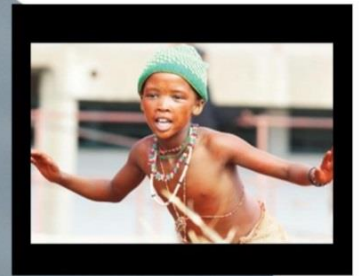




REPUBLIC OF NAMIBIA

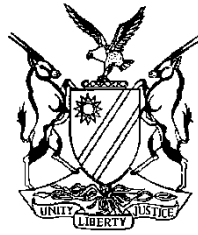


**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF YOUTH, NATIONAL
SERVICE, SPORT AND CULTURE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

Published by authority

Price (Vat excluded) N\$ 31.00
Report no: 40/2015

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 Youth, National Services, Sport and Culture for the financial year ended 31 March 2014 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, May 2015

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

Table of Contents

1.	REPORT ON THE FINANCIAL STATEMENTS.....	1
1.1	INTRODUCTION.....	1
1.2	MANAGEMENT’S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS.....	1
1.3	AUDITOR’S RESPONSIBILITY.....	1
1.4	KEY AUDIT FINDINGS.....	2
1.4.1	Expenditure.....	2
1.4.2	Virements.....	3
1.4.3	Revenue.....	3
1.4.4	Bursary and study assistance.....	3
1.4.5	Subsistence advances.....	4
1.4.6	Tender Board exemptions.....	4
1.4.7	Vehicles.....	4
1.4.8	Asset inspection.....	4
1.5	ACKNOWLEDGEMENT.....	4
1.6	BASIS FOR QUALIFIED AUDIT OPINION.....	4
1.7	QUALIFIED AUDIT OPINION.....	5
1.	AUDITED FINANCIAL STATEMENTS.....	6
1.1	Appropriation Account.....	6
1.2	Standard subdivisions.....	7
1.3	Departmental revenue.....	8
1.4	Notes to the financial statements.....	8
1.4.1	Appropriation account: Explanations of variations exceeding 2%.....	8
2.	GENERAL INFORMATION.....	10
2.1	Development projects.....	10
2.2	Tender Board exemptions.....	11
2.3	Vehicles.....	11
2.4	Bursary and study assistance.....	11
2.5	Donations.....	11
2.6	Livestock.....	11
2.7	Points keeping stock and stock taking.....	11
2.8	Equipment.....	11
2.9	Losses and damages.....	12
2.10	Cash deficits.....	12
2.11	Suspense accounts.....	12
2.12	Bank accounts.....	13

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MINISTRY OF YOUTH, NATIONAL SERVICE, SPORT AND CULTURE
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

1. REPORT ON THE FINANCIAL STATEMENTS

1.1 INTRODUCTION

This report on the accounts of the Ministry of Youth, National Service, Sports and Culture for the financial year ended 31 March 2014 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991(Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Ministry of Youth, National Service, Sports and Culture for the financial year ended 31 March 2014. These financial statements comprise the following statements submitted for the year then ended:

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

The appropriation accounts were submitted timeously by the Accounting Officer to the Auditor-General on 08 October 2014 in terms of Section 13 of the State Finance Act, 1991.

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

1.2 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

1.3 AUDITOR'S RESPONSIBILITY

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

Powers and duties

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

- (a) All reasonable precautions have been taken to ensure that all monies due to the State are collected, and that the laws relating to the collection of such monies have been complied with;

- (b) All reasonable precautions have been taken to safeguard the receipt, custody and issue of and accounting for, the State's assets, such as stores, equipment, securities and movable goods; and
- (c) The expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

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

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

the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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

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

1.4 KEY AUDIT FINDINGS

1.4.1 Expenditure

The total budget was underspent with an amount of N\$ 7 942 782.97 (1.17%). However, 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 approval was obtained to utilise expected savings for the defrayal of excess expenditure by way of virements during the year, two (2) operational subdivisions were exceeded with N\$ 72 541.23. These excesses are unauthorised in terms of section 6(a) (iii) of the Act.

It is recommended that the Accounting Officer should put measures in place to avoid under spending of the budget and also avoid unauthorised expenditure in future.

