



REPUBLIC OF NAMIBIA

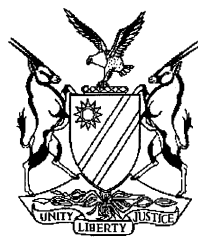


**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF JUSTICE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

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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 Ministry of Justice for the financial year ended 31 March 2015 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, April 2016

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF JUSTICE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

1. REPORT ON THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

This report on the accounts of the Ministry of Justice for the financial year ended 31 March 2015 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991(Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Ministry of Justice for the year ended 31 March 2015. These financial statements comprise the following statements submitted for the year ended:

- Appropriation account;
- Standard subdivisions;
- Departmental revenue;
- Notes to the financial statements; and
- General information.

The Appropriation Account was submitted by the Accounting Officer to the Auditor-General in terms of Section 13 of the State Finance Act, 1991.

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

1.2 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

1.3 AUDITOR'S RESPONSIBILITY

My responsibility is to express an opinion on these financial statements based on the audit. I conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Powers and Duties

Section 25(1)(c) of the State Finance Act, 1991, provides that the Auditor-General should satisfy himself that:

- (a) All reasonable precautions have been taken to ensure that all monies due to the State are collected, and that the laws relating to the collection of such monies have been complied with;
- (b) All reasonable precautions have been taken to safeguard the receipt, custody and issue of and accounting for, the State's assets, such as stores, equipment, securities and movable goods; and

- (c) The expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

In addition, Section 26(1)(b)(iv) of the State Finance Act, 1991, empowers the Auditor-General to investigate and report on the economy, efficiency and effectiveness of the use of the State's resources.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

1.4 ACKNOWLEDGEMENT

The assistance and co-operation of the management and staff of the Ministry of Justice during the audit is appreciated.

1.5. KEY AUDIT FINDINGS

1.5.1 Expenditure

1.5.1.1 Unauthorised expenditure

The under mentioned unauthorised expenditure occurred during the financial year and is reported as such in terms of Section 27(6)(a) of the State Finance Act, 1991 (Act 31 of 1991).

- (i) One main division was exceeded with an amount of N\$ 152 881.77 (0.08%) which is unauthorized in terms of Section 6(a)(ii) of the Act.
- (ii) Although Treasury authorization was obtained to utilize certain expected saving for the defrayal of expenditure by way of virement during the year, three (3) operational subdivisions were exceeded by a total amount of N\$ 703 296.57. These excesses are unauthorised in terms of Section 6(a)(iii) of the Act.

It is recommended that the Accounting Officer should monitor the budget regularly in order to ensure that funds are available before expenditure is incurred.

1.5.1.2 Underexpenditure

The total budget was underspent with an amount of N\$ 20 282 162.77 (2.77 %).

It is recommended that the Accounting Officer should ensure that planned projects are implemented.

1.5.2 Virements

Differences were noted between the virements authorised by Treasury and the virements in the Appropriation Account:

Main Division	Appropriation account	Authorised virements	Difference
	N\$	N\$	N\$
01 – Office of the Minister and Attorney General	176 178	163 85610	12 322
02 – Central Administration and Legal Support Services	14 695 14	14 651 469	43 678
13 – Master of High Court	(4 829 020)	(4 773 020)6	56 000

It is recommended that the Accounting Officer should verify processed virements to ensure that the approved virements in the Appropriation Account agree with those approved by Treasury.

Management comment

In his response on the draft report, the Accounting Officer indicated that unfortunately it is not possible to reserve identified funds on IFMS while a request for virementation is submitted for approval.

1.5.3 Manual Journals (Revenue)

Revenue received for November 2014, January and February 2015 was not accounted for during the year under review to the amount of N\$ 2 510 072.37. The journals for November 2014 and February 2015 were passed on 31 October 2015 while the journals for January 2015 were not passed at the time of writing the report resulting in the revenue account being understated in the financial statement for the 2014/2015 financial year.

1.5.4 Bills Payable Suspense account

The list of outstanding cheques indicates a balance of N\$ 28 226 383.26 that is different from the Bills payable suspense account of N\$ 28 406 085.34 resulting in an unexplained difference of N\$ 179 702.08.

