



Republic of Namibia

**MID-YEAR BUDGET REVIEW
FOR THE FY2018/2019
AND POLICY STATEMENT
FOR 2019/2020-2021/2022
MEDIUM TERM EXPENDITURE FRAMEWORK**

October 2018

Foreword

This 2018 Mid-Year Budget Review and Medium-Term Budget Policy Statement is consequent on the half-year assessment of the Budget implementation. It followed on the FY2017/18 Budget Review, which provided enabling adjustments to correct for rigidities experienced in the roll-out of the fiscal consolidation program. This policy response was indispensable to rebalancing the macro-fiscal framework. Since then, the twin objectives of achieving the close alignment between public expenditure and revenue outlay on the one hand, and the macroeconomic framework on the other hand, has been realized, setting the basis for continued sustainable budgetary operations, albeit tightness prevails. Arrear spending excesses arising from what proved to be a sharp corrective measure have also been contained, setting the basis for a more gradual fiscal consolidation process which gives greater regard to economic growth objectives.

In the global context, the economic landscape has benefitted from the upswing in global activity rate which started in 2016, mainly for Advanced Economics and led by growth resurgence in the United States. This upsurge in global growth has now levelled off at 3.7 percent since 2017, reflecting the materialization of downside risks, particularly the ongoing trade war between the US and China as well as its global manifestation through trade and financial markets.

Regionally, the outlook on Sub-Saharan Africa is brightening, with the pace of economic output estimated at 3.1 percent this year. However, this growth is not broadly shared with large economies particularly not pulling through. This drag on growth for key regional trading partners is particularly challenging for the Namibian economy. The domestic economy has been contending with recessionary pressures since the last half of 2016 and a return to positive growth territory in 2019 going forward is expected to gradual. Policies to bring about a more inclusive growth within a sustainable fiscal framework are materially important over the medium-term. This is the necessary condition for making a significant dent on the triple challenges of inequality, poverty and unemployment and achieving shared prosperity as aspired for in Vision 2030.

The 2018 Budget Review enhances allocative efficiency and builds on the progress made since the introduction of the fiscal consolidation program in FY2015/16. Spending as a proportion of GDP has receded to pre-2013/14 levels and an appreciable reduction in the budget deficit by a cumulative 3 percent over the three years sets the basis for future sustainable fiscal operations and stabilization of growth in public debt.

The medium-term policy priorities put a high premium on growth and seek to build partnerships and harness domestic savings to investments and the national development objectives. It is through this partnerships between the Government, private sector and development partners that developmental outcomes are optimized.

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Calle Schlettwein, MP
MINISTER

CONTENTS

1.0 OVERVIEW OF GLOBAL AND REGIONAL ECONOMIC DEVELOPMENTS & OUTLOOK.....	1
1.1 GLOBAL ECONOMY	1
1.2 SUB-SAHARAN AFRICA	2
1.3 COMMODITY PRICE DEVELOPMENTS	3
1.4 DOMESTIC ECONOMIC DEVELOPMENTS.....	4
1.4.1 GDP Growth	4
1.4.2 Exchange Rates and Competitiveness.....	6
1.4.3 Interest Rate Developments.....	6
1.4.4 Trade and Balance of Payments	7
1.4.5 Current Account Balance	8
1.4.6 Capital Account.....	9
1.4.7 Financial Account.....	9
1.4.8 International Reserves	9
2. OUTLOOK FOR THE DOMESTIC ECONOMY	10
2.1 SUPPLY-SIDE PROJECTIONS	10
2.1.1. Primary industries.....	11
2.1.2. Secondary industries.....	12
2.1.3. Tertiary industries.....	12
2.2 DEMAND-SIDE PROJECTIONS.....	12
3. FISCAL POLICY REVIEW	14
3.1 GLOBAL FISCAL DEVELOPMENTS AND OUTLOOK	14
3.2 DOMESTIC FISCAL POLICY DEVELOPMENTS.....	18
3.3 DEVELOPMENTS IN FISCAL AGGREGATES	18
3.3.1 Revenue Outturn.....	19
3.3.2 Expenditure Outturn, Public Debt, Interest payment and Government Guarantees	21
3.3.3 Mid-Year Outturn	22
4 MEDIUM-TERM FISCAL POLICY AND BUDGETARY FRAMEWORK.....	23
4.1 REVENUE OUTLOOK.....	23
4.2 ASSUMPTIONS UNDERLYING REVENUE FORECAST	26
4.3 AGGREGATE EXPENDITURE AND DEBT OUTLOOK	27
4.4 FINANCING REQUIREMENTS AND PUBLIC DEBT SUSTAINABILITY OVER THE MTEF28	
4.4.1 Budget deficit Financing	28
4.4.2 Government Debt Maturity Profile	29
4.4.3 Statutory/Interest payment.....	32
4.4.4 Contingent liability:	32
4.5 FISCAL POLICY STANCE FOR THE NEXT MTEF	32

4.6	FISCAL POLICY AND BUDGET PRIORITIES FOR THE 2019/2020-2021/2022 MTEF ...	33
4.7	FISCAL POLICY INTERVENTION STRATEGIES FOR THE 2019/20-2021/22MTEF	34
4.7.1	<i>Promoting inclusive economic growth and job creation.....</i>	35
4.7.2	<i>Maintaining pro-growth fiscal consolidation policy stance</i>	35
4.7.3	<i>Giving effect to priority resolutions and urgent needs identified at the 2nd National Land Conference</i>	36
4.7.4	<i>Implementing targeted measures to reduce poverty and vulnerability.....</i>	36
4.7.5	<i>Implementing industrial development pilot projects</i>	37
4.7.6	<i>Protecting expenditure in the social sectors</i>	37
4.7.8	<i>Tax policy and tax administration reform agenda</i>	37
4.7.9	<i>Tax Administration Reforms</i>	39
4.7.10	<i>Excise levies and duties</i>	39
4.7.11	<i>Structural reforms to support fiscal consolidation and economic growth objectives</i>	39
4.8	POLICY CONCLUSIONS FOR THE MTEF	40
5	EXPENDITURE ALIGNMENT AND REVISED CEILINGS.....	43
5.1	EXPENDITURE ALIGNMENT.....	43
5.2	OPERATIONAL AND DEVELOPMENT BUDGET SUSPENSIONS	48
	FIGURE 5A: SHARE OF DOWNWARD REVISIONS BETWEEN OPERATIONAL AND DEVELOPMENT BUDGET	48
	TECHNICAL ANNEXURE: BUDGET REDUCTIONS AND ALLOCATIONS BY VOTE.....	50

1.0 OVERVIEW OF GLOBAL AND REGIONAL ECONOMIC DEVELOPMENTS & OUTLOOK

1.1 GLOBAL ECONOMY

Following the low growth rate of 3.2 percent in 2016, global economy recorded a growth of 3.7 percent in **2017** as gross domestic product (GDP) accelerated in two-thirds of countries, which account for about three-fourths of global output. The upturn in investment spending in advanced economies, and an end to investment contraction in some commodity-exporting emerging market and developing economies were major drivers to the upturn in global GDP growth. Going forward, global growth is projected to remain flat at 3.7 percent in 2018 and 2019, 0.2 percentage point below the July 2018 WEO.

The **advanced economies** expanded by 2.3 percent in **2017** and expected to improve slightly to about 2.4 in 2018, before slowing down to 2.1 percent in 2019. The forecast for 2018 has been adjusted downward by 0.1 percentage point compared to the April 2018 WEO, largely reflecting economic slowdown in the euro area and Japan after several quarters of above-potential growth. The table below shows a summary of the World Economic growth rates.

Table 1: Overview of the World Economic Outlook Projections, % growth rates

	2017a	2018e	2019p	2018p Difference ¹	2019p Difference ²
World Output	3.7	3.7	3.7	-0.2	-0.2
Advanced Economies	2.3	2.4	2.1	-0.1	-0.1
US	2.2	2.9	2.5	0.0	-0.2
Euro area	2.4	2.0	1.9	-0.4	-0.1
Japan	1.7	1.1	0.9	-0.1	0.0
UK	1.7	1.4	1.5	-0.2	0.0
Canada	3.0	2.1	2.0	0.0	0.0
Other advanced economies ³	2.8	2.8	2.5	0.1	-0.1
Emerging Market & Developing Economies	4.7	4.7	4.7	-0.2	-0.4
Emerging & Developing Asia	6.5	6.5	6.3	0.0	-0.3
China	6.9	6.5	6.3	0.0	-0.2
India	6.7	7.3	7.4	-0.1	-0.4
ASEAN ⁴	5.3	5.3	5.2	0.0	-0.2
Sub-Saharan Africa	2.7	3.1	3.8	-0.3	0.1
Nigeria	0.8	1.9	2.3	-0.2	0.0
South Africa	1.3	0.8	1.4	-0.7	-0.3
Angola	2.5	-0.1	3.1	0.0	0.0

¹ Difference between April 2018 WEO and October 2018 WEO reports

² Difference between April 2018 WEO and October 2018 WEO reports

³ Excludes the Group of Seven (Canada, France, Germany, Italy, Japan, UK, US) and euro area countries.

⁴ The Association of South-East Asian Nations (ASEAN) was formed in 1967 by Indonesia, Malaysia, the Philippines, Singapore, and Thailand to promote political and economic cooperation and regional stability. (Indonesia, Malaysia, Philippines, Thailand, Vietnam)

Source: IMF WEO, July 2018 Update

In the **Emerging Market and Developing Economies (EMDEs)** have experienced powerful crosswinds in recent months, namely, rising oil prices, higher yields in the United States, dollar appreciation, trade tensions, and geopolitical conflict. In the October 2018 WEO, the IMF has adjusted growth projections for EMDEs downward to 4.7 percent for 2018 and 2019 from the July 2018 projection of 4.9 percent and 5.1 percent respectively.

While the Emerging and Developing Asia expects a robust of about 6.5 percent, both in 2018 and 2019, economic growth in **China** is projected to slowdown from 6.9 percent recorded in 2017 to 6.6 percent in 2018 and further to 6.2 percent as tightening credit conditions soften external demand, and trade frictions with the US escalate. Growth in **India** is expected to rise from 6.7 percent in 2017 to 7.3 percent in 2018 and 7.4 percent in 2019, as drags from the currency exchange initiative and the introduction of the goods and services tax fade.

While the current uneven pace of global economic recovery remains a worldwide concern, the outlook is clouded by ongoing trade tensions between the US and China, EU, Canada, and others. The anticipated tariff increases by the US and retaliatory measures by trading partners have increased the likelihood of escalating and sustained trade actions. An escalation of trade tensions could undermine business and financial market sentiment, hitting investment and trade through supply chain disruption, non-linearities (job multipliers, confidence effects) and cross-country spillover effects, slow the spread of new technologies and potentially lowering world productivity.

1.2 SUB-SAHARAN AFRICA

Sub-Saharan Africa is set to continue in a recovery path, supported by the rise in commodity prices. For the region, growth is expected to increase from 2.8 percent in 2017 to 3.1 percent in 2018 (*0.3 percent lower than July 2018*) and further to 3.8 percent in 2019 (*0.1 percentage point higher for 2019 than forecast in the April 2018 WEO*). The upgraded economic forecast of Sub-Saharan Africa reflects improved prospects for **Nigeria's** economy, which is set to increase from 0.8 percent in 2017 to 1.9 percent in 2018 and 2.3 percent in 2019. These growth rates however reflect a 0.3 percentage point lower than July 2018 estimates for 2018 and 0.4 percentage point higher than in the April 2018 WEO for 2019, mainly on the back of an improved outlook for oil prices.

The economy of **South Africa** expanded by 1.3 per cent in 2017, but it entered into technical recession in 2018, following the contraction in first two quarters of the year. There are however, some expectations of a modest recovery over the remainder of 2018 as confidence improvements associated with the new leadership and the President's stimulus package are slowly reflected in strengthening private investment. But growth prospects remain weighed down by uncertainty

about property rights in that country. Due to low overall growth rates in Southern Africa, several countries such as Angola, Namibia, South Africa and Eswatini suffered negative real per capita growth rates in 2017, according to the *IMF REO, May 2018*.

Meanwhile, the **Angolan** economy is struggling with the rebalancing of the global oil market. Oil represents about one third of its GDP and over 95 percent of its exports, and the sharp and prolonged decline in its price since mid-2014 has had a significant impact on Angola's economy.

The sluggish expansion in *Angola, Nigeria, and South Africa*, the region's three largest economies, is weighing on economic activity in Sub-Saharan Africa. Lower oil production, due to capacity constraints, offset the positive tailwinds from higher oil prices in Angola and Nigeria, while in South Africa, contractions in agriculture, mining, and construction held the economy back.

Implications of the Global Outlook for Southern Africa and Namibia

The world economic challenges including disorderly finance, trade wars, policy uncertainty and geo-political re-alignment continue to undermine growth and development in Southern Africa, with direct implication on Namibia. A good example, in a post-Brexit scenario in which the UK stays in the EU Customs Union, trade-in-goods governance regime with Southern African countries will not change, however, if UK leaves, then new agreements will have to be negotiated with uncertain outcomes.

Furthermore, South Africa has become a collateral damage to the trade wars as the US raised tariffs on steel and aluminium imports on all countries, and South Africa's auto exports to the US are facing the threat of a tariff increase. Therefore, Namibia needs to hold on the progressive policy of fiscal consolidation while continue with implementation of the country's development policies and strategies, key among which are policies on industrialization, infrastructure development, trade and governance without putting pressure on Government Budget.

1.3 COMMODITY PRICE DEVELOPMENTS

The prices crude oil rose by 10 percent in the first quarter of 2018, averaging US\$67 per barrel. This rise reflects largely supply shortfalls induced by agreements amongst OPEC members and some non-OPEC oil producers to extend output cuts to the end of 2018.

According to the *World Bank Commodity Markets Outlook, April 2018*, **oil prices** are forecast to average \$65 a barrel over 2018, up from an average of \$53 a barrel in 2017, on the back of strong demand from consumers and restraint by oil producers. There are upside risks to the forecast including constraints to U.S. shale oil output, geopolitical risks in several producing countries, and concerns that the United States may not waive sanctions against Iran. Downside risks include weaker compliance with the oil producers' agreement to restrain output or outright termination of the accord, rising output from Libya and Nigeria, and a quicker-than-expected rise in shale oil output.

Metals prices increased by 24 per cent in 2017 due to robust global demand and environmentally-driven supply cuts in China, and further experienced a modest rise in the first quarter of 2018. Metals prices are expected to rise by about 9.0 percent in 2018, reflecting strong demand, but then moderate in 2019. **Agricultural prices** gained 4 per cent during the first half of 2018 compared to 2017, following three years of price stability. It is expected that **agricultural** commodities, including food and raw materials, are anticipated to see a price rise of over 2.0 percent in 2018 on diminished planting prospects, on the back of expected minimal weather disruptions.

1.4 DOMESTIC ECONOMIC DEVELOPMENTS

1.4.1 GDP Growth

The domestic economy registered a contraction in real value added of 0.9 percent in 2017⁵ compared to growth of 0.6 percent recorded in 2016. This is the lowest rate recorded over the last ten years. The decline resulted from weak performances in the secondary and tertiary industries that recorded declines of 6.7 percent and 1.4 percent respectively, owing to significant contractions in construction sector, as well as wholesale and retail trade. However, on the backdrop of good rainfall and increase in production of major export commodities, the primary industries in 2017 registered a strong growth of 10.6 percent in real value added. (Figure 1)

⁵ *Annual National Accounts 2017*

Figure 1: GDP by activity constant 2010 prices – annual % changes

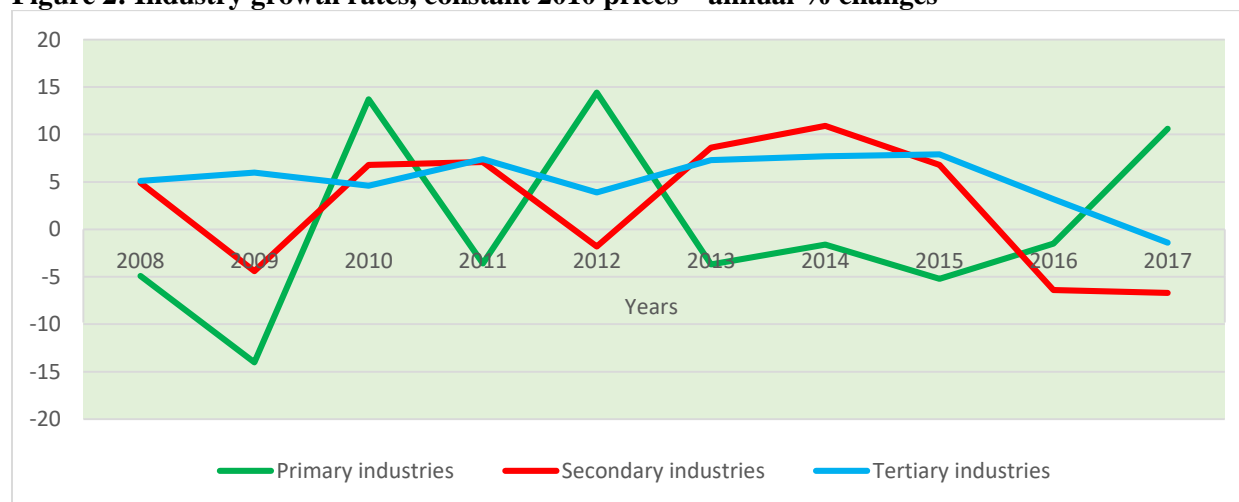


Source: Macroeconomic Working Group, August 2018

In real terms, the **primary industries** in 2017 performed relative well, recording a double digit growth of 10.6 percent compared to a decline of 1.5 percent in 2016. The growth in primary industries was driven mainly by good performance of both agriculture and forestry as well as mining and quarrying.

However, the **tertiary** and **secondary industries** both recorded contractions of 1.4 percent and 6.7 percent respectively in 2017, driven mainly by contraction in wholesale and retail trade, and construction respectively, (**Figure 2**). For detail, please refer to annex 2.

Figure 2: Industry growth rates, constant 2010 prices – annual % changes

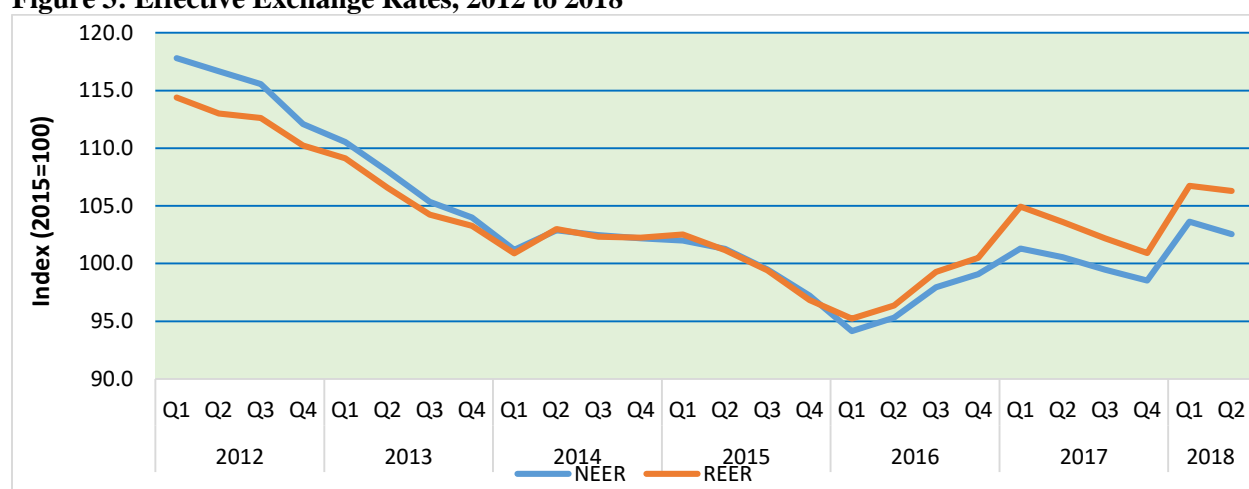


Source: Macroeconomic Working Group, August 2018

1.4.2 Exchange Rates and Competitiveness

Namibia's nominal effective exchange rate (NEER) appreciated by 2.0 percent year-on-year between the second quarter of 2017 and the second quarter of 2018. Similarly, the real effective exchange rate (REER) appreciated by 2.6 percent over the same period, indicating that Namibian products became less competitive on international markets. Quarter-on-quarter, the NEER and REER depreciated by 1.0 percent and 0.4 percent between the first and second quarter of 2018, respectively. (Figure 4)

Figure 3: Effective Exchange Rates, 2012 to 2018

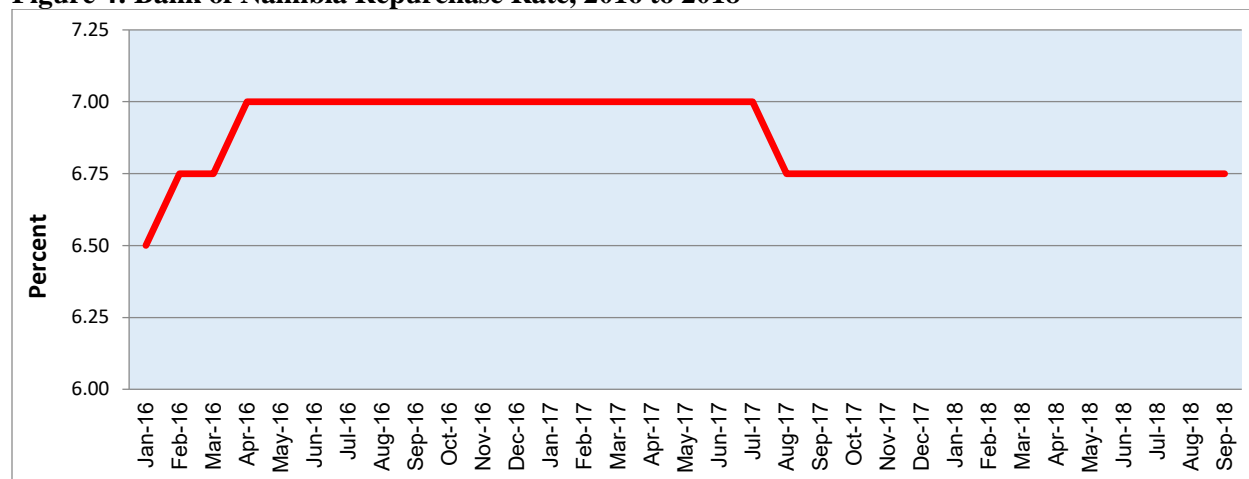


Source: Bank of Namibia, September 2018

1.4.3 Interest Rate Developments

The Monetary Policy Committee of Bank of Namibia left its key policy rate unchanged at 6.75 percent at its August 2018 meeting. This level is deemed appropriate to continue supporting domestic economic growth, while maintaining the one-to-one link between the Namibia Dollar and South African Rand. Also, annual inflation fell during the first half of 2018 compared to corresponding period in 2017. Thus, prompting the MPC to leave the repo rate unchanged as there was no upward pressure on prices (Figure 5).

Figure 4: Bank of Namibia Repurchase Rate, 2016 to 2018



Source: Bank of Namibia, September 2018

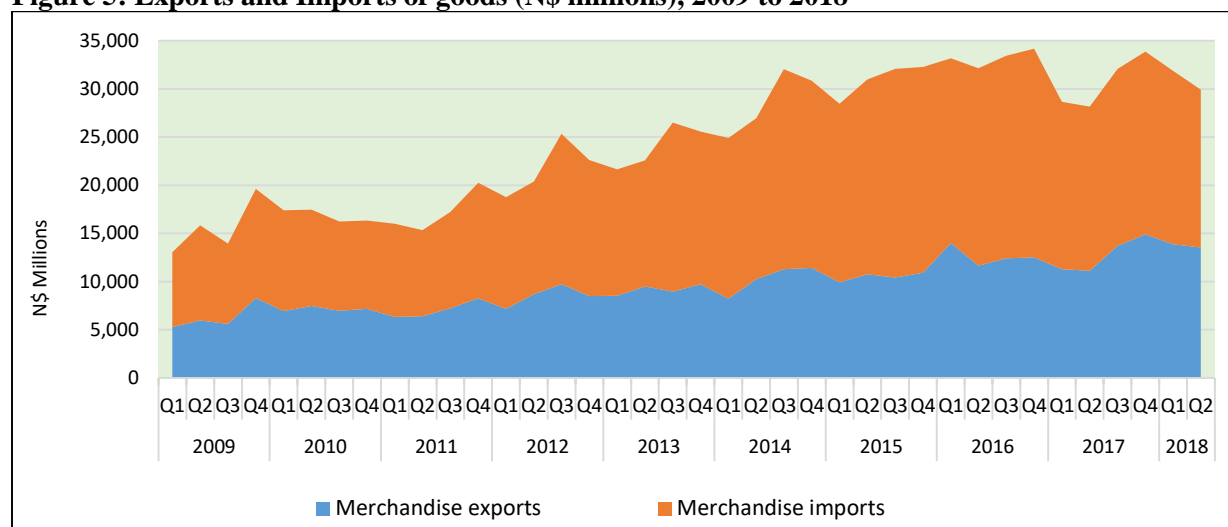
1.4.4 Trade and Balance of Payments

Merchandise exports from Namibia increased notably on an annual basis, by 21.9 percent to N\$13.6 billion during the second quarter of 2018, when compared to the corresponding quarter of 2017 (Figure 6). Notable increases in merchandise exports came from most major export categories, particularly *rough diamonds*, *other mineral products* (mainly uranium), *manufactured products* and *re-exports*.

Merchandise imports fell by 3.8 percent annually, to N\$16.4 billion in the second quarter of 2018 (Figure 6). The fall in merchandise imports was due to a reduction in expenditure on some of the major import categories, especially *mineral fuels and oils* and *consumer goods*. There was, however, a 1.4 percent annual increase in imports for *vehicles, aircraft and vessels* during the same period.

On the net basis, the merchandise trade deficit (covering goods only) fell to N\$2.8 billion in the second quarter of 2018, from N\$5.9 billion in the second quarter of 2017. This equates to a 52.4 percent annual improvement in the merchandise trade deficit, which is attributable an increase in exports and a fall in imports over the review period.

Figure 5: Exports and Imports of goods (N\$ millions), 2009 to 2018

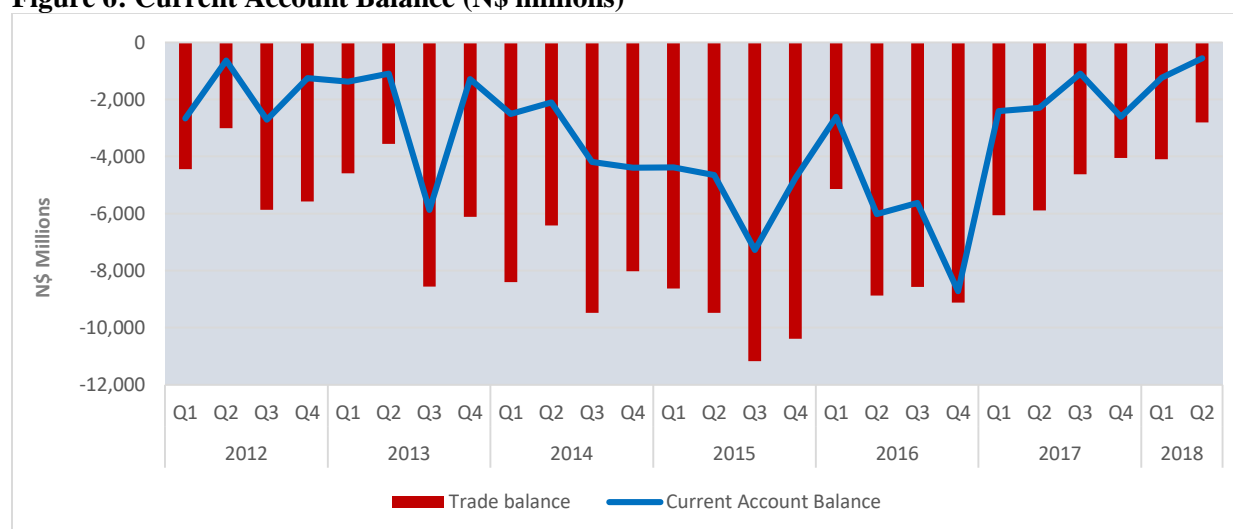


Source: Bank of Namibia, September 2018

1.4.5 Current Account Balance

Namibia's current account deficit narrowed significantly on an annual basis to N\$554 million in the second quarter of 2018, compared to a much higher deficit of N\$2.3 billion in the second quarter of 2017 (**Figure 7**). This was mainly attributed to the improvement in the merchandise trade deficit. Similarly, the current account balance improved by N\$681 million on a quarterly basis, from N\$1.2 billion recorded in the previous quarter, resulting from improvements in the balances on the trade and services accounts.

Figure 6: Current Account Balance (N\$ millions)



Source: Bank of Namibia, September 2018

1.4.6 Capital Account

The capital account balance declined on an annual basis to N\$381 million, mainly due to a notable fall in capital transfers received from the rest of the world during the second quarter of 2018. In contrast, inflows on the capital account improved from N\$318 million recorded in the first quarter of the 2018, reflecting a quarter-on-quarter rise in capital transfers in the form of donations to local non-governmental organizations.

