



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF JUSTICE

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

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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 2023 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 2024

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 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 2023**

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 2023 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 2023 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. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have no key matters to report on.

1.4 OTHER INFORMATION

Management is responsible for the other information. The auditor's opinion on the financial statements does not cover the other information and, accordingly, the auditor does not express any form of assurance 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. There was no other information in connection with my audit of the financial statements for the current year under review.

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 2023.

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, 2022 (Act 2 of 2022), Appropriation Amendment Act, 2022 (Act 7 of 2022), State Finance Act, 1991 (Act 31 of 1991), the Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions, Public Procurement Amendment Act, 2022 (Act 3 of 2022) and Public Procurement Regulations during the financial year 31 March 2023.

2.3 AUDIT OBJECTIVE

The objective of this compliance audit is to verify and assess whether the 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 assurance in forming an 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 appropriately and lawfully used, and to report issues of non-compliance so that corrective action is taken, and compliance to laws and regulations is strengthened.

2.4 AUDIT CRITERA

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

- Appropriation Act, 2022 (Act 2 of 2022);
- Appropriation Amendment Act, 2022 (Act 7 of 2022);
- 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.

2.5 SUMMARY OF METHODS APPLIED

I have audited the financial statements for the financial year ended 31 March 2023 submitted by the Accounting Officer in order to determine whether this information complied with laws and regulations that governs them.

2.6 KEY AUDIT 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):

Although Treasury authorization was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, four (4) operational subdivisions were exceeded with a total amount of N\$ 31 525.25. This excess is unauthorized in terms of Section 6(a) (iii) of the Act.

It is recommended that the Accounting Officer should ensure control measures are strengthened to avoid unauthorized expenditure in future.

Management comment

The Accounting Officer indicated that the Ministry acknowledges the recommendations and intents to implement controls to prevent unauthorised expenditure.

2.7 UNQUALIFIED 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), Public Procurement Amendment Act, 2022 (Act 3 of 2022); Treasury Instructions, Appropriation Act, 2022 (Act 2 of 2022), Appropriation Amendment Act, 2022 (Act 7 of 2022) 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 2023.

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's Mandate, the Strategic Plan (2017 - 2022) and the Annual Plan for the financial year 2022/2023.

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 Ministry 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;

- Consistency;
- 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- 2023) and the Annual Plan of the Ministry of Justice for the financial year 2022/2023. Key Performance Indicator are 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 services streamlined.”

3.5. AUDIT FINDING

It was found that the Annual Plan submitted for the Directorate Legal Services did not contain the performance progress of all the KPI’s listed in the submitted Annual Plan of the Directorate. The auditor could not test the usefulness and reliability of the KPI’s against the requirements of the Public Service Performance Management Framework. This resulted in a scope limitation. The reported information might be misleading and non-achievement of the objectives might not be timely addressed.

The following KPI was selected for the audit for the year under review:

No	Strategic Objective	Key Performance Indicator
1.	Improve timely delivery to quality legal service	% of services streamlined

Management comment

In her response on the management letter, the Accounting Officer indicated that the KPI listed in the annual plan provided is for the Directorate of Legal Aid and not the Directorate of Legal Services. In addition, the Accounting Officer provided the correct annual plan and apologised for the inconvenience.

It was further observed that the Ministry’s Annual Plan was not signed by the Accounting Officer to confirm the authenticity and accuracy of performance information reviewed by the Ministry during the audit.

It is recommended that the Accounting Officer should ensure that the Ministry’s Annual Plan is signed.

3.6 CONCLUSION ON THE SUBJECT MATTER

The audit revealed an unsatisfactory outcome on the existence, timeliness, relevance and completeness of the criteria. The Annual Plan provided was not signed by the Accounting Officer, hence the auditor could not determine the authenticity an accuracy of performance information and thus, it could not be measured against the criteria as well as the requirements of the Public Service Performance Management Framework.