It is recommended that the Accounting Officer should explain the above difference.

1.5.5 Points keeping stock and stock taking

The Accounting Officer reported that the Ministry had a total number of fifty eight (58) stock control points and only forty (40) were inspected during the year under review, which is contrary to Treasury instruction KA 0901.

It is recommended that the Accounting Officer should comply with Treasury Instruction KA 0901 that stipulates that *“stores, equipment and livestock shall be subjected to stock taking at least once each financial year and the Accounting Officer shall submit the report thereon to Treasury for approval as soon as possible after the stock taking, but in any case 30 days after the end of the financial year concerned.”*

Management comment

In his response on the draft report, the Accounting Officer indicated that eighteen (18) stock control points were inspected but the reports were submitted late. A letter was written to Treasury with reasons why the Ministry submitted these reports late.

1.6 UNQUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Justice for the financial year ended 31 March 2015 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Ministry of Justice for the year ended 31 March 2015, and their financial performance and its receipts and payments for the year then ended in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

WINDHOEK, April 2016

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation Account

2014/2015						2013/2014
Service		Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Minister and Attorney General:						
Original budget	4 889 000					
Plus: Virement	176 178	5 065 178	4 941 533.08	123 644.92	2.44	2 113 404.48
02. Central Administration:						
Original budget	184 284 000					
Plus: Virement	14 695 147	198 979 147	199 132 028.77	(152 881.77)	(0.08)	138 930 824.68
03. Lower Court:						
Original budget	118 325 000					
Plus: Virement	3 559 054	121 884 054	117 108 558.24	4 775 495.76	3.92	113 099 067.02
04. Law Reform:						
Original budget	13 643 000					
Less: Virement	(435 164)	13 207 836	13 006 656.58	201 179.42	1.52	7 705 780.46
05. Legislative Drafting:						
Original budget	13 824 000					
Less: Virement	(2 669 044)	11 154 956	10 811 615.54	343 340.46	3.08	8 559 543.17
06. Office of the Ombudsman:						
Original budget	19 329 000					
Less: Virement	(3 235 318)	16 093 682	15 405 044.40	688 637.60	4.28	11 081 039.64
07. Legal Aid:						
Original budget	50 186 000					
Plus: Virement	2 325 185	52 511 185	51 655 518.05	855 666.95	1.63	46 178 509.76

ANNEXURE A (continued)

Appropriation account

2014/2015						2013/2014
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percent-age		
N\$	N\$	N\$	N\$	%	N\$	
08. High and Supreme Courts:						
Original budget	116 178 000					
Less: Virement	(11 765 636)	104 412 364	97 942 608.53	5 469 755.47	6.20	62 340 118.42
09. Attorney General:						
Original budget	19 358 000					
Plus: Virement	18 000	19 376 000	18 606 815.08	769 184.92	3.97	11 976 917.20
10. Civil Litigation:						
Original budget	30 460 000					
Less: Virement	(5 456 649)	25 003 351	24 226 465.15	776 885.85	3.11	20 484 871.05
11. Prosecutions General:						
Original budget	69 945 000					
Plus: Virement	2 216 000	72 161 000	69 913 183.87	2 247 816.13	3.12	52 434 234.91
12. Legal Services:						
Original budget	12 496 000					
Less: Virement	(823 000)	11 673 000	11 034 725.33	638 274.67	5.47	8 422 657.77
13. Master of the High Court:						
Original budget	17 435 000					
Less: Virement	(4 829 020)	12 605 980	12 176 614.28	429 365.72	3.41	8 461 224.77
14. Magistracy:						
Original budget	60 578 000					
Plus: Virement	6 224 267	66 802 267	64 686 470.33	2 115 796.67	3.17	45 971 938.17
TOTAL:	730 930 000	710 647 837.23	20 282 162.77	2.77	537 760 131.50	

ANNEXURE A (continued)

