



REPUBLIC OF NAMIBIA



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
OFFICE OF THE JUDICIARY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

Published by authority

Price (Vat excluded) N\$ 36.00
Report no: 25/2023

REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Office of the Judiciary for the financial year ended 31 March 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, FEBRUARY 2023

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

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

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DEFINITIONS

Appropriation account:	Government Income and Expenditure statement, showing on receipt side the estimated budgeted amounts and on expenditure side the actual expenditure amounts and the difference thereof.
Appropriation act:	Estimate of expenditure and revenue for a particular financial year presented to the National Assembly, the Act passed by Parliament.
Attestation engagement:	It is when a responsible party (the entity) measures the subject matter against the criteria and presents the subject matter information, on which you, the auditor, then gather sufficient and appropriate audit evidence to provide a reasonable basis for forming a conclusion.
Budget:	An estimation of the revenue and expenses over a specified future period of time.
Direct reporting engagement:	It is when an auditor measures or evaluates the subject matter against the criteria. The auditor is responsible for producing the subject matter information. The auditor selects the subject matter and criteria, taking into consideration risk and materiality. By measuring the subject matter evidence against the criteria, the auditor is able to form a conclusion.
GIPF:	Government Institution Pension Fund.
IFMS:	Integrated Financial Management System.
International Standards of Supreme Audit Institutions (ISSAI):	Professional standards and best practice guidelines for public sector auditors, officially authorized and endorsed by the International Organization of Supreme Audit Institutions (INTOSAI).
Key Performance Indicator (KPI):	A measurable value used to monitor and demonstrates how effectively an organization is achieving key business objectives.
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
OFFICE OF THE JUDICIARY
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 Office of the Judiciary 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 then ended.

In my opinion, the financial statements of the Office of the Judiciary 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 are 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.

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

2.1 COMPLIANCE TO LAWS AND REGULATIONS

2.2 SUBJECT MATTER: FINANCIAL PERFORMANCE AND THE USE OF APPROPRIATED FUNDS

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

2.3 DESCRIPTION OF THE SUBJECT MATTER INFORMATION AND AUDIT SCOPE

The audit is aimed to determine whether the Office of the Judiciary'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), and the Public Procurement Act, 2015 (Act 15 of 2015), Treasury Instructions and Public Procurement Regulations during the financial year 31 March 2022.

2.4 AUDIT OBJECTIVE

The objective of this compliance audit is to verify and assess whether Office of the Judiciary 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 Office 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.

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.

2.5 AUDIT CRITERIA

The audit criteria of this compliance derived from 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.

2.6 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. The audit team conducted interviews with management and those charged with governance and document reviews were also carried out.

2.7 KEY AUDIT FINDINGS

2.7.1 Unauthorized expenditure

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) Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, one (1) operational subdivision was exceeded with a total of N\$ 4 329.12 which is unauthorized in terms of Section 6 (a)(iii) of the State Finance Act.

It is recommended that the Accounting Officer should put measures in place to avoid overspending 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 activities where savings are expected.

2.8 OPINION ON THE SUBJECT MATTER

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

3. AUDIT OF PERFORMANCE INFORMATION

I have audited the performance information of the Office of the Judiciary 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 Office's Mandate, the Strategic Plan (2018/2019 - 2021/2022) 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 Office 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 (KPI) was performed, by looking at the high-level statements, which are indicated in the Strategic Plan (2018/2019 - 2021/2022) and the Annual Plan of the Office 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 Office's achievements in terms of its service performance objectives.

The following key performance indicator was audited:

"100% of OAG recommendation implemented".

3.5 CONCLUSION ON THE SUBJECT MATTER

The audit revealed a satisfactory outcome on the existence, timeliness, relevance and completeness criteria as all performance indicators were predetermined, quantifiable and satisfactory, thus the Office of the Judiciary is commended 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 Appropriation Act, 2021 (Act 1 of 2021), Appropriation Amendment Act, 2021 (Act 4 of 2021), State Finance Act, 1991 (Act 31 of 1991), and the Public Procurement Act, 2015 (Act 15 of 2015), 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.

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 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 uses 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 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 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 a conclusion 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 2021), State Finance Act, 1991 (Act 31 of 1991), and the 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.

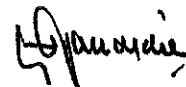
6. GENERAL INFORMATION

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 30 October 2022 in terms of Section 15 (i) of the State Finance Act, 1991 (Act 31 of 1991).

