



## Republic of Namibia



*"Together Defeating COVID-19, Together Thriving Again"*

2020/21 MID-YEAR BUDGET POLICY REVIEW AND MEDIUM TERM BUDGET  
FISCAL POLICY STATEMENT FOR THE 2021/22 - 2023/24 MTEF  
PRESENTED BY IPUMBU SHIMI, MP  
MINISTER OF FINANCE





**Republic of Namibia**

**MID-YEAR BUDGET REVIEW  
FOR THE FY2020/21  
AND  
FISCAL POLICY STATEMENT  
FY2021/22-2023/2024  
MEDIUM TERM EXPENDITURE FRAMEWORK**

**OCTOBER 2020**

## Foreword

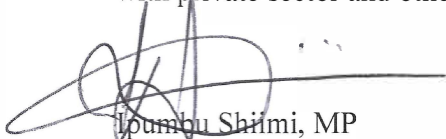
The mid-year budget review provides accounts of the progress made within 6 months of the implementation of policies announced during the tabling of the Main Budget for the year. The exercise allows for identification of possible excess resources in some votes' ceilings that may be reallocated to critical priorities where funds are depleted.

The FY2020/21 Mid-Year Budget Review is very critical in building the foundation for policy interventions necessary to revive the economic growth and rebuilding fiscal buffers that have been eroded by consecutive years of recession, and exacerbated by the COVID-19 pandemic. It will also ensure that expenditures are matched with revenue to reduce deficit and stabilise debt stock. Economic activity in the global context is projected to improve from a contraction of 4.9 percent estimated in June 2020 to a contraction of 4.4 percent announced in October 2020. The COVID-19 pandemic led to depressed demand for commodities with negative effects on Namibia's export-oriented sectors.

Growth for the Sub-Saharan African region remains subdued in 2020 and it is projected to a moderate recovery only in 2021. This projection is based on the downward revisions especially for Angola and Nigeria on account of the oil price crash and the impacts of the global recession caused by the COVID-19 pandemic.

On the domestic front, economic activities are projected to decline further, with domestic GDP declining along with revenue, while expenditure remained high as result of COVID-19 related spending with high deficit and accumulation of debt stock.

The fiscal policy objective for the next three years, as COVID-19 gradually diminishing, will focus on refuelling the economy and bring it to its pre-COVID-19 growth trajectory. This will pave the way to return to fiscal consolidation path by 2021/22 and restore macroeconomic stability, reduce deficit and ensure debt sustainability. In this regard, government will continue to strengthen economic partnership with private sector and other stakeholders to optimise on domestic capacity.



Lpumbu Shimi, MP

MINISTER

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# 1. OVERVIEW OF GLOBAL AND REGIONAL ECONOMIC DEVELOPMENTS AND OUTLOOK

## 1.1 GLOBAL AND REGIONAL ECONOMIES

In June 2020, the IMF revised its growth projections for the World output downward by about 1.9 percent to -4.9 percent in 2020, relative to the April 2020 World Economic Outlook (WEO) forecast. Following the release of the April 2020 WEO, the pandemic rapidly intensified in a number of emerging market and developing economies, necessitating stringent preventative measures that resulted in even larger disruptions to activity than forecasted.

The downward revisions are attributed to a more prolonged return to full activity as economic restrictions are lifted gradually and it might take some time before full economic activity is realized. Both the advanced and the emerging market and developing economies are expected to contract during 2020.

However, the IMF has revised the projections for 2020 upward by about 0.4 percent to a contraction of 4.4 percent in October 2020 World Economic Outlook, relative to the June 2020 WEO Update. The upward revision reflects the net effect of the impetus from better-than anticipated second quarter GDP outturns, mostly in advanced economies. The projection for 2021 has also been adjusted downward, reflecting that the recovery is going to be gradual due to the aftermaths of COVID-19.

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

	October WEO 2020			Difference from June 2020 projections	
	2019a	2020e	2021p	2020e	2021p
World Output	2.8	-4.4	5.2	0.4	-0.2
Advanced Economies	1.7	-5.8	3.9	2.3	-0.9
US	2.3	4.3	3.1	3.7	-1.4
Euro area	1.2	6.0	5.2	1.9	-0.8
Japan	0.7	-5.3	2.3	-0.5	-0.1
UK	1.4	-9.8	5.9	1.3	0.3
Emerging Market & Developing Economies	3.7	-3.3	6.0	-0.2	0.2
China	6.1	1.9	8.0	-0.9	0.6
India	4.8	-10.3	8.8	-5.8	2.8
ASEAN	4.2	-3.4	6.2	-1.4	0.0
Sub-Saharan Africa	3.1	-3.0	3.1	0.2	-0.3
Nigeria	2.2	-4.3	1.7	1.1	-0.9
South Africa	0.2	-8.0	3.0	0.0	-0.5

Source: WEO June 2020

a=actuals, e=estimates, p=projections



## 1.2 RISKS TO THE GLOBAL ECONOMIC OUTLOOK

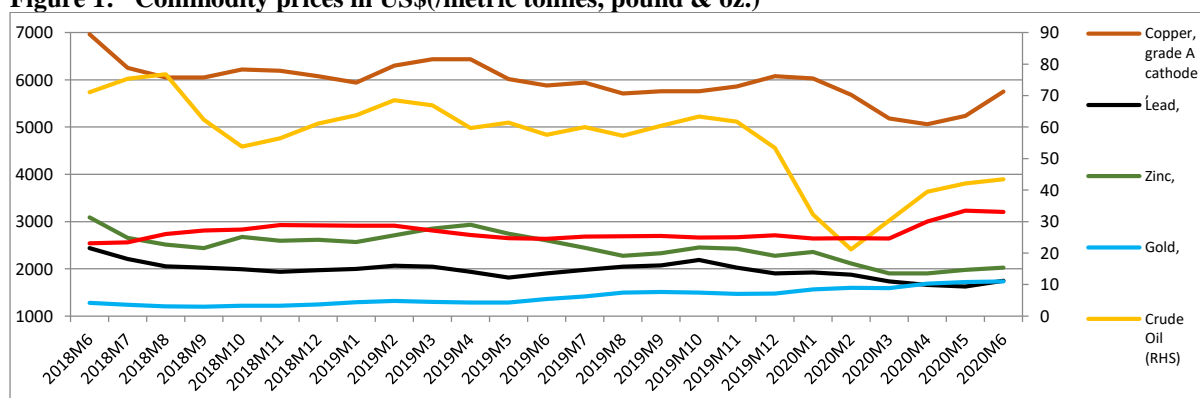
Subsequent to the release of the April 2020 WEO, the downside risks intensified with fundamental uncertainty around the evolution of the pandemic as a key factor shaping the economic outlook.

It is possible that financial conditions may tighten again, exposing vulnerabilities among borrowers. This could tip some economies into debt crises and further slow economic activity. Beyond the pandemic-related downside risks, escalating tensions between the United States and China on multiple fronts, frayed relationships among the Organization of the Petroleum Exporting Countries (OPEC) coalition of oil producers, on how to maintain oil production without negatively affecting prices. The new US sanctions against Iran may derail economic recovery and widespread geopolitical and social unrest on governance issues poses additional challenges to the global economy.