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, 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), Public Procurement Amendment Act, 2022 (Act 3 of 2022), Treasury Instructions, Appropriation Act, 2022 (Act 2 of 2022), Appropriation Amendment Act, 2022 (Act 7 of 2022) 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, 2022 (Act 2 of 2022), Appropriation Amendment Act, 2022 (Act 7 of 2022), 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. 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 18 August 2023 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.



**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

WINDHOEK, FEBRUARY 2024

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2022/2023						2021/2022
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	2 881 000					
Plus: Virement	202 800	3 083 800	3 008 513.82	75 286.18	2.44	2 775 363.31
02. Central Administration:						
Original budget	133 870 000					
Additional budget	2 304 112					
Plus: Virement	7 059 840	143 233 952	142 250 825.56	983 126.44	0.69	163 965 949.84
03. Law Reform:						
Original budget	8 416 000					
Additional budget	247 672					
Less: Virement	(1 372 000)	7 291 672	7 164 585.48	127 086.52	1.74	8 710 392.93
04. Legislative Drafting:						
Original budget	18 612 000					
Additional budget	463 536					
Less: Virement	(2 529 000)	16 546 536	16 454 041.80	92 494.20	0.56	15 823 885.90
05. Office of the Ombudsman:						
Original budget	20 139 000					
Additional budget	1 080 498					
Less: Virement	(1 034 200)	20 185 298	19 950 272.58	235 025.42	1.16	19 158 111.04

Appropriation account (continued)

2022/2023						2021/2022
Service	N\$	Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percentage	
	N\$	N\$	N\$	N\$	%	N\$
06. Legal Aid:						
Original budget	42 690 000					
Additional budget	1 248 362					
Plus: Virement	1 702 000	45 640 362	45 509 407.44	130 954.56	0.29	51 397 106.79
07. Legal Services:						
Original budget	31 413 000					
Additional budget	933 754					
Less: Virement	(1 412 500)	30 934 254	30 786 550.07	147 703.93	0.48	27 143 849.63
08. Master of the High Court:						
Original budget	19 031 000					
Additional budget	579 455					
Less: Virement	(583 940)	19 026 515	18 917 373.28	109 141.72	0.57	18 126 668.82
09. Attorney-General:						
Original budget	29 346 000					
Additional budget	766 226					
Less: Virement	(2 435 940)	27 676 286	27 201 084.03	475 201.97	1.72	25 890 717.84
10. Civil Litigation:						
Original budget	32 825 000					
Additional budget	690 328					
Plus: Virement	5 090 000	38 605 328	38 389 885	215 443.00	0.56	49 196 727.74
11. Public Prosecution:						
Original budget	107 130 000					
Additional budget	3 176 057					
Less: Virement	(4 687 060)	105 618 997	105 183 158.44	435 838.56	0.41	101 583 189.46
TOTAL		457 843 000	454 815 697.50	3 027 302.50	0.66	483 771 963.30

