



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

OFFICE OF THE JUDICIARY

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Office of the Judiciary for the financial year ended 31 March 2024 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991 (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, FEBRUARY 2025

A handwritten signature in black ink, appearing to read 'Junias Etuna Kandjeke'.

JUNIAS ETUNA KANDJEKE
AUDITOR - GENERAL

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DEFINITIONS

Appropriation account:	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Appropriation act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Attestation engagement:	It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information, on which you, the auditor, then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.
Budget:	An estimation of the revenue and expenses over a specified future period of time.
Direct reporting engagement:	It is when an auditor measures or evaluates the subject matter against the criteria. The auditor is responsible for producing the subject matter information. The auditor selects the subject matter and criteria, taking into consideration risk and materiality. By measuring the subject matter evidence against the criteria, the auditor is able to form a conclusion.
GIPF:	Government Institution Pension Fund.
IFMS:	Integrated Financial Management System.
International Standards of Supreme Audit Institutions (ISSAI):	Professional standards and best practice guidelines for public sector auditors, officially authorized and endorsed by the International Organization of Supreme Audit Institutions (INTOSAI).
Key Performance Indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
Miscellaneous revenue:	All revenue collected and not having a specified revenue code.
Performance information:	Measurement of an individual, group, organization, system or component, which is collected, analysed and reported (Includes strategic plans, annual plans, performance agreements and personal development plans performance agreements and personal development plans).
Rejection account:	A suspense account reflecting names and balances of all persons/companies that owe money to the State.
S&T Advance Suspense Account:	A suspense account reflecting the outstanding subsistence and travel advances.
Standard sub-division:	Government balance account, showing balances incurred on each account/activity.
Subsistence advance:	Payment given in advance to an employee to reimburse accommodation, meal and incidental expenses, while on an official assignment.
Suspense accounts:	Is an account opened in the books of Government that records movement of transactions of a temporarily nature, for example salary deductions of housing instalments.

Suspension:	Reduction on budget (Treasury may from time to time withhold or suspend any amount in an estimate of expenditure).
Treasury:	Financial authority in public service. (The department of Government that has control over the collection, management and disbursement of public revenue).
Types of Audit Opinions:	<p>Unqualified Opinion. In an unqualified report, the auditors conclude that the financial statements of O/M/A's present fairly its affairs in all material aspects.</p> <p>Qualified Opinion. An auditor's report is qualified when there is either a limitation of scope in the auditor's work, or when there is a disagreement with management regarding application, acceptability or adequacy of accounting policies.</p> <p>Disclaimer Opinion. Auditors do not express an opinion on the financial position of a firm because they have not completed an examination of its accounts or the examination is not broad enough in scope to enable them to form an opinion.</p> <p>Adverse Opinion. The financial statements of an O/M/A's do not fairly present its actual financial position and the required information was either not disclosed, or (if disclosed) was inadequately disclosed or was inaccurate.</p>
Unauthorised expenditure:	Expenditure that exceeds the amount appropriated (budgeted) for a vote, main division or subdivision.
Under expenditure:	Saving on the budget.
Virement:	Moving of budgeted funds from one account to another account within the same budget of the same Office/Ministry/Agency. The utilization of a saving under one main division/sub division of a vote to defray an excess under another existing division of the same vote.
Vote:	Represents an Office/Ministry/Agency.

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
THE OFFICE OF JUDICIARY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Office of Judiciary for the financial year ended 31 March 2024 provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the year then ended.

In my opinion, the financial statements of the Office of Judiciary as at 31 March 2024 are prepared, in all material respect in accordance with Section 12 and 13 of the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation.

1.2 BASIS FOR UNQUALIFIED AUDIT OPINION

I conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of the audit report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to the audit of the financial statements in Namibia and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide an unqualified audit opinion.

1.3 KEY AUDIT MATTERS

Key audit matters are those matters that in my professional judgment were of most significance in the audit of the financial statements of the current period. These matters were addressed in the context of the audit of the financial statements as a whole and in forming the audit opinion thereon and I do not provide a separate audit opinion on these matters. I have nothing to report in this regard.