## 1.3 COMMODITY PRICES

The IMF all commodity price index<sup>1</sup> recorded a decline of about 2.1 percent year-on-year, but increased by 5.5 percent month-on-month during August 2020. The annual decline was attributed mainly to the plummeting in the oil price index, which dropped by 26.7 percent on annual basis, although it recorded an increase of 1.8 percent m-o-m. However, the all-metal price index increased by 21.9 percent annually and 7.5 percent m-o-m, with the annual increase premised on most metal prices and stronger gold price that benefitted from the greater uncertainty due to the COVID-19 pandemic and ultra-low interest rates around the globe.

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



IMF primary commodity prices: Sept 2020

Generally, most commodity prices recorded a recovery with the exception of aluminium, lead, and nickel prices. Uranium spot prices grew by 24.1 percent on an annual basis and recorded a monthly decline of close to 3.0 percent in August 2020, the price of \$33/lb is the highest in the last 5 years (with the exception of May 2020- when the price reached \$34/lb). The gold price increased significantly by about 31.3 percent annually and 6.8 percent monthly in August 2020.

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

Copper prices increased by 14.0 percent y-o-y and 2.1 percent m-o-m, supported by the recovery from lockdown globally. Zinc prices also recorded an increase of close to 6.2 percent y-o-y and 10.9 percent m-o-m for August 2020. The IDEX<sup>2</sup> fell by 2 percent on an annual basis but increased by 1.0 percent on a monthly basis; the decline is in line with lower diamond prices as demand for luxury goods has been declining globally.

Commodity markets are expected to remain volatile with prices generally low during the year due to a combination of factors such as geopolitical tensions, oil market fall-out, increased supply, the impact of COVID-19, trade tensions, new US sanctions against Iran and largely low external demand for commodities. It would be observed that prices are currently better than they were during the earlier part of the year due to low demand and the subsequent impact of the pandemic.

## 1.4 DEVELOPMENTS IN THE DOMESTIC ECONOMY

### 1.4.1 Developments in the Real Sector

According to the final National Accounts for 2019, real GDP contracted by 1.6 percent in 2019, reflecting a downward adjustment from a contraction of 1.1 percent reported in the Preliminary National Accounts for 2019. Although both public and private consumption posted a positive growth, overall investment has declined in 2019.

A weak economic performance was registered in 2019 as Namibia was on the grip of a countrywide drought. Overall, economic activity declined by 1.6 percent in 2019 driven by contractions in primary and tertiary industries. The primary industries contracted by 8.9 percent, down from a growth of 10.5 percent in the previous year, while the tertiary industries contracted by 0.1 percent, an improved rate from a contraction of 1.2 percent in 2018. The secondary industries recorded a growth of 1.7 percent, up from 1.0 percent growth in 2018 (Table 2).

Table 2: GDP by activity constant 2015 prices – annual % changes (2016-2019 actuals)<sup>3</sup>

	2016	2017a	2018a	2019a
Primary industries	-5.2	9.0	10.5	-8.9
Secondary industries	-4.0	-7.3	1.0	1.7
Tertiary industries	2.3	-0.9	-1.2	-0.1
GDP at market prices	0.0	-1.0	1.1	-1.6

Source: NSA, August 2020 (a=actual,)

Mining production has declined by about 11.1 percent in 2019, attributed mainly to *diamond mining*, which contracted by 17.7 percent, while the *uranium* and *metal ores* sub-sectors recorded declines of 4.4 percent and 0.1 percent, respectively.

<sup>2</sup> The International Diamond price Index (IDEX) from [idexonline.com/diamond\\_prices\\_index](http://idexonline.com/diamond_prices_index)

<sup>3</sup> Disaggregated table is attached as an annexure



The decline in the *diamond* sub-sector was due to a lower volume of diamonds produced during the period under review, caused by vessel maintenance and almost depleted onshore resources.

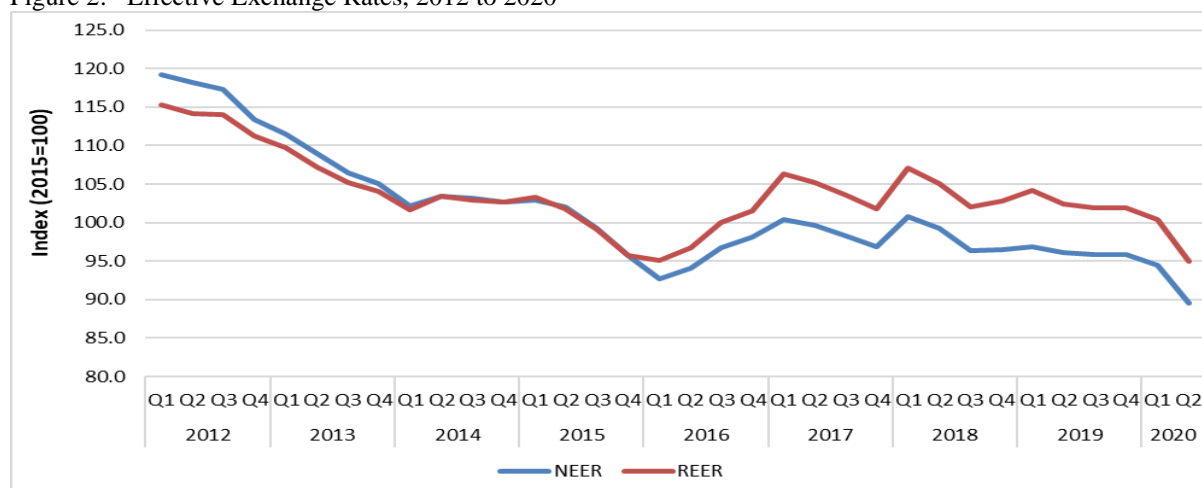
The contraction in uranium production was attributed to low demand, reduced output (as one of the mines was placed under care and maintenance) and operational challenges experienced by the sector.

*Construction* activity has recorded a recovery after 1.2 percent in 2019, the first in 3 years, following the completion of major construction projects by both the private and public sectors. The recovery is induced by low base effects and continued activities in the residential housing market.

#### 1.4.2 Exchange Rates and Competitiveness

Both the Nominal Effective Exchange Rate (NEER) and Real Effective Exchange Rate (REER) depreciated on an annual and quarterly basis, during the second quarter of 2020. On an annual basis, NEER and REER indices depreciated by 6.8 percent and 7.2 percent, respectively (Figure 2). The annual depreciation of the NEER was due to the weakening of the Namibia Dollar/South African Rand against major trading currencies. The Namibia Dollar/South African Rand weakened as demand for emerging market currencies slowed on the back of growing concerns over the impact of COVID-19 during the review period. Likewise, on a quarterly basis, the NEER and REER depreciated by 5.2 percent and 5.3 percent, respectively during the second quarter of 2020. The depreciation in the REER index signals an increase in competitiveness of Namibia's products in foreign markets.