Management comment

In his response on the draft report, the Accounting Officer indicated that the unauthorized expenditure is as a result of Payroll Journals not imported on time for the Ministry to do proper planning in terms of virementation. The interface function on Payroll and Daily Subsistence Allowance modules should be removed by the Ministry of Finance.

1.4.2 Virements

The following virements at the respective main divisions as reflected in the Appropriation account do not agree with the virements approved by Treasury. It is of grave concern that the Ministry's virements are not reconciling for the second consecutive year.

Main division	Approved virements	Appropriation account	Difference
	N\$	N\$	N\$
01 - Office of the Minister	(2 219 072.00)	(1 917 061.00)	302 011.00
02 - Administration	20 774 967.14	15 282 654.00	(5 492 313.14)
03 - Youth Development, Training and Employment	(13 221 632 .00)	(11 575 800.00)	(1 645 832.00)
04 - National Heritage Programs	(11 043 315.14)	(4 964 155.00)	(6 079 160.14)
05 - Arts	10 541 105.00	8 996 845.00	1 544 260.00
06 - Sport	(4 832 053.00)	(5 822 483.00)	990 430.00

It is recommended that the Accounting Officer should ensure that the approved virements in the Appropriation account agree with those approved by Treasury.

Management comment

In his response on the draft report, the Accounting Officer indicated that before the virements are approved by Treasury, funds are being utilized on the IFMS system, when final approval of the virements is received less funds are available than what was approved by Treasury.

1.4.3 Revenue written off

The Accounting Officer reported an amount of N\$ 126 186.92 in respect of revenue written off, however no supporting documents were provided for audit and verification purposes. No Treasury authorization was obtained for the revenue written off.

It is recommended that the Accounting Officer should ensure that sufficient and reliable supporting documents are provided for audit purposes as well as obtaining Treasury approval for revenue written off.

Management comment

In his response on the draft report, the Accounting Officer indicated that the Ministry has written a letter to the Ministry of Finance, dated 14 August 2014 for writing off an amount of N\$ 56 351.92 as it has been difficult to trace the drawers of the cheques from the old Funds Control System (FCS) thus the Ministry is still awaiting Treasury's response.

1.4.4 Bursary and study assistance

The audit revealed that the actual payments for bursary and study assistance to academic institutions are N\$ 753 198.09, while the payments reported by the Accounting Officer is N\$ 895 308.29 giving a difference of N\$ 142 110.20.

It is recommended that the Accounting Officer should explain the difference and also ensures that correct statements are submitted for audit purposes.

Management comment

In his response on the draft report, the Accounting Officer indicated that there is no system in place for proper recording of payments done to institutions, but the Ministry has taken note and will implement the Auditor-General's recommendations.

1.4.5 Subsistence advances

The Accounting Officer reported a total of two hundred and thirty six (236) cases of outstanding subsistence advances amounting to N\$ 1 164 325.31 as at 31 March 2014. The S&T advance suspense account however reflects a balance of N\$ 1 246 610.14, which gives an unexplained difference of N\$ 82 284.83. It is recommended that the Accounting Officer should explain the difference.

Management comment

In his response on the draft report, the Accounting Officer indicated that the Ministry took note and proper training will be given to staff dealing with reconciliations.

1.4.6 Tender Board exemptions

The audit revealed that furniture amounting to N\$ 428 345.76 was purchased under the annual exemption (E1/24 – 1/2013) which did not make provision for procurement of office furniture.

It is recommended that the Accounting Officer should ensure that the approved Tender Board exemption is complied with.

1.4.7 Asset inspection

An asset inspection was carried out at Zambezi region during the period of 01 October 2014 and a management letter, dated 04 December 2014, containing findings that were observed during the audit was sent to the Ministry of Youth, National Services, Sport and Culture but to date no response was received from the Accounting Officer.

Management comment

In his response on the draft report, the Accounting Officer indicated that the majority of clerical staff members dealing with stock at Zambezi were newly appointed and not familiar with stock control systems. However, on the job training was done during the 2013/2014 financial year.

