



Republic of Namibia



"Boosting Resilience and Recovery"

2021/22 MID-YEAR BUDGET POLICY REVIEW AND MEDIUM-TERM BUDGET
FISCAL POLICY STATEMENT FOR THE 2022/23 - 2024/25 MTEF
PRESENTED BY IPUMBU SHIMI, MP
MINISTER OF FINANCE





Republic of Namibia

**MID –YEAR BUDGET REVIEW
FOR THE FY2021/22
AND
FISCAL POLICY STATEMENT
FY2022/23 TO FY2024/25
MEDIUM TERM EXPENDITURE FRAMEWORK**

NOVEMBER 2021

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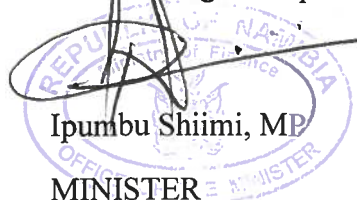
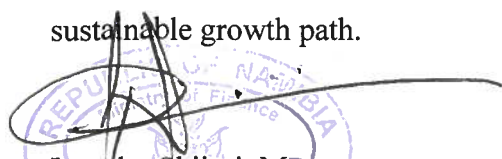
Foreword

The 2021/22 Mid-year Budget policy review, is formulated one year and six months after the outbreak of the Covid-19 pandemic. During this period, most domestic economic sectors have contracted, with tourism and transport sectors being severally affected. Unemployment is expected to have increased and the poverty gap expanded as the pandemic weighs on per-capita income, while global trade and demand remain low.

The economic policy, like at the beginning of the financial year, is still focusing on measures and interventions to revive the economy and improve the revenue collection. The new developments on the availability of Covid-19 vaccines and increased uptake of vaccine in developed countries hold some promise for the global economy. However, in developing nations including Namibia, the limited availability and slow uptake of vaccines pose challenges that negatively impact on the opening up of the economies.

At the back of increased fiscal support and increase in vaccine uptake, the global economy is estimated to grow moderately in 2021. Similarly, the domestic economy is also estimated to return to a positive growth trajectory with 1.9 percent in 2021 and expand further going forward. That growth is however, not strong enough to restore revenue prospects lost during the recession and pandemic periods, especially the fall in SACU revenue. The regional economy including that of South Africa is still characterised by slow economic activity, which will affect domestic growth. Government expenditure is slowly decelerating due to the reform measures the government implements and commitment to pursue gradual fiscal consolidation.

The objective of fiscal policy for the next three years is still focusing on supporting the economy to recover and fiscal consolidation in order to restore macroeconomic stability, reduce the deficit and ensure debt sustainability. In this regard, government will continue its partnership with the private sector and include all stakeholders in the process of turning the economy towards a sustainable growth path.



Ipumbu Shiimi, MP
MINISTER

1.OVERVIEW OF GLOBAL AND REGIONAL ECONOMIC DEVELOPMENTS AND OUTLOOK

1.1 GLOBAL AND REGIONAL ECONOMIES

The IMF's October 2021 World Economic Outlook (WEO) - provided a revised global growth forecast for 2021, which is in line with the July 2021 update and the April 2021 WEO. The adjustments are based on policy developments thus far and COVID-19 vaccine. The overall output growth for 2021 was reduced marginally by 0.1 percentage points compared to the July 2021 update of 6.0 percent, while growth for 2022 remained unchanged at 4.9 percent as published in July 2021.

The downward adjustment reflects the multidimensional challenges that economies have been confronted with since the pandemic started— such as subdued employment growth, rising inflation, food insecurity, the setback to human capital accumulation, and climate change.

The growth for **advanced economies** was revised marginally downward from 5.6 percent to 5.2 percent. Despite the downward adjustment, recovery in **advanced economies is expected to continue at a higher pace than emerging markets and developing economies**, based on strong fiscal stimulus and successful implementation of vaccine roll-outs, amid continued outbreak of new variants. Growth for **emerging markets and developing economies is revised up** from an initial 6.3 percent to 6.4 percent in 2021.

The growth projection for 2022 remained unchanged at the aggregate level. However, growth for advanced economies was revised marginally upward by 0.1 percent in 2022, supported by strong growth of 6.0 percent in the US and UK with 6.8percent. Growth in emerging markets and developing economies was revised downward for 2022 to reflect the net effect of the pandemic and subsequent constraints that these economies are facing.

Table 1: Overview of IMF World Economic Outlook Real GDP Projections - annual % changes

	WEO Oct 2021			Difference from July 2021 update	
	2020e	2021p	2022p	2021p	2022p
World Output	-3.2	5.9	4.9	0.1	0.0
Advanced Economies	-4.6	5.2	4.5	-0.4	0.1
US	-3.5	6.0	5.2	-1.0	0.3
Euro area	-6.5	5.0	4.3	0.4	0.0
Japan	-4.7	2.4	3.2	-0.4	0.2
UK	-9.8	6.8	5.0	-0.2	0.2
Emerging Market & Developing Economies	-2.1	6.4	5.1	0.1	-0.1
China	2.3	8.0	5.6	-0.1	-0.1

India	-7.3	9,5	8,5	0.0	0.0
ASEAN	-3.4	2,9	5,8	-1.4	0.5
Sub-Saharan Africa	-1.8	3,7	3,8	0.3	-0.3
Nigeria	-1.8	2,6	2,7	0.1	0.1
South Africa	-7.0	5,0	2,2	1.0	0.0

Source: IMF, WEO Oct 2021

a=actuals, e=estimates, p=projections

1.2 RISKS TO THE GLOBAL ECONOMIC OUTLOOK

Risks to growth are related to weaker than projected slower pace of vaccination in emerging markets and developing economies, which may allow new variants to spread. Moreover, uncertainty on employment prospects and income security continues to weigh down on aggregate spending. Other risk factors include the assumed fiscal impulse that might be weaker than expected and/or if the multiplier effect on activity is weaker than assumed. This would lead to lower growth than in the baseline. Due to supply chain constraints and the reduction in productivity, inflation risks have heightened over the past 3 quarters of 2021.

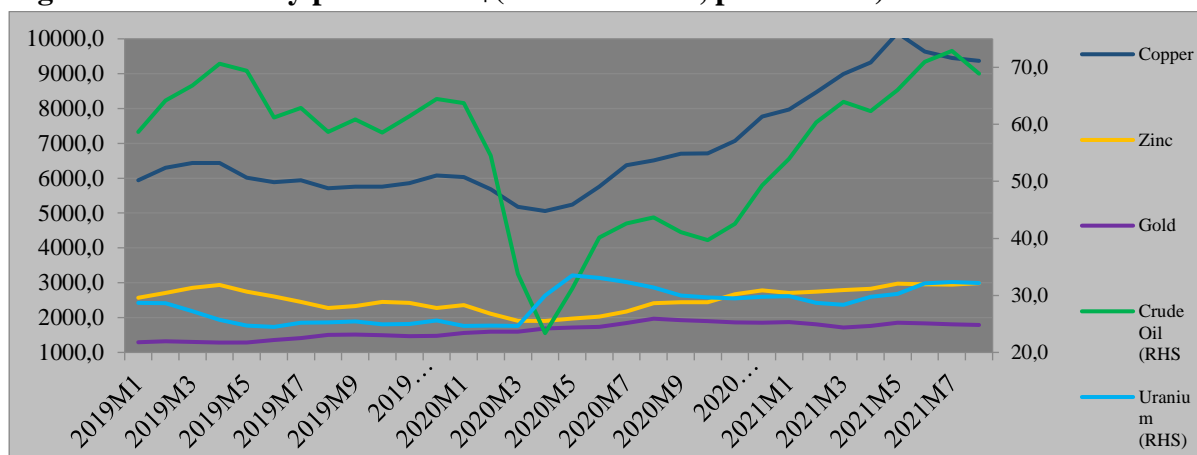
Growth could also disappoint relative to the baseline in the event financial conditions are tightened abruptly, and inflationary pressures persist and lead to another reassessment of the monetary policy outlook. Weaker growth would further adversely affect debt dynamics and compound fiscal risks. Finally, social unrest, geopolitical tensions, cyber-attacks on critical infrastructure, or weather-related natural disasters could further disturb the recovery.

1.3 COMMODITY PRICES

The IMF all commodity price index¹ recorded an annual increase of close to 50 percent year-on-year, however, on a monthly basis the index recorded a contraction of 1.4 percent during the month of August 2021. The annual increase was attributed mainly to the rise in the base metal price index, which rose by 42.6 percent annually as well as the contraction of 1.4 percent on a monthly basis (base metal index fell by 10.7 percent m-o-m). The all-metal price index increased by 16.2 percent y-o-y but contracted by 7.3 percent m-o-m, with the annual increase premised on most metal prices and stronger recovery of tin and copper prices that benefitted from upspring in commodity prices as demand around the globe increases.

¹ IMF commodity prices: <https://www.imf.org/en/Research/commodity-prices>

Figure 1: Commodity prices in US\$/(metric tonnes, pound & oz)



IMF primary commodity prices: Aug 2021

Generally, most commodity prices recorded an annual increase. Tin prices increased significantly by 98.3 percent y-o-y as global demand has increased in line with demand for electric cars, but on a monthly basis, prices slowed by 3.0 percent. Uranium spot prices grew by 2.5 percent on an annual basis and recorded a monthly contraction of 0.6 percent in August 2021. The gold price has seen a contraction both y-o-y and m-o-m by 9.4 percent and 1.3 percent respectively, during the month under review.

Copper prices increased by 44.0 percent y-o-y however contracted marginally by 0.9 percent m-o-m. The annual increases are supported by the recovery from the global recovery despite the uncertainty around the new variants of the COVID-19. Zinc prices also recorded an increase of close to 23.8 percent y-o-y and 1.4 percent m-o-m for August 2021. The IDEX² rose by 9.4 percent on an annual basis but contracted by 0.3 percent on a monthly basis. The annual increase is in line with higher diamond prices as demand for luxury goods backed by gradual recovery at global level.

With the development of vaccines and the continuous fiscal support in the advanced economies, the commodity markets are expected to recover and post strong growth as economies adjust to a new normal. Most commodities are expected to pick up on the back of increased demand. It was observed that prices were better in the first half of the year 2021 compared to the first half of 2020, which was hit hardest by the pandemic.

1.4 DEVELOPMENTS IN THE DOMESTIC ECONOMY

1.4.1 Developments in the real sector

According to the final National Accounts 2020, real GDP contracted by 8.5 percent in 2020, reflecting a downward adjustment from a contraction of 8.0 percent reported in the Preliminary National Accounts 2020.

² The International Diamond price Index (IDEX) from [idexonline.com/diamond_prices_index](https://www.idexonline.com/diamond_prices_index)

The weak economic performance registered in 2020 was mainly a reflection of the COVID-19 pandemic's grip on the Namibian economy, just like any other parts of the globe. . Overall, economic activity contracted by 8.5 percent in 2020 driven by contractions in all the industries, as the effect of the pandemic brought the economy to a halt for almost 6 months. The primary industries contracted by 5.9 percent, a slight improvement compared to a deeper contraction of 6.9 percent in the previous year, while the tertiary industries contracted by 5.7 percent, compared to growth of 1.1 percent in 2019. The secondary industries recorded the deepest contraction of 13.0 percent, from 2.2 percent growth in 2019 (Table 2).

Table 2: GDP by activity constant 2015 prices – annual % changes (2017-2020actuals)³

	2017a	2018a	2019a	2020a
Primary industries	9.0	10.8	-6.9	-5.9
Secondary industries	-7.3	-0.7	2.2	-13.0
Tertiary industries	-0.9	-1.0	1.1	-5.7
GDP at market prices	-1.0	1.1	-0.9	-8.5

Source: NSA, August 2021 (a=actual,)

Mining production had contracted further by about 14.9 percent in 2020, attributed mainly to *diamond mining, which contracted by 14.9 percent, while the uranium and metal ores* sub-sectors recorded contractions of 8.5 percent and 20.8 percent, respectively.

The decline in the *diamond* sub-sector was due to a lower volume of diamonds produced during the period under review, caused by limited production from onshore mines and lower global demand due to the COVID-19 outbreak. The contraction in uranium production was attributed to low demand, reduced output due to operational challenges experienced by the sector.

Hotels and restaurant activity recorded a contraction of 31.2 percent in 2020, as the sector was the most affected by the impacts of Covid-19 and related measures that were implemented to curb the spread of the pandemic. The Covid-19 related measures include but are not limited to lockdowns, travel restrictions both locally and globally, ban on the sale of alcohol, as well as curfews that are still on-going albeit less strict.

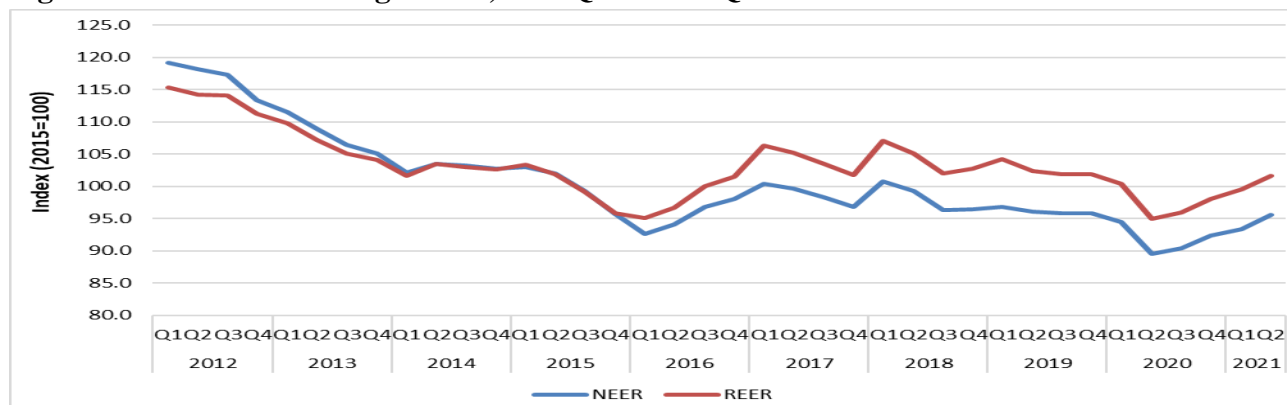
1.4.2 Exchange Rates and Competitiveness

Both the Nominal Effective Exchange Rate (NEER) and Real Effective Exchange Rate (REER) appreciated on an annual and quarterly basis during the second quarter of 2021, signalling a moderate decline in competitiveness for the latter. The NEER and REER appreciated by 6.6 percent and 7.1 percent respectively on an annual basis, while also appreciated by 2.3 percent and 2.1 percent, respectively on a quarterly basis (Figure 2). The appreciation of these exchange rates is ascribed to the appreciation of the local currency against major trading

³ Disaggregated table is attached as an annexure

currencies during the review period. The REER index increased to 101.6 from 94.9 a year ago and 99.6 from the preceding quarter, signalling a moderate decline in the competitiveness of Namibia's export products in foreign markets.

Figure 2: Effective Exchange Rates, 2012Q1 to 2021Q2

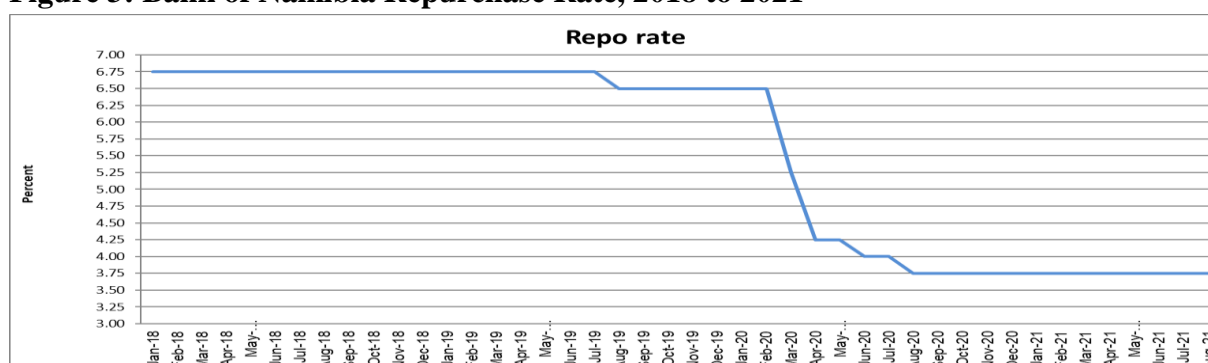


Source: Bank of Namibia, September 2021

1.4.3 Interest rate Developments

In August 2021, Bank of Namibia's Monetary Policy Committee (MPC) held its latest bi-monthly meeting and left the Repo rate unchanged. The MPC after considering developments in all key macro-economic variables, decided to keep the Repo rate unchanged at 3.75 percent (Figure 3). The MPC is of the view that the rate remains appropriate to support domestic economic activity that is still being weighed down by the COVID-19 pandemic. At this level, the Repo rate is also deemed appropriate to safeguard the one-to-one link between the Namibia Dollar and the South African Rand.

Figure 3: Bank of Namibia Repurchase Rate, 2018 to 2021



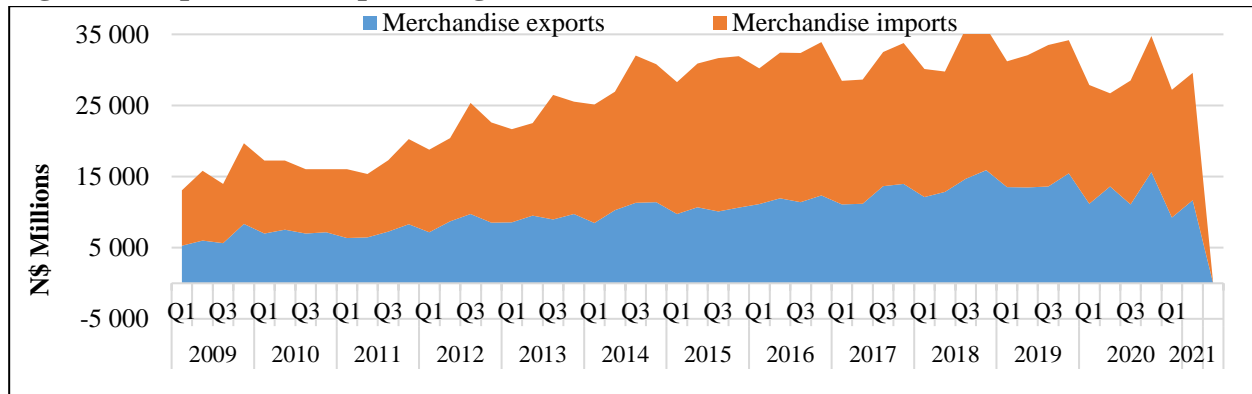
Source: Bank of Namibia, September 2021

1.4.4 Current Account Balance

During the second quarter of 2021, Namibia's current account balance deteriorated both on an annual and quarterly basis. On an annual basis, the current account balance switched to a deficit

of N\$3.8 billion compared to a surplus of N\$5.4 billion in the corresponding quarter of 2020 (Figure 5). The deterioration in the current account balance reflected mainly the switch in the merchandise trade balance (Figure 4), from a surplus to a deficit, because of increased import payments coupled with a decline in export earnings. The lower surplus in the secondary income account, which was prompted by a significant fall in SACU receipts also contributed to this development in the current account. On a quarterly basis, the current account deficit increased marginally by 0.8 percent, largely attributed to a decline in SACU receipts.

Figure 4: Exports and Imports of goods (N\$ millions), 2009 to 2021



Source: Bank of Namibia, September 2021

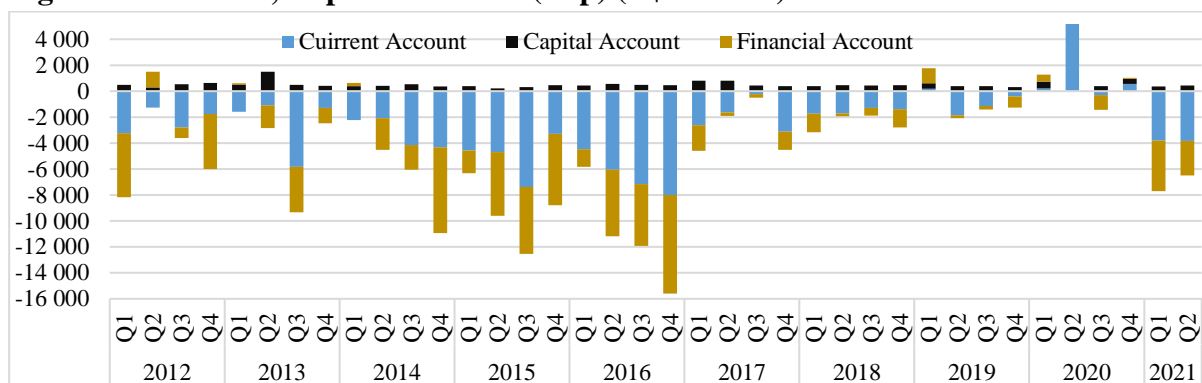
1.4.5 Capital Account

The surplus on the capital account rose both annually and quarterly, mainly on account of COVID-19 assistance from foreign governments in the form of vaccines and medical equipment. Inflows on the capital account rose by 12.0 percent, y-o-y, and by 21.0 percent, q-o-q, to N\$426 million, because of increased capital transfers in the form of COVID-19 vaccines and medical equipment donations to support the Namibian government in fighting the pandemic.

1.4.6 Financial Account

During the second quarter of 2021, the financial account balance recorded a net capital inflow, compared to a net capital outflow in the corresponding quarter of 2020. The financial account recorded a net inflow from the rest of the world, amounting to N\$2.7 billion during the quarter under review, compared to a net outflow of N\$5.4 billion registered in the corresponding period of 2020 (Figure 5). The net borrowing from the rest of the world was supported by inflows observed in *other*, *portfolio*, and *direct investments*. As a percentage of GDP, Namibia's financial account inflow was 5.8 percent during the quarter under review compared to an outflow of 12.5 percent recorded in the Q2 of 2020.

Figure 5: Financial, Capital and CAB (Bop) (N\$ Billions)



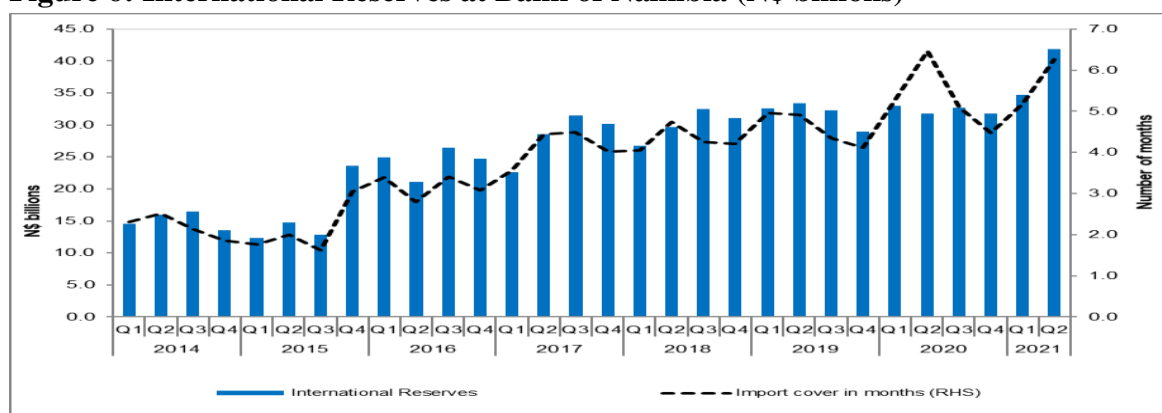
Source: Bank of Namibia, September 2021

1.4.7 International Reserves

At the end of Q2, (30 June 2021), the stock of international reserves increased both annually and quarterly, due to the IMF's Rapid Financing Instrument, asset swap portfolios and the AfDB loan. The stock of international reserves rose both annually and quarterly by 31.7 percent and 20.7 percent, respectively, to N\$41.8 billion at the end of June 2021 (Figure 6). The annual and quarterly increases were sustained by inflows from the IMF's Rapid Financing Instrument (RFI) worth N\$3.9 billion, asset swap portfolios as well as AfDB loan granted to the Namibian Government amounting to N\$1.5 billion during the period under review. In this regard, the stock of international reserves remained adequate to sustain the currency peg between the Namibia Dollar and the South African Rand, which stands at 9.6 times the amount of currency in circulation.

