



Republic of Namibia

MINISTRY OF FINANCE – HEAD OFFICE



"Shared Prosperity"

2019/20 MID-YEAR BUDGET REVIEW AND MEDIUM TERM BUDGET
POLICY STATEMENT FOR THE 2020/21 - 2022/23 MTEF
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Republic of Namibia

**MID-YEAR BUDGET REVIEW
FOR THE 2019/2020
AND
POLICY STATEMENT
FOR 2020/2021-2022/2023
MEDIUM TERM EXPENDITURE FRAMEWORK**

October 2019

Foreword

The Mid-Year Budget Review provides macroeconomic and fiscal policy analysis both for global and domestic economic development. It further provides the alignment of resource allocation consistent with economic outlook and fiscal policy stance and priorities for the MTEF period.

In the global context, economic activity is projected to be on the down-turn after being revised downward since October 2018. In the medium term, risks on the global outlook continue to be tilted to the downside, with further escalation of trade war between the US and China set to have further global ramifications. Weaker global economy comes with depressed demand for commodities that in turn have negative effect on our export-oriented sectors. Commodity prices, especially for uranium and industrial metals are already low, and with uncertainty in the global economic growth, other commodities may further decline.

The growth for Sub-Saharan African region is estimated to grow marginally, however, was revised downward from October 2018, mainly due to economic pressure in the larger economies in the region. This slow growth for key trading partners pose challenges for the Namibian economy, and may lead to lower economic recovery.

The domestic economy has been in a mild recession for the past three years, and is projected to return to positive growth only during 2020/21.

The medium-term policy stance adopted by government in the 2019/20 Budget, recognized the current state of the economy and fiscal position. The stance emphasizes the policy imperative to render support to the economy, while continuing to cautiously reduce the budget deficit as a measure to stabilize the growth of, and eventually reduce the Central Government debt over time.

The policy objective for the next three years is to stimulate the economy through enhanced investment both national and Foreign Direct Investment (FDI), and to continue with the fiscal consolidation that is graduated over the MTEF in order to give increasingly greater impetus on economic growth. The policy will further seek to streamline growth through economic partnership and harness domestic savings to invest on national development objectives and make sure developmental outcomes are optimized.



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1. OVERVIEW OF GLOBAL AND REGIONAL ECONOMIC DEVELOPMENTS AND OUTLOOK

1.1 GLOBAL ECONOMIC DEVELOPMENTS AND OUTLOOK

Global growth is estimated at 3.0 percent for **2019** and is projected to improve marginally to 3.4 percent in **2020**, which is a 0.1 percentage point lower for both years than the July 2019 World Economic Outlook (WEO) projections. One common feature of the weakening in growth momentum over the past year has been broad-based, notable slowdown in industrial output driven by multiple and interrelated factors. The performances of the *advanced economies* are negatively affected by the weakness in business confidence as a result of the trade tensions, slowdown in China (high debt and exacerbated macroeconomic consequence) and lower output in vehicle production and sales globally. Therefore, the extent of global output depends largely on the anticipated recovery in the stressed members of the *advanced* and *emerging market and developing economies*. (Table 1)

Growth for the *advanced economies* is estimated at 1.7 percent in **2019** and **2020**. The growth estimate for 2019 is 0.2 percentage point lower than in July 2019 WEO projections and is mostly reflecting a slight downward revision for the US' growth to 2.4 percent (from 2.5 percent), due to weaker-than anticipated output especially in capital goods. However, growth for the US is projected to moderate to 2.1 percent in 2020 as the fiscal stimulus unwinds and trade tariffs increase the cost of inputs and overall production.

Table 1: Global GDP growth rates – annual % changes

	2017	2018	2019	2020	Differences ¹	
World Output	3.8	3.6	3.0	3.4	-0.2	0.1
Advanced Economies	2.4	2.2	1.7	1.7	-0.2	0.0
United States (US)	2.2	2.9	2.4	2.1	-0.1	0.2
Euro Area	2.4	1.8	1.2	1.4	-0.1	-0.2
Japan	1.9	0.8	0.9	0.5	0.0	0.1
United Kingdom (UK)	1.8	1.4	1.2	1.4	-0.1	0.0
Emerging Market & Dev	4.8	4.5	3.9	4.6	-0.2	-0.1
Russia	1.6	2.3	1.2	1.9	-0.4	0.2
Brazil	1.1	1.1	0.8	2.4	-1.3	0.1
Emerging & Developing	6.6	6.4	5.9	6.0	-0.3	-0.2
India	7.2	7.1	6.1	7.0	-0.9	-0.2
China	6.8	6.6	6.1	5.8	-0.1	-0.2

Source: IMF WEO, 23 July 2019 Update

¹ Differences between July 2019 and Oct 2019 IMF WEO projections

The *euro area* is estimated to record growth of 1.2 percent in **2019** and is expected to expand at a marginally higher rate of 1.4 percent in **2020**, with some economies performing relatively well and others suffering slightly due to weaker investment (Germany) and domestic demand. Nonetheless, growth is expected to stabilize over the remainder of 2019 and continue to grow marginally in 2020, dragged by uncertainty of Brexit and weak external demand.

The **United Kingdom** is set to expand at 1.2 percent in **2019** and by 1.4 percent in **2020**. The growth in 2019 reflects a slowed activity due to withheld investment in the wake of continued brexit uncertainty. **Japan's** economy is set to grow by 0.9 percent in 2019 due to increased private and public consumption and is projected to record marginally lower growth of 0.5 percent in 2020 due the anticipated impact of the increase in consumption tax in October 2019.

Growth in the *emerging market and developing economies* are estimated to slow down to 3.9 percent in **2019** and are expected to record a slightly higher growth rate of 4.6 percent in **2020**. The projections for 2019 and 2020 have been revised downward by 0.2 and 0.1 percentage points, respectively, then in July 2019 projections, which is a reflection of downward revisions across all major regions. In **China** growth is estimated at 6.1 percent in 2019 and is projected at a marginally lower 5.8 percent in 2020. This is mainly due to the negative effects of escalating tariffs and weakening external demand that added pressure to an economy that is already in the midst of a structural slowdown and needs regulatory strengthening to rein in high dependence on debt. Growth in China is projected to slow gradually to a more sustainable rate. **India's** economy is set to grow at 6.1 percent in 2019 and is expected to record a slightly higher growth rate of 7.0 percent in 2020. The downward revision of 0.9 percentage point for 2019 and 0.2 percentage points for 2020, relative to the July 2019 projections, reflects a weaker-than expected outlook for domestic demand, weaker output in the automobile and real estate, as well as the risks in nonbanking financial sector.

1.2 REGIONAL ECONOMIC DEVELOPMENTS AND OUTLOOK: SUB-SAHARAN AFRICA

In the **Sub-Saharan African region**, growth is estimated at 3.2 percent in 2019 and is projected record a slightly higher growth rate of 3.6 percent in 2020 (Table 2), as strong growth in many non-resource-intensive countries partially offsets the lacklustre performance of the region's largest economies.

Table 2: Sub-Saharan Africa GDP growth rates – annual % changes

	2017	2018	2019	2020
Sub-Saharan Africa	2.9	3.0	3.2	3.6
Nigeria	0.8	1.9	2.3	2.5
Angola	-0.2	-1.7	-0.3	1.2
South Africa	1.4	0.8	0.7	1.1
Namibia	-0.9	-0.1	-1.5	0.8

Source: IMF WEO, Oct 2019

Higher, albeit volatile, oil prices supported the growth for **Angola, Nigeria**, and other oil-exporting countries in the region. Growth in **Nigeria** is estimated to expand by 2.3 percent in 2019 and further by 2.5 percent in 2020 on the back of recovery in oil prices and continued diversification of the economy. **South Africa's** growth is estimated at a subdued rate of 0.7 percent in 2019 mainly due to impact of labour instability, energy supply constraints and weak mining and agricultural production. For 2020, growth is expected at a slightly higher rate of 1.1 percent on the assumption of better performance in mining and quarrying as well as recovery in the power supply. Growth for **Angola** is estimated to ease out but remaining negative due to lower oil production and is only expected to bottom out of the recession in **2020** with a growth of 1.2 percent. Growth in **2020 is on the premise of albeit** volatile, but higher oil prices and the diversification of the economy.

1.3 RISKS TO OUTLOOK

Downside risks to the projections for global output intensified since the July 2019 WEO update projections. Such risks include the escalating trade war (US-China) and technology tensions which have the potential to affect demand negatively and also dent sentiment and result in lower investment flows. Furthermore, it is possible that a protracted increase in risk aversion could expose financial vulnerabilities that were accumulated over years of low interest rates. Mounting disinflationary pressures could also result in increased debt servicing difficulties that

could constrain monetary policy space to counter downturns and make adverse shocks more persistent. Downside risks are also elevated by the possibility of higher volatility in the commodity markets.

In addition, the continued uncertainty over the post-Brexit scenarios and their consequences may have adverse implications for global trade as it is likely to necessitate reclassification of trading partnerships. Furthermore, intensifying geopolitical tensions (Persian Gulf) are likely to have negative impact on oil production and prices, which could increase input cost for non-oil producing economies.

Climate change remains an overarching threat to health and livelihoods in many countries, as well as to global economic activity. Domestic policy mitigation strategies are failing to muster wide societal support in some countries.

1.4 COMMODITY PRICES

The IMF all commodity price index recorded a decline of 12.1 percent year-on-year and 2.1 percent monthly, for August 2019, mainly due to the weakening in the oil price index which declined both annually and monthly by 17.6 percent and 5.7 percent, respectively. However, the all-metal price index increased by 14.8 percent annually but declined by 2.9 percent monthly, the annual increase was on the premise of higher nickel and gold prices.

Generally, all commodity prices recorded a decline with the exception of nickel and gold prices. **Uranium** prices increased by 0.2 percent on a monthly basis but recorded an annual decline of close to 3.0 percent. **Gold** prices increased significantly by 24.8 percent annually and 6.1 percent monthly, with highest price of at US\$1498/oz for the last five years. On the other hand, **copper** prices declined by 5.6 percent y-o-y and 3.9 percent m-o-m, exacerbated by the slowdown in China. **Lead** prices also recorded a decline of close to 0.4 percent y-o-y but recorded an increase of 3.5 percent for the month of August 2019.

Commodity markets are expected to remain volatile during the remainder of the year due to a combination of geopolitical tensions, trade wars (although seemingly subsiding) and generally slow external demand, as well as gradual slowdown in growth for China.

2. DOMESTIC ECONOMIC DEVELOPMENTS

2.1 ECONOMIC DEVELOPMENTS

The domestic economy recorded a contraction of 0.1 percent in **2018** (Table 3), which is marginally better than the deeper contraction 0.9 percent registered in 2017. The contraction is attributed to declines in the secondary and tertiary industries by 3.4 percent and 2.4 percent, respectively, despite the strong growth of 12.9 percent in the primary industries (Table 3).

The strong growth of 12.9 percent in the **primary industries** in 2018 (compared to a marginally lesser growth of 11.4 percent in 2017) was mainly driven by *mining and quarrying* with high growth of 22.0 percent. The *uranium sub-sector* registered phenomenal growth of 64.8 percent (compared to a slower growth of 23.4 percent in 2017), while *other mining and quarrying* registered very high growth of 54.1 percent (compared to growth of 7.6 percent in 2017). The high performance of *other mining and quarrying* is attributed to increased activities in mineral exploration as well as increased production of marble and salt.

Table 3: GDP, Supply Side - annual % changes

	2016a	2017a	2018pl
Primary industries	0.1	11.4	12.9
Secondary industries	-6.3	-6.7	-3.4
Tertiary industries	3.6	-1.6	-2.4
GDP at market prices	1.1	-0.9	-0.1

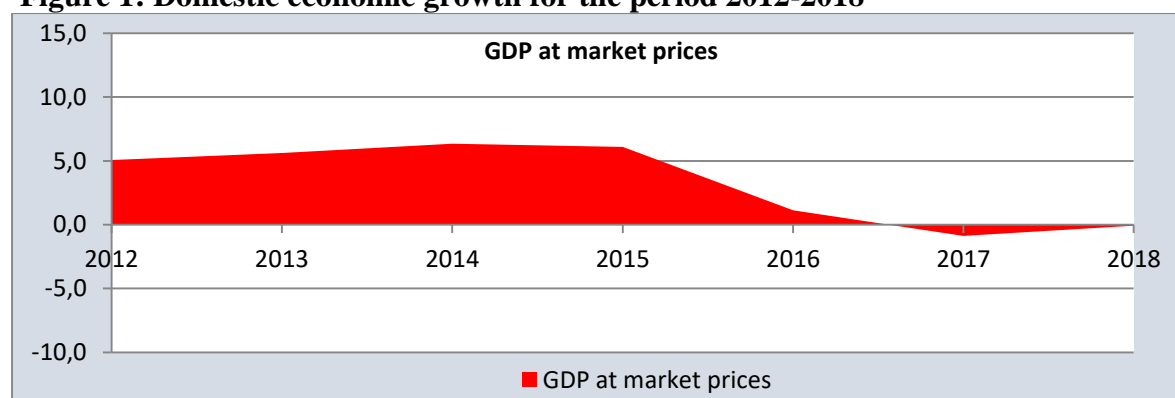
Source: NSA, March 2019 a=actual pl=preliminary

The **secondary industries** recorded a decline of 3.4 percent, compared to a steeper contraction of 6.7 percent in 2017. *Manufacturing* registered a growth of 0.2 percent, compared to 1.9 percent in 2017. The slow performance of the sector is mainly attributed to *diamond processing* sub-sector that recorded a slower growth of 3.6 percent (compared to stronger growth of 14.6 percent in 2017). Furthermore, contractions in *basic non-ferrous metals* by 2.4 percent (compared to 4.8 percent in previous year) and *non-metallic mineral products* by 16.6 percent from growth of 0.8 percent, had a drag down effect on the performance of manufacturing. *Construction* is estimated to have recorded a contraction of 18.3 percent, compared to a deeper contraction of 25.0 percent in 2017, mainly due to the decline in construction works of the government and mining sector.

The **tertiary industries** contracted further by 2.4 percent from a decline of 1.6 percent recorded in 2017. This was mainly due to contraction in *wholesale and retail trade* (7.2 percent), *hotels and restaurants* (9.4 percent) and *transport and communication* (3.2 percent), despite marginal growth in *financial intermediation* (1.0 percent), *real estate and business services* (1.2 percent) and *public administration and defense* (0.4 percent).

The average performance of the domestic economy during the period 2016-2018 of 1.6 percent was largely lower than the robust average growth rate of around 5.2 percent over the 2012-2015 period. (Figure 1)

Figure 1: Domestic economic growth for the period 2012-2018

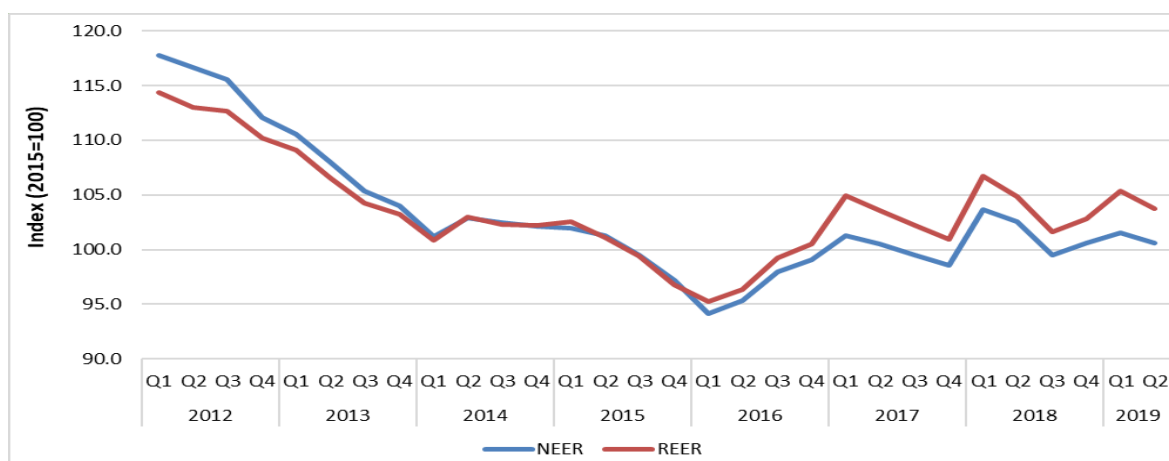


Source: NSA, March 2019

2.1.1 Exchange Rates and Competitiveness

The Nominal Effective Exchange Rate (NEER) and Real Effective Exchange Rate (REER) both depreciated on an annual basis and quarterly basis. The NEER and REER indices depreciated annually by 1.9 percent and 1.0 percent, respectively (Figure 2). The annual depreciation of the Namibia Dollar was reflected in all trading currencies except the Angolan Kwanza and Zambian Kwacha against which it appreciated by 23.8 percent and by 4.4 percent, respectively. However, on a quarterly basis the NEER depreciated by 0.9 percent from 101.5 index points recorded in the first quarter of 2019. Similarly, the REER depreciated by 1.5 percent to 103.8 index points, reflecting slightly stronger competitiveness of Namibian products in foreign markets during the second quarter of 2019.

Figure 2: Effective Exchange Rates, 2012 to 2019



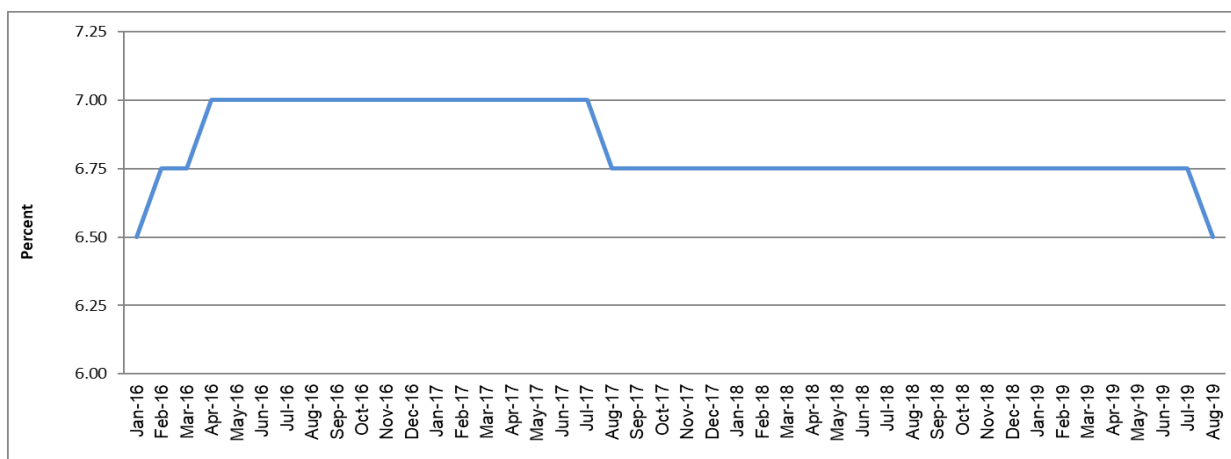
Source: Bank of Namibia, September 2019

2.1.2 Interest rate Developments

On the 13th of August 2019, the Monetary Policy Committee (MPC) of the Bank of Namibia held its bi-monthly meeting and decided to cut the Repo rate by 25 basis points to 6.50 percent. The MPC took the decision in order to support the domestic economic activity and to maintain the one-to-one link between the Namibia Dollar and the South African Rand. Domestic economic activity continued to slow during the first six months of 2019, compared to the corresponding period of 2018. The average inflation rate declined to 4.4 percent during the first six months of 2019 from its highest level of 5.6 percent observed in November 2018. The moderation was mainly due to a decline in housing inflation (Figure 3).

On a monthly basis, inflation increased marginally to 3.7 percent in August 2019, from 3.6 percent reported in July 2019. The annual average growth in private sector credit extension (PSCE) increased to 6.9 percent during the first six months of 2019, compared to 5.9 percent in the corresponding period of 2018. The increase in PSCE was mainly due to higher uptake of credit by businesses in the retail, real estate, financial and mining sectors. On the other hand, growth in credit extended to individuals slowed somewhat during the first six months of 2019 compared to the same period in 2018. Since the previous MPC meeting, the annual growth in PSCE increased to 7.8 percent at the end of June 2019, from 7.0 percent reported in the previous MPC statement.

Figure 3: Bank of Namibia Repurchase Rate, 2016 to 2019



Source: Bank of Namibia, September 2019

2.1.3 Trade and Balance of Payments

Merchandise exports increased on an annual basis by 5.6 percent to N\$13.7 billion during the second quarter of 2019, when compared to the corresponding quarter of 2018 (Figure 5). The increases in merchandise exports came from *other mineral products* (mainly uranium), *food and live animals*, *manufactured products and other commodities*.

Similarly, merchandise imports increased by 15.2 percent annually, to N\$20.0 billion in the second quarter of 2019 (Figure 4). The rise in merchandise imports was due to an increase in some of the major import categories, especially *mineral fuels and oils and products of their distillation*, *consumer goods*, *products of chemical industries* together with *base metals and article of base metals and other imports*. On the net basis, the **merchandise trade deficit** (covering goods only) has widened to N\$6.2 billion in the second quarter of 2019, from N\$3.9 billion in the second quarter of 2018. This amounts to a 36.8 percent annual worsening in the merchandise trade deficit, which is due to a higher increase in imports. (Figure 4)

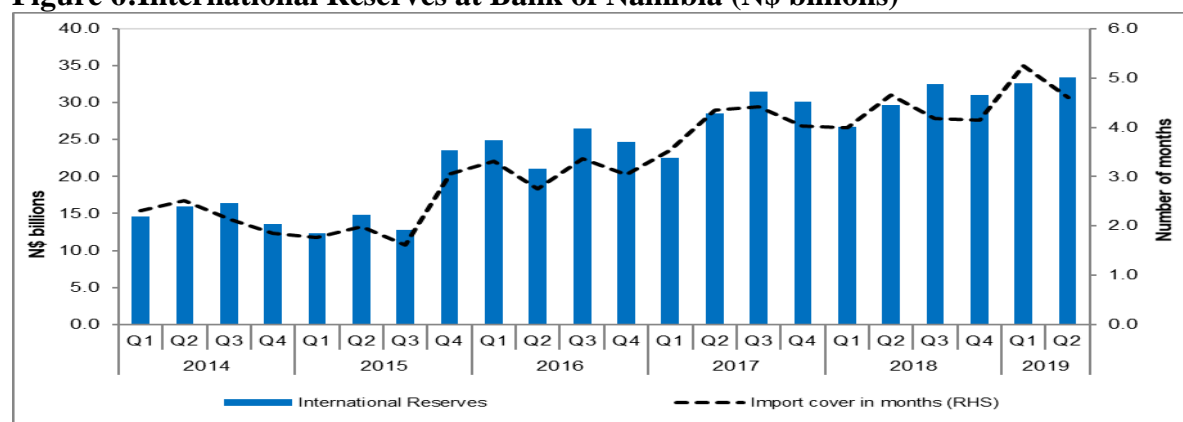
2.1.6 Financial Account

The financial account balance recorded net borrowing from the rest of the world on an annual basis amounting to N\$1.5 billion during the second quarter of 2019. The annual developments are reflection of the widening current account deficit. Likewise, the financial account balance recorded a higher net borrowing on a quarterly basis from a net lending position of N\$734 million during the first quarter of 2019.

2.1.7 International Reserves

The stock of international reserves increased, both on an annual and quarterly basis. The stock of foreign reserves rose by 12.9 percent over the year to reach N\$33.4 billion at the end of the second quarter 2019 from a lower reserve position of N\$29.6 billion at the end of the second quarter of 2018 (Figure 6). The annual rise in reserves was primarily due to the second tranche of the African Development Bank (AfDB) loan to the Namibian Government and inflows of SACU receipts. The import cover is estimated at 4.6 months in the second quarter of 2019, which is slightly lesser than 4.7 months recorded in the second quarter of 2018. (Figure 6)

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



Source: Bank of Namibia, September 2019

2.2 OUTLOOK FOR THE DOMESTIC ECONOMY

2.2.1 SUPPLY SIDE PROJECTIONS

Domestic growth is estimated to post a contraction of 1.5 percent in **2019** (a downward revision² from a growth of 0.2 percent), on the back of declining economic activities in both primary and tertiary industries, and slower growth in the secondary industries.

The contraction of 6.6 percent in **primary industries** in 2019 (revised downwards from growth of 3.1 percent) is primarily attributed to contractions in both *agriculture and forestry* as well as *mining and quarrying sub-sectors*. *Agriculture and forestry* is affected by the severe drought that impacted both subsectors while *mining and quarrying* is impacted by lower *diamond output* and slower growth in *uranium* production.

Growth of the **secondary industries** is estimated at 1.6 percent in 2019 (revised upwards from a contraction of 1.8 percent) due to higher *manufacturing* output and moderate growth in *electricity and water* despite the contraction of the *construction sector*.

The **tertiary industries** are estimated to contract by 0.9 percent in 2019 (revised downwards from a contraction of 0.1 percent) on the back of weaker performance in *wholesale and retail trade repairs, hotels and restaurants, real estate and business services* and *public administration and defense*, despite growth in *transport and communication* and *financial intermediation*.

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

	Actual		Sept 2019 Projections			Fiscal Strategy 2019/20		
	2017a	2018p l	2019 e	2020 p	2021 p	2019 e	2020 p	2021 p
Primary Industries	10.6	12.9	-6.6	2.3	0.6	3.1	1.2	2.8
Secondary Industries	-6.7	3.4	1.6	1.5	2.1	-1.8	0.0	-0.2
Tertiary Industries	-1.4	-2.4	-0.9	0.5	1.2	-0.1	0.9	0.9
GDP at market prices	-0.9	-0.1	-1.5	0.8	1.3	0.2	0.8	1.1

Source: NSA and MEWG projections (pl=preliminary, a= actual, p=projections)

² From the Fiscal Strategy for the 2019/20-2021/22 Medium Term Expenditure Framework

2.2.1.1 Primary Industries

Following a projected contraction of 6.6 percent in 2019, primary industries are anticipated to rebound to 2.3 percent in 2020, due to a recovery in all the sectors. Over the medium term period, the primary industries are expected to moderate with an average growth rate of 1.5 percent.

The *agriculture and forestry sector* is estimated to contract deeper in **2019** but is anticipated to recover in **2020**. In 2019, both *livestock and crop farming* subsectors are affected severely by the persistent drought conditions over the past three years. *Crop farming* which is estimated to contract by 19.5 percent in **2019** (from an expansion of 10.6 percent in **2018**), mainly due to the high component of rain-fed crops, army worm outbreaks, high input-cost, low budgetary allocations, etc. Likewise, *livestock farming* is estimated to contract significantly by 15.5 percent (from growth of 12.2 percent in 2018), as a result of the on-going drought which affected both the cost of animal feed and decrease in livestock levels. From **2020** and over the medium term period, *agriculture and forestry* is projected to post a moderate average recovery of 1.2percent on the anticipation of better rainfall season seasons.

Fishing and fish processing on board is estimated to post a moderate growth of 1.9 percent in **2019** (from a growth of 3.0 percent in 2018), despite the moratorium on pilchards and the pending awarding of fishing rights. In **2020**, the sector is expected to post a slower growth of 1.6 percent due to expected lower fish landings and the implications of the reallocation of investments between onshore and offshore processing. For the remainder of the projection period, the sector is anticipated to register low but positive average growth of 1.3 percent, mainly due to uncertainties pertaining to fluctuations in global prices of input costs, exchange rate volatility, etc.

The *mining and quarrying sector* is estimated to contract by 5.0 percent in **2019** (from robust growth of 22.0 percent in 2018). The contraction is mainly driven by a 12.5 percent reduction in *diamond mining* and 4.7 percent shrinkage in *metal ores* despite an 11.5 percent growth in *uranium* output. *Diamond mining* is expected to decline due to a reduction in carat production as the Mafuta³ vessel had gone for maintenance during the first quarter of 2019 as well as the increased cost of land reclamation from the sea.

³ The DeBeers Marine Namibia main mining vessel

In **2020**, the subsector is anticipated to recover by 2.8 percent on the back of diamond recovery of 4.1 percent. From **2021** and going forward, the subsector is expected to expand by an average of 3.0 percent, supported by growth in *diamond mining* and *uranium* subsectors, despite the closure of Skorpion Zinc mine in October 2019. As the combined output of the two new base-metal mines (Namib Lead & Zinc and Opuwo Cobalt) are significantly lower than that of Skorpion Zinc, the operationalization of these mines will not offset the adverse impact emanating from the closure of Skorpion Zinc. The revived Uis tin mine and the expansion of the operations of Salt Company Namibia will have a positive impact on the growth of *other mining and quarrying* during the outer years of the projection period.

2.2.1.2 Secondary Industries

The secondary industries are expected to recover by 1.6 percent in **2019** (compared to a contraction of 3.4 percent in 2018), mainly on the back of the anticipated recovery in *manufacturing* and *water and electricity*, and a mild contraction in *construction*. The secondary industries are projected a post a moderate average growth rate of 2.4 percent over the medium term period.

Manufacturing sector is estimated to grow by 2.5 percent **2019** (compared to 0.2 percent in 2018) and is expected to expand by a marginally lesser rate of 1.4 percent in **2020**. The projected improvements during 2019 is based on improved growth prospects for non-metallic minerals products (particularly cement production), *basic non-ferrous metals* and *beverages* and significantly increased processing of *minerals* and *beverages* production. *Meat processing* is expected to record slower growth of 2.1 percent and continue expanding by 2.1 percent in 2020, in line with the increased growth in livestock marketing due to the ongoing drought. Growth in the *grain mill products* is estimated to moderated to 4.8 percent in 2019 (from a higher 7.0 percent in 2018), on the back of oversupply of grain on the international market and, therefore, the subsector is not affected by the drought in the domestic economy.

Diamond processing is estimated to moderate by 1.8 percent in **2019** (from 3.6 percent in 2018) and is expected to remain at zero growth in **2020**. The growth in 2019 is due to the estimated increase in diamond market absorption

Growth in the **electricity and water** sector is estimated to moderate from 3.7 percent in 2019 (from 7.5 percent in 2018) and is projected to slow down to 2.4 in 2020. The moderate growth

in 2019 is mainly attributed to the *water* subsector where sales volumes are estimated to increase due to the prevailing drought conditions. Over the medium term, growth of the sector is expected to post a strong average growth rate of 3.1 percent as demand for energy and water is estimated to increase in line with the anticipated economic recovery.

Construction is expected to contract by a moderate 2.9 percent (from a deeper contraction of 18.3 percent in 2018), which is mainly attributed to reduced investments and the delayed implementation of public sector (infrastructure) projects, especially those funded with the AfDB loans. The sector is expected to register a low average growth of 1.9 percent over the medium term period.

2.2.1.3 Tertiary Industries

The tertiary industries are estimated to contract by 0.9 percent in **2019** (from the deeper contraction of 2.4 percent in 2018) and are projected to recover slightly to 0.5 percent in 2020. The contraction in 2019 is anticipated from the decline in *wholesale and retail, hotels and restaurants, public administration and defense* and *real estate and business services* despite growth in *transport and communication and financial intermediation*. Going forward, these industries are expected to record a moderate average growth rate of 1.9 percent over the outer years of the medium term period.