1.4.1 ACKNOWLEDGEMENT

The cooperation and assistance of the management and staff of the Ministry during the audit is highly appreciated.

1.4.2 BASIS FOR QUALIFIED AUDIT OPINION

My opinion has been qualified due to the following:

Virements - paragraph 1.4.2

Revenue written off - paragraph 1.4.3

Tender Board exemption – paragraph 1.4.6

1.4.3 QUALIFIED AUDIT OPINION

I certify that I have audited the financial statements of the Ministry of Youth, National services, Sport and Culture. for the financial year ended 31 March 2014 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991(Act 31 of 1991).

In my opinion, except for the possible effects of the matters described in the Basis for Qualified opinion paragraph, the financial statements present fairly, in all material respects the financial position of the Ministry of Youth, National services, Sport and Culture as at 31 March 2014, and their financial performance and their cash flows for the year then ended in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

WINDHOEK, May 2015

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

1. AUDITED FINANCIAL STATEMENTS

1.1 Appropriation account

		2013/2014		Variations		2012/2013
Service		Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Percentage	Actual expenditure
	N\$	N\$	N\$	N\$	%	N\$
01. Office of the Minister:						
Original budget	5 217 000					
Less: Virement	(1 917 061)	3 299 939	2 937 344.64	362 594.36	10.99	3 071 084.56
02. Administration:						
Original budget	180 214 464					
Plus: Virement	15 282 654	195 497 118	191 485 403.68	4011 714.32	2.05	73 813 204.41
03. Youth Development:						
Original budget	255 299 214					
Less: Virement	(11 575 800)	243 723 414	242 462 106.88	1 261 307.12	0.52	221 431 460.09
04. Youth Training and Employment:						
Original budget	86 010 738					
Less: Virement	(4 964 155)	81 046 583	80 622 782.64	423 800.36	0.52	63 822 916.65
05. National Youth Service:						
Original budget	62 201 350					
Plus: Virement	8 996 845	71 198 195	70 625 835.67	572 359.33	0.80	56 629 868.91
06. Sport:						
Original budget	92 698 234					
Less: Virement	(5 822 483)	86 875 751	85 564 743.52	1 311 007.48	1.51	96 472 500.94
Total:		681 641 000	673 698 217.03	7 942 782.97	1.17	515 241 035.56

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2013/2014			2012/2013
	Authorized expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
Operational:				
Current expenditure: Personnel				
001. Remuneration	125 399 000	125 145 160.52	253 839.48	103 771 893.96
002. Employer's contribution to GIPF	13 394 367	13 371 971.44	22 395.56	11 139 397.85
003. Other conditions of service	898 867	893 612.31	5 254.69	976 408.17
Total	139 692 234	139 410 744.27	281 489.73	115 887 699.98
Current expenditure: Goods and other Services				
021. Travel and subsistence expenses	17 976 432	15 934 443.25	2 041 988.75	16 346 923.41
022. Materials and supplies	5 472 072	5 039 094.08	432 981.92	5 877 191.20
023. Transport	31 836 000	31 453 851.21	382 148.79	28 853 981.13
024. Utilities	29 042 765	28 852 670.88	190 094.12	18 068 052.69
025. Maintenance	28 796 790	28 018 820.32	777 969.68	12 249 814.19
026. Property rental and related charges	1 571 800	1 478 661.42	93 138.58	1 820 477.04
027. Other services and expenses	114 391 261	112 920 924.78	1 470 336.22	64 604 605.97
Total	229 087 124	223 698 465.94	5 388 658.06	147 821 045.63
Current expenditure: Membership Fees and Subscriptions				
041. Membership fees	974 913	966 898.29	8 014.71	1 141 843.34
043. Government organisations	171 823 675	171 823 675.00	-	151 047 000.00
044. Individuals and non-profit organisations	56 882 734	56 882 726.10	7.90	44 485 348.66
Total	229 681 322	229 673 299.39	8 022.61	196 674 192.00
Total: Current expenditure	598 460 680	592 782 509.60	5 678 170.40	460 832 937.40
Capital expenditure: Acquisition of assets				
101. Furniture and office equipment	11 868 000	10 570 931.66	1 297 068.34	4 498 342.00
102. Vehicles	3 365 000	3 365 000.00	-	-
103. Operational plants and equipment	9 914 979	9 846 103.82	68 875.18	1 049 168.70
Total: Capital expenditure	25 147 979	23 782 035.48	1 365 943.52	5 547 510.70
Total: Operational expenditure	623 608 659	616 564 545.08	7 044 113.92	465 930 448.31
Development:				
Capital expenditure: Acquisition of Assets				
105. Feasibility studies, design and supervision	3 470 000	2 571 527.14	898 472.86	4 459 464.51
106. Purchase of land and intangible assets	-	-	-	2 674 609.83
107. Construction, renovation & improvements	54 562 341	54 562 144.81	196.19	46 635 977.42
Total: Development expenditure	58 032 341	57 133 671.95	898 669.05	49 310 587.25
GRAND TOTAL	681 641 000	673 698 217.03	7 942 782.97	515 241 035.56