During the Q2 of 2021, the estimated import cover for goods and services increased to 6.3 months from 5.2 months reported in the preceding quarter of 2021. The latest developments after June 2021 show that the stock of international reserves rose by 2.1 percent to N\$42.7 billion at the end of August 2021, boosted by the SACU receipts amounting to N\$3.7 billion.

Figure 6: International Reserves at Bank of Namibia (N\$ billions)



Source: Bank of Namibia, September 2021

1.4.8 Inflation

During the first 8 months of 2021, Namibia's annual average inflation increased to 3.5 percent compared to 2.2 percent recorded during same period in 2020. The higher average annual inflation was driven mainly by increased inflation for transport, food, and housing, while alcohol & tobacco, and communications recorded lower inflation throughout the year. The increase in housing was mainly on account of subsiding deflationary pressure in the rental market as such increases in rental prices, higher cost of electricity, and maintenance. The increase in transport was attributed to the recovery in oil prices during the 8 months of the year, higher cost in the purchase of new vehicles.

The increasing inflation is an indication of how the supply pressures in the domestic market are pushing prices higher despite demand being weak. Given Namibia's high import dependency, a big portion of the domestic inflation is imported inflation.

2. OUTLOOK FOR THE DOMESTIC ECONOMY

2.1 BASELINE GROWTH SCENARIO FOR THE DOMESTIC ECONOMY

REVISED GDP GROWTH PROJECTIONS

The GDP growth estimates for **2021** were revised downward to 1.9 percent from the initial projection of 2.1 percent in the **2021/22 Fiscal Strategy**, while growth for 2022 remained the same at an aggregate level but the industries were revised accordingly. The **growth revisions** emanated from a low base effect – as the final National Accounts **revealed a deeper contraction** of 8.5 percent compared to initial estimated contraction of 7.3 percent in the Fiscal Strategy. The other factors considered include the rampant **3rd wave of the covid-19 pandemic** and subsequent restrictive measures that were initially unforeseen in earlier projections and lastly, the revisions are based on a slightly **lower production prospects** from the domestic economy.

The **revised growth** for **2021** is expected to be driven by relatively higher growth of 3.5 percent and 3.2 percent in **primary** and **tertiary industries** respectively – compared to the initial projection of 2.6 percent and 2.2 percent respectively. Growth in **secondary industries** is revised downwards and remains contractionary at 3.1 percent - compared to the 1.5 percent growth estimated in March 2021. The contraction in **secondary industries** is mainly driven by weaker recovery in *manufacturing* and contractions in both *construction* and *Electricity & water*. Growth in **primary industries** is expected to be based on stronger recover in *mining* and minor growth in *agriculture*, while the expected growth in **tertiary industries** is on the back of stronger recovery in *wholesale and retail, transport* and *financial services*.

Table 3: GDP by activities

	2020	2021 ^e	FS ^p	2022 ^p	FS ^p	2023 ^p	2024 ^p
Primary industries	-5,9	3,5	2.6	4,9	5.9	5,2	4,2
Secondary industries	-13,0	-3,1	1.5	0,3	3.6	3,8	4,0
Tertiary industries	-5,7	3,2	2.2	2,5	1.9	2,9	2,1
GDP at market prices	-8,5	1,9	2.1	2,8	2.8	3,4	2,7

Source: NSA and MEWG projections, (e=estimate, p=projection, a=actual, FS p=Fiscal Strategy projection)

Primary industries are expected to recover with growth rate estimated at 3.5 percent in 2021 and further expanding by 4.9 percent and 5.2 percent in 2022 and 2023 respectively. Growth for 2022 is expected on the back of recovery in mining and marginal growth in agriculture. Growth in mining is supported by the rebound in diamond and uranium production, while growth in agriculture is backed by livestock farming as fishing records almost no growth, while crop farming is expected to contract due to high base effects.

Secondary industries are projected to contract by 3.1 percent in 2021, largely due to expected declines in *electricity and water* production as well as the *construction sector*. Growth is expected

to recover marginally by 0.3 percent in 2022. The *manufacturing* sector is projected to contract during 2021 and recovery is expected in 2022 and 2023.

Tertiary industries are expected to recover during 2021, but will maintain low growth rates during the entire forecasting period. The **tertiary industries** are projected to grow by 3.2 percent and 2.5 percent in 2021 and 2022, respectively, which represents an improvement from a 5.7 percent contraction in 2020. **Tertiary industries** include sectors that are most affected by the outbreak of the Covid-19 pandemic and are expected to post low growth rates as the pandemic is expected to remain a key risk to the industries.

Risks to Outlook

Risks to domestic growth are dominated by **uncertainties** surrounding the prevalence of the **COVID-19 pandemic**, the pace of vaccination roll-outs in Namibia, low international **commodity prices** and the potential effects of the recent **political unrests in South Africa**, coupled with **sluggish global demand** for goods and services. Other risks include the low **tourism activities**; **water supply** interruptions that affected mining production at the coast have become less severe but remain a significant risk going forward. The appreciation of the **Namibia Dollar** is likely to put a further strain on the profitability of exporting companies by reducing their earnings.

3. FISCAL POLICY REVIEW

3.1 Global Fiscal developments and outlooks

The COVID-19 pandemic persisted for more than 20 months, and millions of people lost their lives around the world, while countries continue to report daily positive cases. The lockdowns and other measures instituted to curb the spread of the COVID-19 led to losses of employment and income; setbacks in the education, disruptions to routine health services, reversals in the downward trends of poverty, and food deprivation. The pandemic has had a disproportionate effect on poor people, youth, women, minorities, and workers especially those without tertiary qualifications or in low-paying jobs.

As part of the response to the pandemic, most countries unleashed fiscal support to mitigate the impacts of the pandemic on the economy, prevent mass job losses and save lives. At present the world is faced by the problems of the Great Vaccine Divide, climate change, and the Great Financing Divide. The Great Financing Divide has to do with financial constraints facing vulnerable people and countries, and it relates not only to fiscal policies and economic prospects around the world but also to debt developments.

Fiscal policy however remains supportive in 2021, while deficits are still well above pre-pandemic levels, especially in advanced economies. Deficits are projected to decrease in 2022 and return to their pre-pandemic levels by 2026. In emerging markets and low-income developing countries, where the fiscal stance is less supportive, output and tax revenues are not expected to regain their pre-crisis trajectory and the reduction in deficits is expected to occur largely through lower spending.

In advanced economies and many emerging markets, public and private debt stock levels have escalated and are mainly associated with risks to financial stability and public finances. The increase in public debt was justified by the need to respond to COVID-19 and its economic, social, and financial consequences. While recovery is expected to be faster in United States and China, lower income developing countries, are projected to suffer a persistent fall in growth relative to the pre-COVID prospects. As a result lower growth and shortfalls in revenues are major concerns for the eradication of extreme poverty and, more generally, from the viewpoint of sustainable and inclusive development.

Risks to the fiscal outlook remain elevated, as the scaling up of vaccine production and delivery, especially to emerging markets and low-income developing countries, would limit further damage to the global economy. On the downside, new variants of the virus, low vaccine coverage in many countries, and delays in some people's acceptance of vaccination could inflict new damage and increase pressures on public budgets.

Fiscal policy will therefore need to respond to these challenges and facilitate the transformation of the global economy to make it more productive, inclusive, green, and resilient to future health or other crises. At the same time, it will be crucial to ensure transparency and accountability, plot a medium-term path to rebuilding fiscal buffers, and make progress toward the Sustainable Development Goals. (IMF Fiscal Monitor, October, 2021).

3.2 Domestic Fiscal Policy Developments and outlook

The Namibian economy experienced slack performance since 2015, following a period of high growth between 2010 and to 2014, GDP grew by 5.6 percent on average. The economy recorded a growth of 4.3 percent in 2015 compared to a strong growth of 6.1 percent in 2014 and declined by 1.0 percent in 2017. In 2015 economic growth slowed down to 4.3 percent and recorded a zero growth in 2016. Since then growth has been sluggish with only a slight growth of 1.1 percent in 2018. This economic situation was as a result of sharp expenditure adjustment in 2016, signifying the introduction of the fiscal consolidation policy aimed at reducing deficit and stabilising debt levels. The policy of fiscal consolidation resulted in expenditure reduction from 42.8 percent of GDP in 2015/16 to 37.6 percent of GDP in 2019/20. However, due to some structural challenges in the economy, revenue continues to decline resulting in high deficit levels and debt stock.

The outbreak of the COVID-19 pandemic, in 2020, exacerbated the economic situation in the country, leading to job losses, increasing inequality and affected most of the sectors of the economy. Total revenue declined from N\$58.4 billion in FY2019/20 to N\$57.8 billion in 2020/21, while expenditure increased from N\$67.3 billion and N\$72.0 billion over the same period. The budget deficit increased from 5.0 percent of GDP in FY2019/20 to 8.0 in FY2020/21, while total debt stock rose from N\$100.4 billion to N\$135.6 billion.

In order to mitigate the impact of the COVID-19 pandemic on the economy and livelihood, the government responded swiftly with fiscal support package to the economy especially the most affected business and individuals during the first 21-days of lockdown. The package, originally amounting to about N\$8.1 billion, was later increased to N\$8.35 billion and it included economic stimulus, wage subsidy, emergency income grant, guaranteed facilities as well as education, health and security cluster responses.

On the basis of low base effect and the impacts of the third wave of the COVID-19, the economy is estimated to grow by 1.9 percent in 2021, reflecting downward adjustment from initial projection of 2.1 percent with a moderate growth expected over the medium term. The government revenue remained subdued, with the SACU receipts for 2021/22 estimated to decline by about N\$7.5 billion to about N\$14.8 billion, from N\$22.6 billion in the FY2020/21. Going forward, revenue is estimated to remain volatile with anticipated recovery towards the end of the MTEF.

Due to slack performance of revenue and weak economic performance, the government will weigh on expenditure by returning to pre-COVID-19 trends. The government will further implement reforms aimed at reviving the economy, explore alternative source of revenue, reverse the increase in budget deficit and stabilise debt stock.

3.2.1 Analysis of Actual Fiscal Outturns for 2020/2021

Total revenue and grants for FY2020/21 is recorded at N\$57.8 billion, representing a decrease of one percent compared to N\$58.4 billion realised in FY2019/20. The decrease in revenue was recorded in the main tax categories of income tax on individuals that decreased by 2.7 percent, VAT fell by 24.9 percent, other taxes on income and profits shrank by 23.2 percent, withholding tax on interest decreases by 18.1 percent, while other taxes income category fell by 10.6 percent. The only income category which showed strong growth was the taxes on international trade and transactions (SACU).

Table 4: Trend of fiscal aggregates FY 2017/18 to FY2020/21 and estimates for 2021/22

ITEM	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Mid-Year Estimates</i>
GDP	161,173	173,944	180,940	179,126	178,123	185,863
Revenue	50,865	58,659	55,882	58,425	57,838	53,601
<i>% of GDP</i>	31.6%	33.7%	30.9%	32.6%	32.5%	28.8%
Expenditure	62,228	67,523	65,108	67,343	72,035	69,675
<i>% of GDP</i>	38.6%	38.8%	36.0%	37.6%	40.4%	37.5%
Budget Balance	-11,363	-8,864	-9,226	-8,919	-14,197	-16,075
<i>% of GDP</i>	-7.1%	-5.1%	-5.1%	-5.0%	-8.0%	-8.6%
Debt	69,896	74,468	87,533	100,400	110,608	127,682
<i>% of GDP</i>	43.4%	42.8%	48.4%	56.0%	62.1%	68.7%
Interest payments	4,310	5,430	6,308	6,951	7,651	8,300
<i>% of Revenue</i>	8.5%	9.3%	11.3%	11.9%	13.2%	15.5%
Guarantees	6,351	11,036	10,889	11,207	12,700	12,952
<i>% of GDP</i>	3.9%	6.3%	6.0%	6.3%	7.1%	7.0%

Source: Ministry of Finance

Total expenditure was recorded at N\$72.0 billion for FY2020/21, representing an increase of 7.0 percent compared to FY2019/20. The increase in expenditure arose mainly from increases in goods and other services category, which increased by 30.3 percent compared to the previous year mainly due to high spending needs to fund Covid-19 related activities. Personnel expenditure remained relatively the same growing only by 0.3 percent, while development expenditure increased marginally by about 0.08 percent compared to 2019/20.

Given a decrease in revenue and increase in expenditure, budget deficit increased from 5.0 percent to 8.0 percent. Total debt stock rose from N\$100.4 billion in FY2019/20 to N\$110.6

billion in FY2020/21. As a percentage of GDP, total debt increased from 56.0 percent to 62.1 percent.

Government Guarantees increased from 6.3 percent of GDP in FY2019/20 to 7.1 percent of GDP in FY2020/21. Interest payment as a percentage of revenue, increased from 11.9 percent to 13.2 percent in the same period. The current level of interest payments exceeded the statutory benchmark of 3.9 percent of GDP and 10.0 percent of the revenue set out in the Debt Management Strategy 2018-2025. The increase in interest payments is due to significant increase in borrowing to fund the budget deficit resulting from the outbreak of Covid-19.

3.2.2 Revenue, Expenditure, Deficit and Total Debt Estimates for 2021/22

Total revenue for FY2021/22 is revised upward by 2.9 percent from N\$52.0 billion in the budget to N\$53.6 billion. Total expenditure on the other hand is estimated to remain the same as in the budget at N\$67.9 billion. With expenditure being high than revenue, budget deficit is estimated at N\$14.4 billion or 7.7 percent of GDP. Total debt stock is estimated to remain the same as in budget at N\$126.1 billion.

4. THE MID-YEAR REVIEW OF THE FY2021/22 FISCAL STRATEGY AND FISCAL POLICY STATEMENT FOR THE FINANCIAL YEAR 2022/2023 TO FY2024/25

4.1 Macroeconomic context

The COVID-19 pandemic impacted the economy negatively, putting pressure on fiscal sustainability and increasing expenditure to deal with hospitalisation and care for the sick. The measures instituted to contain further spread of Covid-19 such as lockdowns, social distancing and other measures have affected business activities and contributed to loss of jobs, with consequential reduction in revenue and constrained access to financial markets. Expenditure on the other hand rose due to increasing need to fight the pandemic in order to restore macroeconomic stability.

The COVID-19 spending put government priorities under pressure and has affected the implementation of government policy on fiscal consolidation in 2020/2021 as substantial resources were diverted to the fight against the virus. The spending on Covid-19 has resulted to further increase in budget deficit and rise in debt stock to an unsustainable level.

The 2021/2022 Mid-Year Budget Review will thus continue with measures and partnerships aimed at supporting the fragile economy and mainstream economic activity towards long term recovery. The policy stance is aimed at counteracting the impact of COVID-19, while maintaining prudent expenditure management and provides for economic recovery plan.

Going forward, fiscal policy is clouded by the slow uptake of the Covid-19 vaccine increasing uncertainty about the containment of COVID-19. This situation if it continues, will prolong covid-19 measures and impact the economy negatively.

Against the above backdrop the next MTEF will focus on developing strategies to support the economy and returning to long-term sustainability path. This will entail implementation of expenditure and tax policy reforms and administration, while using a blend of PPPs and private sector investments to promote growth, generate job opportunities, and promote domestic demand. The successful implementation of these measures will enhance revenue generation over the medium-term and provide support to the economy.

4.2 2021/2022 Mid-Year budget review

The revenue outturn for FY2021/22 as at September 2021, shows a total revenue collection of N\$27.2 billion, representing about 52.0 percent compared to the budget estimates. This is 7.0 percentage point high than 45 percent collected during the same period in FY2020/21.

Total expenditure and commitments (excluding statutory) as at September 2021, stood at N\$32.2 billion and constitutes 47.0 percent of the total budget of N\$67.9 billion. This execution is 3.0 percentage point lower compared to a 50 percent execution achieved in the previous year.

Budget deficit stood at N\$5.0 billion or 2.7 percent of GDP compared to N\$9.7 billion or 5.4 percent of GDP during the same period last year.

Total debt stock during the mid-year increased marginally by about 0.9 percent relative to the budget estimate of N\$126.1 billion. Interest payment is recorded at N\$3.7 billion or 44.0 percent of the budget compared to N\$3.7 billion or 48.0 percent last year. Meanwhile the stock of guarantees stood at N\$10.8 billion, a decrease of 6.2 percent compared to N\$11.5 billion in the budget. The decrease in guarantees is due to the settlement of Air Namibia guarantee.

Table 5: Mid-year budget Review outturn (April to September 2021)

ITEM	2019-20	2020-21			2021-22	2021-22		2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Six months outturn		Budget	Six months outturn		Mid-Year Estimates	Projection	Projection	Projection
GDP	178,94	178,123	178,123		184,778	184,778		185,863	195,638	207,376	219,819
Revenue	58,525	57,838	26,18	45%	52,065	27,194	52%	53,601	53,853	60,616	63,149
% of GDP	29.7%	32.5%	14.7%	45%				28.8%	27.5%	29.2%	28.7%
Expenditure	67,343	72,035	35,839	50%	67,95	32,203	47%	69,675	68,203	68,347	69,714
% of GDP	37.6%	40.4%	20.1%		36.8%	17.4%		37.5%	34.9%	33.0%	31.7%
Budget Balance	-8,818	-14,197	-9,659	68%	-15,885	-5,01	32%	-16,075	-14,35	-7,731	-6,565
% of GDP	-4.1%	-8.0%	-5.4%		-8.6%	-2.7%		-8.6%	-7.3%	-3.7%	-3.0%
Debt	100,4	110,608	106,057		127,672	126,148		127,682	144,058	153,657	160,342
% of GDP	56.1%	62.1%	59.5%		69.1%	68.3		68.7%	73.6%	74.1%	72.9%
Interest paym	6,876	7,651	3,686	48%	8,5	3,723	44%	8,3	9,219	9,761	10,5
% of Revenue	11.0%	13.2%	14.1%		16.3%	13.7%		15.5%	17.1%	16.1%	16.6%
Guarantees	11,207	12,7	11,469		12,952	10,762		12,952	13,566	14,208	17,4
% of GDP	5.6%	7.1%	6.4%		7.0%	5.8%		7.0%	6.9%	6.9%	7.9%

Source: Ministry of Finance

4.3 The Fiscal Policy statement for the financial year 2022/23 to 2024/25

The Fiscal policy statement provides appropriate expectations for the 2022/23 budget and give direction with regards to fiscal aggregates in the 2022/23-2024/25 MTEF period.

The revenue outlook is expected to remain weak over the medium term owing to weak economic performance due to impacts of the Covid-19 pandemic, sluggish domestic demand and low commodity price in the global market and is projected to make a headway only toward FY2024/25. The big decline in revenue is expected, stemming mainly from SACU revenue, which is posted to decrease significantly due to subdued economic activity in the sub-region. SACU revenue declined by about 36.0 percent or N\$7.5 billion from N\$22.2 billion in F2020/21 to N\$14.7 billion in FY2021/22 due to adjustments in the SACU Revenue Pool and is expected to decrease further in FY2022/23.

Total revenue for FY2021/22 is revised upward by about 2.9 percent from N\$52.0 billion in the budget to N\$53.6 billion. In FY2022/23 total revenue is projected to remain flat at N\$53.9 billion due to weak economic activity and is expected to pick up in FY2023/24 going forward as the economic activity begins to recover and Covid-19 subsides.

The anticipated decline in revenue necessitated the need to adjust expenditure and align it to the levels of available resource envelope. While slight adjustment was done to expenditure for FY2021/22, the subsequent two financial years' expenditure has been capped at about N\$68.4 as was in the budget. Expenditure is expected to grow only moderately on average over the MTEF period signifying the resumption of the fiscal consolidation programme, gradually narrow the deficit and stabilising debt stock. In this regard, deficit is estimated to decrease slightly from 8.6 percent of GDP in 2021/2022 to about 7.4 percent of GDP, and expected to average at about 4.7 percent of GDP over the MTEF period.

By the end of September 2021, debt stock remained slightly the same at N\$126.1 billion or 68.3 percent of GDP. Going forward, debt stock is projected to increase to N\$144.2 billion or 73.7 percent of GDP in FY2022/23 and reach N\$160.8 billion or 73.1 percent of GDP in FY2024/25.

4.4 Budget Deficit Financing and Debt servicing

The projected budget deficit for the FY2021/22 accounts for approximately 8.6 percent of GDP or N\$16.1 billion. The budget deficit is projected to stabilise at an average of 5.6 percent of GDP over the remaining two years of MTEF. Similar to previous years, the large portion of about 70.0 percent is projected to be sourced from the domestic market, while about 30.0 percent has been secured from the development partners, through COVID-19 lending facilities.

In more detail, the Government has secured funding from special COVID-19 credit facilities of the AfDB and IMF, aimed at supporting countries to respond to the COVID-19 pandemic. The AfDB offered to provide N\$5.0 billion loan to Namibia under a two-year program, the Namibia Governance and Economic Recovery Support Program (GERSP), to fund the economic recovery.

On the other hand, the Government/AfDB Co-funded projects will continue to be implemented during 2021/22 financial year and beyond. These projects include the following:

- *Water Security related projects:*
 - *Upgrading of Rundu's water treatment plant*
 - *Oshakati water Treatment plant*
 - *Ohangwena aquifer*
- *Education and Training Quality Improvement Project, (ETQIP),*
- *Namibia Agriculture Mechanization and Seed Improvement Project (NAMSIP),*
- *Rail Infrastructure Improvement Project, that include the supply of rails and turnouts for Walvis Bay– Kranzberg railway upgrading, the Railway upgrading works for Walvis Bay– Kranzberg, and*
- *The upgrading of section 2A (23.8 km) of the Windhoek–Hosea Kutako International Airport highway.*

The Ministry of Public Enterprise and Mobile Telecommunication Corporation (MTC) officially announced the plans to list MTC on the Namibian Stock Exchange (NSX). As per the timeline

provided by the transaction advisor, the listing is anticipated around November 2021. The valuation of MTC is in the range of N\$6.0 billion – N\$7.2 billion and the divestment strategy will inject approximately N\$3.0 billion into Government coffers from the 49 percent of the company proposed for listing. The expected proceeds from the proposed divestment will be used to partly (50 percent) fund the budget deficit, while 50 percent will be ring-fenced for productive activities and be utilized in a manner that reaps long term benefits for the country.

Against the above background, proposals are focusing on activities that would improve the balance sheet of the Government and maximize economic benefit over the long term. In this regard, the following options are proposed for utilisation of the proceeds:

- a) Seeding the Sovereign Wealth Fund (SWF). The objective is to improve the balance sheet of the country by shoring up the international reserve position of the country, while simultaneously allocating resources for the benefit future generations.*
- b) Funding developmental projects and provide much-needed relief on the national budget and lessen the pace of debt accumulation. As such, it is advised that an analysis of priority national projects be undertaken, and projects be identified for funding.*
- c) Retirement of the most expensive debt and those exposed to significant exchange rate risk in the public debt portfolio for redemption which will result in a reduction in the Government debt stock, while also reducing the rising debt servicing costs.*

Debt Redemption Strategy

Over the years since 2005, the Government introduced a sinking fund approach to accumulate savings to ensure successful redemption for upcoming bond maturities. These deposit accounts are held at Bank of Namibia and comprises of two sub-accounts, namely the USD and ZAR sinking funds. In October 2021, the Government sinking funds balances amounted to US\$477.2 million and R1.6 billion, while the maturing bonds balances stood at US\$500.0 million and N\$168.5 million for the Eurobond and the GC21 respectively.