The *wholesale, retail and trade and repairs* sector is estimated to contract by 4.9 percent in **2019** (from a deep contraction of 7.2 percent in 2018) and is projected to contract by a lesser 3.5 percent in **2020**. The contraction in 2019 is mainly attributed to low demand due to, amongst others, the impact of the government's continued fiscal consolidation stance, decreased disposable income as a result of increased household indebtedness and slower growth in credit extension to households and businesses. Going forward, the sector is projected to grow by an average of 1.9 percent, on the expectations that economy would eventually recover resulting in the increased demand, supported by the reduction in the repo rate, and improved liquidity in the market.

The *hotels and restaurants* is estimated to contract by 4.8 percent in **2019** (from a deeper contraction of 9.4 percent in 2018) and is anticipated to post a lesser contraction of 1.4 percent in **2020**. The contraction in 2019 is mainly attributed to a shift in the inherent dynamics and nature of the sector in that growth seems to shift gradually from the high-value conventional product (hotels, bed-and-breakfast facilities, restaurants) to the low-end, low-value and low-

cost product (“adventure tourism” - camping, hiking, self-catering in respect of food and equipment). This trend is attributed to, amongst others, the effects of the subdued global economic growth and the redefinition and repackaging of tourism products. However, over the medium term period, growth is expected to post a moderate average rate of 1.4 percent on the back of the anticipated inherent structural adjustments to the new type of tourism activity in to the sector.

Transport and communication sector is estimated to improve by 3.3 percent in **2019** from a contraction of 3.2 percent in 2018) and is expected to grow further by 3.7 percent in **2020**. The expected growth in 2019 is due to the increased capacity of the fuel storage facility, increased investments in the telecommunications infrastructure, developments in the transport sector and the completion of the port expansion project. Going forward, a resilient growth is expected at an average rate of 3.2 percent.

The ***financial intermediation sector*** is estimated to grow by 1.4 percent in **2019** (from 1.0 percent in 2018) and is projected to improve marginally by 1.7 percent in **2020**. Over the medium term, the sector is anticipated to sustain a modest average growth rate of 1.5 percent, mainly on the back of increased demand that is premised on softening monetary policy, increased consumer confidence and improved economic conditions.

The ***real estate and business sector*** is estimated to contract by 2.1 percent in **2019** (from growth of 2.7 percent in 2018) and is expected to moderate to 0.6 percent in **2020**. The contraction in 2019 is attributed to the decrease in the demand for housing in the high-end market as well as a decrease in the demand for professional services in the *other business services* subsector. Going forward, the sector is estimated to grow by a moderate average of 1.9 percent over the medium term period, supported by the impact of the easing of the stringent requirements of the loan-to-value policy.

Public Administration, Defense, Health and Education Growth for ***public administration and defense*** is estimated to contract by 0.5 percent in **2019** (from a marginal growth of 0.4 percent in 2018) and is projected to recover to negligible growth of 1.0 percent in **2020**. The contraction in 2019 is due to the continued fiscal consolidation stance whereas the growth for 2020 is attributed to the lifted restriction on new recruits for the Ministries of *Safety and Security, Health and Social Services* and *Education, Arts and Culture*. **Health** and **education** are estimated to grow by 0.6 percent and 1.2 percent in 2019, and are projected to post growth

rates of 1.3 percent and 1.7 percent in **2020**, respectively. However, these sectors are expected to average between 1.5 percent and 3.5 percent over the medium term.

2.2.2 DEMAND SIDE PROJECTIONS

Final consumption expenditure (FCE) is expected to contract by 0.7 percent in 2019 from (compared to growth of 1.9 percent in 2018), due to the 4.8 percent decline in *public consumption expenditure*, while *private expenditure* is estimated to moderate marginally to 0.6 percent growth.

Private consumption expenditure is expected to slow down to 0.6 percent as a result of high household's indebtedness, weaker disposable income, slowing private sector credit extension and feebleness of consumer spending and confidence. *Public consumption expenditure* is estimated to decline by 4.8 percent on the back of the government's continued fiscal consolidation policy stance.

Growth for **2020** is projected to recover marginally and grow by 0.9 percent on the back of expected recovery of 1.9 percent in *public consumption expenditure* and stable growth in *private consumption expenditure*. Going forward, growth of FCE is expected to average around 3.0 percent over the medium term period (Table 5), supported by improvements in both *private* and *public consumption expenditures*.

Table 5: GDP by activity, Demand-side –annual percent changes

	2017	2018	2019	2020	2021	2022	2023
Final consumption expenditure	-2.9	1.9	-0.7	0.9	1.9	4.8	3.5
Private	-3.3	2.5	0.6	0.5	1.9	5.7	4.0
General government	-1.7	0.0	-4.8	1.9	1.9	1.9	1.9
Gross fixed capital formation	-24.2	-14.1	0.5	2.7	3.5	1.2	2.2
Exports of goods and services	-7.5	15.2	0.6	1.6	5.1	1.9	4.7
Imports of goods and services	-15.5	4.8	1.7	1.9	5.2	5.4	5.7
Gross domestic product at market prices	-0.9	-0.1	-1.5	0.8	1.3	2.4	2.3

Source: macroeconomic working group

Gross fixed capital formation (GFCF) is expected to recover marginally with a moderate growth rate of 0.5 percent in **2019** (compared to a contraction of 14.1 percent in 2018), as a

result of increased capital investment by general government and the private sector⁴. In **2020**, GFCF is expected to expand by 2.7 percent on the back of continued increasing investments by both the private and government sectors. Over the medium term period, GFCF is projected to grow at an average of 2.3 percent on the back of continued investment due to the anticipated recovery in economic growth.

Total **exports** are expected to slow down to 0.6 percent growth in **2019** (from a strong growth of 15.2 percent in 2018), due to reduced exports of minerals especially from lower production in diamonds, uranium and zinc. In **2020**, growth is expected to improve to 1.6 percent growth as the diamond production recovers and other mines reaches full production capacities. Over the medium term, exports are envisaged to grow by a relatively strong average of 3.9 percent due to the anticipated improved growth prospects for both the primary and secondary industries.

Imports are expected to decelerate 1.7 percent in **2019** (from a higher growth of 4.8 percent in 2018), due to the overall slowdown of the domestic economy. For **2020**, imports are expected to grow to 1.9 percent due to the anticipated increase in domestic demand and recovery in the international markets. Going forward, imports are expected to grow by a strong average of 5.4 percent on the back of the anticipated increase in demand and increased investments.

⁴ *MTC network infrastructure investment (N\$1 billion), IPP investment projects (N\$200 million), Fishcor's new fish processing factory (N\$100 million), Nedbank head office (N \$550million). The Okahandja/WHK road (phase 3), Windhoek-Hosea Kutako International Airport road expansion (N\$250 million), expansion (N\$250million), Ministry of Home Affairs & Immigration headquarters, Goreangab Waterfront project (N\$2billion), Ongos housing project (N\$800 million), City of Windhoek's refurbishment of water infrastructure(N\$1.8 billion).*

3. FISCAL POLICY REVIEW

3.1 Global Fiscal developments and outlooks

The global fiscal environment remains weak, with further anticipated slowdown in global economic performance arising from down-side risk and slow recovery in commodity prices.

The public debt builds up remains a major concern across the globe and continue to grow unabated, despite the narrowing deficit across many countries. In many countries, public and private debt hover near historical peaks, long-term growth and development prospects are uprisng, and inequality remains striking. Global fiscal policy should therefore prepare for possible outturn-balancing growth and sustainability of objectives, while also putting more emphasis on reforms to adapt to a fast-changing global economy. There is a need for an inclusive and growth-friendly budget composition to update tax, social spending, and active labor market policies, as well as investment in infrastructure for better public services delivery. Greater cooperation is also needed to address multilateral issues, including corporate taxation, climate change, corruption, and, achieve the 2030 sustainable Development Goals (SDGs). (IMF Global Fiscal Monitor, April 2019).

Global Debt

The global public debt continues to drift up mainly driven by currency depreciations against the US Dollar and increase in government borrowing costs, increase fiscal deficits, exchange rate depreciation mainly in Emerging Market and Middle-Income Economies and Low-Developing Countries. However, General government Debt in Advanced Economies narrows, while fiscal deficit eased for most of the economies. The table below provides highlights of public debt level across the world's economic regions.

Table 6: World Public Debt as percentage of GDP

Region/Country	2015	2016	2017	2018	2019	2020	2021	2022
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Estimate</i>	<i>Projection</i>	<i>Projection</i>	<i>Projection</i>	<i>projection</i>
World Gross Debt	79.8	82.9	81.7	82.0	82.9	83.0	83.2	83.4
Advanced Economies	103.1	105.6	103.6	102.6	103.0	102.7	102.6	102.5
United States	104.7	106.9	106.2	105.8	106.7	107.5	108.4	109.4
Euro area	89.9	89.1	86.8	85.0	83.6	81.8	80.3	78.6
Japan	231.6	236.3	235.0	237.1	237.5	237.0	237.4	237.8
United Kingdom	87.9	87.9	87.1	86.9	85.7	84.4	83.6	82.6
Canada	91.3	91.8	90.1	90.6	88.0	84.7	81.3	78.0
Emerging markets and developing economies	43.9	46.8	48.5	50.6	53.0	54.5	55.9	57.3
Namibia*	24.6	41.5	40.6	46.6	48.9	51.0	52.3	53.0
South Africa	49.3	51.5	53.0	56.7	57.8	59.8	61.8	63.5
Europe: Other	31.0	31.9	30.2	29.4	29.6	29.4	29.6	30.0
Russia	16.4	16.1	15.5	14.0	13.8	13.9	14.1	14.7
China	41.1	44.2	46.8	50.5	55.4	59.5	63.2	66.7
India	69.9	69.0	69.8	69.8	69.0	67.8	66.5	65.3
Latin America and Caribbean	54.1	57.6	61.2	67.5	68.0	68.0	67.9	67.8
Brazil	72.6	78.3	84.1	87.9	90.4	92.4	94.1	95.6
Sub-Saharan Africa	39.5	44.4	46.4	49.2	49.2	48.9	48.7	48.5

Source: IMF, Fiscal Monitor, (April 2019), Namibian data adopted from National Budget, Ministry of Finance.

In Advanced Economies, gross public debt as a share of GDP fell, reflecting a decline in nominal interest rates and a cyclical recovery in primary balances. While in the Emerging Markets and Developing Economies, debt accumulation continues to accelerate due to currency depreciations against the US dollar, increase in government borrowing costs, exchange rate depreciation, accumulation to pre-finance public investment and persistent fiscal deficits arising from counter cyclical policies needed to counteract the effect of the global crisis, and subsequent setback and the effect of the upsurge in oil price. Downside risk from unresolved trade war tensions, heightened policy uncertainty, while financial market volatility continues to cripple the world economy and contribute to debt built up in many countries, attempting to counteract the effect of deficit financing.

Global Fiscal Balances

Fiscal deficits eased from 2017 due to general fiscal consolidation, but it is projected to raise from 2019 onward, due to global economic slowdown and increasing need for spending arising from demographic shifts, technological advances, and global integration factors. The overall aggregate fiscal deficit in the **advanced economies eased in 2018**, due to strong pro-cyclical fiscal policy in the United States, mainly through discretionary spending and reduction in effective tax rates under the 2017 Tax cuts and Job Act. Fiscal stance in advanced economies is expected to ease further in 2019, due to expansionary budget plans in major euro countries, the projected stimulus in Germany, and higher mandatory spending in United States.

Overall fiscal deficit declined **in emerging and middle-income economies in 2018**, driven by fiscal adjustment in oil exporters, while in the **Sub-Sahara and low-income developing countries**, the overall deficit has tightened. It improved for commodity exporters and deteriorated for non-commodity exporters.

Going forwards, fiscal policy risks intensified amid policy uncertainty and market volatility, with key sources of risk being *weaker global growth*. This is mainly due to further escalation in trade tensions and continued deterioration in investor sentiment, in particular, a sharper slowdown in China; *tighter financial conditions*, resulting from stress on vulnerable sovereigns as well as leverage firms and households; *large swings in oil prices*, which would have a differential impact on fiscal outturns in oil exporters and importers; and *contingent liabilities* triggered by any of these factors. (WEO, April 2019).

The situation calls for fiscal policy to focus on reforms to foster long-term inclusive growth in a fast-changing global economy as shifting demographics, rapid technological progress, and deepening international economic integration bring challenges. To remain effective, fiscal policy needs to adapt to these key trends reshaping the global economy, while an inclusive and growth friendly budget recomposition is key. International cooperation to improve the taxation of multinational companies, and to tackle climate change and corruption could amplify and spread the reforms gains. (WEO, April 2019).

Table 7: World Fiscal deficits for selected economies 2012-2022

Region/Country	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Estimates</i>	<i>Projection</i>	<i>Projection</i>	<i>Projection</i>
World Overall Fiscal Balance	-2.8	-3.2	-3.4	-2.9	-2.8	-3.3	-3.1	-3.1	-3.1
Advanced Economies	-1.5	-1.2	-1.2	-0.8	-0.9	-1.2	-0.9	-0.9	-0.8
United States	-3.7	-3.2	-3.9	-3.8	-4.3	-4.6	-4.4	-4.4	-4.4
Euro area	-2.5	-2.0	-1.6	-1.0	-0.6	-1.0	-0.9	-1.0	-1.1
Japan	-5.6	-3.8	-3.7	-3.2	-3.2	-2.8	-2.1	-1.9	-1.8
United Kingdom	-5.3	-4.2	-2.9	-1.8	-1.4	-1.3	-1.2	-1.1	-0.8
Canada	0.2	-0.1	-0.4	-0.3	-0.4	-0.6	-0.6	-0.6	-0.7
Other advanced economies	0.2	0.1	0.8	1.4	1.3	1.0	0.9	0.9	0.8
Emerging market and developing economies	-2.4	-4.4	-4.8	-4.3	-4.0	-4.8	-4.4	-4.4	-4.4
Namibia*	-6.2	-8.3	-6.7	-4.8	-4.8	-4.1	-3.5	-2.8	-2.5
South Africa	-4.3	-4.8	-4.1	-4.4	-4.4	-5.1	-5.1	-4.9	-5.0
Europe: Other	-1.4	-2.7	-2.9	-1.9	0.2	-1.8	-1.2	-1.4	-1.6
Russia	-1.1	-3.4	-3.7	-1.5	2.8	1.0	0.8	0.4	0.0
China	-0.9	-2.8	-3.7	-3.9	-4.8	-6.1	-5.5	-5.4	-5.4
India	-7.1	-7.2	-7.1	-7.0	-6.7	-6.9	-6.6	-6.4	-6.3
Latin America and the Caribbean	-4.8	-6.8	-6.2	-5.6	-4.9	-4.8	-4.2	-4.1	-3.8
Brazil	-5.4	-10.2	-9.0	-7.9	-6.8	-7.3	-7.0	-6.9	-6.6

Source: IMF, Fiscal monitor, (April 2019). Data for Namibia were adopted from the national budget.

In line with the current global trend, Namibia's public debt accelerated upward following an extended period of fiscal expansion and adjustments to shocks on income. Central government debt as percentage of GDP has reached about 45.2 percent in FY2018/19, rising due to declining revenue and the need to fund infrastructure development projects. This is an increase by 11.4 percent from 40.6 percent of GDP in 2017/18. The upward trend is also expected for the next three years, and debt is estimated to reach about 47.8 percent of GDP by 2021/22, and fall slightly to 47.0 percent in 2022/23, amidst elevated refinancing requirements and the subdued economic growth outlook. However, some progress has been made with fiscal consolidation program, reducing the budget deficit by 2.1 percentage point, from 6.9 percent in 2016/17 to 4.8 percent in 2018/19 and further to estimated 4.1 percent in 2019/20. This movement will continue, with the outlook geared towards a downward trend. Despite this achievement, fiscal consolidation is weighing on growth and recessionary pressures continue to linger, necessitating a more directed and frontloaded growth-friendly policy.

3.1.2 Domestic Fiscal Policy Developments

With domestic economy remain subdued, fiscal policy remain focused on fiscal consolidation with moderated growth, supported by balancing between revenue and expenditure and reduce public debt through modest deficit reduction. The gradual pro-growth fiscal consolidation introduced in 2016/17, achieved commendable progress in reducing budget deficit. Total revenue has improved on nominal term improved between 2016/17 and 2017/18 at the back of better tax collection efforts, and slowed in 2018/19 due to ongoing pressure in the economy. Expenditure on the other hand has also increased due to raising need to revive the economy and protect social spending.

As percentage of GDP, total revenue collection has decreased by 0.2 percent point from 32.0 percent in FY2017/18 to 28.90 percent in FY2018/19. Total Expenditure as percentage of GDP slowed from 42.8 percent in FY2015/16 to 36.8 percent in FY2017/18 and further to 33.6 percent in 2018/19. This resulted into budget deficit as a percentage of GDP also slowing from 6.7 percent in 2016/17 to 4.8 percent in 2017/18 and remained at the same level in 2018/19. The economic growth in 2017/18 contracted by 0.9 percent and estimated to be on negative territory in FY2019/20, with recover only expected from 2020/21 onwards.

Total Central Government Debt slows as a results of fiscal consolidation, but continue to increase at a decreasing rate, fuelled by persistent budget deficit and remain above the primary balance. Central government debt stood at 45.2 percentage in 2018/19 and it is estimated to increase to 49.0 percent in 2019/20 and reach 53.1 percent in 2021/22.

3.1.3 DEVELOPMENTS IN FISCAL AGGREGATES

The fiscal outcomes for the first roll-out of the consolidation program in 2016/17, resulted in budget deficit relatively higher than anticipated and a build-up of the stock of spending arrears, causing a further drag on economic activity and temporarily eroding the effectiveness of the fiscal consolidation effort in the medium term horizon. However, from 2017/18 the budget deficit started to slow down recorded at of 4.8, and is projected to curve down to 2.5 percent at the end of the MTEF period. Expenditure is slowly moderating out reflecting the effect of fiscal

consolidation program, however it is still high and requires recalibration to balance between the intended consolidation drive, and its impact on growth and the provision of basic services.

3.1.3.1 Revenue Outturn

The total revenue for 2018/19 stood at N\$55.9 billion. This represent a decrease of 1.4 percentage compared to the revised estimated of N\$56.7 billion in October 2018. Relative to the revised budget estimate, the revenue collection reflects 98.6 percent. The tax revenue contributed about 93.4 percent towards the total revenue collected during the period and the remaining 6.6 percent is accounted for by non-tax revenue.

FY2018/19 revenue collection reflected an improvement in income tax on individuals, increased by 2.3 percent compared to a revised estimate of N\$13.3 billion, and 2.4 percent increase in relation to FY2017/18. This increase was realized despite the weak economic activity that characterizes several sectors in the economy. Value Added Tax on the other hand performed poorly compared to previous financial year recording a reduction of 4.9 percent or N\$588 million.

Another good prospect comes from improved collection of withholding tax on interest, which increased by 18.7 percent from N\$511 million in FY2017/18 to N\$607 million in 2018/19. A poor performance is recorded in Company tax, which decreased by 6.8 percent compared to revised estimates, while Tax on international trade (including SACU receipts) has increased 8.9 percent compared 2018/19.

Table 8: Main revenue categories performance and preliminary outturn

Financial Year	Income Tax on Individuals	Company Taxes	Withholding Tax on Interest	Other Taxes on Income and Profits	Taxes on Property	Domestic Taxes on Goods and Services	Taxes on International Trade and Transactions	Other Taxes	Total
2006/7	3,374	2,161	-	141	142	3,197	6,698	130	15,843
2007/8	3,714	2,834	-	181	149	4,082	8,085	138	19,183
2008/9	4,606	3,269	-	194	171	4,339	8,502	142	21,223
2009/10	5,084	2,852	53	148	222	5,162	8,585	167	22,273
2010/11	5,945	3,585	156	225	139	5,303	5,976	208	21,537
2011/12	7,326	3,916	98	257	194	8,009	7,137	211	27,148
2012/13	8,880	5,045	346	281	289	6,516	13,796	260	35,413
2013/14	9,537	3,434	212	844	261	9,650	14,727	241	38,906
2014/15	10,197	7,019	264	300	286	10,403	18,117	251	46,836
2015/16	10,794	7,723	279	209	313	11,901	17,355	216	48,790
2016/17	12,002	7,708	522	374	284	12,497	14,071	183	47,642
2017/18	13,267	7,860	511	309	270	12,604	19,598	171	54,591
2018/19	13,588	7,325	607	336	221	12,542	17,375	197	52,189
2019/20p*	13,623	7,415	773	412	216	12,966	18,917	202	54,524
Percentage of Total									
2006/7	21.3	13.6	0.0	0.9	0.9	20.2	42.3	0.8	100.0
2007/8	19.4	14.8	-	0.9	0.8	21.3	42.1	0.7	100.0
2008/9	21.7	15.4	0.0	0.9	0.8	20.4	40.1	0.7	100.0
2009/10	22.8	12.8	0.2	0.7	1.0	23.2	38.5	0.7	100.0
2010/11	27.6	16.6	0.7	1.0	0.6	24.6	27.7	1.0	100.0
2011/12	27.0	14.4	0.4	0.9	0.7	29.5	26.3	0.8	100.0
2012/13	25.1	14.2	1.0	0.8	0.8	18.4	39.0	0.7	100.0
2013/14	24.5	8.8	0.5	2.2	0.7	24.8	37.9	0.6	100.0
2014/15	21.8	15.0	0.6	0.6	0.6	22.2	38.7	0.5	100.0
2015/16	22.1	15.8	0.6	0.4	0.6	24.4	35.6	0.4	100.0
2016/17	25.2	16.2	1.1	0.8	0.6	26.2	29.5	0.4	100.0
2017/18	24.3	14.4	0.9	0.6	0.5	23.1	35.9	0.3	100.0
2018/19	26.0	14.0	1.2	0.6	0.4	24.0	33.3	0.4	100.0
2019/12p*	26.1	14.2	1.5	0.8	0.4	24.8	36.2	0.4	100.0
Year-on-Year Change									
2007/8	10.1	31.1		28.4	4.9	27.7	20.7	6.2	21.1
2008/9	24.0	15.3		7.2	14.8	6.3	5.2	2.9	10.6
2009/10	10.4	-12.8	---	-23.7	29.8	19.0	1.0	17.6	4.9
2010/11	16.9	25.7	196.7	52.1	-37.6	2.7	-30.4	24.8	-3.3
2011/12	23.2	9.2	-37.3	14.2	40.1	51.0	19.4	1.3	26.1
2012/13	21.2	28.8	253.1	9.3	49.0	-18.6	93.3	23.2	30.4
2013/14	7.4	-31.9	-38.6	200.3	-9.5	48.1	6.7	-7.3	9.9
2014/15	6.9	104.4	24.5	-64.5	9.2	7.8	23.0	4.2	20.4
2015/16	5.9	10.0	5.6	-30.3	9.6	14.4	-4.2	-13.9	4.2
2016/17	11.2	-0.2	87.1	78.9	-9.2	5.0	-18.9	-15.3	-2.4
2017/18	10.5	2.0	-2.1	-17.4	-5.1	0.9	39.3	-6.4	14.6
2018/19	2.4	-6.8	18.7	8.6	-18.1	-0.5	-11.3	15.0	-4.4
2019/20p*	0.3	1.2	27.4	22.7	-2.0	3.4	8.9	2.4	4.5

Source: Ministry of Finance. * 2019/20 data are preliminary and subject to further reconciliation and verification, pending closure of the Government books

Total tax Revenue outturn for FY 2018/19, decreased by 4.4 percent, from N\$54.6 billion in FY2017/18 to N\$52.2 billion by FY2018/19. The decrease in tax revenue is attributed to a decline in tax collection on international trade and transaction (SACU) receipts, company taxes and a drastic decrease in VAT.

The revenue estimates for FY2019/20 is projected to moderate as in the revised budget, and is revised slightly upward to N\$58.4 billion from N\$55.9 billion in the current financial year.

This is done in the anticipation that tax collection will likely remain flat due to subdued economic activity that characterize the economy.

Table 9: Trend of fiscal aggregates FY 2016/17 to FY2017/18 and preliminary outturn for FY2018/19

ITEM	2016-17	2017-18	2018-19		2018-19	2019-20	2020-21
	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Revised</i>	<i>Actual</i>	<i>Estimates</i>	<i>projection</i>
GDP	168,562	183,488	184,748	187,896	193,641	197,901	205,817
Revenue	50,865	58,659	56,696	56,704	55,882	58,406	60,000
<i>% of GDP</i>	30.2%	29.6%	29.6%	29.6%	28.9%	29.5%	29.2%
Expenditure	62,228	67,766	65,003	65,018	65,108	66,550	67,128
<i>% of GDP</i>	36.9%	36.9%	35.2%	34.6%	33.6%	33.6%	32.6%
Budget Balance	-11,363	-9,107	-8,307	-8,313	-9,226	-8,144	-7,129
<i>% of GDP</i>	-6.7%	-5.0%	-4.5%	-4.4%	-4.8%	-4.1%	-3.5%
Debt	69,896	74,468	83,722	87,050	87,533	96,934	105,052
<i>% of GDP</i>	41.5%	40.6%	45.3%	46.3%	45.2%	49.0%	51.0%
Interest payments	4,310	5,430	5,783	5,783	6,308	6,951	7,472
<i>% of Revenue</i>	8.5%	9.3%	10.2%	10.2%	11.3%	11.9%	12.5%
Guarantees	6,351	11,036	14,812	10,889	10,889	11,107	11,129
<i>% of GDP</i>	3.8%	6.0%	8.0%	5.8%	5.6%	5.6%	5.4%

Source: Ministry of Finance.

3.1.3.2 Expenditure outturn, Budget deficit, Government debt, Government guarantees and interest payments

The total expenditure outturn for FY2018/19 stood at N\$65.1 billion, which is the same as the revised appropriated budget, but 4.0 percent lower compared to the previous financial year. Driving the expenditure are mainly Personnel expenditure, which made up 45.3 percent of total expenditure, while total current expenditure excluding statutory constitutes 80.3 percent of total expenditure. Development expenditure accounts for 7.8 percent of Total expenditure, and total operational spending, including statutory expenditure amounts to 92.2 percent of total expenditure.

The debt stock increased by 17.5 percent from N\$ 74.5 billion in FY2017/18 to N\$87.5 billion in FY2018/19. As a percentage of GDP, total debt stock stood at 45.2 percent and is projected to reach 53.1 percent at the end of the MTEF.

The budget deficit for FY2018/19 stood at 4.8 percent of GDP, reflecting a 0.4 percentage point increase compared to revised estimate and remain the same compared to previous financial year. With the current level of expenditure set in the Mid-Year Budget Review and a downward revision on both revenue and expenditure, the deficit is estimated to improve further to 4.1 percent in 2019/20. These changes are due to a mixture of fiscal consolidation and moderate revenue growth.

Government Guarantees, remained the same as revised budget at N\$10.9 billion and slowed by 1.3 percent compared to FY2017/18.

Interest payments as a ratio of revenue stood at 11.3 percent of total revenue in FY2018/19, an increase of 9.1 percentage relative to the revised estimate for the same year and an increase of 16.2 percentage increase compared to the previous period. The current level of interest payments is 1.3 percentage point above the statutory benchmark of 3.0 percent of GDP or 10.0 percent of revenue set out in the Debt Management Strategy, and is expected to increase to 11.4 percent by the end of the MTEF.

3.1.3.3 Mid-Year Outturn

The six-month outturn for FY2019/20, indicates a total revenue of N\$29.4 billion, representing 50.0 percent of the budgeted revenue of N\$58.4 billion. In comparison to the corresponding period last year, revenue out-turn increased by 2.4 percent.

Table 10: Mid-Year-Budget Review Outturn (April to September 2019)

ITEM	2016-17	2017-18	2018-19		2019-20			2020-21	2021-22
	Actual	Actual	Preliminary	Six-Month Outturn	Budget	six-Months out-turn		Current Projections	MTEF
				N\$ millions	%		N\$millions	%	
GDP	168,561	183,488	187,896	193,641		196,775	197,901		205,817
Revenue	50,865	58,659	56,341	28,764	51%	58,397	29,448	50%	60,000
% of GDP	30.2%	32.0%	30.0%	14.9%		29.7%	14.9%		29.2%
Expenditure	62,228	67,523	65,104	32,713	50%	66,550	30,605	46%	67,128
% of GDP	36.9%	36.8%	34.6%	16.9%		33.8%	15.5%		32.6%
Budget Balance	-11,363	-8,864	-8,763	3,949	48%	-8,153	-1,157	14%	-7,128
% of GDP	-6.7%	-4.8%	-4.7%	-2.0%		-4.1%	-0.6%		-4.1%
Debt	69,897	74,468	87,533	81,255	98%	96,271	91,431	95%	105,052
% of GDP	41.5%	40.6%	46.6%	42.0%		48.9%	46.2%		51.0%
Interest payments	4,310	5,430	6,308	2,842	73%	6,404	4,202	66%	7,472
% of Revenue	8.5%	9.3%	11.2%	9.9%		11.0%	14.3%		12.5%
Guarantees	6,351	11,036	10,889	11,799	80%	11,107	11,329	102%	11,129
% of GDP	3.8%	6.0%	5.8%	6.1%		5.6%	5.7%		7.9%

Source: Ministry of Finance:

* Preliminary estimates.

Note: Debt, interest payments and Guarantees are cumulative (addition to stock)

The mid-year Expenditure (including statutory) outturn for FY2019/20 amounted to 46.0 percent of total budget expenditure, which represent a decrease of 6.4 percent compared to the same period in the previous year. Development expenditure execution rate stood at 37% percent of budget, while operational expenditure is at 52.0 percent of total expenditure.

The debt stock as at September 2019 stood at N\$91.4 billion, which is 5.0 percent lower than the budget of N\$96.3 billion. Interest payment and guarantee stock stood at N\$4.2 and N\$11.3 billion respectively. Budget deficit stood at N\$1.2 billion, representing 14.6 percent of the budgeted deficit and 70.7 percent lower compared to the same period last year.

4 MEDIUM-TERM FISCAL POLICY AND BUDGETARY FRAMEWORK

4.1 Macroeconomic Context

The macroeconomic framework for the 2019/20 MTEF points to a prolonged recovery for the domestic economy. The preliminary GDP data for 2018, reflects a decline on 0.1 percent, while the projection for 2019/20 indicates a further decline of 1.5 percent, marking the third years of recession. The baseline growth scenario projects modest recovery of 0.9 percent for 2020/21 and averaging about 2.0 percent over the remaining MTEF. However, several downside risks remain, which includes, slow implementation of mutually reinforcing policy measures, dragging on effect on the implementation of capital projects, and slow recovery of the global economy.

The 2019 Mid-Year-Budget Review reinforces intervention measures and partnerships to support economic growth as a necessary condition for improved quality of life and revenue generation put forwards by 2019 fiscal strategy. A return to growth will be a gateway to medium-term revenue trajectory, and will involves Public policy interventions, the use of PPPs and private sector investments to promote growth, generate job opportunities, while promotion of domestic demand condition are key enhancement measures to enhanced revenue generation over the medium-term. This is to be complemented by tax capacity and tax administration reforms. The Mid-Year-Budget Review echoes public sector infrastructure investment package in several sectors, notably agriculture, logistics, energy and water as well as general structural policy reforms to enhance potential growth.

4.2 Revenue Outlook

Due to the subdued economic activity in the country, revenue is projected to post modest growth over the MTEF. The revenue outlook takes into account the current risks and uncertainty in both domestic and the South African economy. Domestic revenue is projected to post modest growth, driven by improvements in taxes on individuals, and some categories of domestic taxes on goods and services such as environment levy and fuel levy, with the introduction of plastic levy and increase in fuel levy.