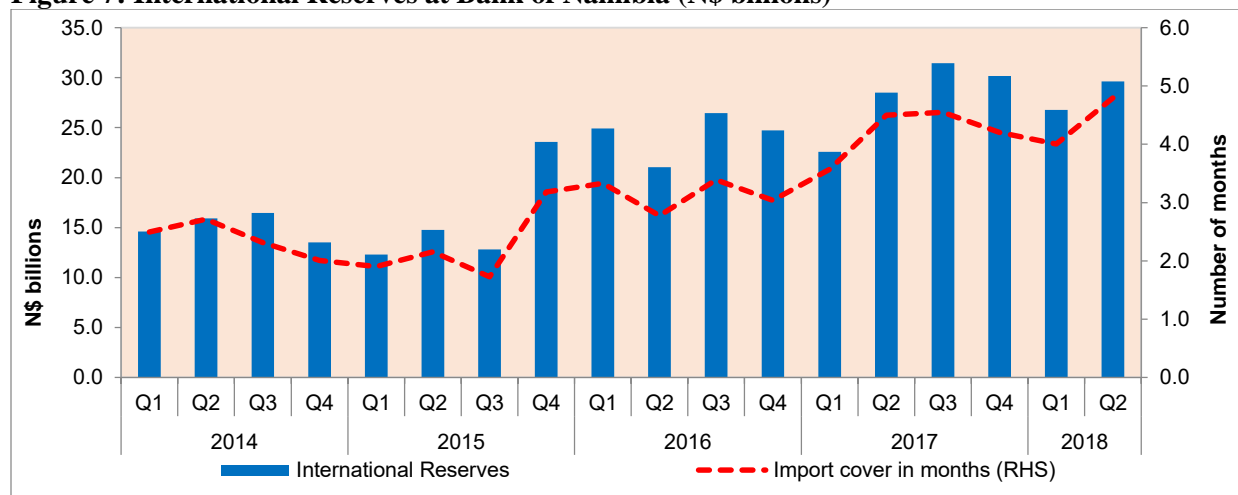
1.4.7 Financial Account

The financial account balance reduced on an annual basis by N\$1.8 billion to N\$660 during the second quarter of 2018. The annual developments can be attributed to reduced inflows in the form of direct investment and other investments, coupled with increased portfolio investment outflows. Likewise, the financial account balance declined on a quarterly basis during the second quarter of 2018 due to increased reserve assets and outflows in the category portfolio investment.

1.4.8 International Reserves

The stock of foreign reserves at the Bank of Namibia increased by 3.9 percent and 10.6 percent on yearly and quarterly bases, respectively, to N\$29.6 billion at the end of the second quarter of 2018 (Figure 8). The international reserves were 7.5 times higher than the currency in circulation at the end of June 2018, thereby remaining sufficient to sustain the currency peg between the Namibia Dollar and SA Rand. In addition, import cover rose to 4.8 months at the end of June 2018, compared to 4.5 months in June 2017. The latest developments after the end of June 2018 show that the stock of international reserves rose to N\$30.8 billion as at the end of July 2018.

Figure 7: International Reserves at Bank of Namibia (N\$ billions)



Source: Bank of Namibia, September 2018

2. OUTLOOK FOR THE DOMESTIC ECONOMY

2.1 SUPPLY-SIDE PROJECTIONS

Three scenarios of economic growth were developed in order to reflect the different likely outcomes that depend on the intensity of the impact of different factors (mostly external) on the global and domestic economies. To that effect, the optimistic growth scenario, moderate growth scenario and pessimistic growth scenarios were developed (Table 2).

Table 2: Different scenarios of GDP growth - annual % changes

	2017	2018	2019	2020	2021	2022
Optimistic growth scenario	-0.9	1.0	1.2	2.2	2.3	2.4
Middle growth scenario	-0.9	-0.2	0.8	2.0	2.2	2.8
Pessimistic growth scenario	-0.9	-0.8	-0.4	1.4	1.9	2.1

Source: MEWG, October 2018

The **optimistic growth scenario** is expected to prevail if all economic fundamentals play out perfectly, such that the economy grows on the back of good commodity prices (diamond, uranium, gold, copper and zinc), the construction, agriculture (good rainfall patterns) and utility sector post good growth rates, the labour market dynamics improve, demand is restored due to increased private sector credit extension and disposable income levels rise. This scenario is likely to transpire when the downside risks (below) do not materialize.

The **pessimistic growth scenario** would depict the opposite of the optimistic scenario and is likely to transpire when the downside risks materialise. In this scenario, the economic fundamentals fail to play out well and the recession is anticipated to continue and deepen due to low commodity prices, contractions in the key sectors, depressed utility sector, labour market rigidity, low demand is restored due to decreased private sector credit extension and low disposable income levels.

On the other hand, the **middle growth scenario** is based on the assumption that only some of the downside risks would materialise and that there would still be room for moderate growth. The outlook for economic growth over the medium term period is based on this growth scenario as is based on practical assumptions and realistic premises.

MIDDLE GROWTH SCENARIO FOR THE DOMESTIC ECONOMY

Namibia's economic growth over the medium term period is premised on the middle growth scenario. To that end, the GDP is estimated to contract by 0.2 percent in **2018** (revised downwards from 2.1 percent⁶), which is marginally better than the decline of 0.9 percent recorded in 2017. The contraction in 2018 is attributed to the contraction of the secondary and tertiary industries despite the strong growth of the primary industries. (Table 3 and Figure 8)

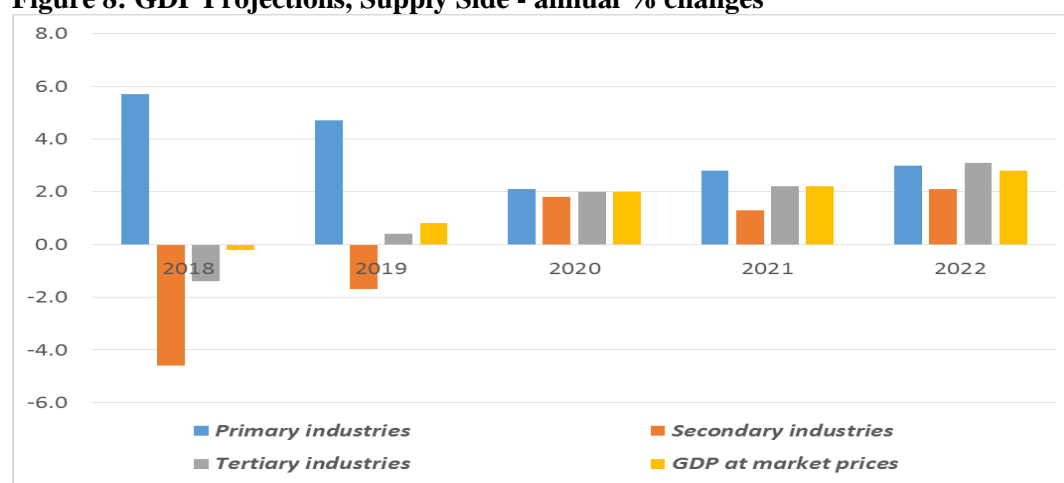
⁶ From the growth projections for 2018 in the Fiscal Strategy for the 2018/19-2020/21 MTEF

Table 3: GDP Projections, Supply Side - annual % changes

	Actual	Projections		Difference from Fiscal Strategy		Projections		
	2017a	2018e	2019p	2018 ⁷	2019 ⁸	2020p	2021p	2022p
Primary industries	10.6	5.7	4.7	-3.7	-0.7	2.1	2.8	3.0
Secondary industries	-6.7	-4.6	-1.7	-5.9	-4.3	1.8	1.3	2.1
Tertiary industries	-1.4	-1.4	0.4	-2.4	1.1	2.0	2.2	3.1
GDP at market prices	-0.9	-0.2	0.8	-2.4	1.3	2.0	2.2	2.8

Source: MEWG, September 2018 a=actuals, e=estimates, p=projections

GDP growth is expected to bottom out of contraction in **2019** with the rate of 0.8 percent on the back of sustained growth in the primary industries and the moderate recovery in the tertiary industries while the secondary industries is expected to post a lesser contraction. For **2020** and the remainder of the medium term period, the economy is expected to record a moderate average growth rate of 2.3 percent as all the industries are expected to sustain stable but moderate growth rates.

Figure 8: GDP Projections, Supply Side - annual % changes

Source: MEWG, September 2018

2.1.1. Primary industries

The projected strong growth in primary industries is attributed to solid expansion in *mining and quarrying* (10.6 percent) and *agriculture and forestry* (3.6 percent) except for *fishing and fish processing on board* that contracted by 0.8 percent. (Details on disaggregated growth rates is depicted in Annex 2)

Growth in **2019** is expected to record a strong 4.7 percent on the back of good rates in mining and quarrying (7.5 percent) and agriculture and forestry (3.0 percent), despite the lesser contraction of 3.6 percent in fishing and fish processing on board. For **2020**, the primary industries are projected to expand by a moderate 2.1 percent and is anticipated to stabilise around the average growth rate

⁷ Differences between the previous and current growth projections

⁸ Differences between the previous and current growth projections

of 2.9 percent over the remainder of the medium term period as all the sectors are anticipated to expand moderately, save for the risks for agriculture and forestry that is subjected to the upside risks of fluctuating weather patterns.

2.1.2. Secondary industries

The secondary industries are estimated to contract by 4.6 percent (revised downwards from growth of 1.3 percent) in **2018**, compared to the deeper decline of 6.7 percent in 2017. The contraction is due to the deep decline of the *manufacturing* and *construction* sectors by 4.6 percent and 8.8 percent, respectively, despite the growth of 3.2 percent in *electricity and water*.

Growth is expected to register a lesser contraction of 1.7 percent in **2019** and bottom out of recession in **2020** and retain a moderate but stable average growth rate of 2.5 percent over the medium term period, on the back of improved performances in *manufacturing* and *construction* as well as stable growth in electricity and water.

2.1.3. Tertiary industries

The tertiary industries are estimated to contract by 1.4 percent in **2018** (revised downwards from 1.0 percent), which is equivalent to the decline of 2017. The contraction is due to the decline in the main sub-sectors of *wholesale and retail trade, repairs, public administration and defence, education, health* and *hotels and restaurants* by 4.9 percent, 2.9 percent, 2.9 percent, 3.0 and 1.0 percent, respectively.

2.2 DEMAND-SIDE PROJECTIONS

Final consumption expenditure (FCE) is estimated to contract by 1.7 percent in **2018** (revised downwards from 2.1 percent), compared to the deeper contraction of 3.3 percent in 2017. The contraction is attributed to the contractions in both *private* and *general government consumption expenditure*. It is expected to recover in **2019** by recording a growth rate of 2.2 percent on the back of the anticipated improvements in both private and general government consumption. FCE is expected to record the average growth of 3.3 percent over the remainder of the medium term period in line with its long term growth trajectory. (Table 3)

Private consumption expenditure is estimated to record a lesser contraction of 0.4 percent in **2018** (compared to a deeper contraction of 5.0 percent in 2017) due to slowdown in private sector credit extension, high levels of indebtedness and weaker disposable income of households which resulted in weaker consumer demand. However, it is expected to recover in **2019** with the growth rate of 1.9 percent and maintain a moderate average growth rate of 3.2 percent over the medium term period as private sector demand improves in line with the anticipated improvement in the depressed economic situation.

General government consumption expenditure is estimated to decline by 5.4 percent in **2018** (compared to growth of 1.9 percent in 2017), due to the government's continued fiscal consolidation stance but is expected to recover in **2019** by recording a growth rate of 2.9 percent and maintaining a moderate average of 2.0 percent over the remainder of the MTEF. The improvement is mainly premised on the easing of the government's fiscal consolidation stance over the outer years of the medium term period.

Table 3: GDP by activity, Demand-side - annual % changes

	2017	2018	2019	2020	2021	2022
Final consumption expenditure	-3.3	-1.7	2.2	2.5	3.4	4.1
Private	-5.0	-0.4	1.9	2.7	3.2	3.9
General government	1.9	-5.4	2.9	1.9	1.9	2.1
Gross fixed capital formation	-24.4	-4.5	-4.8	3.7	2.4	2.8
Gross domestic expenditure	-8.2	-1.2	0.9	2.5	3.8	5.5
Exports of goods and services	-12.1	2.3	0.3	2.0	5.6	4.3
Imports of goods and services	-18.0	-1.8	1.1	3.4	6.5	8.3
GDP at market prices	-0.9	-0.2	0.8	1.9	2.1	2.8

Source: MEWG, October 2018

Gross fixed capital formation (GFCF) is estimated to decline by a lesser 4.5 percent in **2018**, compared to a massive contraction of 24.4 percent in 2017. The contraction is primarily attributed to the slowdown in private investments as a result of the slowdown in private sector credit extension as well as the slow execution rates with regard to the implementation of public sector capital projects, with the exception of the ongoing public infrastructure projects.

GFCF is expected to continue in the negative territory in **2019** with a marginally deeper contraction of 4.8 percent and, thereafter, improve over the remainder of the medium term period with the average growth rate of 3.0 percent due to anticipated improvement of economic fundamentals and growth momentum as well as the anticipated increase in the number of new of capital projects. This is based on the assumption that the government's capital expenditure programme will mainly be sustained mainly through the implementation of the African Development Bank supported public infrastructure development programme. It is anticipated that the government's clear policy pronouncements and resolutions taken at the Second Land Conference⁹ would boost investor confidence and, thus, translate into an increase in GFCF over the medium and long term timeframe.

Exports are estimated to grow by 2.3 percent in due **2018** (revised downwards from 3.0 percent), compared to a deep contraction of 12.1 percent in 2017. The strong recovery is attributed to the increase in the exports by *mining and quarrying*, especially diamond and uranium mining, despite the decrease in the production of *metal ores* (copper, zinc and gold). For **2019** and over the medium term period, exports are projected to register a moderate average growth rate of 3.1 percent on the back of the anticipated stable production levels in all the *mining and quarrying* sub-sectors.

⁹ The resolutions taken at the Conference that took place during 08-12 October 2018 covered critical positions with regard to, inter alia, absentee and foreign land ownership, guarantee and protection of property rights, suspension of the willing-buyer willing-seller concept, ancestral land claims, veterinary cordon fence, etc.

Imports are estimated to decline a moderate 1.8 percent in **2018** (revised upwards from a contraction of 3.0 percent), compared to massive contraction of 18.0 percent in 2017. The moderate contraction is attributed to reduced demand by the private sector due to the subdued economic environment, low disposable income, drop in private sector credit extension and high household indebtedness. For **2019** and beyond, imports are expected to record a strong average growth of 4.8 percent on the back of the anticipated normalisation of the depressed economic situation.

3. FISCAL POLICY REVIEW

3.1 Global Fiscal Developments and Outlook

The global fiscal environment has witnessed a significant buildup of public debt over the past decade. The upsurge in public debt since the advent of the 2007 financial crisis and its aftermath, has resulted in the erosion of fiscal space, narrowing room for policy maneuver and resulting in policy neutrality on economic activity. In Advanced Economies, non-conventional monetary policy, characterized by policy easing, has been instrumental in resuscitating final demand and economic activity.

However, the initial fiscal stimuli outlay to support the pace of economic recovery, repairing financial sector balance sheets and addressing crisis legacies have occasioned a significant rise in public debt in Advanced Economies. Non-financial private sector debt have also accumulated along the same calendar, leading to a prolonged spell of weak consumer demand and deflationary pressures, especially in the Euro zone.

For Emerging Markets and Middle-Income Economies and Low Income Developing Countries, the prolonged spell of fiscal policy counter cyclicalities needed to withstand the effects of the global financial crisis, coupled with the commodity price crash, financial market and currency volatility have led to increased uptake of public debt. Public debt dynamics and capital flows in these groups of countries are now aggravated by monetary policy normalization in Advanced Economies as growth momentum strengthens owing to the cyclical upswing in economic activity.

The prevalence of high public debt is highly concerning, notwithstanding various country circumstances. There are several reasons why high government debt and deficit are a cause of concern:

- *First, high public debt levels could cause a drag on growth. This is because elevated debt levels make it difficult to conduct countercyclical fiscal policy, owing to erosion of fiscal space and the resultant narrow room for policy manoeuvre. In an economic downturn, weak fiscal space prolongs the depth and duration of recessionary pressures as a result of constrained magnitude of policy responsiveness and policy neutrality,*

- *Second, high government debt has associated debt servicing obligations, thus crowding out social and public sector investments and increasing exposure to debt rollover risks due to large gross financing needs and short-term maturities.*
- *Third, high debt levels expose countries to large unexpected shocks to public debt-to-GDP levels, thus eroding market confidence and exacerbating rollover risks;*

Seen in the global context, the evolution of Namibia's public debt trajectory followed an extended period of fiscal expansion and adjustments to shocks on income. Government debt as percentage of GDP is estimated at 45.3 percent for FY2018/19, as a result of funding the gradual fiscal consolidation. This is an increase by 3.4 percent from 41.9 percent of GDP in 2017/18. The upward trend is also expected for the next two years, peaking at 46.2 percent of GDP by 2019/20, amidst elevated refinancing requirements and the subdued economic growth outlook.

Against this background, the main policy options for Namibia are to balance across the four main challenging objectives of:-

- rekindling economic growth through growth-friendly targeted funding for infrastructure investments,
- proceeding with the fiscal consolidation program commensurate with domestic financing requirements,
- leveraging alternative forms of financing, and
- frontloading implementation of structural policy reforms and implementing growth-friendly revenue-enhancing tax administration reforms and base broadening measures.

Table 4: World Public Debt as percent of GDP

Region/Country	2012	2013	2014	2015	2016	2017	2017	2018	2019
						Estimate	April 18	Estimate	Projection
World Gross Debt	79.8	78.5	78.8	80.0	83.1	83.1	82.4	82.1	81.9
Advanced Economies	106.7	105.4	104.8	104.4	106.9	106.3	105.4	103.9	103.1
United States	103.5	105.4	105.1	105.3	107.2	108.1	107.8	108.0	109.4
Euro area	89.4	91.3	91.8	89.9	88.9	87.4	86.6	84.2	81.7
Japan	229.0	232.5	236.1	231.3	235.6	240.3	236.4	236.0	234.2
United Kingdom	84.5	85.6	87.4	88.2	88.2	89.5	87.0	86.3	85.9
Canada	84.8	85.8	85.0	90.5	91.1	89.6	89.7	86.6	83.8
Emerging markets and developing economies	37.4	38.6	40.7	44.0	47.0	48.4	49.0	51.2	52.9
Namibia*	24.4	23.5	25.4	24.6	42.6	41.9	43.3	45.3	46.2
South Africa*	41.0	44.1	47.0	49.3	51.6	53.0	52.7	54.9	55.7
Europe: Other	72.2	74.6	75.0	73.9	73.2	32.3	71.0	68.9	66.9
Russia	11.5	12.7	15.6	15.9	15.7	17.4	17.4	18.7	19.5
China	34.3	37.0	39.9	41.1	44.3	47.6	47.8	51.2	54.4
India	69.1	68.5	67.8	69.6	68.9	68.7	70.2	68.9	67.3
Latin America and Caribbean	48.7	49.3	51.4	55.5	59.0	59.8	61.8	66.4	67.4
Brazil	62.2	60.2	62.3	72.6	78.4	83.4	84.0	87.3	90.2
Sub-Saharan Africa	23.0	24.4	26.2	31.5	36.7	38.6	40.0	42.0	41.5

Source: IMF, *Fiscal Monitor*, October 2018

3.2 Global Fiscal Balances

Underpinning high public debt dynamics are large fiscal deficits, still at their highest for Emerging Markets and Middle-Income Countries since 2014 and only beginning to ameliorate for Advanced Economies.

The global fiscal deficits have tapered off from elevated levels as the generalized fiscal consolidation has paid-off since the global financial crisis. However, aggregate fiscal deficit is not expected to improve materially over the medium term. This is due to the ensuing fiscal stimulus in the United States and the hitherto elevated deficit levels for Emerging Markets and Middle-Income Economies as this group of countries endeavour to cope with subdued growth outlook within a constrained fiscal space.

Fiscal policy has become generally more supportive to growth, but fiscal space remains limited in many advanced economies. Amidst rising demographic pressures, productivity-enhancing reforms are urgently needed. Fiscal policy in commodity exporters is becoming less pro-cyclical, with negative output gaps no longer accompanied by fiscal consolidation. Steps are being taken, or are contemplated, to place their fiscal position on a more sustainable footing.

Table 5: World Fiscal deficit for selected economies 2010-2019

Region/Country	2011	2012	2013	2014	2015	2016	2017	2017	2018	2019
							Estimate	Actual	Estimate	Projection
World Overall Fiscal Balance		-3.7	-2.8	-2.9	-3.3	-3.5	-3.4	-3.3	-3.2	-3.3
Advanced Economies		-5.3	-3.5	-2.9	-2.4	-2.5	-2.8	-2.2	-2.5	-2.5
United States		-7.6	-4.1	-3.7	-3.2	-3.9	-4.3	-3.8	-4.7	-5.0
Euro area		-3.7	-3.0	-2.5	-2.0	-1.5	-1.3	-0.9	-0.6	-0.6
Japan		-8.6	-7.9	-5.6	-3.8	-3.7	-4.1	-4.3	-3.7	-2.8
United Kingdom		-7.6	-5.3	-5.4	-4.2	-2.9	-2.9	-1.8	-2.0	-1.7
Canada		-2.5	-1.5	0.2	-0.1	-1.1	-2.2	-1.1	-1.2	-1.1
Other advanced economies		0.3	0.1	0.1	0.0	0.5	-0.2	1.0	0.7	0.5
Emerging market and developing economies		-1.0	-1.7	-2.5	-4.5	-4.8	-4.4	-4.3	-3.8	-3.8
Namibia*		-0.1	-3.8	-6.2	-8.3	-6.9	-5.2	-5.4	-4.5	-4.0
South Africa*		-4.4	-4.3	-4.3	-4.8	-4.1	-4.5	-4.6	-4.6	-4.5
Europe: Other		-0.7	-1.5	-1.4	-2.7	-3.0	-2.8	-2.0	-1.4	-1.4
Russia		0.4	-1.2	-1.1	-3.4	-3.6	-2.1	-1.5	1.6	1.8
China		-0.3	-0.8	-0.9	-2.8	-3.7	-3.7	-3.9	-4.1	-4.4
India		-7.5	-7.0	-7.1	-7.2	-7.2	-6.4	-7.2	-6.6	-6.5
Latin America and the Caribbean		-3.1	-3.2	-4.7	-7.0	-6.4	-6.1	-6.0	-5.5	-4.9
Brazil		-2.5	-3.0	-5.4	-10.3	-9.0	-9.2	-7.8	-8.6	-8.0
Sub-Saharan Africa		-1.8	-3.2	-3.7	-4.4	-4.5		-4.8	-4.2	-3.9

Source: IMF, Fiscal monitor, April 2018. Data for Namibia refer to budget balance and fiscal years and adopted from national budget.

In **Sub-Saharan Africa**, the fiscal position for several countries is expected to improve due to a modest recovery underway in Sub-Saharan Africa, supported by improvement in commodity prices. Fiscal deficits declined in non-resource-intensive countries, but remained at high levels, partly reflecting infrastructure investments.

Namibia has made progress on fiscal consolidation, reducing the budget deficit by 1.6 percentage point annually over the past three years, after a high of 8.2 percent was recorded in FY2016/17. A more gradual fiscal consolidation was implemented to avert the large adverse consequences of fiscal correction. However, fiscal consolidation is weighing on growth and recessionary pressures continue to linger and call for more directed and frontloaded growth-friendly programs.

In this context, the key policy objective centres on how best to achieve economic growth and sustained reduction in fiscal deficits to bring public debt on a downward path. For countries with limited fiscal space, the policy focus is on continued fiscal consolidation to be underpinned by implementation of pro-growth policies and structural reforms which have positive effect on medium to long-term growth, improving spending efficiency and upgrading tax systems. Where fiscal space has emerged as a result of increasing growth dividend, countries are encouraged to build fiscal buffers to shore up capacity to address future potential vulnerabilities.

3.2 DOMESTIC FISCAL POLICY DEVELOPMENTS

Since the adoption of a gradual pro-growth fiscal consolidation program in 2016/17, marked progress is recorded along the fiscal consolidation path. Tax administration reforms implemented since 2016/17, mainly the Tax Arrears Recovery Incentive Program (TARIP) have contributed to domestic revenue collection activity. Revenue has increased by 15.7 percent in FY2017/18, amidst recessionary pressures on the economy. As a proportion of GDP, total revenue amounted to 33.1 percent by 2017/18, compared to 33.6 percent over the past three years.

Expenditure as a proportion of GDP has slowed from 42.8 percent in FY2015/16 to 38.1 percent by FY2017/18, in line with the fiscal consolidation effort. As a consequence, the budget deficit as a ratio of GDP has reduced from a high of 8.2 percent in FY2016/17 to 5.0 percent by FY2017/18. However, growth, which is key to sustainable debt stabilization and reduction has disappointed with fiscal consolidation and debt accumulation weighing on the growth outturn and outlook. The economy had to contend with a contraction in activity of 0.9 percent for 2017 and projected to remain in negative territory in 2018.

Total Central Government debt continues to rise as the budget deficit, while falling, remain elevated and above the primary balance. Debt is projected to plateau at 46.2 percent by FY2019/20. These levels reflect overshoots on the fiscal targets and the adjustments needed to return to the sustainability benchmarks over time.

3.3 DEVELOPMENTS IN FISCAL AGGREGATES

The fiscal outcomes for the first roll-out of the consolidation program, reflected mixed results, the speed of fiscal correction proving faster and sharper in its effect on service delivery. With the budget deficit relatively higher than anticipated and a build-up of the stock of spending arrears, causing a further drag on economic activity and eroding the effectiveness of the fiscal consolidation effort. The steep expenditure correction proved difficult to implement in the first roll out of fiscal consolidation programme and requires recalibration to balance between the intended consolidation, impact on growth and the provision of basic services.

3.3.1 Revenue Outturn

The actual total revenue for 2017/18 stood at N\$58.83 billion. This represent an increase of 3.3 percent if compared to the revised estimated of N\$56.95 percent in March this year. Compared to budget estimate the revenue collection reflect 96.4 percent tax collection. The tax revenue contributed about 93 percent towards the total revenue collected during the period and about 7 percent is coming from none tax revenue.

The outturn reflected an improvement in Value Added Tax (VAT), which increased by 1.6 percent compared to revised estimate of N\$11.86 billion, amidst the weak domestic demand condition that characterizes several sectors in the economy. Another good prospects arises from improved collection in Personal Income Tax (PIT), which increased by 7 percent from N\$12.4 billion revised estimate to the actual figure of N\$13.3 billion. Despite the recession the economy is currently undergoing, revenue increased by 15.7 percent from N\$50.87 billion in 2016/17 to N\$58.83 in 2017/18.

Table 6: Main revenue categories performance actuals and projections for 2006/07-2018/19

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	19,597	171	54,590
2018/19E*	13,195	8,402	538	307	260	13,245	17,375	147	53,469
<i>Percentage of Total</i>									
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
2018/19E*	24.7	15.7	1.0	0.6	0.5	24.8	32.5	0.3	100.0
<i>Year-on-Year Change</i>									
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
2018/19E*	-0.5	6.9	5.3	-0.5	-3.4	5.1	-11.3	-14.2	-2.1

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

3.3.2 Expenditure Outturn, Public Debt, Interest payment and Government Guarantees

Total expenditure (including statutory) outturn for FY2017/18 stood at N\$67.70 billion, this is about 102 percent relative to the revised appropriation of N\$66.05 billion. Personnel expenditure constitutes 43.1 percent of total expenditure and 52.0 percent of non-interest operational expenditure. Development expenditure amounts to 8.5 percent of overall expenditure, while operational spending, including statutory expenditure amounts to 91.5 percent of total expenditure..

Table 7: Trend of fiscal aggregates FY 2012/13 and preliminary outrun for 2018/19

ITEM	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Revised</i>	<i>Actual</i>	<i>Estimates</i>
GDP	110,835	126,937	141,280	150,984	164,156	171,852	178,651	184,748
Revenue	37,997	41,910	49,931	52,215	50,865	56,811	58,831	56,696
% of GDP	34.3%	33.0%	35.3%	34.6%	31.0%	29.6%	29.6%	30.7%
Total Expenditure	38,112	46,734	58,704	64,638	62,269	66,053	67,706	65,002
% of GDP	34.4%	36.8%	41.6%	42.8%	37.9%	38.4%	37.9%	35.2%
Budget Balance	-114	-4,824	-8,773	-12,423	-11,404	-9,242	-8,875	-8,306
% of GDP	-0.1%	-3.8%	-6.2%	-8.2%	-6.9%	-5.4%	-5.0%	-4.5%
Debt	27,550	30,852	35,949	59,789	59,789	74,468	74,475	83,293
% of GDP	24.9%	24.3%	25.4%	39.6%	36.4%	43.3%	41.7%	45.1%
Interest payments	2,617	1,788	2,065	2,630	4,312	5,001	5,252	6,514
% of Revenue	6.9%	4.3%	4.1%	5.0%	8.5%	8.8%	8.9%	11.5%
Guarantees	2,610	7,371	6,389	6,457	6,351	12,812	12,812	14,812
% of GDP	2.4%	5.8%	4.5%	4.3%	3.9%	7.5%	7.2%	8.0%

Source: Ministry of Finance

The debt stock increased to N\$ 74.5 billion in 2017/18 from about N\$69.9 billion in 2016/17 but remained almost the same compared to the revised estimates of FY2017/18. As a percent of GDP, total debt currently stood at 41.7 percent.

Interest payments as a ratio of revenue stood at 8.9 percent, an increase of 0.1 percent relative to revised estimate for the same year. Government Guarantees, on the other hand, decreased by 0.3 percent from a revised estimate of 7.5 percent of GDP to 7.2 percent during the same period, however year-on-year Government Guarantees as percent of GDP increased by about 3.3 percent, from 3.9 percent in 2016/17 to 7.2 percent in 2017/18.

3.3.3 Mid-Year Outturn

The FY2018/19 **revenue** outturn stood at N\$28.76 billion, representing 51 percent of budgeted revenue of N\$56.70 billion. This represent a 1.8 percent increase in revenue collection compared to the corresponding period in FY2017/18.

