



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

MINISTRY OF JUSTICE

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

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

WINDHOEK, MARCH 2025

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

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

Table of Contents

1.	SECTION A: FINANCIAL AUDIT	1
1.1	UNQUALIFIED AUDIT OPINION	1
1.2	BASIS FOR AUDIT UNQUALIFIED OPINION	1
1.3	KEY AUDIT MATTERS.....	1
1.4	EMPHASIS OF MATTERS.....	1
1.4.1	APPROPRIATION ACCOUNT	2
1.5	RECURRING MATTERS	2
1.5.1	AUDIT COMMITTEE	2
1.5.2	DISASTER RECOVERY POLICY OR PLAN.....	2
1.6	OTHER INFORMATION	2
2.	AUDIT OF PERFORMANCE INFORMATION	3
2.1	DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE	3
2.2	AUDIT OBJECTIVE.....	3
2.3	AUDIT CRITERIA	4
2.4	SUMMARY OF METHODS APPLIED.....	4
2.5	KEY AUDIT FINDING	4
3.	RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS.....	5
4.	AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS.....	5
5.	REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS.....	6
5.1	UNAUTHORIZED EXPENDITURE	6
5.2	SUSPENSE ACCOUNTS	6
6.	GENERAL INFORMATION	7
7.	ACKNOWLEDGEMENT.....	7
1.	AUDITED FINANCIAL STATEMENTS	8
1.1	APPROPRIATION ACCOUNT	8
1.1	APPROPRIATION ACCOUNT (CONTINUED).....	9
1.2	STANDARD SUBDIVISIONS	10
1.3	DEPARTMENTAL REVENUE	11
1.4	NOTES TO THE FINANCIAL STATEMENTS.....	11
1.4.1	Appropriation account: Explanations of variations exceeding 2% between authorised and actual expenditure	11
1.4.2	DEPARTMENTAL REVENUE: EXPLANATIONS FOR VARIANCES EXCEEDING N\$ 200 000	12
2.	GENERAL INFORMATION	12
2.1	MISCELLANEOUS REVENUE	12
2.2	BANK ACCOUNTS	12
2.3	PERMANENT COMMISSIONS AND COMMITTEES.....	13
2.4	BURSARIES AND STUDY ASSISTANCE	13
2.5	DONATIONS BY GOVERNMENT	13
2.6	DONATIONS TO THE GOVERNMENT	13
2.7	DEBT TO GOVERNMENT.....	13
2.8	ANNUAL STOCKTAKING	13
2.9	INTERNAL INSPECTIONS.....	14
2.10	WELLNESS.....	14
2.11	VEHICLES ON HAND.....	14
2.12	ACCIDENTS-COST OF DAMAGES	14
2.13	LOSSES OR DAMAGES THROUGH IRREGULARITIES: PERSONS EMPLOYED BY GOVERNMENT	15
2.14	OUTSTANDING SUBSISTENCE ADVANCES	15
2.15	SUSPENSE ACCOUNTS	15
2.16	CAPITAL PROJECTS	16

2.17 SUSPENSIONS	16
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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 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 2024**

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 2024, provided by the Accounting Officer as attached in Annexure A. These financial statements comprise the Appropriation account, Standard subdivisions, Departmental revenue, notes to the financial statements and general information for the year ended.

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

1.2 BASIS FOR AUDIT UNQUALIFIED OPINION

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

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

1.3 KEY AUDIT MATTERS

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

1.4 EMPHASIS OF MATTERS

Attention is drawn to the management on the following matters that relate to my responsibility in the audit of the financial statements, as disclosed by the Ministry of Justice in the financial statements. My opinion is not modified in respect of these matters:

1.4.1 Appropriation account

The audit found that the following main divisions used in the appropriation account are different from the names in the budget book. The audit was neither provided with any Treasury authorization to ensure that TI DB 0501 was complied with:

Main division	Appropriation account	Budget book
01.	Office of the Minister and Attorney General	Office of the Minister
02.	Central Administration and Legal Support Services	Central Administration
09.	Attorney General	Legal Advice
11.	Prosecutor General	Public Prosecution

1.5 RECURRING MATTERS

The following matters were reported in the 2022/2023 financial audit report, however, these matters were still not addressed by the Accounting Officer during the year under review:

1.5.1 Audit Committee

The Ministry does not have an Audit Committee despite a directive issued by the Minister of Finance in April 2021 mandating its formation. This was confirmed in a response to request for the planning letter by the Ministry to the Office of the Auditor-General.