In FY2019/20, total revenue is projected to grow by 4.5 percent over the FY2018/19 actual collection and will be supported by steady recovery of the economy. The weak growth in revenue reflects continuous weak performance of the domestic economic activity, narrow revenue base and potential outturn. Over the MTEF, revenue growth is projected to average

4.0 percent, increasing from N\$58.7 billion in FY2019/20 to N\$61.0 billion in FY2020/21 and before reaching N\$65.9 billion by FY2022/23. Total revenue as proportion of GDP, is estimated to slow down to 29.2 percent in FY2019/20, from 30.0 percent estimated for FY2018/19 and average around 27.9 percent over the MTEF.

Table 11: Revenue outturn and projected outlook 2016/17- 2022/22 MTEF (N\$ Mil.)

Revenue Head	2018/19	2019/20	2019/20	2020/21	2021/22	2022/23
	Actual	Budget	Mid-Year (E)	Projection	Projection	Projection
GDP at market prices, nominal	193,641	196,775	197,901	205,817	214,873	223,468
Revenue and grants as % of GDP	28.9%	29.8%	29.5%	29.2%	28.8%	28.6%
TOTAL REVENUE AND GRANTS	55,882	58,544	58,406	60,000	61,824	63,962
TAX REVENUE	52,189	54,124	54,524	56,205	57,714	59,738
Tax on income and Profits	21,855	21,813	22,223	22,721	23,432	24,259
Income Tax on Individuals	13,588	13,573	13,623	14,019	14,477	14,473
Company Taxes	7,325	7,335	7,415	7,505	7,718	8,513
Diamond Mining Companies	1,496	1,230	1,310	1,325	1,438	1,500
Other Mining Companies	445	501	501	533	559	579
Non-Mining Companies	5,384	5,603	5,603	5,646	5,722	6,434
Other Taxes on Income and Profits	336	392	412	403	419	442
Non-Resident Shareholders Tax	265	219	239	229	241	263
Tax on Royalty	70	143	143	145	147	149
Annual Levy on Gambling Income		30	30	30	30	30
Withholding Tax on Interest	607	513	773	794	818	831
Withholding tax on companies & individuals	336	320	520	533	548	563
Withholding tax on unit trusts	148	80	140	143	145	146
Withholding tax on Services	123	113	113	118	124	122
Taxes on Property	221	216	216	226	234	240
Domestic Taxes on Goods and Services	12,542	12,976	12,966	13,403	13,650	14,259
VAT + Additional Sales Tax + General Sales Tax	11,461	12,464	11,964	12,275	12,403	12,634
Levy on Fuel	730	387	737	744	840	910
Fishing Quota Levies	267					182
Gambling License (Business)		4	4	4	5	2
Environmental levies & Carbon Emission Taxes	83	120	260	381	402	502
Other taxes on goods and services						29
Taxes on International Trade and Transactions	17,375	18,917	18,917	19,645	20,181	20,734
SACU Revenue Pool Share	17,773	21,426	21,426	21,732	23,072	23,512
Revenue Formula Adjustments	-398	-2,509	-2,509	-2,087	-2,891	-2,778
Other Taxes	197	202	202	210	217	246
NON - TAX REVENUE	3,559	4,253	3,715	3,795	4,109	4,224
Entrepreneurial and Property	2,241	3,028	2,328	2,551	2,878	2,865
Interest Receipts for Loans Extended to SOEs	10	-	-	-	-	12
Interest on Investments	2	-	-	-	1	1
Dividends and Profit Share from SOEs & other companies	617	1,411	711	852	1,007	1,133
Interest on State Account Balances with BoN	11	35	35	38	42	18
Diamond Royalties	1,255	1,268	1,268	1,332	1,465	1,322
Other Mineral Royalties	347	315	315	330	363	380
Fines and Forfeitures	90	70	70	71	72	89
Administrative Fees, Charges and Incidental Sales	1,228	1,155	1,317	1,172	1,159	1,270
Lending and Equity Participation	62					
External Grants	72	67	167	-	-	-

Source: Ministry of Finance.

Taxes on income and profits are geared to increase slightly by about 1.7 percentage in FY2019/20 and recover steadily the medium term. The moderation in revenue forecasted for FY2019/20 is mainly due to reduced output for the diamond mining sector as a results of depletion of deposits anticipated in the coming years, and a decline in corporate income tax collection diamond mining and non-mining companies recorded in 2018/19. The generally global demand remains weak, with unstable commodity price. Collections are expected to recover over the medium term as both internal and external demand conditions recuperate. In this subdued environment, a supportive fiscal policy, particularly tax policy and structural reform agenda to improve the business climate are necessary, while protecting revenue generation from base erosion. Individual Income Tax is projected to grow at a decelerating rate during FY2019/20 and FY2020/21 as a result of sticky wages and limited job growth in the economy.

Domestic taxes on goods and services as a consumption-based tax is expected to increase by 3.4 percentage in 2019/20 and will increase further by an average of 3.2, mainly due to introduction of plastic levy, increase in fuel levy and recovery in consumption demand. The total VAT outturn for FY2018/19 slowed by 9.4 percent from the estimated amount of N\$12.7 billion, to N\$11.5 billion, and is expected to pick up gradually over the MTEF. The outturn on VAT is supported by increase in fuel levy, the introduction of new plastic levy and other categories of consumption-based taxes on goods and services. Collection in this revenue category will further be strengthened by Administrative measures to enhance the management and productivity of VAT.

Taxes on International Trade largely SACU revenue, have rebounded in 2019, with a growth of about 8.8 percent following a decline of about 11.3 percent in 2018/19. It is projected at moderate growth over the MTEF, on the back of projected moderate outlook for the Common Revenue Pool. The SACU revenue share for Namibia for FY2019/20 stood at a net amount of N\$18.9 billion. This figure is 16.6 percent better than the previous budget estimate and about 8.9 percent increase from the previous year. The net share for Namibia reflects the negative adjustments due to earlier overestimation of the CPR totalling N\$9.31 billion, of which Namibia has repaid N\$2.51 billion over FY2019/20 share, against the nominal share of N\$21.43 billion for Namibia. Over the MTEF, SACU revenue is projected to post an average growth rate of about 4.5 percent, largely reflecting the differentiated economic outlook in the region. However, volatility and downside risks on SACU revenues remain.

Growth for the Non-tax revenue is projected to pick up moderately, driven mainly by mineral royalty collections on the back of continued growth in the mining sector. Overall non-tax revenue collected by various sectoral Ministries and dividends paid by profit making Public Enterprises account for about 6.4 percent of total revenue and grants. This category of revenue is projected to grow by about 14.5 percent on average over the MTEF, on the back of projected mineral royalties from other mining activities, particularly for uranium and recent mining activities in the lithium and tin mining subsectors.

The revenue outlook is characterised by a plethora of risks, which are tilted on the downside. The main risks to the revenue outlook is coming from the domestic macroeconomic risks, potential shocks on SACU revenue and external risks arising from the global economic, trade and financial environment. Domestically, the subdued economic activity has adverse effects on the yield of various revenue streams through multiplier effects. A growth miss in the near term has revenue reducing effects. Similarly, if growth risks for the regional economy and global trade continue to materialize, these will reinforce the volatility and size of the SACU receipts.

Due to the subdued revenue outlook and associated downside risks, timely implementation of the tax policy and tax administration reforms announced in the 2018/19 fiscal strategy as well as recommendation of the Economic Summit in August 2019 will weight in the revenue outlook. The consultations held with stakeholders and the business community have resulted in the revision of some of the proposals, while others are deferred in balanced approach in order to foster business confidence and certainty. The tax policy reforms over the MTEF primarily aim to protect the tax base from erosion, stem illicit financial flows and enhance the productivity and equity of the tax system, while the economic summit made recommendation on structural policy reforms and improving the environment conducive to investment and easier of doing business. The Government will proceed with the implementation of the Namibia Revenue Agency reform in line with the revised target date of 1 April 2020.

4.3 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 FY2020/21 – 2022/23 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.
- estimates for FY2019/20 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 (FY2019/20) 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.*

4.4 Aggregate Expenditure and Debt Outlook

The medium-term fiscal policy stance set forth in the 2019/20 fiscal strategy and recommendation from the 2019 economic summit recognizes the effects of the recessionary pressures on the economy and put forward the implementation of growth-enhancing public spending stimulus to support economic recovery and job creation within the fiscal

consolidation program. The public sector priority spending stimulus is in infrastructure investment in sectors with high growth and job creation potential, including development project financing under the AfDB financing arrangement under the Economic Governance and Competitiveness Support Program, PPP arrangements, investment friendly environment and SME financing strategy program.

The FY2019/20 Mid-Year Budget Review and MTEF gives effect to a targeted growth enhancing public expenditure programme and gives regard to priority spending needs to safeguard the provision of frontline services, within a general stance of fiscal consolidation and restraint. Within this framework, aggregate expenditure for FY2019/20 amounts to N\$66.6 billion, a 2.3 percent year-on-year increase from the FY2018/19 budget and will increase to N\$67.1 billion and N\$67.8 billion in FY2020/21 and FY2021/22 respectively. As a proportion of GDP, total expenditure is projected to average around 31.8 percent over the medium term.

Within this framework, the budget deficit is projected to reduce by 11.7 percent to 3.5 percent of GDP in FY2019/20 and further by 12.5 percent to 2.8 percent of GDP in FY2020/21 and decrease further to 2.5 percent in FY2022/23. A portion of the budget deficit is earmarked to be financed by own cash reserves through the sale of the Government stake in MTC. A combination of financing sources will be utilized to finance the remainder of the budget deficit over the MTEF.

Total debt is projected to increase to N\$96.9 billion by the end of FY2019/20 and reach N\$118.6 billion by FY2022/23. As a proportion of GDP, Central Government debt is projected to increase to 49.0 percent in FY2019/20 and reach 53.1 percent of GDP by the year FY2022/23.

Table 12: Policy scenario: Fiscal stance, Aggregate expenditure, and public debt consistent with the medium-term policy stance 2019/20- 2021/22 MTEF

Component	2017/18	2018/19	2018/19	2019/20	2020/21	2021/22	2022/23
	Actual	Rev. Budget	Actual	Estimates	Projection	Projection	Projection
GDP	183,489	187,896	193,641	197,901	205,817	214,873	223,468
Total Revenue and Grants	58,659	56,704	55,882	58,406	60,000	61,824	63,962
As % of GDP	32.0%	30.2%	28.9%	31.5%	29.2%	28.8%	28.6%
Expenditure (Budget/MTEF)	62,541	61,861	65,108	66,230	66,977	67,672	69,523
Expenditure Adjustments	5,165	3,142	0	320	152	155	
Potential Expenditure	67,523	65,018	65,108	66,550	67,128	67,827	69,523
% of GDP	36.8%	34.6%	33.6%	33.6%	32.6%	31.6%	31.1%
Own financing (cash reserves)							
Potential Budget Balance	-8,864	-8,313	-9,226	-8,144	-7,129	-6,003	-5,561
% of GDP	-4.8%	-4.4%	-4.8%	-4.1%	-3.5%	-2.8%	-2.5%
Domestic Debt Stock	48,609	54,894	55,307	63,450	70,579	76,582	82,143
NEW PROJECTS LOANS		-					
ADB Loan Mechanisation program for Agric		-		14	170	171	172
ADB Loan Transport (Rail ZAR1,350)		-		120	350	350	350
ADB Loan Transport (Road)		-		83	150	140	140
ADB Loan Basic Education (School Renov)		-		40	320	320	320
Foreign Debt Stock (est.)	25,859	32,156	32,227	33,483	34,473	35,453	36,435
Total Debt	74,468	87,050	87,533	96,934	105,052	112,036	118,578
% of GDP	40.6%	46.3%	45.2%	49.0%	51.0%	52.1%	53.1%
Domestic Debt	26.5%	29.2%	28.6%	32.1%	34.3%	35.6%	36.8%
Foreign Debt	14.1%	17.1%	16.6%	16.9%	16.7%	16.5%	16.3%
Total Debt	40.6%	46.3%	45.2%	49.0%	51.0%	52.1%	53.1%
Growth in Debt	6.5%	16.9%		11.4%	8.4%	6.6%	5.8%
Domestic Interest Payments	3,638	3,796	4,041	4,376	4,636	4,896	5,046
Foreign Interest Payments	1,785	1,987	2,268	2,575	2,836	2,881	2,481
Interest payments	5,430	5,783	6,308	6,951	7,472	7,778	7,528
% of Revenue	9.3%	10.2%	11.3%	11.9%	12.5%	12.6%	11.8%
Domestic Guarantee	1,970	1,737	1,737	1,772	1,607	1,443	1,443
Foreign Gurantee	9,066	9,152	9,152	9,335	9,522	9,712	9,712
Total Guarantees	11,036	10,889	10,889	11,107	11,129	11,156	11,156
% of GDP	6.0%	5.8%	5.6%	5.6%	5.4%	5.2%	5.0%

Source: Ministry of Finance.

4.5 Budget balance and debt outlook

Budget deficit at glance: as set out above, the Government aims to continue pursuing the set fiscal consolidation stance over the MTEF. Thus, the budget deficit is projected at 4.1 percent of GDP during the FY2019/20, a decline from an estimate of 4.4 percent of GDP in the FY2018/19. It is further expected to decrease over the MTEF, to 3.5 percent and 2.8 percent during FY2020/21 and FY2021/22, respectively. In nominal terms, these translate to a projected deficits of N\$8.1 billion, N\$7.1 billion and N\$6.0 billion for the FY2019/20, FY2020/21 and FY2021/22 respectively. In effect, the total budget deficit over the MTEF period is projected to amount to N\$21.4 billion. The implementation of the above-explained budget deficit trajectory is to stabilise the growth in the stock of public debt, albeit marginally.

Budget Deficit Financing and projects funding: The medium-term borrowing strategy aims at sourcing at least 70 percent of the funding requirements locally. As stipulated above, the borrowing requirements over the MTEF add up to a total of N\$21.4 billion. The borrowing requirement for the FY2019/20 is estimated at N\$10.1 billion. Of this amount, N\$7.1 billion will be sourced from the domestic market, whereas the remaining portion of N\$3.0 billion will be sourced externally. The adoption of the above-stated strategy poses minimal foreign exchange risks by placing significant reliance on the domestic market. Nonetheless, based on the observed historical trend, the Government can only comfortably raise N\$6.0 billion – N\$7.0 billion annually in the domestic market, and persistent domestic borrowing above that threshold (as have been over the past four fiscal years) becomes difficult to undertake. As a result, bonds have experienced some short-falls which over the years has been raised through either private placement or special auctions. As of March 2019, the last phase of lifting the domestic asset requirement threshold from the current 42.5 percent of total assets to 45.0 percent (in accordance with Regulation 28) was implemented. Due to the lack of instruments in the domestic market, this regulation has significantly aided to the demand for Government instruments. In regard hereto, the Regulation 28 effect has enabled the market to accommodate a high domestic borrowing requirement of N\$7.3 billion in FY2018/19. However, this liquidity has already dried up, as subscription to Government debt instruments has somehow reduced.

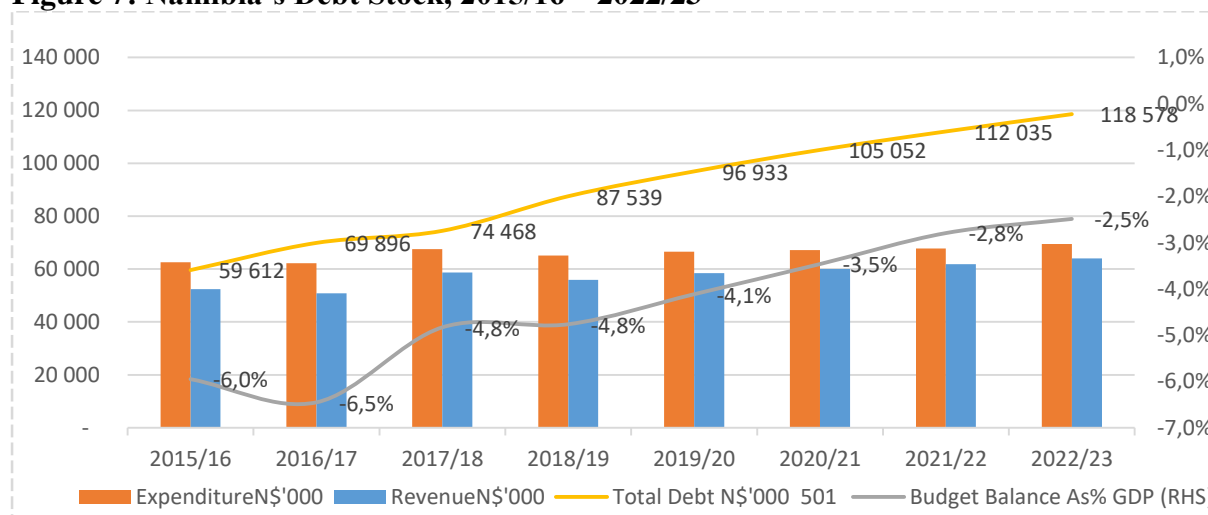
Large Infrastructure development and Funding: to continue with its infrastructure development with less negative impact to the country international reserves, large infrastructure development will be funded through a combination of budget and outside budget (foreign borrowing). In this case concessional loans with reasonable terms and conditions from

external lenders will be utilised. In this regard, an amounts of N\$257 million, N\$990 million, and N\$981 million are earmarked for projects fund during the 2019/20, 2020/2021, and 2021/22 financial years, respectively. Project to benefit from the above quoted fund include the:

- 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.

Development in Debt- and Debt to-GDP ratio: The ratio of debt to GDP increased since FY2017/18. In this context, the overall debt stock is projected to increase from 45% of GDP in FY2017/18 to 49% at the end FY2019/20. Funding the budget deficit as well as infrastructures development projects are the main driver of the debt increases. Though still sustainable as per the debt sustainability analysis, there is a need to reign in the growth of Government debt, going forward, . Hence the projected lower budget deficit as a percentage of GDP despite large debt maturity.

Figure 7: Namibia's Debt Stock, 2015/16 – 2022/23



Source: Ministry of Finance

Table 13: Growth in debt from FY2017/18 – 2022/23

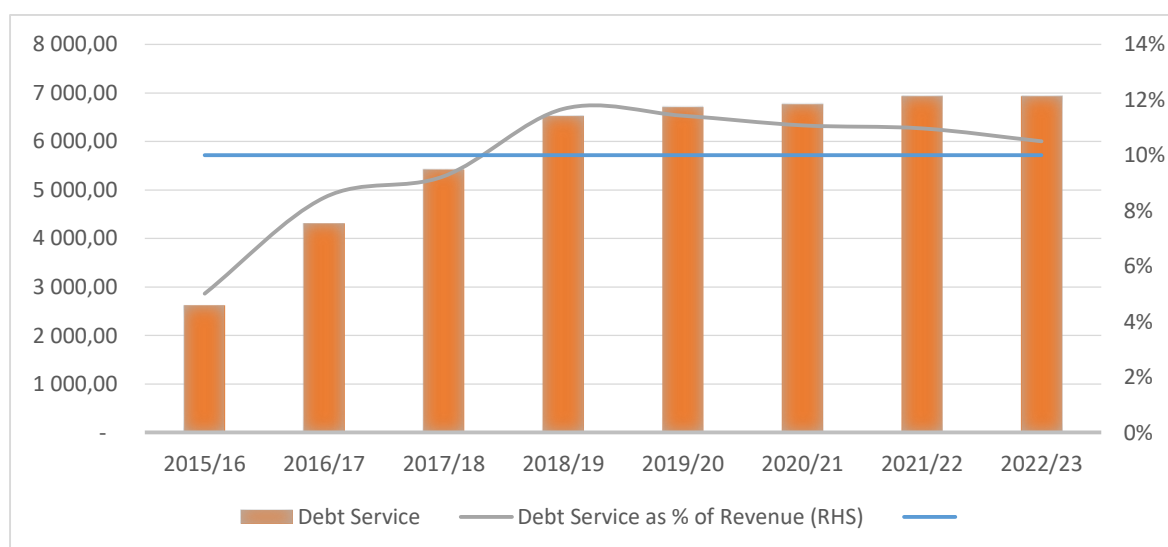
FY	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Total Debt as a % of GDP	41%	45%	49%	51%	52%	53%
Growth in GDP	4%	2%	4%	4%	4%	4%
Growth in Debt	7%	17%	11%	8%	7%	6%

Source: Ministry of Finance

Nominal GDP growth will average about 4 percent over the MTEF period, while the average growth rate in Government debt is projected to average 8 percent. It is a well-known factor that the growth in central Government debt is higher than the growth in nominal GDP. To re-correct this mismatch going forward, government spending will be directed toward growth enhancing programs and that, and as projected the budget balance will be maintained at a lower level in order to contain the steep growth in indebtedness.

DEBT SERVICING

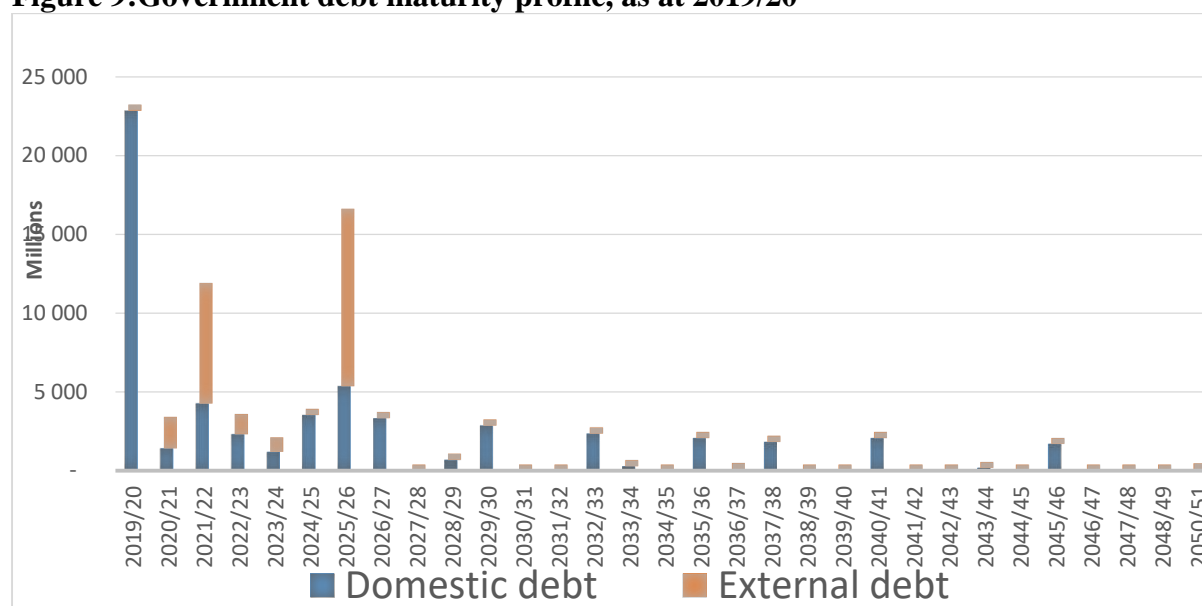
Debt service for the 2019/20 amounts to N\$6.9 billion, N\$7.4 billion N\$7.8 billion for 2019/20, 2020/21 and 2021/2022 financial years, respectively. The MTEF average debt service to revenue is 12%, above the benchmark of 10%. This mean that about 12 percent of Government revenue will be spend in debt servicing. Growing this level could result in debt servicing crowding out other important social services, hence the reduction 11.8% toward end of the MTEF period.

Figure 8: Debt service indicators

MATURITY PROFILE

Debt falling due within 12 month continues to dominate the debt portfolio. About N\$23.1 billion worth of treasury bills falls within 12 months. This level at 38% of total domestic debt is well within a threshold of 40% of total domestic debt. About N\$11.5 billion worth bonds are due over the MTFE period.

Figure 9: Government debt maturity profile, as at 2019/20



Source: Ministry of Finance

Debt redemption Strategy: As set out in the chart above, and the Government Debt Redemption Strategy, two domestic bonds will mature in 2020 and 2021, namely the GC20 and GC21, maturing on 15 April 2020 and 15 October 2021. Furthermore, the JSE listed bond known as NAM02 and the Eurobond will also mature in 29 June 2020, and 03 November 2021, respectively. To avoid rollover risk and possible default, Government has developed a robust redemption strategy. The borrowing strategy will also be developed in such a manner that would minimise roll-over risk for the Government. Based on the current debt maturity profile, this implies issuing longer dated bonds with maturities that are well over the five-year tenor and/or shifting the concentration of allocations from short to medium- and long-term instruments.

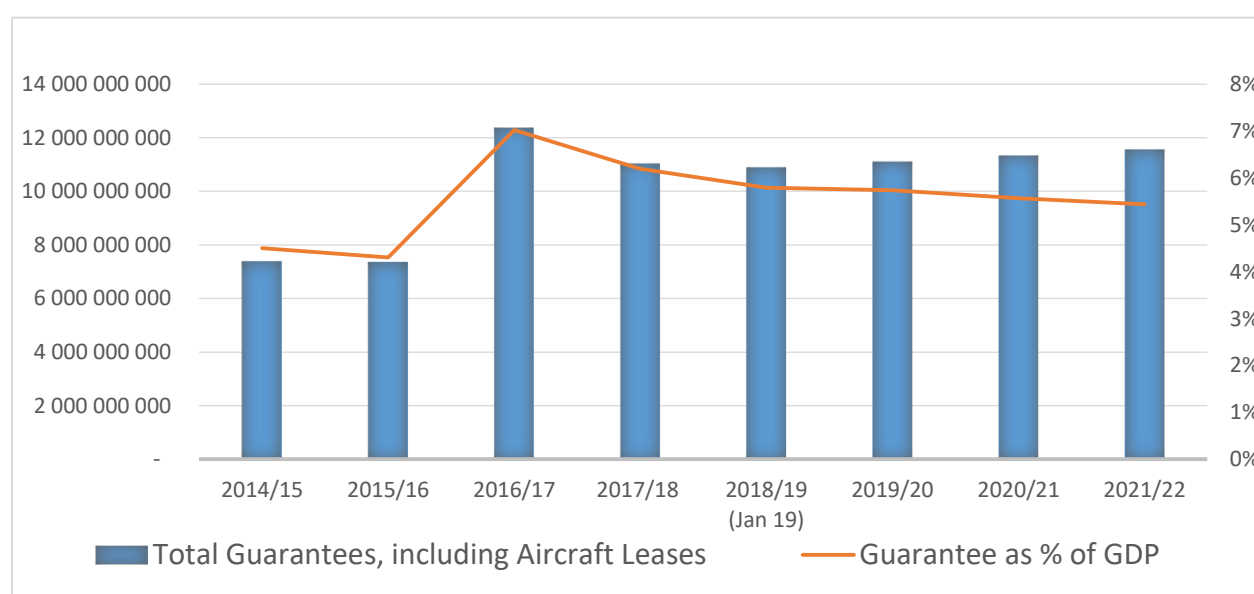
The switch auctions for the GC20 and GC21: the first switch auction for the GC20 was scheduled in May 2019, and about N\$1.6 billion of the total outstanding of N\$3.1 billion was successfully switched into longer dated bond. The second round of switch is for the GC20 and

first switch for GC21 will be conducted during the second half of the financial year. The GC20 bonds falls due on 15 April 2020, while the GC21 matures on 15 October 2021. The current outstanding balances on the GC20 and GC21 are N\$1.4 billion and N\$1.4 billion, respectively.

CONTINGENT LIABILITIES

In nominal terms, guarantees rose from N\$10.9 billion in FY2017/18 to N\$ 11.1 billion or 5.6% of GDP. This well within the ratio of 10 percent prescribed in the 2018-2022 Sovereign Debt Management Strategy (SDM). The guarantee level is anticipated to remain static over the MTEF period as the Government continue to tighten the issuance of guarantee to SOEs. New issuance of guarantee are only expected on the ground economic and commercial related projects under the PPP arrangement.

Figure 10: Government debt, inclusive of guarantees



Source: Ministry of Finance

4.6 Fiscal Risk and mitigating measures

Fiscal risks are the range of factors that have an unforeseen effect on government finances.

These risks can originate from inside government or from outside government (e.g. global economy). Risks can also materialize because of a discrete event (e.g. a financial crisis) or the gradual accumulation of pressure (long term social protection schemes).

The Ministry of Finance (MoF) take cognise the risks facing government and put into places measures to manage identified fiscal risks. Ministry of Finance will monitor various fiscal risks

and put into place necessary measures for mitigating these risk as part of the medium-term expenditure framework. Risk exposures to the government includes risks emanating from Macroeconomic projection and volatility on GDP and, risks originating from high transfers to Public Entities including SOEs. These risks have a potential to create revenue overshoot and expenditure rigidity.

Measure in place to mitigate these risks includes continuous strengthen of macro-fiscal forecasting tools and capacity and prepare alternative scenarios to inform the preparation of the medium-term and annual budget, implement approved Debt Management Strategy and stabilize the wage bill and other recurrent expenditures. Public entities will be required to develop integrated strategic Business Plans, while the Government will implement the strategy to strengthen public investment management through multi-stakeholder engagement.

4.7 Fiscal Policy Stance for the MTEF

The Government's fiscal policy for that MTEF remains grounded on fiscal counter-cyclicality, long-term sustainability of fiscal outcomes and the promotion of inclusive economic growth and social welfare. With domestic economic growth remaining weak, the fiscal stance for the MTEF continue balance between achieving economic growth objectives and stabilizing growth in public debt through continued implementation of a pro-growth fiscal consolidation program.

During the MTEF and consistent with the 2018/19 Medium-term Budget Policy Statement: -

- *continuing with implementation of growth enhancing public investment stimulus within a balanced fiscal consolidation policy with the objective of supporting domestic economic activity and job creation, while maintaining debt stabilization and social development objectives of fiscal policy.*
- *Deliver the overall FY2019/20 budget within the appropriated ceiling, further reducing the deficit to 3.5 percent of GDP in FY2020/21, and gradually to about 2.5 percent of GDP by FY2022/23,*
- *adopting the public debt and primary balance as the basis for stabilizing growth and consequent reduction of public debt. In this regard, the Government aims to achieve positive primary balance by FY2021/22 and stabilize Central Government debt at 53.1 percent of GDP by 2FY022/23.*

- *Frontload the implementation of growth enhancing stimulus intervention measures and alternative forms of financing, particularly PPPs and structural policy reforms to aid the fiscal consolidation path, mitigating fiscal risk, and*
- *implementing tax administration reforms to enhance efficient and equitable tax collection.*

4.8 Fiscal Policy and Budget Priorities for the 2019/2020-2021/2022 MTEF

The budgetary priorities for FY2019/20 and MTEF were set out in the 2018/19 Medium-Term Budget Policy Statement and 2019 Budget statement. The Budget prioritize fiscal sustainability, reinvigorating the hitherto weak economic growth and job creation, revenue mobilization and implementing structural policy reforms to accelerate the pace of implementation, address concerns raised by the business sector and amplify the impact of policy interventions. Growth, as a necessary condition for per capita income increases and debt stabilization, has not been realized since the Second Quarter of 2016. Reviving broad-based inclusive growth requires effective partnerships between the private sector and the government as well as timely implementation of supportive intervention programmes.

