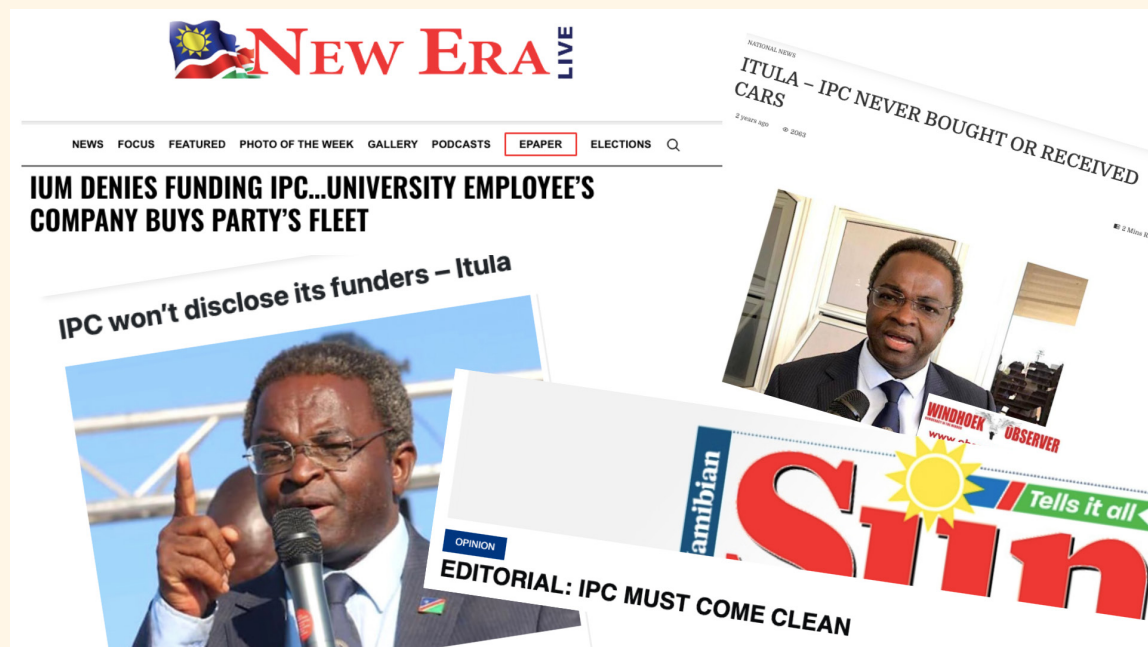
Another major foreign donation on the night was said to have come from Zimbabwean president, Emmerson Mnangagwa, via Zimbabwean business people with ties to Mnangagwa. [A report noted](#) that "Mnangagwa's donation was part of a N\$2.5 million contribution from four Zimbabweans" and that "it was made by Apphia Musavengana, who was introduced at the party's fundraising gala dinner on Friday as a "daughter" of the Zimbabwean president".

Also notable among the donors was Xinfeng, a Chinese-owned mining company that shortly afterwards [was reportedly](#) "facing criminal charges over illegal mining in Namibia". Xinfeng apparently made a relatively small donation of just N\$20,000.

Among the big givers on the night were also local politically exposed business people who have built their reputations and wealth primarily via government contracts, including Shapwa Kanyama and Vaino Nghipondoka. Other local donations came from fishing companies, which operate on the basis of government-issued quotas.

According to the guidance now provided by the UNCAC CoSP11 resolution on political finance, all of these donations should either be banned (in the case of foreign donations) or severely restricted (in terms of those from companies or individuals holding government contracts, concessions or licenses).

But it is not just the ruling party's election campaign donation sourcing practices that would fall foul of the new global standards.