1.5.2 Disaster recovery policy or plan

The Ministry did not submit its disaster recovery policy or plan for the audit. This omission prevents a thorough assessment of the Ministry's preparedness and protocols for responding to and recovering from disasters. It raises concerns about the existence, adequacy, and effectiveness of the Ministry's disaster recovery measures.

1.6 OTHER INFORMATION

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

2. AUDIT OF PERFORMANCE INFORMATION

I have audited the financial performance of the Ministry of Justice for the year ended 31 March 2024.

2.1 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

A Performance Management System (PMS) is as a systematic process for achievement and improvement in obtaining results from an 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 public.

The scoping of the KPI's Audit was performed by looking at the high-level statements which are indicated in the Mandate of the Ministry of Justice and the duration of the 2017-2022 Strategic Plan and as extended and the Annual Plan for the financial year 2023/2024. KPI's was selected based on what would be significant to the intended users and their usefulness in assessing the entity's achievements in terms of its service performance objectives.

The audit was performed on the KPI of the Legal Aid Project for the strategic objective listed below:

No	Strategic objective	Project	Key performance indicator(s)	Target	Actual
1.	Improve Public Service Delivery	Legal Aid	% of services accessed online and electronic platforms created	20	20

2.2 AUDIT OBJECTIVE

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

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

2.3 AUDIT CRITERIA

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

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

2.4 SUMMARY OF METHODS APPLIED

The auditor reviewed the Annual Plan and the directorate quarterly reviews to confirm whether the Strategic Plan objectives targets and key performance indicators (KPIs) have been correctly cascaded to the Annual Plan and the selected KPI for the year under review are reported in the Directorate/Divisions quarterly reports and Annual Plan Review Report.

Furthermore, the auditor conducted interviews and reviewed documents to obtain information that pertains to the selected KPI.

2.5 KEY AUDIT FINDING

The Audit found that the Strategic Plan of the Ministry has not been submitted for audit purposes, it was further observed that the Ministry's Annual Plan and Annual Plan Review were not signed by the Accounting Officer to confirm the authenticity and accuracy of performance information reviewed by the Ministry. This resulted in a scope limitation.

2.6 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.

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion forgery intentional omissions misrepresentations or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies uses and the reasonableness of accounting estimates and related disclosures made by management.

- Evaluate the overall presentation structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable related safeguards.
- From the matters communicated with those charged with governance I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

5.1 Unauthorized expenditure

The following unauthorized 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\$ 2 579 749.20. This excess amount is unauthorised in terms of Section 6 (a) (ii) of the Act; and
- (ii) Furthermore, although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, ten (10) operational subdivisions were exceeded with a total of N\$ 3 132 559.73 which is unauthorized in terms of Section 6 (a)(iii) of the State Finance Act, 1991 (Act 31 of 1991).

5.2 Suspense accounts

Treasury Instruction FD 0702 states that *“The Accounting Officer should keep auxiliary registers (superfluous) to enable the Ministry to reconcile the suspense accounts placed under their control with the respective ledger accounts”*.

- (i) The Ministry had unexplained outstanding balances on the following suspense accounts as at 31 March 2024 whereas these suspense accounts should have zero balances at year-end:

No	Description	Balance as at 31 March 2024 Debit/(Credit)
		N\$
1.	EFT	(70 000.00)
2.	Social security	(311.90)
3.	Pension funds: GIPF	(58 826.74)

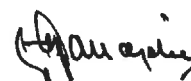
- (ii) The Rejection suspense account reflects a credit balance of N\$ 40 924.02 whereas the suspense account should have had a debit balance.