In line with these expressed national objectives, the Government will continue pursuing the following fiscal priorities over the MTEF, with the interventions to support increased economic activities: -

- *Frontloading implementation of targeted public sector investment programs and the promotion of private sector-led investments to support domestic economic activity.* High priority will be given to the Public sector investment infrastructure projects in the national procurement system to ensure timely award and implementation of high-value project tenders. At the same time, the growth and job creation interventions, SME financing programs and regulatory reforms aimed at improving the business climate, programmes to promote domestic productive capacity will be accorded the highest priority for implementation over the next two years.
- *Fast-track implementation processes within the framework of the law and identify sectoral programmes and interventions to be implemented through this*

dispensation over the FY2019/20. High-growth and job-rich programmes will be at the centre of implementation to generate growth and create jobs for the Citizen. This includes consideration of high-value development projects, regulatory amendments to improve the business climate, certainty and competitiveness, financial products to promote access to finance for SMEs and the youth and identification and finalization of projects which could be rendered through Public, Private, and Partnerships.

- ***Continue with the implementation of balanced fiscal consolidation policy stance to safeguard macroeconomic stability, long-term fiscal sustainability and economic growth objectives.*** Entrenching macroeconomic stability and fiscal sustainability is central to economic policy and social development objectives. In this regard, the budgetary policy interventions conform to the adopted fiscal consolidation policy stance. This policy stance continues to align the macro-fiscal framework, with gradual reduction in the expenditure-to-GDP ratio and close alignment of expenditure to revenue as a lever for stabilizing growth in public debt. In support of socio-economic development objectives, public infrastructure and social service delivery projects which are attractive to PPP delivery will be assessed and delivered through PPP modalities. New expenditure commitments over the next MTEF will be limited to growth-supporting programmes, maintaining operational expenditure in real terms and meeting the basic needs in the social sectors.
- ***Scale-up resource budgetary allocations for the land reform program to give effect to the implementation of the resolutions emanating from the 2nd National Land Conference.*** The main funding allocations are to support accelerated acquisition of farmland and technical capacity development to improve productivity under the land resettlement program.
- ***Ensure that spending in the social sectors of education, health and skills development is maintained.*** To enhance human resources development and quality of life for Namibians, labour force productivity and medium to long-term prospects for job creation and economic growth. Funding allocations will support implementation of the new curriculum in general education, expanded access to

tertiary and vocational educations and keeping service provision in line with population growth.

- ***Mobilizing domestic resources for development*** through tax policy and tax administration reforms, and avoid taxes which place excess burden on growth, alongside measures to improve investment climate, establishment and operationalization of the Revenue Agency for Namibia, introduction of tax policy measures to protect the revenue base from base erosion and enhance equity of the tax system, taking into consideration the consultation with the stakeholders.
- ***Implementing supportive policies and structural reforms*** to bolster the competitiveness of the national economy, crowd-in private sector in project financing and investment. The reform implementation programme entails enabling local economic development through the public procurement legislation, enabling PPPs in the real and services sectors and accelerate key legislative reforms.

4.9 Fiscal Policy Intervention Strategies for the 2019/20-2021/22MTEF

The key priority objectives for the FY2019/20 budget and MTEF are to reinvigorate economic recovery, job creation and the continued provision of essential public services within a pro-growth fiscal consolidation framework. To date, a close alignment between revenue and expenditure as well as the steady reduction of the budget deficit was meaningfully realized since the commencement of the fiscal consolidation program in mid-2016. The budget deficit reduction of about 3.3 percentage point was realized between 2015/16 and 2018/19 from 8.1 percent in 2015/16 to about 4.8 percent by 2018/19. Spending as a proportion of GDP has also proportionately reduced to 33.6 percentage of GDP by 2018/19, from 42.0 percentage of GDP in 2015/16.

To realise these objectives, the Government will implement the following support mechanisms and targeted intervention strategies to support economic growth objectives over the MTEF: -

4.9.1 Promoting inclusive economic growth and job creation

- ***Adopt an accelerated mechanism for the finalization of project preparation and procurement of key projects and programmes geared towards the upliftment of domestic economic growth potential.*** The Government will undertake a process audit to identify critical milestones, constraint points and critical paths needed for speedy project preparation and tendering within the ambit of the procurement law and institutional arrangements.

In addition, and to promote the achievement of the inclusive growth and providing the means of implementing the identified priority programs, the Government will: -

- *Promoting inclusive economic growth and job creation through acceleration and finalization of project preparation and procurement of key projects and programmes.*
- *continue implementing the fiscal consolidation framework that is moderately paced to avoid sudden a withdrawal of fiscal support to the economy and the provision of basic services.*
- *Fast-tracking the implementation of the African Development Bank to the tune of N\$4 billion over the next three years for the agricultural mechanization, logistics infrastructure and school renovation programme and further topping up with an additional N\$2.5 billion water infrastructure project financing..*
- *Launching the SME Financing Strategy at DBN, starting with Credit guarantee Scheme, Mentoring and Coaching Program and skills-based Lending Facility for youth.*
- *Implementation of priority needs identified by the 2018 National Land Conference*
- *implementation of directives for local sourcing and local empowerment provisions in public procurement sphere to stimulate domestic productive capacity, local value and jobs*
- *Providing the enabling policy framework for the accelerated implementation of the N\$20 billion private sector investment commitments made at the 2019 Economic Growth Summit and supporting private sector development through targeted capitalization of the Development Finance institutions and special entrepreneurship and industrial upgrading programmes,*
- *lift the threshold for unlisted investments in phases from 5 %, 7.5 % and ultimately to 10 %, subject to performance criteria,*

- *continuing to strike the fine balance between fiscal consolidation and achieving broad-based economic growth in favour of long-term sustainability and to deliver the overall budget as appropriated,*
- *Implementation of Public Enterprises and state assets reforms within the framework of the Public Enterprises Act and effectively managing contingent liabilities arising from certain Public Enterprises,*
- *Protecting allocations to the development budget to enhance the growth friendliness of fiscal policy and long-term growth potential of the economy, and*
- *Supported by an effective revenue mobilization strategy, encompassing tax administration reforms and increasing digitalization of the tax system, and*
- *Speedy implementation of structural policy reforms to bolster the competitiveness and business confidence consistent with the commitments and collaboration made at the 2019 Economic and Growth Summit*
- *implementation of public-sector wide wage bill reforms to reduce the wage bill as a proportion of Gross Domestic product and total expenditure,*
- *protecting expenditure in the social sectors in health and education as well as improving coverage and targeting for social safety nets to beneficiary groups,*
- *Mobilizing alternative means of financing the fiscal adjustment and socio-economic development agenda through Public Private Partnerships and partial listing and divestiture of public assets, allowing for the Government to focus on the provision of core priority public services and robust policy frameworks, and*
- *Implementation of structural policy reforms and addressing administrative bottlenecks to improve the ease of doing business and operational efficiency,*
- *finalisation of NEEF bill to consolidate social spending and curb double-deeping and ensure balanced social protection, and*
- *addressing of major weakness in the economy identified by Fitch Rating Agency and Moody's to ensure economic growth and create good economic climate (easy of doing business) for attracting investment.*

4.9.2 Maintaining pro-growth fiscal consolidation policy stance

The Government will continue implementing the fiscal consolidation framework that is moderately paced to avoid sudden a withdrawal of fiscal support to the economy and the

provision of basic services. In this regard, the Government will continue implementing a combination of measures encompassing income, expenditure, financing and structural reforms.

- income-based measures include economic growth initiatives, expanding the revenue base and guarding against base erosion and leaving the tax rates unchanged to encourage economic activity,
- expenditure will remain closely aligned to revenue, with the developed budget scaled up to support economic activity. Key spending containment measures will aim to implement the wage bill reforms to reduce the wage bill as a ratio of revenue and GDP and keeping the growth of noncore expenditure in check
- the Government will harness diverse sources of financing, including PPP arrangements to fund assessed projects with underlying cash flows,
- alongside, these measures a suite of structural reforms will be implemented over the MTEF to amplify the impact of fiscal policy interventions in the economy and promote private sector investment.

4.9.3 *Implement priority needs identified by the 2018 National Land Conference*

The 2nd National land Conference held in October 2018 made 124 Resolutions, embodying the national commitment for visible and equitable land reforms going forward. As the economic impact assessment on some of the measures are underway, the expenditure framework makes provision for scaled up funding allocations on the land reforms areas with immediate beneficial impact. In this regard the Government, amongst, others, will: -

- *provide scaled-up funding for urban land servicing, improved sanitation and housing delivery in urban and peri-urban centres,*
- *establish meat processing infrastructure and animal health quality facilities in communal areas, and*
- *develop and review enabling policy and institutional frameworks for accelerated implementation of the Land Conference resolutions.*

4.9.4 Implementing targeted measures to reduce poverty and inequality

Namibia has made strides in driving back the frontiers of poverty, with absolute poverty falling to 17.2 percent by 2015/16, but inequality remains the second highest globally at 0.56 Gini Coefficient. The Government recognizes that an effective means of eroding poverty, inequality and vulnerability lies creation of decent job opportunities and economic empowerment, while shielding the vulnerable members of society from the effects poverty. The growth and job creation agenda is the fundamental basis through which the State provides for economic opportunities for Namibians to realize their potential. In addition, Government will implement the following measures for continued reduction of poverty and vulnerability: -

- *Promote job creation, access to finance for SMEs and drawing the poor into economic activities as a means of empowerment and the generation of incomes,*
- *Assess the options for consolidating the management of social safety nets with the view to establish the central registry system to improve internal efficiency*
- *Strengthen the coverage of Old Age Pension, OVCs, Veterans of the liberation struggle and disability grants as a first line of defence against poverty for the vulnerable members of society,*
- *Finalisation of NEEF bill to consolidate social spending and to achieve greater equity in society.*

4.9.5 Implementing industrial development pilot projects

Since the adoption of the *Growth at Home Strategy*, the Peugeot Car Assembly Plant was launched in Walvis Bay which will contribute to economic diversification of economic activity and the creation of jobs. During the MTEF, the Government will, in consultation with the private sector and other stakeholders provide for funding allocations to develop domestic productive capacity through addressing supply side constraints, securing market access through public procurement and the promotion of participation in regional value chains.

4.9.6 Protecting expenditure in the social sectors

Government will continue according the highest budgetary priority to education, health and social sectors for human resources development, plugging social deficits and addressing competitiveness challenges in these sectors.

The Public Expenditure Review in the basic education sector was completed in collaboration with UNICEF, while a similar exercise is underway in the health sector in collaboration with the World Bank. These assessments will allow the Government to implement measures for strengthening internal efficiency, quality of spending and outcomes.

- *in the education sector, the focus will be on improving the quality of outcomes, limiting new hiring through internal realignment and improvement of teacher upgrading programmes and educational facilities to enhance the quality of outcomes. The allocation to NSFAF is strengthened to maintain the provision of financial assistance in real terms.*
- *allocations in the health sector will aim to maintain optimal funding in real terms, while PPP considerations will be made to provide for critical health facilities and specialized services,*
- *Further improve coverage and targeting for social safety nets to beneficiary groups through better coordination and establishment of a Central Social Registry.*

4.9.7 Tax policy and tax administration reform agenda

Various tax proposals were announced in the FY2018/19 Medium Term Budget Policy Statement, and FY2019/20 Fiscal Strategy, followed by broad-based consultations with the private sector. The outcome of consultations on the reforms were studied and are geared for implementation for FY2020/21. As a result, Tax rate will remain unchanged, and reforms will aim at achieving equity principles of the tax policy by taxing all potential taxpayers with similar taxable income equally, and eliminating tax base erosion and transfer pricing opportunities.

The following tax policy amendments will be re-tabled during the FY2019/2020: -

- *Tax on deductibility of retirement fund contributions will be increased from the current N\$40,000 per annum to 27.5 percent of income with a maximum of N\$150,000, with the purpose of encouraging savings and provisions for retirement,*

- *The current manufacturing tax incentive scheme based on economic efficiency ground will be gradually phased out and will be replaced by Special Economic Zone regime by the time to be determined by the Minister,*
- *Measures to protect the tax base from base erosion, prevent profit shifting, tax leakage and illicit flows will be implemented,*
- *Residents will be required to pay a 10 percent tax on dividends to enhance the fairness of the tax system and dividend income will be taxed the same as other streams of passive income such as interest income,*
- *Eliminate the loophole that lead to conduit (flow through) principle, through harmonisation of the taxation of trading trusts in line with regional economies. The conduit principle is the scheme often used to avoid or minimise the payment of tax through taxing income in the hand of a beneficiary instead of the trading trust itself. Trading Trusts will be subject to company tax rate and not individual tax rates as it is currently provided for.*
- *extend the current tax incentive to charitable, religious, educational and other types of institutions under Section 16 of the Income Tax Act. Exempting the income generated through normal sources such as members' contributions, donations and grants will continue. However, income derived from commercial activities by these institutions will be subject to normal corporate tax. These institutions will be required to register as taxpayers and file annual income tax returns.*
- *Introduce Value Added Tax on income of listed asset managers,*
- *Zero-rating on sugar will be removed, and*
- *Provide for penalties for tax evasion.*

4.9.8 Tax Administration Reforms

On the tax administration front: -

- *Government will continue with the establishment of the Namibia Revenue Agency earmarked for 1 April 2020. NAMRA implementation will be phased to ensure efficiency in the collection, assessment and administration of the tax laws.*
- *Continue with the implementation and promotion of e-filing system with the new Integrated Tax Administration System, expanding the tax compliance register and the recovery of outstanding tax arrears,*

- *Enter into regional and international tax cooperation as a mechanism to enhance national technical capacity in various areas of tax administration, specifically transfer pricing.*

4.9.9 Excise levies and duties

For excise levies, the following amendments will be re-tabled during the FY2019/20: -

- *Export levy coverage will be increased to include agricultural, forestry and game products and mining products that are currently not covered,*
- *Study the potential of introducing a profit tax of 37 percent on betting and gaming entities,*

4.9.10 Structural reforms to support fiscal consolidation and economic growth objectives

A successful pro-growth fiscal consolidation program will be accompanied by the implementation of structural policy reforms to optimise outcomes. Over the MTEF, the Government will continue implementing the following structural reform policies to diversify the economic base, boosting local economic development and advance the national industrialization and economic diversification agenda.

- *improving the productive capacity of the economy by addressing supply-side constraints and implementing preference provisions and developing industrial capacity,*
- *establishing the National Single Window facility to facilitate the ease of doing business and shore up national competitiveness,*
- *realigning capital projects with revenue flow potential to PPP platforms to enable private sector co-investment,*
- *addressing urgent land reform constraints which pose binding constraints on productive capacity and productivity to enable increased land servicing and market access for communal farmers,*

- *finalisation of the review of the provisions of the Namibia Investment Promotion Act to provide for a modern investment framework for both foreign and domestic investors, and*
- *further undertake Public Finance Reforms Management (PFM) reforms through amendments and modernization of the State Finance Act and conducting a Public Expenditure Review in the health sector, and*
- *Finalizing and implementing the National Equitable Economic Empowerment Framework, taking into consideration stakeholder input.*

4.10 Policy Conclusions for the MTEF

The key policy priorities for the FY2019/120 MTEF is to still grounded on reinvigorating growth and implementing of the pro-growth fiscal consolidation policy stance with greater impetus on supporting inclusive economic growth and the delivery of essential services to the public. Economic growth has fallen short of expectation over the past Three years, underpinning the need to frontload implementation of game changer intervention measures, with impact to support the economic activity. At the same time, public debt and financing requirements continue to drag on and impact the potential growth prospects.

In this environment of a constrained fiscal space, the Government will implement a four-pronged set of actions comprising of frontloaded implementation of targeted investments in high-growth projects and private sector development initiatives; maintaining consolidation of non-core expenditure, revenue raising interventions and implementing supportive structural reforms.

On the macro-fiscal front, the Namibian economy is projected to post positive but moderate economic growth rates over the MTEF, as a results of recent investments in the mining sector and only moderate improvements in tertiary services sector and a steady tourism sector. This growth outlook is gradual and fragile, warranting a package of supportive policy interventions within a narrow fiscal space, but against the backdrop of an improving global economy. The agricultural sector faces an uncertain outlook with drought hitting the country in 2019 due to

the prevailing *El Nino* conditions. Fiscal consolidation and increasing financing needs arising from elevated public debt continue to weigh on growth. The main risk to revenue stems from a weak growth outlook and downside risks on SACU revenues over the medium term.

Globally, the uptick in the world economy offers a window of opportunity for increasing trade due to demand improvements in Advanced Economies. The growth upswing in the Euro Area is especially important for Namibia as the EU is one of the main export destination for Namibian products. Risks to global growth should not, however, be discounted. A monetary policy easing in the United States and many other developed economy promises some hope for the global economy, however, the prolonged trade war between USA and China are likely to stifle the gains from trade liberalisation and drag on global growth and commodity price demand. Regionally, the South African and Angolan economies, which are closely linked to the Namibian economy are still contenting with low growth spells, while the generally high oil prices have already negatively impacted on industries and fuel inflation.

In this context, the priorities for Government over the next MTEF is to support resurgent growth, continue implementing a more balanced fiscal consolidation framework supportive of medium to long-term growth and public debt stabilization path and implement structural reforms to fortify future prospects and enhance macro-fiscal fundamentals. The following key policy actions for the MTEF are important: -

- ***Implement a pro-growth fiscal policy by providing scaled up allocation to high-growth infrastructure development and the promotion of job creation.*** The growth friendly dimensions of fiscal policy are anchored on increased spending on carefully selected and phased infrastructure projects, multilateral and bilateral project financing debt uptake and targeted support to SME sector through the implementation of the SME Financing Strategy and Skills-based Lending. The magnitude of fiscal support to the economy takes into consideration the constrained fiscal space and the policy imperative of avoiding pro-cyclicality. As such, the Government will utilize other alternative means of financing centred on Public, Private Partnerships, and promotion of private sector investment and investigate better options for leveraging of selected state assets.

- ***Maintain the fiscal consolidation framework, giving more fiscal impetus to economic growth and increasingly align expenditure to priorities, while consolidating non-core expenditure allocation and keeping public sector wage correction at abeyance.*** This requires the recalibration of the composition of expenditure in order to maintain spending commitments on basic services in real terms. Targeted debt uptake for project financing will be undertaken to counterbalance the adverse effect of fiscal consolidation of growth, while retaining entrenching fiscal sustainability and macroeconomic stability. Projects with underlying revenue base will be considered for PPP arrangements than the public sector budgetary funding.
- ***Continue with the implementation of urgent needs identified by the 2nd National Land Conference.*** The key intervention measures should emphasize increased provision of serviced urban and peri-urban land, housing delivery and better sanitation. In the communal areas, the priority focus is the renovation of agro-processing processing infrastructure and improvement of animal health quality facilities. Over the medium-term the implementation of the Resolutions will benefit from the development and improvement of the policy frameworks, embedding the security of land tenure and investor certainty.
- ***Enforce fiscal discipline, accountability and oversight to deter reoccurrence of significant spending arrears.*** This requires Government-wide adherence to public finance management provisions, financial system enhancement and keeping contractual and spending obligations well within the budgeted ceilings.
- ***Provide targeted budgetary allocations to industrialization programmes to give effect to industrialization policy and Growth at Home strategy.*** This is in recognition that Namibia potential inclusive growth lies in the structural transformation of the economy and improvement of productive capacity leveraging on the regional and global value-chains. Private sector development and partnerships will remain central to elevate the role of the private sector in the economy.
- ***Maintain budgetary priorities to education, health and social sectors*** to further advance human resources development, enhance long-term prospects for economic

growth, job creation and improved quality of life. For the efficiency and better targeting of the Social Safety Nets, Government will establish a Central Social Registry.

- ***Continue implementing tax policy and tax administration reforms and contact extensive consultation with the industry*** to reduce dependence on tax on international trade, by providing alternative forms of revenue and strengthening provisions for protecting the revenue base from erosion and illicit flows, improve the progressivity of the tax system, implement an integrated tax administration system and establish the autonomous Revenue Agency for Namibia. The implementation of tax policy reform will take into consideration stakeholder consultation and aim to minimize adverse unintended consequences on business and the economy, and
- ***Government will continue implementing and monitoring structural reforms in the various sectors of the economy*** in order to reinforce the outcomes in the priority areas of intervention during the MTEF. This is especially in regard to the competitiveness of the national economy, institutional capacity for public procurement, ease of doing business, national investment framework, value-addition policy and public finance management.

5. EXPENDITURE ALIGNMENT AND REVISED CEILINGS

5.1 Expenditure Alignment

Government is committed to the fiscal consolidation as contained in the fiscal policy statement for 2019/20-2021/22 Medium Term Plan. Therefore, this Mid-Year Budget Review is exercised within the backdrop of the aforementioned policy stance meant to ensure the attainment of the objectives therein. The key aspects fiscal consolidation remains in directing resources to growth led activities without neglecting the social benefits at the same time.

The Mid-Year Budget Review focused on the performance analysis of the appropriated budget for the first six (6) months of the 2019/20 financial year. Based on the analysis of the first half expenditure analysis for 2019/20, the remaining second-half expenditure was determined. It is through this process, that realigning of funds within and between Votes' activities were realised. Therefore, the purpose of the Mid-Year Budget Review is not for additional budget allocation, but to maintain the global appropriated budget ceilings d under this review.

Despite the emphasis that the Mid-Year Budget Review does not constitute additional expenditure over and above Overall Global Expenditure Ceilings, an amount of N\$8.1 billion was presented by OMAs for consideration. Cognisance of the limited fiscal space, a total of N\$1.2 billion out of the requested N\$8.1 billion was considered for critical activities for reallocation within and across the Votes to cater for critical expenditure items that experience budget shortfalls. These includes, Social sector programmes, Economic programmes, Administrative, Strengthening Governance through audit and investigation and Safety, Security and maintained Law and Order.

Changes on both Operational and Development budgets are reflected in tables: 5A, 5B, 5C and 5D

Table 5A: REVISED CEILINGS – OPERATIONAL BUDGET (N\$)

No	Vote	Appropriation	Operational Budget Suspensions	Re-allocations	Revised Ceilings
1	President	345 369 000	-	36 490 000	381 859 000
2	Prime Minister	440 584 000	6 920 000	67 328 000	500 992 000
3	National Assembly	116 848 000	3 332 000	-	113 516 000
4	Auditor General	109 265 000	690 000	1 007 000	109 582 000
5	Home Affairs and Immigration	410 129 000	2 565 000	36 145 000	443 709 000
6	Safety and Security	4 962 947 000	42 804 000	103 844 000	5 023 987 000
7	International Relations and Cooperation	796 274 000	-	-	796 274 000
8	Defence	5 499 496 000	26 795 000	25 162 000	5 497 863 000
9	Finance	4 399 320 000	25 149 000	19 496 000	4 393 667 000
10	Education, Arts and Culture	13 117 984 000	-	184 066 000	13 302 050 000
11	National Council	94 763 000	2 282 000	-	92 481 000
12	Gender Equality and Child Welfare	1 214 314 000	4 219 000	88 038 000	1 298 133 000
13	Health and Social Services	6 463 845 000	-	210 719 000	6 674 564 000
14	Labour, Industrial Relations and Employment Creation	179 924 000	3 736 000	6 000 000	182 188 000
15	Mines and Energy	165 606 000	4 548 000	342 000	161 400 000
16	Justice	211 725 000	3 854 000	2 900 000	210 771 000
17	Rural and Urban Development	1 218 223 000	-	-	1 218 223 000
18	Environment and Tourism	369 331 000	7 176 000	-	362 155 000
19	Industrialisation, Trade and SME Development	164 639 000	2 345 000	-	162 294 000
20	Agriculture, Water and Forestry	948 077 000	5 413 000	96 650 000	1 039 314 000
21	Office of judiciary	368 444 000	8 253 000	-	360 191 000
22	Fisheries and Marine Resources	229 504 000	222 000	-	229 282 000
23	Works	594 694 000	8 864 000	-	585 830 000
24	Transport	907 963 000	2 317 000	-	905 646 000
25	Land Reform	216 745 000	-	-	216 745 000
26	National Planning Commission	160 742 000	2 439 000	8 939 000	167 242 000
27	Sport, Youth and National Service	255 190 000	3 495 000	29 587 000	281 282 000
28	Electoral Commission of Namibia	288 358 000	189 000	61 992 000	350 161 000
29	Information and Communication Technology	302 696 000	2 539 000	53 946 000	354 103 000
30	Anti-Corruption Commission	61 610 000	1 290 000	-	60 320 000
31	Veterans Affairs	676 543 000	1 572 000	55 654 000	730 625 000
32	Higher Education, Training and Innovation	3 111 395 000	-	-	3 111 395 000
33	Poverty Eradication and Social Welfare	3 592 653 000	1 523 000	88 019 000	3 679 149 000
34	Public Enterprises	40 022 000	1 037 000	-	38 985 000
35	Attorney General	204 013 000	1 162 000	-	202 851 000
TOTAL		52 239 235 000	176 730 000	1 176 324 000	53 238 829 000

The N\$176. 7 million realized savings from Operational Budget is sourced from the non-filling of vacancies across votes for the period December 2019 to March 2020.

Table 5B: REVISED CEILINGS - DEVELOPMENT (N\$)

No	Vote	Appropriation	Suspensions	Revised Ceilings
1	President	90 000 000	13 000 000	77 000 000
2	Prime Minister	18 807 000	11 000 000	7 807 000
3	National Assembly	10 000 000	-	10 000 000
4	Auditor General	-	-	-
5	Home Affairs and Immigration	267 000 000	34 215 000	232 785 000
6	Safety and Security	587 994 000	61 040 000	526 954 000
7	International Relations and Cooperation	145 000 000	-	145 000 000
8	Defence	385 321 000	-	385 321 000
9	Finance	10 000 000	2 000 000	8 000 000
10	Education, Arts and Culture	649 713 000	122 100 000	527 613 000
11	National Council	-	-	-
12	Gender Equality and Child Welfare	82 000 000	4 200 000	77 800 000
13	Health and Social Services	404 426 000	206 237 000	198 189 000
14	Labour, Industrial Relations and Employment Creation	10 000 000	4 000 000	6 000 000
15	Mines and Energy	120 559 000	56 796 000	63 763 000
16	Justice	115 227 000	-	115 227 000
17	Rural and Urban Development	764 011 000	-	764 011 000
18	Environment and Tourism	92 400 000	7 400 000	85 000 000
19	Industrialisation, Trade and SME Development	130 387 000	66 000 000	64 387 000
20	Agriculture, Water and Forestry	1 011 230 000	36 027 000	975 203 000
21	Office of judiciary	-	-	-
22	Fisheries and Marine Resources	20 710 000	10 000 000	10 710 000
23	Works	11 366 000	-	11 366 000
24	Transport	2 535 474 000	347 579 000	2 187 895 000
25	Land Reform	280 047 000		280 047 000
26	National Planning Commission	80 842 000	-	80 842 000
27	Sport, Youth and National Service	30 809 000	18 000 000	12 809 000
28	Electoral Commission of Namibia	-	-	-
29	Information and Communication Technology	18 452 000	-	18 452 000
30	Anti-Corruption Commission	-	-	-
31	Veterans Affairs	8 517 000	-	8 517 000
32	Higher Education, Training and Innovation	25 986 000	-	25 986 000
33	Poverty Eradication and Social Welfare	-	0	-
34	Public Enterprises	-		-
35	Attorney General	-	0	-
	TOTAL	7 906 278 000	999 594 000	6 906 684 000

Out of the N\$1.2 billion reallocated, an amount of N\$999.6 million is realized from the Development Budget. The total amount obtained from the Development Budget is realized from projects below 10% execution rate; projects with zero commitments; projects that have not yet started with the procurement process; projects with land disputes; and abandoned projects with allocations.

Table 5C: SUSPENSIONS AND RE-ALLOCATION WITHIN AND BETWEEN THE VOTES IN N\$

VOTE NO.	VOTE	ADDITIONAL REQUEST- OP & DEV	ADDITIONAL REQUEST- OP & DEV excluding Government Garage	REALIZED SAVINGS		TOTAL SAVINGS	RECOMMENDED AMOUNTS FROM RE-ALLOCATION	VIREMENT WITHIN THE VOTE	RE-ALLOCATION FROM OTHER VOTES	NET EFFECT [Gain + or Loss]
				OPS	DEV					
1	2	3	3.1	4	5	6 (4+5)	7	8	9	10
01	President	183 147 482	49 000 000	-	13 000 000	13 000 000	36 490 000	13 000 000	23 490 000	23 490 000
02	Prime Minister	145 978 931	145 978 931	6 920 000	11 000 000	17 920 000	67 328 470	17 920 000	49 408 470	49 408 470
03	National Assembly	14 956 684	5 632 893	3 332 000	-	3 332 000	-	-	-	(3 332 000)
04	Auditor General	4 500 000	4 500 000	690 000	-	690 000	1 007 200	690 000	317 000	317 200
05	Home Affairs and Immigration	136 083 894	43 939 897	2 565 000	34 215 000	36 780 000	36 145 000	36 145 000	-	(635 000)
06	Safety and Security	279 532 134	279 532 134	42 804 000	61 040 000	103 844 000	103 844 000	103 844 000	-	-
07	International relations and Co-operation	-	-	-	-	-	-	-	-	-
08	Defence	830 779 000	830 779 000	26 795 000	-	26 795 000	25 162 000	25 162 000	-	(1 633 000)
09	Finance	380 471 129	380 471 129	25 149 000	2 000 000	27 149 000	19 496 000	19 496 000	-	(7 653 000)
10	Education, Arts and Culture	1 400 196 054	1 397 241 437	-	122 100 000	122 100 000	184 065 580	122 100 000	61 965 580	61 965 580
11	National Council	6 405 703	4 580 789	2 282 000	-	2 282 000	-	-	-	(2 282 000)
12	Gender Equality & Child Welfare	197 262 299	185 205 000	4 219 000	4 200 000	8 419 000	88 038 174	8 419 000	79 619 174	79 619 174
13	Health & Social Services	1 010 209 594	1 010 209 594	-	206 236 609	206 236 609	210 718 609	206 236 609	4 482 000	4 482 000
14	Labour, Industrial Relations and Employment Creation	7 785 419	7 785 419	3 736 000	4 000 000	7 736 000	6 000 000	6 000 000	-	(1 736 000)
15	Mines and energy	767 913	342 708	4 548 000	56 795 930	61 343 930	342 708	342 708	-	(61 001 222)
16	Justice	28 524 834	4 899 999	3 854 000	-	3 854 000	2 900 000	2 900 000	-	(954 000)
17	Urban and Rural Development	-	-	-	-	-	-	-	-	-
18	Environment and Tourism	70 477 854	70 477 854	7 176 000	7 400 000	14 576 000	-	-	-	(14 576 000)
19	Industrialisation, Trade and SME Development	30 000 000	30 000 000	2 345 000	66 000 000	68 345 000	-	-	-	(68 345 000)
20	Agriculture, Water and Forestry	595 423 463	595 423 463	5 413 000	36 027 000	41 440 000	96 650 000	40 100 000	56 550 000	55 210 000
21	Judiciary	43 000 000	29 000 000	8 253 000	-	8 253 000	-	-	-	(8 253 000)
22	Fisheries and Marine Resources	16 461 065	0	222 000	10 000 000	10 222 000	-	-	-	(10 222 000)
23	Works	221 833 147	181 833 147	8 864 000	-	8 864 000	-	-	-	(8 864 000)
24	Transport	1 431 301 409	1 416 618 604	2 317 000	347 579 432	349 896 432	-	-	-	(349 896 432)
25	Land reform	38 060 161	38 060 161	-	-	-	-	-	-	-
26	National Planning Commission	10 095 404	10 095 404	2 439 000	-	2 439 000	8 938 550	2 439 000	6 499 550	6 499 550
27	Sport, Youth and National	55 625 544	55 625 544	3 495 000	18 000 000	21 495 000	29 587 390	21 495 000	8 092 390	8 092 390
28	Electoral Commission	113 000 000	76 000 000	189 000	-	189 000	61 992 040	189 000	61 803 040	61 803 040
29	Information and Communication Technology	146 734 533	132 000 000	2 539 000	-	2 539 000	53 945 570	2 539 000	51 406 570	51 406 570
30	Anti-Corruption Commission	848 993	0	1 290 000	-	1 290 000	-	-	-	(1 290 000)
31	Veterans Affairs	307 609 693	307 609 693	1 572 000	-	1 572 000	55 653 700	1 572 000	54 081 700	54 081 700
32	Higher education, Training and Innovation	4 000 000	4 000 000	-	-	-	-	-	-	-
33	Poverty Eradication and Social Welfare	359 220 402	359 070 600	1 523 000	-	1 523 000	88 018 980	1 523 000	86 495 980	86 495 980
34	Public Enterprise	-	-	1 037 000	-	1 037 000	-	-	-	(1 037 000)
35	Attorney General	6 459 877	-	1 162 000	-	1 162 000	-	-	-	(1 162 000)
	Total	8 076 752 618	7 655 913 401	176 730 000	999 593 971	1 176 323 971	1 176 323 971	632 112 317	544 211 454	0

As indicated above in table 5C column 10, re-allocation of N\$632.1million within the Votes will be through virementations and is effected through Treasury Authorization while the remaining N\$544.2 million is re-allocated across Budget Votes through the 2019/20 Appropriation Amendment Bill.