Table 8: Mid-Year Budget Review Outturn (April 2018-September 2018)

ITEM	2015-19	2016-17	2017-18				2018-19			2019-20	2020-21
	Actual	Actual	Revised Budget	Actual	Six-month Outturn		Budget	Six-Month Outturn		Current MTEF Projections	
					N\$ million	%	N\$ millions		%		
GDP	154,045	168,562	171,852	178,651	178,651		184,748	184,748		200,759	219,314
Revenue	52,215	50,865	56,811	58,834	28,198	50%	56,696	28,764	51%	57,843	61,308
% of GDP	33.9%	30.2%	33.1%	32.9%	15.8%		30.7%	15.6%		28.8%	28.0%
Expenditure	64,638	62,269	66,053	67,706	30,925	47%	65,002	32,713	50%	65,682	66,312
% of GDP	42.0%	36.9%	38.4%	37.9%	17.3%		35.2%	17.7%		32.7%	30.2%
Budget Balance	-12,423	-11,404	-9,242	-8,872	-2,727	30%	-8,306	-3,949	48%	-7,839	-5,004
% of GDP	-8.1%	-6.8%	-5.4%	-5.0%	-1.5%		-4.5%	-2.1%		-3.9%	-2.3%
Debt*	59,789	69,896	74,468	74,475	72,588	97%	83,293	81,255	98%	81,592	98,713
% of GDP	38.8%	41.5%	43.3%	41.7%	40.6%		45.1%	44.0%		40.6%	45.0%
Interest payments	2,623	4,310	5,001	5,252	2,670	53%	6,514	2,842	44%	6,699	6,754
% of Revenue	5.0%	8.5%	8.8%	8.9%	9.5%		11.5%	9.9%		11.6%	11.0%
Guarantees	6,457	6,351	12,812	12,812	10,109	79%	14,812	11,799	80%	15,812	17,362
% of GDP	4.2%	3.8%	7.5%	7.2%	5.7%		8.0%	6.4%		7.9%	7.9%

Source: Ministry of Finance

The increase in revenue collection is attributed to good performance in tax revenue, of which the collection to date stood at about 47 percent, with exceptional performance from Income tax and tax from mining companies.

The mid-year **expenditure** (Including statutory) outturn for FY2018/19 amounted to 50 percent of total budgeted expenditure, which represent an increase of 3.0 percent compared to the same period in the previous financial year. The outturn on the development budget remained low at about 27 percent, while operational expenditure stood at 48 percent of the budgeted expenditure as at September 2018. This situation need concerted efforts to accelerate spending on development expenditure.

Total debt for mid-year outturn stood at N\$81.3 billion, which is at 98 percent of the total budgeted debt stock as at the end of the financial year. Interest payments outturn turn out at 9.9 percent of total revenue compared to the budgeted 5.7 percent of revenue in the corresponding previous

period. Budget deficit stood at 48 percent of the total budgeted, compared to 30 percent in the previous period. Guarantee issued to date stood at 6.4 percent of GDP.

4 **MEDIUM-TERM FISCAL POLICY AND BUDGETARY FRAMEWORK**

4.1 Revenue Outlook

The FY2018/19 Mid-Year Budget Review reallocates resources within the appropriated ceilings, ensuring the maintenance of the fiscal policy stance for the MTEF. The review is undertaken at the time when the domestic economy remains under subdued recessionary pressures. A growth miss for 2018 earlier projected at 1.2 percent calls for timely implementation of pro-growth budgetary and structural reform interventions to support medium-term growth potential.

The medium-term macroeconomic framework for the 2019/20 -2021/22 estimates a contraction of the domestic economy in 2018 at about 0.2 percent in the baseline case. The economy is projected slowly ease out of a contraction in 2018 and post about 0.8 percent growth in 2019, with the medium-term growth rates averaging about 2.0 percent over the MTEF. This pace of activity, which is barely on par with population growth and retention of per capita incomes, warrants a package of timely supportive policy interventions and structural reforms amidst a tight fiscal consolidation programme. The realisation of this growth trajectory is contingent on the timeliness of implementation of targeted public investment infrastructure programmes already announced in the MTEF, supported by private sector-led investment flows. The planned investment stimulus package under the AfDB and other multilateral agencies funding framework could not be implemented during FY2018/19 as anticipated, with missed economic impact opportunities.

Tax administration measures implemented over the past two years have contributed to the buoyancy of the revenue outturn during 2017/18, amidst a tight economic environment. Based on the relatively better outturn for FY2017/18 and the year-to-date in-year collections, the total revenue estimates for FY2018/19 remained almost the same as in the budget at N\$56.7 billion, just 0.01 percent above the budget estimates. However, overall revenue for 2018/19 is about 3.6 percent lower than 2017/18, mainly due to the decline in SACU revenues. SACU revenues have declined by N\$2.2 billion over the last two years, or some 11.3 percent.

Domestic revenue would anchor revenue growth over the medium-term, albeit at slack pace in line with the projected economic activity. Further, the planned large capital investment in diamond mining is expected to bite into profit tax and related incomes from diamond mining activity. Domestic revenue is projected to grow by about 4.9 percent on average over the next MTEF, driven by improvements in taxes on individuals, other mining company taxes and other categories of domestic taxes on goods and services.

For FY2019/20, overall revenue is projected to grow by only 0.8 percent, mainly due to the continued decline in SACU revenues. The continued sharp decline in SACU revenue have necessitates measures to deepen and broaden existing revenue base for replacement revenue for a successful implementation of the fiscal consolidation program.

Over the MTEF, revenue growth is projected to average 4.3 percent, increasing from N\$57.1 billion in FY2019/20 to N\$59.8 billion in FY2020/21 and reach about N\$64.2 billion by FY2021/22. As a proportion of GDP, revenue is estimated to slow to 28.7 percent in FY2019/20, from 30.2 percent estimated for FY2018/19 and hover around 28.5 percent over the next MTEF as pressure on SACU revenue eases out.

Timely implementation of the tax policy and tax administration reforms announced in the FY2018/19 Budget is critical over the next MTEF to support the continued implementation of the fiscal consolidation program. The tax policy proposals over the MTEF would primarily aim to protect the tax base from erosion, stem illicit financial flows and generate additional revenue to support the implementation of the fiscal consolidation programme and with due regard to encouraging economic agents to produce and invest.

Table 9: Revenue outturn and projected outlook 2016/17- 2021/22 MTEF (N\$ Mil.)

Revenue Head	2017/18	2018/19	2018/19	2019/20	2020/21	2021/22
	Actual	Budget	Estimate	Projection	Projection	Projection
GDP at market prices, nominal	178,651	184,748	187,896	198,914	211,644	225,189
Revenue and grants as % of GDP	32.9%	30.7%	30.2%	28.7%	28.3%	28.6%
TOTAL REVENUE AND GRANTS	58,834	56,696	56,704	57,133	59,822	64,293
TAX REVENUE	54,591	53,461	53,469	54,042	56,361	60,437
Tax on income and Profits	21,947	22,216	22,442	23,362	24,080	25,631
Income Tax on Individuals	13,267	12,957	13,195	13,577	14,079	15,458
Company Taxes	7,860	8,459	8,402	8,892	9,059	9,187
Diamond Mining Companies	1,654	1,488	1,623	1,574	1,430	1,476
Other Mining Companies	256	284	405	440	478	520
Non-Mining Companies	5,950	6,688	6,374	6,878	7,151	7,191
Other Taxes on Income and Profits	309	307	307	328	346	348
Non-Resident Shareholders Tax	183	191	191	205	217	218
Tax on Royalty	96	92	92	99	105	106
Annual Levy on Gambling Income	30	23	23	24	24	25
Withholding Tax on Interest	511	493	538	565	597	638
Withholding tax on companies & individuals	331	107	352	375	404	443
Withholding tax on unit trusts	83	148	83	85	86	87
Withholding tax on Services	96	238	103	106	107	107
Taxes on Property	270	260	260	283	313	314
Domestic Taxes on Goods and Services	12,604	13,463	13,245	14,027	14,756	15,420
VAT + Additional Sales Tax + General Sales Tax	12,049	12,941	12711.4446	13,461	14,162	14,787
Levy on Fuel	342	339	350	374	402	442
Fishing Quota Levies	145	93	93	97	97	97
Gambling Licence (Business)	4	2	2	2	2	2
Environmental levies & Carbon Emission Taxes		70	70	71	73	74
Other taxes on goods and services	63	18	18	22	20	18
Taxes on International Trade and Transactions	19,597	17,375	17,375	16,219	17,046	18,905
SACU Revenue Pool Share	19,778	17,773	17,773	18,185	18,222	20,080
Revenue Formula Adjustments	-180	-398	-398	-2,179	-1,176	-1,175
Other Taxes	171	147	147	150	166	167
NON - TAX REVENUE	4,180	3,219	3,219	3,075	3,445	3,839
Entrepreneurial and Property	2,818	2,179	2,179	1,852	2,534	2,927
Interest Receipts for Loans Extended to SOEs	11	6	6	6	6	6
Interest on Investments	1	-	-	-	-	1
Dividends and Profit Share from SOEs & other cor	1,236	661	661	322	696	697
Interest on State Account Balances with BoN	24	7	7	10	11	11
Diamond Royalties	1,203	1,103	1,103	1,103	1,403	1,785
Other Mineral Royalties	343	403	403	411	419	427
Fines and Forfeitures	95	68	68	68	68	68
Administrative Fees, Charges and Incidental Sales	1,267	772	772	955	643	644
Lending and Equity Participation	63	16	16	16	16	16
External Grants	0.5755	0	0	0	0	1

Source: Ministry of Finance

4.2 Assumptions underlying revenue forecast

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

The revenue outlook for the FY2018/19 – 2020/21 MTEF is based on the following assumptions:-

- tax revenue growth follow the tax base and the effective tax rates, which are assumed to remain constant in the baseline scenario, and take into account effective tax administration measures,
- estimates for FY2018/19 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 on SACU receipts is based on the projections for the SACU Common Revenue Pool and adjustments thereof presented by the National Treasury, South Africa in the latest Medium-Term Budget Policy Statement, and
- Non-tax revenue estimates are based on projections made by O/M/As any 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 Statement for FY2018/19;*
- *Other Tax revenues follow the base year outturn and the projected growth in disposable profit income.*

4.3 Aggregate Expenditure and Debt Outlook

The medium-term fiscal policy stance set forth a gradual fiscal consolidation trajectory and adopted the reduction of the budget deficit threshold from 5.0 percent of GDP to 2.7 percent of GDP with the objective of stabilizing growth in public debt over time. The fiscal stance adopted in the 2018/19 Mid-Year Review Budget Statement proposed to reduce the budget deficit from a revised estimate of 5.0 percent of GDP in FY2017/18 to 4.4 percent in FY2018/19 and FY2019/20 respectively to reach a 2.7 percent by FY2021/22.

Following a once-off settlement of large spending arrears in FY2017/18, the Government continued to maintain a paced fiscal consolidation policy framework over the MTEF which avoids sudden expenditure correction and gives greater impetus to targeted allocations to support economic growth objectives and the provision of social services, while keeping the growth in public debt in check. Over the next MTEF, the aim of fiscal policy stance remains to reduce expenditure as a proportion of GDP from 34.6 percent in FY2018/19 to an average of about 31.1 percent of GDP.

Table 10: Policy scenario: Fiscal stance, aggregate expenditure and public debt consistent with the medium-term policy stance 2019/20- 2021/22 MTEF

Component	2016/17 Actual	2017/18 Actual	2018/19 Estimate	2019/20 Projection	2020/21 Projection	2021/22 Projection
GDP	168,562	178,651	187,896	198,914	211,644	225,189
Total Revenue and Grants	50,865	58,834	56,704	57,133	59,822	64,293
As % of GDP	30.2%	32.9%	30.2%	28.7%	28.3%	28.6%
Potential Additional Expenditure			-		-	-
Expenditure (Budget/MTEF)	65,996	62,541	61,861	65,682	66,312	70,385
Expenditure Adjustments	-4,500	5,165	3,142	156	1,540	-
Potential Expenditure	62,228	67,706	65,003	65,838	67,852	70,385
% of GDP	36.9%	37.9%	34.6%	33.1%	32.1%	31.3%
Own financing (cash reserves)						
Potential Budget Balance	-11,363	-8,872	-8,299	-8,705	-8,029	-6,092
% of GDP	-6.7%	-5.0%	-4.4%	-4.4%	-3.8%	-2.7%
Domestic Debt Stock	41,329	48,616	53,697	61,054	67,774	72,454
NEW PROJECTS LOANS						
ADB Loan Mechanisation program for Agric				225	170	171
ADB Loan Transport (Rail ZAR1,350)				386	514	514
ADB Loan Transport (Road)				259	330	330
ADB Loan Basic Education (School Renov)				198	395	396
Foreign Debt Stock (est.)	25,423	25,859	28,859	31,766	35,264	33,586
Total Debt	66,752	74,475	82,556	92,821	103,038	106,040
% of GDP						
Domestic Debt	24.5%	27.2%	28.6%	30.7%	32.0%	32.2%
Foreign Debt	15.1%	14.5%	15.4%	16.0%	16.7%	14.9%
Total Debt	39.6%	41.7%	43.9%	46.7%	48.7%	47.1%
Growth in GDP	9.4%	6.0%	5.2%	5.9%	6.4%	6.4%
Growth in Debt	49.7%	11.6%	10.9%	0.8%	11.0%	2.9%
Interest payments	4,310	5,232	6,514	6,699	6,754	6,755
% of Revenue	8.5%	8.9%	11.5%	11.7%	11.3%	10.5%
Total Guarantees	6,351	12,812	14,812	15,812	17,362	13,900
% of GDP	3.8%	7.2%	7.9%	7.9%	8.2%	6.2%

Source: Ministry of Finance

4.4 Financing Requirements and Public Debt Sustainability over the MTEF

4.4.1 Budget deficit Financing

The prudent approach in terms of management of the debt accumulation expressed in the medium term fiscal framework will result in net debt stabilising at 47.1 percent of GDP over the MTEF period. The net borrowing requirement of N\$8.2 billion in 2018/19 is N\$1.1 billion lower than

2017/18 fiscal year, and it is expected to decrease further by N\$1.6 billion and N\$2.1 billion in 2019/20 and 2020/21 respectively.

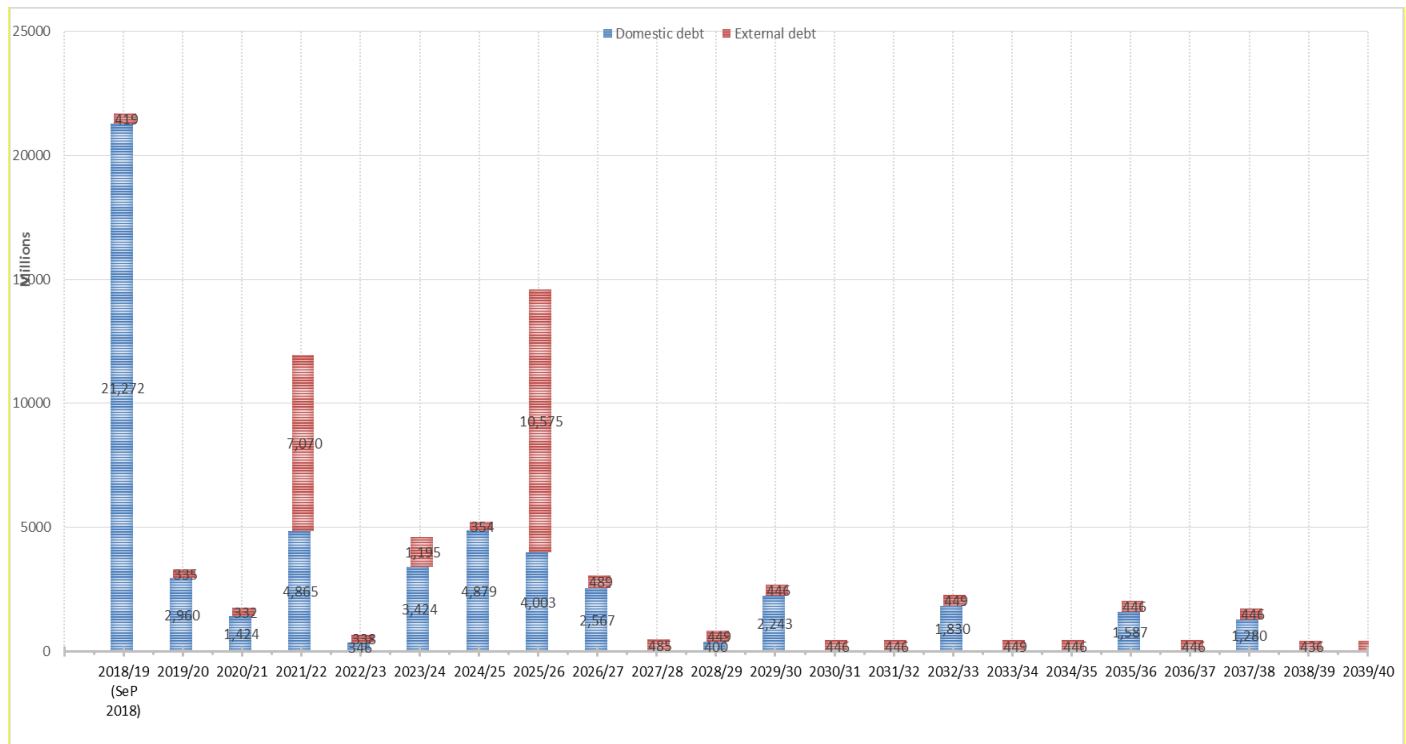
The domestic money and capital markets will remain the main source of financing, with a complement of borrowing from Africa Development Bank (AfDB), through the Economic Governance and Competitiveness Support Program (EGCSP). To continue smoothening the maturity profile of government debt and ensuring that debt repayments are not subjected to roll over risk, Government will continue to issue long dated instrument, fund large capital project with long term funding with smoothed amortised loans, sometimes investing money in the redemption sinking fund account. This account will be used to redeem the local bonds and international bonds as they mature. As per the customary and based on the investors demand, Government will also continue to introduce switch auction for bonds due in 12 to 24months. This is one of the oldest approached Government has utilised, over years since 2002 when the Government redeemed its first bond.

Government also intends to gradually reduce the weight of Eurobond bonds in its portfolio in line with strategic benchmarks underpinning its borrowing programme. This imply that Government will commence with a buying back strategy for the Eurobond, but only when the currency or exchange rates permit.

4.4.2 Government Debt Maturity Profile

The average year to maturity for the entire government debt portfolio stands at 5.9 years, slightly above the benchmark of 5 years. Furthermore, debt falling due within 12 months constituted 27.4 percent of the total portfolio, far below the benchmark of 30.0 percent of total debt. This come as result of the redemption of GC18 that matured 15 July 2018. Going forward, Government will monitor the increase of this level in order to pose a roll-over risk should liquidity dry-up/waved from the domestic market. Given the above the borrowing plan for the MTEF period will be designed to address these challenges.

Chart 8: Government debt maturity profile, as at September 2018



The total debt falling within 12 months (Treasury Bills) amount to N\$21 billion. An estimate of N\$36.0 billion is due for redemption on bonds in the next five years 2020-2025. As depicted in Chart above or the Table 11 below, the largest outstanding debt in the next 5-years is the two Eurobonds; the 2011 bond that matures on 21 November 2021 and the 2015 bond that is due on 29 October 2025. The principal amounts that are due on these bonds are USD500.0 million (approximately N\$6 billion) and USD750 million (approximately N\$9 billion), respectively. In addition to the foreign bonds, there are several exposures from both domestic and JSE-listed bonds over the same time period.

Table 11: Debt maturity (2020-2025)

Bond	Maturity date	Balance
GC20	15-Apr-20	3,135
NAM02	29-Jun-20	840
GC21	15-Oct-21	1,424
Eurobond1	03-Nov-21	6,049
GC22	15-Jan-22	3,109
GI22	15-Oct-22	2,217
NAM01	19-Nov-22	1,560
NAM03	01-Aug-23	157
GC24	15-Oct-24	3,283
GC25	21-Nov-25	3,249
GI25	22-Nov-25	1,876
Eurobond2	23-Nov-25	9,074
Total		35,974

In light of the above, the Government has devised a debt redemption strategy to ensure smooth redemption of these bonds. The 2020-2025 Redemption Strategy outlines the measures to be undertaken in preparation for the redemption of central Government debt that is due over the five years.

The Government approaches to bond redemptions is through maintaining sinking funds in two currencies, ZAR and USD. The balance on the ZAR-denominated Internal Registered Stock Redemption Account (IRSRA) currently stands at N\$1.4 billion, while the USD-denominated sinking fund has a balance of US\$305 million (N\$4.3 billion).

Table 12: Policy Scenario: Fiscal stance, statutory expenditure/interest payment consistent with the medium-term policy stance, 2017/18 - 2021/22 MTEF

All N\$ amounts are expressed in N\$'000	Actual 2014/15	Actual 2015/16	Actual 2016/17	Estimates 2017/18	Estimates 2018/19	Estimates 2019/20	Estimates 2020/21	Estimates 2021/22
GDP	141,280	154,045	168,562	178,651	187,896	198,914	211,644	225,189
Total Revenue	49,931	52,215	51,065	56,811	56,212	56,402	61,956	61,956
	-	-	-	-	-	-	-	-
Interest Payments	-	-	-	-	-	-	-	-
Domestic Interest Payments	1,600	2,031	2,831	3,458	3,795	4,105	4,365	4,625
Foreign Interest Payments	460	593	1,479	1,774	1,987	2,078	2,124	2,169
<i>Total Interest Payments</i>	<i>2,060</i>	<i>2,623</i>	<i>4,310</i>	<i>5,232</i>	<i>5,783</i>	<i>6,184</i>	6,489	6,794
Other Statutory Commitment								
RFA					250	250		
NAMWATER					140	140	140	
DBN					125	125	125	125
UNAM					216			
Total Statutory Commitments	2,060	2,623	4,310	5,232	6,514	6,699	6,754	6,919
As % of GDP (The Benchmark <3%)	1%	2%	3%	3%	3%	3%	3%	3%
As % of Revenue (The Benchmark <10%)	4%	5%	8%	9%	12%	12%	11%	11%

Source: Ministry of Finance

4.4.3 Statutory/Interest payment

Interest payment/statutory will remain at N\$6.5 billion as per the original budget of 2018/19 financial year. Thought the exchange rate fluctuation, it is worth stating that 65.0 percent of the foreign debt portfolio has been hedged, while 25 percent is Rand denominated debt. Hence the exchange rate minimal effect on debt servicing.

4.4.4 Contingent liability:

In addition to incurring outright debt, the Government avails loan guarantees in terms of Section 36 of State Finance Act, Act No. 31, 1991. These guarantees are mainly offered to SOEs in support of critical development projects. The total guarantees issued amounted to N\$1.5 billion during 2017/18. This increased the level of guarantee from 7.5 percent of GDP to 8.0 percent, coming slightly closer to the set benchmark of 10.0 percent of GDP. The increases were driven by the need for Government to meet its contractual obligations on national important projects, mostly those that where underfunded in the 2017/18 budget.

4.5 Fiscal Policy Stance for the next MTEF

The Government's fiscal policy over the next MTEF remains grounded on fiscal counter-cyclicality, long-term sustainability of fiscal outcomes and the promotion of inclusive economic growth and social welfare. With economic growth faltering, the fiscal stance for the next MTEF

would balance between achieving inclusive economic growth objectives and stabilizing growth in public debt through continued implementation of pro-growth fiscal consolidation program.

During the next MTEF and consistent with the 2018/19 Budget Policy:-

- *Government will frontload 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,*
- *reduce the budget deficit at about 4.4 percent of GDP in FY2019/20 and reach an average of 3.0 percent of GDP over the MTEF,*
- *reduce the growth of total public debt after a peak of about 48.7 percent of GDP through gradual reduction in the growth of public expenditure and the budget deficit, and*
- *implement revenue raising and alternative forms of financing, particularly PPPs and structural policy reforms to aid the fiscal consolidation path, while keeping fiscal risks in check.*

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

The 2018/19 Budget set out policy priorities which emphasize fiscal sustainability, reinvigorating growth, revenue mobilization and implementing structural policy reforms to amplify the impact of policy interventions. Growth, which is a necessary condition for per capita income increases and debt stabilization, has disappointed 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 the policy priorities set out in the 2018/19 Budget, the Government will continue pursuing the following fiscal priorities over the next MTEF to support increased economic activity:-

- ***Frontloading implementation of targeted public sector investment programs and the promotion of private sector-led investments to support domestic economic activity in line with the proposals of the FY2018/19 Budget and 2018/2019-2020/2021 MTEF.***
- **Maintain implementation of a more balanced fiscal consolidation policy stance to safeguard macroeconomic stability, long-term fiscal sustainability and economic growth objectives.** The fiscal consolidation policy stance has aligned the macro-fiscal framework, with gradual reduction in the expenditure-to-GDP ratio as well as alignment

of expenditure to revenue as a lever for stabilizing growth in public debt. In a constrained fiscal space, 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.

- ***Providing resources to give effect to the implementation of the land reform programme and meeting priority resolutions and urgent needs identified at the October 2018 2nd National Land Conference.***
- ***Continue protecting expenditure in the social sectors of education, health and skills development*** as critical enablers for human resources development, enhancing the quality of life, labour force productivity and medium to long-term prospects for job creation and economic growth.
- ***Mobilizing domestic resources for development*** through tax policy and tax administration reforms, and avoid taxes which place excess burden on growth, enforcement of the amendments to domestic asset requirements for institutional investors alongside measures to improve investment climate, establishment and operationalization of the Revenue Agency for Namibia, introduction of measures to protect the revenue base from base erosion, while addressing concerns raised by the European Union Commission on international tax cooperation,
- ***Implementing supportive policies and structural reforms*** to bolster the competitiveness of the national economy, crowd-in private sector in project financing and investment.

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

The key priority objectives over the MTEF are to reinvigorate economic recovery within a credible fiscal consolidation framework. The fiscal consolidation program has progressed, reducing the budget deficit by 1.3 percentage points annually over the past three years, from 8.2 percent in 2015/16 to about 4.5 percent by 2018/19. Spending as a proportion of GDP has also proportionately reduced to 34.6 percent by 2018/19, from 42.0 percent in 2015/16.

The targeted growth enhancing spending stimulus allocations made in FY2018/19 budget have, by and large, been delayed by project finalization and procurement processes. At the same time, fiscal consolidation has greatly weighted on economic activity, underpinning the urgency to implement the announced measures and further strengthening the interventions in scale and quality to support

the domestic economy. Thus, the Government will implement the following measures annually over the MTEF:-

4.7.1 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 upfiftment 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. Priority attention should be accorded to economic recovery support programmes already provided for in FY2018/19 Budget.

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

- *diversify sources of financing through leveraging Public Private Partnerships (PPPs) and encouraging the partial listing of some of the Public Enterprises on the Namibian Stock Exchange (NSX) as a means to raise capital for funding development interventions, and*
- *supporting the development of functional and technical skills through continued targeted allocations to the Students Financial Assistance Fund, vocational training and targeted utilization of the skills levy funds.*
- *Implementing Public Enterprises Reforms to promote profitability and efficiency in affordable service delivery as the Public Enterprises Governance Bill undergoes legislative amendments. Subsidies to Public Enterprises will be ring-fenced to infrastructure and service delivery programs within the framework of the performance agreements and subsidy agreements,*

4.7.2 Maintaining pro-growth fiscal consolidation policy stance

The Government will continue implementing the fiscal consolidation framework that is moderately paced to avoid sudden withdrawal of fiscal support to the economy and the provision of basic services. Realizing successful fiscal consolidation requires effective measures operating on income, expenditure, financing and structural reforms. To contain the growth of the civil service

personnel, reducing the wage bill as a ratio of revenue and GDP and containing growth in transfers to Public Enterprises.

4.7.3 Giving effect to priority resolutions and urgent needs identified at the 2nd 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. Among these Resolutions are the key reform areas with immediate beneficial impact. In achieving the early gains, and anchoring the reform implementation on evidence and credible policy frameworks, the Government, amongstst, 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.*

4.7.4 Implementing targeted measures to reduce poverty and vulnerability

Reducing poverty and vulnerability calls for strict measures targeting the creation of employment opportunities and economic empowerment, while shielding the vulnerable members of society from the effects poverty. This requires a developmental approach for state interventions and nurturing a conducive environment for private investment and job creation. During the next MTEF, Government will implement the following measures to reduce poverty and vulnerability:-

- *Promote job creation, empowerment 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.*

4.7.5 Implementing industrial development pilot projects

Since the adoption of the “Growth at home” Strategy a key investment project is the expected investment in car assembly plant in Walvis Bay which will contribute to the diversification of economic activities. During the next MTEF, the Government, in consultation with the private sector and other stakeholders will identify potential industrial development projects in the strategic areas of value-addition as well as securing market access, taking advantage of domestic and regional value chains.

4.7.6 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, improvement of teacher upgrading programmes and educational facilities to enhance access to especially tertiary education and vocational training as basic enablers for employability and self-employment,*
- *allocations in the health sector will aim to maintain optimal funding in real terms and address funding gaps for health facilities, improving the quality of public health and service delivery*
- *Further improve coverage and targeting for social safety nets to beneficiary groups through better coordination and establishment of a Central Social Registry.*

4.7.8 Tax policy and tax administration reform agenda

The Tax policy and tax administration forms were announced in the FY2018/19 Budget as revenue-based measures to support the implementation of the fiscal consolidation program in an environment of downside risks to revenues under SACU and recessionary pressures in the economy. In addition, the proposals seek to enhance the principles of equity, progressivity, economic efficiency and protecting the tax base from erosion and profit shifting.

Since then, the specific proposals are developed and under consultation with the stakeholders. In the next MTEF, Government will continue with the implementation of reforms in both tax policy and administration. The ensuing stakeholder consultation will among others, aim to ensure that the proposed changes do not adversely impact on businesses and economic activity. The following tax policy changes will remain as priority reforms during the FY2019/2020, after the consultation process is finalised.