Controversy surrounded the acquisition of over 100 bakkies (pickup trucks) by the opposition political party Independent Patriots for Change (IPC) for its election campaign for the parliamentary and presidential elections of November 2024. (Source: Various)

In February 2024, the Independent Patriots for Change (IPC) unveiled a fleet of bakkies (pickup trucks) that it would use during its election campaign for the November 2024 parliamentary and presidential elections. Immediately questions arose about how the new party, which has since become the official opposition following the elections of 27 November 2024, could afford such a fleet that [was reportedly](#) valued at N\$40 million at the time.

Public calls were made “for the IPC, which advocates for government transparency, to be transparent on this purchase and tell where the party got the money”. However, the party has never adequately publicly explained where it received the money to purchase, lease or hire the fleet of vehicles or under what conditions it gained use of the vehicles.

According to the guidance of the UNCAC CoSP11 resolution on political finance, anonymous donations would be banned and detailed donor lists would have to be made public online before an election in which a political party or candidate was standing.

### 3. Global standards and local gaps

As has been noted, Namibia's implementation of the political finance rules in place on paper has been relatively dysfunctional to date. The new CoSP11 resolution on political finance means that the country now has clearer guidance, and an opportunity, for meaningful reform to bring it into alignment with the new global standard.

That said, where Namibian rules fall short, on paper and practically, needs to be spotlighted.

#### 3.1 High-level comparison:

UNCAC CoSP11 political finance standard	Namibia's current framework (Electoral Act 5 of 2014 + regs)	Alignment	Main gaps / issues
Online, public disclosure of donations, donors, expenditures (incl. before election day)	Annual disclosure of foreign and domestic funding and assets/liabilities to ECN via Forms 33 & 34; not proactively published online	Partial	Info goes to ECN, but not easily accessible, searchable, or election-timely for the public
Restrict / prohibit anonymous donations	Donations must be disclosed in prescribed manner; no explicit blanket ban on anonymous donations	Partial	Room to explicitly prohibit anonymous political donations and sanction non-compliance
Restrict / prohibit donations from state-owned/controlled entities	No clear, explicit prohibition in the law; focus is on foreign and domestic financing disclosure and limits	Weak	Need explicit rules on SOEs, public entities, and state-linked companies as donors
Restrict / prohibit donations from foreign-owned/controlled entities	Foreign donations allowed but must be disclosed; total foreign donation amount may not exceed a prescribed annual limit	Divergent	CoSP11 pushes restriction/prohibition; Namibia permits foreign donations subject to disclosure and limits
Restrict / prohibit donations from government contractors	No explicit bar in the law; not singled out as a risk category	None	Clear regulatory gap vs CoSP11 standard on government contractors
Control abuse of state resources in campaigns	Electoral Act regulates conduct of elections; but no dedicated, detailed regime on abuse of administrative resources in the law	Partial / unclear	Likely needs statutory, monitorable rules on use of state vehicles, staff, media, etc.
Regular reporting and oversight	Annual reporting of assets/liabilities and financing to ECN; forms prescribed; ECN acts as recipient and oversight body	Partial	Reporting not continuous or campaign-phase specific; weak link to sanctions and public scrutiny
Role of civil society and election observers in oversight	Civil society can access laws and some information, but not systematically via ECN (not even the Act/regs were easily accessible online until civil society posted them)	Weak	Legal framework doesn't yet formalise CSO/observer role in political finance monitoring



## 3.2 Understanding the gaps

### 3.2.1 Public disclosure and transparency

The CoSP11 resolution on political finance encourages online publication of political finance data (donations, donors, spending), including before election day, so voters know who funds the campaigns of political parties and candidates competing for their votes. Namibia only requires that political finance data is reported to the ECN but not systematically or proactively published online in user-friendly formats, nor aligned to election timelines. Public, real-time, and searchable disclosure falls short of the CoSP11 standard.

### 3.2.2 Anonymous donations

The CoSP11 resolution on political finance calls on states to restrict or prohibit anonymous donations to prevent opaque and illicit money in politics. Namibia does not ban anonymous donations, but now has an opportunity to introduce a clear ban on anonymous political donations, with proper sanctions and enforcement procedures.