7. ACKNOWLEDGEMENT

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



WINDHOEK, FEBRUARY 2023

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

Service	2021/2022				2020/2021	
	Authorized expenditure	Actual expenditure	Variations		Actual expenditure	
			Under- expenditure/ (Excess)	Percentage		
N\$	N\$	N\$	N\$	%	N\$	
01. Chief Justice:						
Original budget	21 803 000					
Less: Virement	(3 925 000)	17 878 000	17 305 679.44	572 320.56	3.20	13 875 717.79
02. Judge President:						
Original budget	46 414 000					
Plus: Virement	2 830 000	49 244 000	48 777 920.46	466 079.54	0.95	43 990 847.18
03. Magistracy:						
Original budget	67 319 000					
Less: Virement	(2 025 000)	65 294 000	64 862 693.98	431 306.02	0.66	67 171 069.14
04. Administration:						
Original budget	85 361 000					
Plus: Additional budget	10 000 000					
Plus: Virement	4 739 500	100 100 500	98 783 520.41	1 316 976.59	1.32	95 854 973.29
05. Supreme Court:						
Original budget	6 717 000					
Less: Virement	(234 000)	6 483 000	6 337 461.57	145 538.43	2.24	6 255 289.74
06. High Court:						
Original budget	38 585 000					
Less: Virement	(919 000)	37 666 000	37 395 399.91	270 600.09	0.72	37 542 706.02
07. Lower Courts:						
Original budget	100 891 000					
Plus: Virement	581 000	101 472 000	100 932 046.97	539 953.03	0.53	101 290 904.63
08. Judicial Commission Secretariat:						
Original budget	4 062 000					
Less: Virement	(1 047 500)	3 014 500	2 749 125.93	265 374.07	8.80	3 165 219.19
TOTAL:		381 152 000	377 143 848.67	4 008 151.33	1.05	369 146 726.98

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2021/2022			2020/2021
	Authorized expenditure	Actual expenditure	Under expenditure/ (Excess)	Actual expenditure
Operational:	N\$	N\$	N\$	N\$
Current expenditure: Personnel				
001. Remuneration	246 731 500	244 070 119.78	2 661 380.22	242 396 927.04
002. Employer's contribution to the G.I.P.F and M.P.O.O.B.P.F	30 154 000	29 776 685.15	377 314.85	29 359 454.92
003. Other conditions of service	4 786 500	4 617 461.37	169 038.63	4 672 308.96
005. Employer's contribution to the social security	630 500	624 415.98	6 084.02	646 244.54
Total	282 302 500	279 088 682.28	3 213 817.72	277 074 935.46
Current expenditure: Goods and other services				
021. Travel and subsistence allowances	7 821 000	7 429 401.78	391 598.22	6 417 973.06
022. Materials and supplies	4 573 000	4 476 147.95	96 852.05	5 909 899.80
023. Transport	8 943 500	8 920 897.92	22 602.08	2 999 162.22
024. Utilities	45 726 000	45 624 053.62	101 946.38	45 789 264.14
025. Maintenance expenses	2 290 000	2 283 451.94	6 548.06	1 144 483.73
027. Other services and expenses	27 242 000	27 071 440.39	170 559.61	28 644 798.42
Total	96 595 500	95 805 393.60	790 106.40	90 905 581.37
Current expenditure: Membership fees and subscriptions				
041. International	254 000	249 984.89	4 015.11	290 591.53
Total	254 000	249 984.89	4 015.11	290 591.53
Total: Current expenditure	379 152 000	375 144 060.77	4 007 939.23	368 271 108.36
Capital expenditure: Acquisition of capital assets				
101. Furniture and office equipment	2 000 000	1 999 787.90	212.10	875 618.62
Total	2 000 000	1 999 787.90	212.10	875 618.62
Total: Operational expenditure	381 152 000	377 143 848.67	4 008 151.33	369 146 726.98
GRAND TOTAL	381 152 000	377 143 848.67	4 008 151.33	369 146 726.98

1.3 Revenue

Revenue for the year is as follows:

Revenue head	Estimates	Actual revenue 2021/2022	More/(Less) than estimated	Actual revenue 2020/2021
	N\$	N\$	N\$	N\$
Fines and forfeitures	-	-	-	(2 000.00)
Private telephone calls	2 000	5 123.83	3 123.83	400.00
Miscellaneous	400 000	242 515.94	(157 484.06)	121 854.64
Bail	2 000 000	2 421 250.00	421 250	4 990 445.00
Photocopies	65 000	98 636.15	33 636.15	87 889.00
Total	2 467 000	2 767 525.92	300 525.92	5 198 588.64

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– Chief Justice (N\$ 572 320.56 – 3.20%)

The underspending was due to contracts for three (3) temporary foreign judges which ended in December 2021 of which budgetary provision was made for the full financial year and cancellation of planned foreign trips that could not be undertaken due to COVID 19.

Main division 05: Supreme Court (N\$ 145 538.43 - 2.24%)

The under spending was due to a staff member who resigned on 31 December 2021 and the delays in the filling of the post and the cancellation of planned foreign trips that could not be undertaken due to COVID 19.