1.3 Departmental revenue

Revenue for the year is as follows:

Revenue head	Estimate 2013/2014	Actual revenue 2013/2014	More/(Less) than estimated	Actual revenue 2012/2013
	N\$	N\$	N\$	N\$
Private telephone calls	240	-	(240.00)	-
Unclaimed cheques	-	60.00	60.00	-
Miscellaneous	200 000	96 343.24	(103 656.76)	346 518.63
Sport stadiums	80 000	76 080.00	(3 920.00)	344 752.80
Youth centres	1 600 000	1 494 041.96	(105 958.04)	1 302 919.20
College of the Arts	260 000	201 980.00	(58 020.00)	267 960.00
Culture Centres	275 000	80 306.22	(194 693.78)	122 600.00
Lease: Independence Stadium	-	-	-	(5 050.00)
Total	2 415 240	1 948 811.42	(466 428.58)	2 379 700.63

1.4 Notes to the financial statements**1.4.1 Appropriation account: Explanations of variations exceeding 2% between the authorized and actual expenditure****Underexpenditure****Main division 01 - Office of the Minister (N\$ 362 594.36 – 10.99%)**

The underexpenditure is due to the budgetary provision for housing allowance which was overestimated, including underexpenditure on water and electricity.

The underexpenditure is due to the fact that fewer trips were undertaken than anticipated by the Political Office Bearers. Underexpenditure was also realized on materials and supplies and fewer meetings took place than anticipated.

There was an over-estimation in the provision for the purchase of the office furniture for the political office bearers.

Main division 02 – Administration (N\$ 4 011 714.32 – 2.05%)

The underexpenditure is realized due to vacant positions not filled and lack of office space as the Ministry was anticipating moving to a bigger office space.

The underexpenditure was realized due to a moratorium that was placed on foreign trips mainly training. Subsistence allowance budgeted for vacant positions were not utilized. An underexpenditure was realized due to late submission of invoices.

1.4.2 Departmental revenue: Explanations of deviations of N\$ 100 000 and above.**Over-estimated****Miscellaneous**

Revenue recorded under this heading was from the non-refundable tender levy fees and it is difficult to project this revenue as all unforeseen revenue is recorded under this revenue head and less revenue was collected than anticipated.

Youth Centre

Less Revenue was collected than anticipated, because Gobabis Multi-Purpose Youth Centre was under construction for the year under review and there was a reduction in number of trainees, due to late delivery of computers for training.

Culture Centre

Less Revenue was collected than anticipated, because Maria Mwengere Culture Centre was under renovation and the demand for the use of the facility was low.