Table 5D: GLOBAL REVISED CEILINGS (OPERATIONAL +DEVELOPMENT) (N\$))

No	Vote	Original Appropriation	Revised Ceilings
1	2	3	4
1	President	435 369 000	458 859 000
2	Prime Minister	459 391 000	508 799 000
3	National Assembly	126 848 000	123 516 000
4	Auditor General	109 265 000	109 582 000
5	Home Affairs and Immigration	677 129 000	676 494 000
6	Safety and Security	5 550 941 000	5 550 941 000
7	International Relations and Cooperation	941 274 000	941 274 000
8	Defence	5 884 817 000	5 883 184 000
9	Finance	4 409 320 000	4 401 667 000
10	Education, Arts and Culture	13 767 697 000	13 829 663 000
11	National Council	94 763 000	92 481 000
12	Gender Equality and Child Welfare	1 296 314 000	1 375 933 000
13	Health and Social Services	6 868 271 000	6 872 753 000
14	Labour, Industrial Relations and Employment Creation	189 924 000	188 188 000
15	Mines and Energy	286 165 000	225 164 000
16	Justice	326 952 000	325 998 000
17	Rural and Urban Development	1 982 234 000	1 982 234 000
18	Environment and Tourism	461 731 000	447 155 000
19	Industrialisation, Trade and SME Development	295 026 000	226 681 000
20	Agriculture, Water and Forestry	1 959 307 000	2 014 517 000
21	Office of judiciary	368 444 000	360 191 000
22	Fisheries and Marine Resources	250 214 000	239 992 000
23	Works	606 060 000	597 196 000
24	Transport	3 443 437 000	3 093 541 000
25	Land Reform	496 792 000	496 792 000
26	National Planning Commission	241 584 000	248 084 000
27	Sport, Youth and National Service	285 999 000	294 091 000
28	Electoral Commission of Namibia	288 358 000	350 161 000
29	Information and Communication Technology	321 148 000	372 554 000
30	Anti-Corruption Commission	61 610 000	60 320 000
31	Veterans Affairs	685 060 000	739 142 000
32	Higher Education, Training and Innovation	3 137 381 000	3 137 381 000
33	Poverty Eradication and Social Welfare	3 592 653 000	3 679 149 000
34	Public Enterprises	40 022 000	38 985 000
35	Attorney General	204 013 000	202 851 000
	TOTAL	60 145 513 000	60 145 513 000

As it can be observed in Table 5D above, the Global Ceilings remains the same, hence no additional expenditure over and above the Global Ceilings was considered under this review.

Re-allocation to sectors were as follows:

Figure 5A: REVISED SECTORAL ALLOCATIONS FOR 2019/20

Sector	Appropriation	Revised Ceiling	Changes
Social Sector	29 633 375 000	29 928 112 000	0,99%
Public Safety Sector	13 073 906 000	13 059 979 000	-0,11%
Administrative Sector	4 627 426 000	4 755 094 000	2,76%
Economic Sector	8 440 161 000	8 339 037 000	-1,20%
Infrastructure Sector	4 370 645 000	4 063 291 000	-7,03%
Grand Total	60 145 513 000	60 145 513 000	0,00%

As can be observed in figure 5a above, funds reallocations are led by Social Sector

Figure 5B: ORIGINAL BUDGET ALLOCATIONS

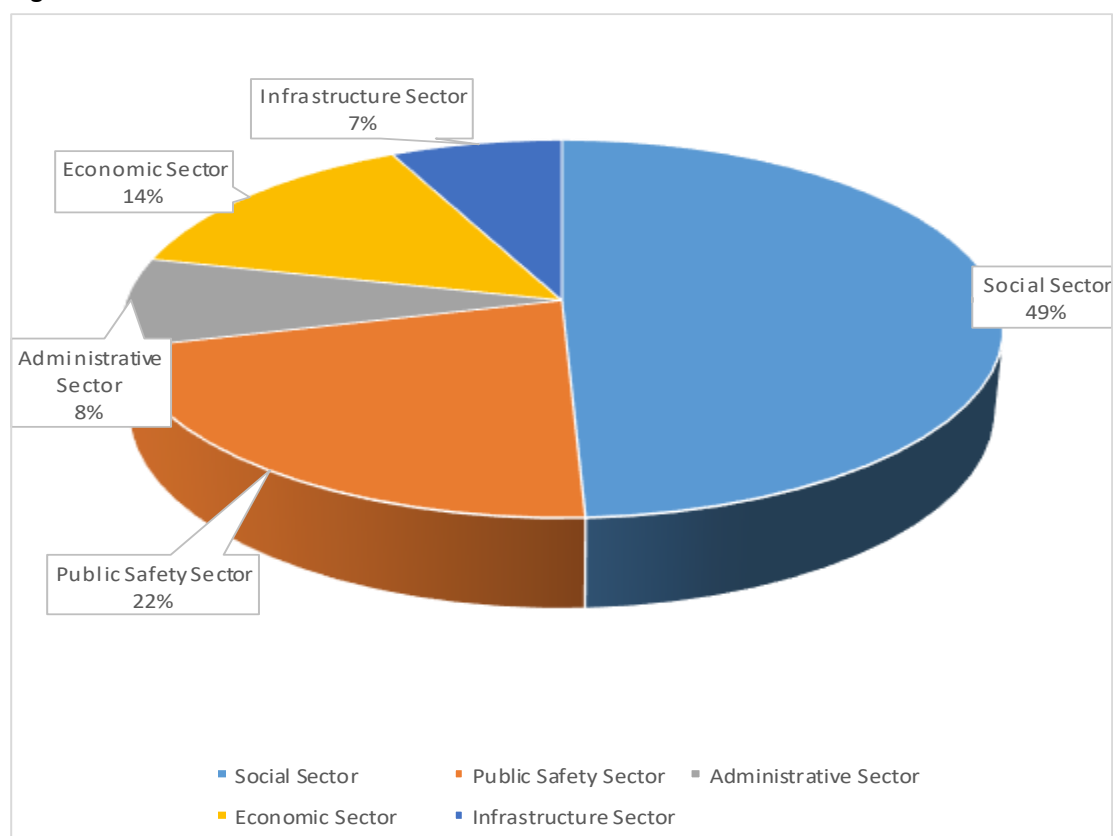
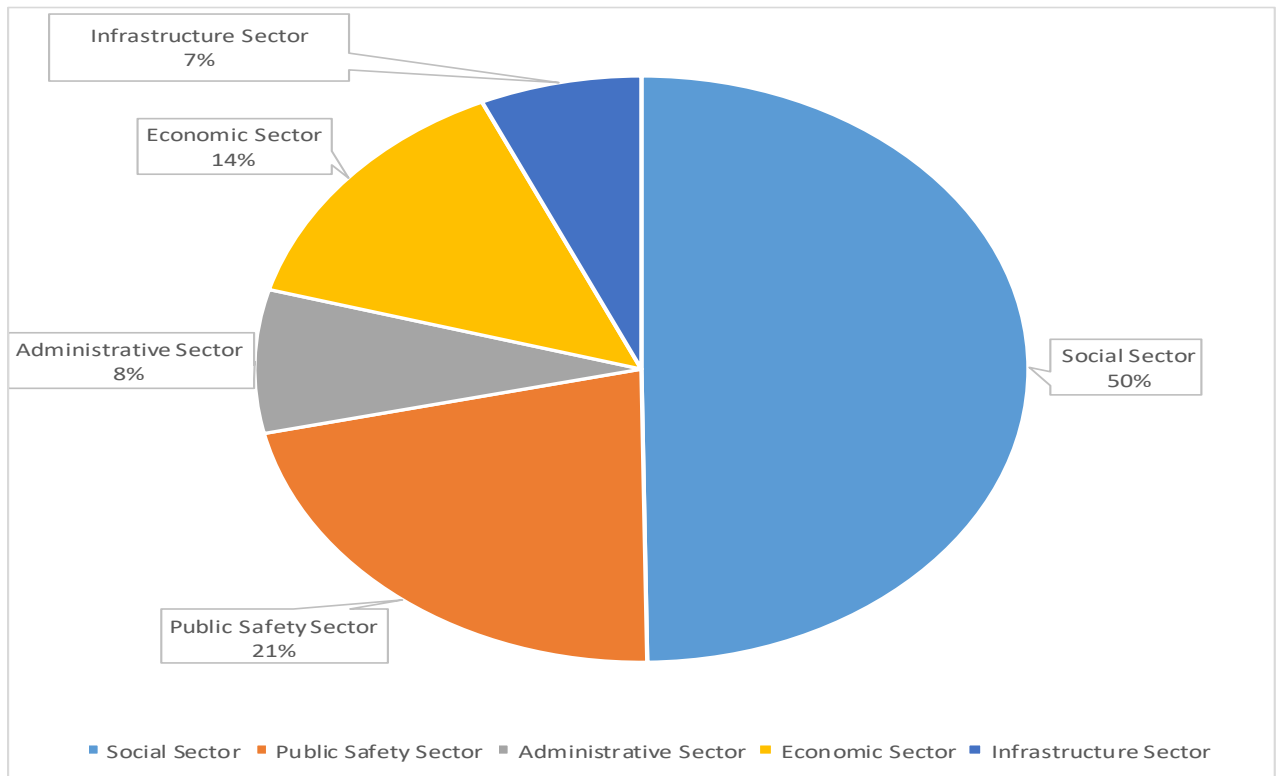


Figure 5C: REVISED BUDGET ALLOCATIONS -



Vote 01 President



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	107,822,586	76,175,000	76,175,000	78,460,000	80,814,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	10,513,736	6,009,000	6,009,000	6,189,000	6,375,000
003 Other Conditions of Service	934,224	1,805,000	1,805,000	1,859,000	1,915,000
005 Employers Contribution to the Social Security	265,289	203,000	203,000	208,000	214,000
010 Personnel Expenditure Total	119,535,835	84,192,000	84,192,000	86,716,000	89,318,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	37,873,756	27,802,000	32,292,000	32,765,000	31,460,000
022 Materials and Supplies	3,604,025	2,686,000	2,686,000	3,345,000	3,350,000
023 Transport	3,461,819	8,542,000	22,542,000	14,520,000	14,924,000
024 Utilities	21,273,296	10,490,000	19,490,000	16,900,000	13,637,000
025 Maintenance Expenses	866,535	1,121,000	1,121,000	1,088,000	1,103,000
027 Other Services and Expenses	22,310,267	68,467,000	74,467,000	47,527,000	46,735,000
028 Training Courses Symposiums and Workshops	553,829	640,000	640,000	710,000	710,000
029 Printing and Advertisements	80,722	2,043,000	2,043,000	2,112,000	2,066,000
031 Entertainment - Politicians	10,000	250,000	250,000	260,000	260,000
033 Refreshments	63,797	147,000	147,000	149,000	148,000
034 Official Entertainment	1,064,807	650,000	650,000	690,000	735,000
040 Security Contracts	193,141	0	0	0	0
030 Goods and Other Services Total	91,355,994	122,838,000	156,328,000	120,066,000	115,128,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	324,367	464,000	464,000	484,000	400,000
046 Subnational Bodies	70,331,000	0	0	0	0
047 Subsidies to Other Extra Budgetary Bodies	124,466,054	135,875,000	138,875,000	134,930,000	137,237,000
080 Subsidies and other current transfers Total	195,121,421	136,339,000	139,339,000	135,414,000	137,637,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1,879,771	2,000,000	2,000,000	180,000	300,000
103 Operational Equipment, Machinery And Plants	0	0	0	3,000,000	3,000,000
110 Acquisition of capital assets Total	1,879,771	2,000,000	2,000,000	3,180,000	3,300,000
300 Operational Budget Total	407,893,021	345,369,000	381,859,000	345,376,000	345,383,000
200 Development					
110 Acquisition of capital assets					

Vote 01 President



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
103 Operational Equipment, Machinery And Plants	11,200,000	62,000,000	62,000,000	15,400,000	15,315,000
105 Feasibility Studies, Design and Supervision	5,793,000	8,000,000	0	9,596,000	10,110,000
107 Construction, Renovation and Improvement	8,021,000	10,000,000	10,000,000	41,384,000	30,170,000
110 Acquisition of capital assets Total	25,014,000	80,000,000	72,000,000	66,380,000	55,595,000
130 Capital Transfers					
124 Abroad	3,500,000	10,000,000	5,000,000	5,000,000	0
130 Capital Transfers Total	3,500,000	10,000,000	5,000,000	5,000,000	0
200 Development Budget Total	28,514,000	90,000,000	77,000,000	71,380,000	55,595,000
GRAND TOTAL	436,407,021	435,369,000	458,859,000	416,756,000	400,978,000

Vote 02 Prime Minister



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	154,889,483	174,855,000	167,935,000	180,105,000	185,507,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	18,941,894	19,930,000	19,930,000	20,527,000	21,143,000
003 Other Conditions of Service	3,284,353	3,245,000	3,245,000	3,343,000	3,443,000
005 Employers Contribution to the Social Security	368,780	407,000	407,000	417,000	430,000
010 Personnel Expenditure Total	177,484,509	198,437,000	191,517,000	204,392,000	210,523,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,661,651	2,950,000	2,950,000	2,801,000	3,700,000
022 Materials and Supplies	1,956,310	2,550,000	2,550,000	2,050,000	2,050,000
023 Transport	6,266,567	7,500,000	7,500,000	7,500,000	6,529,000
024 Utilities	23,788,201	26,380,000	26,380,000	28,926,000	29,464,000
025 Maintenance Expenses	12,081,999	50,500,000	50,500,000	51,000,000	51,000,000
026 Property Rental and Related Charges	2,761,762	2,900,000	2,900,000	3,190,000	3,509,000
027 Other Services and Expenses	50,672,392	1,710,000	1,710,000	1,410,000	1,410,000
028 Training Courses Symposiums and Workshops	648,736	1,300,000	1,300,000	1,300,000	1,300,000
029 Printing and Advertisements	216,440	380,000	380,000	380,000	380,000
031 Entertainment - Politicians	46,285	0	0	0	0
033 Refreshments	141,518	180,000	180,000	180,000	180,000
034 Official Entertainment	95,539	118,000	118,000	118,000	118,000
036 Claims against the state	0	350,000	350,000	350,000	350,000
038 Consultancy Fees	0	900,000	900,000	200,000	200,000
040 Security Contracts	1,337,261	1,500,000	1,500,000	1,500,000	1,500,000
030 Goods and Other Services Total	102,674,661	99,218,000	99,218,000	100,905,000	101,690,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	211,031	2,357,000	2,357,000	1,097,000	1,097,000
046 Subnational Bodies	48,183,000	112,772,000	180,100,000	108,399,000	103,492,000
047 Subsidies to Other Extra Budgetary Bodies	25,805,806	24,300,000	24,300,000	23,800,000	23,800,000
049 Support for Non-Profit Organizations	0	2,000,000	2,000,000	2,000,000	0
051 Subsidies Public And Departmental Enterprises And Private Industries	29,638	0	0	0	0
080 Subsidies and other current transfers Total	74,229,475	141,429,000	208,757,000	135,296,000	128,389,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	284,171	1,500,000	1,500,000	0	0

Vote 02 Prime Minister



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
110 Acquisition of capital assets Total	284,171	1,500,000	1,500,000	0	0
300 Operational Budget Total	354,672,817	440,584,000	500,992,000	440,593,000	440,602,000
200 Development					
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	0	0	1,500,000	0
105 Feasibility Studies, Design and Supervision	0	7,500,000	5,000,000	0	0
107 Construction, Renovation and Improvement	0	11,307,000	2,807,000	10,220,000	1,243,000
110 Acquisition of capital assets Total	0	18,807,000	7,807,000	11,720,000	1,243,000
200 Development Budget Total	0	18,807,000	7,807,000	11,720,000	1,243,000
GRAND TOTAL	354,672,817	459,391,000	508,799,000	452,313,000	441,845,000

Vote 03 National Assembly



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	61,561,437	69,445,000	66,824,000	71,528,000	73,674,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	9,094,538	10,068,000	9,957,000	10,373,000	10,683,000
003 Other Conditions of Service	5,522,716	5,719,000	5,119,000	5,888,000	6,067,000
005 Employers Contribution to the Social Security	113,783	135,000	135,000	139,000	142,000
010 Personnel Expenditure Total	76,292,473	85,367,000	82,035,000	87,928,000	90,566,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	9,825,687	10,715,000	10,715,000	9,226,000	8,275,000
022 Materials and Supplies	1,047,028	1,150,000	1,150,000	974,000	974,000
023 Transport	2,312,985	3,489,000	3,489,000	3,400,000	2,500,000
024 Utilities	4,243,672	4,956,000	4,956,000	4,684,000	3,494,000
025 Maintenance Expenses	1,274,875	1,600,000	1,600,000	1,323,000	1,323,000
027 Other Services and Expenses	981,801	1,291,000	1,291,000	1,074,000	1,171,000
028 Training Courses Symposiums and Workshops	147,790	303,000	303,000	335,000	340,000
029 Printing and Advertisements	4,075,218	4,106,000	4,106,000	4,064,000	4,317,000
031 Entertainment - Politicians	529,765	569,000	569,000	569,000	569,000
033 Refreshments	95,731	100,000	100,000	103,000	103,000
034 Official Entertainment	187,939	329,000	329,000	211,000	261,000
040 Security Contracts	3,595	7,000	7,000	7,000	7,000
030 Goods and Other Services Total	24,726,086	28,615,000	28,615,000	25,970,000	23,334,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2,572,047	2,866,000	2,866,000	2,952,000	2,952,000
042 Membership Fees And Subscriptions: Domestic	11,000	0	0	0	0
080 Subsidies and other current transfers Total	2,583,047	2,866,000	2,866,000	2,952,000	2,952,000
300 Operational Budget Total	103,601,607	116,848,000	113,516,000	116,850,000	116,852,000
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	3,300,000	10,000,000	10,000,000	0	0
110 Acquisition of capital assets Total	3,300,000	10,000,000	10,000,000	0	0
200 Development Budget Total	3,300,000	10,000,000	10,000,000	0	0
GRAND TOTAL	106,901,607	126,848,000	123,516,000	116,850,000	116,852,000

Vote 04 Auditor General



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	76,742,305	80,286,000	79,596,000	82,694,000	85,176,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	9,816,790	10,028,000	10,028,000	10,329,000	10,639,000
003 Other Conditions of Service	1,003,564	2,000	2,000	2,000	2,000
005 Employers Contribution to the Social Security	209,628	220,000	220,000	226,000	233,000
010 Personnel Expenditure Total	87,772,287	90,536,000	89,846,000	93,251,000	96,050,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5,400,614	3,247,000	3,247,000	3,247,000	1,996,000
022 Materials and Supplies	1,658,684	1,734,000	1,734,000	1,736,000	1,738,000
023 Transport	834,499	1,020,000	1,020,000	1,020,000	1,020,000
024 Utilities	3,860,276	4,070,000	4,070,000	4,070,000	4,070,000
025 Maintenance Expenses	2,480,838	3,135,000	3,135,000	2,692,000	2,256,000
027 Other Services and Expenses	4,009,320	40,000	40,000	40,000	40,000
028 Training Courses Symposiums and Workshops	1,095,078	940,000	940,000	940,000	940,000
029 Printing and Advertisements	64,898	50,000	50,000	40,000	40,000
031 Entertainment - Politicians	20,000	30,000	30,000	30,000	30,000
034 Official Entertainment	9,886	20,000	20,000	20,000	20,000
038 Consultancy Fees	0	3,302,000	4,309,000	1,233,000	0
040 Security Contracts	589,478	650,000	650,000	748,000	860,000
030 Goods and Other Services Total	20,023,572	18,238,000	19,245,000	15,816,000	13,010,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	63,763	191,000	191,000	200,000	210,000
080 Subsidies and other current transfers Total	63,763	191,000	191,000	200,000	210,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	94,991	300,000	300,000	0	0
102 Vehicles	1,818,665	0	0	0	0
110 Acquisition of capital assets Total	1,913,656	300,000	300,000	0	0
300 Operational Budget Total	109,773,278	109,265,000	109,582,000	109,267,000	109,270,000
GRAND TOTAL	109,773,278	109,265,000	109,582,000	109,267,000	109,270,000

Vote 05 Home Affairs and Immigration



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	235,334,131	237,232,000	234,667,000	244,348,000	251,681,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	25,997,487	26,942,000	26,942,000	27,751,000	28,584,000
003 Other Conditions of Service	4,137,489	6,671,000	6,671,000	6,870,000	7,076,000
005 Employers Contribution to the Social Security	890,528	942,000	942,000	970,000	998,000
010 Personnel Expenditure Total	266,359,634	271,787,000	269,222,000	279,939,000	288,339,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6,070,373	7,185,000	7,185,000	8,869,000	7,673,000
022 Materials and Supplies	2,007,901	6,949,000	6,949,000	5,125,000	4,175,000
023 Transport	37,412,743	9,577,000	9,577,000	10,000,000	7,261,000
024 Utilities	30,727,386	35,201,000	35,201,000	32,515,000	35,553,000
025 Maintenance Expenses	40,287,262	45,497,000	58,663,000	38,482,000	36,501,000
026 Property Rental and Related Charges	17,968,217	17,290,000	17,290,000	17,300,000	17,370,000
027 Other Services and Expenses	-1,438,962	5,262,000	5,262,000	3,570,000	1,556,000
028 Training Courses Symposiums and Workshops	559,376	1,410,000	1,410,000	1,302,000	1,171,000
029 Printing and Advertisements	1,021,511	5,772,000	28,751,000	8,241,000	8,236,000
031 Entertainment - Politicians	30,847	26,000	26,000	95,000	50,000
033 Refreshments	58,574	170,000	170,000	75,000	36,000
034 Official Entertainment	22,286	86,000	86,000	122,000	142,000
036 Claims against the state	0	1,000,000	1,000,000	1,000,000	500,000
040 Security Contracts	620,170	1,300,000	1,300,000	698,000	200,000
030 Goods and Other Services Total	135,347,684	136,725,000	172,870,000	127,394,000	120,424,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	78,611	1,162,000	1,162,000	687,000	437,000
080 Subsidies and other current transfers Total	78,611	1,162,000	1,162,000	687,000	437,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	43,000	43,000	797,000	376,000
103 Operational Equipment, Machinery And Plants	239,163	412,000	412,000	1,320,000	570,000
110 Acquisition of capital assets Total	239,163	455,000	455,000	2,117,000	946,000
300 Operational Budget Total	402,025,093	410,129,000	443,709,000	410,137,000	410,146,000
200 Development					
110 Acquisition of capital assets					
104 Purchase of Buildings	0	1,000,000	1,000,000	23,500,000	14,882,000

Vote 05 Home Affairs and Immigration



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
107 Construction, Renovation and Improvement	163,536,775	266,000,000	231,785,000	76,520,000	43,800,000
110 Acquisition of capital assets Total	163,536,775	267,000,000	232,785,000	100,020,000	58,682,000
200 Development Budget Total	163,536,775	267,000,000	232,785,000	100,020,000	58,682,000
GRAND TOTAL	565,561,869	677,129,000	676,494,000	510,157,000	468,828,000

Vote 06 Ministry of Safety and Security



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3,822,744,131	3,961,446,000	3,918,642,000	4,080,291,000	4,202,698,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	485,053,870	490,436,000	490,436,000	505,149,000	520,305,000
003 Other Conditions of Service	116,873,911	173,473,000	173,473,000	178,677,000	184,038,000
005 Employers Contribution to the Social Security	18,525,485	18,696,000	18,696,000	19,257,000	19,835,000
010 Personnel Expenditure Total	4,443,197,397	4,644,051,000	4,601,247,000	4,783,374,000	4,926,876,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	21,549,331	6,535,000	21,735,000	6,070,000	3,533,000
022 Materials and Supplies	33,475,009	78,926,000	86,509,000	16,768,000	5,435,000
023 Transport	125,588,526	67,067,000	96,784,000	35,995,000	5,576,000
024 Utilities	181,874,446	117,646,000	156,304,000	63,421,000	9,189,000
025 Maintenance Expenses	6,673,702	2,700,000	2,980,000	3,500,000	1,450,000
026 Property Rental and Related Charges	1,937,301	1,000,000	3,000,000	2,000,000	1,000,000
027 Other Services and Expenses	27,413,710	17,450,000	17,796,000	23,750,000	2,780,000
028 Training Courses Symposiums and Workshops	2,466,989	1,050,000	1,050,000	1,725,000	1,658,000
029 Printing and Advertisements	42,873,119	19,803,000	26,837,000	24,159,000	3,664,000
031 Entertainment - Politicians	4,973	63,000	63,000	63,000	63,000
033 Refreshments	41,694	15,000	15,000	15,000	15,000
034 Official Entertainment	70,068	40,000	40,000	62,000	62,000
036 Claims against the state	0	390,000	3,416,000	990,000	690,000
040 Security Contracts	0	100,000	100,000	200,000	200,000
030 Goods and Other Services Total	443,968,867	312,785,000	416,629,000	178,718,000	35,315,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	709,467	948,000	948,000	954,000	954,000
080 Subsidies and other current transfers Total	709,467	948,000	948,000	954,000	954,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	149,811	0	0	0	0
103 Operational Equipment, Machinery And Plants	42,000	5,163,000	5,163,000	0	0
110 Acquisition of capital assets Total	191,810	5,163,000	5,163,000	0	0
300 Operational Budget Total	4,888,067,542	4,962,947,000	5,023,987,000	4,963,046,000	4,963,145,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	231,875	0	0	0	0

Vote 06 Ministry of Safety and Security



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
030 Goods and Other Services Total	231,875	0	0	0	0
110 Acquisition of capital assets					
101 Furniture And Office Equipment	2,559,426	0	0	0	0
105 Feasibility Studies, Design and Supervision	1,926,683	0	0	0	0
106 Purchase of Land and Intangible Assets	3,799,850	0	0	0	0
107 Construction, Renovation and Improvement	322,319,829	587,994,000	526,954,000	590,000,000	620,000,000
110 Acquisition of capital assets Total	330,605,788	587,994,000	526,954,000	590,000,000	620,000,000
200 Development Budget Total	330,837,662	587,994,000	526,954,000	590,000,000	620,000,000
GRAND TOTAL	5,218,905,204	5,550,941,000	5,550,941,000	5,553,046,000	5,583,145,000

Vote 07 International Relations and Cooperation



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	141,515,633	141,736,000	141,736,000	145,985,000	150,367,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	15,585,157	16,174,000	16,174,000	16,660,000	17,157,000
003 Other Conditions of Service	388,993,031	386,705,000	386,705,000	398,307,000	410,256,000
005 Employers Contribution to the Social Security	313,087	332,000	332,000	342,000	354,000
010 Personnel Expenditure Total	546,406,909	544,947,000	544,947,000	561,294,000	578,134,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	28,581,551	12,656,000	12,656,000	12,656,000	9,648,000
022 Materials and Supplies	3,285,449	3,050,000	3,050,000	3,050,000	3,050,000
023 Transport	17,023,239	20,910,000	20,910,000	18,289,000	16,669,000
024 Utilities	10,281,513	14,980,000	14,980,000	13,068,000	12,578,000
025 Maintenance Expenses	2,578,679	3,000,000	3,000,000	3,000,000	3,000,000
026 Property Rental and Related Charges	85,593,473	86,774,000	86,774,000	77,214,000	75,482,000
027 Other Services and Expenses	5,013,079	1,038,000	1,038,000	1,038,000	688,000
028 Training Courses Symposiums and Workshops	0	200,000	200,000	200,000	200,000
031 Entertainment - Politicians	78,690	64,000	64,000	64,000	64,000
033 Refreshments	96,416	220,000	220,000	220,000	220,000
034 Official Entertainment	126,447	228,000	228,000	228,000	228,000
040 Security Contracts	1,907,448	3,130,000	3,130,000	4,130,000	1,000,000
030 Goods and Other Services Total	154,565,984	146,250,000	146,250,000	133,157,000	122,827,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	52,709,865	92,643,000	92,643,000	89,405,000	85,911,000
043 Government Organizations	6,613	0	0	0	0
046 Subnational Bodies	6,053,089	12,434,000	12,434,000	12,434,000	9,434,000
080 Subsidies and other current transfers Total	58,769,567	105,077,000	105,077,000	101,839,000	95,345,000
300 Operational Budget Total	759,742,460	796,274,000	796,274,000	796,290,000	796,306,000
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	76,487,926	20,000,000	20,000,000	30,000,000	40,000,000
110 Acquisition of capital assets Total	76,487,926	20,000,000	20,000,000	30,000,000	40,000,000
130 Capital Transfers					
124 Abroad	0	125,000,000	125,000,000	153,400,000	135,000,000
130 Capital Transfers Total	0	125,000,000	125,000,000	153,400,000	135,000,000
200 Development Budget Total	76,487,926	145,000,000	145,000,000	183,400,000	175,000,000

Vote 07 International Relations and Cooperation



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
GRAND TOTAL	836,230,385	941,274,000	941,274,000	979,690,000	971,306,000