Going forward, costs for debt servicing are projected to further increase from 13.8 percent of total revenue in 2020/21 to about 16.3 percent in 2021/22 financial year. Given the increase in borrowing, the debt service is expected to be elevated to 17.1 percent by end of the MTEF.

Over the MTEF, Government is expected to issue guarantees to Public Enterprises, enabling them to function and provide necessary service to citizens. At current level, contingent liabilities are projected to average 5.0 percent over the MTEF, relative to the benchmark of 10.0 percent of GDP.

4.5 Fiscal Policy and Budget Priorities for the 2022/23-2024/2025 MTEF

Covid-19 pandemic impacted economic activity and presents challenging circumstances for the fiscal policy. The GDP for 2020 contracted by 8.5 percent compared to a contraction of 7.3 percent estimated in the budget and government is faced with a challenge of increasing public debt and falling per capita income.

The fiscal policy stance for the next MTEF is laid down in the 2021/22 Fiscal strategy and it is directed at tackling the current economic situation. The fiscal policy stance is primarily aimed at strengthening fiscal sustainability, stabilising debt and contributing to the achievement of inclusive economic growth objectives, promotion of private sector-led growth and implementation of enabling structural policy reforms.

The government retains the policy of fiscal consolidation directed at expenditure management to reduce budget deficit and reverse in increase in the debt stock. Among the key reforms that would support fiscal consolidation programme include tax reforms, tax administration, reduction of public sector wage bill, restructuring and consolidation of Public Enterprises, review of PSEMAS governance and benefit structure, among others.

Against this backdrop, the Government fiscal policy priorities will continue implementing the following interventions over the next MTEF:-

- i. *Accelerating the implementation of the economic growth and recovery interventions aimed at promoting macroeconomic stability, fiscal sustainability and support socio-economic objectives of job creation and the reduction of poverty and inequalities in the Covid-19 induced environment;*
- ii. *Continue with the Implementation of fiscal consolidation programme to reduce budget deficit, and moderate the increase in debt through the following:*
 - a. *Speed up the work of the Steering Committee on wage bill reforms aimed at reducing personnel expenditure targeting the end of MTEF,*
 - b. *Improve the governance model of PSEMAS, review benefit structure and increase administrative efficiency – targeted to be concluded by December 2021;*
 - c. *Restructuring of Public Enterprises and implementation of the Public Asset Ownership Policy.*
- iii. *Use the proceeds from the sale of MTC shares to reduce debt;*
- iv. *Put a moratorium of the recruitment of mass personnel in the government OMA's;*

- v. *Implementing recommendations arising from public expenditure reviews in the health and education and extend such targeted reviews to other sectors;*
- vi. *Making use of alternative forms of financing, including PPPs in the funding of infrastructure development and service delivery; and*
- vii. *Fast-track reforms in the public procurement function as regards decongestion of the process and amendment of the law.*

4.6 Tax Policy Reforms

The 2021/22 Mid-Year Budget Review continued with the tax policy proposals and administrative reforms introduced in the 2021/22 Fiscal Strategy. These, includes proposals that were previously approved by CCT and Cabinet. The proposals include the following:

- i. *Introduction of a withholding tax at a rate of 10% on dividends paid to Namibians and consider reducing the corporate income tax in the next MTEF.*
- ii. *Increase the deductibility on pension fund contributions, educational policy deductions to a maximum of N\$150 000.00, in FY2021/22;*
- iii. *Introduction of zero rating VAT for the supply of sanitary pads by the end of the MTEF;*
- iv. *Introduction of 15 % VAT on the fees of all asset managers to ensure fairness of the VAT System, in FY2021/22;*
- v. *Enforce the administration of withholding tax on services, by requiring tax payers to provide proof of actual tax withheld from payments, in FY2021/22; and*
- vi. *Strengthen the administration of freight tax provision in the law.*
- vii. *review withholding tax on interest on unit trust funds as it relates to Namibian companies for implementation in the next MTEF.*

5. EXPENDITURE ALIGNMENT AND REVISED CEILINGS

5.1 Expenditure Alignment

The 2021/22 budget review is undertaken to provide for opportunities to detect efficiency savings, to cut low –priority or ineffective expenditure, help to achieve fiscal consolidation and free up space for new policy priority. Thus, expenditure performance assessment for each individual OMA was carried out in order to identify possible savings which may be considered for suspension and re-alignment of resources to the priority activities with spending pressures. This chapter outlines the revised spending plans 2021/22 which were driven by the challenges that sojournd during the financial year.

In an effort to mitigate the challenges experienced in the current fiscal year, global budget ceilings for 2021/22 has been revised upward by **N\$1.9 billion**, which is an increase in the Operational budget due to pressing expenditure needs that could not be accommodated within the current appropriation or deferred to the next financial year.

5.2 Operational Budget

Treasury’s expenditure analysis on the Operational Budget projected an overall execution rate of 102 percent, translating into **N\$2.6 billion** shortfall, by end of March 2022 and this represents a 2 percent overspending on appropriation Act. In contrast, the OMA’s projected a shortfalls of **N\$4.1 billion** with an additional funding request of **N\$1.6 billion**, resulting in a total funding request of **N\$5.7 billion**.

The outcome of the operational budget review resulted in a saving of **N\$41.4 million**. The aforementioned saving was realized through the suspension from budgetary items with the execution rate below **50 percent** during the first six months of the financial year. The targeted budgetary items for suspensions were Vacancies, Retirements, Good and other Services, and acquisition of capital assets.

The operational budget is revised upwards by **N\$2.2 billion** from **N\$53.9 billion** to **N\$56.1 billion**. The upward revision in Operational expenditure will be funded through a variety of activities including reallocation savings within the operational budget, suspensions from the development budget and expected growth in revenue amongst others.

The increase and adjustments in the Operational budget of N\$2.2 billion inclusive of reallocations within the appropriation is allocated to the following recipients (OMAs):

- *Ministry of Defence and Veterans Affairs is allocated an additional amount of N\$477.1 million, to cater for shortfall on personnel expenditure N\$458 million, N\$19.1 million for Individual Veterans Projects*
- *Ministry of Finance is allocated an additional amount N\$230 million, to cater for PSEMAS N\$200 million and N\$30 million for AfDB subscription fee*

- *Ministry of Education, Arts and Culture, cater for shortfall on personnel N\$400 million*
- *Ministry of Health and Social Services, for COVID-19 response plan N\$400 million*
- *Ministry of Labour, Industrial Relations and Employment Creation, is allocated an additional amount of N\$1.3 million for remuneration*
- *Ministry of Justice is allocated an additional amount of N\$5 million for witness fees*
- *Ministry of Environment, Forestry and Tourism, anti-poaching activities N\$4 million*
- *Ministry of Industrialization and Trade is allocated an additional amount of N\$43.2 million, apportioned as follows: personnel expenditure N\$8.5 million, Utilities N\$3 million, Integrated Client Facility N\$8 million, NSI N\$8 million, NTF N\$1 million, Namibia Estate Agency Board N\$1.5 million. Namibia commercial offices N\$8.2 million and NaCC N\$5 million*
- *Office of the Judiciary is allocated an additional amount of N\$10 million for utilities N\$8 million and IT equipment N\$2 million*
- *Works is allocated an additional amount of N\$84 million, apportioned as follows: rates and taxes N\$34 million, property rentals N\$47 million and personnel expenditure N\$3 million*
- *Transport is allocated an additional amount of N\$5 million for Remuneration,*
- *MICT is allocated an additional amount of N\$141.7 for NBC*
- *Ministry of Higher Education, Training and Innovation allocated N\$166 million, for NSFAF*
- *Ministry of Public Enterprises is allocated an additional amount of N\$220.4 million to cater for, Agribusdev N\$45.3 million, Epangelo Mining N\$3.6 million, Luderitz Waterfront N\$5.1million, NWR N\$53.4 million, TransNamib N\$67.7 million, RCC N\$11.9 million, Zambezi Waterfront N\$4.5 million and NAC N\$29 million*
- *Ministry of Gender Equality, Poverty Eradication and Social Welfare, is allocated an additional amount of N\$15.3 million to cater for Old age grants N\$12.8 million and Epupa Service Fees N\$2.5 million*
- *Ministry of Agriculture and Land Reform, is allocated an additional amount of N\$7.6 million for Agribank loan N\$5.6 million and utilities N\$2 million*
- *Ministry of Home Affairs, Immigration, Safety and Security is allocated an additional amount of N\$27 million, for fleet maintenance N\$21 million and N\$6 million for Institute of Forensic Science.*

5.3 Development Budget

A collective amount of N\$290.8 million was realized as a saving on the development budget. This was realized through the Savings recommended by the votes and savings identified by NPC through application of specific criteria such as projects whose tenders are not awarded, Projects without contractors on site, projects with zero execution rate, projects below 60 percentage execution rate and projects that have not yet started with procurement and advertisement processes. The savings realized have reduced the development budget by 5.2 percent, from **N\$5.5 billion** to **N\$5.2 billion**

Out of the realized savings, only 3.7 percent is re-allocated within the development budget with the remaining amount of 96.3 percent allocated to operational budget. The budget split was allocated as follows;

- *N\$11 million is re-allocated to Ministry of Home Affairs, Immigration, Safety and Security to complete the Head office building.*
- *N\$279.8 is allocated to operational budget to cater for operational activities.*

The changes in the Appropriated and Revised Operational and Development budget Ceilings are illustrated in the tables below:

Table 6: REVISED CEILING OPERATIONAL BUDGET (EXCLUDING STATUTORY EXPENDITURE) N\$

Vote No	VOTE NAME	APPROPRIATED BUDGET 2021	OPERATIONAL BUDGET SUSPENSIONS	RE-ALLOCATIONS	REVISED CEILINGS
1	2	3	4	5	6
01	President	554 286 000		-	554 286 000
02	Prime Minister	394 079 000	5 000 000	-	389 079 000
03	National Assembly	112 600 000	5 000 000	-	107 600 000
04	Auditor General	108 267 000	-	-	108 267 000
07	International Relations and Cooperation	745 742 000	-	-	745 742 000
08	Defence	5 127 695 000	-	458 000 000	5 585 695 000
09	Finance	4 693 984 000	10 000 000	230 000 000	4 913 984 000
10	Education, Arts and Culture	13 374 985 000	-	400 000 000	13 774 985 000
11	National Council	88 367 000	2 400 000	-	85 967 000
13	Health and Social Services	7 720 526 000	-	400 000 000	8 120 526 000
14	Labour, Industrial Relations and Employ	153 935 000	-	1 300 000	155 235 000
15	Mines and Energy	131 126 000	1 000 000	-	130 126 000
16	Justice	431 774 000	2 000 000	5 000 000	434 774 000
17	MURD	1 033 807 000	-	9 375 000	1 043 182 000
18	Environment, Forestry and Tourism	437 952 000	3 000 000	4 000 000	438 952 000
19	Industrialisation and Trade	112 203 000	-	43 153 000	155 356 000
21	Office of the Judiciary	371 152 000	-	10 000 000	381 152 000
22	Fisheries & Marine Resources	173 995 000	3 000 000	-	170 995 000
23	Works	464 608 000	-	84 000 000	548 608 000
24	Transport	306 644 000	-	5 000 000	311 644 000
26	NPC	182 781 000	-	-	182 781 000
27	Sport, Youth and National Service	264 921 000	-	-	264 921 000
28	ECN	72 419 000	3 000 000	-	69 419 000
29	MICT	273 050 000	-	141 700 000	414 750 000
30	Anti-Corruption Commission	62 771 000	-	-	62 771 000
31	Veterans Affairs	852 344 000	-	19 100 000	871 444 000
32	Higher Education, Training and Innovatio	3 082 100 000	-	166 000 000	3 248 100 000
34	Public Enterprises	733 396 000	-	220 432 000	953 828 000
36	Gender Equality, Poverty Eradication	5 421 242 000	-	15 311 000	5 436 553 000
37	Agriculture and Land Reform	908 168 000	5 000 000	7 600 000	910 768 000
38	Water	205 333 000	2 000 000	-	203 333 000
39	Home Affairs, Immigration, Safety and S	5 348 071 000	-	27 000 000	5 375 071 000
	TOTAL	53 944 323 000	41 400 000	2 246 971 000	56 149 894 000

Table 6 displays the upward revision of the Operational Budget ceilings for 2021/22 FY to about N\$56.2 billion, indicating an increase N\$2.2 billion which is a pure increase on the Operational Budget.

Table 7: REVISED CEILING DEVELOPMENT BUDGET

	VOTE	APPROPRIATED BUDGET 2021 (N\$)	DEVELOPMENT BUDGET SUSPENSIONS (N\$)	RE- ALLOCATIONS (N\$)	REVISED CEILINGS (N\$)
1	2	3	4	5	6
01	President	54 866 000	9 000 000		45 866 000
02	Prime Minister	22 919 000	14 400 000		8 519 000
03	National Assembly	4 587 000	1 000 000		3 587 000
04	Auditor General	-	-		-
07	International Relations and Cooperation	81 956 000	-		81 956 000
08	Defence	300 900 000	2 500 000		298 400 000
09	Finance	2 999 000	-		2 999 000
10	Education, Arts and Culture	402 830 000	4 000 000		398 830 000
11	National Council	-	-		-
13	Health and Social Services	360 490 000	51 200 000		309 290 000
14	Labour, Industrial Relations and Employment Creation	8 757 000	1 900 000		6 857 000
15	Mines and Energy	81 315 000	13 000 000		68 315 000
16	Justice	59 631 000	5 000 000		54 631 000
17	MURD	580 118 000	48 000 000		532 118 000
18	Environment, Forestry and Tourism	86 736 000	23 400 000		63 336 000
19	Industrialisation and Trade	47 594 000	2 500 000		45 094 000
21	Office of the Judiciary	-	-		-
22	Fisheries & Marine Resources	17 431 000	-		17 431 000
23	Works	27 981 000	1 500 000		26 481 000
24	Transport	2 200 000 000	63 000 000		2 137 000 000
26	NPC	-	-		-
27	Sport, Youth and National Service	13 829 000	2 500 000		11 329 000
28	ECN	-	-		-
29	MICT	81 000 000			81 000 000
30	Anti-Corruption Commission	-	-		-
31	Veterans Affairs	9 000 000	2 000 000		7 000 000
32	Higher Education, Training and	65 200 000	200 000		65 000 000
34	Public Enterprises	-	0		-
36	Gender Equality, Poverty Eradication	23 553 000	9 800 000		13 753 000
37	Agriculture and Land Reform	347 772 000	35 900 000		311 872 000
38	Water	259 929 000	-		259 929 000
39	Home Affairs, Immigration, Safety and Security	364 201 000	-	11 000 000,0	375 201 000
	TOTAL	5 505 594 000	290 800 000	11 000 000	5 225 794 000

Table 7 exhibits the downward revision in the Development Budget ceilings for the FY 2021/22 from N\$5.5 billion to about N\$5.2 billion, with a realized saving of N\$290.8 million on the 2021/22 appropriated budget, of which N\$11 million was re-allocated back to Development Budget and the remaining N\$279.8 million was reallocated to Operational budget to cater for critical needs.

Table 8: REVISED GLOBAL CEILINGS (OPERATIONAL AND DEVELOPMENT) N\$

	VOTE	APPROPRIATED BUDGET	REVISED CEILINGS (OPS & DEV) (N\$)
1	2	3	6
01	President	609 152 000	600 152 000,00
02	Prime Minister	416 998 000	397 598 000,00
03	National Assembly	117 187 000	111 187 000,00
04	Auditor General	108 267 000	108 267 000,00
07	International Relations and Cooperation	827 698 000	827 698 000,00
08	Defence	5 428 595 000	5 884 095 000,00
09	Finance	4 696 983 000	4 916 983 000,00
10	Education, Arts and Culture	13 777 815 000	14 173 815 000,00
11	National Council	88 367 000	85 967 000,00
13	Health and Social Services	8 081 016 000	8 429 816 000,00
14	Labour, Industrial Relations and Employment Creation	162 692 000	162 092 000,00
15	Mines and Energy	212 441 000	198 441 000,00
16	Justice	491 405 000	489 405 000,00
17	MURD	1 613 925 000	1 575 300 000,00
18	Environment, Forestry and Tourism	524 688 000	502 288 000,00
19	Industrialisation and Trade	159 797 000	200 450 000,00
21	Office of the Judiciary	371 152 000	381 152 000,00
22	Fisheries & Marine Resources	191 426 000	188 426 000,00
23	Works	492 589 000	575 089 000,00
24	Transport	2 506 644 000	2 448 644 000,00
26	NPC	182 781 000	182 781 000,00
27	Sport, Youth and National Service	278 750 000	276 250 000,00
28	ECN	72 419 000	69 419 000,00
29	MICT	354 050 000	495 750 000,00
30	Anti-Corruption Commission	62 771 000	62 771 000,00
31	Veterans Affairs	861 344 000	878 444 000,00
32	Higher Education, Training and Innovation	3 147 300 000	3 313 100 000,00
34	Public Enterprises	733 396 000	953 828 000,00
36	Gender Equality, Poverty Eradication	5 444 795 000	5 450 306 000,00
37	Agriculture and Land Reform	1 255 940 000	1 222 640 000,00
38	Water	465 262 000	463 262 000,00
39	Home Affairs, Immigration, Safety and Security	5 712 272 000	5 750 272 000,00
	TOTAL	59 449 917 000	61 375 688 000

Table 8 above shows the Global Ceilings, which reflects an upward revision amounting to N\$1.9 billion for 2021/22 Financial Year from N\$59.5 billion to about N\$61.4 billion.

Table 9: SUSPENSIONS AND REALLOCATIONS WITHIN AND AMONG THE VOTES (NET-EFFECT)

VOTE No.	VOTE	REALIZED SAVINGS		TOTAL SAVING	RECOMMENDED AMOUNT FROM RE-ALLOCATION	RECOMMENDED AMOUNT FROM RE-ALLOCATION	NET EFFECT (Gain /Loss)
		OPERATIONAL	DEVELOPMENT		OPERATIONAL	DEVELOPMENT	
1	2	3	4	5	6	7	8
01	President	-	9 000 000	9 000 000	-	-	(9 000 000)
02	Prime Minister	5 000 000	14 400 000	19 400 000	-	-	(19 400 000)
03	National Assembly	5 000 000	1 000 000	6 000 000	-	-	(6 000 000)
04	Auditor General	-	-		-		
07	International Relations and Cooperation	-	-		-		
08	Defence	-	2 500 000	2 500 000	458 000 000	-	455 500 000
09	Finance	10 000 000	-	10 000 000	230 000 000	-	220 000 000
10	Education, Arts and Culture	-	4 000 000	4 000 000	400 000 000	-	396 000 000
11	National Council	2 400 000	-	2 400 000	-	-	(2 400 000)
13	Health and Social Services	-	51 200 000	51 200 000	400 000 000	-	348 800 000
14	Labour, Industrial Relations and Employment	-	1 900 000	1 900 000	1 300 000	-	(600 000)
15	Mines and Energy	1 000 000	13 000 000	14 000 000	-	-	(14 000 000)
16	Justice	2 000 000	5 000 000	7 000 000	5 000 000	-	(2 000 000)
17	MURD	-	48 000 000	48 000 000	9 375 000	-	(38 625 000)
18	Environment, Forestry and Tourism	3 000 000	23 400 000	26 400 000	4 000 000	-	(22 400 000)
19	Industrialisation and Trade	-	2 500 000	2 500 000	43 153 000	-	40 653 000
21	Office of the Judiciary	-	-	-	10 000 000	-	10 000 000
22	Fisheries & Marine Resources	3 000 000	-	3 000 000	-	-	(3 000 000)
23	Works	-	1 500 000	1 500 000	84 000 000	-	82 500 000
24	Transport	-	63 000 000	63 000 000	5 000 000	-	(58 000 000)
26	NPC	-	-	-	-	-	-
27	Sport, Youth and National Service	-	2 500 000	2 500 000	-	-	(2 500 000)
28	ECN	3 000 000	-	3 000 000	-	-	(3 000 000)
29	MICT	-	-	-	141 700 000	-	141 700 000
30	Anti-Corruption Commission	-	-	-	-	-	-
31	Veterans Affairs	-	2 000 000	2 000 000	19 100 000	-	17 100 000
32	Higher Education, Training and Innovation	-	200 000	200 000	166 000 000	-	165 800 000
34	Public Enterprises	-	-	-	220 432 000	-	220 432 000
36	Gender Equality, Poverty Eradication	-	9 800 000	9 800 000	15 311 000	-	5 511 000
37	Agriculture and Land Reform	5 000 000	35 900 000	40 900 000	7 600 000	-	(33 300 000)
38	Water	2 000 000	-	2 000 000	-	-	(2 000 000)
39	Home Affairs, Immigration, Safety and Security	-	-	-	27 000 000	11 000 000	38 000 000
	TOTAL	41 400 000	290 800 000	332 200 000	2 246 971 000	11 000 000	1 925 771 000

As observed in Table 9 above, a total saving of N\$332.2 million which was realized from the Operational and Development budget was reallocated within and between votes. However, the realized saving was not sufficient to cater for all considered pressing needs amounting to N\$1.9 billion.

5.4 GLOBAL REVISED CEILING PER SECTOR

Figure 7 and 8 below depicts the Original and Revised budget allocations per sector for the 2021/22 FY. Comparing figure 7 and 8 there is a downward revision in the Administration sector by one percent, however, there is an upward revision in Public Safety sector by one percent. Budget allocations towards Economic, Infrastructure and Social sectors were maintained.

