



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF JUSTICE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022

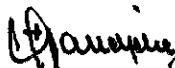
REPUBLIC OF NAMIBIA



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 2022 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, JANUARY 2023


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 specified.
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.
Limited Assurance:	It is when the audit conclusion states that, based on the procedures performed; nothing has come to the auditor's attention to cause the auditor to believe that the subject matter is not in compliance with the criteria.
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)
Reasonable Assurance:	It is when the audit conclusion is expressed positively, conveying that, in the auditor's opinion, the subject matter is or is not compliant in all material respects or, where relevant, that the subject matter information provides a true and fair view, in accordance with the applicable criteria.
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 your 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 MINISTRY OF JUSTICE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

1. SECTION A: FINANCIAL AUDIT

1.1 UNQUALIFIED AUDIT OPINION

I have audited the financial statements of the Ministry of Justice for the financial year ended 31 March 2022 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 financial year ended.

In my opinion, the financial statements of the Ministry of Justice as at 31 March 2022 are prepared, in all material respects, in accordance with the State Finance Act, 1991 (Act 31 of 1991) and relevant legislation.

1.2 BASIS FOR UNQUALIFIED AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards further described in the Auditor's Responsibilities for the Audit of Financial Statements section of my 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 my 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 a basis for my opinion.

1.3 KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. No key audit matter is reported for the year under review.

1.4 OTHER INFORMATION

Management is responsible for the other information. My opinion on the financial statements does not cover the other information and, accordingly, I do not express any form of assurance or conclusion thereon. In connection with my 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 my knowledge obtained in the audit or otherwise appears to be materially misstated. I have nothing to report in this regard.

1.5 REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The Ministry is responsible for administering the Guardian Trust Fund under the Administration of Estates Act, 1965 (Act 66 of 1965), and the Community Courts Act, 2003 (Act 10 of 2003) and Regulations of Community Courts Government Notice 237 of 2003.

2. SECTION B: COMPLIANCE AUDIT AND AUDIT OF PERFORMANCE INFORMATION

2.1 COMPLIANCE TO LAWS AND REGULATIONS

SUBJECT MATTER: FINANCIAL PERFORMANCE AND THE USE OF APPROPRIATED FUND

I have audited the financial performance and the use of appropriated funds of the Ministry of Justice for the financial year ended 31 March 2022.

2.2 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

The audit is aimed to determine whether the Ministry of Justice's financial performance and use of its appropriated funds is in compliance with the Appropriation Act, 2021 (Act 1 of 2021), Appropriation Amendment Act, 2021 (Act 4 of 2021), State Finance Act, 1991 (Act 31 of 1991), the Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations during the financial year 31 March 2022.

2.3 AUDIT OBJECTIVE

The objective of this compliance audit is to verify and assess whether Ministry of Justice has complied with all laws and regulations that have an impact on the financial statements in accordance with the ISSAIs.

This audit is an attestation engagement where the ministry presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assumption assurance in informing on opinion. The findings and recommendations are taken into considerations. In addition, the objective of this audit is to verify and assess whether public funds have been used appropriately and lawfully, and to report issues of non-compliance so that corrective action is taken and compliance to laws and regulations is strengthened.

2.4 AUDIT CRITERIA

The audit criteria of this compliance derived the following regulations and laws stated below:

- Appropriation Act, 2021 (Act 1 of 2021);
- Appropriation Amendment Act, 2021 (Act 4 of 2021);
- State Finance Act, 1991 (Act 31 of 1991);
- Public Procurement Act, 2015 (Act 15 of 2015);
- Treasury Instructions; and
- Public Procurement Regulations.

2.5 SUMMARY OF METHODS APPLIED

I have audited the financial statements for the financial year ended 31 March 2022 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 KEY FINDINGS

2.6.1 Unauthorised expenditure

The following 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):

- i) One (1) main division was exceeded with a total amount of N\$ 15 798.82, which is unauthorised in terms of Section 6(a) (ii) of the State Finance Act, 1991, (Act 31 of 1991).

- ii) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, six (6) operational subdivisions were exceeded with a total amount of N\$ 109 886.95, which is unauthorised in terms of Section 6(a) (iii) of the State Finance Act, 1991(Act 31 of 1991).