Figure 2: Effective Exchange Rates, 2012 to 2020

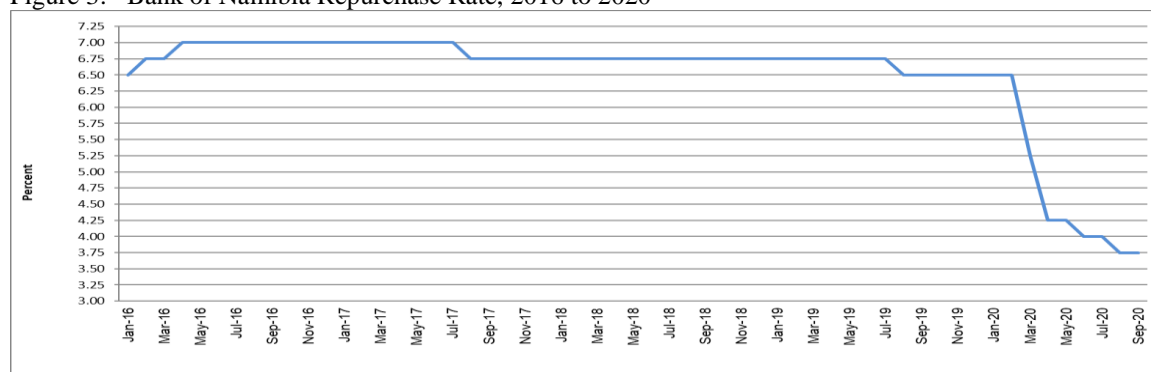


Source: Bank of Namibia, September 2020

#### 1.4.3 Interest Rate Developments

On the 19<sup>th</sup> of August 2020, the Bank of Namibia cut the Repo rate by 25 basis points to 3.75 percent. The cut was done to support domestic economic activity and maintain the one-to-one link between the Namibia Dollar and the South African Rand. To date, the Repo rate has been reduced by a total of 275 basis points since March 2020, from 6.50 percent to 3.75 percent.

Figure 3: Bank of Namibia Repurchase Rate, 2016 to 2020



Source: Bank of Namibia, September 2020

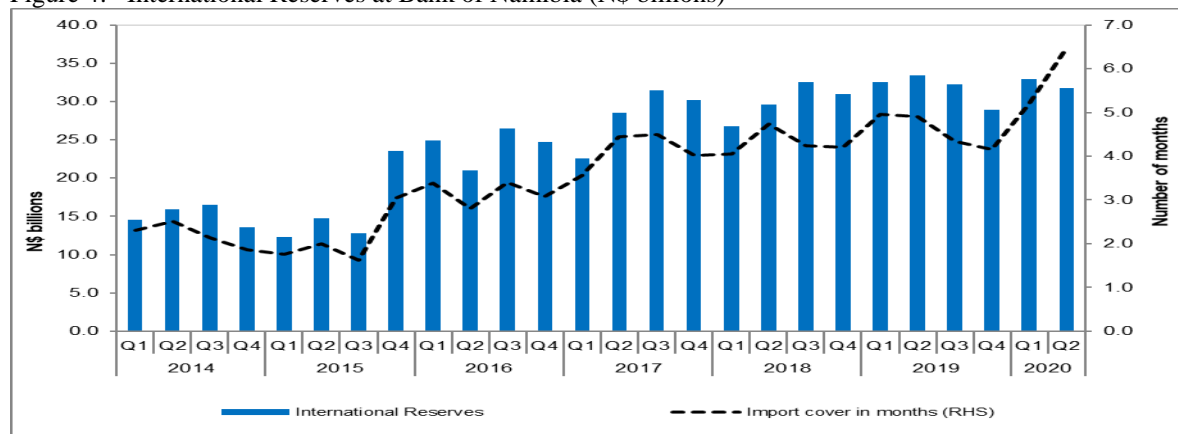
#### 1.4.4 The Current Account

Namibia registered a surplus on the current account during the second quarter of 2020, mainly due to a merchandise trade surplus and an increase in secondary income. The current account recorded a surplus of N\$5.1 billion during the second quarter of 2020, compared to a deficit of N\$171 million in the preceding quarter and a deficit of N\$2.1 billion in the corresponding period of 2019. The current account surplus was mainly attributed to the merchandise trade surplus, reflecting a significant decline in import payments and an increase in export earnings. The current account surplus was also supported by an improvement in the secondary income account resulting from higher SACU earnings.

#### 1.4.5 International Reserves

The stock of international reserves held by the Bank of Namibia decreased both on an annual and quarterly basis, at the end of the second quarter of 2020. The stock of international reserves declined by 3.7 percent quarter-on-quarters and by 5.0 percent year-on-year to N\$31.8 billion (Figure 4). The annual and quarterly declines were mainly due to Government's response towards the Covid-19 pandemic, coupled with the redemption of a JSE bond worth N\$840 million on the 29<sup>th</sup> of June 2020. In this regard, the stock of foreign reserves was estimated to be 6.9 times the amount of currency in circulation at the end of June 2020 (i.e. well above the threshold of 1.0 times stipulated in the Common Monetary Area Agreement). The estimated import cover of goods and services increased to 6.5 months at the end of the second quarter of 2020, compared to 4.9 months a year ago, due to a substantial decline in imports, well above the international benchmark of 3.0 months. The stock of foreign reserves stood at N\$33.4 billion at the end of August 2020, virtually unchanged from the corresponding level at the end of August 2019.

Figure 4: International Reserves at Bank of Namibia (N\$ billions)



Source: Bank of Namibia, September 2020

#### 1.4.6 Inflation

Namibia's annual average inflation declined to 2.2 percent during the first two quarters of the year compared to 4.5 percent recorded for the same period during 2019. The decline in inflation was driven mainly by lower inflation for *food and non-alcoholic beverages*, *housing* and *transport*. The decline in *housing* inflation was mainly on account of weak domestic economic activity and deflationary pressure in the rental market. The decline in *transport* inflation was mainly attributed to the COVID-19 outbreak (subsequent lockdown) alongside oil prices reductions during the first half of the year.

Given Namibia's high import dependency, a big portion of the domestic inflation is imported inflation. The low inflationary environment reflects low imported inflation from trading partners, especially South Africa. Inflation was lowest during April 2020 at a rate of 1.6% and this was during the first lockdown and when there was a significant reduction in economic activity. Economic activity have since then improved but only marginally.

## 2. OUTLOOK FOR THE DOMESTIC ECONOMY

### 2.1 Economic Impact of COVID-19

The world, including Namibia is battling with the worst virus pandemic since 1918. The Government took preventative measures to curb the spread of the virus, save lives while ensuring that the supply of essential goods and services are maintained. The necessary measures taken were necessary to safeguard people's lives, but they severely curtailed economic activity. As such government undertook a gradual lifting of restrictions to minimize the impact on the economy. However, uncertainty still remains on the extent and magnitude of the impact of COVID-19 on the economy as the effect of the pandemic lingers both on the domestic and global front. Furthermore, the success and the pace of the economic recovery after the lifting of measures will depend crucially on policies taken during the crisis.

The COVID-19 outbreak, its financial and economic consequences are expected to continue having a bearing on the fiscal deficit and public debt ratios, therefore necessitating the need to revise previous projections.

### 2.2 Baseline Growth Scenario for the Domestic Economy

Amidst the COVID-19 outbreak and subsequent prolonged lockdowns in many countries and travel bans across the globe, GDP growth for 2020 has been revised further downward from a contraction of 6.6 percent in April to a contraction of 7.9 percent projected in September 2020 and it is projected to grow at an average of 3.4 percent over the medium term period.