Vote 08 Defence



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3,835,398,320	3,808,250,000	3,781,455,000	3,922,493,000	4,040,171,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	492,301,272	478,541,000	478,541,000	492,898,000	507,683,000
003 Other Conditions of Service	145,889,504	152,500,000	152,500,000	157,076,000	161,789,000
005 Employers Contribution to the Social Security	19,013,352	18,736,000	18,736,000	19,301,000	19,877,000
010 Personnel Expenditure Total	4,492,602,449	4,458,027,000	4,431,232,000	4,591,768,000	4,729,520,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	8,339,692	10,000,000	10,000,000	0	0
022 Materials and Supplies	277,635,641	223,576,000	248,738,000	261,578,000	251,257,000
023 Transport	67,863,640	56,751,000	56,751,000	0	0
024 Utilities	179,009,068	119,142,000	119,142,000	12,657,000	12,731,000
025 Maintenance Expenses	7,995,093	10,000,000	10,000,000	0	0
026 Property Rental and Related Charges	12,481,616	10,000,000	10,000,000	0	0
027 Other Services and Expenses	43,499,355	30,000,000	30,000,000	0	0
030 Goods and Other Services Total	596,824,105	459,469,000	484,631,000	274,235,000	263,988,000
080 Subsidies and other current transfers					
049 Support for Non-Profit Organizations	10,000,000	2,000,000	2,000,000	0	0
080 Subsidies and other current transfers Total	10,000,000	2,000,000	2,000,000	0	0
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	506,399,999	580,000,000	580,000,000	633,603,000	506,208,000
110 Acquisition of capital assets Total	506,399,999	580,000,000	580,000,000	633,603,000	506,208,000
300 Operational Budget Total	5,605,826,553	5,499,496,000	5,497,863,000	5,499,606,000	5,499,716,000
200 Development					
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	226,987,558	125,045,000	125,045,000	200,000,000	273,254,000
105 Feasibility Studies, Design and Supervision	1,992,337	1,000,000	1,000,000	1,000,000	1,000,000
107 Construction, Renovation and Improvement	206,467,839	259,276,000	259,276,000	272,446,000	272,446,000
110 Acquisition of capital assets Total	435,447,733	385,321,000	385,321,000	473,446,000	546,700,000
200 Development Budget Total	435,447,733	385,321,000	385,321,000	473,446,000	546,700,000
GRAND TOTAL	6,041,274,286	5,884,817,000	5,883,184,000	5,973,052,000	6,046,416,000

Vote 09 Finance



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	497,060,470	521,743,000	521,743,000	537,397,000	553,517,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	57,666,621	59,973,000	59,973,000	61,770,000	63,627,000
003 Other Conditions of Service	5,728,077	47,182,000	22,033,000	48,599,000	50,056,000
005 Employers Contribution to the Social Security	1,545,434	1,625,000	1,625,000	1,671,000	1,721,000
010 Personnel Expenditure Total	562,000,601	630,523,000	605,374,000	649,437,000	668,921,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4,691,310	2,737,000	2,737,000	2,441,000	2,396,000
022 Materials and Supplies	6,567,377	28,724,000	28,724,000	16,102,000	9,049,000
023 Transport	9,013,021	8,297,000	8,297,000	8,000,000	7,800,000
024 Utilities	61,859,265	65,347,000	65,347,000	63,743,000	64,268,000
025 Maintenance Expenses	122,160,440	163,610,000	163,610,000	66,789,000	68,688,000
026 Property Rental and Related Charges	10,577,310	15,590,000	15,590,000	15,000,000	14,500,000
027 Other Services and Expenses	29,136,108	16,000,000	16,000,000	9,315,000	12,610,000
028 Training Courses Symposiums and Workshops	4,263,316	1,170,000	1,170,000	2,500,000	3,675,000
029 Printing and Advertisements	6,556,375	802,000	802,000	829,000	911,000
031 Entertainment - Politicians	0	38,000	38,000	38,000	38,000
033 Refreshments	261,621	337,000	337,000	337,000	348,000
040 Security Contracts	15,657,820	20,000,000	20,000,000	15,000,000	10,200,000
030 Goods and Other Services Total	270,743,962	322,652,000	322,652,000	200,094,000	194,483,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	11,492,063	27,789,000	27,789,000	28,924,000	27,112,000
043 Government Organizations	2,839,080,091	0	0	0	0
046 Subnational Bodies	251,847,610	462,356,000	462,356,000	737,522,000	723,820,000
047 Subsidies to Other Extra Budgetary Bodies	169,263,725	2,793,599,000	2,813,095,000	2,635,910,000	2,594,569,000
051 Subsidies Public And Departmental Enterprises And Private Industries	0	125,000	125,000	245,000	315,000
053 Subsidies for State Owned Enterprises	118,923,000	151,376,000	151,376,000	146,376,000	189,376,000
080 Subsidies and other current transfers Total	3,390,606,490	3,435,245,000	3,454,741,000	3,548,977,000	3,535,192,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	527,554	10,900,000	10,900,000	900,000	900,000
110 Acquisition of capital assets Total	527,554	10,900,000	10,900,000	900,000	900,000

Vote 09 Finance



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
130 Capital Transfers					
126 Capital transfers to Other Extra Budgetary Bodies	20,526,719	0	0	0	0
130 Capital Transfers Total	20,526,719	0	0	0	0
300 Operational Budget Total	4,244,405,326	4,399,320,000	4,393,667,000	4,399,408,000	4,399,496,000
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	660,025	10,000,000	8,000,000	0	0
110 Acquisition of capital assets Total	660,025	10,000,000	8,000,000	0	0
200 Development Budget Total	660,025	10,000,000	8,000,000	0	0
GRAND TOTAL	4,245,065,350	4,409,320,000	4,401,667,000	4,399,408,000	4,399,496,000

Vote 10 Education, Arts and Culture



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	9,719,559,931	10,025,420,000	10,125,420,000	10,326,182,000	10,635,968,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	1,120,258,619	1,161,959,000	1,161,959,000	1,196,817,000	1,232,721,000
003 Other Conditions of Service	347,149,886	229,359,000	229,359,000	236,240,000	243,327,000
005 Employers Contribution to the Social Security	33,334,308	36,626,000	36,626,000	37,726,000	38,858,000
010 Personnel Expenditure Total	11,220,302,745	11,453,364,000	11,553,364,000	11,796,965,000	12,150,874,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4,403,797	1,968,000	1,968,000	2,258,000	2,776,000
022 Materials and Supplies	74,699,981	61,120,000	61,120,000	46,802,000	36,435,000
023 Transport	6,051,130	7,599,000	7,599,000	10,625,000	11,125,000
024 Utilities	24,776,922	25,858,000	25,858,000	33,421,000	34,977,000
025 Maintenance Expenses	3,754,775	8,902,000	8,902,000	12,684,000	13,287,000
026 Property Rental and Related Charges	746,830	500,000	500,000	965,000	1,013,000
027 Other Services and Expenses	1,004,119	65,175,000	65,175,000	59,480,000	61,046,000
028 Training Courses Symposiums and Workshops	83,974,285	10,347,000	10,347,000	16,956,000	17,765,000
029 Printing and Advertisements	0	7,674,000	7,674,000	21,183,000	22,242,000
031 Entertainment - Politicians	0	36,000	36,000	33,000	39,000
033 Refreshments	0	130,000	130,000	424,000	451,000
034 Official Entertainment	0	54,000	54,000	110,000	116,000
040 Security Contracts	0	3,204,000	3,204,000	3,381,000	3,551,000
030 Goods and Other Services Total	199,411,838	192,567,000	192,567,000	208,322,000	204,823,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2,193,048	3,688,000	3,688,000	3,957,000	4,054,000
042 Membership Fees And Subscriptions: Domestic	2,000	2,000	2,000	2,000	2,000
046 Subnational Bodies	1,767,266,847	1,413,412,000	1,497,478,000	1,052,894,000	701,913,000
047 Subsidies to Other Extra Budgetary Bodies	0	15,000,000	15,000,000	15,000,000	15,000,000
049 Support for Non-Profit Organizations	15,804,470	12,150,000	12,150,000	13,107,000	13,283,000
051 Subsidies Public And Departmental Enterprises And Private Industries	25,801,741	27,451,000	27,451,000	28,000,000	28,560,000
080 Subsidies and other current transfers Total	1,811,068,105	1,471,703,000	1,555,769,000	1,112,960,000	762,812,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	148,651	350,000	350,000	0	0

Vote 10 Education, Arts and Culture



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
110 Acquisition of capital assets Total	148,651	350,000	350,000	0	0
300 Operational Budget Total	13,230,931,340	13,117,984,000	13,302,050,000	13,118,247,000	13,118,509,000
200 Development					
110 Acquisition of capital assets					
101 Furniture And Office Equipment	597,610	0	0	0	0
105 Feasibility Studies, Design and Supervision	24,289,305	100,238,000	80,888,000	81,900,000	85,200,000
107 Construction, Renovation and Improvement	233,024,461	360,344,000	301,594,000	461,100,000	482,800,000
110 Acquisition of capital assets Total	257,911,376	460,582,000	382,482,000	543,000,000	568,000,000
130 Capital Transfers					
121 Government Organization	207,536,208	189,131,000	145,131,000	147,000,000	138,900,000
130 Capital Transfers Total	207,536,208	189,131,000	145,131,000	147,000,000	138,900,000
200 Development Budget Total	465,447,584	649,713,000	527,613,000	690,000,000	706,900,000
GRAND TOTAL	13,696,378,924	13,767,697,000	13,829,663,000	13,808,247,000	13,825,409,000

Vote 11 National Council



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	57,251,970	62,360,000	60,830,000	63,434,000	64,007,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	7,742,954	8,084,000	7,763,000	8,316,000	8,555,000
003 Other Conditions of Service	949,875	1,130,000	1,130,000	1,000,000	1,150,000
005 Employers Contribution to the Social Security	107,786	111,000	106,000	114,000	117,000
010 Personnel Expenditure Total	66,052,585	71,685,000	69,829,000	72,864,000	73,829,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	16,249,124	12,337,000	12,337,000	11,812,000	11,223,000
022 Materials and Supplies	342,271	462,000	462,000	475,000	440,000
023 Transport	4,697,035	632,000	632,000	987,000	1,006,000
024 Utilities	4,411,500	6,042,000	5,616,000	5,480,000	5,229,000
025 Maintenance Expenses	578,397	519,000	519,000	550,000	500,000
027 Other Services and Expenses	1,052,609	1,470,000	1,470,000	1,220,000	1,300,000
028 Training Courses Symposiums and Workshops	355,520	529,000	529,000	460,000	400,000
029 Printing and Advertisements	299,511	660,000	660,000	630,000	623,000
033 Refreshments	24,983	8,000	8,000	5,000	5,000
034 Official Entertainment	131,147	180,000	180,000	185,000	160,000
030 Goods and Other Services Total	28,142,097	22,839,000	22,413,000	21,804,000	20,886,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	82,240	34,000	34,000	40,000	44,000
042 Membership Fees And Subscriptions: Domestic	5,000	5,000	5,000	6,000	7,000
080 Subsidies and other current transfers Total	87,240	39,000	39,000	46,000	51,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	200,000	200,000	50,000	0
110 Acquisition of capital assets Total	0	200,000	200,000	50,000	0
300 Operational Budget Total	94,281,922	94,763,000	92,481,000	94,764,000	94,766,000
GRAND TOTAL	94,281,922	94,763,000	92,481,000	94,764,000	94,766,000

Vote 12 Gender Equality and Child Welfare



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	127,319,072	143,370,000	139,549,000	147,672,000	152,101,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	15,992,888	17,588,000	17,218,000	18,116,000	18,660,000
003 Other Conditions of Service	3,765,057	2,531,000	2,531,000	2,608,000	2,685,000
005 Employers Contribution to the Social Security	474,203	550,000	522,000	565,000	584,000
010 Personnel Expenditure Total	147,551,221	164,039,000	159,820,000	168,961,000	174,030,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	3,080,456	5,238,000	5,238,000	3,638,000	3,661,000
022 Materials and Supplies	3,533,002	3,672,000	3,672,000	4,399,000	4,397,000
023 Transport	14,164,097	6,030,000	6,030,000	3,442,000	8,135,000
024 Utilities	14,597,722	12,381,000	12,381,000	15,537,000	16,005,000
025 Maintenance Expenses	331,752	712,000	712,000	1,051,000	780,000
026 Property Rental and Related Charges	2,010,813	0	0	1,925,000	2,163,000
027 Other Services and Expenses	751,382	1,315,000	1,315,000	1,375,000	1,437,000
028 Training Courses Symposiums and Workshops	337,595	1,084,000	1,084,000	886,000	808,000
029 Printing and Advertisements	321,383	490,000	490,000	431,000	518,000
031 Entertainment - Politicians	43,728	46,000	46,000	46,000	46,000
033 Refreshments	89,848	111,000	111,000	113,000	118,000
034 Official Entertainment	34,968	120,000	120,000	120,000	140,000
038 Consultancy Fees	20,000	0	0	0	0
040 Security Contracts	5,865,766	7,492,000	7,492,000	6,798,000	8,415,000
030 Goods and Other Services Total	45,182,510	38,691,000	38,691,000	39,761,000	46,623,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	3,406,000	329,000	329,000	320,000	320,000
046 Subnational Bodies	0	74,244,000	74,244,000	58,301,000	67,831,000
048 Social Grant	0	923,239,000	1,011,277,000	935,896,000	914,459,000
049 Support for Non-Profit Organizations	966,047,226	4,900,000	4,900,000	4,900,000	4,900,000
051 Subsidies Public And Departmental Enterprises And Private Industries	35,907,689	5,000,000	5,000,000	3,200,000	3,200,000
080 Subsidies and other current transfers Total	1,005,360,915	1,007,712,000	1,095,750,000	1,002,617,000	990,710,000
130 Capital Transfers					
128 Capital Transfers for Support for Non-Profit Organizations	0	3,872,000	3,872,000	3,000,000	3,000,000
130 Capital Transfers Total	0	3,872,000	3,872,000	3,000,000	3,000,000

Vote 12 Gender Equality and Child Welfare



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational Budget Total	1,198,094,645	1,214,314,000	1,298,133,000	1,214,339,000	1,214,363,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	0	1,325,000	1,125,000	1,232,000	1,840,000
107 Construction, Renovation and Improvement	3,007,605	80,675,000	76,675,000	22,105,000	27,560,000
110 Acquisition of capital assets Total	3,007,605	82,000,000	77,800,000	23,337,000	29,400,000
200 Development Budget Total	3,007,605	82,000,000	77,800,000	23,337,000	29,400,000
GRAND TOTAL	1,201,102,251	1,296,314,000	1,375,933,000	1,237,676,000	1,243,763,000

Vote 13 Health and Social Services



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3,279,569,899	3,286,334,000	3,286,334,000	3,384,925,000	3,486,474,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	310,355,498	307,370,000	307,370,000	316,589,000	326,089,000
003 Other Conditions of Service	150,863,550	100,661,000	100,661,000	103,680,000	106,790,000
005 Employers Contribution to the Social Security	10,903,260	10,856,000	10,856,000	11,183,000	11,515,000
010 Personnel Expenditure Total	3,751,692,206	3,705,221,000	3,705,221,000	3,816,377,000	3,930,868,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	26,675,202	19,103,000	19,103,000	19,502,000	19,906,000
022 Materials and Supplies	939,437,923	958,522,000	1,169,241,000	888,524,000	887,999,000
023 Transport	96,737,372	118,360,000	118,360,000	118,360,000	118,360,000
024 Utilities	296,457,276	338,727,000	338,727,000	338,728,000	338,733,000
025 Maintenance Expenses	33,867,299	32,377,000	32,377,000	32,377,000	27,814,000
026 Property Rental and Related Charges	39,467,709	36,220,000	36,220,000	36,220,000	32,386,000
027 Other Services and Expenses	1,090,521,533	798,397,000	798,397,000	763,340,000	657,491,000
028 Training Courses Symposiums and Workshops	37,941	0	0	0	0
029 Printing and Advertisements	0	1,484,000	1,484,000	1,484,000	1,484,000
031 Entertainment - Politicians	0	48,000	48,000	48,000	48,000
040 Security Contracts	0	83,274,000	83,274,000	83,274,000	83,274,000
030 Goods and Other Services Total	2,523,202,256	2,386,512,000	2,597,231,000	2,281,857,000	2,167,495,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	10,113,179	15,121,000	15,121,000	15,121,000	15,121,000
047 Subsidies to Other Extra Budgetary Bodies	2,500,000	0	0	0	0
049 Support for Non-Profit Organizations	280,900,166	286,637,000	286,637,000	286,637,000	286,637,000
080 Subsidies and other current transfers Total	293,513,346	301,758,000	301,758,000	301,758,000	301,758,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	27,000	160,000	160,000	0	0
102 Vehicles	1,005,986	10,000,000	10,000,000	10,000,000	10,000,000
103 Operational Equipment, Machinery And Plants	17,054,703	60,194,000	60,194,000	53,982,000	53,982,000
110 Acquisition of capital assets Total	18,087,689	70,354,000	70,354,000	63,982,000	63,982,000
300 Operational Budget Total	6,586,495,497	6,463,845,000	6,674,564,000	6,463,974,000	6,464,103,000
200 Development					
110 Acquisition of capital assets					

Vote 13 Health and Social Services



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
101 Furniture And Office Equipment	25,343,345	47,571,000	13,220,000	58,380,000	42,804,000
105 Feasibility Studies, Design and Supervision	42,941,553	60,664,000	32,500,000	74,175,000	54,705,000
107 Construction, Renovation and Improvement	162,591,025	296,191,000	152,469,000	361,945,000	267,191,000
110 Acquisition of capital assets Total	230,875,923	404,426,000	198,189,000	494,500,000	364,700,000
200 Development Budget Total	230,875,923	404,426,000	198,189,000	494,500,000	364,700,000
GRAND TOTAL	6,817,371,419	6,868,271,000	6,872,753,000	6,958,474,000	6,828,803,000

Vote 14 Labour, Industrial Relations and Employment Creation



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	100,100,598	109,739,000	107,739,000	113,029,000	116,421,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	11,932,394	12,254,000	12,254,000	12,621,000	13,001,000
003 Other Conditions of Service	2,293,520	1,765,000	1,765,000	1,819,000	1,872,000
005 Employers Contribution to the Social Security	311,655	354,000	354,000	365,000	376,000
010 Personnel Expenditure Total	114,638,167	124,112,000	122,112,000	127,834,000	131,670,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	3,444,862	5,512,000	5,512,000	4,600,000	4,813,000
022 Materials and Supplies	1,634,978	2,731,000	2,731,000	2,881,000	2,128,000
023 Transport	4,673,350	7,009,000	5,273,000	6,649,000	6,726,000
024 Utilities	15,749,816	15,017,000	15,017,000	16,255,000	14,464,000
025 Maintenance Expenses	9,909,150	1,850,000	5,850,000	1,422,000	1,140,000
026 Property Rental and Related Charges	1,634,405	2,500,000	2,500,000	2,482,000	2,348,000
027 Other Services and Expenses	9,236,082	5,369,000	5,369,000	4,003,000	3,331,000
028 Training Courses Symposiums and Workshops	278,000	841,000	841,000	755,000	750,000
029 Printing and Advertisements	560,745	1,200,000	1,200,000	1,024,000	994,000
031 Entertainment - Politicians	23,394	60,000	60,000	60,000	60,000
033 Refreshments	73,635	123,000	123,000	113,000	113,000
034 Official Entertainment	14,235	50,000	50,000	120,000	20,000
036 Claims against the state	0	3,060,000	5,060,000	2,357,000	2,842,000
040 Security Contracts	6,917,893	5,000,000	5,000,000	5,000,000	5,000,000
030 Goods and Other Services Total	54,150,544	50,322,000	54,586,000	47,721,000	44,729,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	623,408	860,000	860,000	860,000	800,000
044 Individuals And Non-Profit Organizations	146,006	0	0	0	0
047 Subsidies to Other Extra Budgetary Bodies	7,086,960	2,500,000	2,500,000	1,603,000	822,000
049 Support for Non-Profit Organizations	865,638	1,700,000	1,700,000	1,800,000	1,800,000
080 Subsidies and other current transfers Total	8,722,012	5,060,000	5,060,000	4,263,000	3,422,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	370,000	370,000	50,000	50,000
110 Acquisition of capital assets Total	0	370,000	370,000	50,000	50,000
130 Capital Transfers					

Vote 14 Labour, Industrial Relations and Employment Creation



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
124 Abroad	0	60,000	60,000	60,000	60,000
130 Capital Transfers Total	0	60,000	60,000	60,000	60,000
300 Operational Budget Total	177,510,723	179,924,000	182,188,000	179,928,000	179,931,000
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	313,105	10,000,000	6,000,000	12,116,000	30,000,000
110 Acquisition of capital assets Total	313,105	10,000,000	6,000,000	12,116,000	30,000,000
200 Development Budget Total	313,105	10,000,000	6,000,000	12,116,000	30,000,000
GRAND TOTAL	177,823,828	189,924,000	188,188,000	192,044,000	209,931,000

Vote 15 Mines and Energy



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	87,922,515	102,128,000	97,580,000	105,191,000	108,349,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	10,732,755	12,617,000	12,617,000	12,997,000	13,386,000
003 Other Conditions of Service	1,403,370	1,751,000	1,765,400	1,803,000	1,857,000
005 Employers Contribution to the Social Security	238,359	271,000	271,000	279,000	286,000
010 Personnel Expenditure Total	100,296,998	116,767,000	112,233,400	120,270,000	123,878,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	3,587,324	5,331,000	5,331,000	2,779,000	2,429,000
022 Materials and Supplies	954,175	2,173,000	2,173,000	1,571,000	1,539,000
023 Transport	4,532,868	7,663,000	7,663,000	6,463,000	6,413,000
024 Utilities	9,989,815	13,336,000	13,336,000	13,059,000	11,500,000
025 Maintenance Expenses	550,169	4,200,000	4,200,000	3,741,000	2,891,000
027 Other Services and Expenses	3,822,260	949,000	949,000	449,000	350,000
028 Training Courses Symposiums and Workshops	230,899	500,000	500,000	200,000	200,000
029 Printing and Advertisements	418,383	700,000	700,000	500,000	500,000
031 Entertainment - Politicians	47,260	48,000	48,000	48,000	48,000
033 Refreshments	148,774	220,000	220,000	220,000	220,000
038 Consultancy Fees	0	900,000	900,000	500,000	200,000
040 Security Contracts	258,337	690,000	690,000	690,000	690,000
030 Goods and Other Services Total	24,540,264	36,710,000	36,710,000	30,220,000	26,980,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	3,463,002	2,629,000	2,957,600	2,619,000	2,619,000
042 Membership Fees And Subscriptions: Domestic	1,900	0	0	0	0
053 Subsidies for State Owned Enterprises	12,000,000	7,500,000	7,500,000	10,500,000	10,500,000
080 Subsidies and other current transfers Total	15,464,902	10,129,000	10,457,600	13,119,000	13,119,000
130 Capital Transfers					
124 Abroad	0	2,000,000	2,000,000	2,000,000	1,635,000
130 Capital Transfers Total	0	2,000,000	2,000,000	2,000,000	1,635,000
300 Operational Budget Total	140,302,164	165,606,000	161,401,000	165,609,000	165,612,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	3,085,988	10,300,000	3,300,000	11,400,000	12,200,000
027 Other Services and Expenses	10,760,129	31,159,000	14,163,000	23,800,000	38,250,000
028 Training Courses Symposiums and Workshops	0	200,000	200,000	200,000	200,000

Vote 15 Mines and Energy



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
029 Printing and Advertisements	0	400,000	100,000	500,000	400,000
035 Sector Research and Mapping	0	1,000,000	500,000	700,000	1,000,000
030 Goods and Other Services Total	13,846,117	43,059,000	18,263,000	36,600,000	52,050,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	400,000	400,000	200,000	300,000
103 Operational Equipment, Machinery And Plants	3,497,513	4,600,000	2,600,000	5,000,000	3,150,000
105 Feasibility Studies, Design and Supervision	8,435,069	13,000,000	11,000,000	12,000,000	10,000,000
107 Construction, Renovation and Improvement	41,698,470	52,500,000	31,500,000	68,200,000	78,530,000
110 Acquisition of capital assets Total	53,631,051	70,500,000	45,500,000	85,400,000	91,980,000
130 Capital Transfers					
121 Government Organization	3,500,000	7,000,000	0	8,000,000	7,000,000
130 Capital Transfers Total	3,500,000	7,000,000	0	8,000,000	7,000,000
200 Development Budget Total	70,977,169	120,559,000	63,763,000	130,000,000	151,030,000
GRAND TOTAL	211,279,333	286,165,000	225,164,000	295,609,000	316,642,000

Vote 16 Justice



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	115,462,420	136,245,000	132,391,000	140,330,000	144,539,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	13,935,878	16,151,000	16,151,000	16,636,000	17,136,000
003 Other Conditions of Service	2,406,519	2,749,000	2,749,000	2,832,000	2,916,000
005 Employers Contribution to the Social Security	281,851	341,000	341,000	353,000	364,000
010 Personnel Expenditure Total	132,086,668	155,486,000	151,632,000	160,151,000	164,955,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6,129,243	4,192,000	4,192,000	4,192,000	4,192,000
022 Materials and Supplies	2,609,818	3,066,000	3,066,000	2,500,000	2,500,000
023 Transport	2,500,000	6,000,000	6,000,000	6,000,000	7,989,000
024 Utilities	12,957,997	11,583,000	11,583,000	13,555,000	13,707,000
025 Maintenance Expenses	2,242,098	1,128,000	4,028,000	1,128,000	1,128,000
026 Property Rental and Related Charges	1,515,589	200,000	200,000	200,000	200,000
027 Other Services and Expenses	36,924,679	24,710,000	24,710,000	18,643,000	11,702,000
029 Printing and Advertisements	3,073,637	3,500,000	3,500,000	3,500,000	3,500,000
031 Entertainment - Politicians	47,659	78,000	78,000	78,000	78,000
033 Refreshments	7,797	10,000	10,000	10,000	10,000
040 Security Contracts	411,118	1,200,000	1,200,000	1,200,000	1,200,000
030 Goods and Other Services Total	68,419,633	55,667,000	58,567,000	51,006,000	46,206,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	683,576	572,000	572,000	572,000	572,000
042 Membership Fees And Subscriptions: Domestic	144,563	0	0	0	0
080 Subsidies and other current transfers Total	828,139	572,000	572,000	572,000	572,000
300 Operational Budget Total	201,334,440	211,725,000	210,771,000	211,729,000	211,733,000
200 Development					
110 Acquisition of capital assets					
101 Furniture And Office Equipment	405,574	700,000	700,000	0	0
103 Operational Equipment, Machinery And Plants	549,508	500,000	500,000	0	0
104 Purchase of Buildings	0	12,000,000	12,000,000	3,200,000	5,402,000
105 Feasibility Studies, Design and Supervision	5,841,287	6,700,000	6,700,000	5,800,000	7,900,000
107 Construction, Renovation and Improvement	55,456,312	95,327,000	95,327,000	99,200,000	101,628,000
110 Acquisition of capital assets Total	62,252,682	115,227,000	115,227,000	108,200,000	114,930,000

Vote 16 Justice



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
200 Development Budget Total	62,252,682	115,227,000	115,227,000	108,200,000	114,930,000
GRAND TOTAL	263,587,123	326,952,000	325,998,000	319,929,000	326,663,000

Vote 17 Urban and Rural Development



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	138,717,358	161,922,000	161,922,000	166,780,000	171,783,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	14,822,665	15,498,000	15,498,000	15,965,000	16,444,000
003 Other Conditions of Service	32,881,250	3,757,000	3,757,000	4,421,000	4,627,000
005 Employers Contribution to the Social Security	334,634	407,000	407,000	418,000	430,000
010 Personnel Expenditure Total	186,755,907	181,584,000	181,584,000	187,584,000	193,284,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	9,819,122	9,448,000	9,448,000	7,754,000	8,510,000
022 Materials and Supplies	3,931,059	4,900,000	4,900,000	5,804,000	6,326,000
023 Transport	13,155,845	15,755,000	15,755,000	13,529,000	12,645,000
024 Utilities	11,667,542	11,700,000	11,700,000	12,900,000	14,100,000
025 Maintenance Expenses	2,437,629	4,100,000	4,100,000	3,110,000	3,202,000
026 Property Rental and Related Charges	2,000,492	3,693,000	3,693,000	4,500,000	4,698,000
027 Other Services and Expenses	54,201,880	32,392,000	32,392,000	32,350,000	33,390,000
028 Training Courses Symposiums and Workshops	2,843,162	2,200,000	2,200,000	2,731,000	3,809,000
029 Printing and Advertisements	927,120	1,531,000	1,531,000	1,505,000	1,731,000
031 Entertainment - Politicians	315,685	389,000	389,000	356,000	386,000
033 Refreshments	1,482,898	1,566,000	1,566,000	1,570,000	1,573,000
034 Official Entertainment	39,093	94,000	94,000	96,000	477,000
038 Consultancy Fees	0	10,307,000	10,307,000	11,020,000	11,223,000
040 Security Contracts	4,682,080	5,000,000	5,000,000	5,902,000	5,917,000
030 Goods and Other Services Total	107,503,608	103,075,000	103,075,000	103,127,000	107,987,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	7,567,606	4,445,000	4,445,000	4,436,000	4,778,000
046 Subnational Bodies	807,770,994	819,020,000	819,020,000	810,016,000	806,140,000
047 Subsidies to Other Extra Budgetary Bodies	1,000,000	1,900,000	1,900,000	4,000,000	4,000,000
048 Social Grant	109,646,783	0	0	0	0
049 Support for Non-Profit Organizations	62,118,994	108,199,000	108,199,000	104,084,000	97,083,000
053 Subsidies for State Owned Enterprises	5,000,000	0	0	5,000,000	5,000,000
080 Subsidies and other current transfers Total	993,104,377	933,564,000	933,564,000	927,536,000	917,001,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	640,843	0	0	0	0

Vote 17 Urban and Rural Development



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
110 Acquisition of capital assets Total	640,843	0	0	0	0
300 Operational Budget Total	1,288,004,735	1,218,223,000	1,218,223,000	1,218,247,000	1,218,272,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	50,667,825	11,000,000	11,000,000	28,200,000	105,000,000
107 Construction, Renovation and Improvement	346,209,031	435,100,000	435,100,000	116,800,000	35,600,000
110 Acquisition of capital assets Total	396,876,857	446,100,000	446,100,000	145,000,000	140,600,000
130 Capital Transfers					
121 Government Organization	124,191,001	317,911,000	317,911,000	71,000,000	38,000,000
126 Capital transfers to Other Extra Budgetary Bodies	0	0	0	534,000,000	426,515,000
131 Government Organization-Redundant code	18,846,154	0	0	0	0
130 Capital Transfers Total	143,037,155	317,911,000	317,911,000	605,000,000	464,515,000
200 Development Budget Total	539,914,012	764,011,000	764,011,000	750,000,000	605,115,000
GRAND TOTAL	1,827,918,748	1,982,234,000	1,982,234,000	1,968,247,000	1,823,387,000