It is recommended that the Accounting Officer should put measures in place to avoid over-spending and should ensure that planned activities are implemented within the approved budget. Furthermore, if specific activities are expected to exceed the budgeted funds due to unforeseen circumstances, funds should be viremented from subdivisions where a savings is expected.

Management comment

The Accounting Officer indicated that the over-spending was due to the late booking of March 2022 remuneration and supplementary payments that was booked after closure of the external virement. The Ministry will ensure that no over-expenditure will occur in future.

2.6.2 Annual stocktaking

Treasury Instruction KA 0901 requires stores, equipment and livestock to be subjected to stocktaking at least once each financial year and the reports thereon be submitted to Treasury for approval as soon as possible after the stocktaking, but in any case within 30 days after the end of the financial year concerned. The Ministry conducted stocktaking at all of its stock points during the financial year under review, however, the stocktaking report for Legal Advice (Furniture) was not approved by Treasury due to late submission:

It is recommended that the Accounting Officer should ensure stocktaking reports are submitted to Treasury for approval timeously.

Management comment

The Accounting Officer indicated that the Ministry accepts the recommendation and will ensure that no late submission of annual stock taking to Ministry of Finance will occur by submitting reports on time.

2.7 OPINION ON THE SUBJECT MATTER

In my opinion, the Ministry of Justice's financial performance and use of appropriated funds is in compliance, in all material respects, with the State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions, Appropriation Act, 2021 (Act 1 of 2021), Appropriation Amendment Act, 2021 (Act 4 of 2021) and Public Procurement Regulations.

3. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Ministry of Justice for the financial year ended 31 March 2022.

3.1 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

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

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 general public.

The scoping of the key performance indicators was performed by looking at the high-level statements, which are indicated in the Ministry Mandate, the Strategic Plan (2017-2022) and the Annual Plan for the financial year 2021/2022.

3.2 AUDIT OBJECTIVE

The objective of the Key Performance Indicator (KPI) audit is to provide reasonable 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, programmes, and projects. This audit is an attestation engagement where the Commission presented the subject matter information on which the auditor then gathered sufficient and appropriate audit evidence to provide reasonable assurance in forming an opinion. The findings and recommendations are taken into consideration.

3.3 AUDIT CRITERIA

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

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

3.4 SUMMARY OF METHODS APPLIED

The scoping of the key performance indicators was performed, by looking at the high-level statements, which are indicated in the Strategic Plan (2017- 2022) and the Annual Plan of the Ministry of Justice for the financial year 2021/2022. A key performance indicator was selected based on what would be significant to the intended users, their usefulness and reliability in assessing the Ministry's achievements in terms of its service performance objectives. The following key performance indicator was audited: "Percentage (%) of key services accessible online" from the Directorate of Legal Services.

3.5 CONCLUSION ON THE SUBJECT MATTER

The audit revealed a satisfactory outcome on the existence, timeliness, relevance and completeness criteria to measure key performance indicator as the performance indicators was predetermined, quantifiable and thus the Ministry is commented on it.

4. 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 the terms of the State Finance Act 31, 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 State Finance Act, 1991 (Act 31 of 1991) Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions, Appropriation Act, 2021 (Act 1 of 2021), Appropriation Amendment Act, 2021 (Act 4 of 2021) 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.

5. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS AND COMPLIANCE AUDIT

My objectives are to obtain reasonable assurance about 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 scepticism 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 used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence, obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- 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 auditor's 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.

- It is also my responsibility to express an opinion on whether the financial performance and the use of appropriated funds is, in all material respect in compliance with the Appropriation Act, 2021 (Act 1 of 2021), Appropriation Amendment Act, 2021 (Act 4 of 2020), State Finance Act, 1991 (Act 31 of 1991), Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations. I have conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAs). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the audited entity is in compliance with the authorities that govern the audited entity in the execution of its roles and responsibilities.

6. GENERAL INFORMATION

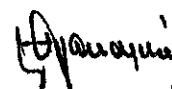
The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as *Annexure A*.

The accounts were submitted timeously by the Accounting Officer to the Auditor-General on 31 October 2022 in terms section 25 (1) of the State Finance Act, 1991 (Act 31 of 1991).