**Table 3: Supply-side GDP growth projections - annual % changes**

			September 2020 Update			Fiscal Strategy 2020/21		
	2018a	2019a	2020e	2021p	2022p	2020e	2021p	2022p
Primary Industries	10.5	-8.9	-11.1	4.7	11.4	-12.1	-1.9	7.6
Secondary Industries	1.0	1.7	-11.7	1.7	2.7	-2.6	-1.9	2.7
Tertiary Industries	-1.2	-0.1	-5.4	1.6	2.3	-5.7	-1.4	2.7
GDP at market prices	1.1	-1.6	-7.9	2.2	3.9	-6.6	-1.1	3.6

Source: MEWG, Sept 2020 (a=actuals e=estimates pl= preliminary p=projections)

Table 3, depicts the changes in projections and shows how the impact of COVID-19 has changed the assumptions for the medium term growth. Before the emergence of COVID-19, the economy was expected to recover 2020 following a contraction in 2019 due to crippling drought. The recovery is now expected only in 2021. For 2020, the output growth has been revised downwards by about 1.3 percent, accounting for contractions across industries. The growth for 2021 was revised upwards by 3.3 percent, while for 2022 it was revised by 0.3 percent.

Primary industries are estimated to contract further by 11.1 percent in 2020. The contraction is attributed to lower output from all sectors, the worst being *mining*. For 2021, the industries are expected to record a moderate growth of 4.7 percent on the back of recovery, as both agriculture and mining sectors return to

positive growth. For 2022 and going forward, the industries are estimated to grow by 9.3 percent on average.

Secondary industries are estimated to contract by 11.7 percent in 2020. The contraction emanates from declines in *manufacturing and construction* sectors. For 2021, the industry is estimated to recover with marginal growth of 2.7 percent supported by recoveries in *manufacturing and construction subsectors*. For 2022 and going forward, the industry is estimated to grow on average by moderate 3.8 percent.

The Tertiary Industries are estimated to contract by 5.4 percent in 2020, driven mainly by declines in *wholesale retail trade, Hotels and restaurant, transport and Arts, Entertainment*. Tertiary industries are estimated to recover by 1.6 percent in 2021 on the back of recoveries in *transport and wholesale and retail trade, financial & insurance* subsectors. The tertiary industry is projected to grow, on average by 2.7 percent during the period 2022-2024.

## **3. FISCAL POLICY REVIEW**

### **3.1 Global Fiscal developments and outlooks**

The emergence of COVID-19 struck the globe at the time of sluggish global growth outlook, characterised by low inflation and nominal interest rates. The situation necessitated the need for fiscal policy action to mitigate the impact of the pandemic, stimulate demand and consumption. However, for some countries fiscal policy responses are constrained by the absence of policy buffers in an environment of high debt levels and tight financing conditions.

The pandemic caused disruptions to the global supply value chains and affected regional demand and business confidence. The lockdowns, border closures and other health related measures such as social distancing introduced to contain the spread of the virus have constrained supply and demand especially in the tourism, travel and hospitality industries and have inflicted large costs and reduced outputs.

Many governments around the world introduced stimulus packages through revenue and spending measures to save lives, preserve employment and prevent economies from collapsing. However, sustaining these efforts become difficult as the virus spread faster and for a prolonged period than expected.

According to the World Economic Outlook (October, 2020), downside risks to fiscal outlook include the following: a more severe economic fallout from widespread infections and possible reoccur of outbreaks; large swings in commodity prices; prolonged stress in global financial markets; renewed social unrest and extreme weather events.

While various fiscal measures were put in place to support the economy, this comes at a cost of deteriorating fiscal indices in all countries, which present vulnerabilities to shocks as fiscal space grow more and more unsustainable. Countries will therefore need to reprioritize expenditure towards the health sector and safeguard key public services (transport, energy, and communication) and social protection.

### **3.2 Domestic Fiscal Policy Developments and outlook**

The economy of Namibia has been on a declining path since 2016. Economic activity declined by about 1.6 percent in 2019, while the second quarter of 2020 recorded a decline of about 11.1 percent. These contractions were driven by the recessionary pressure on the economy over the past 4 years. Moreover, while the fiscal consolidation program was interrupted temporarily by the need to avail additional resources for COVID-19 related spending, the government maintains its stance to implement a pro-growth fiscal consolidation to restraint expenditure growth and stabilise growth in the debt stock after COVID-19 period. As a result, expenditure would be smoothed out and government debt will slowly be stabilised.

The emergence of COVID-19 pandemic has added pressure to already fragile economy, reversing the gains made and threw the economy in a deep recession ever in history. This has also resulted in revenue falling from N\$58.6 billion estimated for FY2019/20 to N\$51.4 in FY2020/21 estimated in the Budget,

which has since been revised to about N\$55.2 billion. Expenditure on the other hand was estimated to increase from N\$66.6 billion in FY2019/20 to N\$72.8 billion in FY2020/21 Budget causing a deep deficit of about 12.5 percent of GDP, which has now been revised to about 10.1 percent.

In order to shield the economy, government implemented a stimulus package aimed at mitigating the effects arising from the first 21-day lockdown. The package, which was originally set at about N\$8.1 billion has now increased to N\$8.35 billion and it includes economic stimulus, wage subsidy, emergency income grant and guaranteed facilities, and Education, Health and Security Cluster for COVID-19 response.

### 3.2.1 Analysis of Actual Fiscal Outturns of 2019/2020

Total revenue for 2019/20 Financial year is recorded at N\$58.5 billion, which represents an increase of 4.7% in relation to N\$55.9 billion realised in FY2018/19. The increase was driven by better performance in the main tax categories where income tax on individuals grew by 4.1 percent, VAT 3.6 percent and SACU receipts by 8.9 percent. A strong increase was also recorded on small tax categories such as Withholding Tax on Interest with a growth rate of 31.3%, while Other Taxes on Income and Profits increased by 22.2%.

The total revenue estimates for FY2020/21 was set at N\$51.4 billion or about 12.2 percent lower than the actual revenue for FY2019/2020. The difference took into account the expected sluggish economic performance and depressed commodity prices as COVID-19 took toll on the economy.

**Table 4: Trend of fiscal aggregates FY 2017/18 to FY2019/20 and estimates for 2020/21**

ITEM	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>REV- Estimates</i>	<i>Actual</i>	<i>Estimates</i>
<b>GDP</b>	<b>160,028</b>	<b>171,660</b>	<b>178,208</b>	<b>176,426</b>	<b>178,940</b>	<b>171,133</b>
<b>Revenue</b>	<b>50,865</b>	<b>58,659</b>	<b>55,882</b>	<b>58,596</b>	<b>58,525</b>	<b>51,397</b>
<i>% of GDP</i>	31.8%	34.2%	31.4%	33.2%	32.7%	30.0%
<b>Expenditure</b>	<b>62,228</b>	<b>67,523</b>	<b>65,108</b>	<b>66,550</b>	<b>67,343</b>	<b>72,772</b>
<i>% of GDP</i>	38.9%	39.3%	36.5%	37.7%	37.6%	42.5%
<b>Budget Balance</b>	<b>-11,363</b>	<b>-8,864</b>	<b>-9,226</b>	<b>-7,953</b>	<b>-8,819</b>	<b>-21,375</b>
<i>% of GDP</i>	-7.1%	-5.2%	-5.2%	-4.5%	-4.9%	-12.5%
<b>Debt</b>	<b>69,896</b>	<b>74,468</b>	<b>87,533</b>	<b>96,743</b>	<b>100,400</b>	<b>119,108</b>
<i>% of GDP</i>	43.7%	43.4%	49.1%	54.8%	56.1%	69.6%
<b>Interest payments</b>	<b>4,310</b>	<b>5,430</b>	<b>6,308</b>	<b>6,951</b>	<b>6,951</b>	<b>7,737</b>
<i>% of Revenue</i>	8.5%	9.3%	11.3%	11.9%	11.9%	15.1%
<b>Guarantees</b>	<b>6,351</b>	<b>11,036</b>	<b>10,889</b>	<b>11,107</b>	<b>11,207</b>	<b>11,129</b>
<i>% of GDP</i>	4.0%	6.4%	6.1%	6.3%	6.3%	6.5%

Source: Ministry of Finance 2020



*The actual Total expenditure* for FY2019/20 stood at N\$ 67.3 billion, which is about 1.2 percent higher than the revised expenditure, and 3.4 percent higher compared to the FY2018/19.