1.2 Standard Subdivisions

Subdivision	2014/2015			2013/2014
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	319 994 697	315 841 664.05	4 153 032.95	252 427 483.66
002. Employer's contribution to staff's pension fund	34 989 130	33 161 442.61	1 827 687.39	26 129 025.16
003. Other conditions of service	4 518 072	3 885 712.48	632 359.52	2 988 392.62
Total	359 501 899	352 888 819.14	6 613 079.86	281 544 901.44
Current expenditure: Goods and other services				
021. Travel and subsistence expenses	30 455 000	27 600 265.94	2 854 734.06	21 421 873.46
022. Materials and supplies	16 120 000	15 702 831.04	417 168.96	8 696 498.60
023. Transport	21 120 000	21 119 999.66	0.34	24 466 741.00
024. Utilities	38 640 518	38 607 566.87	32 951.13	43 619 543.85
025. Maintenance	2 529 857	2 509 049.65	20 807.35	1 510 744.46
026. Property rental and related charges	1 500 000	1 447 438.38	52 561.62	1 500 000.00
027. Other services and expenses	119 750 337	119 767 798.43	(17 461.43)	85 796 118.66
Total	230 115 712	226 754 949.97	3 360 762.03	187 011 520.03
Current expenditure: Membership fees and subscriptions				
041. International	642 389	430 688.16	211 700.84	376 258.36
042. Domestic	150 000	147 111.11	2 888.89	111 230.87
Total	792 389	577 799.27	214 589.73	487 489.23
Total: Current expenditure	590 410 000	580 221 568.38	10 188 431.62	469 043 910.70
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	36 020 000	36 015 791.87	4 208.13	19 795 883.37
102. Vehicles	29 000 000	28 999 999.78	0.22	-
Total: Capital expenditure	65 020 000	65 015 791.65	4 208.35	19 795 883.37
Total: Operational expenditure	655 430 000	645 237 360.03	10 192 639.97	488 839 794.07
Capital expenditure: Acquisition of assets				
105. Feasibility studies, design and supervision	13 900 000	11 947 616.26	1 952 383.74	14 147 357.64
106. Purchase of land and intangible assets	5 405 475	4 395 825.86	1 009 649.14	-
107. Construction, renovation and improvements	56 194 525	49 067 035.08	7 127 489.92	34 772 979.79
Total: Development expenditure	75 500 000	65 410 477.20	10 089 522.80	48 920 337.43
GRAND TOTAL	730 930 000	710 647 837.23	20 282 162.77	537 760 131.50

1.3 Revenue

Revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2014/2015	More/(Less) than estimated	Actual revenue 2013/2014
	N\$	N\$	N\$	N\$
Private Telephone Calls	3 000	1 086.36	(1 913.64)	1 608.99
Miscellaneous	200 000	426 204.48	226 204.48	(499 350.08)
Legal fees	67 000	58 535.24	(8 464.76)	68 550.79
Bail	2 000 000	1 888 875.00	(111 125.00)	1 471 450.00
Government Gazette	500 000	385 772.00	(114 228.00)	306 572.25
Photocopies	65 000	50 401.50	(14 598.50)	57 670.20
Unclaimed Money	100 000	163 333.09	63 333.09	7 686.00
Total	2 935 000	2 974 207.67	39 207.67	1 414 188.15

1.4 NOTES TO THE FINANCIAL STATEMENTS

1.4.1 Appropriation account: Explanations of variations exceeding 2 % between the authorised and actual expenditure of the main divisions.

(i) Underexpenditure

Main division 01 – Office of the Minister and Attorney General (N\$ 123 644.92 – 2.44%)

The underexpenditure was caused by lesser expenditure on Salaries and GIPF.

Main division 03 – Lower Court (N\$ 4 775 495.76 – 3.92%)

One of the reasons for the underexpenditure under review was a delay in respect of the Katima Mulilo Magistrate Court Construction project. Although it was anticipated that the actual construction work would start during the financial year under discussion, there was a delay which was beyond the Ministry's control. The Tender process took longer than initially projected. Furthermore, a portion of the site earmarked for the construction of the court was allocated to another Ministry, and this was only established after the Tender was already awarded to the contractor. It took some time for the Ministry of Works and Transport to resolve the dilemma with the Regional Council. The Architect had to amend the concept design accordingly, to accommodate the unforeseen development. The site was eventually handed over to the contractor in April 2015.