Figure 7 Appropriated budget sectoral allocation FY 2021/22

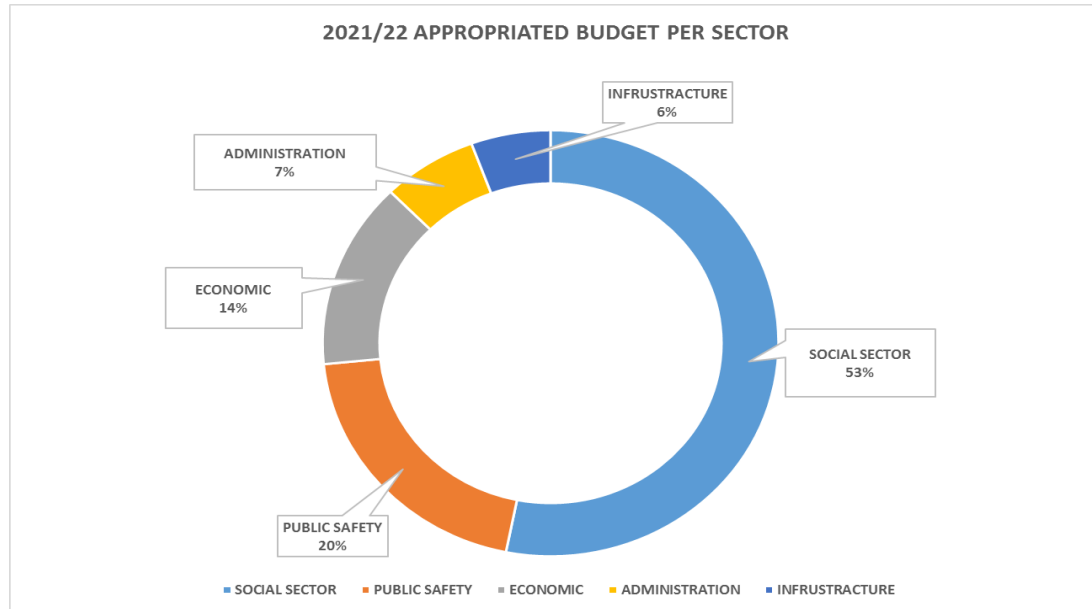
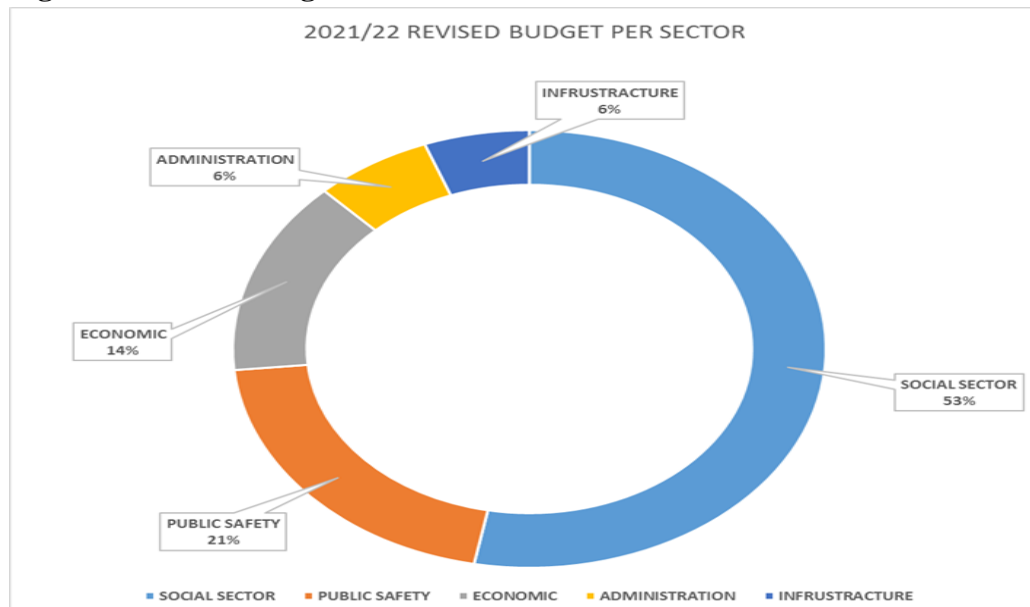


Figure 8 Revised budget sectoral allocation FY 2021/22



TECHNICAL ANNEXURES

ANNEXURES 1: BUDGET REDUCTIONS AND REALLOCATIONS BY VOTE

REVISED ESTIMATES OF EXPENDITURE BY SUBDIVISION INCLUDING INTEREST PAYMENTS

Expenditure Sub Divisions	2020-21 Actuals	2021-22 Estimate	2021-22 Rev. Estimates	2022-23 Estimate	2023-24 Estimate
300 Operational					
010 Personnel Expenditure					
001 Remuneration	24,936,256,000	24,609,515,000	25,753,266,000	24,658,504,000	24,984,239,000
002 Employers Contribution to the G.I.P.F.	2,936,314,000	2,925,172,000	2,948,265,000	2,997,348,000	3,069,239,000
003 Other Conditions of Service	697,238,000	828,216,000	832,341,000	843,042,000	864,171,000
004 Improvement of Remuneration	0	420,000	0	433,000	446,000
005 Employers Contribution to the Social	96,682,000	96,255,000	96,218,000	98,951,000	101,644,000
010 Personnel Expenditure Total	28,666,490,000	28,459,578,000	29,630,090,000	28,598,278,000	29,019,739,000
100 TOTAL CURRENT EXP.[010+030+080+090]	28,666,490,000	28,459,578,000	29,630,090,000	28,598,278,000	29,019,739,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	194,163,000	148,715,000	161,583,000	134,682,000	137,067,000
022 Materials and Supplies	2,006,035,151	2,286,844,000	2,320,873,000	2,219,772,000	2,233,955,000
023 Transport	626,994,000	540,863,000	613,170,000	530,786,000	534,859,000
024 Utilities	1,294,763,000	1,228,851,000	1,286,911,000	1,205,394,000	1,226,049,000
025 Maintenance Expenses	450,852,000	506,422,000	509,097,000	496,317,000	493,899,000
026 Property Rental and Related Charges	316,552,000	256,857,000	300,464,000	241,730,000	236,960,000
027 Other Services and Expenses	4,043,819,343	2,569,572,000	2,791,065,000	2,483,932,000	2,473,189,000
030 Goods and Other Services Total	8,933,178,494	7,538,124,000	7,983,163,000	7,312,613,000	7,335,978,000
100 TOTAL CURRENT EXP.[010+030+080+090]	8,933,178,494	7,538,124,000	7,983,163,000	7,312,613,000	7,335,978,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription:	188,010,000	194,151,000	179,773,000	205,778,000	206,809,000
042 Membership Fees and Subscription:	1,425,000	1,397,000	1,405,000	1,301,000	1,257,000
043 Government Organization	10,027,449,000	11,046,358,000	11,453,658,000	9,565,032,000	9,004,759,000
044 Individuals & Non- Profit Organizations	7,614,368,000	5,128,259,000	5,141,099,000	5,005,459,000	5,034,130,000
045 Public and departmental enterprises	1,366,310,506	827,960,000	1,207,792,000	631,601,000	634,819,000
080 Subsidies and other current transfers Total	19,197,562,506	17,198,125,000	17,983,727,000	15,409,171,000	14,881,774,000
100 TOTAL CURRENT EXP.[010+030+080+090]	19,197,562,506	17,198,125,000	17,983,727,000	15,409,171,000	14,881,774,000
090 Interest and Borrowing Related Charges					
081 Domestic Interest Payments	4,801,000,000	6,059,759,000	5,859,759,000	6,561,050,000	6,945,870,000
082 Foreign Interest Payments	2,937,000,000	2,440,241,000	2,440,241,000	2,657,832,000	2,815,011,000
083 Borrowing Related Charges	0	0	0	0	0
090 Interest and Borrowing Related Charges Total	7,738,000,000	8,500,000,000	8,300,000,000	9,218,882,000	9,760,881,000
100 TOTAL CURRENT EXP.[010+030+080+090]	7,738,000,000	8,500,000,000	8,300,000,000	9,218,882,000	9,760,881,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	40,335,000	8,753,000	16,490,000	2,830,000	1,605,000
102 Vehicles	0	0	7,000,000	0	0
103 Operational Equipment, Machinery	704,884,053	737,231,000	526,924,000	605,210,000	572,491,000
110 Acquisition of Capital Assets Total	745,219,053	745,984,000	550,414,000	608,040,000	574,096,000
160 TOTAL CAPITAL EXP.[110+130]	745,219,053	745,984,000	550,414,000	608,040,000	574,096,000
130 Capital Transfers					
121 Government Organization	0	0	0	0	0
124 Abroad	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000
130 Capital Transfers Total	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000
160 TOTAL CAPITAL EXP.[110+130]	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000

REVISED ESTIMATES OF EXPENDITURE BY SUBDIVISION INCLUDING INTEREST PAYMENTS

Expenditure Sub Divisions	2020-21	2021-22	2021-22	2022-23	2023-24
	Actuals	Estimate	Rev. Estimates	Estimate	Estimate
220 Statutory					
212 Guarantees	706,000,000	0	0	0	0
220 Statutory Total	706,000,000	0	0	0	0
300 TOTAL OPERAT'L [100+160+180+220]	706,000,000	0	0	0	0
	65,988,450,053	62,444,311,000	64,449,894,000	61,149,484,000	61,574,968,000
200 Development					
040 Goods and Other Services					
031 Travel and Subsistence Expenses	0	0	0	66,000	67,000
032 Materials and Supplies	333,938,000	120,581,000	108,432,000	293,649,000	253,550,000
033 Transport	0	0	0	0	0
034 Utilities	0	0	0	21,000	22,000
037 Other services and expenses	108,773,000	128,489,000	121,039,000	214,701,000	210,736,000
040 Goods and Other Services Total	442,711,000	249,070,000	229,471,000	508,437,000	464,375,000
	442,711,000	249,070,000	229,471,000	508,437,000	464,375,000
120 Acquisition of capital assets					
111 Furniture and Office Equipment	27,887,000	45,784,000	27,274,000	58,520,000	57,500,000
112 Vehicle	450,000	0	0	850,000	630,000
113 Operational Equipment, Machinery	253,644,000	223,693,000	206,655,000	433,420,000	438,950,000
114 Purchases of Buildings	2,700,000	2,000,000	0	5,000,000	10,000,000
115 Feasibility Studies, Design and	260,080,000	462,147,000	460,355,000	436,725,000	519,224,000
116 Land and Intangible Assets	16,850,000	18,600,000	14,900,000	22,110,000	28,057,000
117 Construction, Renovation and	3,986,680,000	3,079,175,000	2,933,837,000	3,669,134,000	3,679,547,000
120 Acquisition of capital assets Total	4,548,291,000	3,831,399,000	3,643,021,000	4,625,759,000	4,733,908,000
170 TOTAL CAPITAL EXP.[120+150]	4,548,291,000	3,831,399,000	3,643,021,000	4,625,759,000	4,733,908,000
150 Capital Transfers					
131 Government Organizations	1,225,752,000	1,077,500,000	1,024,000,000	1,503,784,000	1,097,710,000
133 public and departmental enterprise	100,000,000	255,969,000	255,969,000	331,531,000	372,419,000
134 Abroad	91,526,000	91,656,000	73,333,000	84,223,000	103,911,000
150 Capital Transfers Total	1,417,278,000	1,425,125,000	1,353,302,000	1,919,538,000	1,574,040,000
170 TOTAL CAPITAL EXP.[120+150]	1,417,278,000	1,425,125,000	1,353,302,000	1,919,538,000	1,574,040,000
200 TOTAL DEVELOP'T [020+040+170+190]	6,408,280,000	5,505,594,000	5,225,794,000	7,053,734,000	6,772,323,000
GRAND TOTAL	72,396,730,053	67,949,905,000	69,675,688,000	68,203,218,000	68,347,291,000

OPERATING AGENCY: Office of the President
ACCOUNTING OFFICER: The Executive Director
VOTE 01 President
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	93,396,424	75,950,000	75,950,000	71,459,000	70,229,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	9,158,674	7,140,000	7,140,000	7,348,000	5,719,000
003 Other Conditions of Service	2,311,919	1,435,000	1,435,000	2,065,000	2,127,000
005 Employers Contribution to the Social Security	239,863	207,000	207,000	208,000	214,000
010 Personnel Expenditure Total	105,106,881	84,732,000	84,732,000	81,080,000	78,289,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	11,197,907	16,434,000	16,434,000	15,486,000	15,951,000
022 Materials and Supplies	3,281,264	3,611,000	3,611,000	3,717,000	3,829,000
023 Transport	13,950,360	10,320,000	10,320,000	6,810,000	7,752,000
024 Utilities	20,290,838	12,199,000	12,199,000	12,566,000	12,942,000
025 Maintenance Expenses	32,935	1,458,000	1,458,000	1,502,000	1,547,000
027 Other Services and Expenses	35,465,214	33,860,000	33,860,000	31,788,000	31,312,000
030 Goods and Other Services Total	84,218,518	77,882,000	77,882,000	71,869,000	73,333,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	362,498	380,000	380,000	391,000	403,000
043 Government Organization	239,457,920	387,914,000	387,914,000	388,405,000	396,502,000
045 Public and departmental enterprises and private industries	12,326,020	0	0	0	0
080 Subsidies and other current transfers Total	252,146,438	388,294,000	388,294,000	388,796,000	396,905,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	1,181,662	2,000,000	2,000,000	1,500,000	0
103 Operational Equipment, Machinery and Plants	1,029,800	1,378,000	1,378,000	1,500,000	0
110 Acquisition of Capital Assets Total	2,211,462	3,378,000	3,378,000	3,000,000	0
300 Operational Budget Total	443,683,298	554,286,000	554,286,000	544,745,000	548,527,000
200 Development					
120 Acquisition of capital assets					
113 Operational Equipment, Machinery and plants	16,338,000	16,338,000	6,000,000	8,100,000	15,200,000
115 Feasibility Studies, Design and Supervision	5,006,000	5,006,000	13,766,000	14,500,000	17,400,000
117 Construction, Renovation and Improvement	25,356,000	32,322,000	26,100,000	44,900,000	63,034,000
120 Acquisition of capital assets Total	46,700,000	53,666,000	45,866,000	67,500,000	95,634,000
150 Capital Transfers					
134 Abroad	1,200,000	1,200,000	0	0	0
150 Capital Transfers Total	1,200,000	1,200,000	0	0	0
200 Development Budget Total	47,900,000	54,866,000	45,866,000	67,500,000	95,634,000
GRAND TOTAL	491,583,298	609,152,000	600,152,000	612,245,000	644,161,000

OPERATING AGENCY: Office of the Prime Minister
ACCOUNTING OFFICER: The Executive Director
VOTE 02 Prime Minister
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	144,546,125	140,838,000	140,838,000	145,064,000	149,418,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	17,533,323	18,111,000	18,111,000	18,658,000	19,219,000
003 Other Conditions of Service	6,765,251	760,000	760,000	783,000	806,000
005 Employers Contribution to the Social Security	338,887	358,000	358,000	368,000	380,000
010 Personnel Expenditure Total	169,183,586	160,067,000	160,067,000	164,873,000	169,823,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,214,839	3,012,000	3,012,000	2,920,000	2,920,000
022 Materials and Supplies	2,333,267	2,600,000	2,600,000	2,580,000	2,580,000
023 Transport	4,213,073	4,200,000	4,200,000	2,000,000	2,000,000
024 Utilities	30,409,049	33,000,000	33,000,000	33,000,000	33,000,000
025 Maintenance Expenses	46,126,368	47,000,000	42,000,000	42,779,000	41,897,000
026 Property Rental and Related Charges	2,019,302	3,100,000	3,100,000	3,100,000	1,700,000
027 Other Services and Expenses	3,218,605	8,108,000	8,108,000	5,032,000	5,032,000
030 Goods and Other Services Total	89,534,503	101,020,000	96,020,000	91,411,000	89,129,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	314,162	692,000	692,000	712,000	732,000
043 Government Organization	139,252,487	130,300,000	130,300,000	130,300,000	130,300,000
080 Subsidies and other current transfers Total	139,566,649	130,992,000	130,992,000	131,012,000	131,032,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	2,287,226	2,000,000	2,000,000	0	0
110 Acquisition of Capital Assets Total	2,287,226	2,000,000	2,000,000	0	0
300 Operational Budget Total	400,571,964	394,079,000	389,079,000	387,296,000	389,984,000
200 Development					
120 Acquisition of capital assets					
115 Feasibility Studies, Design and Supervision	0	6,800,000	5,500,000	0	0
117 Construction, Renovation and Improvement	667,385	16,119,000	3,019,000	46,581,000	1,526,000
120 Acquisition of capital assets Total	667,385	22,919,000	8,519,000	46,581,000	1,526,000
200 Development Budget Total	667,385	22,919,000	8,519,000	46,581,000	1,526,000
GRAND TOTAL	401,239,349	416,998,000	397,598,000	433,877,000	391,510,000

OPERATING AGENCY: National Assembly
ACCOUNTING OFFICER: Secretary to Parliament
VOTE 03 National Assembly
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	74,001,635	77,171,000	73,471,000	74,207,000	73,888,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	11,221,668	10,075,000	10,075,000	10,377,000	10,689,000
003 Other Conditions of Service	10,871,722	5,564,000	5,491,000	5,731,000	5,902,000
005 Employers Contribution to the Social Security	137,282	266,000	266,000	274,000	282,000
010 Personnel Expenditure Total	96,232,308	93,076,000	89,303,000	90,589,000	90,761,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,146,163	1,400,000	1,400,000	1,412,000	1,455,000
022 Materials and Supplies	958,420	974,000	974,000	1,004,000	1,034,000
023 Transport	3,399,929	2,186,000	2,186,000	2,252,000	2,320,000
024 Utilities	6,881,226	5,148,000	5,148,000	5,302,000	5,461,000
025 Maintenance Expenses	1,077,809	1,123,000	1,123,000	1,156,000	1,191,000
027 Other Services and Expenses	5,951,105	5,599,000	4,372,000	5,766,000	5,938,000
030 Goods and Other Services Total	19,414,651	16,430,000	15,203,000	16,892,000	17,399,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	2,415,076	2,894,000	2,894,000	2,981,000	3,070,000
080 Subsidies and other current transfers Total	2,415,076	2,894,000	2,894,000	2,981,000	3,070,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	1,199,988	200,000	200,000	200,000	200,000
110 Acquisition of Capital Assets Total	1,199,988	200,000	200,000	200,000	200,000
300 Operational Budget Total	119,262,022	112,600,000	107,600,000	110,662,000	111,430,000
200 Development					
120 Acquisition of capital assets					
117 Construction, Renovation and Improvement	6,999,962	4,587,000	3,587,000	550,000	0
120 Acquisition of capital assets Total	6,999,962	4,587,000	3,587,000	550,000	0
200 Development Budget Total	6,999,962	4,587,000	3,587,000	550,000	0
GRAND TOTAL	126,261,984	117,187,000	111,187,000	111,212,000	111,430,000

OPERATING AGENCY: Auditor-General
ACCOUNTING OFFICER: Deputy Auditor General
VOTE 04 Auditor General
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	78,204,120	81,671,000	79,335,000	81,370,000	82,363,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	9,877,473	10,251,000	10,203,000	10,201,000	10,229,000
003 Other Conditions of Service	672,287	2,000	736,000	2,000	1,000
005 Employers Contribution to the Social Security	204,167	215,000	215,000	220,000	221,000
010 Personnel Expenditure Total	88,958,048	92,139,000	90,489,000	91,793,000	92,814,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	877,596	1,040,000	1,040,000	1,040,000	1,040,000
022 Materials and Supplies	1,200,113	1,715,000	1,715,000	1,725,000	1,730,000
023 Transport	485,284	1,005,000	1,005,000	1,000,000	1,000,000
024 Utilities	4,315,073	4,405,000	4,665,000	4,471,000	4,515,000
025 Maintenance Expenses	3,257,213	3,590,000	3,590,000	3,651,000	3,760,000
027 Other Services and Expenses	5,776,925	4,169,000	5,559,000	2,514,000	2,073,000
030 Goods and Other Services Total	15,912,205	15,924,000	17,574,000	14,401,000	14,118,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	223,573	204,000	204,000	208,000	210,000
080 Subsidies and other current transfers Total	223,573	204,000	204,000	208,000	210,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	316,340	0	0	0	0
110 Acquisition of Capital Assets Total	316,340	0	0	0	0
300 Operational Budget Total	105,410,165	108,267,000	108,267,000	106,402,000	107,142,000
GRAND TOTAL	105,410,165	108,267,000	108,267,000	106,402,000	107,142,000

OPERATING AGENCY: Ministry of Home Affairs, Immigration, Safety and Security
ACCOUNTING OFFICER: The Executive Director
VOTE 05 Home Affairs and Immigration
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	230,638,837	0	0	0	0
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	26,607,334	0	0	0	0
003 Other Conditions of Service	4,236,812	0	0	0	0
005 Employers Contribution to the Social Security	874,285	0	0	0	0
010 Personnel Expenditure Total	262,357,269	0	0	0	0
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4,454,436	0	0	0	0
022 Materials and Supplies	7,601,705	0	0	0	0
023 Transport	16,750,024	0	0	0	0
024 Utilities	28,510,269	0	0	0	0
025 Maintenance Expenses	49,196,734	0	0	0	0
026 Property Rental and Related Charges	17,848,953	0	0	0	0
027 Other Services and Expenses	6,401,692	0	0	0	0
030 Goods and Other Services Total	130,763,813	0	0	0	0
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	83,597	0	0	0	0
080 Subsidies and other current transfers Total	83,597	0	0	0	0
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	10,152,200	0	0	0	0
102 Vehicles	4,764,369	0	0	0	0
103 Operational Equipment, Machinery and Plants	27,821	0	0	0	0
110 Acquisition of Capital Assets Total	14,944,391	0	0	0	0
300 Operational Budget Total	408,149,070	0	0	0	0
200 Development					
120 Acquisition of capital assets					
117 Construction, Renovation and Improvement	86,278,357	0	0	0	0
120 Acquisition of capital assets Total	86,278,357	0	0	0	0
200 Development Budget Total	86,278,357	0	0	0	0
GRAND TOTAL	494,427,427	0	0	0	0

OPERATING AGENCY: Ministry of Home Affairs, Immigration, Safety and Security
ACCOUNTING OFFICER: The Executive Director
VOTE 06 Safety and Security
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3,889,048,168	0	0	0	0
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	494,080,988	0	0	0	0
003 Other Conditions of Service	151,293,310	0	0	0	0
005 Employers Contribution to the Social Security	17,773,124	0	0	0	0
010 Personnel Expenditure Total	4,552,195,590	0	0	0	0
030 Goods and Other Services					
021 Travel and Subsistence Allowance	21,229,657	0	0	0	0
022 Materials and Supplies	52,758,674	0	0	0	0
023 Transport	160,639,892	0	0	0	0
024 Utilities	227,222,171	0	0	0	0
025 Maintenance Expenses	5,345,434	0	0	0	0
026 Property Rental and Related Charges	3,519,926	0	0	0	0
027 Other Services and Expenses	79,579,098	0	0	0	0
030 Goods and Other Services Total	550,294,851	0	0	0	0
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	1,114,471	0	0	0	0
080 Subsidies and other current transfers Total	1,114,471	0	0	0	0
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	297,989	0	0	0	0
102 Vehicles	802,790	0	0	0	0
103 Operational Equipment, Machinery and Plants	2,187,642	0	0	0	0
110 Acquisition of Capital Assets Total	3,288,421	0	0	0	0
300 Operational Budget Total	5,106,893,332	0	0	0	0
200 Development					
120 Acquisition of capital assets					
111 Furniture and Office Equipment	4,500,000	0	0	0	0
113 Operational Equipment, Machinery and plants	981,659	0	0	0	0
115 Feasibility Studies, Design and Supervision	39,885,814	0	0	0	0
117 Construction, Renovation and Improvement	287,984,067	0	0	0	0
120 Acquisition of capital assets Total	333,351,540	0	0	0	0
200 Development Budget Total	333,351,540	0	0	0	0
GRAND TOTAL	5,440,244,872	0	0	0	0