### 3.2.3 Foreign donations

The CoSP11 resolution on political finance urges states to severely restrict or ban donations by foreign-owned or foreign-controlled entities. This means that even if an entity is Namibian registered, if its owners are foreign nationals, they or the entity may not donate to Namibian political parties or candidates or may only do so under very restrictive conditions. Namibia's approach is to regulate and limit, not discourage and restrict or ban, which is more permissive than what the CoSP11 resolution calls for.

### 3.2.4 Donations by state entities and government contractors

The CoSP11 resolution on political finance specifically calls for severely restricting or banning donations from state-owned entities and government contractors. Once again, the Namibian rules do not expressly limit or ban state-owned entities or government contractors from making political donations, which is a clear gap.

### 3.2.5 Abuse of state resources

The CoSP11 resolution on political finance calls upon states to prohibit, monitor, and detect abuse of state resources in election campaigns. Namibia's electoral framework does not clearly and comprehensively regulate the issue of abuse of state resources (vehicles, public buildings, state media, etc.), indicating an opportunity to introduce prohibitions, as well as building out and strengthen the monitoring mandates and mechanisms of the ECN, ACC and Auditor-General in this regard.

### 3.2.6 Oversight and access to information

The CoSP11 resolution on political finance implies strong, independent oversight bodies with access to data and powers to enforce restrictions, plus a meaningful role for civil society and observers as oversight stakeholders. Namibia does not have a history of creating and maintaining strong, independent oversight bodies, nor robust informal oversight initiatives among non-state actors. Neither is civil society formally recognised as an oversight stakeholder in Namibia's electoral framework. Rather, oversight is administrative and access to information is limited, despite the country having an access to information law on the books.

## Following South Africa's example?

**PUBLISHED DECLARATIONS REPORT**

Financial Year: 2023/2024  
 Quarter: QUARTER 4  
 Party: ALL PARTIES  
 Donor: ALL DONORS  
 Declaration Type: ALL TYPES

Report Details as at: 22 August 2024 02:56 PM

**LIST OF DONATIONS AND CONTRIBUTIONS FOR QUARTER 4**  
 DONATIONS DECLARED AS CONTEMPLATED IN SECTION 9(1)  
 (in terms of the Political Party Funding Act, 6 of 2018 as read with Regulation 7(1))

Party Name	Date(s) of Donation	Donor Name	Donation Type	Amount(s) of Donations for this Quarter	Accumulative Donations Amount
ABLE LEADERSHIP	23/01/2024	MADZAHSI TRADING ENTERPRISE	MONETARY	R 200 000.00	
	24/01/2024	MADZAHSI TRADING ENTERPRISE	MONETARY	R 100 000.00	
				R 300 000.00	R 300 000.00
<b>Total Amount Declared by ABLE LEADERSHIP</b>				R 3 000 000.00	
ACTIONS	31/01/2024	MARTIN MOSHAL	MONETARY	R 500 000.00	
	14/02/2024	MOSS KADEY	MONETARY	R 2 000 000.00	
	26/02/2024	MARTIN MOSHAL	MONETARY	R 850 000.00	
	20/03/2024	STYLE EYES OF CALIFORNIA (PTY) LTD	MONETARY	R 175 000.00	
	26/03/2024	CHRIS DU TOIT	MONETARY	R 4 000 000.00	
<b>Total Amount Declared by ACTIONS</b>				R 10 525 000.00	R 39 931 860.00
AFRICAN NATIONAL CONGRESS	01/02/2024	ELOHIM ERETS	MONETARY	R 472 000.00	
	23/02/2024	VUKUZENZELE BOKONTRAKTEURS	MONETARY	R 510 000.00	
	07/03/2024	NASPERS LIMITED	MONETARY	R 2 000 000.00	
	12/03/2024	HARMONY GOLD MINING COMPANY LIMITED	MONETARY	R 6 900 000.00	

The Electoral Commission of South Africa (IEC) makes provision for relatively detailed reporting on political finance on its website, through which quarterly lists of political party donors and donations can be accessed. (Source: IEC)

Namibia does not have to look far for an example of how to implement more robust and transparent political finance measures, for the approach of the Electoral Commission of South Africa (IEC) is worth emulating.