The marginal increase in expenditure stemmed mainly from increases in categories of expenditure such as goods and other services that went up by about 6.1 percent, between FY2018/19 and FY2019/20, while development expenditure expanded by about 19.9 percent.

The budget deficit outturn stood at about N\$8.8 billion or 4.9 percent of GDP, just slightly above 4.5 percent of GDP revised estimate in FY2020/2021 Fiscal Strategy. The debt stock for FY2019/20 increased in nominal terms from a revised estimate of N\$96.7 billion to N\$100.4 billion. As a ratio of GDP, it reflects an increase from 54.8 percent revised estimate in the Fiscal Strategy to 56.1 percent. Total debt stock was estimated to accelerate to about N\$119.1 billion or 69.6 percent of GDP in the 2020/2021, driven mainly by growing needs to finance the increasing budget deficit driven by increased funding needed to fight the spread of COVID-19.

*Government Guarantees* are estimated to have remained unchanged at about 6.3 percent, while *interest payments* as a proportion of revenue slowed down from 11.9 percent in the FY2019/20 Fiscal Strategy to 11.7 percent, mainly due to upward revision of revenue. The current level of interest payments is equivalent to the statutory benchmark of 3.9 percent of GDP and 1.7 percent above the target of 10.0 percent of the revenue set out in the Debt Management Strategy 2018-2025. The increase in interest payment is due to significant increase in borrowing to fund the budget deficit and larger capital projects that are co-funded with external funding.

## **4. THE MID-YEAR REVIEW OF THE FY2020/2021 FISCAL STRATEGY AND THE FISCAL POLICY STATEMENT FOR THE 2021/22-2023/24 MTEF**

### **4.1 Macroeconomic Context**

The Mid-Year Budget review for the FY2020/21 and Fiscal Policy Statement for the 2021/22-2023/24 MTEF are prepared in the context of a volatile economic environment and the COVID-19 pandemic. These incidents have a negative impact on revenue collection and constrained access to financial markets, while government spending needs are on the increase due to increasing commitments to fight the pandemic and restore macroeconomic stability.

The COVID-19 incidence displaced government priorities and temporarily derailed the government policy on fiscal consolidation in 2020/2021 as substantial resources are diverted to the fight against the virus. However, the additional spending were not matched with an equivalent revenue increase and led to high deficit and further increase in the debt stock.

The 2020/2021 Mid-year budget review retains the continuation of measures and partnerships suggested in the Fiscal Strategy in supporting the fragile economy and mainstream economic activity towards long term recovery. The key focus of the policy is to counteract the impact of COVID-19, maintain prudent expenditure management and provides for economic recovery plan.

The duration of COVID-19 is still unknown, and the extent of its effect are expected to be large, as the key sectors of the economy are affected. Therefore, strategies to revive the economy and work toward debt stabilisation are paramount during the next MTEF period.

Given the above background, the post COVID-19 era and the rest of MTEF will focus on developing various measures to support the economy and return to long-term sustainable path. These measures include but not limited to a blend of PPPs and private sector investments to promote growth, generate job opportunities and promote domestic demand. The successful implementation of these measures will enhance revenue generation over the medium-term and provide support to the economy.

### **4.2 2020/2021 Mid-Year Budget Review**

As reflected on Table 5, the mid-term total revenue out-turn shows a total revenue collection of about N\$26.2 billion up to the end of September 2020. This figure represent about 51.0 percent of the total budget estimate of N\$51.4 billion relative to 50.0 percent during the same period in 2019/20.

The mid-year total expenditure (*including statutory*) stood at N\$35.8 billion at the end of September 2020, representing about 49 percent of total budget expenditure estimates, compared to 45 percent during the same period in FY2019/20.

The total debt stock as at September 2020 stood at N\$106 billion, while interest payment was recorded at about 48 percent of budget estimates compared to 60 percent recorded in the same period last year. The

stock guarantees was recorded at about N\$11.5 billion, an increase of 1.2 percent compared to N\$11.3 billion in the same period last year. Budget balance up to September 2020 recorded a deficit of N\$3.7 billion or 2 percent of GDP, compared to a deficit of 0.6 percent the same period last year.

### 4.3 The Fiscal Policy Statement for the 2021/22-2023/24 MTEF

The Fiscal Policy Statement is forward looking, creating appropriate expectations for the 2021/2022 Budget and the 2021/22-2023/24 MTEF.

The total revenue estimates for 2020/21 have been revised upwards by about 7.4 percent to N\$55.2 billion to reflect the monthly collection in the last 6 months of the financial year. In FY2021/22 revenue is projected to remain flat at N\$55.1 billion, due to the slow economic activity as a result of COVID-19 and the expected steep fall in the SACU receipts.

The revenue outlook is clouded by weak economic performance, with low domestic demand, low commodity prices and declining imports and exports due to Covid-19 pandemic and subdued global economy. This situation, coupled with decreasing SACU receipts will lead to a marginal growth in revenue especially in FY2021/22. The recovery in revenue is projected to start from FY2022/23 as Covid-19 impact diminishes, global economy recovers and commodity prices pick up.

In the earlier years of MTEF, the priority of fiscal policy remained geared toward mitigating the impacts of the pandemic, save lives and prevent excessive economic disruption as well as to ensure a smooth return to business after the State of Emergence.