OPERATING AGENCY: Ministry of International Relations & Cooperation
ACCOUNTING OFFICER: The Executive Director
VOTE 07 International Relations and Cooperation
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	141,253,184	140,472,000	140,472,000	144,686,000	149,027,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	16,306,257	16,808,000	16,808,000	17,313,000	17,833,000
003 Other Conditions of Service	3,342,171	3,712,000	3,712,000	3,823,000	3,938,000
005 Employers Contribution to the Social Security	317,512	333,000	333,000	343,000	352,000
010 Personnel Expenditure Total	161,219,124	161,325,000	161,325,000	166,165,000	171,150,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	8,639,166	7,498,000	9,498,000	7,723,000	7,934,000
022 Materials and Supplies	4,296,825	5,000,000	5,000,000	5,150,000	5,305,000
023 Transport	10,571,455	7,357,000	7,357,000	7,578,000	9,384,000
024 Utilities	21,588,754	22,000,000	22,000,000	22,660,000	23,340,000
025 Maintenance Expenses	2,598,148	5,600,000	5,600,000	5,768,000	5,942,000
026 Property Rental and Related Charges	89,226,600	89,111,000	89,111,000	91,784,000	94,538,000
027 Other Services and Expenses	479,601,250	328,003,000	326,003,000	297,891,000	291,876,000
030 Goods and Other Services Total	616,522,199	464,569,000	464,569,000	438,554,000	438,319,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	94,756,744	108,890,000	108,890,000	116,900,000	116,900,000
043 Government Organization	9,094,476	10,958,000	10,958,000	11,286,000	11,625,000
080 Subsidies and other current transfers Total	103,851,220	119,848,000	119,848,000	128,186,000	128,525,000
300 Operational Budget Total	881,592,543	745,742,000	745,742,000	732,905,000	737,994,000
200 Development					
040 Goods and Other Services					
031 Travel and Subsistence Expenses	0	0	0	66,000	67,000
034 Utilities	0	0	0	21,000	22,000
040 Goods and Other Services Total	0	0	0	87,000	89,000
120 Acquisition of capital assets					
115 Feasibility Studies, Design and Supervision	17,897,132	0	25,000,000	0	0
117 Construction, Renovation and Improvement	26,613,942	26,500,000	18,623,000	40,000,000	40,000,000
120 Acquisition of capital assets Total	44,511,074	26,500,000	43,623,000	40,000,000	40,000,000
150 Capital Transfers					
134 Abroad	62,279,970	55,456,000	38,333,000	84,223,000	103,911,000
150 Capital Transfers Total	62,279,970	55,456,000	38,333,000	84,223,000	103,911,000
200 Development Budget Total	106,791,044	81,956,000	81,956,000	124,310,000	144,000,000
GRAND TOTAL	988,383,587	827,698,000	827,698,000	857,215,000	881,994,000

OPERATING AGENCY: Ministry of Defence and Veterans Affairs
ACCOUNTING OFFICER: The Executive Director
VOTE 08 Defence
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3,615,435,541	2,931,941,000	3,569,021,000	2,945,383,000	2,966,994,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	460,619,249	419,824,000	450,744,000	435,488,000	448,546,000
003 Other Conditions of Service	165,054,941	153,251,000	153,251,000	157,849,000	162,584,000
005 Employers Contribution to the Social Security	17,454,767	16,579,000	16,579,000	17,076,000	17,589,000
010 Personnel Expenditure Total	4,258,564,498	3,521,595,000	4,189,595,000	3,555,796,000	3,595,713,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	9,918,959	14,900,000	14,900,000	15,242,000	15,517,000
022 Materials and Supplies	331,331,306	360,836,000	360,836,000	360,000,000	381,982,000
023 Transport	161,289,862	153,338,000	153,338,000	153,184,000	155,000,000
024 Utilities	175,616,526	194,915,000	194,915,000	195,000,000	200,213,000
025 Maintenance Expenses	86,363,711	95,534,000	95,534,000	96,300,000	96,300,000
026 Property Rental and Related Charges	3,962,807	9,496,000	9,496,000	9,500,000	9,500,000
027 Other Services and Expenses	50,556,334	43,478,000	43,478,000	45,200,000	45,200,000
030 Goods and Other Services Total	819,039,504	872,497,000	872,497,000	874,426,000	903,712,000
080 Subsidies and other current transfers					
043 Government Organization	0	100,000,000	100,000,000	103,000,000	103,000,000
044 Individuals & Non- Profit Organizations	102,499,677	0	0	0	0
080 Subsidies and other current transfers Total	102,499,677	100,000,000	100,000,000	103,000,000	103,000,000
110 Acquisition of Capital Assets					
102 Vehicles	18,255,663	0	0	0	0
103 Operational Equipment, Machinery and Plants	606,117,401	633,603,000	423,603,000	506,208,000	471,993,000
110 Acquisition of Capital Assets Total	624,373,064	633,603,000	423,603,000	506,208,000	471,993,000
300 Operational Budget Total	5,804,476,743	5,127,695,000	5,585,695,000	5,039,430,000	5,074,418,000
200 Development					
120 Acquisition of capital assets					
113 Operational Equipment, Machinery and plants	146,352,933	150,000,000	150,000,000	170,000,000	180,000,000
115 Feasibility Studies, Design and Supervision	67,639	0	0	0	0
117 Construction, Renovation and Improvement	149,866,453	150,900,000	148,400,000	208,000,000	200,000,000
120 Acquisition of capital assets Total	296,287,026	300,900,000	298,400,000	378,000,000	380,000,000
200 Development Budget Total	296,287,026	300,900,000	298,400,000	378,000,000	380,000,000
GRAND TOTAL	6,100,763,769	5,428,595,000	5,884,095,000	5,417,430,000	5,454,418,000

OPERATING AGENCY: Ministry of Finance
ACCOUNTING OFFICER: The Executive Director
VOTE 09 Finance
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	473,590,749	485,295,000	485,295,000	399,932,000	333,403,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	56,477,462	58,052,000	58,052,000	49,045,000	39,013,000
003 Other Conditions of Service	8,600,055	38,053,000	38,053,000	32,067,000	27,665,000
005 Employers Contribution to the Social Security	1,329,910	1,517,000	1,517,000	1,300,000	1,146,000
010 Personnel Expenditure Total	539,998,176	582,917,000	582,917,000	482,344,000	401,227,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	747,954	752,000	752,000	732,000	654,000
022 Materials and Supplies	7,687,180	10,000,000	10,000,000	9,785,000	9,760,000
023 Transport	11,227,643	10,500,000	10,500,000	10,274,000	10,248,000
024 Utilities	76,115,287	71,000,000	71,000,000	64,474,000	60,298,000
025 Maintenance Expenses	109,594,788	143,117,000	143,117,000	140,040,000	136,279,000
026 Property Rental and Related Charges	16,944,279	17,510,000	17,510,000	17,133,000	17,090,000
027 Other Services and Expenses	37,121,997	57,598,000	57,598,000	51,361,000	43,162,000
030 Goods and Other Services Total	259,439,127	310,477,000	310,477,000	293,799,000	277,491,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	14,537,371	27,529,000	27,529,000	26,651,000	26,626,000
043 Government Organization	4,316,322,337	3,773,061,000	3,993,061,000	2,911,265,000	2,556,505,000
044 Individuals & Non- Profit Organizations	627,000,000	0	0	0	0
045 Public and departmental enterprises and private industries	100,000,000	0	0	0	0
080 Subsidies and other current transfers Total	5,057,859,708	3,800,590,000	4,020,590,000	2,937,916,000	2,583,131,000
090 Interest and Borrowing Related Charges					
081 Domestic Interest Payments	5,194,590,931	6,059,759,000	5,859,759,000	6,561,050,000	6,945,870,000
082 Foreign Interest Payments	2,076,012,654	2,440,241,000	2,440,241,000	2,657,832,000	2,815,011,000
083 Borrowing Related Charges	20,571,045	0	0	0	0
090 Interest and Borrowing Related Charges T	7,291,174,630	8,500,000,000	8,300,000,000	9,218,882,000	9,760,881,000
220 Statutory					
212 Guarantees	842,756	0	0	0	0
220 Statutory Total	842,756	0	0	0	0
300 Operational Budget Total	13,149,314,397	13,193,984,000	13,213,984,000	12,932,941,000	13,022,730,000
200 Development					
120 Acquisition of capital assets					
117 Construction, Renovation and Improvement	1,771,718	2,999,000	2,999,000	3,115,000	2,500,000
120 Acquisition of capital assets Total	1,771,718	2,999,000	2,999,000	3,115,000	2,500,000
200 Development Budget Total	1,771,718	2,999,000	2,999,000	3,115,000	2,500,000
GRAND TOTAL	13,151,086,115	13,196,983,000	13,216,983,000	12,936,056,000	13,025,230,000

OPERATING AGENCY: Ministry of Education, Arts and Culture
ACCOUNTING OFFICER: The Executive Director
VOTE 10 Education, Arts and Culture
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	10,078,305,881	9,729,682,000	10,129,682,000	10,021,573,000	10,322,221,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	1,191,384,774	1,176,686,000	1,176,686,000	1,211,988,000	1,248,348,000
003 Other Conditions of Service	336,695,323	313,868,000	313,868,000	323,285,000	332,983,000
005 Employers Contribution to the Social Security	33,821,992	34,277,000	34,277,000	35,305,000	36,367,000
010 Personnel Expenditure Total	11,640,207,969	11,254,513,000	11,654,513,000	11,592,151,000	11,939,919,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	3,000,108	4,450,000	4,450,000	4,584,000	4,720,000
022 Materials and Supplies	46,397,747	65,065,000	65,065,000	66,868,000	67,134,000
023 Transport	6,013,341	8,055,000	8,055,000	7,848,000	2,863,000
024 Utilities	30,446,672	36,587,000	36,587,000	33,044,000	31,238,000
025 Maintenance Expenses	12,562,990	31,909,000	31,909,000	28,375,000	28,169,000
026 Property Rental and Related Charges	854,375	1,357,000	1,357,000	1,398,000	1,440,000
027 Other Services and Expenses	255,313,858	169,354,000	169,354,000	148,225,000	149,357,000
030 Goods and Other Services Total	354,589,092	316,777,000	316,777,000	290,342,000	284,921,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	2,944,844	3,301,000	3,301,000	3,398,000	3,503,000
042 Membership Fees and Subscription: Domestic	2,000	2,000	2,000	2,000	2,000
043 Government Organization	1,961,546,913	1,727,438,000	1,727,438,000	1,183,721,000	930,276,000
044 Individuals & Non- Profit Organizations	10,282,000	10,748,000	10,748,000	11,071,000	11,403,000
045 Public and departmental enterprises and private industries	71,643,921	62,206,000	62,206,000	64,072,000	65,994,000
080 Subsidies and other current transfers Total	2,046,419,677	1,803,695,000	1,803,695,000	1,262,264,000	1,011,178,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	15,212,597	0	0	0	0
110 Acquisition of Capital Assets Total	15,212,597	0	0	0	0
300 Operational Budget Total	14,056,429,336	13,374,985,000	13,774,985,000	13,144,757,000	13,236,018,000
200 Development					
120 Acquisition of capital assets					
115 Feasibility Studies, Design and Supervision	53,520,163	86,925,000	84,925,000	81,500,000	72,750,000
117 Construction, Renovation and Improvement	149,294,353	265,905,000	263,905,000	348,500,000	327,250,000
120 Acquisition of capital assets Total	202,814,516	352,830,000	348,830,000	430,000,000	400,000,000
150 Capital Transfers					
131 Government Organizations	876,244,417	50,000,000	50,000,000	60,000,000	60,000,000
150 Capital Transfers Total	876,244,417	50,000,000	50,000,000	60,000,000	60,000,000
200 Development Budget Total	1,079,058,933	402,830,000	398,830,000	490,000,000	460,000,000

OPERATING AGENCY: Ministry of Education, Arts and Culture
ACCOUNTING OFFICER: The Executive Director
VOTE 10 Education, Arts and Culture
SUMMARY



GRAND TOTAL	15,135,488,269	13,777,815,000	14,173,815,000	13,634,757,000	13,696,018,000
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OPERATING AGENCY: National Council
ACCOUNTING OFFICER: Secretary, National Council
VOTE 11 National Council
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	57,117,544	62,218,000	60,282,000	64,084,000	66,315,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	7,790,204	8,322,000	8,069,000	8,571,000	8,767,000
003 Other Conditions of Service	1,717,820	2,687,000	2,479,000	884,000	875,000
005 Employers Contribution to the Social Security	107,814	120,000	117,000	122,000	125,000
010 Personnel Expenditure Total	66,733,383	73,347,000	70,947,000	73,661,000	76,082,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6,030,416	5,508,000	5,808,000	4,620,000	4,180,000
022 Materials and Supplies	474,654	527,000	527,000	456,000	255,000
023 Transport	2,107,530	1,000,000	1,000,000	900,000	400,000
024 Utilities	4,059,318	4,150,000	4,150,000	4,010,000	4,285,000
025 Maintenance Expenses	550,000	500,000	500,000	400,000	0
027 Other Services and Expenses	2,823,003	2,800,000	2,500,000	2,799,000	2,247,000
030 Goods and Other Services Total	16,044,921	14,485,000	14,485,000	13,185,000	11,367,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	0	29,000	21,000	0	0
042 Membership Fees and Subscription: Domestic	0	6,000	14,000	0	0
080 Subsidies and other current transfers Total	0	35,000	35,000	0	0
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	4,807,781	500,000	500,000	0	0
110 Acquisition of Capital Assets Total	4,807,781	500,000	500,000	0	0
300 Operational Budget Total	87,586,085	88,367,000	85,967,000	86,846,000	87,449,000
GRAND TOTAL	87,586,085	88,367,000	85,967,000	86,846,000	87,449,000

OPERATING AGENCY: Ministry of Health and Social Services
ACCOUNTING OFFICER: The Executive Director
VOTE 13 Health and Social Services
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3,749,300,064	3,549,679,000	3,715,279,000	3,492,323,000	3,507,094,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	315,276,066	317,282,000	317,282,000	326,802,000	336,606,000
003 Other Conditions of Service	110,302,006	91,896,000	91,896,000	94,654,000	97,492,000
005 Employers Contribution to the Social Security	11,561,963	11,305,000	11,305,000	11,643,000	11,991,000
010 Personnel Expenditure Total	4,186,440,098	3,970,162,000	4,135,762,000	3,925,422,000	3,953,183,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	16,771,098	22,592,000	22,398,000	23,241,000	23,909,000
022 Materials and Supplies	1,339,194,812	1,677,582,000	1,697,095,000	1,611,378,000	1,599,454,000
023 Transport	119,124,559	134,708,000	135,267,000	138,749,000	142,912,000
024 Utilities	273,486,550	319,084,000	318,554,000	313,394,000	322,795,000
025 Maintenance Expenses	34,520,714	43,579,000	52,242,000	44,886,000	46,231,000
026 Property Rental and Related Charges	22,041,763	27,455,000	27,372,000	28,238,000	29,044,000
027 Other Services and Expenses	1,828,279,741	1,106,954,000	1,314,949,000	1,071,361,000	1,078,893,000
030 Goods and Other Services Total	3,633,419,237	3,331,954,000	3,567,877,000	3,231,247,000	3,243,238,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	4,364,661	15,510,000	5,010,000	15,975,000	16,452,000
043 Government Organization	0	20,000,000	20,000,000	20,600,000	21,218,000
044 Individuals & Non- Profit Organizations	312,671,316	289,820,000	289,820,000	298,514,000	307,469,000
080 Subsidies and other current transfers Total	317,035,977	325,330,000	314,830,000	335,089,000	345,139,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	80,520	0	2,467,000	0	0
102 Vehicles	0	0	7,000,000	0	0
103 Operational Equipment, Machinery and Plants	38,436,812	93,080,000	92,590,000	95,872,000	98,749,000
110 Acquisition of Capital Assets Total	38,517,332	93,080,000	102,057,000	95,872,000	98,749,000
300 Operational Budget Total	8,175,412,645	7,720,526,000	8,120,526,000	7,587,630,000	7,640,309,000
200 Development					
040 Goods and Other Services					
037 Other services and expenses	0	0	5,000,000	0	0
040 Goods and Other Services Total	0	0	5,000,000	0	0
120 Acquisition of capital assets					
111 Furniture and Office Equipment	18,407,399	40,284,000	21,774,000	58,320,000	55,800,000
115 Feasibility Studies, Design and Supervision	23,263,337	55,153,000	41,993,000	78,600,000	76,950,000
117 Construction, Renovation and Improvement	200,253,029	265,053,000	240,523,000	387,080,000	380,250,000
120 Acquisition of capital assets Total	241,923,764	360,490,000	304,290,000	524,000,000	513,000,000
200 Development Budget Total	241,923,764	360,490,000	309,290,000	524,000,000	513,000,000

OPERATING AGENCY: Ministry of Health and Social Services
ACCOUNTING OFFICER: The Executive Director
VOTE 13 Health and Social Services
SUMMARY



GRAND TOTAL	8,417,336,409	8,081,016,000	8,429,816,000	8,111,630,000	8,153,309,000
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OPERATING AGENCY: Ministry of Labour, Industrial Relations and Employment
ACCOUNTING OFFICER: The Executive Director
VOTE 14 Labour, Industrial Relations and Employment Creation
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	101,419,140	100,145,000	101,445,000	96,235,000	101,017,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	12,007,621	11,909,000	11,909,000	12,266,000	14,483,000
003 Other Conditions of Service	3,419,810	1,665,000	1,665,000	1,716,000	1,727,000
004 Improvement of Remuneration Structure	0	420,000	0	433,000	446,000
005 Employers Contribution to the Social Security	308,329	308,000	308,000	316,000	372,000
010 Personnel Expenditure Total	117,154,900	114,447,000	115,327,000	110,966,000	118,045,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,107,533	3,226,000	3,226,000	3,253,000	3,038,000
022 Materials and Supplies	2,501,770	2,650,000	2,650,000	2,733,000	2,815,000
023 Transport	2,900,197	3,239,000	3,579,000	3,336,000	3,436,000
024 Utilities	11,165,530	10,489,000	10,489,000	10,803,000	8,815,000
025 Maintenance Expenses	572,160	499,000	499,000	513,000	529,000
026 Property Rental and Related Charges	1,061,824	1,448,000	1,448,000	1,491,000	1,536,000
027 Other Services and Expenses	11,910,021	12,982,000	12,982,000	13,492,000	10,283,000
030 Goods and Other Services Total	32,219,034	34,533,000	34,873,000	35,621,000	30,452,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	1,423,264	885,000	885,000	911,000	938,000
043 Government Organization	3,297,000	2,396,000	2,396,000	2,468,000	1,542,000
044 Individuals & Non- Profit Organizations	1,067,833	1,281,000	1,281,000	1,319,000	1,359,000
080 Subsidies and other current transfers Total	5,788,097	4,562,000	4,562,000	4,698,000	3,839,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	201,891	393,000	473,000	0	0
110 Acquisition of Capital Assets Total	201,891	393,000	473,000	0	0
300 Operational Budget Total	155,363,922	153,935,000	155,235,000	151,285,000	152,336,000
200 Development					
120 Acquisition of capital assets					
117 Construction, Renovation and Improvement	378,276	8,757,000	6,857,000	14,500,000	7,500,000
120 Acquisition of capital assets Total	378,276	8,757,000	6,857,000	14,500,000	7,500,000
200 Development Budget Total	378,276	8,757,000	6,857,000	14,500,000	7,500,000
GRAND TOTAL	155,742,198	162,692,000	162,092,000	165,785,000	159,836,000

OPERATING AGENCY: Ministry of Mines and Energy
ACCOUNTING OFFICER: The Executive Director
VOTE 15 Mines and Energy
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	98,317,862	99,049,000	98,049,000	100,836,000	101,403,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	11,597,250	12,080,000	12,080,000	12,382,000	12,661,000
003 Other Conditions of Service	1,379,000	965,000	965,000	994,000	1,024,000
005 Employers Contribution to the Social Security	246,628	263,000	263,000	270,000	277,000
010 Personnel Expenditure Total	111,540,741	112,357,000	111,357,000	114,482,000	115,365,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	960,021	1,800,000	1,800,000	1,100,000	1,100,000
022 Materials and Supplies	1,302,902	1,108,000	1,108,000	900,000	943,000
023 Transport	2,592,087	1,327,000	1,327,000	766,000	549,000
024 Utilities	7,079,886	5,000,000	5,000,000	3,464,000	3,000,000
025 Maintenance Expenses	3,152,714	1,600,000	1,600,000	600,000	1,200,000
027 Other Services and Expenses	2,981,440	2,792,000	2,792,000	2,397,000	2,445,000
030 Goods and Other Services Total	18,069,051	13,627,000	13,627,000	9,227,000	9,237,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	7,549,904	2,638,000	2,638,000	2,656,000	2,658,000
042 Membership Fees and Subscription: Domestic	400	4,000	4,000	4,000	4,000
080 Subsidies and other current transfers Total	7,550,304	2,642,000	2,642,000	2,660,000	2,662,000
130 Capital Transfers					
124 Abroad	2,008,465	2,500,000	2,500,000	2,500,000	2,500,000
130 Capital Transfers Total	2,008,465	2,500,000	2,500,000	2,500,000	2,500,000
300 Operational Budget Total	139,168,561	131,126,000	130,126,000	128,869,000	129,764,000
200 Development					
040 Goods and Other Services					
032 Materials and Supplies	8,539,962	7,100,000	6,000,000	14,270,000	10,300,000
037 Other services and expenses	13,766,255	18,300,000	16,950,000	28,500,000	32,900,000
040 Goods and Other Services Total	22,306,217	25,400,000	22,950,000	42,770,000	43,200,000
120 Acquisition of capital assets					
113 Operational Equipment, Machinery and plants	770,831	800,000	150,000	3,530,000	3,200,000
115 Feasibility Studies, Design and Supervision	0	1,000,000	1,000,000	3,000,000	3,000,000
117 Construction, Renovation and Improvement	44,192,710	51,115,000	42,715,000	59,400,000	59,300,000
120 Acquisition of capital assets Total	44,963,540	52,915,000	43,865,000	65,930,000	65,500,000
150 Capital Transfers					
131 Government Organizations	0	3,000,000	1,500,000	4,000,000	4,000,000
150 Capital Transfers Total	0	3,000,000	1,500,000	4,000,000	4,000,000

OPERATING AGENCY: Ministry of Mines and Energy
ACCOUNTING OFFICER: The Executive Director
VOTE 15 Mines and Energy
SUMMARY



Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
200 Development Budget Total	67,269,757	81,315,000	68,315,000	112,700,000	112,700,000
GRAND TOTAL	206,438,319	212,441,000	198,441,000	241,569,000	242,464,000

OPERATING AGENCY: Ministry of Justice
ACCOUNTING OFFICER: The Executive Director
VOTE 16 Justice
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	255,179,756	262,847,000	262,847,000	265,526,000	270,452,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	30,168,038	31,002,000	31,002,000	31,595,000	31,930,000
003 Other Conditions of Service	8,550,384	7,160,000	7,160,000	7,257,000	7,375,000
005 Employers Contribution to the Social Security	580,131	611,000	611,000	971,000	630,000
010 Personnel Expenditure Total	294,478,309	301,620,000	301,620,000	305,349,000	310,387,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4,411,118	7,450,000	7,450,000	6,595,000	6,965,000
022 Materials and Supplies	9,945,608	10,500,000	10,500,000	9,361,000	9,450,000
023 Transport	3,728,028	10,000,000	10,000,000	8,820,000	9,000,000
024 Utilities	19,244,495	15,500,000	15,500,000	14,464,000	14,226,000
025 Maintenance Expenses	18,214,650	16,991,000	16,991,000	15,509,000	15,292,000
026 Property Rental and Related Charges	6,923,115	8,400,000	8,400,000	8,009,000	7,560,000
027 Other Services and Expenses	53,951,192	57,036,000	60,036,000	55,058,000	53,242,000
030 Goods and Other Services Total	116,418,206	125,877,000	128,877,000	117,816,000	115,735,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	585,155	777,000	777,000	757,000	716,000
042 Membership Fees and Subscription: Domestic	98,068	500,000	500,000	420,000	450,000
080 Subsidies and other current transfers Total	683,223	1,277,000	1,277,000	1,177,000	1,166,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	125,000	0	0	0	0
103 Operational Equipment, Machinery and Plants	0	3,000,000	3,000,000	0	0
110 Acquisition of Capital Assets Total	125,000	3,000,000	3,000,000	0	0
300 Operational Budget Total	411,704,738	431,774,000	434,774,000	424,342,000	427,288,000
200 Development					
120 Acquisition of capital assets					
111 Furniture and Office Equipment	277,210	500,000	500,000	0	0
114 Purchases of Buildings	0	0	0	5,000,000	10,000,000
115 Feasibility Studies, Design and Supervision	3,481,437	4,000,000	4,000,000	3,700,000	5,200,000
117 Construction, Renovation and Improvement	53,620,765	55,131,000	50,131,000	72,100,000	80,100,000
120 Acquisition of capital assets Total	57,379,412	59,631,000	54,631,000	80,800,000	95,300,000
200 Development Budget Total	57,379,412	59,631,000	54,631,000	80,800,000	95,300,000
GRAND TOTAL	469,084,150	491,405,000	489,405,000	505,142,000	522,588,000