The other reason for the underexpenditure was in respect of the Otjiwarongo Magistrate Court upgrading project: It was anticipated that the upgrading of this project would start in the financial year under discussion. However, the consultant team was faced with a challenge in terms of the available site space, due to the fact that the Ministry's accommodation requirements had increased to such an extent that it became impossible to fit all new facilities on one site. The underexpenditure was caused by capital projects for upgrading of various Magistrate's Court.

Main division 05 – Legislative Drafting (N\$ 343 340.46 – 3.08%)

The underexpenditure was caused by lesser expenditure on Salaries and GIPF.

Main division 06 – Office of the Ombudsman (N\$ 688 637.60 – 4.28%)

The budgeted amount for Ombudsman’s Office was earmarked for retention payment. However, the contractor failed to complete some of the outstanding work as per instruction given after practical completion inspections were carried out. As a result, a decision was taken not to release the retention under review. The Ministry also viremented funds to this Main Division, to do a feasibility study and possible documentation for the construction of a new Ombudsman’s Office in Windhoek. However, the project could not proceed due to the fact that the site allocated was withdrawn by the Department of Works.

Main division 08 – High and Supreme Court: (N\$ 5 469 755.47 – 6.20%)

The underexpenditure on this Main Division was caused due to the fact that the actual upgrading works on site started later than initially anticipated. It was projected that the upgrading work would have started as early as June 2014, but it was only at the end of August 2014, that contractors started with their work on the site.

Main division 09 – Attorney General: (N\$ 769 184.92 – 3.97%)

The underexpenditure was caused by lesser expenditure on Salaries and GIPF

Main division 10 – Civil Litigation: (N\$ 776 885.85 – 3.11%)

The underexpenditure was caused by lesser expenditure on Salaries and Daily Subsistence allowance.

Main division 11 – Prosecutions General (N\$ 2 247 816.13 – 3.12%)

The underexpenditure on this Main Division can be due to the following:

The budgeted amount was an estimation earmarked for a feasibility study for construction of the Prosecutor General’s Office. This turned out to be higher than the actual professional fees paid during the financial year under discussion. The Ministry also viremented additional funds to the Main Division to do documentation after the mentioned feasibility study was completed. However, the said documentation could not be done because of time constraint.

Main division 12 – Legal Services and International Corporation (N\$ 638 274.67– 5.47%)

The underexpenditure was caused by lesser expenditure on Salaries and GIPF. Other contributing factor is the fluctuation of exchange rate for membership fees paid to the International Criminal Court.

Main division 13 – Master of the High Court (N\$ 429 365.72 – 3.41%)

The underexpenditure was caused by lesser expenditure on Salaries and GIPF due to the turnover of staffs.

Main division 14 – Magistracy (N\$ 2 115 796.67 3.17%)

The underexpenditure was caused by lesser expenditure on salaries and GIPF. Other contributing factor is lesser travelling on daily subsistence allowance.

1.4.2 Departmental revenue: Explanation of variances exceeding N\$ 100 000

(i) Under-estimated

Miscellaneous

Revenue is collected from ministerial debts such as overpayment on remuneration or conditions of service of any nature (i.e. salaries, bonuses, allowances, unpaid leave etc.) as well as exhibits forfeited to the State in criminal matters.

(iii) Over - estimated

Bail

Revenue on bail is collected from bail forfeited to the State in the event that accused persons fail to comply with their bail conditions. Unclaimed bail that appeared on the Bail register of the respective Magistrates Offices for periods in excess of twelve months was paid over to the Ministerial Revenue Account. This item is rather unpredictable and can therefore never be estimated with certainty.

Government Gazette

Revenue is generated from sales of the Gazette to the general public and fees charged for the placement of advertisements, trademarks and general notices in the Gazette. There has been a remarkable increase in the placement of such adverts, trademarks and general notices during the reporting year.