**Table 5: Mid-Year Budget Review Outturn (April to September 2020)**

ITEM	2019-20	2019-20		2020-21			2020-21	2021-22	2022-23	2023-24
	Actual	six-Months out-turn		Budget	Six months outturn		Mid-Year Estimates	Projection	Projection	Projection
		N\$millions	%			%				
<b>GDP</b>	<b>178,940</b>	<b>197,901</b>		<b>171,133</b>	<b>171,133</b>		<b>174,063</b>	<b>183,139</b>	<b>193,212</b>	<b>203,839</b>
<b>Revenue</b>	<b>58,525</b>	<b>29,448</b>	<b>50%</b>	<b>51,397</b>	<b>26,180</b>	<b>51%</b>	<b>55,179</b>	<b>55,075</b>	<b>57,541</b>	<b>62,976</b>
% of GDP	29.7%	14.9%		30.0%	15.3%		31.7%	30.1%	29.8%	30.9%
<b>Expenditure</b>	<b>67,343</b>	<b>30,605</b>	<b>45%</b>	<b>72,772</b>	<b>35,839</b>	<b>49%</b>	<b>72,772</b>	<b>68,480</b>	<b>69,849</b>	<b>71,246</b>
% of GDP	33.8%	15.5%					41.8%	37.4%	36.2%	35.0%
<b>Budget Balance</b>	<b>-8,818</b>	<b>-1,157</b>	<b>13%</b>	<b>-21,375</b>	<b>-9,659</b>	<b>45%</b>	<b>-17,593</b>	<b>-13,404</b>	<b>-12,308</b>	<b>-8,270</b>
% of GDP	-4.1%	-0.6%		-12%	-6%		-10.1%	-7.3%	-6.4%	-4.1%
<b>Debt</b>	<b>100,400</b>	<b>91,431</b>		<b>117,275</b>	<b>106,057</b>		<b>119,756</b>	<b>134,681</b>	<b>148,753</b>	<b>158,438</b>
% of GDP	56.1%	46.2%		68.5%	62.0%		68.8%	73.5%	77.0%	77.7%
<b>Interest payments</b>	<b>6,876</b>	<b>4,202</b>	<b>61%</b>	<b>7,737</b>	<b>3,686</b>	<b>48%</b>	<b>7,737</b>	<b>8,503</b>	<b>8,825</b>	<b>10,024</b>
% of Revenue	11.0%	14.3%		15.1%	14.1%		14.0%	15.4%	15.3%	15.9%
<b>Guarantees</b>	<b>11,207</b>	<b>11,329</b>	<b>1.1</b>	<b>11,129</b>	<b>11,469</b>	<b>3.1</b>	<b>12,700</b>	<b>12,952</b>	<b>13,566</b>	<b>14,208</b>
% of GDP	5.6%	5.7%		6.5%	6.7%		7.3%	7.1%	7.0%	7.0%

Source: Ministry of Finance

#2019/20 Six month is as was projected in the 2019/20 Fiscal Strategy

The resultant tailwind situation experienced in the domestic economy, declined economic activity in South Africa and the prolonged recovery in the world economy as a result of prevalent COVID-19, would have significant effects on the revenue outlook.

The total expenditure ceiling for 2020/2021 (including statutory) remained unchanged at N\$72.8 billion, to provide for government commitments toward reducing the impact of COVID-19 pandemic. However, due to adjustments to the revenue estimates and Nominal GDP, the budget deficit in 2020/2021 has also been revised downward from 12.5 percent budget estimates to about 10.1 percent. For the next MTEF period, total expenditure is expected to moderate in line with the fiscal consolidation path set in the 2019/2020 Mid-Year Fiscal Policy Statement.

Total debt stock is estimated to increase from N\$100.4 billion at the end of FY2019/20 to about N\$119.8 billion in FY2020/21 and expected to reach about N\$156.7 billion in FY2023/24. As a proportion of GDP, Central Government debt stock is estimated to increase from about 56.1 percent in FY2019/20 to 68.8 percent in 2020/2021 and estimated to reach about 76.9 percent by 2023/24.

#### **4.4 Budget Deficit Financing**

The budget deficit in 2020/21 has been adjusted downward from about N\$21.4 billion or 12.5 percent of GDP estimated in the main budget to about N\$17.6 billion (10.1 percent of GDP). The deficit is further estimated to moderate to about 7.3 percent in 2021/22 and an average of 5.9 percent over the MTEF period.

Total financing of N\$17.6 billion will be sourced through a mix of issuances in the domestic market, own cash reserve and Development Financial Institutions (DFIs). The domestic capital markets will remain the main source of financing, with a complement borrowing from AfDB, through the on-going Economic Governance and Competitiveness Support Program (EGCSP) supplemental financing and the IMF'S Rapid Financing Instrument (RFI).

Government will continue to invest money in the sinking fund account as a strategy to redeem both the local and international bonds, as they mature and to mitigate against roll-over risks. The Government has utilised the Eurobond savings to fund part of the 2020/2021 deficit. However, plans are underway to roll over the upcoming maturity of the Eurobond in 2021.

Due to the elevated debt levels, the Government will continue to explore PPP arrangements and concessional funding alternatives for infrastructure development.

The funding for large scale infrastructure projects will continue to benefit from commitments signed with the African Development Bank that include the following projects:

- *Water Security related projects*
- *Education and Training Quality Improvement Project, (ETQIP),*

- *Namibia Agriculture Mechanization and Seed Improvement Project (NAMSIP),*
- *Rail Infrastructure Improvement Project, that include the supply of rails and turnouts for Walvis Bay–Karasberg Railway upgrading, the Railway upgrading Works for Walvis Bay–Karasberg, and*
- *The upgrading of section 2A (23.8 km) of the Windhoek–Hosea Kutako International Airport highway.*

Contingent liabilities are projected to average 7.0 percent over the MTEF, relative to the benchmark of 10.0 percent of GDP.

Debt servicing costs are projected to increase from 11.9 percent of total revenue in 2019/20 to an estimate of 14.0 percent in 2020/21 financial year. The costs will remain elevated at an average of 15.6 percent, owing to significantly increased borrowing. Over the MTEF, Government is expected to issue guarantees to Public Enterprises, enabling them to function and provide necessary service to citizens.

#### **4.5 Fiscal Policy and Budget Priorities for the 2021/22-2023/2024 MTEF**

The prevalence of Covid-19 pandemic and its consequent containment measures present particularly challenging circumstances for fiscal policy. Growth, which is the necessary condition for public debt stabilization and the improvements in per capita income is estimated to have sharply contracted at an unprecedented rate of 7.9 percent in 2020, exacerbating public debt surge.

In regard, re-igniting economic growth and anchoring fiscal sustainability are important twin objectives for the medium to long term fiscal policy. The fiscal policy framework recognizes that revival of broad-based inclusive growth requires effective partnerships between the private sector and the government as well as timely implementation of supportive intervention programmes.

Against this backdrop, the Government will prioritise among others the following interventions over the next MTEF:-

- *Broad-based Economic Growth and Recovery Plan to ensure re-ignition of economic growth and job creating as critical anchors for macroeconomic stability, fiscal sustainability and the reduction poverty and inequalities.*
- *Government will employ measures and reforms to reduce the overshooting expenditure through a combination of expenditure reduction initiatives, namely:*
  - *Wage bill reform, based on the assessment of voluntary early retirement and associated costs for the 55-60 years age cohort and the net-reduction of the size of civil service through a combination of general vacancy freeze and natural attrition;*
  - *Implement the recommendations arising from public expenditure reviews in the health and education and extending such targeted reviews to other sectors,*

- *Reforming the Public Service Medical Aid Scheme (PSEMAS) to improve its governance model and benefit structure as well as improving its administrative efficiency.*
- *Provision of essential services and protection of social safety nets, including improving the quality of the existing social safety nets and allocative efficiency and quality of spending within the social sectors, while curbing against growth in real expenditure allocations over the medium-term.*
- *Implementation of the intervention measures on growth and fiscal adjustment accompanied by a resource mobilization agenda, centred on tax administration reforms and the mobilization of alternative forms of financing.*
- *Accelerating implementation of key enabling structural policy reforms such as promulgation of the Namibia Investment Promotion Act, the implementation of the Special Economic Zone policy and related means of its implementation, improving efficiency in the public procurement function and the administrative reforms to improve the ease of doing business.*
- *Scaled-up increased access to finance for SMEs under the SME Financing Strategy and a new on-lending SME development products by the Bank of Namibia through commercial banks and on the back of the Government guarantees.*
- *Finalizing and implementing the Public Asset Ownership Policy and further undertaking public enterprises restructuring reforms to enable divestiture of portions of Government shareholding for investment in productive capital projects and co-financing of the budget deficit, thus curbing further additional borrowing,*
- *Finalizing the design features of, and establish the Sovereign Wealth Fund for long-term intergenerational equity and to support macroeconomic objectives.*

## 5. EXPENDITURE ALIGNMENT AND REVISED CEILINGS

### 5.1 Expenditure Alignment

This chapter comprises of the expenditure alignment and revised ceilings for 2020/21 financial year as informed by the outcome of the Mid-Year Budget Review consultations. The aim of expenditure alignment for 2020/21 Financial Year was to identify possible excess funds in some Votes' ceilings and re-allocate those funds to priority programs of Government that are projected to experience shortfalls and financing that cannot be postponed for consideration under the next MTEF.