1.4 OTHER INFORMATION

The management is responsible for the other information. My audit opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with the audit of the financial statements, my responsibility is to read the other information and in doing so consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the audit or otherwise appears to be materially misstated.

2. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Office of the Judiciary for the financial year ended 31 March 2024.

2.1 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

A Performance Management System (PMS) is as a systematic process for achievement and improvement in obtaining results from an organization and its staff members by managing performance within an agreed framework consisting of objectives outputs key performance indicators (KPIs) and timeliness.

The primary function of the PMS is to enable Offices Ministries and Agencies (OMAs) to achieve success in National Development Plans (NDP) and provide improvements in service delivery to the public.

The scoping of the key performance indicators were performed by looking at the high-level statements, which are indicated in the Mandate of the Office of the Judiciary and the duration of the 2019 - 2022 Strategic Plan and as extended until the 2023/2024 financial year. Key performance indicators selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives.

The audit was performed on the KPIs of the projects for the strategic objectives listed below:

No	Strategic objective	Project	Key performance indicator(s)	Target	Actual
				%	%
1.	To enhance public confidence in the administration of Justice	High court adjudication	% Criminal cases cleared	84	87.5
2.	To enhance public confidence in the administration of Justice	High court adjudication	% Criminal matter finalised within the prescribed time lines	85	80.3

2.2 AUDIT OBJECTIVE

The objective of the Key Performance Indicator (KPI) audit is to provide assurance on whether the reported performance information measured against key performance indicators is useful reliable and evidence-based. Key performance indicators also provide the basis for the (OMAs) to inform the Parliament the public and other stakeholders on its strategic priorities programs and projects.

Additional objective of this audit is also to provide reasonable assurance to Parliament members of the public and other relevant stakeholders whether the reported actual performance has actually occurred and based on the selected criteria.

2.3 AUDIT CRITERIA

In this audit, the performance information against the following selected criteria was tested:

- Compliance with legislative requirements
- Usefulness;
- Reliability;
- Existence;
- Timeliness;
- Presentation;
- Measurability;
- Relevance;
- Consistency;
- Validity;
- Accuracy; and
- Completeness.

2.4 SUMMARY OF METHODS APPLIED

The auditor reviewed the NDP 5, Harambee Prosperity Plan, MTEF and Strategic Plan of the Office to confirm whether the Strategic objectives in the Strategic Plan are aligned to the National Development Plans (NDP 5 & Harambee Prosperity Plan) and the MTEF. The auditor reviewed the annual plan and the directorate quarterly reviews to confirm whether the Strategic Plan objectives targets and key performance indicators (KPIs) have been correctly cascaded to the Annual Plan and the selected key performance indicators (KPIs) for the year under review are reported in the Directorate/Divisions quarterly reports and Annual Plan Review Report.

Furthermore, the auditor conducted interviews and reviewed documents to obtain information that pertains to the selected key performance indicators (KPIs).

2.5 CONCLUSION ON THE SUBJECT MATTER

The audit revealed a satisfactory outcome confirming that all sub-criteria of the selected key performance indicators were met. These results indicate that the reported information is reliable and may serve as a valuable resource to the public and stakeholders.

3. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 and 13 of the State Finance Act, 1991 (Act 31 of 1991) and legislation and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements management is responsible for assessing the entity's ability to continue as a going concern disclosing as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so. Those charged with governance are responsible of overseeing the entity's financial reporting process.

The management is also responsible for ensuring adherence to the Appropriation Act, 2023 (Act 1 of 2023), Appropriation Amendment Act, 2023 (Act 16 of 2023), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Public Procurement Amendment Act, 2022 (Act 3 of 2022), Treasury Instructions and Public Procurement Regulations and to ensure that effective and efficient internal controls are implemented to enable compliance to the law that governs the performance information.

4. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My objectives are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

My powers and duties towards auditing and reporting on the financial statements and compliance to the subject matter are outlined under Section 25 (1) (c) Section 26 (1) and Section 27 (3) of the State Finance Act 1991 (Act 31 of 1991).

As part of an audit in accordance with the International Standards for Supreme Audit Institutions, I exercise professional skepticism throughout the audit I also;

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion forgery intentional omissions misrepresentations or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies uses and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that I identify during my audit.

- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The accounts were timeously submitted by the Accounting Officer in terms of Section 12 and 13 of the State Finance Act, 1991 (Act 31 of 1991).

5.1 Unauthorized expenditure

The audit found that unauthorised expenditure occurred during the financial year and is hereby reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991 (Act 31 of 1991):

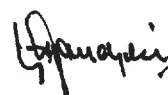
- One (1) main division was exceeded with a total amount of N\$ 367 824.35. This excess amount is unauthorised in terms of Section 6(a)(ii) of the Act; and
- Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, eight (8) operational subdivisions were exceeded with a total of N\$ 1 473 276.93 which is unauthorized in terms of Section 6 (a)(iii) of the State Finance Act.

6. GENERAL INFORMATION

The financial statements notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

7. ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Office of the Judiciary is highly appreciated.



WINDHOEK, FEBRUARY 2025

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2023/2024						2022/2023
Service		Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percent-age	
	N\$	N\$	N\$	N\$	%	N\$
01. Chief Justice:						
Original budget	17 841 000					
Less: Virement	(2 493 800)	15 347 200	15 198 116.83	149 083.17	0.97	14 167 677.45
02. Judge President:						
Original budget	51 915 000					
Plus: Virement	7 095 200	59 010 200	58 918 104.98	92 095.02	0.16	48 821 318.71
03. Magistracy:						
Original budget	82 655 000					
Less: Virement	(2 119 000)	80 536 000	80 415 120.45	120 879.55	0.15	70 747 036.81
04. Administration:						
Original budget	108 655 000					
Less: Virement	(4 433 200)	104 221 800	103 908 792.22	313 007.78	0.30	96 426 137.57
05. Supreme Court:						
Original budget	6 600 000					
Less: Virement	(177 100)	6 422 900	6 351 547.33	71 352.67	1.11	6 430 652.98
06. High Court:						
Original budget	42 031 000					
Less: Virement	(628 100)	41 402 900	41 770 724.35	(367 824.35)	(0.89)	39 201 642.45
07. Lower Courts:						
Original budget	107 513 000					
Plus: Virement	3 650 500	111 163 500	110 744 287.37	419 212.63	0.38	106 242 325.22
08. Judicial Commission Secretariat:						
Original budget	4 254 000					
Less: Virement	(894 500)	3 359 500	3 305 588.56	53 911.44	1.60	3 209 418.57
TOTAL		421 464 000	420 612 282.09	851 717.91	0.20	385 246 209.76

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2023/2024			2022/2023
	Authorized expenditure	Actual expenditure	Under-expenditure / (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Recurrent expenditure: Personnel				
001. Remuneration	274 590 000	273 888 286.41	701 713.59	251 075 510.47
002. Employer's contribution to GIPF	34 347 000	34 577 089.35	(230 089.35)	30 934 423.02
003. Other conditions of service	4 782 000	5 240 667.35	(458 667.35)	4 067 040.85
005. Employers contribution to the social security	653 000	645 937.51	7 062.49	626 677.72
Total	314 372 000	314 351 980.62	20 019.38	286 703 652.06
Recurrent expenditure: Goods and other services				
021. Travel and subsistence allowance	13 151 200	12 747 654.24	403 545.76	11 610 145.45
022. Materials and supplies	4 332 300	4 186 118.44	146 181.56	3 975 897.54
023. Transport	296 000	285 223.10	10 776.90	2 180 413.28
024. Utilities	45 937 000	45 908 050.97	28 949.03	44 776 875.45
025. Maintenance expenses	3 498 000	3 410 904.65	87 095.35	1 408 502.44
027. Other services and expenses	37 771 000	37 669 697.48	101 302.52	34 302 650.35
Total	104 985 500	104 207 648.88	777 851.12	98 254 484.51
Current expenditure: Membership fees and subscriptions				
041. International	456 500	445 712.20	10 787.80	251 143.07
042. Domestic	250 000	217 740.88	32 259.12	-
Total	706 500	663 453.08	43 046.92	251 143.07
Total: Recurrent expenditure	420 064 000	419 223 082.58	840 917.42	385 209 279.64
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	1 400 000	1 389 199.51	10 800.49	36 930.12
Total	1 400 000	1 389 199.51	10 800.49	36 930.12
Total: Operational expenditure	421 464 000	420 612 282.09	851 717.91	385 246 209.76
GRAND TOTAL	421 464 000	420 612 282.09	851 717.91	385 246 209.76