Vote 18 Environment and Tourism



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	219,792,447	240,276,000	233,100,000	247,483,000	254,908,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	24,882,902	28,199,000	28,199,000	29,046,000	29,916,000
003 Other Conditions of Service	6,022,527	2,713,000	2,713,000	2,795,000	2,879,000
005 Employers Contribution to the Social Security	876,959	1,018,000	1,018,000	1,049,000	1,081,000
010 Personnel Expenditure Total	251,574,835	272,206,000	265,030,000	280,373,000	288,784,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	11,022,769	13,564,000	13,564,000	27,466,000	13,480,000
022 Materials and Supplies	1,650,722	2,248,000	2,248,000	2,057,000	1,896,000
023 Transport	33,769,767	25,282,000	25,282,000	9,884,000	16,264,000
024 Utilities	28,131,959	20,503,000	20,503,000	20,405,000	21,025,000
025 Maintenance Expenses	2,482,484	4,031,000	4,031,000	3,948,000	2,900,000
026 Property Rental and Related Charges	153,927	300,000	300,000	1,050,000	1,050,000
027 Other Services and Expenses	1,038,020	3,415,000	3,415,000	4,216,000	3,117,000
028 Training Courses Symposiums and Workshops	0	160,000	160,000	100,000	100,000
029 Printing and Advertisements	330,706	530,000	530,000	940,000	770,000
031 Entertainment - Politicians	11,645	30,000	30,000	30,000	30,000
033 Refreshments	16,651	190,000	190,000	190,000	190,000
034 Official Entertainment	0	66,000	66,000	115,000	115,000
040 Security Contracts	0	4,196,000	4,196,000	4,000,000	4,000,000
030 Goods and Other Services Total	78,608,650	74,515,000	74,515,000	74,401,000	64,937,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	3,020,017	3,160,000	3,160,000	3,160,000	2,980,000
042 Membership Fees And Subscriptions: Domestic	421,992	660,000	660,000	660,000	660,000
052 Subsidies to Small and Medium Term Enterprises	12,000,000	0	0	0	0
053 Subsidies for State Owned Enterprises	6,100,000	18,500,000	18,500,000	7,700,000	7,500,000
080 Subsidies and other current transfers Total	21,542,009	22,320,000	22,320,000	11,520,000	11,140,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1,923,845	45,000	45,000	2,194,000	2,190,000
102 Vehicles	0	0	0	0	1,945,000
103 Operational Equipment, Machinery And Plants	679,174	245,000	245,000	850,000	350,000

Vote 18 Environment and Tourism



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
110 Acquisition of capital assets Total	2,603,019	290,000	290,000	3,044,000	4,485,000
300 Operational Budget Total	354,328,514	369,331,000	362,155,000	369,338,000	369,346,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	396,221	2,500,000	2,500,000	1,000,000	1,000,000
027 Other Services and Expenses	0	1,000,000	1,000,000	0	0
030 Goods and Other Services Total	396,221	3,500,000	3,500,000	1,000,000	1,000,000
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	0	6,390,000	6,390,000	11,750,000	22,000,000
106 Purchase of Land and Intangible Assets	552,660	0	0	0	0
107 Construction, Renovation and Improvement	28,173,529	82,510,000	75,110,000	104,602,000	102,300,000
110 Acquisition of capital assets Total	28,726,189	88,900,000	81,500,000	116,352,000	124,300,000
200 Development Budget Total	29,122,410	92,400,000	85,000,000	117,352,000	125,300,000
GRAND TOTAL	383,450,923	461,731,000	447,155,000	486,690,000	494,646,000

Vote 19 Industrialisation, Trade and SME Development



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	64,581,273	70,522,000	68,177,000	72,637,000	74,816,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	8,018,377	8,697,000	8,697,000	8,959,000	9,228,000
003 Other Conditions of Service	1,481,708	850,000	850,000	876,000	902,000
005 Employers Contribution to the Social Security	176,932	196,000	196,000	203,000	208,000
010 Personnel Expenditure Total	74,258,291	80,265,000	77,920,000	82,675,000	85,154,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,045,178	5,234,000	5,234,000	4,076,000	4,269,000
022 Materials and Supplies	479,777	1,018,000	1,018,000	600,000	650,000
023 Transport	396,716	900,000	900,000	1,000,000	1,100,000
024 Utilities	8,885,730	8,227,000	8,227,000	11,288,000	11,151,000
025 Maintenance Expenses	0	200,000	200,000	400,000	500,000
027 Other Services and Expenses	70,775,418	160,000	160,000	360,000	360,000
028 Training Courses Symposiums and Workshops	0	120,000	120,000	120,000	102,000
029 Printing and Advertisements	0	250,000	250,000	450,000	450,000
031 Entertainment - Politicians	0	46,000	46,000	46,000	46,000
033 Refreshments	0	40,000	40,000	100,000	100,000
034 Official Entertainment	0	4,000	4,000	54,000	54,000
038 Consultancy Fees	0	10,792,000	10,792,000	3,633,000	2,547,000
040 Security Contracts	699,429	1,500,000	1,500,000	2,400,000	2,600,000
030 Goods and Other Services Total	83,282,249	28,491,000	28,491,000	24,527,000	23,929,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	27,000,000	965,000	965,000	965,000	965,000
045 Public And Departmental Enterprises And Private Industries	32,002,964	0	0	0	0
051 Subsidies Public And Departmental Enterprises And Private Industries	0	12,500,000	12,500,000	10,000,000	10,000,000
053 Subsidies for State Owned Enterprises	0	42,418,000	42,418,000	46,475,000	44,598,000
080 Subsidies and other current transfers Total	59,002,964	55,883,000	55,883,000	57,440,000	55,563,000
300 Operational Budget Total	216,543,503	164,639,000	162,294,000	164,642,000	164,646,000
200 Development					
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	11,990,000	0	0	0	0

Vote 19 Industrialisation, Trade and SME Development



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
107 Construction, Renovation and Improvement	94,256,308	130,387,000	64,387,000	150,045,000	151,932,000
110 Acquisition of capital assets Total	106,246,308	130,387,000	64,387,000	150,045,000	151,932,000
200 Development Budget Total	106,246,308	130,387,000	64,387,000	150,045,000	151,932,000
GRAND TOTAL	322,789,811	295,026,000	226,681,000	314,687,000	316,578,000

Vote 20 Agriculture, Water and Forestry



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	663,222,124	669,547,000	664,134,000	689,639,000	710,326,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	77,936,284	81,796,000	81,796,000	84,251,000	86,779,000
003 Other Conditions of Service	24,126,727	12,411,000	12,411,000	12,783,000	13,166,000
005 Employers Contribution to the Social Security	2,707,618	2,907,000	2,907,000	2,995,000	3,083,000
010 Personnel Expenditure Total	767,992,754	766,661,000	761,248,000	789,668,000	813,354,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	18,922,016	12,884,000	12,884,000	7,860,000	6,009,000
022 Materials and Supplies	8,752,007	12,789,000	12,789,000	13,483,000	12,345,000
023 Transport	37,285,205	40,374,000	40,374,000	43,347,000	46,565,000
024 Utilities	63,946,248	65,297,000	100,147,000	57,085,000	41,800,000
025 Maintenance Expenses	1,454,858	2,568,000	2,568,000	2,993,000	2,800,000
026 Property Rental and Related Charges	0	180,000	180,000	180,000	180,000
027 Other Services and Expenses	4,524,478	500,000	500,000	1,325,000	1,003,000
028 Training Courses Symposiums and Workshops	147,136	5,198,000	5,198,000	5,186,000	4,747,000
029 Printing and Advertisements	0	1,600,000	1,600,000	1,600,000	1,600,000
031 Entertainment - Politicians	0	92,000	92,000	92,000	92,000
033 Refreshments	4,250	186,000	186,000	186,000	186,000
034 Official Entertainment	0	50,000	50,000	50,000	50,000
038 Consultancy Fees	0	1,768,000	1,768,000	981,000	832,000
040 Security Contracts	35,876,439	25,694,000	25,694,000	11,771,000	11,569,000
030 Goods and Other Services Total	170,912,638	169,180,000	204,030,000	146,139,000	129,778,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	4,491,882	5,789,000	5,789,000	5,839,000	1,087,000
042 Membership Fees And Subscriptions: Domestic	1,336,347	1,279,000	1,279,000	1,272,000	750,000
046 Subnational Bodies	8,984,446	0	21,800,000	0	0
047 Subsidies to Other Extra Budgetary Bodies	4,951,327	989,000	989,000	988,000	1,056,000
049 Support for Non-Profit Organizations	14,262,335	1,000,000	1,000,000	1,000,000	1,000,000
051 Subsidies Public And Departmental Enterprises And Private Industries	0	1,050,000	1,050,000	1,050,000	0
053 Subsidies for State Owned Enterprises	32,927,787	2,129,000	42,129,000	2,140,000	1,090,000
080 Subsidies and other current transfers Total	66,954,124	12,236,000	74,036,000	12,289,000	4,983,000

Vote 20 Agriculture, Water and Forestry



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational Budget Total	1,005,859,515	948,077,000	1,039,314,000	948,096,000	948,115,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	24,731,368	94,361,000	92,861,000	123,805,000	112,634,000
027 Other Services and Expenses	44,643,040	83,926,000	83,926,000	87,105,000	77,347,000
028 Training Courses Symposiums and Workshops	0	6,100,000	3,100,000	5,700,000	4,342,000
029 Printing and Advertisements	0	450,000	450,000	150,000	150,000
030 Goods and Other Services Total	69,374,408	184,837,000	180,337,000	216,760,000	194,473,000
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	5,558,000	71,561,000	56,561,000	50,123,000	50,825,000
107 Construction, Renovation and Improvement	667,709,342	522,832,000	506,305,000	461,843,000	432,702,000
110 Acquisition of capital assets Total	673,267,342	594,393,000	562,866,000	511,966,000	483,527,000
130 Capital Transfers					
121 Government Organization	162,995,127	232,000,000	232,000,000	450,000,000	481,000,000
130 Capital Transfers Total	162,995,127	232,000,000	232,000,000	450,000,000	481,000,000
200 Development Budget Total	905,636,877	1,011,230,000	975,203,000	1,178,726,000	1,159,000,000
GRAND TOTAL	1,911,496,393	1,959,307,000	2,014,517,000	2,126,822,000	2,107,115,000

Vote 21 Judiciary



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	235,948,931	262,011,000	253,758,000	269,869,000	277,967,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	28,522,231	32,080,000	32,080,000	33,042,000	34,035,000
003 Other Conditions of Service	8,030,727	4,310,000	4,310,000	4,441,000	4,572,000
005 Employers Contribution to the Social Security	635,008	731,000	731,000	753,000	775,000
010 Personnel Expenditure Total	273,136,896	299,132,000	290,879,000	308,105,000	317,349,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	11,046,699	8,219,000	8,219,000	8,324,000	4,557,000
022 Materials and Supplies	4,259,147	5,000,000	5,000,000	5,105,000	4,948,000
023 Transport	10,561,205	4,000,000	4,000,000	2,807,000	2,948,000
024 Utilities	37,357,751	21,197,000	21,197,000	21,153,000	22,239,000
025 Maintenance Expenses	1,610,344	1,709,000	1,709,000	1,854,000	1,753,000
027 Other Services and Expenses	26,968,656	24,254,000	24,254,000	16,126,000	9,898,000
028 Training Courses Symposiums and Workshops	1,067,453	2,025,000	2,025,000	1,886,000	1,545,000
029 Printing and Advertisements	633,575	1,015,000	1,015,000	1,068,000	1,122,000
031 Entertainment - Politicians	17,053	20,000	20,000	20,000	20,000
033 Refreshments	122,809	158,000	158,000	160,000	164,000
034 Official Entertainment	41,758	96,000	96,000	98,000	103,000
036 Claims against the state	0	250,000	250,000	263,000	276,000
040 Security Contracts	947,208	1,000,000	1,000,000	1,050,000	1,103,000
030 Goods and Other Services Total	94,633,657	68,943,000	68,943,000	59,914,000	50,676,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	282,456	369,000	369,000	433,000	434,000
042 Membership Fees And Subscriptions: Domestic	98,898	0	0	0	0
080 Subsidies and other current transfers Total	381,354	369,000	369,000	433,000	434,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	705,746	0	0	0	0
110 Acquisition of capital assets Total	705,746	0	0	0	0
300 Operational Budget Total	368,857,653	368,444,000	360,191,000	368,452,000	368,459,000
GRAND TOTAL	368,857,653	368,444,000	360,191,000	368,452,000	368,459,000

Vote 22 Fisheries and Marine Resources



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	149,510,712	142,709,000	142,487,000	146,990,000	151,399,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	16,027,975	16,826,000	16,826,000	17,331,000	17,850,000
003 Other Conditions of Service	2,487,674	4,266,000	4,266,000	4,394,000	4,526,000
005 Employers Contribution to the Social Security	450,887	481,000	481,000	495,000	509,000
010 Personnel Expenditure Total	168,477,248	164,282,000	164,060,000	169,210,000	174,284,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	3,188,520	5,689,000	5,689,000	4,739,000	3,219,000
022 Materials and Supplies	2,376,632	10,085,000	10,085,000	10,394,000	8,360,000
023 Transport	5,158,529	5,389,000	5,389,000	8,888,000	5,516,000
024 Utilities	16,139,660	19,600,000	19,600,000	18,672,000	13,435,000
025 Maintenance Expenses	4,029,403	6,486,000	6,486,000	5,924,000	5,784,000
026 Property Rental and Related Charges	142,910	441,000	441,000	141,000	115,000
027 Other Services and Expenses	2,437,978	450,000	450,000	1,700,000	1,046,000
028 Training Courses Symposiums and Workshops	192,565	1,100,000	1,100,000	1,379,000	1,349,000
029 Printing and Advertisements	85,788	314,000	314,000	417,000	398,000
031 Entertainment - Politicians	22,860	49,000	49,000	35,000	30,000
033 Refreshments	15,614	35,000	35,000	39,000	39,000
034 Official Entertainment	4,277	70,000	70,000	11,000	13,000
036 Claims against the state	0	0	0	0	113,000
038 Consultancy Fees	0	734,000	734,000	3,393,000	1,896,000
040 Security Contracts	2,067,929	2,413,000	2,413,000	2,498,000	1,695,000
030 Goods and Other Services Total	35,862,665	52,855,000	52,855,000	58,230,000	43,008,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	453,995	2,156,000	2,156,000	759,000	1,949,000
042 Membership Fees And Subscriptions: Domestic	79,398	1,165,000	1,165,000	1,281,000	1,372,000
046 Subnational Bodies	0	61,000	61,000	29,000	46,000
053 Subsidies for State Owned Enterprises	15,339,000	8,638,000	8,638,000	0	4,251,000
080 Subsidies and other current transfers Total	15,872,393	12,020,000	12,020,000	2,069,000	7,618,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	0	0	0	288,000
102 Vehicles	0	0	0	0	3,130,000

Vote 22 Fisheries and Marine Resources



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
103 Operational Equipment, Machinery And Plants	8,100	347,000	347,000	0	1,186,000
110 Acquisition of capital assets Total	8,100	347,000	347,000	0	4,604,000
300 Operational Budget Total	220,220,406	229,504,000	229,282,000	229,509,000	229,514,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	0	0	0	0	7,000,000
107 Construction, Renovation and Improvement	10,557,160	20,710,000	10,710,000	10,000,000	21,000,000
110 Acquisition of capital assets Total	10,557,160	20,710,000	10,710,000	10,000,000	28,000,000
200 Development Budget Total	10,557,160	20,710,000	10,710,000	10,000,000	28,000,000
GRAND TOTAL	230,777,566	250,214,000	239,992,000	239,509,000	257,514,000

Vote 23 Works



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	276,196,506	290,190,000	281,326,000	298,897,000	307,862,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	32,342,390	35,135,000	35,135,000	36,189,000	37,276,000
003 Other Conditions of Service	16,933,290	12,292,000	12,292,000	12,661,000	13,039,000
005 Employers Contribution to the Social Security	1,214,887	1,305,000	1,305,000	1,344,000	1,385,000
010 Personnel Expenditure Total	326,687,072	338,922,000	330,058,000	349,091,000	359,562,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5,089,003	3,765,000	3,765,000	4,267,000	4,165,000
022 Materials and Supplies	2,974,100	10,702,000	10,702,000	8,125,000	11,590,000
023 Transport	5,232,054	7,760,000	7,760,000	11,957,000	11,322,000
024 Utilities	66,358,916	58,002,000	58,002,000	54,637,000	57,463,000
025 Maintenance Expenses	3,357,670	2,998,000	2,998,000	2,480,000	2,679,000
026 Property Rental and Related Charges	160,016,274	140,041,000	140,041,000	132,886,000	110,216,000
027 Other Services and Expenses	890,597	1,840,000	1,840,000	1,922,000	2,679,000
028 Training Courses Symposiums and Workshops	8,514,715	6,052,000	6,052,000	3,704,000	6,315,000
029 Printing and Advertisements	489,301	991,000	991,000	1,214,000	2,717,000
031 Entertainment - Politicians	25,847	41,000	41,000	43,000	43,000
033 Refreshments	43,109	255,000	255,000	258,000	269,000
034 Official Entertainment	3,570	195,000	195,000	196,000	206,000
040 Security Contracts	104,568	0	0	0	0
030 Goods and Other Services Total	253,099,725	232,642,000	232,642,000	221,689,000	209,664,000
080 Subsidies and other current transfers					
046 Subnational Bodies	21,369,750	22,742,000	22,742,000	23,528,000	25,073,000
080 Subsidies and other current transfers Total	21,369,750	22,742,000	22,742,000	23,528,000	25,073,000
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	437,073	388,000	388,000	398,000	418,000
110 Acquisition of capital assets Total	437,073	388,000	388,000	398,000	418,000
300 Operational Budget Total	601,593,620	594,694,000	585,830,000	594,706,000	594,717,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	1,860,473	934,000	934,000	934,000	553,000
107 Construction, Renovation and Improvement	13,388,049	10,432,000	10,432,000	10,466,000	7,826,000

Vote 23 Works



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
110 Acquisition of capital assets Total	15,248,522	11,366,000	11,366,000	11,400,000	8,379,000
200 Development Budget Total	15,248,522	11,366,000	11,366,000	11,400,000	8,379,000
GRAND TOTAL	616,842,142	606,060,000	597,196,000	606,106,000	603,096,000

Vote 24 Transport



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	169,867,574	155,851,000	153,534,000	160,526,000	165,343,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	17,909,809	18,984,000	18,984,000	19,554,000	20,141,000
003 Other Conditions of Service	5,625,693	14,457,000	14,457,000	14,889,000	15,337,000
005 Employers Contribution to the Social Security	564,533	623,000	623,000	642,000	660,000
010 Personnel Expenditure Total	193,967,608	189,915,000	187,598,000	195,611,000	201,481,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	8,025,778	10,507,000	10,507,000	10,142,000	10,718,000
022 Materials and Supplies	1,008,506	2,346,000	2,346,000	2,367,000	2,483,000
023 Transport	3,063,709	46,218,000	46,218,000	41,685,000	46,010,000
024 Utilities	20,613,628	22,060,000	22,060,000	23,833,000	25,769,000
025 Maintenance Expenses	39,042,825	19,881,000	19,881,000	20,986,000	22,784,000
026 Property Rental and Related Charges	0	218,000	218,000	224,000	233,000
027 Other Services and Expenses	38,465,723	75,085,000	75,085,000	87,433,000	90,808,000
028 Training Courses Symposia and Workshops	13,127,490	7,433,000	7,433,000	6,561,000	7,092,000
029 Printing and Advertisements	424,672	742,000	742,000	768,000	801,000
033 Refreshments	1,650	35,000	35,000	36,000	37,000
034 Official Entertainment	31,952	0	0	0	0
040 Security Contracts	374,925	302,000	302,000	315,000	324,000
030 Goods and Other Services Total	124,180,857	184,827,000	184,827,000	194,350,000	207,059,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	-81,575	662,000	662,000	0	0
042 Membership Fees And Subscriptions: Domestic	0	24,000	24,000	23,000	24,000
047 Subsidies to Other Extra Budgetary Bodies	0	156,000	156,000	0	0
053 Subsidies for State Owned Enterprises	1,063,020,343	530,833,000	530,833,000	516,466,000	497,716,000
080 Subsidies and other current transfers Total	1,062,938,767	531,675,000	531,675,000	516,489,000	497,740,000
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	49,345	1,546,000	1,546,000	1,531,000	1,719,000
110 Acquisition of capital assets Total	49,345	1,546,000	1,546,000	1,531,000	1,719,000
300 Operational Budget Total	1,381,136,577	907,963,000	905,646,000	907,981,000	907,999,000
200 Development					
030 Goods and Other Services					

Vote 24 Transport



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
022 Materials and Supplies	75,782,988	208,790,000	198,790,000	166,597,000	71,912,000
027 Other Services and Expenses	0	41,100,000	25,261,000	41,100,000	41,100,000
030 Goods and Other Services Total	75,782,988	249,890,000	224,051,000	207,697,000	113,012,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	8,000,000	8,000,000	0	0
103 Operational Equipment, Machinery And Plants	3,419,560	26,365,000	19,465,000	46,465,000	146,338,000
105 Feasibility Studies, Design and Supervision	240,553,031	359,407,000	359,407,000	265,797,000	216,150,000
106 Purchase of Land and Intangible Assets	0	1,000,000	1,000,000	2,000,000	2,000,000
107 Construction, Renovation and Improvement	998,285,827	1,878,812,000	1,570,972,000	2,078,788,000	1,851,273,000
110 Acquisition of capital assets Total	1,242,258,419	2,273,584,000	1,958,844,000	2,393,050,000	2,215,761,000
130 Capital Transfers					
129 Capital Transfers for State Owned Enterprises	33,670,040	12,000,000	5,000,000	16,000,000	21,000,000
131 Government Organization-Redundant code	67,170,000	0	0	0	0
130 Capital Transfers Total	100,840,040	12,000,000	5,000,000	16,000,000	21,000,000
200 Development Budget Total	1,418,881,447	2,535,474,000	2,187,895,000	2,616,747,000	2,349,773,000
GRAND TOTAL	2,800,018,024	3,443,437,000	3,093,541,000	3,524,728,000	3,257,772,000

Vote 25 Land Reform



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	119,218,684	135,773,000	135,773,000	139,848,000	144,043,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	14,071,002	14,829,000	14,829,000	15,272,000	15,730,000
003 Other Conditions of Service	5,932,380	6,261,000	6,261,000	6,448,000	6,649,000
005 Employers Contribution to the Social Security	415,171	459,000	459,000	474,000	486,000
010 Personnel Expenditure Total	139,637,238	157,322,000	157,322,000	162,042,000	166,908,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,386,082	3,112,000	3,112,000	3,046,000	3,028,000
022 Materials and Supplies	1,472,710	2,780,000	2,780,000	2,851,000	2,861,000
023 Transport	5,806,241	7,233,000	7,233,000	6,475,000	7,022,000
024 Utilities	12,649,723	14,285,000	14,285,000	14,683,000	14,728,000
025 Maintenance Expenses	2,053,634	3,116,000	3,116,000	3,600,000	4,450,000
026 Property Rental and Related Charges	935,317	960,000	960,000	960,000	971,000
027 Other Services and Expenses	24,059,865	23,678,000	23,678,000	20,126,000	13,527,000
028 Training Courses Symposiums and Workshops	75,792	131,000	131,000	134,000	134,000
029 Printing and Advertisements	39,845	790,000	790,000	489,000	788,000
031 Entertainment - Politicians	39,021	46,000	46,000	48,000	41,000
038 Consultancy Fees	0	1,312,000	1,312,000	1,312,000	1,312,000
030 Goods and Other Services Total	49,518,230	57,443,000	57,443,000	53,724,000	48,862,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	995,228	1,134,000	1,134,000	0	0
046 Subnational Bodies	0	846,000	846,000	983,000	983,000
080 Subsidies and other current transfers Total	995,228	1,980,000	1,980,000	983,000	983,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	569,267	0	0	0	0
110 Acquisition of capital assets Total	569,267	0	0	0	0
300 Operational Budget Total	190,719,964	216,745,000	216,745,000	216,749,000	216,753,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	1,000,783	1,608,000	1,608,000	1,808,000	3,230,000
027 Other Services and Expenses	11,894,831	29,439,000	29,439,000	35,682,000	58,690,000
030 Goods and Other Services Total	12,895,614	31,047,000	31,047,000	37,490,000	61,920,000
110 Acquisition of capital assets					

Vote 25 Land Reform



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
101 Furniture And Office Equipment	0	440,000	440,000	500,000	950,000
102 Vehicles	0	0	0	700,000	800,000
103 Operational Equipment, Machinery And Plants	0	1,030,000	1,030,000	1,290,000	1,830,000
105 Feasibility Studies, Design and Supervision	836,890	7,425,000	7,425,000	8,260,000	19,519,000
107 Construction, Renovation and Improvement	2,318,320	40,105,000	40,105,000	46,760,000	87,800,000
110 Acquisition of capital assets Total	3,155,210	49,000,000	49,000,000	57,510,000	110,899,000
130 Capital Transfers					
123 Land Purchases	116,549,999	200,000,000	200,000,000	200,000,000	227,661,000
130 Capital Transfers Total	116,549,999	200,000,000	200,000,000	200,000,000	227,661,000
200 Development Budget Total	132,600,822	280,047,000	280,047,000	295,000,000	400,480,000
GRAND TOTAL	323,320,786	496,792,000	496,792,000	511,749,000	617,233,000

Vote 26 National Planning Commission



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	45,227,221	49,800,000	47,366,000	51,296,000	52,831,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	5,555,204	5,996,000	5,996,000	6,177,000	6,363,000
003 Other Conditions of Service	857,767	1,731,000	1,731,000	1,783,000	1,836,000
005 Employers Contribution to the Social Security	107,637	121,000	121,000	125,000	128,000
010 Personnel Expenditure Total	51,747,830	57,648,000	55,214,000	59,381,000	61,158,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,841,079	1,496,000	3,750,000	1,311,000	1,685,000
022 Materials and Supplies	577,550	592,000	592,000	521,000	600,000
023 Transport	3,471,575	2,100,000	2,500,000	1,981,000	1,100,000
024 Utilities	3,766,602	4,100,000	4,560,000	3,595,000	3,590,000
025 Maintenance Expenses	839,870	650,000	850,000	500,000	850,000
027 Other Services and Expenses	103,047	115,000	115,000	114,000	115,000
028 Training Courses Symposiums and Workshops	157,913	410,000	690,000	260,000	410,000
029 Printing and Advertisements	336,635	409,000	739,000	311,000	325,000
031 Entertainment - Politicians	2,000	36,000	36,000	36,000	36,000
033 Refreshments	95,270	95,000	95,000	95,000	94,000
038 Consultancy Fees	0	0	2,000,000	0	0
040 Security Contracts	363,000	370,000	380,000	380,000	400,000
030 Goods and Other Services Total	12,554,541	10,373,000	16,307,000	9,104,000	9,205,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	307,693	367,000	367,000	376,000	385,000
053 Subsidies for State Owned Enterprises	94,145,000	92,354,000	95,354,000	91,884,000	90,000,000
080 Subsidies and other current transfers Total	94,452,693	92,721,000	95,721,000	92,260,000	90,385,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	112,500	0	0	0	0
110 Acquisition of capital assets Total	112,500	0	0	0	0
300 Operational Budget Total	158,867,563	160,742,000	167,242,000	160,745,000	160,748,000
200 Development					
130 Capital Transfers					
121 Government Organization	0	80,842,000	80,842,000	60,422,000	808,883,000
130 Capital Transfers Total	0	80,842,000	80,842,000	60,422,000	808,883,000
200 Development Budget Total	0	80,842,000	80,842,000	60,422,000	808,883,000
GRAND TOTAL	158,867,563	241,584,000	248,084,000	221,167,000	969,631,000

Vote 27 Sport, Youth and National Service



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	108,818,750	117,967,000	114,472,000	121,507,000	125,153,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	13,600,039	13,034,000	13,034,000	13,424,000	13,827,000
003 Other Conditions of Service	4,979,918	2,662,000	2,662,000	2,741,000	2,823,000
004 Improvement of Remuneration Structure	11,104	0	0	0	0
005 Employers Contribution to the Social Security	438,104	443,000	443,000	376,000	470,000
010 Personnel Expenditure Total	127,847,916	134,106,000	130,611,000	138,048,000	142,273,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,864,655	1,520,000	1,520,000	1,560,000	1,800,000
022 Materials and Supplies	1,038,655	3,000,000	3,000,000	2,595,000	2,519,000
023 Transport	3,980,870	4,242,000	4,242,000	2,037,000	2,892,000
024 Utilities	20,239,250	17,803,000	27,531,000	16,300,000	14,126,000
025 Maintenance Expenses	21,041,125	4,000,000	7,807,000	4,000,000	4,500,000
026 Property Rental and Related Charges	4,844,534	4,300,000	4,300,000	4,300,000	4,600,000
027 Other Services and Expenses	27,107,080	4,403,000	7,603,000	6,161,000	5,954,000
031 Entertainment - Politicians	48,986	36,000	36,000	36,000	36,000
033 Refreshments	0	10,000	10,000	10,000	10,000
038 Consultancy Fees	0	528,000	528,000	539,000	550,000
040 Security Contracts	13,768,594	13,500,000	13,500,000	8,500,000	8,750,000
030 Goods and Other Services Total	94,933,750	53,342,000	70,077,000	46,038,000	45,737,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	399,999	900,000	900,000	900,000	912,000
049 Support for Non-Profit Organizations	7,200,000	5,940,000	8,792,000	8,000,000	7,119,000
053 Subsidies for State Owned Enterprises	53,800,000	60,902,000	70,902,000	62,209,000	59,160,000
080 Subsidies and other current transfers Total	61,399,999	67,742,000	80,594,000	71,109,000	67,191,000
300 Operational Budget Total	284,181,665	255,190,000	281,282,000	255,195,000	255,201,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	0	6,750,000	3,750,000	0	0
107 Construction, Renovation and Improvement	3,904,424	24,059,000	9,059,000	45,000,000	33,600,000
110 Acquisition of capital assets Total	3,904,424	30,809,000	12,809,000	45,000,000	33,600,000
200 Development Budget Total	3,904,424	30,809,000	12,809,000	45,000,000	33,600,000

Vote 27 Sport, Youth and National Service



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
GRAND TOTAL	288,086,089	285,999,000	294,091,000	300,195,000	288,801,000

Vote 28 Electoral Commission



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	21,303,692	43,337,000	43,337,000	44,635,000	45,975,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	1,705,480	1,749,000	1,749,000	1,802,000	1,855,000
003 Other Conditions of Service	6,950,428	2,971,000	2,782,000	3,061,000	3,153,000
005 Employers Contribution to the Social Security	166,237	176,000	176,000	182,000	187,000
010 Personnel Expenditure Total	30,125,837	48,233,000	48,044,000	49,680,000	51,170,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,139,919	3,693,000	3,693,000	4,872,000	4,747,000
022 Materials and Supplies	1,523,227	11,166,000	13,158,000	12,239,000	12,362,000
023 Transport	2,753,403	38,054,000	38,054,000	39,239,000	40,152,000
024 Utilities	4,566,225	8,977,000	8,977,000	9,036,000	8,984,000
025 Maintenance Expenses	6,338,912	5,181,000	5,181,000	5,905,000	5,980,000
026 Property Rental and Related Charges	1,069,331	6,739,000	6,739,000	7,339,000	7,451,000
027 Other Services and Expenses	4,686,510	131,948,000	186,948,000	126,889,000	124,697,000
028 Training Courses Symposiums and Workshops	277,785	1,172,000	1,172,000	1,350,000	1,413,000
029 Printing and Advertisements	3,091,896	30,442,000	30,442,000	30,365,000	29,342,000
031 Entertainment - Politicians	0	30,000	30,000	30,000	30,000
033 Refreshments	14,412	60,000	60,000	22,000	22,000
034 Official Entertainment	18,321	10,000	10,000	20,000	20,000
038 Consultancy Fees	0	1,645,000	1,645,000	800,000	800,000
030 Goods and Other Services Total	26,479,942	239,117,000	296,109,000	238,106,000	236,000,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	384,160	400,000	400,000	0	0
080 Subsidies and other current transfers Total	384,160	400,000	400,000	0	0
110 Acquisition of capital assets					
101 Furniture And Office Equipment	586,097	0	0	179,000	199,000
103 Operational Equipment, Machinery And Plants	3,342,398	608,000	5,608,000	399,000	1,000,000
110 Acquisition of capital assets Total	3,928,495	608,000	5,608,000	578,000	1,199,000
300 Operational Budget Total	60,918,434	288,358,000	350,161,000	288,364,000	288,369,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	961,242	0	0	0	0