2. GENERAL INFORMATION

2.1 Development projects

The following were development projects of the Ministry during the year under review:

Nature of project	Approved total budget	Approved appropriation 2013/2014	Total expenditure at 31/03/2013	Actual expenditure 2013/2014	Total expenditure at 31/03/2014	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Construction of Omuthiya Multi Purpose Culture Centre	47 548 000	790 000	15 224 410.36	789 835.52	16 014 245.88	31/03/2018
Construction of Brandberg National Monument	15 053 000	-	520 459.51	-	520 459.51	31/03/2020
Boiler House Theatre Upgrading Katutura Art Centre	-	-	769 420.46	-	769 420.46	31/03/2015
Eenhana Heroes Memorial Construction	46 032 000	950 325	2 550 353.79	950 324.88	3 500 678.67	31/03/2020
Construction of Luderitz Water Front	-	12 882 829	-	12 882 829.00	12 882 829.00	31/03/2020
Construction of Gobabis Multi Purpose Youth Resource Centre	26 179 000	2 777 000	5 678 639.34	2 776 999.64	8 455 638.98	31/03/2020
Construction of Kai//Ganaxab Youth Service Training Centre	106 328 000	18 266 639	18 736 726.89	18 266 610.00	37 003 336.89	31/03/2020
Construction of Opuwo Multi Purpose Youth Resource Centre	34 241 000	887 361	2 994 873.92	887 360.76	3 882 234.68	31/03/2018
Construction of Okahandja Multi Purpose Youth Resource Centre	12 000 000	300 000	-	300 000.00	300 000.00	31/03/2018
Renovation, Alteration & additions National Youth Centre Head Office	54 000 000	7 939 568	7 483 342.78	7 939 568.00	15 422 910.78	31/03/2020
Construction of Ministerial Head Quarter	321 500 000	2 822 264	4 150 439.84	2 822 263.21	6 972 703.05	31/03/2020
Construction of Eenhana Sports Complex	70 494 000	5 209 448	20 960 067.35	5 209 447.28	26 169 514.63	31/03/2020
Construction of Outapi Sports Complex	71 027 000	-	8 513 832.00	-	8 513 832.00	31/03/2020
Construction of Swakopmund Sports Complex	48 441 000	1 736 907	-	1 736 906.52	1 736 906.52	31/03/2020
Upgrading of Okakarara Sports Complex	60 000 000	1 230 000	-	331 527.89	331 527.89	31/03/2020
Construction of Aminus mini Sports Complex	11 100 000	760 000	-	759 999.65	759 999.65	31/03/2016
Construction of Tsumkwe/Gams Sports Complex	11 100 000	740 000	-	739 999.69	739 999.69	31/03/2016
Construction of Usakos mini Sports Complex	11 100 000	740 000	-	739 999.91	739 999.91	31/03/2016
Total	946 143 000	58 032 341	87 582 566.24	57 133 671.95	144 716 238.19	

2.2 Tender Board exemptions

Tender Board approved the annual exemption from normal Tender procedures for the procurement of good and services to a total amount of N\$ 317 401 348:

Exemption	Description of Goods/Services	Approved exemption	Actual expenditure	Difference
		N\$	N\$	N\$
E1/24-1/2013	Annual exemption	308 401 348	428 345.76	307 973 002.24
E1/24-2/2013	Purchase of furniture for the Ministry	4 000 000	1 881 266.40	2 118 733.60
E1/24-3/2013	TIPEEG Project for construction of Outapi sport complex	5 000 000	-	5 000 000.00
		317 401 348	2 309 612.16	315 091 735.84

2.3 Vehicles

(i) Transport

The Accounting Officer reported one hundred and thirty four (134) vehicles at 31 March 2014.

(ii) Motor vehicle accidents

The Accounting Officer reported eleven (11) vehicle accidents during the year under review. All vehicles were repaired at a total cost of N\$ 287 851.11.

2.4 Bursary and study assistance

The Accounting Officer reported that bursaries were granted to a total amount of N\$ 895 308.29 to forty (40) staff members to pursue their studies at various institutions. (See paragraph 1.4.4).

2.5 Donations

The Accounting Officer reported one donation of paint to the value of N\$ 11 970 with the necessary Treasury approval.

2.6 Livestock

The Accounting Officer reported a total number of 58 livestock to the value of N\$ 105 080 for the year under review.

2.7 Points keeping stock and stock taking

The Accounting Officer reported that forty one (41) stocktakings were conducted for the year under review.