7. ACKNOWLEDGEMENT

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

WINDHOEK, JANUARY 2023



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2021/2022					2020/2021
	N\$	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	2 883 000					
Plus: Virement	78 700	2 961 700	2 775 363.31	186 336.69	6.29	3 329 549.84
02. Central Administration:						
Original budget	174 876 000					
Plus: Virement	141 397					
Less: Suspension	(7 000 000)	168 017 397	163 965 949.84	4 051 447.16	2.41	162 224 003.97
03. Law Reform:						
Original budget	10 185 000					
Less: Virement	(1 428 000)	8 757 000	8 710 392.93	46 607.07	0.53	9 546 403.26
04. Legislative Drafting:						
Original budget	17 861 000					
Less: Virement	(1 952 380)	15 908 620	15 823 885.90	84 734.10	0.53	16 583 584.59
05. Office of the Ombudsman:						
Original budget	20 118 000					
Less: Virement	(806 569)	19 311 431	19 158 111.04	153 319.96	0.79	18 439 651 .69

ANNEXURE A (Continued)

Appropriation account (continued)

2021/2022						2020/2021
Service	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under-expenditure/ (Excess)	Percent- age		
N\$	N\$	N\$	N\$	%	N\$	
06. Legal Aid:						
Original budget	44 578 000					
Plus: Additional budget	3 000 000					
Virement	3 907 715	51 485 715	51 397 106.79	88 608.21	0.17	49 825 867.27
07. Legal Services:						
Original budget	29 743 000					
Less: Virement	(2 406 770)	27 336 230	27 143 849.63	192 380.37	0.70	27 697 625.89
08. Master of the High Court:						
Original budget	17 804 000					
Plus: Virement	306 870	18 110 870	18 126 668.82	(15 798.82)	(0.09)	17 766 332.04
09. Attorney General:						
Original budget	27 998 000					
Less: Virement	(1 622 650)	26 375 350	25 890 717.84	484 632.16	1.84	24 152 400.86
10. Civil Litigation:						
Original budget	42 472 000					
Additional budget	2 000 000					
Plus: Virement	4 871 810	49 343 810	49 196 727.74	147 082.26	0.30	42 163 817.04
11. Prosecutor General:						
Original budget	102 887 000					
Less: Virement	(1 090 123)	101 796 877	101 583 189.46	213 687.54	0.21	97 354 912.71
TOTAL:	489 405 000	483 771 963.30	5 633 036.70	1.15	469 084 149.16	

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2021/2022			2020/2021
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	257 991 000	257 035 268.96	955 731.04	255 179 755.61
002. Employers contribution to the GIPF	30 840 800	30 764 296.91	76 503.09	30 168 037.96
003. Other conditions of service	5 715 270	5 802 406.89	(87 136.89)	8 550 383.92
005. Employers contribution to the social security	576 930	573 800.48	3 129.52	580 130.85
Total	295 124 000	294 175 773.24	948 226.76	294 478 308.34
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	7 388 200	6 685 302.80	702 897.20	4 411 118.19
022. Materials and supplies	7 718 000	7 626 193.01	91 806.99	9 945 608.10
023. Transport	11 000 000	10 927 289.32	72 710.68	3 728 028.40
024. Utilities	20 011 415	19 830 624.55	180 790.45	19 244 494.58
025. Maintenance expenses	13 608 100	13 416 535.17	191 564.83	18 214 650.05
026. Property rental and related charges	8 381 500	8 381 499.49	0.51	6 923 114.70
027. Other services and expenses	67 757 700	67 523 977.09	233 722.91	53 951 192.14
Total	135 864 915	134 391 421.43	1 473 493.57	116 418 206.16
Current expenditure: Membership fees and subscriptions				
041. International	245 685	232 651.83	13 033.17	585 154.78
042. Domestic	320 500	320 424.46	75.54	98 068.00
Total	566 185	553 076.29	13 108.71	683 222.78
Total: Operational expenditure	431 555 100	429 120 270.96	2 434 829.04	411 579 737.28
Operational Capital expenditure				
101. Furniture and office equipment	258 600	258 597.82	2.18	125 000.00
103. Operational equipment, machinery and plants	2 960 300	2 960 283.78	16.22	-
Total: Operational Capital expenditure	3 218 900	3 218 881.60	18.40	125 000.00
Development:				
Development Capital expenditure				
111. Furniture and office equipment	1 250 000	1 248 905.00	1 095.00	277 210.00
115. Feasibility studies, design and supervision	2 563 000	1 438 410.03	1 124 589.97	3 481 437.30
117. Construction, renovation and improvement	50 818 000	48 745 495.71	2 072 504.29	53 620 764.58
Total: Development expenditure	54 631 000	51 432 810.74	3 198 189.26	57 379 411.88
GRAND TOTAL	489 405 000	483 771 963.30	5 633 036.70	469 084 149.16