1.2 Standard subdivisions

Subdivision	2022/2023			2021/2022
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	269 185 800	267 929 091.66	1 256 708.34	257 035 268.96
002. Employers contribution to the GIPF	32 126 500	31 927 247.42	199 252.58	30 764 296.91
003. Other condition of service	4 086 000	4 039 626.74	46 373.26	5 802 406.89
005. Employers contribution to the social security	629 000	567 685.76	61 314.24	573 800.48
Total	306 027 300	304 463 651.58	1 563 648.42	294 175 773.24
Current expenditure: Goods and other services				
021. Travel and subsistence allowance	10 752 000	10 062 087.55	689 912.45	6 685 302.80
022. Materials and supplies	5 025 000	5 019 491.46	5 508.54	7 626 193.01
023. Transport	10 000 000	9 995 503.55	4 496.45	10 927 289.32
024. Utilities	23 361 040	23 353 435.54	7 604.46	19 830 624.55
025. Maintenance expenses	17 424 000	17 417 006.78	6 993.22	13 416 535.17
026. Property rental and related charges	7 736 800	7 736 768.76	31.24	8 381 499.49
027. Other services and expenses	49 054 260	48 872 444.09	181 815.91	67 523 977.09
Total	123 353 100	122 456 737.73	896 362.27	134 391 421.43
Current expenditure: Membership fees and subscriptions				
041. International	76 600	60 499.54	16 100.46	232 651.83
042. Domestic	289 000	287 964.15	1 035.85	320 424.46
Total	365 600	348 463.69	17 136.31	553 076.29
Total: Operational current expenditure	429 746 000	427 268 853.00	2 477 147.00	429 120 270.96
Operational capital expenditure				
101. Furniture and office equipment	97 000	96 427.73	572.27	258 597.82
103. Operational equipment, machinery and plants	-	-	-	2 960 283.78
Total: Operational capital expenditure	97 000	96 427.73	572.27	3 218 881.60
Tot Total: Operational expenditure	429 843 000	427 365 280.73	2 477 719.27	432 339 152.56
Development:				
Development capital expenditure				
111. Furniture and office equipment	-	-	-	1 248 905.00
115. Feasibility studies, design and supervision	1 398 000	1 301 983.38	96 016.62	1 438 410.03
117. Construction, renovation and improvement	26 602 000	26 148 433.39	453 566.61	48 745 495.71
Total: Development expenditure	28 000 000	27 450 416.77	549 583.23	51 432 810.74
GRAND TOTAL	457 843 000	454 815 697.50	3 027 302.50	483 771 963.30

1.3 Ministerial revenue

Ministerial revenue for the year is as follows:

Revenue head	Estimate	Actual revenue 2022/2023	More/(less) than estimated	Actual revenue 2021/2022
	N\$	N\$	N\$	N\$
Miscellaneous	900 000	771 352.91	(128 647.09)	746 186.42
Legal fees	1 000 000	1 309 964.72	309 964.72	1 657 036.47
Government Gazette	320 000	1 078 224.87	758 224.87	888 616.37
Total	2 220 000	3 159 542.50	939 542.50	3 291 839.26

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\$ 75 286.18 - 2.44%)

The underexpenditure was caused by lesser traveling as anticipated by the Honourable Minister and Honourable Attorney-General.

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

(i) Under-estimation

Government Gazette (N\$ 758 224.87)

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

Legal Fees (N\$ 309 964.72)

More legal aid application contributions charges for representation of indigent persons in court. Application is N\$ 350.00 per case.

2. GENERAL INFORMATION

2.1 Bank accounts

The Accounting Officer reported the following bank accounts with closing balances as at 31 March 2023:

Name of account	Financial institution	Balance as at 31/03/2023
		N\$
Office of the Ombudsman	Nedbank	1 030.37
MESSERS (Office of the Attorney - General of Justice - POCA Notice Account	Standard Bank	59 316 800.57
MESSERS (Office of the Attorney - General of Justice - POCA Current Account	Standard Bank	2 337 048.59

2.2 Commissions and special committees

The Accounting Officer reported expenditure of N\$ 458 749.00 incurred on commissions and special committees for the year under review.

2.3 Bursaries and study assistance

The Accounting Officer reported bursary and study assistance amounting to N\$ 116 024.95 for the year under review.

2.4 Donations to Government

The Accounting Officer reported that the Ministry received donations to the value of N\$ 1 106 490.00 for the year under review.

2.5 Debt to Government

The Accounting Officer reported outstanding debt to the Government amounting to N\$ 90 285.65. An amount of N\$ 162 497.45 was recovered during the financial year under review.

2.6 Annual stocktaking

The Accounting Officer reported stock and equipment valued at N\$ 103 700 000.00 kept at sixteen (16) stock points, surpluses of N\$ 58 520.00, shortages and deficiencies of N\$ 76 500.00 and obsolete and worn out stock and equipment valued at N\$ 24 930.00 for the year under review.