2.8 Equipment

The Accounting Officer reported that during the inspections, surpluses amounting to N\$ 27 005, shortages of N\$ 28 642.50, and damaged items of N\$ 15 276.85 were discovered.

2.9 Losses and damages

The Accounting Officer reported eight (8) cases of theft to the total value of N\$ 34 894 during the year under review. All cases have been reported to the Police.

2.10 Cash deficits

The Accounting Officer reported cash deficits to a total amount of N\$ 27 845 during the financial year under review.

2.11 Suspense accounts

The Ministry had outstanding balances on seven (7) suspense accounts at 31 March 2014, of which four (4) had debit balances and three (3) had credit balances.

Description	Debit/(Credit)
	N\$
RD Cheques	126 186.92
Subsistence advance suspense account	1 246 610.14
Bills payable	(20 658 805.78)
Receipt suspension	(32 453.38)
Rejection account	52 172.41
Pension fund	(45.00)
Debt establishment	200.00

ANNEXURE A (continued)

2.12 Bank accounts

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

Account name	Bank name	Balance as at 31/03/2014 (Debit/Credit)
		N\$
Commonwealth Youth Credit Initiative	FNB	50 470 023.09
Commonwealth Youth Credit Initiative	FNB	209 018.39
Namibia Youth Credit Scheme	FNB	2 007 746.20
National Youth Council	FNB	9 660 270.24
National Youth Council	FNB	133 165.89
Kai//Ganaxab Youth Centre	Standard Bank	281 476.71
National Youth Service	Bank Windhoek	50 069 828.26
National Youth Service	Bank Windhoek	369 552.66
National Youth Service	FNB	2 320 409.85
National Youth Service	Bank Windhoek	1 433 314.03
Pan Afrikan Centre of Namibia	Nedbank	1 597 643.06
African Liberation Programme:	Standard Bank	1 519 573.46
National Heritage Council	Nedbank	13 181 778.35
National Heritage Council	Nedbank	99 345.92
Museums Association of Namibia	Standard Bank	61 788.60
Museums Association of Namibia	Standard Bank	6 333 785.27
Museums Association of Namibia	FNB	20 424.13
National Heritage Council	Nampost	1 380 856.04
John Mwafangeyo Arts Centre	Nedbank	845 075.05
John Mwafangeyo Arts Centre	Bank Windhoek	2 568 603.87
National Arts Council	Bank Windhoek	7 205 943.22
National Art Gallery	Standard Bank	109 447.96
National Art Gallery	Standard Bank	Closed
National Art Gallery	Bank Windhoek	252 245.73
National Art Gallery	Bank Windhoek	943 957.43
National Art Gallery	PSG Konsult Securities	1 984 858.14
National Art Gallery	IJG Securities	248.88
National Art Gallery	IJG Securities	2 106.92
National Art Gallery	IJG Securities	-
National Art Gallery	IJG Securities	-
National Theatre of Namibia	Bank Windhoek	768 919.56
National Theatre of Namibia	Bank Windhoek	654 091.14
National Theatre of Namibia	Bank Windhoek	51 835.97
College of the Arts – Development Fund	Bank Windhoek	599 145.87
Investment Fund	Bank Windhoek	534 125.81
Namibia Sports Commission	Bank Windhoek	5 169 713.63
Namibia Sports Commission	Bank Windhoek	288 426.57
Namibia Schools Sports Union	Nedbank	(756 747.40)
Disability Sport Namibia	FNB	63 507.80
Disability Sport Namibia	FNB	133 495.08
Namibia Professional Boxing and Wrestling	Nedbank	13 086.89
Namibia Football Association	FNB	(201.27)
Namibia Football Association	FNB	(3 182 078.23)
Namibia Football Association	Bank Windhoek	567 536.14
Namibia Football Association	FNB	6 241.61
Namibia Rugby Union	Standard Bank	196 432.28
Namibia Rugby Union	Bank Windhoek	164 131.95
Namibia Hockey Union	Bank Windhoek	72 987.55
Namibia Hockey Union	FNB	717.50
Namibia Hockey Union	PSG	2 170 196.19
Namibia Sport Commission	Bank Windhoek	895 398.35