1.3 Departmental revenue

Revenue for the financial year is as follows:

Revenue head	2023/2024			2022/2023
	Estimate	Actual revenue	More/(Less) than estimated	Actual revenue
	N\$	N\$	N\$	N\$
Private telephone calls	2 000	-	(2 000.00)	-
Unclaimed cheques	-	-	-	29.00
Miscellaneous	500 000	153 136.25	(346 863.75)	323 005.13
Bail	2 000 000	3 160 150.00	1 160 150.00	6 340 385.00
Photocopies	75 000	141 839.40	66 839.40	114 601.35
Total	2 577 000	3 455 125.65	878 125.65	6 778 020.48

1.4 NOTES TO THE FINANCIAL STATEMENTS

1.4.1 Departmental revenue: Explanations for variances exceeding N\$ 200 000

(i) Over-estimation

Miscellaneous (N\$ 346 863.75)

An amount of 153 136.25 was collected and allocated as miscellaneous revenue which resulted into a variance of N\$ 346 863.75. Miscellaneous revenue is unpredictable and can never be estimated with certainty.

(ii) Under-estimation

Bail (N\$ 1 160 150.00)

Bail is forfeited when an accused person who paid bail fails to comply with his/her bail conditions, when such breach occurs the money will be forfeited to the State, and is eventually paid into the State Account. An amount of N\$ 3 160 150.00 was collected and allocated to this revenue head, which resulted in a variance of N\$ 1 160 150.00. Revenue of this nature is unpredictable and unfortunately can never be estimated with certainty.

2. GENERAL INFORMATION

2.1 Miscellaneous revenue

The Accounting Officer reported miscellaneous revenue as follows:

Nature of revenue	Amount
	N\$
Miscellaneous repayment	46 515.63
Surpluses	1 215.65
Ministerial debts recovery	105 405.00
Total	153 136.28

2.2 Bank accounts

The Accounting Officer reported that the Office of Judiciary operated the following bank accounts for various programmes with commercial banks during the financial year under review:

Account name	Financial institution	Balance as at 31 March 2024
		N\$
Call Account	First National Bank	78 916 541.69
Aranos Vote Account	First National Bank	5 553.16
Bethanie Vote Account	Standard Bank	471.70
Eenhana Vote Account	First National Bank	1 279.74
Gobabis Vote Account	First National Bank	42 783.31
Grootfontein Vote Account	First National Bank	(1 301.79)
Karasburg Vote Account	First National Bank	11 812.63
Karibib Vote Account	First National Bank	4 987.34
Katima Mulilo Vote Account	First National Bank	30 751.32
Keetmanshoop Vote Account	First National Bank	20 819.13
Khorixas Vote Account	Standard Bank	220.43
Luderitz Vote Account	First National Bank	28 588.97
Maltahohe Vote Account	Standard Bank	10 250.66
Mariental Vote Account	First National Bank	9 587.86
Okahandja Vote Account	First National Bank	7 024.35
Okakarara Vote Account	First National Bank	(628.67)
Omaruru Vote Account	First National Bank	13 857.95
Ondangwa Vote Account	First National Bank	(2 419.76)
Opuwo Vote Account	First National Bank	(1 376.68)
Oranjemund Vote Account	First National Bank	4 001.88
Oshakati Vote Account	First National Bank	292 398.46
Oshakati High Court Vote Account	First National Bank	68.39
Otavi Vote Account	First National Bank	13 078.47
Otjinene Vote Account	Standard Bank	11 549.53
Otjiwarongo Vote Account	First National Bank	4 375.71
Outapi Vote Account	First National Bank	2 887.23
Outjo Vote Account	First National Bank	14 668.08
Rehoboth Vote Account	First National Bank	(93.97)
Rundu Vote Account	First National Bank	57 575.37
Swakopmund Vote Account	First National Bank	14 831.37
Tsumeb Vote Account	First National Bank	(1 478.32)