- *Phasing out the current manufacturing tax incentive scheme based on economic efficiency grounds and graduating this to the Special Economic Zone regime approved in 2018,*
- *Implement measures to protect the tax base from base erosion, prevent profit shifting, tax leakage and illicit flows,*
- *Introduce a 10 percent dividend tax for dividends paid to residents to enhance the fairness of the tax system as dividend income will be taxed the same as other streams of passive income such as interest income.*
- *Harmonise the taxation of trading trusts in line with regional economies through elimination of current loopholes that allow for a conduit (flow through) principle. 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.*
- *The current tax incentive for charitable, religious, educational and other types of institutions under Section 16 of the Income Tax Act by exempting the income generated through normal sources such as members 'contributions, donations and grants. 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.*
- *Expansion of the tax base through deepening the current hybrid tax system by taxing all income earned from foreign sources. Namibian residents will have to declare such income in their annual tax returns. This measure will not only generate additional revenue but will also enhance neutrality in the tax system by discouraging distortionary tax effect on investment decision.*

- *Introduce changes to individual income tax brackets by keeping the brackets and rates for low-income earners unchanged and graduate the upper income earners to upper brackets and introduce new tax rates (from 37% to 40%) in furtherance of the redistributive objectives of fiscal policy. This will generate about N\$250 million annually.*
- *Introduce Value Added Tax on income of listed asset managers,*
- *Introduce VAT on proceeds on sale of shares or membership in a company largely owning commercial immovable property.*

4.7.9 Tax Administration Reforms

On the tax administration front:-

- *establishing the Namibia Revenue Agency through a phased transitional arrangement to bring about greater efficiency in the collection, assessment and administration of the tax laws is under way, with Day One earmarked for 1 March 2019;*
- *expanding the tax compliance register through Operation Sunrise and the recovery of outstanding tax arrears,*
- *Finalizing the review and phasing out of the Export Processing Zones Act, and*
- *leverage regional and international tax cooperation as a mechanism to enhance national technical capacity in various areas of tax administration, specifically transfer pricing and addressing national tax compliance matters raised by the European Union,*

4.7.10 Excise levies and duties

For excise levies, the following adjustments for specific products will be introduced for domestic revenue as announced in the 2018/19 budget:-

- *expand coverage of export levy to include agricultural, forestry and game products and on mining products currently not covered,*
- *introduce additional 5 percent national “sin” tax on alcohol and tobacco products for national revenue purpose, and*
- *explore a profit tax of 37 percent on betting and gaming entities,*

4.7.11 Structural reforms to support fiscal consolidation and economic growth objectives

The execution of the above strategies would require a supportive policy environment and structural reforms to optimise outcomes. Over the next MTEF, the Government will continue implementing

the following structural reform policies to diversify economic base, local economic development and advance national industrialization and economic diversification agenda.

- *improving the productive capacity of the economy for domestic industrial and consumption demand by addressing supply-side constraints and implementing preference provisions of new Public Procurement Act and strengthening the Procurement Policy Unit at the Ministry of Finance,*
- *establishing the National Single Window facility to facilitate the ease of doing business and shore up national competitiveness,*
- *assessing infrastructure and service options for PPP and implementing such undertakings if and when they are found feasible,*
- *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 (PFM) reforms through amendments and modernization of the State Finance Act and conducting Public Expenditure Review in the health sector, and*
- *Finalizing and implement the National Equitable Economic Empowerment Framework, taking into consideration stakeholder input.*

4.8 Policy Conclusions for the MTEF

The key policy priorities for the FY2019/120 MTEF is to reinvigorate growth and continue implementing the gradual 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 two years, underpinning the need to frontload implementation of identified intervention measures to support the pace of economic activity. At the same time, the elevated public debt and financing requirements add a grad to potential growth prospects.

On the macro-fiscal front, the Namibian economy is projected to post positive but moderate economic growth rates over the MTEF, thanks to the coming on production stream 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. Fiscal consolidation and increasing financing needs arising from elevated public debt continue to weigh on growth.

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 rate hike in the United States has impacted on capital flows and currency volatilities across the globe, while the 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 a hike in oil prices has already negatively impacted on industries and fuel inflation.

The following key policy actions for the MTEF are important:-

- ***Frontload implement a growth-friendly fiscal policy by addressing institutional constraints inhibiting timely implementation of the identified intervention programs. 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 centered 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.*** 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.

- ***Commence with implementation of urgent needs identified by the 2nd National Land Conference.*** The key immediate intervention measures 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.
- ***Implement tax policy and tax administration reforms*** to provide for alternative forms of revenue by 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.

In order to reinforce the outcomes in the priority areas of intervention during the MTEF, ***Government will implement structural reforms in the various sectors of the economy.*** 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

The objectives of the Mid-Year Budget Review are to revise the macro-fiscal year and advance announcement of the proposed spending priorities and policy interventions for the next budget MTEF. The process entails undertaking budget analysis for the specific financial year (2018/19) and identify possible funds for re-allocation to the priority expenditure categories or for suspensions; and assess budget execution and the adherence of Offices/Ministries/Agencies (O/M/As) to fiscal consolidation policy measures aimed at stabilizing Government debt at sustainable levels.

The 2018/19 Financial Year's mid-year review follows the same patterns of re-aligning government expenditure to available revenue and towards the sectors that experienced financial challenges during the first six months of budget implementation. This expenditure alignment aimed at maintain the original global Appropriation Act while re-allocating funds within and between votes. Hence, no additional increase on the global appropriated budget ceilings considered under this review.

An additional amount of N\$4.9 billion was presented for consideration in the 2018/19 Mid-term review to address shortfalls identified by O/M/As mainly the Social Sectors. Consistent with fiscal consolidation measures, an amount of N\$1.8 billion was considered to cater for the experienced shortfalls that cannot wait for the consideration under the next budget and MTEF. This recommended amount of N\$1.8 billion was addressed through suspensions and re-allocations within and between votes resulting in net allocation of N\$1.1 billion as shown in Table 5C.

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

Table 5a: Revised Operational Budget Ceilings 2018/19 (N\$, excludes statutory expenditure)

Vote	Appropriation	Ops Budget Suspensions	Re-allocations	Revised Ceilings
1	2	3	4	5
01 - Office of the President	375 519 000	500 000	2 000 000	377 019 000
02 - Office of the Prime Minister	360 007 000	2 000 000	-	358 007 000
03 - National Assembly	107 538 000	-	-	107 538 000
04 - Auditors General	106 399 000	-	4 000 000	110 399 000
05 - Home Affairs and Immigration	445 359 000	200 000	-	445 159 000
06 - Safety and Security	4 840 991 000	-	50 000 000	4 890 991 000
07 - International Relations and Cooperation	764 175 000	2 500 000	-	761 675 000
08 - Ministry of Defence	5 524 135 000	500 000	125 000 000	5 648 635 000
09 - Ministry of Finance	4 039 054 000	1 000 000	275 000 000	4 313 054 000
10 - Ministry of Education, Art and Culture	12 823 279 000	200 000	380 000 000	13 203 079 000
11 - National Council	100 381 000	1 221 000	-	99 160 000
12 - Ministry of Gender Equality and Child Welfare	1 204 873 000	500 000	-	1 204 373 000
13 - Ministry of Health and Social Services	6 037 102 000	250 000	365 000 000	6 401 852 000
14 - Ministry of Labour, Industrial Relations and Employment Creation	186 048 000	1 000 000	-	185 048 000
15 - Ministry of Mines and Energy	170 498 000	1 500 000	-	168 998 000
16 - Ministry of Justice	204 742 000	200 000	4 000 000	208 542 000
17 - Ministry of Urban and Rural Development	1 309 654 000	2 000 000	-	1 307 654 000
18 - Ministry of Environment and Tourism	337 843 000	1 500 000	7 000 000	343 343 000
19 - Ministry of Industrialization, Trade and SME Development	192 778 000	-	38 000 000	230 778 000
20 - Agriculture, Water and Forestry	997 445 000	500 000	40 000 000	1 036 945 000
21 - Judiciary	366 348 000	-	5 000 000	371 348 000
22 - Ministry of Fisheries and Marine Resouces	229 247 000	1 500 000	-	227 747 000
23 - Department of Works	640 860 000	200 000	30 000 000	670 660 000
24 - Department of Transport	1 239 766 000	2 500 000	34 000 000	1 271 266 000
25 - Ministry of Land Reform	216 186 000	1 900 000	-	214 286 000
26 - National Planning Commission	160 995 000	600 000	-	160 395 000
27 - Ministry of Youth, National Service, Sport and Culture	262 573 000	-	8 000 000	270 573 000
28 - Electoral Commission of Namibia	68 968 000	250 000	10 000 000	78 718 000
29 - Ministry Information and Communication Technology	313 230 000	300 000	100 000 000	412 930 000
30 - Anti Corruption Commission	60 955 000	200 000	-	60 755 000
31 - Veteran Affairs	602 626 000	200 000	100 000 000	702 426 000
32 - Higher Education, Training and Innovation	3 192 386 000	200 000	209 000 000	3 401 186 000
33 - Poverty Eradication and Social Welfare	3 439 013 000	1 394 000	-	3 437 619 000
34 - Public Enterprises	42 280 000	500 000	-	41 780 000
35 - Attorney General	201 747 000	2 000 000	7 000 000	206 747 000
TOTAL	51 165 000 000	27 315 000	1 793 000 000	52 930 685 000

The Operational Budget was revised upward with total amount of about N\$1.8 billion to cater for critical needs of some votes until the end of Financial Year 2018/19.

The re-allocation to Operational budget mostly cater the Social Sector as follows:

Education, Arts & Culture received N\$380 million to cater for personnel expenditure shortfall, recruitment of teachers and the implementation of the new curriculum; Higher Education, Training & Innovation received N\$209 million to cater for NSFAP and towards the School of Medicine. While Health and Social Services received N\$365 million to cater for Health Professionals, Special Fund and Namibia Institute of Pathology (NIP). Some activities in other sectors also benefited but marginally for Operational activities. Detailed activities are provided in the Mid-Year Budget Statement.

Table 5b: Development Budget Revised Ceilings 2018/19 (N\$)				
Vote	Appropriation	Dev Budget Suspensions	Dev. Reallocationis	Revised Ceilings
1	2	3		4
01 - Office of the President	35,991,000	7,477,000	-	28,514,000
02 - Office of the Prime Minister	5,000,000	1,000,000	-	4,000,000
03 - National Assembly	5,000,000	1,700,000	-	3,300,000
04 - Auditors General	-	-	-	-
05 - Home Affairs and Immigration	164,000,000	-	-	164,000,000
06 - Safety and Security	330,809,000	-	-	330,809,000
07 - International Relations and Cooperation	120,000,000	-	-	120,000,000
08 - Ministry of Defence	435,480,000	-	-	435,480,000
09 - Ministry of Finance	6,500,000	2,000,000	-	4,500,000
10 - Ministry of Education, Art and Culture	659,786,000	142,912,000	-	516,874,000
11 - National Council	-	-	-	-
12 - Ministry of Gender Equality and Child Welfare	7,500,000	2,150,000	-	5,350,000
13 - Ministry of Health and Social Services	500,000,000	189,676,000	-	310,324,000
14 - Ministry of Labour, Industrial Relations and Employment Creation	8,715,000	4,358,000	-	4,357,000
15 - Ministry of Mines and Energy	93,823,000	11,350,000	-	82,473,000
16 - Ministry of Justice	100,087,000	7,000,000	-	93,087,000
17 - Ministry of Urban and Rural Development	842,048,000	288,500,000	-	553,548,000
18 - Ministry of Environment and Tourism	64,221,000	9,000,000	-	55,221,000
19 - Ministry of Industrialization, Trade and SME Development	155,000,000	48,300,000	-	106,700,000
20 - Agriculture, Water and Forestry	1,139,630,000	243,485,000	25,000,000	921,145,000
21 - Judiciary	-	-	-	-
22 - Ministry of Fisheries and Marine Resources	29,359,000	5,000,000	-	24,359,000
23 - Department of Works	21,377,000	1,994,000	-	19,383,000
24 - Department of Transport	2,234,832,000	690,816,000	-	1,544,016,000
25 - Ministry of Land Reform	260,000,000	108,250,000	-	151,750,000
26 - National Planning Commission	-	-	-	-
27 - Ministry of Youth, National Service, Sport and Culture	25,714,000	6,231,000	-	19,483,000
28 - Electoral Commission of Namibia	-	-	-	-
29 - Ministry Information and Communication Technology	32,667,000	-	-	32,667,000
30 - Anti Corruption Commission	-	-	-	-
31 - Veteran Affairs	6,000,000	-	-	6,000,000
32 - Higher Education, Training and Innovation	40,472,000	19,486,000	-	20,986,000
33 - Poverty Eradication and Social Welfare	-	-	-	-
34 - Public Enterprises	-	-	-	-
35 - Attorney General	-	-	-	-
TOTAL	7,324,011,000	1,790,685,000	25,000,000	5,558,326,000

On the Development Budget a low overall execution rate of 27% has been recorded as for the period of April 2018 to September 2018. Under the Mid-Year Review process, a downward

revision of N\$1.8 billion has been effected mainly on capital projects with zero execution rate and as well on projects with absorption rate of less than 10%.

Table: 5c Suspensions and Re-allocations within and between the votes								
Vote No.	Vote Description	Original Appropriation (N\$)	Suspensions Operational ((N\$)	Suspensions Development (N\$)	Total Suspensions/Virements (N\$)	Re-allocations (N\$)	Net-off Suspensions (N\$)	Net-off Re-allocations (N\$)
1	2	3	4	5	6	7	8	9
01	President	411 510 000	500 000	7 478 000	7 978 000	2 000 000	5 978 000	-
02	Prime Minister	365 007 000	2 000 000	1 000 000	3 000 000	-	3 000 000	-
03	National Assembly	112 538 000	-	1 700 000	1 700 000	-	1 700 000	-
04	Auditor General	106 399 000	-	-	-	4 000 000	-	4 000 000
05	Home Affairs and Immigration	609 359 000	200 000	-	200 000	-	200 000	-
06	Safety and Security	5 171 800 000	-	-	-	50 000 000	-	50 000 000
07	International Relations and Cooperation	884 175 000	2 500 000	-	2 500 000	-	2 500 000	-
08	Defence	5 959 615 000	500 000	-	500 000	125 000 000	-	124 500 000
09	Finance	4 045 554 000	1 000 000	2 000 000	3 000 000	105 000 000	-	102 000 000
10	Education, Art and Culture	13 483 065 000	200 000	142 912 000	143 112 000	380 000 000	-	236 888 000
11	National Council	100 381 000	1 221 000	-	1 221 000	-	1 221 000	-
12	Gender Equality and Child Welfare	1 212 373 000	500 000	2 150 000	2 650 000	-	2 650 000	-
13	Health and Social Services	6 537 102 000	250 000	189 676 000	189 926 000	365 000 000	-	175 074 000
14	Labour, Industrial Relations and Employment Creation	194 763 000	1 000 000	4 357 000	5 357 000	-	5 357 000	-
15	Mines and Energy	264 321 000	1 500 000	11 350 000	12 850 000	-	12 850 000	-
16	Justice	304 829 000	200 000	7 000 000	7 200 000	4 000 000	3 200 000	-
17	Urban and Rural Development	2 151 702 000	2 000 000	288 500 000	290 500 000	-	290 500 000	-
18	Environment and Tourism	402 064 000	1 500 000	9 000 000	10 500 000	7 000 000	3 500 000	-
19	Industrialization, Trade and SME Development	347 778 000	-	48 300 000	48 300 000	38 000 000	10 300 000	-
20	Agriculture, Water and Forestry	2 137 075 000	500 000	243 485 000	243 985 000	65 000 000	-	-178 985 000
21	Judiciary	366 348 000	-	-	-	5 000 000	-	5 000 000
22	Fisheries and Marine Resources	258 606 000	1 500 000	5 000 000	6 500 000	-	6 500 000	-
23	Department of Works	662 237 000	200 000	1 994 000	2 194 000	30 000 000	-	27 806 000
24	Department of Transport	3 474 598 000	2 500 000	690 816 000	693 316 000	34 000 000	659 316 000	-
25	Land Reform	476 186 000	1 900 000	108 250 000	110 150 000	-	110 150 000	-
26	National Planning Commission	160 995 000	600 000	-	600 000	-	600 000	-
27	Sport, Youth and National Service	288 287 000	-	6 231 000	6 231 000	8 000 000	-	1 769 000
28	Electoral Commission of Namibia	68 968 000	250 000	-	250 000	10 000 000	-	9 750 000
29	Information and Communication Technology	345 897 000	300 000	-	300 000	100 000 000	-	99 700 000
30	Anti Corruption Commission	60 955 000	200 000	-	200 000	-	200 000	-
31	Veterans Affairs	608 626 000	200 000	-	200 000	100 000 000	-	99 800 000
32	Higher Education, Training and Innovation	3 232 858 000	200 000	19 486 000	19 686 000	209 000 000	-	189 314 000
33	Poverty Eradication and Social Welfare	3 439 013 000	1 394 000	-	1 394 000	-	1 394 000	-
34	Public Enterprises	42 280 000	500 000	-	500 000	-	500 000	-
35	Attorney General	201 747 000	2 000 000	-	2 000 000	7 000 000	-	5 000 000
	Contingency - Land Conference Resolutions					170 000 000	-	170 000 000
	TOTAL	58 489 011 000	27 315 000	1 790 685 000	1 818 000 000	1 818 000 000	1 121 616 000	1 121 616 000

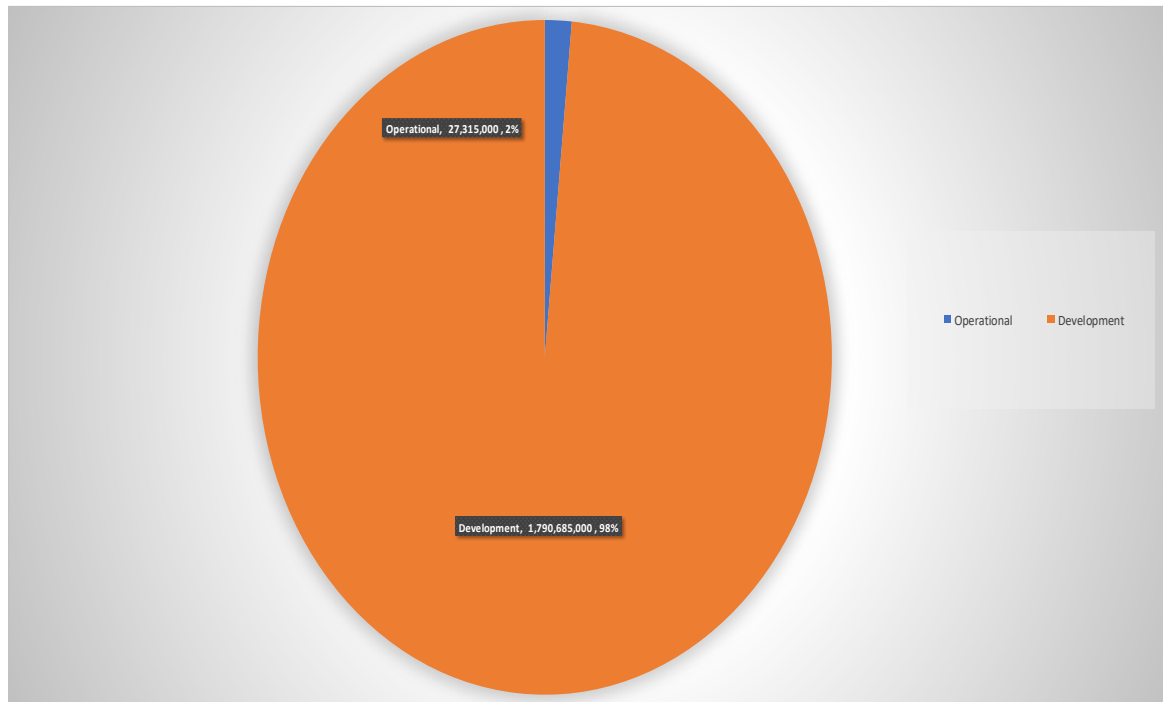
As can be observed in Table 5C above, some votes re-allocated savings within their votes and further suspended possible savings for re-allocation to votes without adequate savings (see last 2 columns).

Table 5d: Global Revised Ceilings (Operational and Development)

Vote	Original Appropriation	Revised Ceilings
1	2	3
01 - Office of the President	411 510 000	405 533 000
02 - Office of the Prime Minister	365 007 000	362 007 000
03 - National Assembly	112 538 000	110 838 000
04 - Auditors General	106 399 000	110 399 000
05 - Home Affairs and Immigration	609 359 000	609 159 000
06 - Safety and Security	5 171 800 000	5 221 800 000
07 - International Relations and Cooperation	884 175 000	881 675 000
08 - Ministry of Defence	5 959 615 000	6 084 115 000
09 - Ministry of Finance	4 045 554 000	4 317 554 000
10 - Ministry of Education, Art and Culture	13 483 065 000	13 719 953 000
11 - National Council	100 381 000	99 160 000
12 - Ministry of Gender Equality and Child Welfare	1 212 373 000	1 209 723 000
13 - Ministry of Health and Social Services	6 537 102 000	6 712 176 000
14 - Ministry of Labour, Industrial Relations and Emp	194 763 000	189 405 000
15 - Ministry of Mines and Energy	264 321 000	251 471 000
16 - Ministry of Justice	304 829 000	301 629 000
17 - Ministry of Urban and Rural Development	2 151 702 000	1 861 202 000
18 - Ministry of Environment and Tourism	402 064 000	398 564 000
19 - Ministry of Industrialization, Trade and SME Dev	347 778 000	337 478 000
20 - Agriculture, Water and Forestry	2 137 075 000	1 958 090 000
21 - Judiciary	366 348 000	371 348 000
22 - Ministry of Fisheries and Marine Resouces	258 606 000	252 106 000
23 - Department of Works	662 237 000	690 043 000
24 - Department of Transport	3 474 598 000	2 815 282 000
25 - Ministry of Land Reform	476 186 000	366 036 000
26 - National Planning Commission	160 995 000	160 395 000
27 - Ministry of Youth, National Service, Sport and C	288 287 000	290 056 000
28 - Electoral Commission of Namibia	68 968 000	78 718 000
29 - Ministry Information and Communication Technr	345 897 000	445 597 000
30 - Anti Corruption Commission	60 955 000	60 755 000
31 - Veteran Affairs	608 626 000	708 426 000
32 - Higher Education, Training and Innovation	3 232 858 000	3 422 172 000
33 - Poverty Eradication and Social Welfare	3 439 013 000	3 437 619 000
34 - Public Enterprises	42 280 000	41 780 000
35 - Attorney General	201 747 000	206 747 000
TOTAL	58 489 011 000	58 489 011 000

5.2 Operational and Development Budget Suspensions

Figure 5A: Share of Downward Revisions between Operational and Development Budgets (N\$, % of all suspensions)



Re-allocation to sectors were as follows:

Figure 5B Revised Sectoral Allocations for 2018/19			
Sector	Original Budget	Revised Budget	Growth
01 Administrative	4,395,443,000	4,098,937,000	-6.7%
02 Economic	8,134,859,000	8,083,474,000	-0.6%
03 Infrastructure	4,482,732,000	3,950,922,000	-11.9%
04 Public Safety	12,674,653,000	12,855,553,000	1.4%
05 Social	28,801,324,000	29,500,125,000	2.4%
Grand Total	58,489,011,000	58,489,011,000	0.0%

The re-allocation benefited mostly the Social (**58%**) received a re-allocation of about **N\$1.1 billion**.

Figure 5c: Original Budget Sectoral Allocations FY18/19 (Percent)

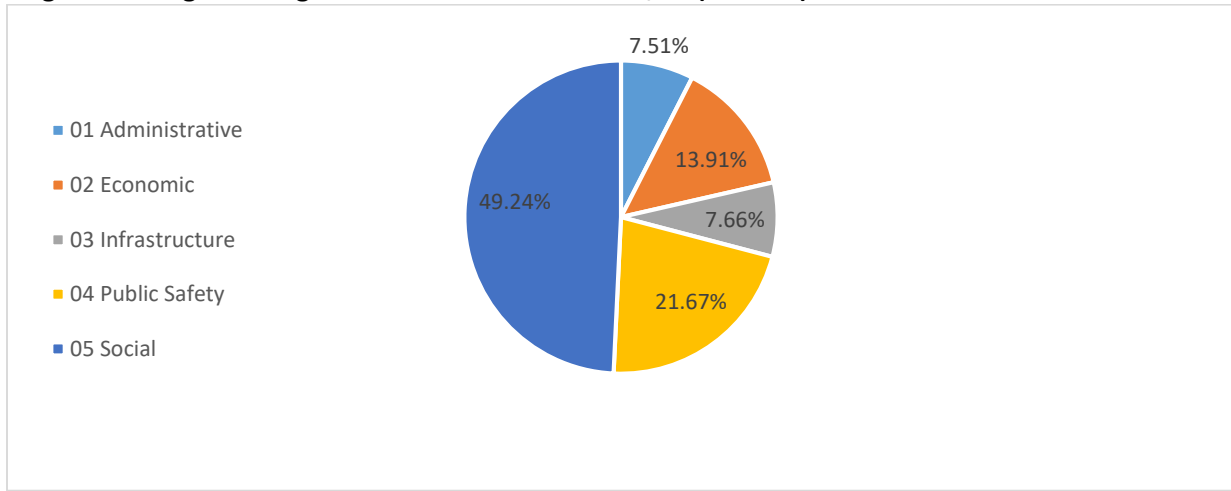
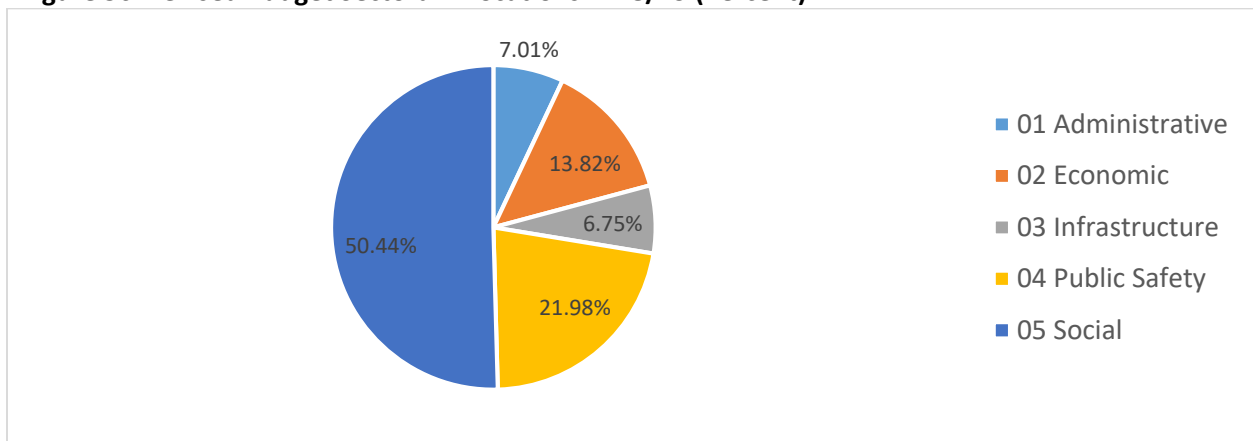


Figure 5c: Revised Budget Sectoral Allocations FY18/19 (Percent)



TECHNICAL ANNEXURE: BUDGET REDUCTIONS AND ALLOCATIONS BY VOTE

Table 5D: Estimates of expenditure by Sub-Division (including statutory)

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
010 Personnel Expenditure					
001 Remuneration	25,341,487,259	24,668,151,000	25,057,730,224	25,408,044,000	26,168,718,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	2,878,668,620	2,890,068,000	2,890,068,000	2,976,755,000	3,066,049,000
003 Other Conditions of Service	869,225,297	1,278,311,000	1,278,311,000	1,313,870,000	1,353,447,000
004 Improvement of Remuneration Structure	17,386	0	0	0	0
005 Employers Contribution to the Social Security	81,621,583	96,715,000	96,715,000	99,604,000	102,593,000
010 Personnel Expenditure Total	29,171,020,145	28,933,245,000	29,322,824,224	29,798,273,000	30,690,807,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	280,326,196	225,328,000	227,018,070	218,064,000	210,643,000
022 Materials and Supplies	1,965,629,497	1,667,104,000	1,674,150,500	1,629,395,000	1,429,261,000
023 Transport	599,362,551	473,186,000	502,951,946	392,836,000	385,163,000
024 Utilities	1,158,474,265	1,107,757,000	1,159,012,000	890,797,000	744,124,000
025 Maintenance Expenses	277,624,735	323,126,000	328,826,000	295,332,000	288,020,000
026 Property Rental and Related Charges	277,286,203	406,309,000	406,129,000	350,980,000	327,412,000
027 Other Services and Expenses	3,862,153,063	1,455,669,000	2,110,297,000	1,415,115,000	1,330,780,000
028 Training Courses, Symposiums and Workshops	0	319,100,000	366,431,850	243,008,000	244,647,000
029 Printing and Advertisements	0	95,424,000	95,058,345	97,152,000	56,644,000
030 Security Contracts	0	104,069,000	104,469,000	87,305,000	69,977,000
031 Entertainment-Politicians	0	2,875,000	2,810,805	2,879,000	2,681,000
033 Office Refreshment	0	4,320,000	4,184,000	5,008,000	5,071,000
034 Official Entertainment/Corporate Gifts	0	3,515,000	3,455,000	2,719,000	3,255,000
030 Goods and Other Services Total	8,420,856,511	6,187,782,000	6,984,793,516	5,630,590,000	5,097,678,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	121,154,073	156,700,000	154,200,000	150,101,000	142,494,000

Table 5D: Estimates of expenditure by Sub-Division (including statutory)

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
042 Membership Fees And Subscriptions: Domestic	4,890,292	4,146,000	4,046,000	4,439,000	3,320,000
043 Government Organizations	9,915,231,589	0	0	0	0
044 Individuals And Non-Profit Organizations	7,925,190,290	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	871,078,125	0	0	0	0
046 Sub National Bodies	0	5,409,611,000	5,674,611,000	5,298,396,000	5,014,144,000
047 Subsidies to Other Extra Budgetary Bodies	0	2,373,283,000	2,472,117,054	2,461,601,000	2,435,020,000
048 Social Grant	0	3,376,000,000	3,376,000,000	3,289,556,000	3,287,852,000
049 Support for Non-Profit Organizations	0	2,887,229,000	2,886,389,000	2,763,481,000	2,837,970,000
050 Subsidies for State Owned Enterprises	0	1,481,387,000	1,646,851,930	1,394,080,000	1,344,223,000
051 Subsidies Public And Departmental Enterprises And Private Industries	0	92,626,000	92,626,000	105,251,000	102,474,000
052 Subsidies to Small and Medium Term Enterprises	0	5,000,000	22,595,000	4,500,000	4,000,000
080 Subsidies and other current transfers Total	18,837,544,369	15,785,982,000	16,329,435,984	15,471,405,000	15,171,497,000
090 Interest payments and borrowing related charges					
081 Domestic interest payments	0	5,782,798,000	5,782,798,000	6,183,779,000	6,489,010,000
090 Interest payments and borrowing related charges Total	0	5,782,798,000	5,782,798,000	6,183,779,000	6,489,010,000
110 Acquisition of capital assets					
	137,897,539	203,524,000	95,720,000	192,301,000	209,510,000
101 Furniture And Office Equipment	78,225,189	69,381,000	57,905,000	51,671,000	59,820,000
102 Vehicles	22,164,522	11,900,000	11,900,000	10,000,000	12,845,000
103 Operational Equipment, Machinery And Plants	490,738,669	739,837,000	729,437,300	830,905,000	924,791,000
104 Purchase of Buildings	81,500,000	0	0	39,000,000	42,905,000
105 Feasibility Studies, Design and Supervision	354,640,057	1,188,751,000	872,480,973	1,373,763,000	1,410,643,000
106 Purchase of Land and Intangible Assets	10,235,979	227,000,000	132,550,000	204,100,000	206,750,000