The IEC has [a tab on its website](#) via which relatively detailed information on political finance can be accessed by the public, including [quarterly lists](#) of donors and donations to registered political parties.

Furthermore, the IEC releases annual reports on political party funding that provide valuable data and insights into political finance practices and trends in the country.



*The latest IEC annual report on political party funding for 2024 serves as an example of good practice in terms of political finance transparency. (Source: IEC)*

According to the latest IEC annual report, for 2024, on political party funding, the IEC is responsible for administering two funds through which South African political parties are financed, namely: The Represented Political Party Fund (RPPF); and the Multi-Party Democracy Fund (MPDF).

According to the 2024 annual report, the purpose of the RPPF “is to provide funding for political parties represented in the national assembly or provincial legislatures. The RPPF receives funding annually from the National Treasury via the vote of the Department of Home Affairs (DHA)”.

The purpose of the MPDF is to “raise and distribute contributed funds from private sources to represented political parties”.

To be clear, the RPPF is to distribute state funding to political parties and the MPDF is to distribute private donations to political parties. In this way the IEC can simultaneously regulate both public and private funding flowing into South African politics and at the same time enable transparency of such money flows.

This is not to say that the South African political finance regulatory system is functioning optimally, but rather to point out that South Africa already has a system in place that apparently seamlessly aligns with the standards set by the CoSP11 resolution on political finance, especially in terms of enabling transparency.

Perhaps, then, the South African way is the way to go in Namibia.

#### 4. Conclusion – Raising the bar

A September 2004 [IPPR briefing paper](#) on political finance concludes that “there are two problems that Namibia needs to resolve: making parties more transparent and accountable (like in Germany) and finding a way for opposition parties to receive a larger amount of state funding (like in Germany and South Africa) so as not to give the ruling party an unjust advantage”.

To a large extent these are still the questions that plague political finance regulation in Namibia, more than 21 years on from that briefing paper. For instance, the paper notes that political parties in Namibia “like everywhere else, are in need of financing during both election and non-election periods to pay for salaries, office space, vehicles, printing costs, the recruitment of volunteers and a number of other goods necessary for the routine operation of a political organisation”, and that the “different ways in which they can be funded are roughly divided into four categories: membership dues, government support, foreign support and other sources like fundraisers, interest income and donations”. Because of this, the paper calls on political parties to be proactively transparent in who funds them and how they spend the money, as well as calling on the government to introduce rigorous monitoring and oversight measures to regulate political financing. That is still the IPPR call all these years later, indicating how glacial the pace of reform has been on this topic.

It is hoped that with the arrival of the new global minimum standards set by the CoSP11 resolution on political finance that relevant Namibian authorities will become seized with aligning the Namibian political financing regulatory system with the new benchmarks, as a matter of urgency and priority.

That is ultimately what this briefing paper seeks to encourage – comprehensive law and regulatory practice reform that makes regulating money in Namibian politics more democracy-favouring and inducing. For as the IPPR noted 21 years ago, “political parties require more and more money to exist, usually through a combination of public and private support, and this has led to a growing sense of mistrust globally about the role of funding in politics”.

In light of this, and to be clear, having rigorous and robust political financing regulations in place is about building and maintaining trust in democracy, elections, politics and government.