6. GENERAL INFORMATION

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

7. ACKNOWLEDGEMENT

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



WINDHOEK, MARCH 2025

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

ANNEXURE A

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

2023/2024					2022/2023	
Service		Authorized expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percent-age	
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Minister:						
Original budget	3 129 000					
Plus: Virement	1 140 700	4 269 700	4 165 437.26	104 262.74	2.44	3 008 513.82
02. Central Administration:						
Original budget	243 321 000					
Plus: Virement	3 303 300					
Less: Suspension	(3 357 000)	243 267 300	238 828 164.35	4 439 135.65	1.82	142 250 825.56
03. Law Reform:						
Original budget	9 772 000					
Plus: Virement	258 400	10 030 400	9 724 358.03	306 041.97	3.05	7 164 585.48
04. Legislative Drafting:						
Original budget	18 102 000					
Plus: Virement	35 000	18 137 000	18 053 238.86	83 761.14	0.46	16 454 041.80
05. Office of the Ombudsman:						
Original budget	21 807 000					
Plus: Virement	395 000	22 202 000	21 880 665.35	321 334.65	1.45	19 950 272.58
06. Legal Aid:						
Original budget	59 353 000					
Additional budget	10 000 000					
Plus: Virement	2 951 000	72 304 000	71 569 596.11	734 403.89	1.02	45 509 407.44
07. Legal Services:						
Original budget	32 695 000					
Less: Virement	(2 940 800)	29 754 200	28 726 518.02	1 027 681.98	3.45	30 786 550.07
08. Master of the High Court:						
Original budget	21 897 000					
Plus: Virement	8 000	21 905 000	21 842 604.56	62 395.44	0.28	18 917 373.28
09. Legal Advice:						
Original budget	33 622 000					
Less: Virement	(5 216 000)	28 406 000	27 292 191.82	1 113 808.18	3.92	27 201 084.03

ANNEXURE A (continued)

1.1 Appropriation account (continued)

2023/2024					2022/2023
Service	N\$	Authorized expenditure	Actual expenditure	Variations	
				Under-expenditure/ (Excess)	Percent-age
	N\$	N\$	N\$	N\$	%
10. Civil Litigation:					
Original budget	48 277 000				
Additional budget	15 000 000				
Less: Virement	(4 356 000)	58 921 000	58 761 968.77	159 031.23	0.27
11. Public Prosecution:					
Original budget	107 455 000				
Plus: Virement	4 421 400	111 876 400	114 456 149.20	(2 579 749.20)	(2.31)
TOTAL		621 073 000	615 300 892.33	5 772 107.67	0.93

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2023/2024			2022/2023
	Authorised expenditure	Actual Expenditure	Under-Expenditure/ (Excess)	Actual Expenditure
	N\$	N\$	N\$	N\$
Operational:				
Recurrent expenditure: Personnel				
001. Remuneration	285 305 300	285 613 136.39	(307 836.39)	267 929 091.66
002. Employers contribution to the GIPF and M.P.O.O.B.P.F	34 499 800	33 733 779.38	766 020.62	31 927 247.42
003. Other conditions of service	5 569 200	5 575 233.09	(6 033.09)	4 039 626.74
005. Employers contribution to the social security	629 000	592 056.65	36 943.35	567 685.76
Total	326 003 300	325 514 205.51	489 094.49	304 463 651.58
Recurrent expenditure: Goods and other services				
021. Travel and subsistence allowance	16 162 565	15 696 599.13	465 965.87	10 062 087.55
022. Materials and supplies	4 750 000	4 595 118.33	154 881.67	5 019 491.46
023. Transport	9 507 000	9 153 436.36	353 563.64	9 995 503.55
024. Utilities	24 083 000	23 885 941.00	197 059.00	23 353 435.54
025. Maintenance expenses	29 300 000	28 254 166.31	1 045 833.69	17 417 006.78
026. Property rental and related charges	7 737 000	7 736 768.76	231.24	7 736 768.76
027. Other services and expenses	148 260 800	146 507 524.17	1 753 275.83	48 872 444.09
Total	239 800 635	235 829 554.06	3 970 810.94	122 456 737.73
Current expenditure: Membership fees and subscriptions				
041. International	2 261 435	2 274 875.36	(13 440.36)	60 499.54
042. Domestic	1 000 200	991 105.34	9 094.66	287 964.15
Total	3 261 365	3 265 980.70	(4 345.70)	348 463.69
Total: Operational recurrent expenditure	569 065 300	564 609 740.27	4 455 559.73	427 268 853.00
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	119 000	118 518.40	481.60	96 427.73
102. Vehicles	2 245 700	2 245 632.42	67.58	-
103. Operational equipment, machinery and plants	3 000 000	1 819 651.41	1 180 348.59	-
Total:	5 364 700	4 183 802.23	1 180 897.77	96 427.73
Total: Operational expenditure	574 430 000	568 793 542.50	5 636 457.50	427 365 280.73
Development:				
Capital expenditure				
115. Feasibility studies, design and supervision	1 856 430	1 856 428.82	1.18	1 301 983.38
117. Construction, renovation and improvement	44 786 570	44 650 921.01	135 648.99	26 148 433.39
Total: Development expenditure	46 643 000	46 507 349.83	135 650.17	27 450 416.77
GRAND TOTAL	621 073 000	615 300 892.33	5 772 107.67	454 815 697.50