Table 5D: Estimates of expenditure by Sub-Division (including statutory)

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
107 Construction, Renovation and Improvement	3,380,358,220	4,349,836,000	3,414,182,296	4,702,500,000	5,058,710,000
110 Acquisition of capital assets Total	4,555,760,173	6,790,229,000	5,314,175,569	7,404,240,000	7,925,974,000
130 Capital Transfers					
045 Public And Departmental Enterprises And Private Industries	221,484,900	0	0	0	0
121 Government Organization	649,572,512	0	0	0	0
124 Abroad	154,367,304	3,560,000	3,560,000	60,000	60,000
125 Capital Transfers to Sub National Bodies	0	224,005,000	224,005,000	230,820,000	220,625,000
126 Capital transfers to Other Extra Budgetary Bodies	0	74,000,000	74,000,000	66,000,000	79,272,000
129 Capital Transfers for State Owned Enterprises	0	490,208,000	236,216,707	382,125,000	372,000,000
130 Capital Transfers Total	1,025,424,716	791,773,000	537,781,707	679,005,000	671,957,000
GRAND TOTAL	62,010,605,913	64,271,809,000	64,271,809,000	65,167,292,000	66,046,923,000

Vote 01 President



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	94,144,907	89,137,000	89,137,000	91,811,000	94,565,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	9,833,874	8,565,000	8,565,000	8,822,000	9,086,000
003 Other Conditions of Service	1,801,140	1,805,000	1,805,000	1,859,000	1,915,000
005 Employers Contribution to the Social Security	210,021	258,000	258,000	266,000	274,000
010 Personnel Expenditure Total	105,989,941	99,765,000	99,765,000	102,758,000	105,840,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	33,052,375	23,580,000	25,580,000	21,256,000	19,175,000
022 Materials and Supplies	2,602,155	3,023,000	3,023,000	2,794,000	2,835,000
023 Transport	26,075,237	20,874,000	20,539,946	10,268,000	8,725,000
024 Utilities	21,833,255	18,032,000	18,032,000	18,383,000	14,947,000
025 Maintenance Expenses	243,173	1,023,000	1,023,000	1,241,000	1,288,000
027 Other Services and Expenses	27,011,010	19,640,000	19,640,000	1,992,000	2,070,000
028 Training Courses, Symposiums and Workshops	0	905,000	905,000	875,000	1,010,000
029 Printing and Advertisements	0	1,144,000	1,144,000	1,223,000	1,322,000
030 Security Contracts	0	400,000	400,000	150,000	180,000
031 Entertainment-Politicians	0	360,000	360,000	275,000	340,000
033 Office Refreshment	0	307,000	307,000	318,000	362,000
034 Official Entertainment/Corporate Gifts	0	1,576,000	1,576,000	723,000	1,365,000
030 Goods and Other Services Total	110,817,205	90,864,000	92,529,946	59,498,000	53,619,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	103,218	464,000	464,000	484,000	400,000
043 Government Organizations	230,847,000	0	0	0	0
046 Sub National Bodies	0	56,414,000	56,414,000	42,722,000	42,539,000
047 Subsidies to Other Extra Budgetary Bodies	0	124,632,000	124,466,054	108,505,000	112,727,000
080 Subsidies and other current transfers Total	230,950,218	181,510,000	181,344,054	151,711,000	155,666,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	7,799,429	3,380,000	3,380,000	0	0
102 Vehicles	2,700,000	0	0	0	0
103 Operational Equipment, Machinery And Plants	345,000	0	0	0	0
110 Acquisition of capital assets Total	10,844,429	3,380,000	3,380,000	0	0
300 Operational Budget Total	458,601,793	375,519,000	377,019,000	313,967,000	315,125,000
200 Development					

Vote 01 President



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
110 Acquisition of capital assets					
101 Furniture And Office Equipment	10,071,000	0	0	0	0
103 Operational Equipment, Machinery And Plants	9,000,000	11,200,000	11,200,000	12,712,000	13,380,000
105 Feasibility Studies, Design and Supervision	26,146,781	5,793,000	5,793,000	16,846,000	10,450,000
107 Construction, Renovation and Improvement	100,397,192	15,498,000	8,021,000	40,610,000	47,550,000
110 Acquisition of capital assets Total	145,614,973	32,491,000	25,014,000	70,168,000	71,380,000
130 Capital Transfers					
124 Abroad	0	3,500,000	3,500,000	0	0
130 Capital Transfers Total	0	3,500,000	3,500,000	0	0
200 Development Budget Total	145,614,973	35,991,000	28,514,000	70,168,000	71,380,000
GRAND TOTAL	604,216,766	411,510,000	405,533,000	384,135,000	386,505,000

Vote 02 Prime Minister



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	160,781,560	185,244,000	183,244,000	190,802,000	196,525,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	19,905,780	21,797,000	21,797,000	22,452,000	23,124,000
003 Other Conditions of Service	3,192,042	3,382,000	3,382,000	3,487,000	3,589,000
005 Employers Contribution to the Social Security	396,104	439,000	439,000	452,000	466,000
010 Personnel Expenditure Total	184,275,486	210,862,000	208,862,000	217,193,000	223,704,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	3,881,481	2,569,000	2,569,000	2,564,000	2,569,000
022 Materials and Supplies	3,251,945	1,400,000	1,400,000	2,500,000	2,000,000
023 Transport	30,410,941	6,274,000	6,274,000	7,335,000	6,807,000
024 Utilities	18,850,458	14,407,000	14,407,000	15,584,000	14,407,000
025 Maintenance Expenses	43,314,002	6,037,000	6,037,000	3,000,000	2,000,000
026 Property Rental and Related Charges	5,196,267	3,800,000	3,800,000	4,100,000	4,300,000
027 Other Services and Expenses	84,564,865	62,050,000	62,050,000	55,580,000	53,530,000
028 Training Courses, Symposiums and Workshops	0	456,000	456,000	448,000	446,000
029 Printing and Advertisements	0	250,000	250,000	300,000	300,000
030 Security Contracts	0	1,223,000	1,223,000	1,500,000	1,500,000
031 Entertainment-Politicians	0	350,000	350,000	350,000	350,000
033 Office Refreshment	0	150,000	150,000	150,000	150,000
034 Official Entertainment/Corporate Gifts	0	122,000	122,000	122,000	122,000
030 Goods and Other Services Total	189,469,960	99,088,000	99,088,000	93,533,000	88,481,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	229,484	627,000	627,000	627,000	627,000
043 Government Organizations	113,635,670	0	0	0	0
044 Individuals And Non-Profit Organizations	3,670,000	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	127,492	0	0	0	0
046 Sub National Bodies	0	26,100,000	26,100,000	6,100,000	6,100,000
047 Subsidies to Other Extra Budgetary Bodies	0	23,300,000	23,300,000	24,100,000	23,900,000
051 Subsidies Public And Departmental Enterprises And Private Industries	0	30,000	30,000	30,000	30,000
080 Subsidies and other current transfers Total	117,662,646	50,057,000	50,057,000	30,857,000	30,657,000
110 Acquisition of capital assets					

Vote 02 Prime Minister



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
101 Furniture And Office Equipment	1,727,399	0	0	0	0
110 Acquisition of capital assets Total	1,727,399	0	0	0	0
300 Operational Budget Total	493,135,491	360,007,000	358,007,000	341,583,000	342,842,000
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	0	5,000,000	4,000,000	23,807,000	11,720,000
110 Acquisition of capital assets Total	0	5,000,000	4,000,000	23,807,000	11,720,000
200 Development Budget Total	0	5,000,000	4,000,000	23,807,000	11,720,000
GRAND TOTAL	493,135,491	365,007,000	362,007,000	365,390,000	354,562,000

Vote 03 National Assembly



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	60,786,030	59,015,000	59,015,000	60,786,000	62,609,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	8,971,558	9,941,000	9,941,000	10,239,000	10,548,000
003 Other Conditions of Service	5,591,526	7,424,000	7,424,000	7,648,000	7,876,000
005 Employers Contribution to the Social Security	92,082	130,000	130,000	134,000	138,000
010 Personnel Expenditure Total	75,441,196	76,510,000	76,510,000	78,807,000	81,171,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	10,083,009	8,401,000	8,401,000	6,146,000	5,481,000
022 Materials and Supplies	895,242	1,531,000	1,531,000	1,066,000	1,000,000
023 Transport	2,306,126	4,198,000	4,198,000	3,879,000	4,039,000
024 Utilities	5,817,401	4,534,000	4,534,000	4,591,000	3,354,000
025 Maintenance Expenses	1,931,228	2,041,000	2,041,000	2,249,000	1,819,000
027 Other Services and Expenses	6,394,115	1,493,000	1,493,000	1,694,000	2,363,000
028 Training Courses, Symposia and Workshops	0	478,000	478,000	646,000	733,000
029 Printing and Advertisements	0	4,310,000	4,310,000	4,999,000	4,488,000
030 Security Contracts	0	10,000	10,000	10,000	10,000
031 Entertainment-Politicians	0	573,000	573,000	573,000	573,000
033 Office Refreshment	0	252,000	252,000	255,000	246,000
034 Official Entertainment/Corporate Gifts	0	396,000	396,000	227,000	234,000
030 Goods and Other Services Total	27,427,120	28,217,000	28,217,000	26,335,000	24,340,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2,678,258	2,790,000	2,790,000	2,872,000	2,901,000
042 Membership Fees And Subscriptions: Domestic	8,602	21,000	21,000	22,000	22,000
080 Subsidies and other current transfers Total	2,686,860	2,811,000	2,811,000	2,894,000	2,923,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	176,789	0	0	0	0
110 Acquisition of capital assets Total	176,789	0	0	0	0
300 Operational Budget Total	105,731,965	107,538,000	107,538,000	108,036,000	108,434,000
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	2,054,554	5,000,000	3,300,000	10,000,000	0
110 Acquisition of capital assets Total	2,054,554	5,000,000	3,300,000	10,000,000	0

Vote 03 National Assembly



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
200 Development Budget Total	2,054,554	5,000,000	3,300,000	10,000,000	0
GRAND TOTAL	107,786,519	112,538,000	110,838,000	118,036,000	108,434,000

Vote 04 Auditor General



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	68,468,014	75,637,000	75,637,000	77,907,000	80,243,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	8,758,861	9,759,000	9,759,000	10,052,000	10,353,000
003 Other Conditions of Service	228,060	0	0	0	0
005 Employers Contribution to the Social Security	187,726	215,000	215,000	221,000	228,000
010 Personnel Expenditure Total	77,642,660	85,611,000	85,611,000	88,180,000	90,824,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6,085,134	4,837,000	4,837,000	5,204,000	4,393,000
022 Materials and Supplies	2,021,577	1,765,000	1,765,000	1,847,000	1,388,000
023 Transport	1,102,086	1,220,000	1,220,000	1,257,000	1,295,000
024 Utilities	3,915,204	4,285,000	4,285,000	4,498,000	4,589,000
025 Maintenance Expenses	3,380,314	2,651,000	2,651,000	2,730,000	2,813,000
027 Other Services and Expenses	11,276,925	433,000	4,433,000	70,000	28,000
028 Training Courses, Symposiums and Workshops	0	990,000	990,000	990,000	50,000
029 Printing and Advertisements	0	896,000	896,000	52,000	62,000
030 Security Contracts	0	1,568,000	1,568,000	520,000	582,000
031 Entertainment-Politicians	0	313,000	313,000	322,000	23,000
034 Official Entertainment/Corporate Gifts	0	150,000	150,000	32,000	35,000
030 Goods and Other Services Total	27,781,239	19,108,000	23,108,000	17,522,000	15,258,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	160,304	180,000	180,000	185,000	195,000
080 Subsidies and other current transfers Total	160,304	180,000	180,000	185,000	195,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	2,180,425	100,000	100,000	0	0
102 Vehicles	942,498	1,400,000	1,400,000	0	0
110 Acquisition of capital assets Total	3,122,923	1,500,000	1,500,000	0	0
300 Operational Budget Total	108,707,126	106,399,000	110,399,000	105,887,000	106,277,000
GRAND TOTAL	108,707,126	106,399,000	110,399,000	105,887,000	106,277,000

Vote 05 Home Affairs and Immigration



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	231,673,716	233,982,000	233,982,000	241,003,000	248,232,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	25,745,536	26,394,000	26,394,000	27,185,000	28,001,000
003 Other Conditions of Service	3,325,591	6,800,000	6,800,000	7,005,000	7,214,000
004 Improvement of Remuneration Structure	2,261	0	0	0	0
005 Employers Contribution to the Social Security	742,880	940,000	940,000	968,000	997,000
010 Personnel Expenditure Total	261,489,984	268,116,000	268,116,000	276,161,000	284,444,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5,704,543	7,919,000	7,719,000	5,158,000	4,722,000
022 Materials and Supplies	3,746,372	3,112,000	3,112,000	5,479,000	5,153,000
023 Transport	7,027,967	43,755,000	43,755,000	20,166,000	20,199,000
024 Utilities	30,601,175	22,405,000	22,405,000	30,128,000	31,208,000
025 Maintenance Expenses	47,959,273	54,227,000	54,227,000	58,383,000	53,113,000
026 Property Rental and Related Charges	21,143,752	21,342,000	21,342,000	24,083,000	24,981,000
027 Other Services and Expenses	60,093,964	1,311,000	1,311,000	487,000	917,000
028 Training Courses, Symposia and Workshops	0	601,000	601,000	710,000	221,000
029 Printing and Advertisements	0	21,485,000	21,485,000	26,226,000	23,802,000
030 Security Contracts	0	644,000	644,000	25,000	100,000
031 Entertainment-Politicians	0	36,000	36,000	36,000	36,000
033 Office Refreshment	0	65,000	65,000	43,000	38,000
034 Official Entertainment/Corporate Gifts	0	23,000	23,000	12,000	7,000
030 Goods and Other Services Total	176,277,045	176,925,000	176,725,000	170,936,000	164,497,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	178,314	318,000	318,000	325,000	130,000
044 Individuals And Non-Profit Organizations	50,695,177	0	0	0	0
080 Subsidies and other current transfers Total	50,873,491	318,000	318,000	325,000	130,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	111,356	0	0	0	0
103 Operational Equipment, Machinery And Plants	48,975	0	0	0	0
110 Acquisition of capital assets Total	160,331	0	0	0	0
300 Operational Budget Total	488,800,851	445,359,000	445,159,000	447,422,000	449,071,000

Vote 05 Home Affairs and Immigration



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	998,667	0	0	0	0
107 Construction, Renovation and Improvement	178,856,147	164,000,000	164,000,000	103,735,000	100,020,000
110 Acquisition of capital assets Total	179,854,815	164,000,000	164,000,000	103,735,000	100,020,000
200 Development Budget Total	179,854,815	164,000,000	164,000,000	103,735,000	100,020,000
GRAND TOTAL	668,655,665	609,359,000	609,159,000	551,157,000	549,091,000

Vote 06 Ministry of Safety and Security



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3,838,459,090	3,926,376,000	3,926,376,000	4,044,168,000	4,165,492,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	486,142,689	504,109,000	504,109,000	519,231,000	534,809,000
003 Other Conditions of Service	84,466,156	86,476,000	86,476,000	89,071,000	91,743,000
005 Employers Contribution to the Social Security	15,865,599	19,276,000	19,276,000	19,855,000	20,450,000
010 Personnel Expenditure Total	4,424,933,534	4,536,237,000	4,536,237,000	4,672,325,000	4,812,494,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	24,827,498	13,741,000	13,741,000	7,941,000	6,441,000
022 Materials and Supplies	30,434,784	20,256,000	20,256,000	18,996,000	8,998,000
023 Transport	85,509,781	62,943,000	62,943,000	24,397,000	22,440,000
024 Utilities	144,778,136	137,761,000	137,761,000	73,639,000	15,716,000
025 Maintenance Expenses	6,983,896	9,050,000	9,050,000	9,050,000	1,550,000
026 Property Rental and Related Charges	0	2,000,000	2,000,000	2,000,000	500,000
027 Other Services and Expenses	165,785,375	14,255,000	14,255,000	10,850,000	6,900,000
028 Training Courses, Symposiums and Workshops	0	2,830,000	52,830,000	1,853,000	1,853,000
029 Printing and Advertisements	0	40,542,000	40,542,000	41,142,000	3,224,000
031 Entertainment-Politicians	0	63,000	63,000	63,000	63,000
033 Office Refreshment	0	43,000	43,000	43,000	43,000
034 Official Entertainment/Corporate Gifts	0	172,000	172,000	172,000	172,000
030 Goods and Other Services Total	458,319,470	303,656,000	353,656,000	190,146,000	67,900,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2,266,191	948,000	948,000	948,000	954,000
044 Individuals And Non-Profit Organizations	55,326,387	0	0	0	0
080 Subsidies and other current transfers Total	57,592,578	948,000	948,000	948,000	954,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	150,000	150,000	0	0
110 Acquisition of capital assets Total	0	150,000	150,000	0	0
300 Operational Budget Total	4,940,845,582	4,840,991,000	4,890,991,000	4,863,419,000	4,881,348,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	5,170,869	0	0	0	0
106 Purchase of Land and Intangible Assets	106,598	0	0	0	0

Vote 06 Ministry of Safety and Security



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
107 Construction, Renovation and Improvement	312,287,845	330,809,000	330,809,000	605,994,000	690,000,000
110 Acquisition of capital assets Total	317,565,312	330,809,000	330,809,000	605,994,000	690,000,000
200 Development Budget Total	317,565,312	330,809,000	330,809,000	605,994,000	690,000,000
GRAND TOTAL	5,258,410,894	5,171,800,000	5,221,800,000	5,469,413,000	5,571,348,000

Vote 07 International Relations and Cooperation



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	476,016,773	139,744,000	139,744,000	143,935,000	148,252,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	18,983,347	16,295,000	16,295,000	16,786,000	17,290,000
003 Other Conditions of Service	48,976,615	398,452,000	398,452,000	410,406,000	422,718,000
005 Employers Contribution to the Social Security	268,558	338,000	338,000	348,000	358,000
010 Personnel Expenditure Total	544,245,293	554,829,000	554,829,000	571,475,000	588,618,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	11,687,543	10,002,000	10,002,000	9,697,000	9,318,000
022 Materials and Supplies	3,037,999	3,050,000	3,050,000	3,050,000	3,050,000
023 Transport	22,366,625	16,263,000	16,263,000	12,974,000	13,645,000
024 Utilities	11,988,016	11,048,000	11,048,000	11,048,000	11,048,000
025 Maintenance Expenses	6,078,452	3,000,000	3,000,000	3,000,000	3,000,000
026 Property Rental and Related Charges	17,368,364	87,434,000	87,434,000	66,664,000	45,364,000
027 Other Services and Expenses	55,454,154	8,604,000	8,604,000	8,056,000	7,491,000
030 Security Contracts	0	1,650,000	1,650,000	1,650,000	1,650,000
031 Entertainment-Politicians	0	100,000	100,000	100,000	100,000
033 Office Refreshment	0	100,000	100,000	100,000	100,000
034 Official Entertainment/Corporate Gifts	0	218,000	218,000	150,000	150,000
030 Goods and Other Services Total	127,981,153	141,469,000	141,469,000	116,489,000	94,916,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	20,422,765	60,677,000	58,177,000	72,551,000	79,812,000
043 Government Organizations	5,355,771	0	0	0	0
044 Individuals And Non-Profit Organizations	49,978,931	0	0	0	0
046 Sub National Bodies	0	7,200,000	7,200,000	7,200,000	7,200,000
080 Subsidies and other current transfers Total	75,757,466	67,877,000	65,377,000	79,751,000	87,012,000
300 Operational Budget Total	747,983,912	764,175,000	761,675,000	767,715,000	770,546,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	6,333,398	0	0	0	0
107 Construction, Renovation and Improvement	6,973,248	120,000,000	120,000,000	180,000,000	183,400,000
110 Acquisition of capital assets Total	13,306,647	120,000,000	120,000,000	180,000,000	183,400,000
130 Capital Transfers					
124 Abroad	37,695,971	0	0	0	0

Vote 07 International Relations and Cooperation



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
130 Capital Transfers Total	37,695,971	0	0	0	0
200 Development Budget Total	51,002,618	120,000,000	120,000,000	180,000,000	183,400,000
GRAND TOTAL	798,986,530	884,175,000	881,675,000	947,715,000	953,946,000

Vote 08 Defence



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3,924,835,313	3,927,399,000	3,927,399,000	4,045,220,000	4,166,579,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	507,975,008	497,811,000	497,811,000	512,745,000	528,127,000
003 Other Conditions of Service	146,642,050	138,580,000	138,580,000	142,739,000	147,019,000
005 Employers Contribution to the Social Security	16,348,538	19,622,000	19,622,000	20,208,000	20,816,000
010 Personnel Expenditure Total	4,595,800,909	4,583,412,000	4,583,412,000	4,720,912,000	4,862,541,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4,804,260	10,000,000	10,000,000	0	0
022 Materials and Supplies	318,142,088	252,642,000	277,642,000	198,584,000	23,627,000
023 Transport	35,318,113	38,000,000	68,000,000	0	0
024 Utilities	139,402,664	129,081,000	179,081,000	0	0
025 Maintenance Expenses	2,599,620	8,000,000	8,000,000	0	0
026 Property Rental and Related Charges	18,530,536	19,000,000	19,000,000	0	0
027 Other Services and Expenses	277,006,608	24,000,000	43,500,000	0	0
030 Goods and Other Services Total	795,803,889	480,723,000	605,223,000	198,584,000	23,627,000
080 Subsidies and other current transfers					
043 Government Organizations	869,025	0	0	0	0
044 Individuals And Non-Profit Organizations	103,652,966	0	0	0	0
049 Support for Non-Profit Organizations	0	10,000,000	10,000,000	0	0
080 Subsidies and other current transfers Total	104,521,991	10,000,000	10,000,000	0	0
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	75,871,850	450,000,000	450,000,000	580,000,000	633,603,000
110 Acquisition of capital assets Total	75,871,850	450,000,000	450,000,000	580,000,000	633,603,000
300 Operational Budget Total	5,571,998,640	5,524,135,000	5,648,635,000	5,499,496,000	5,519,771,000
200 Development					
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	262,997,965	227,000,000	227,000,000	125,045,000	200,000,000
105 Feasibility Studies, Design and Supervision	1,678,165	2,000,000	2,000,000	1,000,000	1,000,000
107 Construction, Renovation and Improvement	177,146,429	206,480,000	206,480,000	259,276,000	272,446,000
110 Acquisition of capital assets Total	441,822,560	435,480,000	435,480,000	385,321,000	473,446,000
200 Development Budget Total	441,822,560	435,480,000	435,480,000	385,321,000	473,446,000
GRAND TOTAL	6,013,821,199	5,959,615,000	6,084,115,000	5,884,817,000	5,993,217,000

Vote 09 Finance



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	496,408,429	530,614,000	530,614,000	546,531,000	562,927,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	58,291,215	58,285,000	58,285,000	60,032,000	61,834,000
003 Other Conditions of Service	5,100,024	2,746,000	2,746,000	2,829,000	2,913,000
005 Employers Contribution to the Social Security	1,322,709	1,602,000	1,602,000	1,648,000	1,696,000
010 Personnel Expenditure Total	561,122,377	593,247,000	593,247,000	611,040,000	629,370,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6,139,695	2,914,000	2,914,000	2,923,000	3,025,000
022 Materials and Supplies	12,047,585	12,670,000	12,670,000	8,444,000	8,759,000
023 Transport	8,723,882	10,000,000	10,000,000	8,297,000	8,712,000
024 Utilities	71,573,398	61,597,000	61,597,000	62,481,000	65,852,000
025 Maintenance Expenses	93,877,300	113,011,000	113,011,000	104,654,000	107,768,000
026 Property Rental and Related Charges	26,197,126	20,000,000	20,000,000	20,590,000	21,370,000
027 Other Services and Expenses	203,839,152	20,300,000	20,300,000	9,315,000	12,610,000
028 Training Courses, Symposiums and Workshops	0	77,330,000	77,330,000	2,500,000	3,675,000
029 Printing and Advertisements	0	5,089,000	5,089,000	829,000	911,000
030 Security Contracts	0	10,000,000	10,000,000	10,000,000	10,200,000
033 Office Refreshment	0	375,000	375,000	397,000	419,000
030 Goods and Other Services Total	422,398,137	333,286,000	333,286,000	230,430,000	243,301,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	30,219,330	24,503,000	24,503,000	31,874,000	22,353,000
043 Government Organizations	3,187,309,884	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	40,376,917	0	0	0	0
046 Sub National Bodies	0	2,825,095,000	3,090,095,000	2,936,336,000	2,972,823,000
047 Subsidies to Other Extra Budgetary Bodies	0	107,000,000	106,000,000	132,000,000	132,000,000
050 Subsidies for State Owned Enterprises	0	128,923,000	138,923,000	43,376,000	0
080 Subsidies and other current transfers Total	3,257,906,131	3,085,521,000	3,359,521,000	3,143,586,000	3,127,176,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	50,000	0	0	0	0
110 Acquisition of capital assets Total	50,000	0	0	0	0
130 Capital Transfers					

Vote 09 Finance



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
126 Capital transfers to Other Extra Budgetary Bodies	0	27,000,000	27,000,000	27,000,000	27,000,000
130 Capital Transfers Total	0	27,000,000	27,000,000	27,000,000	27,000,000
300 Operational Budget Total	4,241,476,646	4,039,054,000	4,313,054,000	4,012,056,000	4,026,847,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	1,284,959	0	0	0	0
107 Construction, Renovation and Improvement	2,631,448	6,500,000	4,500,000	10,000,000	0
110 Acquisition of capital assets Total	3,916,407	6,500,000	4,500,000	10,000,000	0
200 Development Budget Total	3,916,407	6,500,000	4,500,000	10,000,000	0
GRAND TOTAL	4,245,393,053	4,045,554,000	4,317,554,000	4,022,056,000	4,026,847,000

Vote 10 Education, Arts and Culture



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	9,534,039,027	9,150,034,000	9,530,034,224	9,424,533,000	9,707,269,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	1,072,165,169	1,057,293,000	1,057,293,000	1,089,011,000	1,121,683,000
003 Other Conditions of Service	316,685,571	454,007,000	454,007,000	467,629,000	481,657,000
005 Employers Contribution to the Social Security	27,545,367	34,171,000	34,171,000	35,194,000	36,253,000
010 Personnel Expenditure Total	10,950,435,134	10,695,505,000	11,075,505,224	11,016,367,000	11,346,862,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4,919,378	4,605,000	4,605,000	4,679,000	4,749,000
022 Materials and Supplies	24,671,476	120,151,000	120,151,000	121,716,000	123,302,000
023 Transport	6,167,780	9,412,000	9,412,000	9,541,000	9,666,000
024 Utilities	15,640,227	27,130,000	27,130,000	27,920,000	28,956,000
025 Maintenance Expenses	1,251,110	10,784,000	10,784,000	11,148,000	11,599,000
026 Property Rental and Related Charges	2,182,865	680,000	680,000	700,000	721,000
027 Other Services and Expenses	262,252,344	0	0	0	0
028 Training Courses, Symposiums and Workshops	0	202,592,000	202,392,000	202,830,000	205,925,000
030 Goods and Other Services Total	317,085,180	375,354,000	375,154,000	378,534,000	384,918,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2,125,902	3,036,000	3,036,000	3,125,000	3,216,000
042 Membership Fees And Subscriptions: Domestic	402,000	422,000	422,000	435,000	448,000
043 Government Organizations	1,814,224,366	0	0	0	0
044 Individuals And Non-Profit Organizations	18,099,075	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	24,260,031	0	0	0	0
046 Sub National Bodies	0	1,697,619,000	1,697,619,000	1,431,492,000	1,141,241,000
049 Support for Non-Profit Organizations	0	16,892,000	16,892,000	17,836,000	18,143,000
051 Subsidies Public And Departmental Enterprises And Private Industries	0	34,451,000	34,451,000	34,899,000	35,353,000
080 Subsidies and other current transfers Total	1,859,111,374	1,752,420,000	1,752,420,000	1,487,787,000	1,198,401,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1,207,290	0	0	0	0
110 Acquisition of capital assets Total	1,207,290	0	0	0	0

Vote 10 Education, Arts and Culture



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational Budget Total	13,127,838,977	12,823,279,000	13,203,079,224	12,882,688,000	12,930,181,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	43,607,542	51,640,000	46,740,000	71,000,000	82,500,000
107 Construction, Renovation and Improvement	313,097,374	392,309,000	254,296,776	470,500,000	510,500,000
110 Acquisition of capital assets Total	356,704,916	443,949,000	301,036,776	541,500,000	593,000,000
130 Capital Transfers					
121 Government Organization	142,799,759	0	0	0	0
125 Capital Transfers to Sub National Bodies	0	215,837,000	215,837,000	179,082,000	147,000,000
130 Capital Transfers Total	142,799,759	215,837,000	215,837,000	179,082,000	147,000,000
200 Development Budget Total	499,504,675	659,786,000	516,873,776	720,582,000	740,000,000
GRAND TOTAL	13,627,343,652	13,483,065,000	13,719,953,000	13,603,270,000	13,670,181,000