## 5. Notes

(In order of appearance in the document)

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## Annex 1

### ECN's unresponsiveness

On 5 December 2025 the author of the paper sent questions via email to the ECN, including the ECN CEO and Chief Electoral and Referenda Officer, Mr Peter Shaama, in the correspondence. The information request was also sent via WhatsApp. Receipt of the information request was acknowledged at the time. However, by Friday, 12 December 2025, no response had been received as requested. Repeated requests through December 2025 into January and early February 2026 were made for the ECN to respond to the questions posed, but no response had been received by 10 February 2025, despite repeated statements by ECN spokesperson, Mulauli De Wet Siluka, that a response was forthcoming. That said, below is the information request sent to the ECN in early December 2025.



Institute for Public Policy Research  
House of Democracy,  
70-72 Frans Indongo St,  
PO Box 6566, Windhoek, Namibia.  
Tel: +264 61 240514  
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5 December 2025

Att:  
**Mr Peter Shaama**  
**Chief Electoral and Referenda Officer**  
**Electoral Commission of Namibia**

Dear Mr Shaama

**RE: Request for information regarding political party declarations of assets and liabilities**

Herewith, I, Frederico Links, would like to request certain information from your office.

The information I am requesting is for a briefing paper I am compiling regarding the state of political finance compliance following the parliamentary and presidential elections of November 2024 and the November 2025 local and regional councils elections. The aim is to assess to what extent political parties, organisations or movements that have participated in these two rounds of elections are complying with the law in terms of transparency regarding their funding, assets and liabilities.

The information I am seeking, firstly, concerns political party funding:

- According to Article 139 of the Electoral Act (No.5 of 2014), all registered political parties are supposed to have submitted a declaration of assets and liabilities to the ECN within 21 days from the opening of parliament. Since the new Namibian parliament officially opened in March 2025, by the end of March 2025 all registered political parties should have been in compliance with Article 139. Kindly indicate to what extent registered political parties at the time, as well as those registered throughout 2025 in order to participate in the November 2025 local and regional elections, are compliant with Article 139?
- According to Article 140 of the Electoral Act (No.5 of 2014), all registered political parties should by now have lodged audited financial statements with the ECN, as well as having had such statements published in at least two (2) newspapers with nationwide circulation. Kindly indicate to what extent registered political parties, organisations or movements have been compliant with Article 140 in the 2025/26 financial year?
- If compliance with the law is a challenge with regard to submission of declarations of assets and liabilities, what steps are being taken to compel political parties, organisations or movements to comply with the Electoral Act (No.5 of 2014)?

I would greatly appreciate it if you could respond to these few questions at your earliest convenience or by/on Friday, 12 December 2025, and I look forward to your favourable response.

If you have any questions or queries, please do not hesitate to contact me or the IPPR at the contact details provided.

Thank you in advance.  
Sincerely,

**Frederico Links**  
**Research Associate**  
**IPPR**

Incorporated Association Not for Gain Registration Number 21/2000/468  
Board: M M C Koep (Chairperson), E. Tjirera, A. du Pisani, J. Ellis, N. Shejivali, G. Hopwood



## About the Author

### Frederico Links

Frederico Links is a Namibian journalist, researcher, trainer and freedom of expression advocate. As a researcher he is mostly affiliated with Namibia's leading independent think-tank, the Institute for Public Policy Research (IPPR), where he coordinates a number of projects. In both his journalism and research, Links has a strong focus on good governance, human rights (including digital rights), state surveillance, corruption, rule of law, and transparency and accountability.

## About the Institute for Public Policy Research (IPPR)

The Institute for Public Policy Research (IPPR) was founded in 2001 as a not-for-profit organisation with a mission to deliver, independent, analytical, critical yet constructive research on social, political and economic issues that affect development Namibia. The IPPR was established in the belief that development is best promoted through free and critical debate informed by quality research.

The IPPR is independent of government, political parties, business, trade unions and other interest groups.

Anyone can receive the IPPR's research free of charge by contacting the IPPR at the contact details below. Publications can also be downloaded from the IPPR website.

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