Main division 08: Judicial Commissions Secretariat (N\$ 265 374.07- 8.80%)

The under spending was due to a staff member who resigned from Director for Judicial Commission Secretariat on the 31 October 2021 and delay in filling of the vacant post; and by the cancellation of planned foreign trips that could not be undertaken due to COVID 19.

1.4.2 Departmental revenue: Explanation of variances exceeding N\$ 200 000

Bail (N\$ 421 250)

Bail is forfeited when an accused person who paid bail fail to comply with his/her bail conditions, when such breach occur, the money will be forfeited to the State and is eventually paid into the State Account. An amount of N\$ 2 421 250.00 was collected and allocated to this revenue head, which resulted in a variance of N\$ 421 250.00. Revenue of this nature is unpredictable and unfortunately can never be estimated with certainty.

2. GENERAL INFORMATION

2.1 Miscellaneous revenue

The Accounting Officer reported miscellaneous revenue for the year under review as follows:

Description	Amount
	N\$
Miscellaneous repayment	124 277.83
Surpluses	1 328.00
Ministerial debts recovery	116 910.11
Total	242 515.94

2.2 Bank accounts

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

Account name	Balance as at 31 March 2022
	N\$
Call Account	75 664 994.70
Aranos Vote Account	1 272.93
Bethanie Vote Account	4 722.64
Eenhana Vote Account	3 468.57
Gobabis Vote Account	3 755.35
Grootfontein Vote Account	(536.45)
Karasburg Vote Account	110.92
Karibib Vote Account	1 134.96
Katima Mulilo Vote Account	2 998.01
Keetmanshoop Vote Account	4 475.92
Khorixas Vote Account	111.08
Luderitz Vote Account	4 395.18
Maltahohe Vote Account	2 253.37
Mariental Vote Account	7 124.99
Okahandja Vote Account	(67.24)
Okakarara Vote Account	3 292.57
Omaruru Vote Account	3 140.06
Ondangwa Vote Account	9 741.13
Opuwo Vote Account	457.26
Oranjemund Vote Account	1 006.04
Oshakati Vote Account	(432.64)
Oshakati High Court Vote Account	20 644.83
Otavi Vote Account	6 580.80
Otjinene Vote Account	354.30
Otjiwarongo Vote Account	8 228.34
Outapi Vote Account	3 355.68

Account name	Balance as at 31 March 2022
Outjo Vote Account	3 166.68
Rehoboth Vote Account	(865.69)
Rundu Vote Account	2 769.36
Swakopmund Vote Account	(374.71)
Tsumeb Vote Account	(445.59)
Tsumkwe Vote Account	7 351.12
Usakos Vote Account	5 376.44
Walvis Bay Vote Account	10 649.98
Windhoek High Court Vote Account	1 534.98
Windhoek - Luderitz Street Vote Account	36 111.17
Windhoek - Mungunda Street Vote Account	(1 746.99)

2.3 Trust funds

The Accounting Officer reported the following closing balances for its trust funds as at 31 March 2022:

Account name	Balance as at 31 March 2022
	N\$
Aranos Magistrate Deposit Suspense Account	238 766.32
Bethanie Magistrate Deposit Suspense Account	53 609.75
Eenhana Magistrate Deposit Suspense Account	5 011 982.86
Gobabis Magistrate Deposit Suspense Account	2 226 333.91
Grootfontein Magistrate Deposit Suspense Account	1 757 181.88
Karasburg Magistrate Deposit Suspense Account	821 028.44
Karibib Magistrate Deposit Suspense Account	431 225.20
Katima Mulilo Magistrate Deposit Suspense Account	55 814.24
Keetmanshoop Magistrate Deposit Suspense Account	1 539 873.85
Khorixas Magistrate Deposit Suspense Account	216 087.00
Luderitz Magistrate Deposit Suspense Account	602 922.25
Maltahohe Magistrate Deposit Suspense Account	229 217.70
Mariental Magistrate Deposit Suspense Account	1 442 112.74
Okahandja Magistrate Deposit Suspense Account	1 965 418.87
Okakarara Magistrate Deposit Suspense Account	729 061.75
Omaruru Magistrate Deposit Suspense Account	561 551.85
Ondangwa Magistrate Deposit Suspense Account	3 281 282.78
Opuwo Magistrate Deposit Suspense Account	2 282 610.29
Oranjemund Magistrate Deposit Suspense Account	36 136.35
Oshakati High Court Deposit Suspense Account	786 631.32
Oshakati Magistrate Deposit Suspense Account	3 612 159.68
Otavi Magistrate Deposit Suspense Account	468 711.05
Otjinene Magistrate Deposit Suspense Account	827 428.81
Otjiwarongo Magistrate Deposit Suspense Account	908 850.29
Outapi Magistrate Deposit Suspense Account	3 930 762.74
Outjo Magistrate Deposit Suspense Account	1 173 184.29
Rehoboth Magistrate Deposit Suspense Account	1 180 604.85
Rundu Magistrate Deposit Suspense Account	7 628 190.29