Vote 11 National Council



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	55,385,379	62,138,000	60,917,000	62,908,000	63,241,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	7,738,765	8,448,000	8,448,000	8,689,000	8,939,000
003 Other Conditions of Service	2,141,656	1,140,000	1,140,000	1,120,000	1,258,000
005 Employers Contribution to the Social Security	106,328	118,000	118,000	122,000	126,000
010 Personnel Expenditure Total	65,372,128	71,844,000	70,623,000	72,839,000	73,564,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	18,924,214	15,413,000	15,413,000	13,422,000	13,711,000
022 Materials and Supplies	613,656	450,000	450,000	462,000	475,000
023 Transport	5,163,359	3,728,000	3,728,000	420,000	508,000
024 Utilities	4,465,982	5,400,000	5,400,000	5,420,000	5,500,000
025 Maintenance Expenses	1,202,827	600,000	600,000	500,000	550,000
027 Other Services and Expenses	3,111,720	1,410,000	1,410,000	1,820,000	1,270,000
028 Training Courses, Symposiums and Workshops	0	421,000	421,000	529,000	420,000
029 Printing and Advertisements	0	580,000	580,000	660,000	560,000
033 Office Refreshment	0	25,000	25,000	25,000	30,000
034 Official Entertainment/Corporate Gifts	0	155,000	155,000	175,000	200,000
030 Goods and Other Services Total	33,481,758	28,182,000	28,182,000	23,433,000	23,224,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	521,624	350,000	350,000	350,000	340,000
042 Membership Fees And Subscriptions: Domestic	4,301	5,000	5,000	5,000	6,000
080 Subsidies and other current transfers Total	525,925	355,000	355,000	355,000	346,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1,669,939	0	0	200,000	50,000
110 Acquisition of capital assets Total	1,669,939	0	0	200,000	50,000
300 Operational Budget Total	101,049,750	100,381,000	99,160,000	96,827,000	97,184,000
GRAND TOTAL	101,049,750	100,381,000	99,160,000	96,827,000	97,184,000

Vote 12 Gender Equality and Child Welfare



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	124,433,005	139,864,000	139,864,000	144,060,000	148,379,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	15,446,482	17,381,000	17,381,000	17,903,000	18,440,000
003 Other Conditions of Service	4,213,390	2,350,000	2,350,000	2,420,000	2,494,000
005 Employers Contribution to the Social Security	467,036	536,000	536,000	551,000	569,000
010 Personnel Expenditure Total	144,559,914	160,131,000	160,131,000	164,934,000	169,882,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4,688,958	2,602,000	2,402,000	3,716,000	3,638,000
022 Materials and Supplies	4,610,388	3,407,000	3,407,000	4,020,000	4,399,000
023 Transport	32,754,701	14,336,000	14,336,000	6,715,000	5,910,000
024 Utilities	15,860,612	14,786,000	14,786,000	15,624,000	15,537,000
025 Maintenance Expenses	989,205	560,000	560,000	1,020,000	1,051,000
026 Property Rental and Related Charges	1,846,957	1,815,000	1,815,000	1,869,000	1,925,000
027 Other Services and Expenses	7,340,082	1,259,000	1,133,000	1,365,000	1,375,000
028 Training Courses, Symposiums and Workshops	0	881,000	782,850	1,084,000	886,000
029 Printing and Advertisements	0	631,000	555,150	490,000	431,000
030 Security Contracts	0	6,467,000	6,467,000	6,600,000	6,798,000
031 Entertainment-Politicians	0	46,000	46,000	47,000	48,000
033 Office Refreshment	0	110,000	110,000	111,000	113,000
034 Official Entertainment/Corporate Gifts	0	120,000	120,000	120,000	120,000
030 Goods and Other Services Total	68,090,903	47,020,000	46,520,000	42,781,000	42,231,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	0	3,677,000	3,677,000	5,329,000	3,520,000
044 Individuals And Non-Profit Organizations	994,739,954	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	7,591,847	0	0	0	0
049 Support for Non-Profit Organizations	0	936,950,000	936,950,000	928,139,000	933,243,000
051 Subsidies Public And Departmental Enterprises And Private Industries	0	57,095,000	57,095,000	69,272,000	66,041,000
080 Subsidies and other current transfers Total	1,002,331,800	997,722,000	997,722,000	1,002,740,000	1,002,804,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	7,137,601	0	0	0	0

Vote 12 Gender Equality and Child Welfare



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
110 Acquisition of capital assets Total	7,137,601	0	0	0	0
300 Operational Budget Total	1,222,120,218	1,204,873,000	1,204,373,000	1,210,455,000	1,214,917,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	1,222,850	1,600,000	1,600,000	3,500,000	5,500,000
106 Purchase of Land and Intangible Assets	529,891	0	0	0	0
107 Construction, Renovation and Improvement	5,560,066	5,900,000	3,750,000	12,100,000	17,837,000
110 Acquisition of capital assets Total	7,312,807	7,500,000	5,350,000	15,600,000	23,337,000
200 Development Budget Total	7,312,807	7,500,000	5,350,000	15,600,000	23,337,000
GRAND TOTAL	1,229,433,025	1,212,373,000	1,209,723,000	1,226,055,000	1,238,254,000

Vote 13 Health and Social Services



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3,280,513,021	3,106,864,000	3,106,864,000	3,200,070,000	3,296,074,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	300,970,713	299,162,000	299,162,000	308,139,000	317,382,000
003 Other Conditions of Service	142,367,124	80,781,000	80,781,000	83,205,000	85,700,000
005 Employers Contribution to the Social Security	9,266,923	8,185,000	8,185,000	8,431,000	8,684,000
010 Personnel Expenditure Total	3,733,117,781	3,494,992,000	3,494,992,000	3,599,845,000	3,707,840,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	10,659,710	15,511,000	15,511,000	15,817,000	16,128,000
022 Materials and Supplies	1,149,853,093	951,133,000	951,133,000	939,067,000	956,859,000
023 Transport	93,652,418	94,808,000	94,808,000	96,707,000	98,641,000
024 Utilities	323,791,718	338,847,000	338,597,000	305,653,000	229,170,000
025 Maintenance Expenses	22,900,472	30,777,000	30,777,000	31,392,000	32,019,000
026 Property Rental and Related Charges	38,441,722	26,214,000	26,214,000	21,764,000	21,351,000
027 Other Services and Expenses	1,140,657,256	778,607,000	1,143,607,000	743,487,000	708,256,000
028 Training Courses, Symposiums and Workshops	0	38,000	38,000	39,000	40,000
030 Goods and Other Services Total	2,779,956,389	2,235,935,000	2,600,685,000	2,153,926,000	2,062,464,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	13,264,794	3,984,000	3,984,000	4,064,000	4,145,000
042 Membership Fees And Subscriptions: Domestic	10,000	0	0	0	0
043 Government Organizations	1,609,389	0	0	0	0
044 Individuals And Non-Profit Organizations	264,936,502	0	0	0	0
047 Subsidies to Other Extra Budgetary Bodies	0	1,500,000	1,500,000	1,530,000	1,561,000
049 Support for Non-Profit Organizations	0	280,497,000	280,497,000	285,706,000	291,020,000
080 Subsidies and other current transfers Total	279,820,686	285,981,000	285,981,000	291,300,000	296,726,000
110 Acquisition of capital assets					
102 Vehicles	14,360,013	10,000,000	10,000,000	10,000,000	10,200,000
103 Operational Equipment, Machinery And Plants	36,284,979	10,194,000	10,194,000	10,000,000	10,200,000
110 Acquisition of capital assets Total	50,644,992	20,194,000	20,194,000	20,000,000	20,400,000
300 Operational Budget Total	6,843,539,847	6,037,102,000	6,401,852,000	6,065,071,000	6,087,430,000
200 Development					
110 Acquisition of capital assets					
	137,897,539	203,524,000	95,720,000	192,301,000	209,510,000

Vote 13 Health and Social Services



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
101 Furniture And Office Equipment	23,810,201	59,040,000	47,564,000	48,771,000	56,580,000
105 Feasibility Studies, Design and Supervision	44,244,319	75,000,000	60,330,000	62,164,000	74,175,000
107 Construction, Renovation and Improvement	69,593,459	162,436,000	106,710,000	111,190,000	154,235,000
110 Acquisition of capital assets Total	275,545,518	500,000,000	310,324,000	414,426,000	494,500,000
200 Development Budget Total	275,545,518	500,000,000	310,324,000	414,426,000	494,500,000
GRAND TOTAL	7,119,085,364	6,537,102,000	6,712,176,000	6,479,497,000	6,581,930,000

Vote 14 Labour, Industrial Relations and Employment Creation



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	106,983,383	102,279,000	102,279,000	105,348,000	108,507,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	12,396,134	12,125,000	12,125,000	12,491,000	12,864,000
003 Other Conditions of Service	1,910,179	803,000	803,000	827,000	852,000
005 Employers Contribution to the Social Security	406,929	332,000	332,000	341,000	352,000
010 Personnel Expenditure Total	121,696,625	115,539,000	115,539,000	119,007,000	122,575,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	3,294,228	3,348,000	3,348,000	5,896,000	5,755,000
022 Materials and Supplies	535,776	2,079,000	2,079,000	3,700,000	5,100,000
023 Transport	1,179,878	5,694,000	5,694,000	8,466,000	9,029,000
024 Utilities	7,941,287	21,000,000	20,000,000	15,900,000	13,438,000
025 Maintenance Expenses	6,190,122	11,177,000	11,177,000	5,860,000	6,132,000
026 Property Rental and Related Charges	914,085	2,160,000	2,160,000	2,500,000	3,200,000
027 Other Services and Expenses	19,297,080	10,289,000	10,289,000	7,608,000	6,854,000
028 Training Courses, Symposiums and Workshops	0	278,000	278,000	1,302,000	1,100,000
029 Printing and Advertisements	0	879,000	879,000	1,350,000	1,060,000
030 Security Contracts	0	4,980,000	4,980,000	5,000,000	5,200,000
031 Entertainment-Politicians	0	50,000	50,000	60,000	60,000
033 Office Refreshment	0	96,000	96,000	113,000	120,000
034 Official Entertainment/Corporate Gifts	0	20,000	20,000	120,000	20,000
030 Goods and Other Services Total	39,352,457	62,050,000	61,050,000	57,875,000	57,068,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	1,021,318	660,000	660,000	642,000	650,000
044 Individuals And Non-Profit Organizations	1,469,980	0	0	0	0
047 Subsidies to Other Extra Budgetary Bodies	0	6,089,000	6,089,000	2,500,000	400,000
049 Support for Non-Profit Organizations	0	1,650,000	1,650,000	1,300,000	1,300,000
080 Subsidies and other current transfers Total	2,491,298	8,399,000	8,399,000	4,442,000	2,350,000
130 Capital Transfers					
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	163,540,380	186,048,000	185,048,000	181,384,000	182,053,000
200 Development					
110 Acquisition of capital assets					

Vote 14 Labour, Industrial Relations and Employment Creation



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
107 Construction, Renovation and Improvement	1,328,353	8,715,000	4,357,000	10,000,000	12,116,000
110 Acquisition of capital assets Total	1,328,353	8,715,000	4,357,000	10,000,000	12,116,000
200 Development Budget Total	1,328,353	8,715,000	4,357,000	10,000,000	12,116,000
GRAND TOTAL	164,868,733	194,763,000	189,405,000	191,384,000	194,169,000

Vote 15 Mines and Energy



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	89,718,010	100,371,000	100,371,000	104,330,000	107,460,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	11,000,908	12,727,000	12,727,000	13,092,000	13,487,000
003 Other Conditions of Service	1,147,180	2,731,000	2,731,000	2,814,000	2,897,000
005 Employers Contribution to the Social Security	207,607	271,000	271,000	279,000	286,000
010 Personnel Expenditure Total	102,073,705	116,100,000	116,100,000	120,515,000	124,130,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,584,383	3,655,000	3,655,000	4,418,000	4,736,000
022 Materials and Supplies	1,938,147	3,000,000	2,950,000	3,192,000	3,245,000
023 Transport	2,661,021	8,384,000	8,084,000	7,665,000	6,679,000
024 Utilities	8,010,839	14,728,000	14,728,000	10,069,000	8,710,000
025 Maintenance Expenses	1,150,071	1,502,000	1,202,000	1,100,000	1,101,000
027 Other Services and Expenses	9,750,686	4,969,000	4,469,000	5,762,000	7,201,000
028 Training Courses, Symposiums and Workshops	0	541,000	241,000	541,000	541,000
029 Printing and Advertisements	0	500,000	500,000	500,000	500,000
030 Security Contracts	0	558,000	558,000	596,000	1,696,000
031 Entertainment-Politicians	0	48,000	48,000	48,000	48,000
033 Office Refreshment	0	200,000	150,000	263,000	276,000
030 Goods and Other Services Total	26,095,148	38,085,000	36,585,000	34,154,000	34,733,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2,848,714	4,302,000	4,302,000	4,118,000	2,485,000
042 Membership Fees And Subscriptions: Domestic	3,322	11,000	11,000	0	0
044 Individuals And Non-Profit Organizations	6,536,058	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	11,500,000	0	0	0	0
050 Subsidies for State Owned Enterprises	0	12,000,000	12,000,000	12,500,000	10,571,000
080 Subsidies and other current transfers Total	20,888,094	16,313,000	16,313,000	16,618,000	13,056,000
300 Operational Budget Total	149,056,947	170,498,000	168,998,000	171,287,000	171,919,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	5,259,644	10,173,000	8,173,000	16,500,000	18,000,000
027 Other Services and Expenses	14,243,512	14,250,000	13,250,000	26,559,000	21,500,000
030 Goods and Other Services Total	19,503,156	24,423,000	21,423,000	43,059,000	39,500,000

Vote 15 Mines and Energy



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	1,550,000	5,300,000	4,950,000	4,500,000	6,500,000
105 Feasibility Studies, Design and Supervision	879,948	10,200,000	8,700,000	14,000,000	15,000,000
107 Construction, Renovation and Improvement	8,256,917	46,900,000	40,400,000	69,000,000	71,000,000
110 Acquisition of capital assets Total	10,686,865	62,400,000	54,050,000	87,500,000	92,500,000
130 Capital Transfers					
121 Government Organization	8,000,000	0	0	0	0
125 Capital Transfers to Sub National Bodies	0	7,000,000	7,000,000	7,000,000	8,000,000
130 Capital Transfers Total	8,000,000	7,000,000	7,000,000	7,000,000	8,000,000
200 Development Budget Total	38,190,021	93,823,000	82,473,000	137,559,000	140,000,000
GRAND TOTAL	187,246,968	264,321,000	251,471,000	308,846,000	311,919,000

Vote 16 Justice



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	115,640,676	120,229,000	124,229,000	123,837,000	127,550,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	13,612,311	14,099,000	14,099,000	14,522,000	14,957,000
003 Other Conditions of Service	2,401,465	2,909,000	2,909,000	2,997,000	3,086,000
005 Employers Contribution to the Social Security	241,986	296,000	296,000	306,000	315,000
010 Personnel Expenditure Total	131,896,437	137,533,000	141,533,000	141,662,000	145,908,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5,636,808	3,445,000	3,445,000	3,445,000	3,445,000
022 Materials and Supplies	4,245,565	2,500,000	2,500,000	2,500,000	2,000,000
023 Transport	6,384,548	2,500,000	2,500,000	3,000,000	2,000,000
024 Utilities	16,047,742	13,217,000	13,217,000	13,217,000	13,217,000
025 Maintenance Expenses	332,899	2,080,000	2,080,000	2,077,000	2,079,000
026 Property Rental and Related Charges	2,895,430	3,120,000	3,120,000	3,120,000	3,121,000
027 Other Services and Expenses	68,585,363	36,303,000	36,103,000	27,562,000	25,515,000
029 Printing and Advertisements	0	3,100,000	3,100,000	3,100,000	3,100,000
030 Security Contracts	0	100,000	100,000	100,000	100,000
031 Entertainment-Politicians	0	62,000	62,000	62,000	62,000
033 Office Refreshment	0	16,000	16,000	16,000	16,000
030 Goods and Other Services Total	104,128,356	66,443,000	66,243,000	58,199,000	54,655,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	603,451	566,000	566,000	572,000	572,000
042 Membership Fees And Subscriptions: Domestic	108,484	200,000	200,000	200,000	200,000
044 Individuals And Non-Profit Organizations	15,422,774	0	0	0	0
080 Subsidies and other current transfers Total	16,134,709	766,000	766,000	772,000	772,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1,629,216	0	0	0	0
110 Acquisition of capital assets Total	1,629,216	0	0	0	0
300 Operational Budget Total	253,788,718	204,742,000	208,542,000	200,633,000	201,335,000
200 Development					
110 Acquisition of capital assets					
102 Vehicles	0	500,000	500,000	0	0
103 Operational Equipment, Machinery And Plants	0	600,000	600,000	0	0
104 Purchase of Buildings	81,500,000	0	0	36,000,000	42,905,000

Vote 16 Justice



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
105 Feasibility Studies, Design and Supervision	6,770,688	6,450,000	6,450,000	6,700,000	5,700,000
107 Construction, Renovation and Improvement	63,057,978	92,537,000	85,537,000	100,527,000	113,121,000
110 Acquisition of capital assets Total	151,328,666	100,087,000	93,087,000	143,227,000	161,726,000
200 Development Budget Total	151,328,666	100,087,000	93,087,000	143,227,000	161,726,000
GRAND TOTAL	405,117,384	304,829,000	301,629,000	343,860,000	363,061,000

Vote 17 Urban and Rural Development



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	143,653,191	162,217,000	162,217,000	167,084,000	172,095,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	15,230,165	16,693,000	16,693,000	17,194,000	17,709,000
003 Other Conditions of Service	3,056,867	6,904,000	6,904,000	7,451,000	7,749,000
005 Employers Contribution to the Social Security	288,947	405,000	405,000	417,000	431,000
010 Personnel Expenditure Total	162,229,170	186,219,000	186,219,000	192,146,000	197,984,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	9,396,497	12,969,000	12,969,000	15,552,000	16,104,000
022 Materials and Supplies	3,553,217	4,900,000	4,900,000	5,804,000	6,327,000
023 Transport	21,038,524	22,987,000	22,987,000	15,686,000	19,849,000
024 Utilities	9,189,271	11,736,000	11,736,000	12,937,000	14,138,000
025 Maintenance Expenses	2,126,608	4,100,000	4,100,000	3,109,000	3,202,000
026 Property Rental and Related Charges	2,021,906	2,042,000	2,042,000	3,554,000	3,633,000
027 Other Services and Expenses	497,041,101	62,083,000	62,083,000	66,442,000	71,002,000
028 Training Courses, Symposiums and Workshops	0	4,375,000	3,215,000	5,808,000	7,674,000
029 Printing and Advertisements	0	2,030,000	2,030,000	1,805,000	1,930,000
030 Security Contracts	0	5,000,000	5,000,000	5,893,000	5,910,000
031 Entertainment-Politicians	0	349,000	349,000	318,000	346,000
033 Office Refreshment	0	1,525,000	1,525,000	1,568,000	1,571,000
034 Official Entertainment/Corporate Gifts	0	63,000	63,000	65,000	67,000
030 Goods and Other Services Total	544,367,125	134,159,000	132,999,000	138,541,000	151,753,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	534,011	4,295,000	4,295,000	4,256,000	4,478,000
043 Government Organizations	907,345,680	0	0	0	0
044 Individuals And Non-Profit Organizations	170,134,121	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	36,116,804	0	0	0	0
046 Sub National Bodies	0	766,472,000	766,472,000	842,743,000	817,857,000
047 Subsidies to Other Extra Budgetary Bodies	0	1,000,000	1,000,000	4,000,000	4,000,000
048 Social Grant	0	150,000,000	150,000,000	60,000,000	50,000,000
049 Support for Non-Profit Organizations	0	58,759,000	57,919,000	66,602,000	84,500,000
050 Subsidies for State Owned Enterprises	0	5,000,000	5,000,000	10,000,000	10,000,000

Vote 17 Urban and Rural Development



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
080 Subsidies and other current transfers Total	1,114,130,615	985,526,000	984,686,000	987,601,000	970,835,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	181,877	3,750,000	3,750,000	0	0
110 Acquisition of capital assets Total	181,877	3,750,000	3,750,000	0	0
300 Operational Budget Total	1,820,908,787	1,309,654,000	1,307,654,000	1,318,288,000	1,320,572,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	0	684,268,000	428,768,000	839,173,000	1,008,403,000
107 Construction, Renovation and Improvement	143,669,705	110,780,000	77,780,000	71,100,000	73,700,000
110 Acquisition of capital assets Total	143,669,705	795,048,000	506,548,000	910,273,000	1,082,103,000
130 Capital Transfers					
121 Government Organization	325,706,865	0	0	0	0
125 Capital Transfers to Sub National Bodies	0	0	0	44,738,000	65,625,000
126 Capital transfers to Other Extra Budgetary Bodies	0	47,000,000	47,000,000	39,000,000	52,272,000
130 Capital Transfers Total	325,706,865	47,000,000	47,000,000	83,738,000	117,897,000
200 Development Budget Total	469,376,570	842,048,000	553,548,000	994,011,000	1,200,000,000
GRAND TOTAL	2,290,285,357	2,151,702,000	1,861,202,000	2,312,299,000	2,520,572,000

Vote 18 Environment and Tourism



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	236,560,505	218,813,000	218,813,000	225,377,000	232,137,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	27,106,580	25,819,000	25,819,000	26,595,000	27,392,000
003 Other Conditions of Service	2,981,023	2,878,000	2,878,000	2,963,000	3,053,000
005 Employers Contribution to the Social Security	863,261	921,000	921,000	949,000	976,000
010 Personnel Expenditure Total	267,511,369	248,431,000	248,431,000	255,884,000	263,558,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	24,597,972	8,090,000	7,930,000	9,300,000	8,500,000
022 Materials and Supplies	2,265,656	1,955,000	1,940,000	1,938,000	2,146,000
023 Transport	38,173,746	23,530,000	23,530,000	25,084,000	17,704,000
024 Utilities	38,545,470	26,666,000	26,666,000	22,296,000	21,826,000
025 Maintenance Expenses	323,937	4,101,000	4,101,000	3,296,000	3,906,000
026 Property Rental and Related Charges	3,224,642	2,100,000	1,920,000	1,100,000	1,050,000
027 Other Services and Expenses	40,074,611	3,550,000	2,535,000	2,510,000	3,215,000
028 Training Courses, Symposiums and Workshops	0	0	0	100,000	150,000
029 Printing and Advertisements	0	770,000	770,000	1,020,000	1,020,000
031 Entertainment-Politicians	0	30,000	20,000	30,000	30,000
033 Office Refreshment	0	115,000	115,000	190,000	190,000
034 Official Entertainment/Corporate Gifts	0	25,000	5,000	100,000	100,000
030 Goods and Other Services Total	147,206,035	70,932,000	69,532,000	66,964,000	59,837,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	3,140,180	3,480,000	3,480,000	3,100,000	3,100,000
042 Membership Fees And Subscriptions: Domestic	615,000	660,000	560,000	680,000	680,000
044 Individuals And Non-Profit Organizations	17,311	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	21,500,000	0	0	0	0
050 Subsidies for State Owned Enterprises	0	6,100,000	6,100,000	5,230,000	4,500,000
052 Subsidies to Small and Medium Term Enterprises	0	5,000,000	12,000,000	4,500,000	4,000,000
080 Subsidies and other current transfers Total	25,272,492	15,240,000	22,140,000	13,510,000	12,280,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	647,452	2,390,000	2,390,000	2,200,000	2,190,000

Vote 18 Environment and Tourism



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
102 Vehicles	0	0	0	0	1,945,000
103 Operational Equipment, Machinery And Plants	0	850,000	850,000	850,000	850,000
110 Acquisition of capital assets Total	647,452	3,240,000	3,240,000	3,050,000	4,985,000
300 Operational Budget Total	440,637,347	337,843,000	343,343,000	339,408,000	340,660,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	0	2,060,000	2,060,000	0	0
030 Goods and Other Services Total	0	2,060,000	2,060,000	0	0
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	1,594,864	300,000	0	1,800,000	2,500,000
106 Purchase of Land and Intangible Assets	0	1,000,000	1,000,000	2,100,000	750,000
107 Construction, Renovation and Improvement	41,562,678	60,861,000	52,161,000	98,500,000	114,102,000
110 Acquisition of capital assets Total	43,157,542	62,161,000	53,161,000	102,400,000	117,352,000
200 Development Budget Total	43,157,542	64,221,000	55,221,000	102,400,000	117,352,000
GRAND TOTAL	483,794,890	402,064,000	398,564,000	441,808,000	458,012,000

Vote 19 Industrialisation, Trade and SME Development



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	70,048,568	74,189,000	74,189,000	76,416,000	78,707,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	8,450,661	9,077,000	9,077,000	9,349,000	9,630,000
003 Other Conditions of Service	2,906,414	3,301,000	3,301,000	3,401,000	3,503,000
005 Employers Contribution to the Social Security	169,735	201,000	201,000	208,000	212,000
010 Personnel Expenditure Total	81,575,377	86,768,000	86,768,000	89,374,000	92,052,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6,704,977	0	2,135,070	8,582,000	7,223,000
022 Materials and Supplies	1,378,103	0	500,000	1,500,000	1,500,000
023 Transport	2,023,957	0	400,000	2,300,000	2,300,000
024 Utilities	6,367,833	8,160,000	10,665,000	10,500,000	11,300,000
025 Maintenance Expenses	782,417	0	0	849,000	849,000
027 Other Services and Expenses	53,488,276	70,550,000	70,550,000	20,789,000	21,435,000
028 Training Courses, Symposiums and Workshops	0	0	0	825,000	825,000
029 Printing and Advertisements	0	0	0	670,000	601,000
030 Security Contracts	0	300,000	700,000	2,400,000	1,910,000
031 Entertainment-Politicians	0	0	0	46,000	46,000
033 Office Refreshment	0	0	0	154,000	150,000
030 Goods and Other Services Total	70,745,563	79,010,000	84,950,070	48,615,000	48,139,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	27,821,961	27,000,000	27,000,000	0	0
044 Individuals And Non-Profit Organizations	2,093,000	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	132,555,868	0	0	0	0
050 Subsidies for State Owned Enterprises	0	0	21,464,930	55,682,000	54,194,000
052 Subsidies to Small and Medium Term Enterprises	0	0	10,595,000	0	0
080 Subsidies and other current transfers Total	162,470,830	27,000,000	59,059,930	55,682,000	54,194,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	570,000	0	0	0	0
110 Acquisition of capital assets Total	570,000	0	0	0	0
300 Operational Budget Total	315,361,770	192,778,000	230,778,000	193,671,000	194,385,000
200 Development					
110 Acquisition of capital assets					

Vote 19 Industrialisation, Trade and SME Development



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
103 Operational Equipment, Machinery And Plants	13,513,064	11,990,000	11,990,000	50,211,000	8,045,000
104 Purchase of Buildings	0	0	0	3,000,000	0
105 Feasibility Studies, Design and Supervision	21,965,760	0	0	0	0
106 Purchase of Land and Intangible Assets	8,445,189	0	0	0	0
107 Construction, Renovation and Improvement	171,458,929	143,010,000	94,710,000	147,360,000	209,000,000
110 Acquisition of capital assets Total	215,382,943	155,000,000	106,700,000	200,571,000	217,045,000
130 Capital Transfers					
121 Government Organization	27,000,000	0	0	0	0
130 Capital Transfers Total	27,000,000	0	0	0	0
200 Development Budget Total	242,382,943	155,000,000	106,700,000	200,571,000	217,045,000
GRAND TOTAL	557,744,712	347,778,000	337,478,000	394,242,000	411,430,000

Vote 20 Agriculture, Water and Forestry



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	691,716,176	686,896,000	686,896,000	707,499,000	728,726,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	80,031,534	84,622,000	84,622,000	87,162,000	89,776,000
003 Other Conditions of Service	17,480,138	11,012,000	11,012,000	11,342,000	11,681,000
005 Employers Contribution to the Social Security	2,325,394	3,034,000	3,034,000	3,123,000	3,216,000
010 Personnel Expenditure Total	791,553,242	785,564,000	785,564,000	809,126,000	833,399,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	18,993,566	15,000,000	15,000,000	15,000,000	15,000,000
022 Materials and Supplies	7,178,251	9,000,000	9,000,000	9,000,000	9,000,000
023 Transport	37,103,072	27,000,000	27,000,000	27,000,000	27,000,000
024 Utilities	83,921,183	40,000,000	40,000,000	40,002,000	30,002,000
025 Maintenance Expenses	1,028,571	1,997,000	1,997,000	2,000,000	4,000,000
026 Property Rental and Related Charges	0	180,000	180,000	180,000	180,000
027 Other Services and Expenses	251,785,650	3,955,000	43,955,000	4,347,000	3,576,000
028 Training Courses, Symposiums and Workshops	0	2,000,000	1,500,000	2,000,000	2,000,000
029 Printing and Advertisements	0	1,000,000	1,000,000	1,000,000	1,000,000
030 Security Contracts	0	45,104,000	45,104,000	26,178,000	14,270,000
031 Entertainment-Politicians	0	93,000	93,000	93,000	93,000
033 Office Refreshment	0	100,000	100,000	100,000	100,000
034 Official Entertainment/Corporate Gifts	0	50,000	50,000	50,000	50,000
030 Goods and Other Services Total	400,010,293	145,479,000	184,979,000	126,950,000	106,271,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	3,750,175	6,177,000	6,177,000	6,311,000	6,411,000
042 Membership Fees And Subscriptions: Domestic	806,581	1,547,000	1,547,000	1,547,000	1,547,000
043 Government Organizations	39,913,118	0	0	0	0
044 Individuals And Non-Profit Organizations	315,597,358	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	3,822,690	0	0	0	0
046 Sub National Bodies	0	9,000,000	9,000,000	9,000,000	9,000,000
047 Subsidies to Other Extra Budgetary Bodies	0	6,082,000	6,082,000	6,082,000	6,082,000
049 Support for Non-Profit Organizations	0	12,000,000	12,000,000	12,000,000	12,000,000
050 Subsidies for State Owned Enterprises	0	30,546,000	30,546,000	30,000,000	30,000,000