1.3 Departmental revenue

Revenue for the financial year is as follows:

	2023/2024			2022/2023
Revenue head	Estimate	Actual revenue	More/(less) than estimated	Actual revenue
	N\$	N\$	N\$	N\$
Miscellaneous	300 000	1 068 869.80	768 869.80	771 352.91
Legal fees	800 000	1 530 479.76	730 479.76	1 309 964.72
Government Gazette	400 000	723 816.58	323 816.58	1 078 224.87
Total	1 500 000	3 323 166.14	1 823 166.14	3 159 542.50

1.4 Notes to the financial statements

1.4.1 Appropriation account: Explanations of variations exceeding 2% between authorised and actual expenditure

(i) Under-expenditure

Main division 01: Office of the Minister and Attorney General (N\$ 104 262.74 - 2.44%)

The underexpenditure was caused by lesser expenditure on salaries by Honourable Minister and Honourable Attorney-General.

Main division 03: Law Reform (N\$ 306 041.97 - 3.05%)

Main division 07: Legal Services (N\$ 1 027 681.98 - 3.45%)

Main division 09: Attorney General (N\$ 1 113 808.18 - 3.92%)

The Main Divisions listed above had underexpenditure that were caused by lesser expenditure on Salaries and GIPF due to staff turnover. Funds could not be fully utilised at the end of the financial year because of the new directive from Secretary to Cabinet to obtain approval to appoint staff which introduced delays in speeding up recruitment.

(ii) Over-expenditure

Main division 11: Prosecutor General (N\$ 2 579 749.20 - (2.31%))

The over expenditure resulted from the approved structure of the Prosecutor-General for the appointment of staff members due to grey listing of Namibia by the Financial Action Task Force (FATF).

1.4.2 Departmental revenue: Explanations for variances exceeding N\$ 200 000**Under-estimation****Miscellaneous (N\$ 768 869.80)**

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.).

Government Gazette (N\$ 323 816.58)

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

Legal fees (N\$ 730 479.76)

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

2. GENERAL INFORMATION**2.1 Miscellaneous revenue**

The Accounting Officer reported miscellaneous revenue as follows:

Nature of revenue	Amount
	N\$
Master fees	39 100.00
Payroll	242 796.35
ITAS revenue	278 746.00
Unknown money	508 227.45
Total	1 068 869.80

2.2 Bank accounts

The Accounting Officer reported the Ministry operated the following bank accounts during the financial year under review:

Name of account	Balance as at 31/03/2024
	N\$
MESSERS Office of the Attorney - General of Justice - POCA Notice Account	73 600 327.12
MESSERS Office of the Attorney - General of Justice - POCA Current Account	1 491 612.94

2.3 Permanent commissions and committees

The Accounting Officer reported the following expenditure in respect of commissions and committees:

Name of the Commission/Committee	Amount
	N\$
Disciplinary Committee	270 909.00
Board of Legal Education	199 852.00
Total	470 761.00

2.4 Bursaries and study assistance

The Accounting Officer reported bursary and study assistance amounting to N\$ 391 415.27 for twenty-one (21) staff members for the year under review.

2.5 Donations by Government

The Accounting Officer reported donation by the Government with the necessary Treasury approval as follows:

Beneficiary	Nature of donation	Amount
		N\$
Otjondjupa Region Okahandja School	Cellphone	6 250

2.6 Donations to the Government

The Accounting Officer reported donations received from the World Wildlife Fund amounting to N\$ 5 793 500.00 for the financial year under review.

2.7 Debt to Government

The Accounting Officer reported an outstanding balance of N\$ 413 860.57 as at 31 March 2024 in respect of debt to Government.