ANNEXURE A (continued)

2. GENERAL INFORMATION

2.1 Capital projects

The following were the development projects of the Ministry:

Nature of project	Approved total budget	Approved appropriation 2014/2015	Total expenditure at 31/03/2014	Actual expenditure 2014/2015	Total expenditure at 31/03/2015	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Justitia Building Renovation	225 000 000	12 000 000	23 218 425.29	11 979 438.00	35 197 863.29	31/03/2017
Lower courts Renovation	7 926 000	1 000 000	21 415 542.49	850 379.06	22 265 921.55	31/03/2017
Lower Courts Upgrading and Construction	350 902 000	31 250 000	201 637 439.60	27 179 721.37	228 817 160.97	31/03/2017
Ombudsman Office Construction	6 900 000	2 200 000	6 835 340.48	2 030 106.13	8 865 446.61	31/03/2016
Supreme Court Renovation	1 800 000	1 050 000	18 029 459.08	1 034 177.14	19 063 636.22	31/03/2016
High Court Upgrading	73 975 000	24 000 000	9 175 012.88	18 944 127.59	28 119 140.47	31/03/2017
Construction of Houses	9 448 000	1 000 000	8 167 403.50	811 088.03	8 978 491.53	31/03/2017
Construction of Prosecutor-General office	43 800 000	3 000 000	1 085 893.43	2 581 439.88	3 667 333.31	31/03/2017
Total	719 751 000	75 500 000	289 564 516.75	65 410 477.20	354 974 993.95	

2.2 Suspense accounts

The final ledger shows twelve (12) suspense accounts balances at 31 March 2015, of which five (5) had debit balances and seven (7) had credit balances as follows:

Suspense Account	Balance as at 31 March 2015 Debit / (Credit)
	N\$
Receipt Suspense	(10 077 666.25)
R/D Cheques	2 360 169.63
R/D Suspense IRD	1 000.00
S&T Advance Suspense Account	(110 544.82)
Rejection Account	(107 507.49)
Magistrate Offices	59 523 712.64
Bills payable	(28 406 085.34)
Electronic Funds Transfer Clearing Account	(3 294.00)
Social Security	3 976.02
Tax code	(123 648.28)
Pension Funds: GIPF	88 930.81
Magistrate Deposit Account	(88 591 175.48)

2.3 Bank accounts

The Accounting Officer reported the following closing balances as at 31 March 2015:

Name of account	Financial institution	Balance at 31/03/2015
		N\$
MESSERS (Ministry of Justice – POCA)	Standard Bank	12 916 089.89
Office of the Ombudsman	Nedbank	7 718.38

2.4 Tender Board exemptions

Tender Board exemption (E1/12 - 1/2013) amounting to N\$ 202 448 000 was granted for the following goods and services for the period under review:

Service	Exempted amount	Additional exemptions approved	Actual expenditure	Difference
	N\$	N\$	N\$	N\$
Travel and subsistence expenses	25 655 000	5 400 000	27 774 325.19	3 280 674.81
Materials and supplies	7 788 000	1 500 000	8 303 480.38	984 519.62
Transport	3 120 000	-	357 322.70	2 762 677.30
Utilities	33 776 000	4 600 000	30 671 961.23	7 704 038.77
Maintenance expenses	3 302 000	-	2 509 049.65	79 950.35
Property rental & related expenses	1 500 000	-	1 447 438.38	52 561.62
Other services & expenses	127 307 000	15 300 000	97 959 083.57	44 647 916.43
Total	202 448 000	26 800 000	169 022 661.10	60 225 338.90

2.5 Losses/ Damages

The Accounting Officer reported 6 (six) cases of losses/ damages to the total amount of N\$ 20 808.05.

2.6 Bursary and Study assistance

During the financial year under review, financial assistance amounting to N\$ 709 739 was granted to sixty eight (68) employees.

2.7 Donor funded project

During the financial year under review, the Ministry under the project Office of the Ombudsman received a donation with the necessary Treasury authorization from UNDP amounting to N\$ 595 771.50.

2.8 HIV/ AIDS

The Ministry spent N\$ 322 783.36 on HIV/AIDS activities during the financial year under review.