Vote 20 Agriculture, Water and Forestry



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
051 Subsidies Public And Departmental Enterprises And Private Industries	0	1,050,000	1,050,000	1,050,000	1,050,000
080 Subsidies and other current transfers Total	363,889,922	66,402,000	66,402,000	65,990,000	66,090,000
300 Operational Budget Total	1,555,453,457	997,445,000	1,036,945,000	1,002,066,000	1,005,760,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	8,917,923	41,834,000	38,834,000	91,073,000	96,968,000
027 Other Services and Expenses	24,583,340	38,457,000	32,457,000	89,234,000	60,177,000
030 Goods and Other Services Total	33,501,264	80,291,000	71,291,000	180,307,000	157,145,000
110 Acquisition of capital assets					
102 Vehicles	4,162,011	0	0	0	0
103 Operational Equipment, Machinery And Plants	22,341,811	6,558,000	6,558,000	27,381,000	30,558,000
106 Purchase of Land and Intangible Assets	163,530	0	0	0	0
107 Construction, Renovation and Improvement	806,849,798	724,781,000	680,981,000	808,384,000	899,758,000
110 Acquisition of capital assets Total	833,517,151	731,339,000	687,539,000	835,765,000	930,316,000
130 Capital Transfers					
129 Capital Transfers for State Owned Enterprises	0	328,000,000	162,315,000	220,000,000	220,000,000
130 Capital Transfers Total	0	328,000,000	162,315,000	220,000,000	220,000,000
200 Development Budget Total	867,018,415	1,139,630,000	921,145,000	1,236,072,000	1,307,461,000
GRAND TOTAL	2,422,471,872	2,137,075,000	1,958,090,000	2,238,138,000	2,313,221,000

Vote 21 Judiciary



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	224,468,307	250,982,000	255,982,000	258,512,000	266,267,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	26,902,926	30,171,000	30,171,000	31,076,000	32,007,000
003 Other Conditions of Service	4,311,388	4,640,000	4,640,000	4,781,000	4,922,000
005 Employers Contribution to the Social Security	569,917	707,000	707,000	729,000	751,000
010 Personnel Expenditure Total	256,252,539	286,500,000	291,500,000	295,098,000	303,947,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	11,112,846	7,803,000	7,803,000	7,199,000	6,212,000
022 Materials and Supplies	5,220,355	4,917,000	4,917,000	4,050,000	3,123,000
023 Transport	7,000,000	1,500,000	1,500,000	1,500,000	1,200,000
024 Utilities	24,239,134	26,544,000	26,544,000	28,019,000	28,058,000
025 Maintenance Expenses	436,182	1,873,000	1,873,000	1,938,000	1,850,000
026 Property Rental and Related Charges	5,125,773	2,000,000	2,000,000	0	0
027 Other Services and Expenses	61,923,845	29,901,000	29,901,000	25,549,000	20,571,000
028 Training Courses, Symposiums and Workshops	0	2,293,000	2,293,000	1,538,000	1,077,000
029 Printing and Advertisements	0	1,085,000	1,085,000	1,106,000	1,170,000
030 Security Contracts	0	1,200,000	1,200,000	1,300,000	1,400,000
031 Entertainment-Politicians	0	20,000	20,000	20,000	20,000
033 Office Refreshment	0	157,000	157,000	152,000	152,000
034 Official Entertainment/Corporate Gifts	0	119,000	119,000	122,000	111,000
030 Goods and Other Services Total	115,058,134	79,412,000	79,412,000	72,493,000	64,944,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	175,391	336,000	336,000	369,000	433,000
042 Membership Fees And Subscriptions: Domestic	64,420	100,000	100,000	120,000	150,000
044 Individuals And Non-Profit Organizations	48,862,822	0	0	0	0
080 Subsidies and other current transfers Total	49,102,632	436,000	436,000	489,000	583,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	2,500,000	0	0	0	0
110 Acquisition of capital assets Total	2,500,000	0	0	0	0
300 Operational Budget Total	422,913,305	366,348,000	371,348,000	368,080,000	369,474,000
GRAND TOTAL	422,913,305	366,348,000	371,348,000	368,080,000	369,474,000

Vote 22 Fisheries and Marine Resources



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	150,695,158	145,685,000	145,685,000	150,057,000	154,558,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	15,881,654	16,964,000	16,964,000	17,474,000	17,998,000
003 Other Conditions of Service	2,856,711	2,756,000	2,756,000	2,839,000	2,924,000
005 Employers Contribution to the Social Security	387,870	499,000	499,000	513,000	528,000
010 Personnel Expenditure Total	169,821,393	165,904,000	165,904,000	170,883,000	176,008,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5,472,767	4,585,000	3,510,000	5,329,000	6,059,000
022 Materials and Supplies	10,035,104	9,166,000	9,166,000	8,497,000	10,324,000
023 Transport	4,973,941	4,932,000	4,932,000	4,954,000	8,205,000
024 Utilities	18,148,198	12,441,000	12,441,000	13,634,000	15,133,000
025 Maintenance Expenses	6,554,181	8,367,000	8,367,000	6,048,000	6,014,000
026 Property Rental and Related Charges	343,439	121,000	121,000	141,000	141,000
027 Other Services and Expenses	12,520,192	4,407,000	3,982,000	4,504,000	4,926,000
028 Training Courses, Symposiums and Workshops	0	1,110,000	1,110,000	1,050,000	1,362,000
029 Printing and Advertisements	0	301,000	301,000	341,000	403,000
030 Security Contracts	0	1,824,000	1,824,000	2,413,000	2,489,000
031 Entertainment-Politicians	0	32,000	32,000	40,000	44,000
033 Office Refreshment	0	20,000	20,000	25,000	28,000
034 Official Entertainment/Corporate Gifts	0	47,000	47,000	56,000	22,000
030 Goods and Other Services Total	58,047,822	47,353,000	45,853,000	47,032,000	55,150,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	682,327	2,520,000	2,520,000	2,156,000	1,000
042 Membership Fees And Subscriptions: Domestic	2,497,268	922,000	922,000	1,165,000	0
043 Government Organizations	7,603,000	0	0	0	0
046 Sub National Bodies	0	73,000	73,000	61,000	0
050 Subsidies for State Owned Enterprises	0	12,049,000	12,049,000	8,638,000	0
080 Subsidies and other current transfers Total	10,782,594	15,564,000	15,564,000	12,020,000	1,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	393,277	0	0	0	0
103 Operational Equipment, Machinery And Plants	22,546	426,000	426,000	374,000	0

Vote 22 Fisheries and Marine Resources



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
110 Acquisition of capital assets Total	415,823	426,000	426,000	374,000	0
300 Operational Budget Total	239,067,632	229,247,000	227,747,000	230,309,000	231,159,000
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	19,797,943	29,359,000	24,359,000	5,710,000	10,000,000
110 Acquisition of capital assets Total	19,797,943	29,359,000	24,359,000	5,710,000	10,000,000
200 Development Budget Total	19,797,943	29,359,000	24,359,000	5,710,000	10,000,000
GRAND TOTAL	258,865,575	258,606,000	252,106,000	236,019,000	241,159,000

Vote 23 Works



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	313,991,997	305,925,000	305,925,000	315,103,000	324,555,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	33,062,224	33,092,000	33,092,000	34,086,000	35,110,000
003 Other Conditions of Service	37,966,420	13,853,000	13,853,000	14,268,000	14,696,000
005 Employers Contribution to the Social Security	1,086,228	1,330,000	1,330,000	1,368,000	1,410,000
010 Personnel Expenditure Total	386,106,869	354,200,000	354,200,000	364,825,000	375,771,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	7,887,948	4,287,000	4,287,000	5,660,000	4,930,000
022 Materials and Supplies	2,915,371	5,531,000	5,531,000	7,696,000	8,008,000
023 Transport	3,917,929	9,526,000	9,526,000	17,824,000	17,602,000
024 Utilities	47,916,586	55,973,000	55,973,000	56,116,000	55,573,000
025 Maintenance Expenses	452,507	2,885,000	2,885,000	2,989,000	2,596,000
026 Property Rental and Related Charges	86,421,542	172,998,000	172,998,000	158,381,000	157,057,000
027 Other Services and Expenses	148,810,298	1,548,000	31,548,000	1,800,000	2,309,000
028 Training Courses, Symposiums and Workshops	0	9,002,000	8,902,000	4,016,000	2,777,000
029 Printing and Advertisements	0	840,000	740,000	899,000	1,301,000
030 Security Contracts	0	1,944,000	1,944,000	0	0
031 Entertainment-Politicians	0	40,000	40,000	41,000	42,000
033 Office Refreshment	0	52,000	52,000	257,000	259,000
034 Official Entertainment/Corporate Gifts	0	26,000	26,000	195,000	196,000
030 Goods and Other Services Total	298,322,181	264,652,000	294,452,000	255,874,000	252,650,000
080 Subsidies and other current transfers					
043 Government Organizations	19,000,000	0	0	0	0
046 Sub National Bodies	0	21,638,000	21,638,000	22,742,000	17,384,000
080 Subsidies and other current transfers Total	19,000,000	21,638,000	21,638,000	22,742,000	17,384,000
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	74,552	370,000	370,000	388,000	398,000
110 Acquisition of capital assets Total	74,552	370,000	370,000	388,000	398,000
300 Operational Budget Total	703,503,602	640,860,000	670,660,000	643,829,000	646,203,000
200 Development					
110 Acquisition of capital assets					
101 Furniture And Office Equipment	2,472,548	0	0	0	0
105 Feasibility Studies, Design and Supervision	1,575,379	2,475,000	2,475,000	934,000	974,000

Vote 23 Works



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
107 Construction, Renovation and Improvement	8,967,278	18,902,000	16,908,000	10,432,000	10,426,000
110 Acquisition of capital assets Total	13,015,206	21,377,000	19,383,000	11,366,000	11,400,000
200 Development Budget Total	13,015,206	21,377,000	19,383,000	11,366,000	11,400,000
GRAND TOTAL	716,518,808	662,237,000	690,043,000	655,195,000	657,603,000

Vote 24 Transport



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	170,072,848	149,952,000	149,952,000	154,451,000	159,084,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	18,188,753	18,137,000	18,137,000	18,685,000	19,245,000
003 Other Conditions of Service	5,148,781	8,822,000	8,822,000	9,086,000	9,359,000
004 Improvement of Remuneration Structure	15,125	0	0	0	0
005 Employers Contribution to the Social Security	483,416	580,000	580,000	597,000	614,000
010 Personnel Expenditure Total	193,908,923	177,491,000	177,491,000	182,819,000	188,302,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	9,602,596	10,548,000	9,848,000	9,651,000	10,114,000
022 Materials and Supplies	1,875,156	2,120,000	2,120,000	2,341,000	2,314,000
023 Transport	35,656,774	4,997,000	4,997,000	38,963,000	40,044,000
024 Utilities	10,882,754	20,453,000	20,453,000	24,923,000	24,118,000
025 Maintenance Expenses	11,269,989	24,824,000	24,824,000	23,081,000	23,200,000
026 Property Rental and Related Charges	145,316	0	0	0	0
027 Other Services and Expenses	69,728,797	42,668,000	40,958,000	91,990,000	88,634,000
028 Training Courses, Symposia and Workshops	0	6,548,000	6,458,000	6,921,000	6,368,000
029 Printing and Advertisements	0	1,230,000	1,230,000	742,000	766,000
030 Security Contracts	0	840,000	840,000	87,000	90,000
033 Office Refreshment	0	5,000	5,000	20,000	20,000
034 Official Entertainment/Corporate Gifts	0	113,000	113,000	148,000	153,000
030 Goods and Other Services Total	139,161,382	114,346,000	111,846,000	198,867,000	195,821,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	4,529,538	14,000	14,000	14,000	14,000
042 Membership Fees And Subscriptions: Domestic	0	23,000	23,000	24,000	25,000
043 Government Organizations	647,449,649	0	0	0	0
044 Individuals And Non-Profit Organizations	839,072,782	0	0	0	0
045 Public And Departmental Enterprises And Private Industries	258,473,476	0	0	0	0
047 Subsidies to Other Extra Budgetary Bodies	0	150,000	150,000	156,000	156,000
050 Subsidies for State Owned Enterprises	0	947,336,000	981,336,000	863,081,000	865,231,000
080 Subsidies and other current transfers Total	1,749,525,446	947,523,000	981,523,000	863,275,000	865,426,000

Vote 24 Transport



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	17,990	406,000	406,000	549,000	552,000
110 Acquisition of capital assets Total	17,990	406,000	406,000	549,000	552,000
300 Operational Budget Total	2,082,613,741	1,239,766,000	1,271,266,000	1,245,510,000	1,250,101,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	262,495,694	120,034,000	108,654,500	83,470,000	39,917,000
030 Goods and Other Services Total	262,495,694	120,034,000	108,654,500	83,470,000	39,917,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	2,580,789	0	0	0	0
103 Operational Equipment, Machinery And Plants	68,282,359	14,000,000	4,004,300	17,465,000	19,465,000
105 Feasibility Studies, Design and Supervision	187,783,974	343,025,000	303,624,973	350,721,000	194,996,000
106 Purchase of Land and Intangible Assets	0	26,000,000	26,000,000	2,000,000	6,000,000
107 Construction, Renovation and Improvement	903,133,135	1,608,869,000	1,047,648,520	1,435,592,000	1,443,030,000
110 Acquisition of capital assets Total	1,161,780,257	1,991,894,000	1,381,277,793	1,805,778,000	1,663,491,000
130 Capital Transfers					
121 Government Organization	75,406,015	0	0	0	0
124 Abroad	116,671,333	0	0	0	0
125 Capital Transfers to Sub National Bodies	0	1,168,000	1,168,000	0	0
129 Capital Transfers for State Owned Enterprises	0	121,736,000	52,915,707	102,125,000	72,000,000
130 Capital Transfers Total	192,077,348	122,904,000	54,083,707	102,125,000	72,000,000
200 Development Budget Total	1,616,353,299	2,234,832,000	1,544,016,000	1,991,373,000	1,775,408,000
GRAND TOTAL	3,698,967,039	3,474,598,000	2,815,282,000	3,236,883,000	3,025,509,000

Vote 25 Land Reform



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	125,377,516	132,819,000	130,919,000	136,803,000	140,907,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	14,229,924	14,705,000	14,705,000	15,147,000	15,602,000
003 Other Conditions of Service	5,369,424	6,194,000	6,194,000	6,380,000	6,570,000
005 Employers Contribution to the Social Security	371,341	465,000	465,000	479,000	493,000
010 Personnel Expenditure Total	145,348,206	154,183,000	152,283,000	158,809,000	163,572,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,180,762	3,254,000	3,254,000	3,315,000	3,260,000
022 Materials and Supplies	844,466	2,306,000	2,306,000	2,276,000	2,288,000
023 Transport	3,599,637	6,922,000	6,922,000	7,018,000	6,945,000
024 Utilities	13,080,407	14,330,000	14,330,000	14,116,000	13,980,000
025 Maintenance Expenses	0	3,500,000	3,500,000	3,600,000	3,600,000
026 Property Rental and Related Charges	1,902,503	1,700,000	1,700,000	1,628,000	1,639,000
027 Other Services and Expenses	1,856,883	28,120,000	28,120,000	24,494,000	20,712,000
028 Training Courses, Symposiums and Workshops	0	104,000	104,000	109,000	112,000
029 Printing and Advertisements	0	229,000	229,000	242,000	243,000
031 Entertainment-Politicians	0	46,000	46,000	47,000	47,000
030 Goods and Other Services Total	23,464,658	60,511,000	60,511,000	56,845,000	52,826,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	912,243	1,492,000	1,492,000	1,534,000	1,590,000
080 Subsidies and other current transfers Total	912,243	1,492,000	1,492,000	1,534,000	1,590,000
300 Operational Budget Total	169,725,106	216,186,000	214,286,000	217,188,000	217,988,000
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	1,157,436	2,043,000	1,428,000	2,158,000	1,788,000
027 Other Services and Expenses	20,310,990	23,815,000	12,169,000	34,219,000	35,752,000
030 Goods and Other Services Total	21,468,426	25,858,000	13,597,000	36,377,000	37,540,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	390,000	390,000	410,000	500,000
102 Vehicles	0	0	0	0	700,000
103 Operational Equipment, Machinery And Plants	387,577	943,000	889,000	1,430,000	1,240,000
105 Feasibility Studies, Design and Supervision	1,892,175	6,000,000	6,000,000	5,925,000	9,445,000

Vote 25 Land Reform



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
106 Purchase of Land and Intangible Assets	0	200,000,000	105,550,000	200,000,000	200,000,000
107 Construction, Renovation and Improvement	1,579,654	26,809,000	25,324,000	42,905,000	45,575,000
110 Acquisition of capital assets Total	3,859,407	234,142,000	138,153,000	250,670,000	257,460,000
130 Capital Transfers					
045 Public And Departmental Enterprises And Private Industries	221,484,900	0	0	0	0
130 Capital Transfers Total	221,484,900	0	0	0	0
200 Development Budget Total	246,812,733	260,000,000	151,750,000	287,047,000	295,000,000
GRAND TOTAL	416,537,840	476,186,000	366,036,000	504,235,000	512,988,000

Vote 26 National Planning Commission



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	46,129,892	48,777,000	48,177,000	50,236,000	51,744,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	5,759,206	6,143,000	6,143,000	6,327,000	6,517,000
003 Other Conditions of Service	790,321	1,602,000	1,602,000	1,651,000	1,698,000
005 Employers Contribution to the Social Security	91,470	120,000	120,000	124,000	127,000
010 Personnel Expenditure Total	52,770,888	56,642,000	56,042,000	58,338,000	60,086,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,566,260	1,650,000	1,650,000	1,491,000	1,430,000
022 Materials and Supplies	928,597	650,000	650,000	592,000	521,000
023 Transport	1,704,859	2,000,000	2,000,000	2,100,000	1,500,000
024 Utilities	3,902,522	3,400,000	3,400,000	3,400,000	3,400,000
025 Maintenance Expenses	2,383,023	600,000	600,000	650,000	660,000
027 Other Services and Expenses	1,822,479	20,000	20,000	6,000	5,000
028 Training Courses, Symposiums and Workshops	0	600,000	600,000	450,000	450,000
029 Printing and Advertisements	0	413,000	413,000	367,000	262,000
030 Security Contracts	0	363,000	363,000	330,000	290,000
031 Entertainment-Politicians	0	24,000	24,000	24,000	24,000
033 Office Refreshment	0	101,000	101,000	100,000	95,000
030 Goods and Other Services Total	13,307,741	9,821,000	9,821,000	9,510,000	8,637,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	321,183	387,000	387,000	390,000	399,000
043 Government Organizations	105,984,000	0	0	0	0
044 Individuals And Non-Profit Organizations	90,000	0	0	0	0
050 Subsidies for State Owned Enterprises	0	94,145,000	94,145,000	93,503,000	93,215,000
080 Subsidies and other current transfers Total	106,395,183	94,532,000	94,532,000	93,893,000	93,614,000
300 Operational Budget Total	172,473,812	160,995,000	160,395,000	161,741,000	162,337,000
GRAND TOTAL	172,473,812	160,995,000	160,395,000	161,741,000	162,337,000

Vote 27 Sport, Youth and National Service



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	111,285,835	116,220,000	116,220,000	119,707,000	123,298,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	13,813,980	13,953,000	13,953,000	14,371,000	14,802,000
003 Other Conditions of Service	3,866,840	2,270,000	2,270,000	2,337,000	2,407,000
005 Employers Contribution to the Social Security	373,883	458,000	458,000	472,000	486,000
010 Personnel Expenditure Total	129,340,538	132,901,000	132,901,000	136,887,000	140,993,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,770,622	3,500,000	3,500,000	0	0
022 Materials and Supplies	6,186,474	2,698,000	2,698,000	1,249,000	1,243,000
023 Transport	17,880,926	4,000,000	4,000,000	4,500,000	1,500,000
024 Utilities	28,252,701	16,590,000	16,590,000	17,000,000	17,500,000
025 Maintenance Expenses	4,499,955	8,539,000	8,539,000	4,200,000	4,302,000
026 Property Rental and Related Charges	938,937	5,000,000	5,000,000	5,500,000	3,619,000
027 Other Services and Expenses	104,129,303	13,396,000	21,396,000	7,397,000	7,850,000
030 Security Contracts	0	14,000,000	14,000,000	16,039,000	9,000,000
031 Entertainment-Politicians	0	49,000	49,000	48,000	48,000
030 Goods and Other Services Total	163,658,918	67,772,000	75,772,000	55,933,000	45,062,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	318,673	900,000	900,000	900,000	900,000
043 Government Organizations	91,829,770	0	0	0	0
044 Individuals And Non-Profit Organizations	21,631,000	0	0	0	0
049 Support for Non-Profit Organizations	0	7,200,000	7,200,000	7,500,000	8,000,000
050 Subsidies for State Owned Enterprises	0	53,800,000	53,800,000	47,500,000	54,682,000
080 Subsidies and other current transfers Total	113,779,442	61,900,000	61,900,000	55,900,000	63,582,000
300 Operational Budget Total	406,778,898	262,573,000	270,573,000	248,720,000	249,637,000
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	19,242,917	25,714,000	19,483,000	40,809,000	45,000,000
110 Acquisition of capital assets Total	19,242,917	25,714,000	19,483,000	40,809,000	45,000,000
200 Development Budget Total	19,242,917	25,714,000	19,483,000	40,809,000	45,000,000
GRAND TOTAL	426,021,815	288,287,000	290,056,000	289,529,000	294,637,000

Vote 28 Electoral Commission



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	36,774,075	38,248,000	38,248,000	39,395,000	40,577,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	1,761,621	1,998,000	1,998,000	2,058,000	2,120,000
003 Other Conditions of Service	1,183,369	9,723,000	9,723,000	10,015,000	10,316,000
005 Employers Contribution to the Social Security	138,709	186,000	186,000	192,000	198,000
010 Personnel Expenditure Total	39,857,773	50,155,000	50,155,000	51,660,000	53,211,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,603,940	1,440,000	1,440,000	685,000	686,000
022 Materials and Supplies	772,680	2,936,000	2,936,000	2,139,000	1,970,000
023 Transport	3,978,061	1,276,000	1,276,000	2,100,000	1,700,000
024 Utilities	4,997,059	3,542,000	3,542,000	3,680,000	3,846,000
025 Maintenance Expenses	655,846	670,000	6,670,000	670,000	600,000
026 Property Rental and Related Charges	1,261,929	1,730,000	1,730,000	2,258,000	2,159,000
027 Other Services and Expenses	6,458,731	4,986,000	8,736,000	4,491,000	3,646,000
028 Training Courses, Symposiums and Workshops	0	508,000	508,000	458,000	690,000
029 Printing and Advertisements	0	1,350,000	1,350,000	790,000	740,000
033 Office Refreshment	0	15,000	15,000	14,000	13,000
034 Official Entertainment/Corporate Gifts	0	10,000	10,000	10,000	10,000
030 Goods and Other Services Total	19,728,247	18,463,000	28,213,000	17,295,000	16,060,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	323,780	350,000	350,000	332,000	272,000
080 Subsidies and other current transfers Total	323,780	350,000	350,000	332,000	272,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	2,879,882	0	0	0	0
110 Acquisition of capital assets Total	2,879,882	0	0	0	0
300 Operational Budget Total	62,789,682	68,968,000	78,718,000	69,287,000	69,543,000
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	1,489,021	0	0	0	0
106 Purchase of Land and Intangible Assets	990,770	0	0	0	0
110 Acquisition of capital assets Total	2,479,791	0	0	0	0

Vote 28 Electoral Commission



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
200 Development Budget Total	2,479,791	0	0	0	0
GRAND TOTAL	65,269,474	68,968,000	78,718,000	69,287,000	69,543,000

Vote 29 Information and Communication Technology



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	66,457,250	82,317,000	82,317,000	84,786,000	87,330,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	8,139,084	9,175,000	9,175,000	9,452,000	9,736,000
003 Other Conditions of Service	1,626,006	1,294,000	1,294,000	1,332,000	1,372,000
005 Employers Contribution to the Social Security	180,647	245,000	245,000	252,000	259,000
010 Personnel Expenditure Total	76,402,987	93,031,000	93,031,000	95,822,000	98,697,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5,323,392	5,750,000	5,750,000	5,699,000	5,685,000
022 Materials and Supplies	912,225	2,106,000	2,106,000	2,173,000	2,240,000
023 Transport	24,046,758	9,000,000	9,000,000	9,000,000	7,000,000
024 Utilities	11,030,178	11,931,000	11,931,000	10,059,000	9,923,000
025 Maintenance Expenses	1,888,379	509,000	509,000	541,000	564,000
026 Property Rental and Related Charges	4,464,838	2,500,000	2,500,000	2,665,000	2,836,000
027 Other Services and Expenses	25,008,139	400,000	400,000	400,000	400,000
029 Printing and Advertisements	0	2,831,000	2,641,195	3,088,000	3,250,000
030 Security Contracts	0	800,000	800,000	800,000	800,000
031 Entertainment-Politicians	0	62,000	11,805	62,000	62,000
033 Office Refreshment	0	100,000	50,000	161,000	172,000
034 Official Entertainment/Corporate Gifts	0	10,000	0	11,000	12,000
030 Goods and Other Services Total	72,673,910	35,999,000	35,699,000	34,659,000	32,944,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	1,313,277	1,200,000	1,200,000	1,200,000	1,200,000
045 Public And Departmental Enterprises And Private Industries	334,752,999	0	0	0	0
049 Support for Non-Profit Organizations	0	3,000,000	3,000,000	3,000,000	3,000,000
050 Subsidies for State Owned Enterprises	0	180,000,000	280,000,000	180,000,000	180,000,000
080 Subsidies and other current transfers Total	336,066,276	184,200,000	284,200,000	184,200,000	184,200,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	3,846,761	0	0	0	0
110 Acquisition of capital assets Total	3,846,761	0	0	0	0
300 Operational Budget Total	488,989,934	313,230,000	412,930,000	314,681,000	315,841,000
200 Development					
110 Acquisition of capital assets					

Vote 29 Information and Communication Technology



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
105 Feasibility Studies, Design and Supervision	695	0	0	0	0
107 Construction, Renovation and Improvement	12,450,251	32,667,000	32,667,000	24,452,000	13,174,000
110 Acquisition of capital assets Total	12,450,946	32,667,000	32,667,000	24,452,000	13,174,000
200 Development Budget Total	12,450,946	32,667,000	32,667,000	24,452,000	13,174,000
GRAND TOTAL	501,440,880	345,897,000	445,597,000	339,133,000	329,015,000

Vote 30 Anti-Corruption Commission



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	37,739,186	38,680,000	38,680,000	39,841,000	41,036,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	4,812,736	5,268,000	5,268,000	5,426,000	5,589,000
003 Other Conditions of Service	382,931	3,600,000	3,600,000	618,000	637,000
005 Employers Contribution to the Social Security	75,445	84,000	84,000	87,000	90,000
010 Personnel Expenditure Total	43,010,298	47,632,000	47,632,000	45,972,000	47,352,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,613,684	1,200,000	1,200,000	909,000	953,000
022 Materials and Supplies	737,719	550,000	550,000	550,000	470,000
023 Transport	5,143,005	2,100,000	2,100,000	1,455,000	1,466,000
024 Utilities	2,540,160	2,460,000	2,460,000	3,000,000	2,800,000
025 Maintenance Expenses	342,977	500,000	500,000	510,000	300,000
026 Property Rental and Related Charges	1,228,000	1,200,000	1,200,000	1,300,000	1,400,000
027 Other Services and Expenses	3,687,795	1,598,000	1,598,000	1,031,000	1,031,000
028 Training Courses, Symposiums and Workshops	0	2,327,000	2,127,000	1,444,000	499,000
029 Printing and Advertisements	0	1,103,000	1,103,000	887,000	997,000
030 Goods and Other Services Total	15,293,341	13,038,000	12,838,000	11,086,000	9,916,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	39,559	170,000	170,000	150,000	150,000
042 Membership Fees And Subscriptions: Domestic	30,000	15,000	15,000	11,000	12,000
080 Subsidies and other current transfers Total	69,559	185,000	185,000	161,000	162,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	781,670	100,000	100,000	0	0
110 Acquisition of capital assets Total	781,670	100,000	100,000	0	0
300 Operational Budget Total	59,154,868	60,955,000	60,755,000	57,219,000	57,430,000
GRAND TOTAL	59,154,868	60,955,000	60,755,000	57,219,000	57,430,000

Vote 31 Veteran Affairs



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	37,124,697	43,001,000	43,001,000	44,291,000	45,619,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	4,570,059	5,412,000	5,412,000	5,574,000	5,741,000
003 Other Conditions of Service	2,278,140	1,378,000	1,378,000	1,419,000	1,462,000
005 Employers Contribution to the Social Security	98,200	145,000	145,000	148,000	154,000
010 Personnel Expenditure Total	44,071,097	49,936,000	49,936,000	51,432,000	52,976,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,909,215	830,000	720,000	890,000	1,020,000
022 Materials and Supplies	1,213,857	730,000	730,000	1,000,000	900,000
023 Transport	11,700,252	2,184,000	2,184,000	3,778,000	4,300,000
024 Utilities	5,198,946	4,035,000	4,035,000	4,037,000	4,397,000
025 Maintenance Expenses	609,536	460,000	460,000	450,000	480,000
026 Property Rental and Related Charges	10,029,158	1,186,000	1,186,000	1,100,000	1,020,000
027 Other Services and Expenses	5,466,583	0	0	30,000	40,000
028 Training Courses, Symposiums and Workshops	0	350,000	330,000	530,000	580,000
029 Printing and Advertisements	0	80,000	80,000	200,000	150,000
030 Security Contracts	0	4,000,000	4,000,000	4,200,000	4,300,000
031 Entertainment-Politicians	0	44,000	40,000	44,000	44,000
033 Office Refreshment	0	150,000	114,000	200,000	180,000
034 Official Entertainment/Corporate Gifts	0	30,000	0	50,000	50,000
030 Goods and Other Services Total	36,127,548	14,079,000	13,879,000	16,509,000	17,461,000
080 Subsidies and other current transfers					
043 Government Organizations	825,717,000	0	0	0	0
047 Subsidies to Other Extra Budgetary Bodies	0	538,530,000	638,530,000	537,387,000	536,713,000
080 Subsidies and other current transfers Total	825,717,000	538,530,000	638,530,000	537,387,000	536,713,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1,333,065	81,000	81,000	90,000	500,000
110 Acquisition of capital assets Total	1,333,065	81,000	81,000	90,000	500,000
300 Operational Budget Total	907,248,710	602,626,000	702,426,000	605,418,000	607,650,000
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	10,404,918	6,000,000	6,000,000	10,517,000	11,000,000