ANNEXURE A (continued)

2.2 Bank accounts (continued)

Name of account	Financial institution	Balance as at 31 March 2024
		N\$
Tsumkwe Vote Account	First National Bank	10 195.48
Usakos Vote Account	First National Bank	9 719.50
Walvis Bay Vote Account	First National Bank	582.67
Windhoek High Court Vote Account	First National Bank	431 335.13
Windhoek - Luderitz Street Vote Account	First National Bank	77 737.57
Windhoek - Mungunda Street Vote Account	First National Bank	21 751.58

2.3 Trust Funds

The Accounting Officer reported the following closing balances for trust funds as at 31 March 2024:

Account name	Financial institution	Balance as at 31 March 2024
		N\$
Aranos Magistrate Deposit Account	First National Bank	475 813.04
Bethanie Magistrate Deposit Account	Standard Bank	88 394.69
Eenhana Magistrate Deposit Account	First National Bank	8 079 307.52
Gobabis Magistrate Deposit Account	First National Bank	3 624 067.12
Grootfontein Magistrate Deposit Account	First National Bank	1 747 948.61
Karasburg Magistrate Deposit Account	First National Bank	2 009 029.62
Karibib Magistrate Deposit Account	First National Bank	1 047 317.03
Katima Mulilo Magistrate Deposit Account	First National Bank	2 315 983.69
Keetmanshoop Magistrate Deposit Account	First National Bank	1 989 288.73
Khorixas Magistrate Deposit Account	Standard Bank	321 267.21
Luderitz Magistrate Deposit Account	First National Bank	636 182.11
Maltahohe Magistrate Deposit Account	Standard Bank	227 664.15
Mariental Magistrate Deposit Account	First National Bank	2 066 875.94
Okahandja Magistrate Deposit Account	First National Bank	2 186 980.72
Okakarara Magistrate Deposit Account	First National Bank	666 570.34
Omaruru Magistrate Deposit Account	First National Bank	799 404.53
Ondangwa Magistrate Deposit Account	First National Bank	5 697 883.94
Opuwo Magistrate Deposit Account	First National Bank	1 826 301.21
Oranjemund Magistrate Deposit Account	First National Bank	455 956.91
Oshakati High Court Deposit Account	First National Bank	1 025 020.44
Oshakati Magistrate Deposit Account	First National Bank	6 734 797.99
Otavi Magistrate Deposit Account	First National Bank	589 919.97
Otjinene Magistrate Deposit Account	Standard Bank	779 907.16
Otjiwarongo Magistrate Deposit Account	First National Bank	1 708 286.86
Outapi Magistrate Deposit Account	First National Bank	5 510 989.15
Outjo Magistrate Deposit Account	First National Bank	1 753 352.94
Rehoboth Magistrate Deposit Account	First National Bank	2 423 979.60
Rundu Magistrate Deposit Account	First National Bank	9 829 087.48
Swakopmund Magistrate Deposit Account	First National Bank	4 862 003.85
Tsumeb Magistrate Deposit Account	First National Bank	3 812 303.41
Tsumkwe Magistrate Deposit Account	First National Bank	190 167.99

ANNEXURE A (continued)

Account name	Financial institution	Balance as at 31 March 2024
		N\$
Usakos Magistrate Deposit Account	First National Bank	217 414.30
Walvis Bay Magistrate Deposit Account	First National Bank	5 223 593.00
Windhoek High Court Deposit Account	First National Bank	3 650 271.58
Windhoek - Luderitz Street Magistrate Deposit Account	First National Bank	13 607 832.68
Windhoek -Mungunda Street Magistrate Deposit Account	First National Bank	9 385 983.13

2.4 Outstanding commitments

The Accounting Officer reported outstanding commitments for the financial year under review amounting to N\$ 9 663 532.77.