2.7 Internal inspections

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

2.8 Miscellaneous revenue

The Accounting Officer reported miscellaneous revenue as follows:

Description	Amount
	N\$
Master Fees	525 042.11
Payroll	246 310.80
Total	771 352.91

2.9 Wellness

The Accounting Officer reported an amount of N\$ 52 037.84 paid in respect of wellness activities for the financial year under review.

2.10 Vehicle

2.10.1 Vehicles on hand (Permanently allocated)

The Accounting Officer reported eighty-one (81) vehicles as at 01 April 2022, three (3) vehicles received during the financial year under review, and a total of eighty-four (84) vehicles on hand as at 31 March 2023.

2.10.2 Vehicle accidents

The Accounting Officer reported eleven (11) vehicles to be repaired as at 1 April 2022 and thirteen (13) vehicle accidents for the financial year under review. Fifteen (15) vehicles were repaired at cost of N\$ 353 777.50, with eight (8) vehicles still to be repaired by the end of the financial year, and one (1) vehicle was written off.

2.11 Losses and damages

The Accounting Officer reported losses and damages amounting to N\$ 57 848.24 for the financial year under review.

2.12 Outstanding subsistence advances

The Account Officer reported ten (10) cases of outstanding subsistence advances amounting to N\$ 140 717.47 as at 31 March 2023.

2.13 Suspense accounts

The final ledger of the Ministry of Justice shows nine (9) suspense accounts balances at 31 March 2023, of which two (2) had debit balances and seven (7) had credit balances as follows:

Suspense account	Balance as at 31 March 2023 Debit/(Credit)
	N\$
Receipt suspense	(108 225.80)
R/D Suspense IRD	57 829.44
S&T advance suspense account	206 108.78
Rejection account	(231 423.17)
Magistrate offices	(998 448.69)
Bills payable	(463 788.18)
Social security	(122.90)
Pension Funds: GIPF	(35 101.62)
Magistrate Deposit Account	(9 586 872.76)

2.14 Capital projects

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

No	Nature of project	Approved total budget	Total expenditure as at 31/03/2022	Approved appropriation 2022/2023	Actual expenditure 2022/2023	Total expenditure as at 31/03/2023	Expected year of completion
		N\$	N\$	N\$	N\$	N\$	
1.	Office of the Judiciary Building Renovation	2 000 000	743 383.12	500 000	476 377.21	1 219 760.33	31-Mar-25
2.	Upgrading of the High Court	152 577 000	141 165 611.78	5 258 000	5 078 244.69	146 243 856.47	31-Mar-25
3.	Construction, Upgrading and Renovation Lower Courts in the Regions	258 954 000	424 472 649.39	8 972 000	8 841 942.24	433 314 591.63	31-Mar-25
4.	Construction of Prefabricated Courts in the Region	153 137 000	52 130 875.22	2 100 000	1 950 637.26	54 081 512.48	31-Mar-25
5.	MoJ Purchase of Building and Houses	20 697 000	274 381.70	-	-	274 381.70	31-Mar-25
6.	MoJ Construct, Upgrading and Renovation	67 000 000	99 965 031.33	11 170 000	11 103 215.37	111 068 246.70	31-Mar-25
7.	Renovation of Houses of Prosecutor General in the Regions	13 531 000	7 992 996.12	-	-	7 992 966.12	31-Mar-25
8.	Lower Courts Renovations	37 401 000	29 623 047.68	-	-	29 623 047.68	31-Mar-25
9.	Ombudsman Office Construction	29 564 000	32 849 702.88	-	-	32 849 702.88	31-Mar-25
10.	Supreme Court Renovation	-	76 820.42	-	-	76 820.42	31-Mar-25
	Total	734 861 000	789 294 499.64	28 000 000	27 450 416.77	816 744 916.41	

WINDHOEK, 18 AUGUST 2023

GLADICE PICKERING
ACCOUNTING OFFICER