Vote 31 Veteran Affairs



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
110 Acquisition of capital assets Total	10,404,918	6,000,000	6,000,000	10,517,000	11,000,000
200 Development Budget Total	10,404,918	6,000,000	6,000,000	10,517,000	11,000,000
GRAND TOTAL	917,653,628	608,626,000	708,426,000	615,935,000	618,650,000

Vote 32 Higher Education, Training and Innovation



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	35,581,668	34,354,000	34,154,000	35,384,000	36,446,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	3,540,557	3,382,000	3,382,000	3,484,000	3,589,000
003 Other Conditions of Service	2,512,700	3,350,000	3,350,000	3,450,000	3,554,000
005 Employers Contribution to the Social Security	91,086	110,000	110,000	113,000	116,000
010 Personnel Expenditure Total	41,726,012	41,196,000	40,996,000	42,431,000	43,705,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,832,593	2,120,000	2,120,000	6,800,000	6,450,000
022 Materials and Supplies	548,273	648,000	648,000	1,662,000	1,663,000
023 Transport	3,735,650	905,000	905,000	934,000	961,000
024 Utilities	1,623,027	2,444,000	2,444,000	3,961,000	3,249,000
025 Maintenance Expenses	73,603	231,000	231,000	539,000	549,000
027 Other Services and Expenses	13,658,291	4,921,000	213,921,000	14,159,000	11,413,000
028 Training Courses, Symposiums and Workshops	0	1,144,000	1,144,000	2,842,000	2,573,000
029 Printing and Advertisements	0	467,000	467,000	925,000	849,000
030 Security Contracts	0	94,000	94,000	100,000	100,000
031 Entertainment-Politicians	0	38,000	38,000	83,000	86,000
033 Office Refreshment	0	160,000	160,000	171,000	143,000
034 Official Entertainment/Corporate Gifts	0	70,000	70,000	59,000	59,000
030 Goods and Other Services Total	22,471,437	13,242,000	222,242,000	32,235,000	28,095,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	583,407	1,179,000	1,179,000	1,201,000	1,124,000
043 Government Organizations	1,899,905,473	0	0	0	0
044 Individuals And Non-Profit Organizations	1,822,986,747	0	0	0	0
047 Subsidies to Other Extra Budgetary Bodies	0	1,565,000,000	1,565,000,000	1,645,341,000	1,617,481,000
049 Support for Non-Profit Organizations	0	1,560,281,000	1,560,281,000	1,441,398,000	1,486,764,000
050 Subsidies for State Owned Enterprises	0	11,488,000	11,488,000	44,570,000	41,830,000
080 Subsidies and other current transfers Total	3,723,475,627	3,137,948,000	3,137,948,000	3,132,510,000	3,147,199,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	683,511	0	0	0	0
110 Acquisition of capital assets Total	683,511	0	0	0	0

Vote 32 Higher Education, Training and Innovation



Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational Budget Total	3,788,356,587	3,192,386,000	3,401,186,000	3,207,176,000	3,218,999,000
200 Development					
130 Capital Transfers					
121 Government Organization	70,659,873	0	0	0	0
129 Capital Transfers for State Owned Enterprises	0	40,472,000	20,986,000	60,000,000	80,000,000
130 Capital Transfers Total	70,659,873	40,472,000	20,986,000	60,000,000	80,000,000
200 Development Budget Total	70,659,873	40,472,000	20,986,000	60,000,000	80,000,000
GRAND TOTAL	3,859,016,460	3,232,858,000	3,422,172,000	3,267,176,000	3,298,999,000

Vote 33 Poverty Eradication and Social Welfare



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	33,295,331	43,945,000	43,945,000	45,263,000	46,620,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	4,221,138	5,607,000	5,607,000	5,774,000	5,948,000
003 Other Conditions of Service	100,120	440,000	440,000	455,000	467,000
005 Employers Contribution to the Social Security	104,821	189,000	189,000	194,000	199,000
010 Personnel Expenditure Total	37,721,410	50,181,000	50,181,000	51,686,000	53,234,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2,440,850	1,850,000	1,850,000	1,800,000	1,750,000
022 Materials and Supplies	76,066,442	55,024,000	53,630,000	62,756,000	62,807,000
023 Transport	2,095,389	2,645,000	2,645,000	2,260,000	2,299,000
024 Utilities	2,287,719	3,394,000	3,394,000	3,462,000	3,532,000
025 Maintenance Expenses	706,192	400,000	400,000	408,000	416,000
026 Property Rental and Related Charges	7,880,071	11,120,000	11,120,000	11,183,000	11,245,000
027 Other Services and Expenses	72,558,515	86,843,000	86,843,000	87,835,000	89,034,000
028 Training Courses, Symposiums and Workshops	0	398,000	398,000	570,000	610,000
029 Printing and Advertisements	0	96,000	96,000	99,000	102,000
030 Security Contracts	0	1,000,000	1,000,000	1,414,000	1,402,000
031 Entertainment-Politicians	0	31,000	31,000	31,000	30,000
033 Office Refreshment	0	31,000	31,000	32,000	35,000
030 Goods and Other Services Total	164,035,177	162,832,000	161,438,000	171,850,000	173,262,000
080 Subsidies and other current transfers					
043 Government Organizations	16,632,795	0	0	0	0
044 Individuals And Non-Profit Organizations	3,102,176,951	0	0	0	0
048 Social Grant	0	3,226,000,000	3,226,000,000	3,229,556,000	3,237,852,000
080 Subsidies and other current transfers Total	3,118,809,746	3,226,000,000	3,226,000,000	3,229,556,000	3,237,852,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	772,617	0	0	0	0
110 Acquisition of capital assets Total	772,617	0	0	0	0
300 Operational Budget Total	3,321,338,950	3,439,013,000	3,437,619,000	3,453,092,000	3,464,348,000
GRAND TOTAL	3,321,338,950	3,439,013,000	3,437,619,000	3,453,092,000	3,464,348,000

Vote 34 Public Enterprises



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	24,663,876	25,062,000	24,562,000	25,814,000	26,589,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	2,005,261	2,174,000	2,174,000	2,240,000	2,307,000
003 Other Conditions of Service	907,651	350,000	350,000	361,000	371,000
005 Employers Contribution to the Social Security	34,561	46,000	46,000	46,000	48,000
010 Personnel Expenditure Total	27,611,350	27,632,000	27,132,000	28,461,000	29,315,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1,804,850	150,000	150,000	150,000	150,000
022 Materials and Supplies	264,399	300,000	300,000	300,000	300,000
023 Transport	2,733,229	700,000	700,000	700,000	700,000
024 Utilities	1,772,568	1,400,000	1,400,000	1,200,000	1,200,000
025 Maintenance Expenses	29,523	50,000	50,000	50,000	50,000
026 Property Rental and Related Charges	9,719,991	7,867,000	7,867,000	7,600,000	7,600,000
027 Other Services and Expenses	1,141,359	4,068,000	4,068,000	4,015,000	3,298,000
029 Printing and Advertisements	0	93,000	93,000	0	0
033 Office Refreshment	0	20,000	20,000	0	20,000
030 Goods and Other Services Total	17,465,919	14,648,000	14,648,000	14,015,000	13,318,000
080 Subsidies and other current transfers					
044 Individuals And Non-Profit Organizations	2,158,979	0	0	0	0
080 Subsidies and other current transfers Total	2,158,979	0	0	0	0
110 Acquisition of capital assets					
101 Furniture And Office Equipment	311,136	0	0	0	0
110 Acquisition of capital assets Total	311,136	0	0	0	0
300 Operational Budget Total	47,547,385	42,280,000	41,780,000	42,476,000	42,633,000
GRAND TOTAL	47,547,385	42,280,000	41,780,000	42,476,000	42,633,000

Vote 35 Attorney General



Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Projection	2020-21 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	127,564,442	121,142,000	128,142,000	124,776,000	128,519,000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	13,022,206	13,485,000	13,485,000	13,890,000	14,307,000
003 Other Conditions of Service	3,261,595	3,558,000	3,558,000	3,665,000	3,775,000
005 Employers Contribution to the Social Security	210,256	261,000	261,000	269,000	277,000
010 Personnel Expenditure Total	144,058,500	138,446,000	145,446,000	142,600,000	146,878,000
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5,536,591	7,760,000	7,760,000	7,770,000	7,831,000
022 Materials and Supplies	2,254,605	3,254,000	3,254,000	3,254,000	3,254,000
023 Transport	6,046,683	4,593,000	4,593,000	4,593,000	4,593,000
024 Utilities	3,807,167	4,000,000	4,000,000	4,300,000	4,500,000
025 Maintenance Expenses	3,077,347	3,000,000	3,000,000	3,000,000	3,000,000
026 Property Rental and Related Charges	7,861,053	7,000,000	7,000,000	7,000,000	7,000,000
027 Other Services and Expenses	29,433,672	31,210,000	29,210,000	27,666,000	23,874,000
029 Printing and Advertisements	0	2,100,000	2,100,000	2,100,000	2,100,000
031 Entertainment-Politicians	0	16,000	16,000	16,000	16,000
033 Office Refreshment	0	30,000	30,000	30,000	30,000
030 Goods and Other Services Total	58,017,117	62,963,000	60,963,000	59,729,000	56,198,000
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	64,701	118,000	118,000	122,000	122,000
042 Membership Fees And Subscriptions: Domestic	340,315	220,000	220,000	230,000	230,000
044 Individuals And Non-Profit Organizations	35,841,418	0	0	0	0
080 Subsidies and other current transfers Total	36,246,433	338,000	338,000	352,000	352,000
110 Acquisition of capital assets					
101 Furniture And Office Equipment	699,960	0	0	0	0
110 Acquisition of capital assets Total	699,960	0	0	0	0
300 Operational Budget Total	239,022,009	201,747,000	206,747,000	202,681,000	203,428,000
GRAND TOTAL	239,022,009	201,747,000	206,747,000	202,681,000	203,428,000

ANNEX 1: SUMMARY OF DEVELOPMENT SAVINGS REALISED PER VOTE				
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 01: Office of the President	001496	03	107	7 477 500
Sub-Total				7 477 500
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 02: Office of the Prime Minister	020139	03	107	1 000 000
Sub-Total				1 000 000
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 03: National Assembly	001219	02	107	1 700 000
Sub-Total				1 700 000
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 09: Finance	005054	06	106	1 000 000
Vote 09: Finance	018342	06	107	1 000 000
Sub-Total				2 000 000
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 10: Basic Education	8.0000	06	107	4 238 423
Vote 10: Basic Education	018801	04	107	7 896 431
Vote 10: Basic Education	004174	04	107	6 000 000
Vote 10: Basic Education	018804	04	107	4 500 000
Vote 10: Basic Education	018800	04	107	5 000 000
Vote 10: Basic Education	005096	05	107	5 227 577
Vote 10: Basic Education	005249	05	107	7 019 381
Vote 10: Basic Education	018449	05	107	13 000 000
Vote 10: Basic Education	018454	05	107	6 000 000
Vote 10: Basic Education	020021	06	107	4 000 000
Vote 10: Basic Education	018457	03	107	7 000 000
Vote 10: Basic Education	005093	04	107	3 000 000
Vote 10: Basic Education	004170	06	107	4 000 000
Vote 10: Basic Education	008105	03	107	93 750
Vote 10: Basic Education	005145	04	107	9 000 000
Vote 10: Basic Education	018441	04	107	8 000 000
Vote 10: Basic Education	018441	04	105	1 000 000
Vote 10: Basic Education	018803	04	107	5 000 000
Vote 10: Basic Education	018803	04	105	1 000 000
Vote 10: Basic Education	018460	12	121	4 000 000
Vote 10: Basic Education	008108	03	107	1 000 000
Vote 10: Basic Education	005095	04	107	8 000 000
Vote 10: Basic Education	001847	04	107	5 936 663
Vote 10: Basic Education	001843	04	107	9 000 000
Vote 10: Basic Education	018448	04	107	7 000 000
Vote 10: Basic Education	018475	04	107	6 000 000
Vote 10: Basic Education	018475	04	105	1 000 000
Sub-Total				142 912 225
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 12: Gender, Equality and Child Welfare	018302	02	107	2 000 000
Vote 12: Gender, Equality and Child Welfare	018769	02	107	150 000
Sub-Total				2 150 000

Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 13: Health and Social Services	018284	04	101	960 000
Vote 13: Health and Social Services	018284	04	105	1 200 000
Vote 13: Health and Social Services	018284	04	107	5 840 000
Vote 13: Health and Social Services	018866	04	107	7 000 000
Vote 13: Health and Social Services	018282	04	107	2 000 000
Vote 13: Health and Social Services	000453	04	107	50 000 000
Vote 13: Health and Social Services	000464	04	101	1 800 000
Vote 13: Health and Social Services	000464	04	105	2 250 000
Vote 13: Health and Social Services	000464	04	107	10 950 000
Vote 13: Health and Social Services	018260	04	101	600 000
Vote 13: Health and Social Services	018260	04	105	750 000
Vote 13: Health and Social Services	018260	04	107	3 650 000
Vote 13: Health and Social Services	000920	04	101	600 000
Vote 13: Health and Social Services	000920	04	105	750 000
Vote 13: Health and Social Services	000920	04	107	3 650 000
Vote 13: Health and Social Services	000461	04	101	636 000
Vote 13: Health and Social Services	000461	04	105	1 170 000
Vote 13: Health and Social Services	000461	04	107	5 694 000
Vote 13: Health and Social Services	000919	04	101	240 000
Vote 13: Health and Social Services	000919	04	105	300 000
Vote 13: Health and Social Services	000919	04	107	1 460 000
Vote 13: Health and Social Services	000922	04	107	5 000 000
Vote 13: Health and Social Services	000444	03	107	10 000 000
Vote 13: Health and Social Services	020141	03	107	5 000 000
Vote 13: Health and Social Services	020025	08	101	360 000
Vote 13: Health and Social Services	020025	08	105	450 000
Vote 13: Health and Social Services	020025	08	107	2 190 000
Vote 13: Health and Social Services	002772	08	101	480 000
Vote 13: Health and Social Services	002772	08	105	600 000
Vote 13: Health and Social Services	002772	08	107	920 000
Vote 13: Health and Social Services	008064	02	107	3 000 000
Vote 13: Health and Social Services	018639	07	101	300 000
Vote 13: Health and Social Services	018639	07	105	500 000
Vote 13: Health and Social Services	018639	07	107	2 200 000
Vote 13: Health and Social Services	008065	06	101	600 000
Vote 13: Health and Social Services	008065	06	105	750 000
Vote 13: Health and Social Services	008065	06	107	3 650 000
Vote 13: Health and Social Services	000434	03	107	10 675 953
Vote 13: Health and Social Services	000466	04	107	4 000 000
Vote 13: Health and Social Services	008062	04	107	3 000 000
Vote 13: Health and Social Services	002771	08	107	10 000 000
Vote 13: Health and Social Services	018693	04	107	500 000
Vote 13: Health and Social Services	018868	08	107	1 000 000
Vote 13: Health and Social Services	018261	04	107	5 000 000
Vote 13: Health and Social Services	000921	04	107	3 000 000
Vote 13: Health and Social Services	018865	04	105	500 000
Vote 13: Health and Social Services	000426	03	107	10 000 000
Vote 13: Health and Social Services	018408	08	107	500 000
Vote 13: Health and Social Services	000465	04	107	6 850 000
Sub-Total				192 525 953

Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 14: Labour, Industrial Relations and Employm	018265	03	107	2 150 000
Vote 14: Labour, Industrial Relations and Employm	018397	03	107	2 207 500
Sub-Total				4 357 500
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 15: Mines and Energy	001460	04	103	350 000
Vote 15: Mines and Energy	001365	05	121	3 500 000
Vote 15: Mines and Energy	000749	05	107	3 000 000
Vote 15: Mines and Energy	004070	05	105	1 500 000
Vote 15: Mines and Energy	000745	05	022	2 000 000
Vote 15: Mines and Energy	002150	04	027	1 000 000
Sub-Total				11 350 000
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 16: Justice	004200	02	107	500 000
Vote 16: Justice	020032	02	107	6 500 000
Sub-Total				7 000 000
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 17: Urban and Rural Development	018354	05	107	3 000 000
Vote 17: Urban and Rural Development	018838	05	107	1 500 000
Vote 17: Urban and Rural Development	020114	05	107	1 500 000
Vote 17: Urban and Rural Development	018358	05	107	1 500 000
Vote 17: Urban and Rural Development	018663	05	107	2 000 000
Vote 17: Urban and Rural Development	020162	05	107	2 000 000
Vote 17: Urban and Rural Development	018700	05	107	2 000 000
Vote 17: Urban and Rural Development	018681	05	107	2 000 000
Vote 17: Urban and Rural Development	018679	05	107	3 000 000
Vote 17: Urban and Rural Development	020173	05	107	2 000 000
Vote 17: Urban and Rural Development	008034	05	107	10 000 000
Vote 17: Urban and Rural Development	018136	05	107	10 000 000
Vote 17: Urban and Rural Development	018354	05	107	3 000 000
Vote 17: Urban and Rural Development	018680	05	107	3 000 000
Vote 17: Urban and Rural Development	018701	05	107	3 000 000
Vote 17: Urban and Rural Development	018710	05	107	1 000 000
Vote 17: Urban and Rural Development	018694	05	107	2 000 000
Vote 17: Urban and Rural Development	018910	05	107	2 000 000
Vote 17: Urban and Rural Development	018363	05	107	10 000 000
Vote 17: Urban and Rural Development	018532	05	107	5 000 000
Vote 17: Urban and Rural Development	018720	05	107	2 000 000
Vote 17: Urban and Rural Development	018665	05	107	2 000 000
Vote 17: Urban and Rural Development	018914	05	107	3 000 000
Vote 17: Urban and Rural Development	018695	05	107	2 000 000
Vote 17: Urban and Rural Development	018841	05	107	3 000 000
Vote 17: Urban and Rural Development	020083	05	107	3 000 000
Vote 17: Urban and Rural Development	018137	05	107	9 000 000
Vote 17: Urban and Rural Development	018355	05	107	6 000 000
Vote 17: Urban and Rural Development	018357	05	107	10 000 000
Vote 17: Urban and Rural Development	018578	05	107	9 000 000
Vote 17: Urban and Rural Development	018324	07	121	10 000 000
Vote 17: Urban and Rural Development	018678	05	107	5 000 000
Vote 17: Urban and Rural Development	018690	05	107	6 000 000

Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 17: Urban and Rural Development	018692	05	107	3 000 000
Vote 17: Urban and Rural Development	018835	05	107	2 000 000
Vote 17: Urban and Rural Development	018668	05	107	10 000 000
Vote 17: Urban and Rural Development	018890	05	107	2 000 000
Vote 17: Urban and Rural Development	018915	05	107	2 000 000
Vote 17: Urban and Rural Development	018907	05	107	4 000 000
Vote 17: Urban and Rural Development	018908	05	107	2 000 000
Vote 17: Urban and Rural Development	008031	05	107	10 000 000
Vote 17: Urban and Rural Development	018576	05	107	2 000 000
Vote 17: Urban and Rural Development	018717	05	107	8 000 000
Vote 17: Urban and Rural Development	020105	05	107	5 000 000
Vote 17: Urban and Rural Development	008033	05	107	7 000 000
Vote 17: Urban and Rural Development	018531	05	107	10 000 000
Vote 17: Urban and Rural Development	018582	05	107	10 000 000
Vote 17: Urban and Rural Development	018704	05	107	6 000 000
Vote 17: Urban and Rural Development	018718	05	107	4 000 000
Vote 17: Urban and Rural Development	018698	05	107	3 000 000
Vote 17: Urban and Rural Development	020170	05	107	4 000 000
Vote 17: Urban and Rural Development	020106	05	107	2 000 000
Vote 17: Urban and Rural Development	018361	05	107	10 000 000
Vote 17: Urban and Rural Development	018842	05	107	5 000 000
Vote 17: Urban and Rural Development	018691	05	107	3 000 000
Vote 17: Urban and Rural Development	018359	05	107	5 000 000
Vote 17: Urban and Rural Development	018554	05	107	2 000 000
Vote 17: Urban and Rural Development	018577	05	107	10 000 000
Vote 17: Urban and Rural Development	018660	05	107	10 000 000
Vote 17: Urban and Rural Development	018662	05	107	5 000 000
Vote 17: Urban and Rural Development	018675	05	107	3 000 000
Sub-Total				288 500 000
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 18: Environment and Tourism	020220	07	107	1 000 000
Vote 18: Environment and Tourism	020221	07	107	500 000
Vote 18: Environment and Tourism	001035	07	107	5 000 000
Vote 18: Environment and Tourism	018534	07	107	2 500 000
Sub-Total				9 000 000
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 19: Industrialization , Trade and SME Develo	000633	04	121	7 000 000
Vote 19: Industrialization , Trade and SME Develo	020183	04	121	2 500 000
Vote 19: Industrialization , Trade and SME Develo	018344	04	121	9 000 000
Vote 19: Industrialization , Trade and SME Develo	018345	04	107	7 000 000
Vote 19: Industrialization , Trade and SME Develo	018575	04	107	10 000 000
Vote 19: Industrialization , Trade and SME Develo	018884	04	121	2 000 000
Vote 19: Industrialization , Trade and SME Develo	018885	04	121	2 500 000
Vote 19: Industrialization , Trade and SME Develo	020121	04	121	7 000 000
Vote 19: Industrialization , Trade and SME Develo	020182	04	121	1 300 000
Sub-Total				48 300 000

Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 20: Agriculture Water and Foresrty	018607	10	027	1 000 000
Vote 20: Agriculture Water and Foresrty	018603	05	022	1 000 000
Vote 20: Agriculture Water and Foresrty	008061	10	027	3 000 000
Vote 20: Agriculture Water and Foresrty	018111	11	107	3 000 000
Vote 20: Agriculture Water and Foresrty	018254	05	107	13 000 000
Vote 20: Agriculture Water and Foresrty	008049	03	107	2 000 000
Vote 20: Agriculture Water and Foresrty	002023	11	107	10 000 000
Vote 20: Agriculture Water and Foresrty	020119	07	107	5 000 000
Vote 20: Agriculture Water and Foresrty	004080	03	107	4 800 000
Vote 20: Agriculture Water and Foresrty	018847	04	107	5 000 000
Vote 20: Agriculture Water and Foresrty	018173	04	107	1 000 000
Vote 20: Agriculture Water and Foresrty	020146	05	022	2 000 000
Vote 20: Agriculture Water and Foresrty	018848	12	027	2 000 000
Vote 20: Agriculture Water and Foresrty	20120	11	121	190 685 000
Sub-Total				243 485 000
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 22: Fisheries and Marine Resources	005112	04	107	5 000 000
Sub-Total				5 000 000
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 23: Works	000329	03	107	1 000 000
Vote 23: Works	018635	07	107	793 906
Vote 23: Works	002085	04	105	200 000
Sub-Total				1 993 906
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 24: Transport	004145	05	121	10 000 000
Vote 24: Transport	002836	04	121	2 000 000
Vote 24: Transport	018654	02	107	1 000 000
Vote 24: Transport	020067	02	107	10 154 000
Vote 24: Transport	020191	05	107	64 485 500
Vote 24: Transport	020195	05	107	10 000 000
Vote 24: Transport	018228	02	107	4 000 000
Vote 24: Transport	018226	02	107	10 000 000
Vote 24: Transport	020071	05	103	2 000 000
Vote 24: Transport	004145	05	121	60 000 000
Vote 24: Transport	002078	03	107	10 000 000
Vote 24: Transport	002834	03	107	103 449 500
Vote 24: Transport	004301	05	107	7 000 000
Vote 24: Transport	002837	05	107	6 000 000
Vote 24: Transport	018551	01	107	2 000 000
Vote 24: Transport	018739	05	107	16 310 000
Vote 24: Transport	020190	04	107	4 000 000
Vote 24: Transport	004197	07	107	9 995 701
Vote 24: Transport	018786	02	107	90 014 500
Vote 24: Transport	018788	02	107	100 000 000
Vote 24: Transport	018783	02	107	10 000 000
Vote 24: Transport	020193	05	105	500 000
Vote 24: Transport	001411	05	107	20 000 000
Vote 24: Transport	001072	03	107	5 000 000
Vote 24: Transport	018553	05	107	1 000 000

Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 24: Transport	018785	02	107	102 000 000
Vote 24: Transport	020186	02	107	10 000 000
Vote 24: Transport	018647	02	107	7 057 012
Vote 24: Transport	004145	05	121	10 000 000
Sub-Total				687 966 212
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 25: Land Reform	001055	05	123	96 449 854
Vote 25: Land Reform	001344	06	027	100 000
Vote 25: Land Reform	008037	06	027	8 000 000
Vote 25: Land Reform	002041	06	027	200 000
Vote 25: Land Reform	00932.	06	027	500 000
Vote 25: Land Reform	018653	07	101	500 000
Vote 25: Land Reform	000768	03	107	2 000 000
Vote 25: Land Reform	018533	02	107	500 000
Sub-Total				108 249 854
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 27: Sport, Youth and National Service	002094	06	107	3 000 000
Vote 27: Sport, Youth and National Service	000900	03	107	1 100 000
Vote 27: Sport, Youth and National Service	000900	03	107	1 630 850
Vote 27: Sport, Youth and National Service	000900	03	107	500 000
Sub-Total				6 230 850
Vote Name	Project Code	Main Division	Subdivision	Amount
Vote 32: Higher Education	018207	03	121	5 500 000
Vote 32: Higher Education	008063	05	121	11 000 000
Vote 32: Higher Education	008069	04	121	2 986 000
Sub-Total				19 486 000
Grand Total				1 790 685 000

ANNEX 2: Operational Budget Execution Rate (April - September)		
Vote	Execution Rate 2017/18	Execution Rate 2018/19
01 - Office of the President	43%	52%
02 - Office of the Prime Minister	37%	40%
03 - National Assembly	39%	49%
04 - Auditors General	42%	48%
05 - Home Affairs and Immigration	55%	38%
06 - Department of Police	52%	50%
07 - International Relations and Cooperation	54%	42%
08 - Ministry of Defence	50%	50%
09 - Ministry of Finance	55%	50%
10 - Ministry of Education, Art and Culture	54%	49%
11 - National Council	39%	44%
12 - Ministry of Gender Equality and Child Welfare	42%	49%
13 - Ministry of Health and Social Services	47%	47%
14 - Ministry of Labour, Industrial Relations and Employment Creation	49%	45%
15 - Ministry of Mines and Energy	35%	38%
16 - Ministry of Justice	34%	45%
17 - Ministry of Urban and Rural Development	37%	46%
18 - Ministry of Environment and Tourism	45%	47%
19 - Ministry of Industrialization, Trade and SME Development	35%	57%
20 - Agriculture, Water and Forestry	65%	51%
21 - Judiciary (21)	47%	46%
22 - Ministry of Fisheries and Marine Resources	43%	42%
23 - Department of Works	47%	46%
24 - Department of Transport	52%	66%
25 - Ministry of Land Reform	39%	41%
26 - National Planning Commission	37%	41%
27 - Ministry of Youth, National Service, Sport and Culture	43%	48%
28 - Electoral Commission of Namibia	37%	35%
29 - Ministry Information and Communication Technology	60%	61%
30 - Anti Corruption Commission	47%	45%
31 - Veteran Affairs	42%	51%
32 - Higher Education, Training and Innovation	58%	46%
33 - Poverty Eradication and Social Welfare	49%	41%
34 - Public Enterprises	40%	45%
35 - Attorney General	55%	43%
TOTAL	51%	48%

ANNEX 3: Development Budget Execution Rate (April - September)

Vote	Execution Rate 2017/18	Execution Rate 2018
01 - Office of the President	19%	3%
02 - Office of the Prime Minister	0%	0%
03 - National Assembly	2%	8%
04 - Auditors General	0%	
05 - Home Affairs and Immigration	34%	26%
06 - Department of Police	62%	44%
07 - International Relations and Cooperation	5%	4%
08 - Ministry of Defence	49%	67%
09 - Ministry of Finance	0%	3%
10 - Ministry of Education, Art and Culture	35%	30%
11 - National Council	0%	0%
12 - Ministry of Gender Equality and Child Welfare	9%	18%
13 - Ministry of Health and Social Services	43%	12%
14 - Ministry of Labour, Industrial Relations and Employment Creation	4%	0%
15 - Ministry of Mines and Energy	3%	20%
16 - Ministry of Justice	10%	17%
17 - Ministry of Urban and Rural Development	19%	17%
18 - Ministry of Environment and Tourism	36%	10%
19 - Ministry of Industrialization, Trade and SME Development	14%	22%
20 - Agriculture, Water and Forestry	68%	37%
21 - Judiciary (21)	0%	0%
22 - Ministry of Fisheries and Marine Resources	16%	19%
23 - Department of Works	14%	17%
24 - Department of Transport	26%	23%
25 - Ministry of Land Reform	27%	13%
26 - National Planning Commission	0%	0%
27 - Ministry of Youth, National Service, Sport and Culture	2%	2%
28 - Electoral Commission of Namibia	0%	0%
29 - Ministry Information and Communication Technology	37%	8%
30 - Anti Corruption Commission	0%	0%
31 - Veteran Affairs	27%	20%
32 - Higher Education, Training and Innovation	19%	32%
33 - Poverty Eradication and Social Welfare	0%	0%
34 - Public Enterprises	0%	0%
35 - Attorney General	0%	0%
TOTAL	34%	27%