This year's Mid-term budget review considered the downward revision for most of the Votes taking into consideration various activities that were not implemented as planned, during the first six (6) months of the 2020/21 financial year.

#### ***Operational Budget:***

The targeted expenditure items for reductions are related mainly to the following: Daily Subsistence Allowance, Good and Services (Workshops/Courses), delayed filling of vacancies for example: Namibia Revenue Agency and in other Department/ Directorates of Government. These identified un-spent funds were as a result of the declared State of Emergency and accompanying Regulations that were put in place to contain the spread of COVID-19 pandemic. As such some activities were not carried out as planned during the first six months of 2020/21 Financial Year.

The reductions and re-allocations of funds within the Votes under the Operational Budget amounted to N\$702 million (N\$602million was re-allocated within the Operational Budget and N\$100 million was re-allocated to the Development Budget).

The beneficiary programs from the net re-allocations of funds are as follow:

- *Ministry of Home Affairs, Immigration, Safety and Security for Visa Stickers program and Police Operations : N\$11.9 million;*
- *Ministry of Defence and Veterans Affairs to cover shortfalls on Veterans Subvention Program : N\$22.3 million*
- *Ministry of Education, Arts and Culture, mainly for personnel expenditure and donor (EU) supported programs: N\$126.4 million*
- *Ministry of Health and Social Services for additional health personnel, pharmaceutical and COVID-19 related expenditures: N\$147.6 million*
- *Ministry of Industrialization and Trade for the Integrated Client Facility and the operations of some of the Public Enterprises such as NSI and NaCC :N\$10.7 million*
- *Office of the Electoral Commission of Namibia for the upcoming Regional and Local Elections: N\$50 million*



- *Ministry of Gender Equality, Poverty Eradication and Social Welfare to cater for shortfalls on social grants and other programmes supported by the European Union (EU): N\$157.7 million and;*
- *Ministry of Public Enterprise : to support the needs of TransNamib for maintenance of the railway: N\$35 million and Namibia Wildlife Resort : N\$40 million for operations*

The remaining N\$100 million as indicated above, was re-allocated from Operational Budget to Development Budget to cater for shortfall in the Education, Arts and Culture, Infrastructure COVID-19 Response Programme.

Against the above, the net result was a downward revision of the 2020/21 Operational Budget from the original amount of **N\$57.9 billion to N\$57.2 billion**. Statutory payments were revised upwards with the remaining amount.

### ***Development Budget:***

On the Development Budget side, a combined amount of N\$140 million was realized through the reduction on the budgeted amounts for identified projects that are experiencing a slow rate of execution. These are projects that have 10% execution rate with no indication of accelerated projects implementation plan for the remaining months or known commitments or outstanding invoices, projects that have not yet started with the procurement process, projects with land disputes or any other unsolved issues that have impacts on the roll out of the projects, and abandoned projects and/or projects affected by COVID restrictions. The realised N\$140 million was re-allocated as follows:

- *N\$40 million is re-allocated to water supply infrastructure*
- *N\$100 million was allocated to the Education Infrastructure for COVID-19 response Programme, which together with the N\$100 million from the Operational Budget has resulted in this programme having received a combined additional amount of N\$200 million.*

The overall ceiling for the Development Budget was revised upward from an Original ceiling of N\$6.4 billion to a Revised Ceiling of N\$6.5 billion.

Taking into consideration the above mentioned reductions and re-allocations within the Votes, the Total Appropriated ceiling, excluding Statutory Expenditure for the Financial Year 2020/21 was revised from N\$64.3 billion to N\$63.7 billion.

Changes on the Original and Revised Operational Budget and Development Budget Ceilings are reflected in the Tables on the next page.

**Table 6: Revised Ceilings- Operational Budget (Excluding Statutory Expenditure) N\$**

No	VOTE	APPROPRIATION	OPERATIONAL BUDGET SUSPENSION	RE-ALLOCATION	REVISED CEILING
1	2	3	4	5	6
01	President	445,629,000	1,000,000	-	444,629,000
02	Prime Minister	417,868,000	11,500,000	-	406,368,000
03	National Assembly	124,124,000	3,040,000	-	121,084,000
04	Auditor General	109,267,000	1,000,000	-	108,267,000
05	Home Affairs and Immigration	426,876,000	9,794,000	-	417,082,000
06	Safety and Security	5,094,909,000	-	11,850,000	5,106,759,000
07	International Relations and Cooperation	901,290,000	38,935,000	-	862,355,000
08	Defence	5,904,103,000	-	-	5,904,103,000
09	Finance	6,213,804,000	238,081,000	-	5,975,723,000
10	Education, Arts and Culture	13,290,747,000	-	126,428,000	13,417,175,000
11	National Council	101,263,000	11,896,000	-	89,367,000
12	Gender Equality and Child Welfare	-	-	-	-
13	Health and Social Services	7,665,880,000	-	147,566,000	7,813,446,000
14	Labour, Industrial Relations and Employment Creation	179,926,000	13,873,000	-	166,053,000
15	Mines and Energy	148,550,000	12,117,000	-	136,433,000
16	Justice	415,746,000	-	-	415,746,000
17	Rural and Urban Development	1,163,161,000	56,698,000	-	1,106,463,000
18	Environment, Forestry and Tourism	479,513,000	16,336,000	-	463,177,000
19	Industrialisation and Trade	122,781,000	-	10,705,000	133,486,000
20	Agriculture, Water and Forestry	-	-	-	-
21	Office of Judiciary	375,652,000	4,500,000	-	371,152,000
22	Fisheries & Marine Resources	217,906,000	18,523,000	-	199,383,000
23	Works	564,745,000	39,167,000	-	525,578,000
24	Transport	426,128,000	84,880,000	-	341,248,000
25	Land Reform	-	-	-	-
26	National Planning Commission	170,272,000	9,178,000	-	161,094,000
27	Sport, Youth and National Service	288,360,000	36,482,000	-	251,878,000
28	Electoral Commission of Namibia	282,182,000	-	50,000,000	332,182,000
29	Information and Communication Technology	496,308,000	12,476,000	-	483,832,000
30	Anti-Corruption Commission	61,612,000	-	-	61,612,000
31	Veterans Affairs	842,654,000	-	22,298,000	864,952,000
32	Higher Education, Training and Innovation	3,220,974,000	73,546,000	-	3,147,428,000
33	Poverty Eradication and Social Welfare	-	-	-	-
34	Public Enterprises	1,409,496,000	8,538,000	75,000,000	808,888,000
35	Attorney General	-	-	-	-
36	Gender Equality, Poverty Eradication and Social Welfare	5,229,450,000	-	157,713,000	5,387,163,000
37	Agriculture and Land Reform	855,152,000	-	-	855,152,000
38	Water	272,483,000	-	-	272,483,000
	<b>TOTAL</b>	<b>57,918,811,000.00</b>	<b>701,560,000</b>	<b>601,560,000</b>	<b>57,151,741,000</b>

Table 6 exhibits the Revised Operational Budget ceilings for the 2020/21 Financial Year of N\$57.2 billion, reflecting an overall saving of N\$702 million on the original Appropriation Budget, of which an amount of N\$602 million and N\$100 million are re-allocated within the Operational and Development Budget, respectively, to cater for the critical additional requests presented by OMAs.