2.8 Annual stocktaking

The Accounting Officer reported that stocktaking was conducted at fifteen (15) stock points during the financial year under review. Value of stock, surpluses, deficiencies, worn and obsolete are reported as follows:

Description	Amount
	N\$
Value of stock	87 237 316.00
Surpluses	104 636.00
Shortages/deficiencies	10 200.00
Worn and Obsolete	30 254.00

2.9 Internal inspections

The Accounting Officer reported internal inspections of stock, equipment and others conducted at fifteen (15) points during the financial year under review.

2.10 Wellness

The Accounting Officer reported an amount of N\$ 534 166.36 paid in respect of wellness activities for the financial year under review.

2.11 Vehicles on hand

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

Details	Sedans	Pick- ups and combies	Heavy vehicles (Lorries Tractors Buses & Graders)	Motors bikes	Others (S/Ws SUVs Trailers)
Balance as at 01 April 2023	40	40	1	-	2
Receipt	-	-	-	-	-
Returned	-	(1)	-	-	-
Balance 31 March 2024	40	39	1	-	2

2.12 Accidents-Cost of damages

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

Details	Number	Estimate/Actual amount
		N\$
Vehicles still to be repaired as at 01 April 2023	8	-
Accidents reported during the year	6	227 454.94
Vehicles repaired as at 31 March 2024	(4)	170 894.43
Vehicles still to be repaired at 31 March 2024	10	

2.13 Losses or damages through irregularities: Persons employed by Government

The Accounting Officer reported losses and damages at an estimated amount of N\$ 54 219.50 as follows:

Description of irregularity	Amount
	N\$
Stolen 4G device	3 116.00
Freezing laptop	5 054.44
Damaged laptop	15 962.44
Missing mouse	150.00
Damaged printer	1 898.88
Stolen laptop	10 975.00
Deviation	2 361.74
Stolen laptop and 4G	11 754.00
Damaged laptop charger	547.00
Missing key	2 400.00
Total	54 219.50

2.14 Outstanding subsistence advances

The Accounting Officer reported outstanding subsistence advances amounting to N\$ 63 510.13 in respect of three (3) staff members as at 31 March 2024.

2.15 Suspense accounts

The following eight (8) suspense accounts had balances at 31 March 2024. Two (2) had debit balances and six (6) had credit balances:

Description	Balance as at 31 March 2024 Debit/(Credit)
	N\$
R/D suspense IRD	57 829.44
S&T advance suspense account	97 111.31
Rejection account	(40 924.02)
Bills payable	(1 494 018.32)
EFT	(70 000.00)
Social security	(311.90)
Pension funds: GIPF	(58 826.74)
Magistrate Deposit Account	(10 722 932.26)

2.16 Capital projects

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

No	Nature of project	Approved total budget	Total expenditure as at 31/03/2023	Approved appropriation 2023/2024	Actual expenditure 2023/2024	Total expenditure as at 31/03/2024	Expected year of completion
		N\$	N\$	N\$	N\$	N\$	
1.	Office of the Judiciary Building Renovation	2 000 000	1 219 760.33	1 300 000	1 265 200.05	2 484 960.38	31-Mar-26
2.	Upgrading of the High Court	152 577 000	146 243 856.47	960 000	960 000.00	147 203 856.47	31-Mar-24
3.	Construction, Upgrading and Renovation Lower Courts in the Regions	258 954 000	433 314 591.63	17 540 000	17 522 096.31	450 836 687.94	31-Mar-29
4.	Construction of Prefabricated Courts in the Regions	153 137 000	54 081 512.48	3 643 000	3 643 000.00	57 724 512.48	31-Mar-30
5.	MoJ Purchase of Buildings and Houses	20 697 000	274 381.70	-	-	274 381.70	31-Mar-24
6.	MoJ Construction, Upgrading and Renovation	67 000 000	111 068 246.70	23 200 000	23 117 053.47	134 185 300.17	31-Mar-30
7.	Renovation of Houses of Prosecutor General in the Regions	13 531 000	7 992 996.12	-	-	7 992 966.13	31-Mar-24
8.	Lower Courts Renovations	37 401 000	29 623 047.68	-	-	29 623 047.67	31-Mar-29
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	816 744 916.41	46 643 000	46 507 349.83	863 252 266.24	

2.17 Suspensions

The Accounting Officer reported suspensions amounting to N\$ 3 357 000.00 for the financial year under review.

WINDHOEK, 13 AUGUST 2024

GLADICE PICKERING
ACCOUNTING OFFICER