OPERATING AGENCY: Ministry of Urban and Rural Development
ACCOUNTING OFFICER: The Executive Director
VOTE 17 Urban and Rural Development
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	133,151,717	149,155,000	144,782,000	149,629,000	149,236,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	13,748,175	12,887,000	13,687,000	12,275,000	11,673,000
003 Other Conditions of Service	16,978,631	5,438,000	5,548,000	5,602,000	5,771,000
005 Employers Contribution to the Social Security	349,851	421,000	421,000	434,000	447,000
010 Personnel Expenditure Total	164,228,374	167,901,000	164,438,000	167,940,000	167,127,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4,192,245	3,759,000	3,759,000	3,872,000	3,988,000
022 Materials and Supplies	4,320,786	5,850,000	5,850,000	5,026,000	6,107,000
023 Transport	8,686,188	6,503,000	10,503,000	5,668,000	5,838,000
024 Utilities	13,083,163	10,900,000	10,900,000	10,227,000	10,564,000
025 Maintenance Expenses	1,161,139	4,000,000	4,000,000	4,120,000	4,244,000
026 Property Rental and Related Charges	1,531,267	1,555,000	1,555,000	1,759,000	1,842,000
027 Other Services and Expenses	41,239,384	42,781,000	53,356,000	45,657,000	40,644,000
030 Goods and Other Services Total	74,214,172	75,348,000	89,923,000	76,329,000	73,227,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	3,366,000	4,386,000	759,000	4,917,000	5,072,000
043 Government Organization	791,039,888	767,947,000	766,747,000	766,594,000	777,401,000
044 Individuals & Non- Profit Organizations	56,202,022	18,225,000	18,225,000	232,000	239,000
045 Public and departmental enterprises and private industries	5,000,000	0	0	0	0
080 Subsidies and other current transfers Total	855,607,910	790,558,000	785,731,000	771,743,000	782,712,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	300,615	0	3,090,000	0	0
110 Acquisition of Capital Assets Total	300,615	0	3,090,000	0	0
300 Operational Budget Total	1,094,351,071	1,033,807,000	1,043,182,000	1,016,012,000	1,023,066,000
200 Development					
120 Acquisition of capital assets					
115 Feasibility Studies, Design and Supervision	23,455,361	0	0	0	0
117 Construction, Renovation and Improvement	296,166,871	0	4,000,000	0	0
120 Acquisition of capital assets Total	319,622,232	0	4,000,000	0	0
150 Capital Transfers					
131 Government Organizations	85,642,777	580,118,000	528,118,000	666,561,000	722,564,000
134 Abroad	1,688,730	0	0	0	0
150 Capital Transfers Total	87,331,507	580,118,000	528,118,000	666,561,000	722,564,000
200 Development Budget Total	406,953,739	580,118,000	532,118,000	666,561,000	722,564,000
GRAND TOTAL	1,501,304,810	1,613,925,000	1,575,300,000	1,682,573,000	1,745,630,000

OPERATING AGENCY: Ministry of Environment ,Forestry and Tourism
ACCOUNTING OFFICER: The Executive Director
VOTE 18 Environment , Forestry and Tourism
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	323,885,551	324,531,000	321,756,000	324,915,000	328,100,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	36,473,210	37,983,000	37,758,000	38,163,000	38,542,000
003 Other Conditions of Service	8,141,463	5,308,000	5,308,000	5,460,000	5,594,000
005 Employers Contribution to the Social Security	1,309,392	1,350,000	1,350,000	1,389,000	1,431,000
010 Personnel Expenditure Total	369,809,616	369,172,000	366,172,000	369,927,000	373,667,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	14,481,528	2,440,000	6,440,000	2,060,000	2,122,000
022 Materials and Supplies	2,747,998	1,931,000	1,931,000	1,995,000	2,069,000
023 Transport	26,031,086	15,000,000	15,000,000	15,550,000	15,000,000
024 Utilities	42,607,537	38,392,000	38,392,000	28,985,000	27,648,000
025 Maintenance Expenses	1,731,152	2,500,000	2,500,000	2,576,000	2,652,000
026 Property Rental and Related Charges	61,791	30,000	30,000	31,000	32,000
027 Other Services and Expenses	1,512,488	1,230,000	1,230,000	1,266,000	1,305,000
030 Goods and Other Services Total	89,173,580	61,523,000	65,523,000	52,463,000	50,828,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	2,384,265	3,175,000	3,175,000	3,270,000	3,367,000
042 Membership Fees and Subscription: Domestic	662,540	222,000	222,000	229,000	235,000
043 Government Organization	0	300,000	300,000	309,000	318,000
045 Public and departmental enterprises and private industries	7,445,000	3,100,000	3,100,000	3,193,000	3,289,000
080 Subsidies and other current transfers Total	10,491,805	6,797,000	6,797,000	7,001,000	7,209,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	571,769	310,000	310,000	470,000	1,045,000
103 Operational Equipment, Machinery and Plants	358,242	150,000	150,000	552,000	653,000
110 Acquisition of Capital Assets Total	930,011	460,000	460,000	1,022,000	1,698,000
300 Operational Budget Total	470,405,011	437,952,000	438,952,000	430,413,000	433,402,000
200 Development					
040 Goods and Other Services					
032 Materials and Supplies	4,953,070	4,900,000	4,400,000	250,000	200,000
037 Other services and expenses	1,849,761	6,250,000	5,400,000	5,250,000	5,465,000
040 Goods and Other Services Total	6,802,831	11,150,000	9,800,000	5,500,000	5,665,000
120 Acquisition of capital assets					
113 Operational Equipment, Machinery and plants	6,669,476	8,000,000	7,250,000	0	0
115 Feasibility Studies, Design and Supervision	9,323,466	6,000,000	5,700,000	0	0
116 Land and Intangible Assets	0	4,000,000	500,000	0	0

OPERATING AGENCY: Ministry of Environment ,Forestry and Tourism
ACCOUNTING OFFICER: The Executive Director
VOTE 18 Environment , Forestry and Tourism
SUMMARY



Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
117 Construction, Renovation and Improvement	44,547,944	57,586,000	40,086,000	101,621,000	104,669,000
120 Acquisition of capital assets Total	60,540,886	75,586,000	53,536,000	101,621,000	104,669,000
200 Development Budget Total	67,343,717	86,736,000	63,336,000	107,121,000	110,334,000
GRAND TOTAL	537,748,728	524,688,000	502,288,000	537,534,000	543,736,000

OPERATING AGENCY: Ministry of Industrialization and Trade
ACCOUNTING OFFICER: The Executive Director
VOTE 19 Industrialization and Trade
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	56,109,116	55,972,000	60,172,000	57,649,000	59,378,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	6,915,216	7,257,000	7,797,000	7,476,000	7,700,000
003 Other Conditions of Service	1,258,094	1,019,000	4,459,000	980,000	1,008,000
005 Employers Contribution to the Social Security	135,179	158,000	176,000	163,000	168,000
010 Personnel Expenditure Total	64,417,604	64,406,000	72,604,000	66,268,000	68,254,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	996,489	1,190,000	2,057,000	783,000	802,000
022 Materials and Supplies	1,889,917	1,000,000	1,000,000	900,000	927,000
023 Transport	1,167,706	1,000,000	1,000,000	1,030,000	1,061,000
024 Utilities	9,861,843	6,013,000	9,013,000	6,005,000	6,215,000
025 Maintenance Expenses	889,778	500,000	500,000	400,000	412,000
027 Other Services and Expenses	6,798,301	9,107,000	17,507,000	3,089,000	3,182,000
030 Goods and Other Services Total	21,604,035	18,810,000	31,077,000	12,207,000	12,599,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	4,340,601	975,000	975,000	2,891,000	2,922,000
044 Individuals & Non- Profit Organizations	0	400,000	400,000	0	0
045 Public and departmental enterprises and private industries	37,585,413	27,600,000	50,300,000	28,906,000	27,262,000
080 Subsidies and other current transfers Total	41,926,015	28,975,000	51,675,000	31,797,000	30,184,000
300 Operational Budget Total	127,947,654	112,191,000	155,356,000	110,272,000	111,037,000
200 Development					
040 Goods and Other Services					
032 Materials and Supplies	5,966,483	0	0	0	0
037 Other services and expenses	2,000,000	0	0	0	0
040 Goods and Other Services Total	7,966,483	0	0	0	0
120 Acquisition of capital assets					
117 Construction, Renovation and Improvement	32,735,750	47,594,000	45,094,000	102,932,000	110,932,000
120 Acquisition of capital assets Total	32,735,750	47,594,000	45,094,000	102,932,000	110,932,000
200 Development Budget Total	40,702,233	47,594,000	45,094,000	102,932,000	110,932,000
GRAND TOTAL	168,649,887	159,785,000	200,450,000	213,204,000	221,969,000

OPERATING AGENCY: Office of the Judiciary
ACCOUNTING OFFICER: The Executive Director
VOTE 21 Judiciary
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	242,396,927	256,666,000	256,585,000	250,237,000	252,801,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	29,359,455	31,123,000	31,137,000	31,963,000	31,125,000
003 Other Conditions of Service	4,672,309	5,628,000	4,350,000	5,796,000	5,924,000
005 Employers Contribution to the Social Security	646,245	670,000	676,000	690,000	708,000
010 Personnel Expenditure Total	277,074,935	294,087,000	292,748,000	288,686,000	290,558,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6,417,973	6,925,000	7,314,000	6,597,000	6,804,000
022 Materials and Supplies	5,909,900	4,000,000	4,100,000	4,064,000	4,178,000
023 Transport	2,999,162	2,000,000	2,000,000	2,000,000	2,000,000
024 Utilities	45,789,264	34,876,000	42,876,000	34,722,000	35,000,000
025 Maintenance Expenses	1,144,484	1,500,000	1,500,000	1,540,000	1,500,000
027 Other Services and Expenses	28,644,798	27,390,000	28,346,000	26,769,000	26,858,000
030 Goods and Other Services Total	90,905,581	76,691,000	86,136,000	75,692,000	76,340,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	290,592	374,000	268,000	385,000	398,000
080 Subsidies and other current transfers Total	290,592	374,000	268,000	385,000	398,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	875,619	0	2,000,000	0	0
110 Acquisition of Capital Assets Total	875,619	0	2,000,000	0	0
300 Operational Budget Total	369,146,727	371,152,000	381,152,000	364,763,000	367,296,000
GRAND TOTAL	369,146,727	371,152,000	381,152,000	364,763,000	367,296,000

OPERATING AGENCY: Ministry of Fisheries and Marine Resources
ACCOUNTING OFFICER: The Executive Director
VOTE 22 Fisheries and Marine Resources
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	137,520,142	143,106,000	143,106,000	140,908,000	141,503,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	15,483,884	16,268,000	16,268,000	15,486,000	15,589,000
003 Other Conditions of Service	406,933	2,393,000	2,393,000	2,471,000	2,663,000
005 Employers Contribution to the Social Security	440,366	463,000	463,000	459,000	468,000
010 Personnel Expenditure Total	153,851,325	162,230,000	162,230,000	159,324,000	160,223,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,408,546	0	0	0	0
022 Materials and Supplies	4,058,320	1,610,000	560,000	1,580,000	1,596,000
023 Transport	3,167,715	500,000	70,000	495,000	499,000
024 Utilities	17,531,828	5,240,000	5,240,000	5,185,000	5,398,000
025 Maintenance Expenses	4,632,893	1,500,000	640,000	1,468,000	1,487,000
026 Property Rental and Related Charges	290,825	80,000	80,000	166,000	82,000
027 Other Services and Expenses	5,561,506	2,835,000	2,175,000	2,782,000	2,902,000
030 Goods and Other Services Total	36,651,633	11,765,000	8,765,000	11,676,000	11,964,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	160,187	0	0	0	0
080 Subsidies and other current transfers Total	160,187	0	0	0	0
300 Operational Budget Total	190,663,145	173,995,000	170,995,000	171,000,000	172,187,000
200 Development					
120 Acquisition of capital assets					
117 Construction, Renovation and Improvement	1,132,177	17,431,000	17,431,000	21,527,000	22,173,000
120 Acquisition of capital assets Total	1,132,177	17,431,000	17,431,000	21,527,000	22,173,000
200 Development Budget Total	1,132,177	17,431,000	17,431,000	21,527,000	22,173,000
GRAND TOTAL	191,795,322	191,426,000	188,426,000	192,527,000	194,360,000

OPERATING AGENCY: Ministry of Works and Transport
ACCOUNTING OFFICER: The Executive Director
VOTE 23 Works
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	269,511,580	264,999,000	267,093,000	272,947,000	281,135,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	30,080,983	31,035,000	31,230,000	31,966,000	32,926,000
003 Other Conditions of Service	12,546,129	9,474,000	10,374,000	9,758,000	10,051,000
005 Employers Contribution to the Social Security	1,085,511	1,108,000	1,108,000	1,141,000	1,174,000
010 Personnel Expenditure Total	313,224,203	306,616,000	309,805,000	315,812,000	325,286,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	3,779,898	1,629,000	3,685,000	1,793,000	1,830,000
022 Materials and Supplies	4,374,496	4,630,000	4,405,000	4,693,000	4,758,000
023 Transport	2,511,000	8,177,000	6,882,000	8,177,000	8,177,000
024 Utilities	66,823,290	59,808,000	93,256,000	59,814,000	60,024,000
025 Maintenance Expenses	2,649,267	2,728,000	1,800,000	2,751,000	2,757,000
026 Property Rental and Related Charges	89,955,906	52,194,000	99,194,000	33,720,000	26,402,000
027 Other Services and Expenses	7,183,125	7,965,000	8,035,000	8,003,000	8,043,000
030 Goods and Other Services Total	177,276,981	137,131,000	217,257,000	118,951,000	111,991,000
080 Subsidies and other current transfers					
043 Government Organization	33,528,000	20,793,000	20,793,000	21,417,000	22,059,000
080 Subsidies and other current transfers Total	33,528,000	20,793,000	20,793,000	21,417,000	22,059,000
110 Acquisition of Capital Assets					
103 Operational Equipment, Machinery and Plants	59,074	68,000	753,000	431,000	445,000
110 Acquisition of Capital Assets Total	59,074	68,000	753,000	431,000	445,000
300 Operational Budget Total	524,088,258	464,608,000	548,608,000	456,611,000	459,781,000
200 Development					
120 Acquisition of capital assets					
115 Feasibility Studies, Design and Supervision	1,540,321	2,573,000	781,000	1,772,000	1,709,000
117 Construction, Renovation and Improvement	15,457,939	25,408,000	25,700,000	38,488,000	46,757,000
120 Acquisition of capital assets Total	16,998,260	27,981,000	26,481,000	40,260,000	48,466,000
200 Development Budget Total	16,998,260	27,981,000	26,481,000	40,260,000	48,466,000
GRAND TOTAL	541,086,518	492,589,000	575,089,000	496,871,000	508,247,000

OPERATING AGENCY: Ministry of Works and Transport
ACCOUNTING OFFICER: The Executive Director
VOTE 24 Transport
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	123,038,574	123,773,000	129,217,000	127,486,000	131,311,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	14,087,149	15,242,000	15,242,000	15,701,000	16,172,000
003 Other Conditions of Service	3,731,496	4,042,000	4,042,000	4,151,000	4,276,000
005 Employers Contribution to the Social Security	457,772	473,000	473,000	486,000	500,000
010 Personnel Expenditure Total	141,314,990	143,530,000	148,974,000	147,824,000	152,259,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5,257,027	2,842,000	3,502,000	2,107,000	2,165,000
022 Materials and Supplies	1,974,361	3,145,000	3,145,000	3,238,000	3,337,000
023 Transport	5,714,000	1,589,000	1,495,000	1,487,000	1,506,000
024 Utilities	27,723,301	19,767,000	19,867,000	20,161,000	20,772,000
025 Maintenance Expenses	31,687,761	32,202,000	32,202,000	31,788,000	30,491,000
026 Property Rental and Related Charges	12,820	231,000	331,000	238,000	245,000
027 Other Services and Expenses	88,375,364	80,751,000	79,781,000	72,107,000	69,609,000
030 Goods and Other Services Total	160,744,634	140,527,000	140,323,000	131,126,000	128,125,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	242,218	684,000	684,000	704,000	726,000
043 Government Organization	0	13,953,000	13,953,000	14,372,000	14,803,000
045 Public and departmental enterprises and private industries	21,043,704	6,498,000	6,498,000	6,693,000	6,894,000
080 Subsidies and other current transfers Total	21,285,922	21,135,000	21,135,000	21,769,000	22,423,000
110 Acquisition of Capital Assets					
103 Operational Equipment, Machinery and Plants	704,228	1,452,000	1,212,000	647,000	651,000
110 Acquisition of Capital Assets Total	704,228	1,452,000	1,212,000	647,000	651,000
130 Capital Transfers					
121 Government Organization	48,717	0	0	0	0
130 Capital Transfers Total	48,717	0	0	0	0
300 Operational Budget Total	324,098,491	306,644,000	311,644,000	301,366,000	303,458,000
200 Development					
040 Goods and Other Services					
032 Materials and Supplies	263,968,783	70,000,000	63,000,000	189,100,000	89,500,000
033 Transport	16,922	0	0	0	0
040 Goods and Other Services Total	263,985,705	70,000,000	63,000,000	189,100,000	89,500,000
120 Acquisition of capital assets					
113 Operational Equipment, Machinery and plants	0	0	0	53,000,000	54,000,000
115 Feasibility Studies, Design and Supervision	191,538,613	276,940,000	259,940,000	243,988,000	330,088,000
116 Land and Intangible Assets	1,576,140	600,000	600,000	2,910,000	3,057,000

OPERATING AGENCY: Ministry of Works and Transport
ACCOUNTING OFFICER: The Executive Director
VOTE 24 Transport
SUMMARY



Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
117 Construction, Renovation and Improvement	1,389,190,678	1,482,278,000	1,443,278,000	1,228,889,000	1,347,997,000
120 Acquisition of capital assets Total	1,582,305,431	1,759,818,000	1,703,818,000	1,528,787,000	1,735,142,000
150 Capital Transfers					
131 Government Organizations	51,132,752	335,182,000	335,182,000	32,455,000	109,646,000
134 Abroad	0	35,000,000	35,000,000	0	0
150 Capital Transfers Total	51,132,752	370,182,000	370,182,000	32,455,000	109,646,000
200 Development Budget Total	1,897,423,888	2,200,000,000	2,137,000,000	1,750,342,000	1,934,288,000
GRAND TOTAL	2,221,522,379	2,506,644,000	2,448,644,000	2,051,708,000	2,237,746,000

OPERATING AGENCY: Office of the President
ACCOUNTING OFFICER: The Executive Director
VOTE 26 National Planning Commission
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	43,234,356	46,620,000	46,620,000	48,017,000	49,277,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	5,443,440	5,623,000	5,623,000	5,793,000	5,966,000
003 Other Conditions of Service	643,924	2,188,000	2,188,000	1,936,000	1,934,000
005 Employers Contribution to the Social Security	101,837	110,000	110,000	113,000	116,000
010 Personnel Expenditure Total	49,423,557	54,541,000	54,541,000	55,859,000	57,293,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	837,711	1,384,000	1,384,000	1,426,000	1,459,000
022 Materials and Supplies	518,734	523,000	523,000	539,000	450,000
023 Transport	746,113	1,089,000	1,089,000	1,122,000	1,130,000
024 Utilities	3,110,627	3,495,000	3,495,000	3,600,000	3,670,000
025 Maintenance Expenses	1,790,971	1,000,000	1,000,000	1,030,000	1,042,000
027 Other Services and Expenses	2,514,230	26,482,000	26,482,000	18,673,000	17,482,000
030 Goods and Other Services Total	9,518,386	33,973,000	33,973,000	26,390,000	25,233,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	40,153	420,000	420,000	433,000	435,000
043 Government Organization	93,740,000	93,527,000	93,527,000	96,353,000	97,621,000
044 Individuals & Non- Profit Organizations	0	20,000	20,000	0	0
080 Subsidies and other current transfers Total	93,780,153	93,967,000	93,967,000	96,786,000	98,056,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	3,935,951	300,000	300,000	600,000	300,000
110 Acquisition of Capital Assets Total	3,935,951	300,000	300,000	600,000	300,000
300 Operational Budget Total	156,658,047	182,781,000	182,781,000	179,635,000	180,882,000
200 Development					
150 Capital Transfers					
131 Government Organizations	98,600,000	0	0	606,968,000	2,500,000
150 Capital Transfers Total	98,600,000	0	0	606,968,000	2,500,000
200 Development Budget Total	98,600,000	0	0	606,968,000	2,500,000
GRAND TOTAL	255,258,047	182,781,000	182,781,000	786,603,000	183,382,000

OPERATING AGENCY: Ministry of Sport, Youth and National Service
ACCOUNTING OFFICER: The Executive Director
VOTE 27 Sport, Youth and National Service
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	101,021,426	105,584,000	105,584,000	108,592,000	108,758,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	12,362,245	12,097,000	12,097,000	12,509,000	12,678,000
003 Other Conditions of Service	3,530,256	1,391,000	1,391,000	1,433,000	1,476,000
005 Employers Contribution to the Social Security	404,198	404,000	404,000	418,000	430,000
010 Personnel Expenditure Total	117,318,125	119,476,000	119,476,000	122,952,000	123,342,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	815,676	1,400,000	1,400,000	1,481,000	1,514,000
022 Materials and Supplies	1,956,404	1,500,000	1,500,000	1,500,000	1,500,000
023 Transport	1,372,594	2,000,000	2,000,000	2,000,000	2,000,000
024 Utilities	14,331,391	21,529,000	21,529,000	21,000,000	21,000,000
025 Maintenance Expenses	1,822,097	2,900,000	2,900,000	2,900,000	2,900,000
026 Property Rental and Related Charges	2,120,377	3,220,000	3,220,000	3,230,000	3,231,000
027 Other Services and Expenses	13,529,675	19,451,000	21,051,000	17,701,000	17,581,000
030 Goods and Other Services Total	35,948,215	52,000,000	53,600,000	49,812,000	49,726,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	300,000	700,000	700,000	721,000	742,000
043 Government Organization	9,269,850	92,745,000	91,145,000	85,303,000	86,775,000
044 Individuals & Non- Profit Organizations	92,617,999	0	0	0	0
080 Subsidies and other current transfers Total	102,187,849	93,445,000	91,845,000	86,024,000	87,517,000
300 Operational Budget Total	255,454,189	264,921,000	264,921,000	258,788,000	260,585,000
200 Development					
120 Acquisition of capital assets					
115 Feasibility Studies, Design and Supervision	2,825,431	0	0	0	0
117 Construction, Renovation and Improvement	9,047,745	13,829,000	11,329,000	24,420,000	20,500,000
120 Acquisition of capital assets Total	11,873,175	13,829,000	11,329,000	24,420,000	20,500,000
200 Development Budget Total	11,873,175	13,829,000	11,329,000	24,420,000	20,500,000
GRAND TOTAL	267,327,364	278,750,000	276,250,000	283,208,000	281,085,000