Account name	Amount
	N\$
Swakopmund Magistrate Deposit Suspense Account	2 937 866.06
Tsumeb Magistrate Deposit Suspense Account	2 625 546.03
Tsumkwe Magistrate Deposit Suspense Account	115 340.33
Usakos Magistrate Deposit Suspense Account	119 202.23
Walvis Bay Magistrate Deposit Suspense Account	2 611 667.17
Windhoek High Court Deposit Suspense Account	2 923 141.01
Windhoek - Luderitz Street Magistrate Deposit Suspense Account	14 184 510.25
Windhoek - Mungunda Street Magistrate Deposit Suspense Account	9 098 035.68

2.4 Outstanding commitments

The Accounting Officer reported that an amount of N\$ 3 457 335.19 were paid during the financial year under review.

2.5 Commissions and special committees

The Accounting Officer reported that an amount of N\$ 22 284.00 was paid during the financial year under review.

2.6 Outstanding subsistence advances

The Accounting Officer reported that a total amount of N\$ 15 842.25 was outstanding subsistence advances for the financial year under review.

2.7 Debt to Government

The Accounting Officer reported a total amount of N\$ 223 097.23 in respect of debts owed to Government for the year under review.

2.8 Annual stocktaking

The Accounting Officer reported that stocktaking was conducted at seventy-seven (77) stock points for the year under review. Values of stock on hand, surpluses and deficiencies and obsolete and worn out items were reported as follows:

Value of stock on hand	Surpluses	Deficiencies	Obsolete and worn-out
N\$	N\$	N\$	N\$
132 250 088.00	8 827.87	84 779.51	92 613.00

2.9 Internal inspections

The Accounting Officer reported the following internal inspections for the year under review:

Description	Number of inspections conducted
Financial	3
Stock/equipment	77
Internal audit	4

2.10 Vehicles

2.10.1 Own fleet

The Accounting Officer reported the following vehicles on hand as at 31 March 2022:

Own fleet	Sedans	Pick-ups, Combies
Opening balance as at 1 April 2021	35	42
Auctioned	-	-
Balance as at 31 March 2022	35	42

2.10.2 Government Garage

The Accounting Officer reported the following pool vehicles as at 31 March 2022:

Pool vehicles	Sedans	Pick-ups, Combies	Heavy Vehicles (Lorries, Tractors & Buses)	Other (Station wagon)
Opening balance as at 1 April 2021	19	9	1	1
Returned	-	-	-	-
Balance as at 31 March 2022	19	9	1	1

2.10.3 Vehicle Accidents – cost of damages

The Accounting Officer reported seven (7) vehicle accidents for the year under review. Eleven (11) vehicles were still to be repaired at the beginning of the 2021/2022 financial year. Seven (7) vehicles were repaired at cost of N\$ 125 631.98 and two (2) vehicles cost of damages were recovered to a total amount of N\$ 54 915.10 during the financial year under review. Eleven (11) vehicles were still to be repaired at 31 March 2022.

2.11 Losses and damages

2.11.1 Losses - persons employed by Government

The Accounting Officer reported losses for persons employed by Government of N\$ 15 012.07 for the financial year under review.

2.11.2 Losses through unavoidable causes

The Accounting Officer reported losses through unavoidable causes amounting to N\$ 4 999.00 for the financial year under review.

2.12 Wellness

The Accounting Officer reported that an amount of N\$ 134 818.67 was paid during the financial year under review in respect of wellness activities.

2.13 Suspense accounts

The Accounting Officer reported that the final ledger shows twelve (12) suspense accounts balances at 31 March 2022 of which seven (7) had debit balances and five (5) had credit balances as follows:

Suspense account	Balance as at 31 March 2022 Debit/(Credit)
	N\$
Receipt suspense	(79 329.82)
RD cheque	2 358 269.63
S&T advance suspense account	(107 238.40)
Rejection account	115 643.93
Magistrate offices	87 104 734.57
Bills payable	193 337.50
Electronic Fund Transfer Clearing Account (EFT)	(46 177.48)
Social Security	107.83
Pension Funds: GIPF	864.79
Rehoboth Town Council Build Together	7 882.50
Prison Service Recreation Club	(30.00)
Magistrate Deposit Account	(22 217 150.78)

WINDHOEK, 08 AUGUST 2022

BENHARDT KUKURI
ACCOUNTING OFFICER