Vote 28 Electoral Commission



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
110 Acquisition of capital assets Total	961,242	0	0	0	0
200 Development Budget Total	961,242	0	0	0	0
GRAND TOTAL	61,879,676	288,358,000	350,161,000	288,364,000	288,369,000

Vote 29 Information and Communication Technology



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	68,037,257	76,450,000	73,911,000	78,744,000	81,107,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	8,211,834	8,824,000	8,824,000	9,087,000	9,363,000
003 Other Conditions of Service	1,117,756	1,294,000	1,294,000	1,333,000	1,372,000
005 Employers Contribution to the Social Security	215,545	239,000	239,000	246,000	252,000
010 Personnel Expenditure Total	77,582,391	86,807,000	84,268,000	89,410,000	92,094,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5,510,774	5,552,000	5,552,000	4,421,000	4,281,000
022 Materials and Supplies	1,957,550	2,328,000	2,328,000	2,005,000	2,005,000
023 Transport	8,942,778	10,500,000	10,500,000	13,234,000	13,074,000
024 Utilities	12,156,241	13,384,000	13,384,000	10,201,000	10,000,000
025 Maintenance Expenses	518,650	1,179,000	1,179,000	738,000	738,000
026 Property Rental and Related Charges	4,190,000	2,758,000	2,758,000	2,800,000	2,800,000
027 Other Services and Expenses	3,582,333	701,000	701,000	700,000	695,000
029 Printing and Advertisements	2,946,194	3,799,000	3,799,000	2,975,000	2,647,000
031 Entertainment - Politicians	11,803	62,000	62,000	62,000	62,000
033 Refreshments	50,000	0	0	0	0
040 Security Contracts	1,199,998	800,000	800,000	800,000	800,000
030 Goods and Other Services Total	41,066,320	41,063,000	41,063,000	37,936,000	37,102,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
049 Support for Non-Profit Organizations	3,000,000	3,626,000	3,626,000	3,632,000	3,000,000
053 Subsidies for State Owned Enterprises	306,962,085	170,000,000	223,945,000	170,174,000	168,962,000
080 Subsidies and other current transfers Total	311,162,085	174,826,000	228,771,000	175,006,000	173,162,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	0	0	350,000	350,000
110 Acquisition of capital assets Total	0	0	0	350,000	350,000
300 Operational Budget Total	429,810,796	302,696,000	354,102,000	302,702,000	302,708,000
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	12,253,363	18,452,000	18,452,000	13,174,000	14,000,000
110 Acquisition of capital assets Total	12,253,363	18,452,000	18,452,000	13,174,000	14,000,000

Vote 29 Information and Communication Technology



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
200 Development Budget Total	12,253,363	18,452,000	18,452,000	13,174,000	14,000,000
GRAND TOTAL	442,064,159	321,148,000	372,554,000	315,876,000	316,708,000

Vote 30 Anti-Corruption Commission



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	37,640,485	43,002,000	41,712,000	44,292,000	45,621,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	4,600,777	4,703,000	4,703,000	4,845,000	4,990,000
003 Other Conditions of Service	493,266	600,000	600,000	618,000	637,000
005 Employers Contribution to the Social Security	77,246	86,000	86,000	89,000	92,000
010 Personnel Expenditure Total	42,811,773	48,391,000	47,101,000	49,844,000	51,340,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,180,719	645,000	645,000	924,000	853,000
022 Materials and Supplies	523,097	500,000	500,000	350,000	292,000
023 Transport	5,771,769	1,965,000	1,965,000	1,002,000	1,000,000
024 Utilities	2,551,809	3,445,000	3,445,000	3,200,000	3,000,000
025 Maintenance Expenses	199,781	2,438,000	2,438,000	1,800,000	1,750,000
026 Property Rental and Related Charges	1,192,028	1,850,000	1,850,000	1,850,000	1,900,000
027 Other Services and Expenses	1,733,401	210,000	210,000	1,077,000	426,000
028 Training Courses Symposiums and Workshops	963,612	582,000	582,000	286,000	188,000
029 Printing and Advertisements	402,822	458,000	458,000	651,000	300,000
031 Entertainment - Politicians	0	26,000	26,000	26,000	26,000
034 Official Entertainment	0	100,000	100,000	1,000	1,000
036 Claims against the state	0	100,000	100,000	100,000	36,000
038 Consultancy Fees	0	400,000	400,000	1,000	1,000
040 Security Contracts	0	400,000	400,000	400,000	400,000
030 Goods and Other Services Total	14,519,039	13,119,000	13,119,000	11,668,000	10,173,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	136,514	100,000	100,000	100,000	100,000
042 Membership Fees And Subscriptions: Domestic	6,563	0	0	0	0
080 Subsidies and other current transfers Total	143,077	100,000	100,000	100,000	100,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	190,660	0	0	0	0
110 Acquisition of capital assets Total	190,660	0	0	0	0
300 Operational Budget Total	57,664,549	61,610,000	60,320,000	61,612,000	61,613,000
GRAND TOTAL	57,664,549	61,610,000	60,320,000	61,612,000	61,613,000

Vote 31 Veteran Affairs



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	36,760,025	58,562,000	56,990,000	60,318,000	62,132,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	4,549,323	7,330,000	7,330,000	7,550,000	7,775,000
003 Other Conditions of Service	2,178,757	1,078,000	1,078,000	1,111,000	1,143,000
005 Employers Contribution to the Social Security	119,167	192,000	192,000	198,000	204,000
010 Personnel Expenditure Total	43,607,272	67,162,000	65,590,000	69,177,000	71,254,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	880,720	2,425,000	2,425,000	2,783,000	2,883,000
022 Materials and Supplies	525,568	953,000	953,000	1,106,000	1,232,000
023 Transport	7,268,628	5,302,000	5,302,000	5,463,000	5,611,000
024 Utilities	5,264,758	7,347,000	7,347,000	7,639,000	7,886,000
025 Maintenance Expenses	440,976	370,000	370,000	545,000	590,000
026 Property Rental and Related Charges	706,824	972,000	972,000	1,092,000	1,092,000
027 Other Services and Expenses	0	154,000	154,000	170,000	190,000
028 Training Courses Symposiums and Workshops	176,607	827,000	827,000	990,000	820,000
029 Printing and Advertisements	58,383	210,000	210,000	245,000	270,000
031 Entertainment - Politicians	39,765	71,000	71,000	71,000	71,000
033 Refreshments	113,943	255,000	255,000	305,000	320,000
034 Official Entertainment	0	90,000	90,000	108,000	137,000
040 Security Contracts	4,118,194	4,680,000	4,680,000	4,820,000	4,840,000
030 Goods and Other Services Total	19,594,366	23,656,000	23,656,000	25,337,000	25,942,000
080 Subsidies and other current transfers					
046 Subnational Bodies	0	48,038,000	48,038,000	49,532,000	50,548,000
047 Subsidies to Other Extra Budgetary Bodies	638,530,000	537,287,000	592,941,000	529,967,000	527,248,000
080 Subsidies and other current transfers Total	638,530,000	585,325,000	640,979,000	579,499,000	577,796,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	197,719	400,000	400,000	200,000	182,000
102 Vehicles	0	0	0	2,343,000	1,396,000
110 Acquisition of capital assets Total	197,719	400,000	400,000	2,543,000	1,578,000
300 Operational Budget Total	701,929,358	676,543,000	730,625,000	676,556,000	676,570,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	0	0	0	200,000	200,000

Vote 31 Veteran Affairs



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
030 Goods and Other Services Total	0	0	0	200,000	200,000
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	0	500,000	500,000	600,000	300,000
107 Construction, Renovation and Improvement	5,668,691	8,017,000	8,017,000	10,200,000	7,973,000
110 Acquisition of capital assets Total	5,668,691	8,517,000	8,517,000	10,800,000	8,273,000
200 Development Budget Total	5,668,691	8,517,000	8,517,000	11,000,000	8,473,000
GRAND TOTAL	707,598,048	685,060,000	739,142,000	687,556,000	685,043,000

Vote 32 Higher Education, Training and Innovation



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	36,302,880	40,229,000	40,229,000	41,436,000	42,680,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	3,493,547	3,617,000	3,617,000	3,726,000	3,838,000
003 Other Conditions of Service	553,623	11,197,000	11,197,000	11,533,000	11,879,000
005 Employers Contribution to the Social Security	108,245	116,000	116,000	118,000	121,000
010 Personnel Expenditure Total	40,458,294	55,159,000	55,159,000	56,813,000	58,518,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,872,338	2,939,000	2,939,000	3,115,000	3,075,000
022 Materials and Supplies	502,389	774,000	774,000	819,000	819,000
023 Transport	2,642,050	950,000	950,000	1,007,000	1,007,000
024 Utilities	1,369,774	3,192,000	3,192,000	3,384,000	3,587,000
025 Maintenance Expenses	56,911	263,000	263,000	278,000	278,000
027 Other Services and Expenses	6,636,608	1,012,000	1,012,000	1,109,000	571,000
028 Training Courses Symposiums and Workshops	307,335	824,000	824,000	876,000	656,000
029 Printing and Advertisements	621,310	592,000	592,000	627,000	544,000
031 Entertainment - Politicians	37,923	38,000	38,000	38,000	38,000
033 Refreshments	153,731	167,000	167,000	273,000	273,000
034 Official Entertainment	7,638	60,000	60,000	72,000	62,000
040 Security Contracts	0	94,000	94,000	100,000	100,000
030 Goods and Other Services Total	15,208,006	10,905,000	10,905,000	11,698,000	11,010,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	831,660	1,229,000	1,229,000	1,303,000	1,145,000
047 Subsidies to Other Extra Budgetary Bodies	1,615,000,000	1,442,212,000	1,442,212,000	1,435,149,000	1,427,526,000
049 Support for Non-Profit Organizations	1,713,935,180	1,567,890,000	1,567,890,000	1,570,794,000	1,575,835,000
053 Subsidies for State Owned Enterprises	15,323,215	34,000,000	34,000,000	35,700,000	37,485,000
080 Subsidies and other current transfers Total	3,345,090,055	3,045,331,000	3,045,331,000	3,042,946,000	3,041,991,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	9,486	0	0	0	0
110 Acquisition of capital assets Total	9,486	0	0	0	0
300 Operational Budget Total	3,400,765,842	3,111,395,000	3,111,395,000	3,111,457,000	3,111,519,000
200 Development					
130 Capital Transfers					

Vote 32 Higher Education, Training and Innovation



Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
121 Government Organization	20,986,000	0	0	0	0
129 Capital Transfers for State Owned Enterprises	0	25,986,000	25,986,000	25,700,000	17,990,000
130 Capital Transfers Total	20,986,000	25,986,000	25,986,000	25,700,000	17,990,000
200 Development Budget Total	20,986,000	25,986,000	25,986,000	25,700,000	17,990,000
GRAND TOTAL	3,421,751,842	3,137,381,000	3,137,381,000	3,137,157,000	3,129,509,000

Vote 33 Poverty Eradication and Social Welfare



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	35,395,330	44,677,000	43,154,000	46,015,000	47,395,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	4,350,227	5,233,000	5,233,000	5,389,000	5,551,000
003 Other Conditions of Service	172,741	314,000	314,000	324,000	333,000
005 Employers Contribution to the Social Security	152,763	192,000	192,000	198,000	203,000
010 Personnel Expenditure Total	40,071,061	50,416,000	48,893,000	51,926,000	53,482,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,617,904	1,361,000	1,361,000	1,653,000	1,585,000
022 Materials and Supplies	49,745,931	62,756,000	62,756,000	62,668,000	62,475,000
023 Transport	3,224,978	3,173,000	3,173,000	2,680,000	2,576,000
024 Utilities	2,656,821	8,535,000	8,535,000	5,673,000	5,451,000
025 Maintenance Expenses	215,330	908,000	908,000	900,000	900,000
026 Property Rental and Related Charges	11,086,857	11,180,000	11,180,000	12,305,000	11,973,000
027 Other Services and Expenses	85,164,322	94,122,000	94,122,000	93,671,000	93,593,000
028 Training Courses Symposiums and Workshops	491,117	250,000	250,000	2,064,000	2,062,000
029 Printing and Advertisements	100,218	150,000	150,000	277,000	241,000
031 Entertainment - Politicians	21,559	31,000	31,000	31,000	31,000
033 Refreshments	21,193	15,000	15,000	15,000	15,000
040 Security Contracts	321,958	1,700,000	1,700,000	1,500,000	1,700,000
030 Goods and Other Services Total	154,668,188	184,181,000	184,181,000	183,437,000	182,602,000
080 Subsidies and other current transfers					
048 Social Grant	3,212,708,817	3,358,056,000	3,446,075,000	3,357,362,000	3,356,713,000
080 Subsidies and other current transfers Total	3,212,708,817	3,358,056,000	3,446,075,000	3,357,362,000	3,356,713,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	3,288,899	0	0	0	0
110 Acquisition of capital assets Total	3,288,899	0	0	0	0
300 Operational Budget Total	3,410,736,965	3,592,653,000	3,679,149,000	3,592,725,000	3,592,797,000
GRAND TOTAL	3,410,736,965	3,592,653,000	3,679,149,000	3,592,725,000	3,592,797,000

Vote 34 Public Enterprises



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	24,451,173	24,383,000	23,346,000	25,115,000	25,868,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	2,052,142	2,021,000	2,021,000	2,081,000	2,145,000
003 Other Conditions of Service	757,498	350,000	350,000	361,000	371,000
005 Employers Contribution to the Social Security	42,377	45,000	45,000	46,000	47,000
010 Personnel Expenditure Total	27,303,189	26,799,000	25,762,000	27,603,000	28,431,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	835,270	546,000	546,000	546,000	546,000
022 Materials and Supplies	330,811	300,000	300,000	300,000	300,000
023 Transport	2,421,626	1,381,000	1,381,000	700,000	700,000
024 Utilities	1,197,494	1,764,000	1,764,000	1,764,000	1,764,000
025 Maintenance Expenses	7,094	30,000	30,000	300,000	30,000
026 Property Rental and Related Charges	6,350,743	5,716,000	5,716,000	6,866,000	6,866,000
027 Other Services and Expenses	1,003,214	0	0	0	0
028 Training Courses Symposiums and Workshops	97,185	480,000	480,000	480,000	480,000
029 Printing and Advertisements	34,927	100,000	100,000	100,000	100,000
031 Entertainment - Politicians	25,177	78,000	78,000	78,000	78,000
033 Refreshments	19,578	40,000	40,000	40,000	40,000
034 Official Entertainment	0	17,000	17,000	17,000	17,000
038 Consultancy Fees	0	2,671,000	2,671,000	1,129,000	571,000
030 Goods and Other Services Total	12,323,119	13,123,000	13,123,000	12,320,000	11,492,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	59,094	100,000	100,000	100,000	100,000
110 Acquisition of capital assets Total	59,094	100,000	100,000	100,000	100,000
300 Operational Budget Total	39,685,401	40,022,000	38,985,000	40,023,000	40,023,000
GRAND TOTAL	39,685,401	40,022,000	38,985,000	40,023,000	40,023,000

Vote 35 Attorney General



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2018-19 Actual	2019-20 Projection	2019-20 Revised	2020-21 Projection	2021-22 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	115,033,970	126,482,000	125,682,000	130,277,000	134,185,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	13,009,892	13,935,000	13,935,000	14,355,000	14,785,000
003 Other Conditions of Service	4,828,571	4,308,000	3,946,000	4,438,000	4,570,000
005 Employers Contribution to the Social Security	245,454	268,000	268,000	277,000	285,000
010 Personnel Expenditure Total	133,117,886	144,993,000	143,831,000	149,347,000	153,825,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6,784,778	6,500,000	6,500,000	6,850,000	7,250,000
022 Materials and Supplies	4,810,072	3,200,000	3,200,000	3,000,000	2,500,000
023 Transport	4,593,000	6,000,000	6,000,000	5,050,000	3,315,000
024 Utilities	4,540,742	6,296,000	6,296,000	5,164,000	3,400,000
025 Maintenance Expenses	2,899,233	4,400,000	4,400,000	3,070,000	2,200,000
026 Property Rental and Related Charges	6,862,069	7,700,000	7,700,000	8,200,000	7,880,000
027 Other Services and Expenses	28,873,006	22,270,000	22,270,000	21,980,000	22,190,000
029 Printing and Advertisements	1,455,336	1,500,000	1,500,000	1,200,000	1,300,000
031 Entertainment - Politicians	0	32,000	32,000	32,000	32,000
033 Refreshments	1,380	0	0	0	0
038 Consultancy Fees	0	1,000,000	1,000,000	0	0
030 Goods and Other Services Total	60,819,615	58,898,000	58,898,000	54,546,000	50,067,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	32,012	122,000	122,000	124,000	130,000
042 Membership Fees And Subscriptions: Domestic	374,006	0	0	0	0
080 Subsidies and other current transfers Total	406,018	122,000	122,000	124,000	130,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	3,887,781	0	0	0	0
110 Acquisition of capital assets Total	3,887,781	0	0	0	0
300 Operational Budget Total	198,231,301	204,013,000	202,851,000	204,017,000	204,022,000
GRAND TOTAL	198,231,301	204,013,000	202,851,000	204,017,000	204,022,000

ANNEX 1: OPERATIONAL BUDGET EXECUTION RATE (April - September)

No	Vote	Execution Rate 2018/19	Execution Rate 2019/20
1	President	52%	57%
2	Prime Minister	40%	54%
3	National Assembly	49%	46%
4	Auditor General	48%	48%
5	Home Affairs and Immigration	38%	50%
6	Safety and Security	50%	51%
7	International Relations and Cooperation	42%	50%
8	Defence	50%	51%
9	Finance	50%	59%
10	Education, Arts and Culture	49%	51%
11	National Council	44%	46%
12	Gender Equality and Child Welfare	49%	61%
13	Health and Social Services	47%	50%
14	Labour, Industrial Relations and Employment Creation	45%	42%
15	Mines and Energy	38%	41%
16	Justice	45%	50%
17	Rural and Urban Development	46%	49%
18	Environment and Tourism	47%	46%
19	Industrialisation, Trade and SME Development	57%	49%
20	Agriculture, Water and Forestry	51%	53%
21	Office of judiciary	46%	50%
22	Fisheries and Marine Resources	42%	47%
23	Works	46%	49%
24	Transport	66%	81%
25	Land Reform	41%	36%
26	National Planning Commission	41%	31%
27	Sport, Youth and National Service	48%	59%
28	Electoral Commission of Namibia	35%	51%
29	Information and Communication Technology	61%	59%
30	Anti-Corruption Commission	45%	46%
31	Veterans Affairs	51%	80%
32	Higher Education, Training and Innovation	46%	47%
33	Poverty Eradication and Social Welfare	41%	55%
34	Public Enterprises	45%	40%
35	Attorney General	43%	47%
	TOTAL	48%	52%

ANNEX 2: DEVELOPMENT BUDGET EXECUTION RATE (April - September)

No	Vote	Execution Rate 2018/19	Execution Rate 2019/20
1	President	3%	19%
2	Prime Minister	0%	0%
3	National Assembly	8%	19%
4	Auditor General	0%	0%
5	Home Affairs and Immigration	26%	26%
6	Safety and Security	44%	32%
7	International Relations and Cooperation	4%	51%
8	Defence	67%	51%
9	Finance	3%	8%
10	Education, Arts and Culture	30%	37%
11	National Council	0%	0%
12	Gender Equality and Child Welfare	18%	71%
13	Health and Social Services	12%	23%
14	Labour, Industrial Relations and Employment Creation	0%	7%
15	Mines and Energy	20%	14%
16	Justice	17%	27%
17	Rural and Urban Development	17%	29%
18	Environment and Tourism	10%	12%
19	Industrialisation, Trade and SME Development	22%	20%
20	Agriculture, Water and Forestry	37%	50%
21	Office of judiciary	0%	0%
22	Fisheries and Marine Resources	19%	4%
23	Works	17%	36%
24	Transport	23%	38%
25	Land Reform	13%	44%
26	National Planning Commission	0%	16%
27	Sport, Youth and National Service	2%	9%
28	Electoral Commission of Namibia	0%	0%
29	Information and Communication Technology	8%	66%
30	Anti-Corruption Commission	0%	0%
31	Veterans Affairs	20%	18%
32	Higher Education, Training and Innovation	32%	52%
33	Poverty Eradication and Social Welfare	0%	0%
34	Public Enterprises	0%	0%
35	Attorney General	0%	0%
TOTAL		27%	37%

ANNEX 3 ASSUMPTIONS

PRIMARY INDUSTRY

The *agriculture and forestry sector* is expected to contract in **2019** as the sector is severely affected by the persistent drought conditions over the past three year. Both *crop farming* and *livestock farming* subsectors were highly affected by the drought. However, the effect was more severe on crop farming due to high component of rain-fed crops, the outbreak of armyworms, high input-cost, low budget allocation, etc. The *livestock farming* subsector is estimated to be affected through both the high cost of animal feeds and decrease in stock levels.

For **2020** the *agriculture and forestry sector* is expected to grow on the anticipation of a better rainfall season which will support restocking in the *livestock farming* subsector and good harvest from the *crop farming* subsector. Going forward, the sector is expected to grow on the back of anticipated normal rainfall and improved performance in green schemes output (privatization).

Fishing and fish processing on board is estimated to grow in **2019** in spite of the moratorium on pilchards and the pending awarding of fishing rights. Growth is supported by the innovation and readjustment in the sector. From **2020**, the sector is expected to post slower growth due to lower fishing landing and reallocation of investment to onshore from offshore processing. For the remainder of the **medium term**, the sector is anticipated to grow at average growth on the back of adverse effects of climate change, uncertainty on global prices of input cost and exchange rate.

The *mining and quarrying* sector is expected to contract in **2019** due to a decline in production for diamond mining and metal ores. The output in diamond mining is expected to decline due to a reduction in carat production as the Mafuta vessel had gone for maintenance during the first quarter of **2019** and the high cost of reclamation of land from the sea. During **2020**, the sector is anticipated to recover on the back of diamond recovery with no anticipated maintenance and uranium expected to post a slow growth.

In the medium term, the sector is expected to expand by average, supported by growth in diamond and uranium sub sectors despite the closure of one of the zinc mines. The effect of output from the new mines (Namib Lead and Zinc and Opuwo Cobalt) will be offset by the closure of Skorpion Zinc in **2019**, due to the different production levels between the two zinc

mines. The new tin mine and the expansion of the Walvis Bay Salt Company and Namibia Salt Company will have a positive impact on growth of other mining and quarrying subsector.

SECONDARY INDUSTRY

The industry is estimated to recover in **2019** from a contraction in **2018**. The recovery is based on expected improved performance in *manufacturing* and *water and electricity*. In 2020 growth is expected to moderate in line with slower growth, for manufacturing and water and electricity.

The *manufacturing* sector is estimated to improve in 2019, mainly supported by increased cement production and significantly increased processing of minerals (Zinc and Copper) and beverage production.

Diamond Processing is estimated to moderate in 2019 and is expected to have zero growth in 2020. The moderate growth in 2019 and 2020 is due to the slower uptake by domestic processing entities.

The *construction* sector is estimated to contract moderately in 2019 relative to 2018. The contraction is attributed to completion of major projects (WB Port expansion, Neckartal dam, Standard Bank HQ) coupled with delayed implementation of public capital projects especially AFDB funded projects. For **2020** and beyond, the sector is expected to recover on the back of the implementation of several projects e.g., MTC network infrastructure investment (N\$1 Billion), IPP investment projects (N\$200 mil), Fishcor fish factory (N\$100 mil), and Nedbank head office (N \$550mil). The Okahandja/WHK road (phase 3), Whk/HKIA road, HKIA expansion (N\$250ml), Home Affairs HQ, Goreangab Waterfront project (N\$2bn), Ongos (N\$800ml) and other housing projects, refurbishment of water infrastructure (N\$1.8 bn).

Growth in the *electricity and water sector* is estimated to slow down marginally in 2019 and 2020. The estimated moderate growth in 2019 is due to increased output as a result of high demand from the water sub-sector where sales volumes are projected to increase owing to the prevailing drought conditions. In the medium term, growth in the electricity subsector is expected to grow at higher level due to new investment in renewable for energy space.

TERTIARY INDUSTRY

The ***wholesale and retail trade, repairs*** sector is estimated to contract in 2019 and 2020, with recovery expected by 2021 and beyond. The contraction is anticipated to result from depressed economic activities emanating from low public and private consumption demand. Furthermore, the contraction is attributed to an increase in household indebtedness as well as slower growth in credit extension to households and businesses. Going forward the sector is projected to grow moderately on the expectation that improved economic activities, supported by the reduction in the repo rate (lagged effect) and improved liquidity in the market.

The contraction in ***hotels and restaurants*** sector is estimated to moderate in 2019 and 2020 from a deeper contraction in 2018. The estimated contraction in 2019 and 2020 is attributed to depressed domestic economy and the structural shift in tourism activities. However, going forward the sector is anticipated to recover on average on the back of expected structural adjustment to the tourism activity demand.

The growth in ***transport and communication*** sector is estimated to improve in 2019 and 2020 from a contraction in 2018. The expected growth in the sector is due to increased storage capacity (fuel storage, container terminal) investment in telecommunication networks (Paratus and PowerCom), developments in the transport sector (railway rehabilitation, road and the completion of the port expansion).

Financial intermediation is estimated to grow moderately in 2019 and improve marginally in 2020. The growth in the sector is attributed to financial systems in place. Growth is expected to average going forward on the back of softening monetary policy, increased consumer confidence and improved economic conditions.

Real estate and business sector is estimated to contract in 2019 and grow marginally in 2020. Factors attributing to the contraction in 2019 include the decrease in the demand for housing in the high-end market as well as a decrease in the demand for professional services in the other business services subsector. Going forward, the sector is estimated to grow moderately, supported by the easing of the requirements for the loan-to-value (LTV) policy and expected economic recovery.

Growth for ***public administration and defence*** is estimated to contract in 2019 and marginally recover in 2020. Health and Education are estimated to grow over the same period. The

contraction in 2019 in public admin is due to continued fiscal consolidation (Wage Bill reduction strategy). The growth for all these sectors in 2020 is attributed to the relaxed restriction on new recruits for Safety and Security, Education and Health Ministries. Over the medium term, these sectors are expected to grow moderately.

GDP growth projections: Supply side – annual % changes

Industries	2017 a	2018 pl	2019 p	2020 p	2021 p	2022 p	2023 p
Agriculture and forestry	14.3	-2.2	-17.5	1.2	1.6	4.7	-2.7
Livestock farming	12.5	-12.2	-15.5	0.6	1.8	4.6	-2.9
Crop farming and forestry	16.9	10.6	-19.5	1.8	1.3	4.9	-2.5
Fishing and fish processing on board	1.3	3.0	1.9	1.5	0.6	1.7	1.5
Mining and quarrying	13.3	22.0	-5.0	2.8	0.4	1.7	2.5
Diamond mining	12.0	13.7	-12.5	4.1	-0.7	1.3	6.4
Uranium	23.4	64.8	11.5	1.4	-0.3	0.1	-1.9
Metal Ores	11.8	0.0	-4.7	1.7	4.0	4.9	-0.6
Other mining and quarrying	7.6	54.1	2.0	1.3	2.6	3.5	-3.0
Primary industries	11.4	12.9	-6.6	2.3	0.6	2.3	1.3
Manufacturing	1.9	0.2	2.5	1.4	2.2	3.3	1.9
Meat processing	0.2	3.7	2.1	2.1	3.4	2.2	2.4
Grain Mill products	15.5	7.0	4.8	4.8	6.1	5.7	4.3
Other food products	-4.6	2.1	1.2	0.0	0.1	3.6	2.9
Beverages	-0.8	4.5	3.8	2.8	5.1	4.6	2.2
Textile and wearing apparel	-3.2	-8.2	-4.6	-3.2	-2.0	-2.6	-1.9
Leather and related products	2.2	4.1	2.2	3.6	5.0	4.9	5.1
Wood and wood products	1.6	3.9	2.3	4.7	4.1	5.6	4.2
Publishing and Printing	-3.4	-3.4	-3.2	-3.0	-1.7	1.7	-1.6
Chemical and related products	-5.7	-5.0	-4.3	-2.1	-0.9	-0.4	-2.7
Rubber and Plastics products	-9.1	3.1	2.5	2.1	2.4	1.9	1.6
Non-metallic minerals products	0.8	-16.6	10.9	6.7	6.2	5.7	4.3
Basic non-ferrous metals	4.8	-2.4	5.8	1.1	0.4	1.8	1.5
Fabricated Metals	-6.6	-0.9	-0.5	-0.2	1.1	4.5	-1.8
Diamond processing	14.6	3.6	1.8	0.0	1.2	4.7	2.4
Other manufacturing	1.1	0.0	-1.2	0.6	1.0	3.1	-0.4
Electricity and water	-2.5	7.5	3.7	2.4	2.6	3.6	3.8
Construction	-25.0	-18.3	-2.9	1.3	1.4	2.0	2.7
Secondary industries	-6.7	-3.4	1.6	1.5	2.1	3.1	2.3
Wholesale and retail trade, repairs	-7.9	-7.2	-4.9	-3.5	0.6	2.1	1.5
Hotels and restaurants	-1.9	-9.4	-4.8	-1.4	0.7	1.6	2.0
Transport, and communication	-6.5	-3.2	3.3	3.7	3.9	3.8	1.8
Transport	-14.0	-9.0	3.7	3.5	3.9	4.4	3.7
Storage	-8.5	4.9	4.8	4.7	4.3	3.1	1.6
Post and telecommunications	2.3	-0.5	2.5	3.5	3.7	3.5	0.3
Financial intermediation	5.7	1.0	1.4	1.7	1.8	1.1	1.8
Real estate and business services	2.0	1.3	-1.8	0.4	0.5	1.7	3.0
Real estate activities	2.6	2.7	-2.1	0.6	0.1	1.4	4.2

Other business services	-0.2	-3.6	-0.9	-0.3	2.0	2.6	-1.3
Community, social and personal service activities	-0.7	1.2	-1.6	0.8	0.1	1.9	2.8
Public administration and defence	0.3	0.4	-0.5	1.0	0.3	2.1	2.0
Education	0.0	-2.9	1.2	1.7	1.1	2.8	3.6
Health	-0.9	-3.1	0.6	1.3	2.4	3.2	4.3
Private household with employed persons	-2.0	-9.0	-2.3	1.7	0.7	2.4	-3.4
Tertiary industries	-1.6	-2.4	-0.9	0.5	1.2	2.2	2.3
Less: FISIM	-0.2	-2.5	-3.2	0.5	1.3	2.9	2.1
All industries at basic prices	-0.5	0.1	-1.6	1.0	1.2	2.4	2.1
Taxes less subsidies on products	-4.7	-2.0	-1.0	0.5	1.9	2.5	3.5
GDP at market prices	-0.9	-0.1	-1.5	0.9	1.3	2.4	2.3

Source: MEWG Sept 2019 (pl=preliminary, a= actual, p=projections)