1.3 Ministerial revenue

Ministerial revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2021/2022	More/(less) than estimated	Actual revenue 2020/2021
	N\$	N\$	N\$	N\$
Miscellaneous	-	746 186.42	746 186.42	839 150.16
Legal fees	-	1 657 036.47	1 657 036.47	103 129 305.39
Bail	-	-	-	(2 000.00)
Government Gazette	-	888 616.37	888 616.37	317 372.65
Total	-	3 291 839.26	3 291 839.26	104 283 828.20

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

Underexpenditure

Main division 01 – Office of the Minister and Attorney General: (N\$ 186 336.69 – 6.29%)

The underexpenditure was caused by reduced traveling as anticipated by the honourable Minister and the honourable Attorney-General.

Main division 02 – Central Administration and Legal Support Services: (N\$ 4 051 447.16 – 2.41%)

The underexpenditure was caused by reduced expenditure on the Development budget due to the delay on the construction of Katima Mulilo Magistrate Court that could not proceed. Feasibility studies of the Supreme Court were suspended for the financial year in question.

1.4.2 Departmental revenue: Explanations of variations exceeding N\$ 200 000

Under-estimation

Government Gazette: (N\$ 888 616.37)

More collection of revenue on printing of notices in the gazette.

Legal Fees: (N\$ 1 657 036.47)

More legal aid application contributions were charged for representation of indigent persons in court. Application fee is N\$ 350.00 per case and more legal fees collected in respect of collection by the Directorate of Civil Litigation on outstanding debts to the State.

Miscellaneous revenue: (N\$ 746 186.42)

More ministerial debt was collected than anticipated and revenue is collected on overpayment of remuneration or conditions of services of any nature (i.e. salaries, bonuses, allowances, unpaid leave, etc.)

2. GENERAL INFORMATION

2.1 Bank accounts

The Accounting Officer reported the following closing balances as at 31 March 2022:

Name of account	Financial institution	Balance as at 31/03/2022
		N\$
Office of the Ombudsman MESSERS (Office of the Attorney –General of Justice – POCA Notice Account	Nedbank	2 526.67
MESSERS (Office of the Attorney –General of Justice – POCA Current Account	Standard Bank	49 681 213.82
	Standard Bank	3 170 672.61

2.7 Commissions and Special Committees

The Accounting Officer reported that an amount of N\$ 296 601 was spent during the year under review.

2.8 Capital projects

The Accounting Officer reported the following development projects of the Ministry for the financial year under review:

Nature of project	Approved total budget	Total expenditure as at 31/03/2021	Approved appropriation 2021/2022	Actual expenditure 2021/2022	Total expenditure as at 31/03/2022	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Justitia Building Renovation	67 000 000	74 164 594.93	27 423 909.00	25 800 436.40	99 965 031.33	31-Mar-24
Lower Courts Renovations	37 401 000	29 623 047.67	-	-	29 623 047.68	31-Mar-22
Lower Courts Upgrading & Construction	258 954 000	413 540 276.84	10 971 757.00	10 932 372.55	424 472 49.39	31-Mar-22
Ombudsman Office Construction	29 564 000	30 993 713.09	1 864 063.00	1 855 989.79	32 849 02.88	31-Mar-22
Supreme Court Renovation	-	-	800 000.00	76 820.42	76 820.42	31-Mar-24
Upgrading of High Court Building	152 577 000	133 409 582.89	8 000 000.00	7 756 028.89	141 165 611.78	31-Mar-22
Construction of Mobile Courts	153 137 000	47 488 342.37	5 000 000.00	4 642 532.85	52 130 875.22	31-Mar-22
Office of the Judiciary Renovation	2 000 000	374 753.28	571 271.00	368 629.84	743 383.12	31-Mar-22
Renovation of Houses of Prosecutor General in the Regions	13 531 000	7 992 996.13	-	-	7 992 996.13	31-Mar-22
Purchased of Legal Aid Houses	20 697 000	274 381.70	-	-	274 381.70	31-Mar-22
Total	734 861 000	737 861 688.91	54 631 000.00	51 432 810.74	377 704 299.65	

2.3 Bursaries and study assistance

The Accounting Officer reported that one (1) staff member was provided with study assistance amounting to N\$ 9 000.00 for the year under review.