2.5 Outstanding subsistence advances

The Accounting Officer reported outstanding subsistence advances amounting to N\$ 24 544.40 in respect of twenty (20) staff members as at 31 March 2024.

2.6 Bursary and study assistance

The Accounting Officer reported study assistance for four (4) staff members amounting to N\$ 172 700.00 for the financial year under review.

2.7 Debt to Government

The Accounting Officer reported an outstanding balance of N\$ 330 148.67 as at 31 March 2024 in respect of debt to Government.

2.8 Annual stocktaking

The Accounting Officer reported that stocktaking was conducted at seventy-seven (77) stock points during the financial year under review. Values of stock, deficiencies, worn and obsolete are reported as follows:

Description	Amount
	N\$
Value of stock	146 205 189.02
Shortages/deficiencies	177 754.00
Worn and Obsolete	54 825.50

2.9 Internal inspections

The Accounting Officer reported internal inspections of stock and equipment conducted at seventy-seven (77) points during the financial year under review.

2.10 Vehicles on hand

(i) Own fleet

The Accounting Officer reported vehicles on hand as at 31 March 2024 as follows:

Details	Sedans	Pick- ups and combies	Heavy vehicles (Lorries Tractors Buses & Graders)	Motors bikes	Others (S/Ws SUVs Trailers)	Value N\$
Balance as at 01 April 2023	35	42	-	-	02	21 107 713.81
Acquisition	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Auctioned	-	-	-	-	-	-
Balance as at 31 March 2024	35	42	-	-	02	21 107 713.81

(ii) Permanently allocated

The Accounting Officer reported vehicles on hand at 31 March 2024 as follows:

Details	Sedans	Pick- ups and combies	Heavy vehicles (Lorries Tractors Buses & Graders)	Motors bikes	Others (S/Ws SUVs Trailers)	Value N\$
Balance as at 01 April 2023	19	9	1	-	1	10 476 454.42
Balance as at 31 March 2024	19	9	1	-	1	10 476 454.42

2.11 Accidents-Cost of damages

The Accounting Officer reported cost of damages for the financial year under review as follows:

Details	Number	Estimate/Actual amount N\$
Vehicles still to be repaired as at 01 April 2023	8	-
Accidents reported during the year	8	120 505.10
Vehicles repaired as at 31 March 2024	6	123 646.31
Vehicles still to be repaired at 31 March 2024	10	-

ANNEXURE A (continued)

2.12 Losses or damages through Irregularities: Persons employed by Government

The Accounting Officer reported damages on a bonnet at an estimated repair cost of N\$ 16 557.48.

2.13 Wellness

The Accounting Officer reported that an amount of N\$ 361 580.12 was paid in respect of wellness activities during the financial year under review.

2.14 Suspense accounts

The following nine (9) suspense accounts had balances at 31 March 2024. Four (4) had debit balances and five (5) had credit balances:

Description	Balance as at 31 March 2024 Debit/(Credit)
	N\$
RD cheques	1 558 269.63
S&T advance suspense account	(51 333.28)
Rejection account	52 462.11
Magistrate offices	87 104 734.57
Bill payables	(33 822.88)
EFT	(20 813.71)
Social security	(324.00)
Rehoboth Build Together	12 086.50
Magistrate deposit account	(22 219 866.78)

WINDHOEK, 14 AUGUST 2024

**BENHARDT KUKURI
ACCOUNTING OFFICER**