OPERATING AGENCY: Electoral Commission of Namibia
ACCOUNTING OFFICER: Director of the Electoral Commission
VOTE 28 Electoral Commission of Namibia
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	46,459,004	41,141,000	41,141,000	41,015,000	41,188,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	1,805,101	2,142,000	2,142,000	2,207,000	2,273,000
003 Other Conditions of Service	7,395,354	2,058,000	2,058,000	2,120,000	2,184,000
005 Employers Contribution to the Social Security	169,948	179,000	179,000	185,000	191,000
010 Personnel Expenditure Total	55,829,406	45,520,000	45,520,000	45,527,000	45,836,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4,213,567	780,000	1,365,000	687,000	655,000
022 Materials and Supplies	10,461,677	2,357,000	2,357,000	2,551,000	2,525,000
023 Transport	4,614,541	0	0	0	0
024 Utilities	7,481,104	5,366,000	5,366,000	5,621,000	5,831,000
025 Maintenance Expenses	762,189	620,000	620,000	659,000	680,000
026 Property Rental and Related Charges	4,768,459	2,800,000	2,800,000	2,954,000	2,900,000
027 Other Services and Expenses	227,250,621	14,543,000	10,993,000	12,727,000	12,794,000
030 Goods and Other Services Total	259,552,157	26,466,000	23,501,000	25,199,000	25,385,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	33,776	433,000	398,000	446,000	446,000
080 Subsidies and other current transfers Total	33,776	433,000	398,000	446,000	446,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	2,364,110	0	0	0	0
103 Operational Equipment, Machinery and Plants	13,872,020	0	0	0	0
110 Acquisition of Capital Assets Total	16,236,130	0	0	0	0
300 Operational Budget Total	331,651,469	72,419,000	69,419,000	71,172,000	71,667,000
GRAND TOTAL	331,651,469	72,419,000	69,419,000	71,172,000	71,667,000

OPERATING AGENCY: Ministry of Information and Communication Technology
ACCOUNTING OFFICER: The Executive Director
VOTE 29 Information and Communication Technology
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	71,479,135	74,799,000	74,799,000	77,043,000	79,355,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	8,798,764	8,582,000	8,582,000	8,840,000	9,105,000
003 Other Conditions of Service	1,374,228	1,460,000	1,460,000	1,504,000	1,548,000
005 Employers Contribution to the Social Security	219,999	227,000	227,000	233,000	240,000
010 Personnel Expenditure Total	81,872,125	85,068,000	85,068,000	87,620,000	90,248,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,352,225	1,686,000	1,686,000	1,736,000	1,788,000
022 Materials and Supplies	2,307,490	1,207,000	1,207,000	1,243,000	1,280,000
023 Transport	4,647,000	4,031,000	4,031,000	3,152,000	3,246,000
024 Utilities	9,064,648	9,000,000	9,000,000	8,270,000	8,518,000
025 Maintenance Expenses	786,663	778,000	778,000	801,000	825,000
026 Property Rental and Related Charges	4,158,000	3,800,000	3,800,000	3,000,000	3,090,000
027 Other Services and Expenses	5,440,979	6,574,000	6,574,000	6,770,000	4,900,000
030 Goods and Other Services Total	27,757,005	27,076,000	27,076,000	24,972,000	23,647,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	3,643,328	1,363,000	1,363,000	1,400,000	1,500,000
044 Individuals & Non- Profit Organizations	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
045 Public and departmental enterprises and private industries	370,600,000	156,543,000	298,243,000	151,358,000	151,818,000
080 Subsidies and other current transfers Total	377,243,328	160,906,000	302,606,000	155,758,000	156,318,000
300 Operational Budget Total	486,872,457	273,050,000	414,750,000	268,350,000	270,213,000
200 Development					
120 Acquisition of capital assets					
111 Furniture and Office Equipment	0	3,000,000	3,000,000	0	0
113 Operational Equipment, Machinery and plants	0	2,000,000	2,000,000	160,000,000	135,000,000
115 Feasibility Studies, Design and Supervision	0	1,000,000	1,000,000	0	0
117 Construction, Renovation and Improvement	22,097,462	17,000,000	17,000,000	20,000,000	30,000,000
120 Acquisition of capital assets Total	22,097,462	23,000,000	23,000,000	180,000,000	165,000,000
150 Capital Transfers					
131 Government Organizations	0	58,000,000	58,000,000	0	0
150 Capital Transfers Total	0	58,000,000	58,000,000	0	0
200 Development Budget Total	22,097,462	81,000,000	81,000,000	180,000,000	165,000,000
GRAND TOTAL	508,969,920	354,050,000	495,750,000	448,350,000	435,213,000

OPERATING AGENCY: Anti-Corruption Commission
ACCOUNTING OFFICER: Director Anti-Corruption Commission
VOTE 30 Anti-Corruption Commission
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	38,748,166	44,260,000	43,320,000	44,592,000	45,038,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	4,841,480	4,948,000	4,948,000	4,985,000	5,034,000
003 Other Conditions of Service	920,836	749,000	1,249,000	754,000	762,000
005 Employers Contribution to the Social Security	80,017	86,000	86,000	87,000	88,000
010 Personnel Expenditure Total	44,590,499	50,043,000	49,603,000	50,418,000	50,922,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	546,040	250,000	1,050,000	243,000	280,000
022 Materials and Supplies	996,991	750,000	890,000	720,000	850,000
023 Transport	2,298,169	494,000	774,000	450,000	449,000
024 Utilities	3,445,609	3,600,000	2,800,000	3,400,000	3,200,000
025 Maintenance Expenses	1,625,696	2,135,000	2,635,000	2,040,000	1,850,000
026 Property Rental and Related Charges	1,521,013	1,700,000	790,000	1,540,000	1,545,000
027 Other Services and Expenses	2,499,551	3,749,000	4,149,000	2,835,000	2,978,000
030 Goods and Other Services Total	12,933,070	12,678,000	13,088,000	11,228,000	11,152,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	42,000	50,000	80,000	45,000	45,000
080 Subsidies and other current transfers Total	42,000	50,000	80,000	45,000	45,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	585,324	0	0	0	0
110 Acquisition of Capital Assets Total	585,324	0	0	0	0
300 Operational Budget Total	58,150,892	62,771,000	62,771,000	61,691,000	62,119,000
200 Development					
120 Acquisition of capital assets					
116 Land and Intangible Assets	413,381	0	0	0	0
120 Acquisition of capital assets Total	413,381	0	0	0	0
200 Development Budget Total	413,381	0	0	0	0
GRAND TOTAL	58,564,274	62,771,000	62,771,000	61,691,000	62,119,000

OPERATING AGENCY: Ministry of Defence and Veteran Affairs
ACCOUNTING OFFICER: The Executive Director
VOTE 31 Veteran Affairs
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	33,976,663	37,943,000	37,943,000	39,081,000	40,254,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	4,227,798	5,136,000	5,136,000	5,290,000	5,449,000
003 Other Conditions of Service	2,164,837	1,150,000	1,150,000	1,185,000	1,221,000
005 Employers Contribution to the Social Security	116,579	137,000	137,000	141,000	145,000
010 Personnel Expenditure Total	40,485,876	44,366,000	44,366,000	45,697,000	47,069,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	256,896	380,000	380,000	410,000	430,000
022 Materials and Supplies	683,375	900,000	900,000	900,000	1,100,000
023 Transport	9,890,352	7,148,000	7,148,000	5,689,000	5,780,000
024 Utilities	3,861,267	5,300,000	5,300,000	5,501,000	5,501,000
025 Maintenance Expenses	2,167,105	800,000	800,000	405,000	606,000
026 Property Rental and Related Charges	644,203	682,000	682,000	600,000	630,000
027 Other Services and Expenses	4,124,251	4,363,000	4,363,000	7,209,000	6,561,000
030 Goods and Other Services Total	21,627,450	19,573,000	19,573,000	20,714,000	20,608,000
080 Subsidies and other current transfers					
043 Government Organization	801,689,016	788,155,000	807,255,000	770,219,000	774,761,000
080 Subsidies and other current transfers Total	801,689,016	788,155,000	807,255,000	770,219,000	774,761,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	198,072	250,000	250,000	60,000	60,000
110 Acquisition of Capital Assets Total	198,072	250,000	250,000	60,000	60,000
300 Operational Budget Total	864,000,415	852,344,000	871,444,000	836,690,000	842,498,000
200 Development					
120 Acquisition of capital assets					
114 Purchases of Buildings	0	2,000,000	0	0	0
115 Feasibility Studies, Design and Supervision	0	0	0	2,500,000	1,000,000
117 Construction, Renovation and Improvement	5,951,565	7,000,000	7,000,000	5,000,000	7,500,000
120 Acquisition of capital assets Total	5,951,565	9,000,000	7,000,000	7,500,000	8,500,000
200 Development Budget Total	5,951,565	9,000,000	7,000,000	7,500,000	8,500,000
GRAND TOTAL	869,951,979	861,344,000	878,444,000	844,190,000	850,998,000

OPERATING AGENCY: Ministry of Higher Education, Technology and Innovation
ACCOUNTING OFFICER: The Executive Director
VOTE 32 Higher Education, Technology and Innovation
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	34,022,546	36,105,000	36,105,000	37,188,000	38,304,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	3,290,290	3,583,000	3,583,000	3,692,000	3,804,000
003 Other Conditions of Service	8,646,230	10,275,000	10,275,000	10,585,000	10,904,000
005 Employers Contribution to the Social Security	100,501	105,000	105,000	108,000	111,000
010 Personnel Expenditure Total	46,059,566	50,068,000	50,068,000	51,573,000	53,123,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	616,835	250,000	250,000	257,000	264,000
022 Materials and Supplies	340,600	849,000	849,000	874,000	899,000
023 Transport	3,150,913	1,580,000	1,580,000	1,627,000	1,676,000
024 Utilities	1,280,443	2,498,000	2,498,000	2,572,000	2,650,000
025 Maintenance Expenses	41,669	409,000	409,000	420,000	434,000
027 Other Services and Expenses	1,466,677	2,779,000	2,779,000	2,860,000	2,948,000
030 Goods and Other Services Total	6,897,136	8,365,000	8,365,000	8,610,000	8,871,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	932,918	1,295,000	1,295,000	1,335,000	1,374,000
043 Government Organization	1,413,885,586	3,021,847,000	3,187,847,000	2,966,988,000	2,986,152,000
044 Individuals & Non- Profit Organizations	1,673,894,414	525,000	525,000	541,000	557,000
080 Subsidies and other current transfers Total	3,088,712,918	3,023,667,000	3,189,667,000	2,968,864,000	2,988,083,000
300 Operational Budget Total	3,141,669,620	3,082,100,000	3,248,100,000	3,029,047,000	3,050,077,000
200 Development					
120 Acquisition of capital assets					
116 Land and Intangible Assets	17,700,000	14,000,000	13,800,000	17,200,000	23,000,000
120 Acquisition of capital assets Total	17,700,000	14,000,000	13,800,000	17,200,000	23,000,000
150 Capital Transfers					
131 Government Organizations	62,700,000	51,200,000	51,200,000	133,800,000	199,000,000
150 Capital Transfers Total	62,700,000	51,200,000	51,200,000	133,800,000	199,000,000
200 Development Budget Total	80,400,000	65,200,000	65,000,000	151,000,000	222,000,000
GRAND TOTAL	3,222,069,620	3,147,300,000	3,313,100,000	3,180,047,000	3,272,077,000

OPERATING AGENCY: Ministry of Public Enterprises
ACCOUNTING OFFICER: The Executive Director
VOTE 34 Public Enterprises
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	16,259,767	17,985,000	17,985,000	18,523,000	19,080,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	1,883,335	2,115,000	2,115,000	2,179,000	2,244,000
003 Other Conditions of Service	985,025	950,000	950,000	979,000	1,009,000
005 Employers Contribution to the Social Security	34,716	52,000	52,000	53,000	55,000
010 Personnel Expenditure Total	19,162,843	21,102,000	21,102,000	21,734,000	22,388,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	67,670	250,000	250,000	259,000	265,000
022 Materials and Supplies	435,170	309,000	309,000	318,000	328,000
023 Transport	2,236,707	1,500,000	1,500,000	1,545,000	1,591,000
024 Utilities	926,687	1,663,000	1,663,000	1,713,000	1,764,000
025 Maintenance Expenses	38,669	31,000	31,000	32,000	33,000
026 Property Rental and Related Charges	4,682,611	1,000,000	1,000,000	1,030,000	1,061,000
027 Other Services and Expenses	315,114,940	147,541,000	147,541,000	182,470,000	184,499,000
030 Goods and Other Services Total	323,502,455	152,294,000	152,294,000	187,367,000	189,541,000
080 Subsidies and other current transfers					
045 Public and departmental enterprises and private industries	558,068,125	560,000,000	780,432,000	376,671,000	378,847,000
080 Subsidies and other current transfers Total	558,068,125	560,000,000	780,432,000	376,671,000	378,847,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	143,578	0	0	0	0
110 Acquisition of Capital Assets Total	143,578	0	0	0	0
300 Operational Budget Total	900,877,001	733,396,000	953,828,000	585,772,000	590,776,000
GRAND TOTAL	900,877,001	733,396,000	953,828,000	585,772,000	590,776,000

OPERATING AGENCY: Office of the President
ACCOUNTING OFFICER: The Executive Director
VOTE 36 Gender Equality, Poverty Eradication and Social Services
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	184,261,235	207,589,000	196,530,000	213,816,000	220,230,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	22,749,115	25,602,000	23,752,000	26,372,000	27,163,000
003 Other Conditions of Service	4,549,433	2,963,000	2,963,000	2,822,000	2,908,000
005 Employers Contribution to the Social Security	700,111	790,000	732,000	813,000	836,000
010 Personnel Expenditure Total	212,259,895	236,944,000	223,977,000	243,823,000	251,137,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4,080,279	3,498,000	3,498,000	3,685,000	3,715,000
022 Materials and Supplies	67,000,591	73,100,000	73,100,000	75,292,000	77,009,000
023 Transport	27,210,591	14,734,000	24,881,000	16,177,000	15,632,000
024 Utilities	17,244,022	22,942,000	25,762,000	23,830,000	24,539,000
025 Maintenance Expenses	858,787	1,966,000	1,966,000	2,024,000	2,085,000
026 Property Rental and Related Charges	7,704,080	8,888,000	8,888,000	9,400,000	9,429,000
027 Other Services and Expenses	184,752,587	198,979,000	201,450,000	205,650,000	212,786,000
030 Goods and Other Services Total	308,850,935	324,107,000	339,545,000	336,058,000	345,195,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	0	3,447,000	3,447,000	3,543,000	3,642,000
043 Government Organization	93,425,315	52,834,000	52,834,000	54,919,000	56,051,000
044 Individuals & Non- Profit Organizations	4,743,843,962	4,803,910,000	4,816,750,000	4,689,581,000	4,708,890,000
080 Subsidies and other current transfers Total	4,837,269,277	4,860,191,000	4,873,031,000	4,748,043,000	4,768,583,000
300 Operational Budget Total	5,358,380,107	5,421,242,000	5,436,553,000	5,327,924,000	5,364,915,000
200 Development					
120 Acquisition of capital assets					
115 Feasibility Studies, Design and Supervision	205,715	700,000	700,000	1,400,000	1,441,000
117 Construction, Renovation and Improvement	2,386,499	22,853,000	13,053,000	32,490,000	33,465,000
120 Acquisition of capital assets Total	2,592,215	23,553,000	13,753,000	33,890,000	34,906,000
200 Development Budget Total	2,592,215	23,553,000	13,753,000	33,890,000	34,906,000
GRAND TOTAL	5,360,972,322	5,444,795,000	5,450,306,000	5,361,814,000	5,399,821,000

OPERATING AGENCY: Ministry of Agriculture, Water and Land Reform
ACCOUNTING OFFICER: The Executive Director
VOTE 37 Agriculture and Land Reform
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	548,204,582	584,067,000	584,067,000	566,875,000	563,615,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	61,983,189	69,648,000	69,648,000	68,911,000	70,224,000
003 Other Conditions of Service	16,069,663	12,053,000	12,053,000	11,739,000	13,462,000
005 Employers Contribution to the Social Security	1,938,315	3,768,000	3,768,000	3,678,000	4,060,000
010 Personnel Expenditure Total	628,195,749	669,536,000	669,536,000	651,203,000	651,361,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	14,944,048	9,765,000	9,645,000	245,000	243,000
022 Materials and Supplies	12,126,227	15,406,000	15,506,000	13,416,000	12,982,000
023 Transport	34,280,552	39,347,000	39,347,000	26,708,000	26,545,000
024 Utilities	90,968,651	75,907,000	78,507,000	77,156,000	84,066,000
025 Maintenance Expenses	3,580,782	5,853,000	5,853,000	5,809,000	5,868,000
026 Property Rental and Related Charges	1,656,844	1,200,000	1,200,000	1,171,000	1,183,000
027 Other Services and Expenses	43,723,006	48,726,000	48,746,000	41,360,000	40,876,000
030 Goods and Other Services Total	201,280,110	196,204,000	198,804,000	165,865,000	171,763,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	3,554,306	5,466,000	5,466,000	6,301,000	5,981,000
042 Membership Fees and Subscription: Domestic	599,775	663,000	663,000	646,000	566,000
043 Government Organization	31,235,519	23,927,000	28,927,000	23,434,000	23,658,000
044 Individuals & Non- Profit Organizations	903,424	330,000	330,000	1,201,000	1,213,000
045 Public and departmental enterprises and private industries	70,243,631	11,292,000	6,292,000	0	0
080 Subsidies and other current transfers Total	106,536,656	41,678,000	41,678,000	31,582,000	31,418,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	0	750,000	750,000	0	0
110 Acquisition of Capital Assets Total	0	750,000	750,000	0	0
300 Operational Budget Total	936,012,514	908,168,000	910,768,000	848,650,000	854,542,000
200 Development					
040 Goods and Other Services					
032 Materials and Supplies	63,752,632	30,852,000	27,303,000	83,529,000	147,450,000
037 Other services and expenses	69,409,879	59,949,000	49,699,000	147,046,000	85,855,000
040 Goods and Other Services Total	133,162,510	90,801,000	77,002,000	230,575,000	233,305,000
120 Acquisition of capital assets					
111 Furniture and Office Equipment	397,196	0	0	200,000	1,700,000
112 Vehicle	90,119	0	0	850,000	630,000
113 Operational Equipment, Machinery and plants	10,542,916	37,730,000	32,430,000	37,290,000	50,550,000
115 Feasibility Studies, Design and Supervision	1,235,303	1,900,000	1,900,000	3,675,000	4,086,000

OPERATING AGENCY: Ministry of Agriculture, Water and Land Reform
ACCOUNTING OFFICER: The Executive Director
VOTE 37 Agriculture and Land Reform
SUMMARY



Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
117 Construction, Renovation and Improvement	105,619,628	135,941,000	119,140,000	213,465,000	260,310,000
120 Acquisition of capital assets Total	117,885,161	175,571,000	153,470,000	255,480,000	317,276,000
150 Capital Transfers					
133 public and departmental enterprise and Private industry	105,539,835	81,400,000	81,400,000	150,531,000	87,419,000
150 Capital Transfers Total	105,539,835	81,400,000	81,400,000	150,531,000	87,419,000
200 Development Budget Total	356,587,507	347,772,000	311,872,000	636,586,000	638,000,000
GRAND TOTAL	1,292,600,021	1,255,940,000	1,222,640,000	1,485,236,000	1,492,542,000

OPERATING AGENCY: Ministry of Agriculture, Water and Land Reform
ACCOUNTING OFFICER: The Executive Director
VOTE 38 Water
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	141,469,836	154,119,000	152,119,000	151,526,000	152,467,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	17,385,468	18,860,000	18,860,000	18,535,000	18,683,000
003 Other Conditions of Service	2,723,021	2,161,000	2,161,000	2,064,000	2,141,000
005 Employers Contribution to the Social Security	644,526	693,000	693,000	682,000	688,000
010 Personnel Expenditure Total	162,222,850	175,833,000	173,833,000	172,807,000	173,979,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	428,632	1,384,000	1,384,000	246,000	248,000
022 Materials and Supplies	154,490	473,000	473,000	396,000	400,000
023 Transport	1,513,859	1,911,000	1,911,000	874,000	881,000
024 Utilities	1,372,598	361,000	361,000	354,000	357,000
027 Other Services and Expenses	22,785	381,000	381,000	1,587,000	1,599,000
030 Goods and Other Services Total	3,492,364	4,510,000	4,510,000	3,457,000	3,485,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	6,065,942	6,006,000	6,006,000	6,154,000	6,203,000
043 Government Organization	29,054,022	18,263,000	18,263,000	14,079,000	14,192,000
045 Public and departmental enterprises and private industries	72,364,854	721,000	721,000	708,000	715,000
080 Subsidies and other current transfers Total	107,484,818	24,990,000	24,990,000	20,941,000	21,110,000
300 Operational Budget Total	273,200,033	205,333,000	203,333,000	197,205,000	198,574,000
200 Development					
040 Goods and Other Services					
032 Materials and Supplies	476,752	7,729,000	7,729,000	6,500,000	6,100,000
037 Other services and expenses	2,634,000	43,990,000	43,990,000	33,905,000	86,516,000
040 Goods and Other Services Total	3,110,752	51,719,000	51,719,000	40,405,000	92,616,000
120 Acquisition of capital assets					
113 Operational Equipment, Machinery and plants	975,743	325,000	325,000	1,500,000	1,000,000
115 Feasibility Studies, Design and Supervision	0	2,000,000	2,000,000	2,090,000	5,600,000
116 Land and Intangible Assets	0	0	0	2,000,000	2,000,000
117 Construction, Renovation and Improvement	675,959,581	31,316,000	31,316,000	196,894,000	63,784,000
120 Acquisition of capital assets Total	676,935,324	33,641,000	33,641,000	202,484,000	72,384,000
150 Capital Transfers					
133 public and departmental enterprise and Private industry	0	174,569,000	174,569,000	181,000,000	285,000,000
150 Capital Transfers Total	0	174,569,000	174,569,000	181,000,000	285,000,000
200 Development Budget Total	680,046,076	259,929,000	259,929,000	423,889,000	450,000,000
GRAND TOTAL	953,246,109	465,262,000	463,262,000	621,094,000	648,574,000

OPERATING AGENCY: Ministry of Home Affairs, Immigration, Safety and Security
ACCOUNTING OFFICER: The Executive Director
VOTE 39 Home Affairs, Immigration, Safety and Security
SUMMARY



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	Actual 2020-21	Estimate 2021-22	Rev. Estimates 2021-22	Estimate 2022-23	Estimate 2023-24
300 Operational					
010 Personnel Expenditure					
001 Remuneration	0	4,204,143,000	4,162,376,000	4,085,787,000	4,089,385,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	0	517,499,000	510,499,000	532,971,000	548,846,000
003 Other Conditions of Service	0	136,498,000	136,498,000	140,593,000	144,836,000
005 Employers Contribution to the Social Security	0	18,702,000	18,702,000	19,262,000	19,842,000
010 Personnel Expenditure Total	0	4,876,842,000	4,828,075,000	4,778,613,000	4,802,909,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	0	18,841,000	20,366,000	18,847,000	19,112,000
022 Materials and Supplies	0	25,136,000	40,587,000	24,870,000	25,389,000
023 Transport	0	85,025,000	143,825,000	93,518,000	94,984,000
024 Utilities	0	168,717,000	177,879,000	170,626,000	175,204,000
025 Maintenance Expenses	0	52,500,000	52,800,000	54,075,000	55,696,000
026 Property Rental and Related Charges	0	21,600,000	19,100,000	22,238,000	22,880,000
027 Other Services and Expenses	0	91,212,000	84,535,000	91,533,000	94,582,000
030 Goods and Other Services Total	0	463,031,000	539,092,000	475,707,000	487,847,000
080 Subsidies and other current transfers					
041 Membership Fees and Subscription: International	0	1,648,000	1,516,000	1,693,000	1,748,000
080 Subsidies and other current transfers Total	0	1,648,000	1,516,000	1,693,000	1,748,000
110 Acquisition of Capital Assets					
101 Furniture and Office Equipment	0	2,050,000	2,150,000	0	0
103 Operational Equipment, Machinery and Plants	0	4,500,000	4,238,000	0	0
110 Acquisition of Capital Assets Total	0	6,550,000	6,388,000	0	0
300 Operational Budget Total	0	5,348,071,000	5,375,071,000	5,256,013,000	5,292,504,000
200 Development					
120 Acquisition of capital assets					
111 Furniture and Office Equipment	0	2,000,000	2,000,000	0	0
113 Operational Equipment, Machinery and plants	0	8,500,000	8,500,000	0	0
115 Feasibility Studies, Design and Supervision	0	12,150,000	12,150,000	0	0
117 Construction, Renovation and Improvement	0	341,551,000	352,551,000	458,682,000	470,000,000
120 Acquisition of capital assets Total	0	364,201,000	375,201,000	458,682,000	470,000,000
200 Development Budget Total	0	364,201,000	375,201,000	458,682,000	470,000,000
GRAND TOTAL	0	5,712,272,000	5,750,272,000	5,714,695,000	5,762,504,000