2.4 Donations to the Government

The Accounting Officer reported that the Ministry received donations to the value of N\$ 1 488 231.48 for the year under review.

2.5 Debt to the Government

The Accounting Officer reported outstanding debt to the Government amounting to N\$ 142 170.98. An amount of N\$ 180 873.06 was recovered during the financial year under review.

2.6. Annual stocktaking

The Accounting Officer reported that stocktaking was conducted at sixteen (16) stock points for the year under review. The value of stock on hand, surpluses and deficiencies and obsolete and worn out items were reported as follows:

Stock point	Value of stores and equipment on hand	Surpluses	Deficiencies	Obsolete and worn-out
	N\$	N\$	N\$	N\$
Head Office	50 000 000	-	-	20 230
Community Courts	1 000 000	-	-	50
Legal Services	200 000	-	-	-
Ombudsman (Furniture)	10 000 000	8 870	-	9150
Ombudsman (Library)	300 000	-	9 000	-
Legal Aid	2 000 000	9 500	-	1 450
Law Reform (Library)	300 000	-	4 800	-
Law Reform (Furniture)	500 000	3 500	-	1 530
Master's Office	1 000 000	3 300	-	750
Drafting (Library)	300 000	-	15 900	-
Drafting (Furniture)	1 000 000	4 910	-	2110
Legal Advice (Furniture)	10 000 000	-	-	-
Legal Advice (Library)	5 000 000	-	57 900	-
Civil Litigation	10 000 000	-	-	960
Prosecutor-General (Furniture)	10 000 000	13 870	-	7 930
Prosecutor-General (Library)	1 000 000	-	-	-
Total	102 600 000	43 950	87 600	44 160

2.7. Internal inspections

The Accounting Officer reported that sixteen (16) inspections were conducted during the financial year under review.

2.8 Vehicles

2.8.1 Vehicles on hand (Pool vehicles-Government Garage)

The Accounting Officer reported vehicles on hand for the year under review as follows:

Pool vehicles	Vehicle type
Sedan	42
Pick-ups/combis	37
Other	1
Trailers	2
Total	82

2.8.2 Vehicle accidents

The Accounting Officer reported eight (8) vehicles to be repaired as at 1 April 2021 and twelve (12) vehicle accidents for the financial year under review. Eight (8) vehicles were repaired at cost of N\$ 212 555.85, with eleven (11) vehicles still to be repaired by the end of the financial year and one vehicle was written off.

2.9. Losses and damages

The Accounting Officer reported losses and damages amounting to N\$ 101 889.15 for the year under review.

2.10. Wellness

The Accounting Officer reported an amount of N\$ 70 631.07 for wellness activities.

2.11. Suspense accounts

The final ledger of the Ministry of Justice shows nine (9) suspense accounts balances at 31 March 2022, of which two (2) had debit balances and seven (7) had credit balances as follows:

Suspense account	Balance as at 31 March 2022 Debit/(Credit)
	N\$
Receipt suspense	(20 841.80)
R/D Suspense IRD	57 829.44
S&T advance suspense account	166 254.01
Rejection account	(765 717.17)
Magistrate offices	(998 448.69)
Bills payable	(463 788.18)
Social security	(122.90)
Pension Funds: GIPF	(35 064.82)
Magistrate Deposit Account	(9 438 299.47)

2.12 Suspensions

The Accounting Officer reported suspensions amounting to N\$ 7 000 000.00 for the year under review.

2.13 Miscellaneous revenue

The Accounting Officer reported miscellaneous revenue as follows:

Description	Amount
	N\$
Legal fees	(67 320.00)
Masters fees	(758 752.42)
DSA	112 279.20
Payroll	(32 393.20)
Total	746 186.42

WINDHOEK, 31 OCTOBER 2022

**FELICITY !OWOSES
ACTING EXECUTIVE DIRECTOR**