Annexure 2: Revenue outturn and projected outlook FY 2020/21 - 2024/25 (N\$ Mill)

Revenue Head	2020/21	2021/22	2021/22	2022/23	2023/24	2024/25
N\$millions	Actual	Budget	Mid-Year Estimates	Estimates	Projection	Projection
GDP at market prices, nominal	178,123	184,778	185,863	195,638	207,376	219,819
Revenue and grants as % of GDP	32.5%	28.2%	28.8%	27.5%	29.2%	28.7%
TOTAL REVENUE AND GRANTS	57,838	52,065	53,601	53,853	60,616	63,149
TAX REVENUE	54,575	48,821	49,412	49,515	55,711	57,948
Tax on income and Profits	22,294	21,980	22,525	22,853	23,659	24,589
Income Tax on Individuals	13,768	13,875	14,569	14,657	14,944	15,691
Company Taxes	7,559	7,187	7,056	7,262	7,735	7,876
Diamond Mining Companies	1,367	1,370	1,343	1,356	1,424	1,431
Other Mining Companies	849	944	840	886	1,041	1,043
Non-Mining Companies	5,342	4,873	4,873	5,019	5,270	5,402
Other Taxes on Income and Profits	315	335	301	310	320	329
Non-Resident Shareholders Tax	207	214	192	194	198	204
Tax on Royalty	102	102	101	106	108	110
Annual Levy on Gambling Income	6	20	8	10	14	15
Withholding Tax on Interest	653	582	599	624	660	693
Withholding tax on companies	322	330	346	354	377	396
Withholding tax on unit trusts	165	123	123	136	143	150
Withholding tax on Services	166	130	130	135	140	147
Taxes on Property	173	155	160	167	184	202
Domestic Taxes on Goods and Services	9,760	11,825	11,877	13,358	14,186	14,506
VAT + Additional Sales Tax + Excise	8,326	10,511	10,511	11,868	12,622	12,874
Levy on Fuel	1,152	1,025	1,076	1,170	1,229	1,290
Fishing Quota Levies	213	220	220	243	256	261
Gambling Licence (Business)	3	2	3	4	4	5
Environmental levies & Carbon	55	52	56	61	62	63
Other taxes on goods and services	11	15	11	12	13	13
Taxes on International Trade	22,252	14,750	14,750	13,028	17,571	18,537
SACU Revenue Pool Share	20,670	15,608	15,608	14,828	17,571	18,537
Revenue Formula Adjustments	1,582	-858	-858	-1,800		-
Other Taxes	97	111	100	110	112	114
NON - TAX REVENUE	2,997	3,171	4,115	4,265	4,831	5,128
Entrepreneurial and Property	2,118	2,093	3,037	3,078	3,529	3,824
Interest Receipts for Loans Extended	5	4	4	5	5	5
Interest on Investments		3	-	-	-	-
Dividends and Profit Share from Companies	638	773	1,173	732	821	838
Interest on State Account Balances	-25	5	-	-	2	3
Diamond Royalties	881	988	828	1,354	1,695	1,960
Other Mineral Royalties	619	320	624	636	656	669
Fishing Quota auction			409	350	350	350
Fines and Forfeitures	99	90	90	96	103	104
Administrative Fees, Charges	780	987	987	1,090	1,200	1,200
Lending and Equity Participation		-	-	-	-	
External Grants	266	73	73	73	73	73

Source: Ministry of finance

Annexure 3: Policy Scenario: Fiscal Stance, Aggregate expenditure, and Public debt consistent with policy stance for FY2020/21-2024/25 (N\$ Mil)

Component	2020/21	2021/22	2021/22	2022/23	2023/24	2024/25
	Actual	Budget	Mid-Year estimates	Projection	Projection	Projection
GDP	178,123	184,778	185,863	195,638	207,376	219,819
Total Revenue and Grants	57,838	52,065	53,601	53,853	60,616	63,149
As % of GDP	32.5%	28.2%	28.8%	27.5%	29.2%	28.7%
Expenditure (Budget/MTEF)	72,772	68,480	67,950	68,338	68,482	
Expenditure Adjustments	(737)	(530)	1,725	(135)	(135)	
Actual/Potential Expenditure	72,035	67,950	69,676	68,203	68,347	69,714
% of GDP	40.4%	36.8%	37.5%	34.9%	33.0%	31.7%
Actual/Potential Budget Balance	(14,197)	(15,886)	(16,075)	(14,350)	(7,731)	(6,565)
% of GDP	-8.0%	-8.6%	-8.6%	-7.3%	-3.7%	-3.0%
Cash Requirement	(2,890)	(2,100)	(2,100)		-	
Project Financing	(388)	(1,299)	(1,299)	(980)	(1,010)	(1,500)
Provision for Bond Redemption	(1,615)	(7,918)	(7,918)	(1,070)	(4,631)	(4,067)
Foreign Debt Repayment	(330)	(830)	(830)	(996)	(1,195)	(1,200)
Provision for contingent liability		(2,015)	(2,015)			
Total Funding Requirement	(19,415)	(30,048)	(30,237)	(17,396)	(14,568)	(13,332)
Sinking Fund	6,165	3,734	3,913	2,000	1,600	1,600
Diversiture		1,500	1,500	1,000		
Net Domestic Borrowing	(13,250)	(17,890)	(17,900)	(13,396)	(12,968)	(11,732)
Domestic Debt Stock	76,964.68	93,721	94,865	108,261	116,849	123,414.46
Foreign Funding and Project funded by loans	2,383	6,924	6,924	2,980		
ADB Loan Mechanisation program for Agric	25	489	489	170	200	
ADB Loan Transport (Rail ZAR1,350)	136	350	350	350	350	-
ADB Loan Transport (Road)	112	140	140	140	140	120
ADB Loan Basic Education (School Renov)	110	320	320	320	320	-
AfDB Loan (EGCP-SP)	2,000					
AfDB Loan (COVID-19)		1,500	1,500	2,000		
IMF (RFI)		4,125	4,125			
Gain and Loses from currency fluctuations	(5,424)					-
Foreign Debt Stock (est.)	33,643	32,818	32,817	35,797	36,807	36,927
Total Debt	110,608	126,539	127,682	144,058	153,657	160,342
% of GDP	62.1%	68.5%	68.7%	73.6%	74.1%	72.9%
Domestic Debt	43.2%	50.7%	51.0%	55.3%	56.3%	56.1%
Foreign Debt	18.9%	17.8%	17.7%	18.3%	17.7%	16.8%
Total Debt	62.1%	68.5%	68.7%	73.6%	74.1%	72.9%
Growth in Debt	-12.6%	14.4%	15.4%	12.8%	6.7%	4.4%
Domestic Interest Payments	5,196	6,049	6,049	6,561	6,946	7,500
Foreign Interest Payments	2,225	2,450	2,250	2,658	2,815	3,000
Total Interest payments	7,420	8,500	8,300	9,219	9,761	10,500
% of Revenue	12.8%	16.3%	15.5%	17.1%	16.1%	16.6%
Other statutory payments	265	-	-	-	-	
Total Statutory Commitments	7,685	8,500	8,300	9,219	9,761	10,500
Domestic Guarantee	3,242	3,495	3,495	3,659	3,831	4,900
Foreign Guarantee	9,458	9,458	9,458	9,907	10,377	12,500
Total Guarantees	12,700	12,952	12,952	13,566	14,208	17,400
% of GDP	7.1%	7.0%	7.0%	6.9%	6.9%	7.9%

Annexure 4: Supply-side GDP growth projections - annual % changes

	2018	2019	2020	2021	2022	2023	2024
Agriculture, forestry and fishing	4,0	-3,2	6,1	1,4	2,7	2,9	1,6
Livestock farming	0,7	5,3	-9,7	5,7	3,4	0,8	4,9
Crop farming and forestry	16,0	-32,0	77,3	-1,4	2,4	2,6	-5,8
Fishing and fish processing	0,1	8,1	-9,5	0,1	2,4	4,9	4,5
Mining and quarrying	16,1	-9,5	-14,9	5,5	6,9	7,2	6,3
Diamond mining	15,1	-17,7	-14,9	7,5	10,5	9,8	7,5
Uranium	33,4	-4,4	-8,5	5,2	4,6	3,0	5,8
Metal Ores	1,3	14,0	-20,8	0,3	2,7	5,2	5,9
Other mining and quarrying	13,6	5,1	-17,6	2,6	-1,0	3,5	2,3
Primary industries	10,8	-6,9	-5,9	3,5	4,9	5,2	4,2
Manufacturing	-0,4	4,7	-18,3	-2,2	0,3	4,4	4,6
Meat processing	2,9	12,4	-39,9	-18,5	3,4	4,6	5,8
Grain Mill products	1,9	11,3	6,2	2,8	3,9	2,9	5,9
Other food products	1,1	6,4	-15,1	2,9	2,9	5,3	4,8
Beverages	5,0	17,5	-36,5	7,2	6,0	4,3	4,9
Textile and wearing apparel	0,9	-2,3	-3,1	0,5	2,4	3,0	2,9
Leather and related products	4,5	-2,0	-12,2	-0,1	3,7	3,8	2,3
Wood and wood products	-11,5	4,8	19,2	2,4	4,4	3,5	3,0
Publishing and Printing	-1,6	-6,7	-14,1	-6,8	-2,2	-2,1	-0,6
Chemical and related products	-3,1	-3,8	-4,4	0,7	2,1	2,5	2,1
Rubber and Plastics products	7,0	-2,3	4,1	1,5	1,6	2,6	2,3
Non-metallic minerals products	2,3	-3,6	-9,0	5,0	4,2	4,4	5,2
Basic non-ferrous metals	-14,6	-1,4	-46,8	-57,7	-91,6	1,1	6,4
Fabricated Metals	5,5	1,0	-10,7	0,6	3,5	4,5	3,0
Diamond processing	6,4	-7,1	-14,1	5,2	5,1	9,2	6,6
Other manufacturing	-3,1	12,9	-15,7	1,8	-3,5	1,0	-2,0
Electricity and water	11,3	-5,9	19,5	-5,5	-0,2	1,6	3,1
Construction	-10,7	-4,4	-9,8	-5,4	0,6	2,6	1,7
Secondary industries	-0,7	2,2	-13,0	-3,1	0,3	3,8	4,0
Wholesale and retail trade, repairs	-5,0	-7,9	-11,6	5,5	3,8	4,7	3,0
Hotels and restaurants	4,7	1,5	-31,2	-8,5	2,0	2,5	2,1
Transport & Storage	0,6	-2,2	-23,1	3,4	2,1	2,8	2,3
Transport	-0,7	-3,4	-26,3	5,7	2,1	2,9	2,3
Storage	6,5	2,4	-10,7	-3,8	2,0	2,3	2,2
Information Communication	-2,2	11,9	17,4	9,4	5,6	4,2	3,5
Financial and insurance service	0,1	12,5	-12,6	3,4	2,1	3,8	2,8
Real estate activities	2,7	2,9	2,8	3,5	2,2	2,6	1,4
Professional, scientific and technical.	-1,0	-6,1	-8,5	-2,8	1,7	1,6	1,5
Administrative and support services	-1,0	-3,0	-12,2	3,7	3,5	2,5	2,0
Arts, Entertainment & Other Service	1,0	2,2	-3,2	3,5	2,5	2,6	2,0
Public administration and defence	0,4	1,5	-1,8	1,7	1,6	1,5	0,8
Education	0,4	1,7	0,1	2,7	1,4	2,2	1,8
Health	-9,1	-1,6	4,5	5,5	4,2	3,7	3,8
Private household with employed...	-2,5	-2,5	-7,6	-1,5	1,0	1,7	0,6
Tertiary industries	-1,0	1,1	-5,7	3,2	2,5	2,9	2,1
All industries at basic prices	1,1	-0,2	-7,1	2,2	2,6	3,5	2,8
Taxes less subsidies on products	0,4	-8,8	-27,5	-3,6	7,1	2,4	1,7
GDP at market prices	1,1	-0,9	-8,5	1,9	2,8	3,4	2,7

6. ASSUMPTIONS

6.1.1 Assumptions underlying revenue forecast

Revenue forecasts are endogenously estimated on the basis of the underlying revenue base. In the baseline scenario, the outlook for various tax streams follows the related aggregate macroeconomic growth projections and takes into account the impact of discretionary policy and administrative intervention measures in the reform scenario.

The revenue outlook for the FY2021/22 – 2023/24 MTEF is based on the following assumptions:

-

- Tax revenue growth follows the relevant economic base and the effective tax rate. Tax rates are assumed to remain constant in the baseline scenario, and take into account tax administration measures whose implementation is decided in the budget.
- Estimates for FY2020/21 are based on year-to-date monthly outturn receipts data, provided by the Receiver of Revenue and Customs and Excise,
- SACU revenue for the budget year (FY2020/21) is *a priori* decided by the SACU Council in accordance with the SACU Agreement. The outlook for SACU receipts is largely based on the projections for the SACU Common Revenue Pool presented by the National Treasury, South Africa over the MTEF, and
- Non-tax revenue estimates are based on projections made by O/M/As and in line with adjustments to historical trends and outlook of underlying revenue bases.

Box I: Explanatory Note on behavioural relationships underpinning tax revenue projections

- *Income Tax on Individuals follows the base year outturn and the projected growth in public and private sector wages;*
- *Mining Company Tax follows the base year outturn and the projected growth in commodity exports.*
- *Non-Mining Company Tax follows the base year outturn and the projected growth in disposable profit income, taking into account the reduced tax rate for manufacturers benefiting from tax incentives;*
- *Value-Added Tax follows the base year outturn and the projected growth in private consumption;*
- *Revenues from Taxes on International Trade are based on extrapolations from the size of the SACU Common Revenue Pool projected in the South African Budget for the corresponding period;*
- *Other Tax revenues follow the base year outturn and the projected growth in disposable income.*

6.1.2 Assumptions underlying macro-projections

Supply side assumptions

The Namibian economy is expected to recover in 2021 and expand further in 2022, from a deep contraction in 2020. The domestic economy is estimated to grow by 1.9 percent in 2021 and to expand further by 2.8 percent in 2022. During 2021, the recovery will be driven by increased growth for the mining sector and return to growth for most of tertiary industries as well as base effects.

PRIMARY INDUSTRIES

Agriculture sector is estimated to grow marginally on the back of improved performance of the *livestock subsector*, while *crop farming* subsector which is expected to contract due to lower output and *fishing* subsector is estimated to remain muted in 2021. *Agriculture* is expected recover and expand in 2022 and 2023 backed by positive growth in all subsectors with *livestock farming*, *crop farming* expected to post positive growth while *fishing* recover. For 2024 there is an expectation of drought that is anticipated to negatively affect crop production while livestock is expected to boost output.

Crop farming overall growth is estimated to decline by 1.4 percent due to high base effects and a reduction in millet production (rain fed crop production) these was affected by locust outbreak and below average rainfall during the 2020/21 rainfall season in the relevant region (Omusati, Oshana, etc.). For 2022 and 2023 growth is expected to moderate on the back of normal rainfall for most rain-fed crops while for irrigation production is expected to increase marginally in line with the privatisation of some green schemes. The subsector is expected to contract on the back of expected drought for the 2024.

Livestock farming is expected to expand due to restocking for 2021 and 2022, while growth for 2023 is expected slowdown marginally as the restocking exercise is expected to subside. Growth for 2024 is expected to expand on the anticipation of drought and as such the number of livestock marketing is expected to increase as farmers try and mitigate the impact of the drought

Fishing is estimated to recover gradually on the back of the easing of Covid -19 restriction and opening of global demand and reduced costs associated to Covid-19 for the medium term (2021-2023). The fishing subsector is struggling with quotas that have largely been maintained and some companies experienced production stoppages linked to Covid-19 cases and labour strikes and this impact is expected to subside and the subsector to grow gradually.

Mining

Diamond mining is anticipated to make a recovery in 2021 and to expand more strongly in 2022, supported by the resumption of production at Elizabeth Bay, the new Debmarine vessel and extension of life of mines for Namdeb Mining. The *diamond mining* sector is forecasted to grow by 7.5 percent in 2021, before expanding further by 10.5 percent in 2022. This follows a contraction of 14.9 percent in 2020. The expected recovery in 2021 is mainly due to additional production from Sperrgebiet Diamond Mining (SDM), which acquired the Elizabeth Bay mine. Stronger expansion in 2022 is attributed the new mining vessel of Debmarine coming into

production, the ramping up of production at Elizabeth Bay mine and increasing production from Namdeb mining. Global demand for diamonds is improving and the mines are expecting diamond prices to improve starting 2021 onwards.

Uranium mining is similarly projected to expand during the forecast period as all operational mines are planning to increase production. The *uranium mining* sector is expected to grow by 5.24 percent and 4.6 percent in 2021 and 2022, respectively, making a recovery from a contraction of 8.5 percent in 2020. This sector was negatively affected by water supply constraints at the coast in 2020, in addition to existing challenges in the form of low uranium prices and a reduction in long-term supply contracts, which offered higher prices to the mining companies in the past. Although the long-term solution on secure water supply is still needed, the water scarcity at the coastal towns appears to be a lesser problem during 2021. In this regard, mines have installed water storage facilities at mining sites in order to minimise unplanned stoppages due to breaks in water supply.

The **metal ores** sub-sector is projected to make a modest recovery in 2021 and 2022. The *metal ores* subsector is expected to grow by 0.3 percent and 5.2 percent in 2021 and 2022, respectively, from a contraction of 20.8 percent in 2020. The improved growth in this subsector will come from increased production from *gold*, which is anticipated to offset lost output from *zinc and copper*. Growth for 2023 going forward is expected to expand further on the back of anticipated return of *zinc production* from Skorpion zinc mine and increased *gold production*.

SECONDARY INDUSTRIES

Secondary industries are projected to contract in 2021 before recovering in 2022. The projected contraction is 3.1 percent during 2021, largely due to expected declines in *electricity and water* production as well as the *construction sector*. Growth in *secondary industries* is expected to recover marginally by 0.3 percent in 2022. The *manufacturing* sector is projected to contract during 2021 before recovering marginally in 2022 and 2023.

The *manufacturing sector* is projected to contract by 2.2 percent in 2021 before recovering by 0.3 percent in 2022 and growing by 4.4 percent in 2023. The contraction during 2021 is expected to be driven by productivity losses in the *meat processing sector*, which is estimated to contract to 18.5 percent during 2021. Furthermore, the *basic non-ferrous metals* sector was also severely affected by the reduction in the processing of zinc and copper, with a high contraction of 91.6 percent in the subsector during 2021. However, strong recoveries in the production of *non-metallic minerals, diamond processing, and beverages* are projected to partially offset the negative impact of the contractions in the other sectors.

Electricity and water sector is expected to contract on the back of lower electricity output although water recorded positive growth. The Electricity production fell, driven mainly by a sharp decline in power consumption by the mining sector and poor inflows of rain from southern Angola, which feeds the Ruacana Hydro plant, leading to lower power output. The lower demand for electricity from the mining sector is attributed mainly to poor performance recorded in the production of diamonds and gold (B2Gold installed their own solar power plant) and the closure of some mines

during the period under review. The water sector experienced a growth in the first quarter of 2021, supported by an increase in supply to farmers for irrigation purposes. In this regard, water and electricity sector is set to contract to 5.5 percent and 0.2 percent in 2021 and 2022 respectively, before recovering by an average of 2.4 percent for the remainder of the MTEF period.

The *construction* sector is expected to remain in a contraction during 2021. The *construction* sector is expected to post a contraction of 5.4 percent in 2021 because of sharp declines in government expenditure on construction projects and the lower value of buildings completed. Major construction projects are expected to face further delays over the course of this year due to constrained cash flows to finance operations. As the economy normalises, the *construction* sector is expected to recover marginally in 2022 and grow by an average of 2.6 percent for the remainder of the review period, however the sector continues to remain weak.

TERTIARY INDUSTRIES

Tertiary industries are expected to recover during 2021, but to maintain low growth rates during the entire forecasting period. The **tertiary industries** are projected to grow by 3.2 percent and 2.5 percent in 2021 and 2022, respectively, which represents an improvement from a 5.7 percent contraction in 2020. **Tertiary industries** include sectors that are most affected by the outbreak of the Covid-19 pandemic and are expected to post low growth rates as the pandemic is expected to remain a health and economic risk.

The *wholesale and retail trade* sector is anticipated to expand in 2021 and 2022, supported by the recovery in the general demand. The *wholesale and retail trade* is estimated to grow by 5.5 percent and 3.8 percent in 2021 and 2022, respectively, marking a recovery from a contraction of 11.6 percent in 2020. The 2021 growth in this sector is expected to be broad-based, supported by improvements in vehicles sales, furniture and the wholesale subsectors.

The *hotels and restaurants* sector is expected to remain contractionary at 8.5 percent in 2021 and recover moderately by 2.1 percent in 2022 and to improve further in 2023. The *hotels and restaurants* sector deals mostly with visitors from foreign countries and it is therefore expected to remain subdued on the back of the 3rd global wave of the pandemic. The projected gradual growth in 2024 and 2025 is based on expected lighter travel restrictions as most travellers are expected to be vaccinated and the global economy recovers slowly from the pandemic. Tourism establishments such as hotels and lodges are still struggling, especially those that cater for the upper-market segment.

The *transport and storage* sector is projected to recover during 2021, largely based on low base effects. The *transport and storage* sector is projected to grow by 3.4 percent and 2.1 percent in 2021 and 2022, respectively. The easing of travel restrictions during 2021 and 2022 is likely to result in positive output in the sector, and moderate in the outer years of the MTEF period. Growth in 2023 and beyond is on the premise of increased transportation and logistics activities. Growth in *real estate activities* is expected to improve in 2021 before moderating in 2022. The sector is expected to improve and grow by 3.5 percent in 2021 before moderating to 2.2 percent in 2022 and 2.6 percent in 2023. The growth in this sector is expected to be supported by an increase

in property transactions linked to the recent drop in property prices, increased volume, as well as an increase in the availability of serviced land.

Growth for the *health services* sector is estimated to remain robust in 2021 before slowing slightly in 2023. Amongst the Government dominated sectors, only the *health sector* is projected to register significant growth during the forecast period. In this regard, the health sector is projected to grow by 5.5 percent in 2021 before moderating to 2.7 percent at the end of the review period. Growth for other major sectors such as *public administration and defence* and *education* is expected to remain subdued as Government continues to consolidate and rebuild its fiscal buffers.



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