**Table 7: Revised Ceilings-Development Budget (N\$)**

No	VOTE	APPROPRIATION	DEVELOPMENT BUDGET SUSPENSION	RE-ALLOCATION	REVISED CEILING
1	2	3	4	5	6
01	President	47,900,000	2,000,000	-	45,900,000
02	Prime Minister	3,576,000	1,000,000	-	2,576,000
03	National Assembly	7,000,000	-	-	7,000,000
04	Auditor General	-	-	-	-
05	Home Affairs and Immigration	90,020,000	-	-	90,020,000
06	Safety and Security	340,000,000	5,000,000	-	335,000,000
07	International Relations and Cooperation	109,326,000	-	-	109,326,000
08	Defence	325,000,000	5,000,000	-	320,000,000
09	Finance	5,700,000	1,500,000	-	4,200,000
10	Education, Arts and Culture	895,000,000	-	200,000,000	1,095,000,000
11	National Council	-	-	-	-
12	Gender Equality and Child Welfare	-	-	-	-
13	Health and Social Services	285,430,000	47,000,000	-	238,430,000
14	Labour, Industrial Relations and Employment Creation	8,000,000	5,500,000	-	2,500,000
15	Mines and Energy	85,000,000	15,000,000	-	70,000,000
16	Justice	65,000,000	2,000,000	-	63,000,000
17	Rural and Urban Development	550,000,000	10,500,000	-	539,500,000
18	Environment, Forestry and Tourism	105,000,000	1,000,000	-	104,000,000
19	Industrialisation and Trade	52,000,000	10,000,000	-	42,000,000
20	Agriculture, Water and Forestry	-	-	-	-
21	Office of Judiciary	-	-	-	-
22	Fisheries & Marine Resources	19,000,000	10,000,000	-	9,000,000
23	Works	27,160,000	1,000,000	-	26,160,000
24	Transport	1,977,546,000	-	-	1,977,546,000
25	Land Reform	-	-	-	-
26	National Planning Commission	113,600,000	15,000,000	-	98,600,000
27	Sport, Youth and National Service	18,500,000	4,000,000	-	14,500,000
28	Electoral Commission of Namibia	-	-	-	-
29	Information and Communication Technology	30,000,000	3,000,000	-	27,000,000
30	Anti-Corruption Commission	-	-	-	-
31	Veterans Affairs	5,000,000	-	-	5,000,000
32	Higher Education, Training and Innovation	80,700,000	1,500,000	-	79,200,000
33	Poverty Eradication and Social Welfare	-	-	-	-
34	Public Enterprises	-	-	-	-
35	Attorney General	-	-	-	-
36	Gender Equality, Poverty Eradication and Marginalised	25,674,000	-	-	25,674,000
37	Agriculture and Land Reform	482,262,000	-	-	482,262,000
38	Water	656,694,000	-	40,000,000	696,694,000
	<b>TOTAL</b>	<b>6,410,088,000</b>	<b>140,000,000</b>	<b>240,000,000</b>	<b>6,510,088,000</b>

The table above shows the Revised Development Budget ceilings for the 2020/21 Financial Year with a reduction of N\$140 million from various Votes and re-allocation of N\$240 million, inclusive N\$100 million re-allocation from Operational Budget.

**Table 8: Global Revised Ceilings (Operational and Development) N\$**

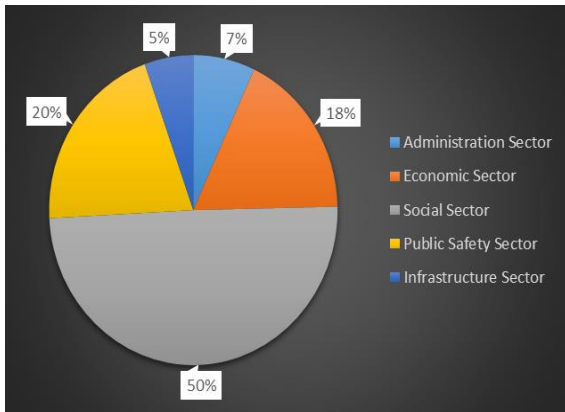
No	VOTE	Original Appropriation	Revised Ceilings
1	2	3	3
01	President	493,529,000	490,529,000
02	Prime Minister	421,444,000	408,944,000
03	National Assembly	131,124,000	128,084,000
04	Auditor General	109,267,000	108,267,000
05	Home Affairs and Immigration	516,896,000	507,102,000
06	Safety and Security	5,434,909,000	5,441,759,000
07	International Relations and Cooperation	1,010,616,000	971,681,000
08	Defence	6,229,103,000	6,224,103,000
09	Finance	6,219,504,000	5,979,923,000
10	Education, Arts and Culture	14,185,747,000	14,512,175,000
11	National Council	101,263,000	89,367,000
12	Gender Equality and Child Welfare	-	-
13	Health and Social Services	7,951,310,000	8,051,876,000
14	Labour, Industrial Relations and Employment Creation	187,926,000	168,553,000
15	Mines and Energy	233,550,000	206,433,000
16	Justice	480,746,000	478,746,000
17	Rural and Urban Development	1,713,161,000	1,645,963,000
18	Environment, Forestry and Tourism	584,513,000	567,177,000
19	Industrialisation and Trade	174,781,000	175,486,000
20	Agriculture, Water and Forestry	-	-
21	Office of Judiciary	375,652,000	371,152,000
22	Fisheries & Marine Resources	236,906,000	208,383,000
23	Works	591,905,000	551,738,000
24	Transport	2,403,674,000	2,318,794,000
25	Land Reform	-	-
26	National Planning Commission	283,872,000	259,694,000
27	Sport, Youth and National Service	306,860,000	266,378,000
28	Electoral Commission of Namibia	282,182,000	332,182,000
29	Information and Communication Technology	526,308,000	510,832,000
30	Anti-Corruption Commission	61,612,000	61,612,000
31	Veterans Affairs	847,654,000	869,952,000
32	Higher Education, Training and Innovation	3,301,674,000	3,226,628,000
33	Poverty Eradication and Social Welfare	-	-
34	Public Enterprises	1,409,496,000	808,888,000
35	Attorney General	-	-
36	Gender Equality, Poverty Eradication and Marginalised	5,255,124,000	5,412,837,000
37	Agriculture and Land Reform	1,337,414,000	1,337,414,000
38	Water	929,177,000	969,177,000
	<b>TOTAL</b>	<b>64,328,899,000</b>	<b>63,661,829,000</b>

The table above unveils the Global Revised Appropriated ceilings for the 2020/21 Financial Year, which is revised downwards by N\$667.1 million to cater for Statutory Expenditure.

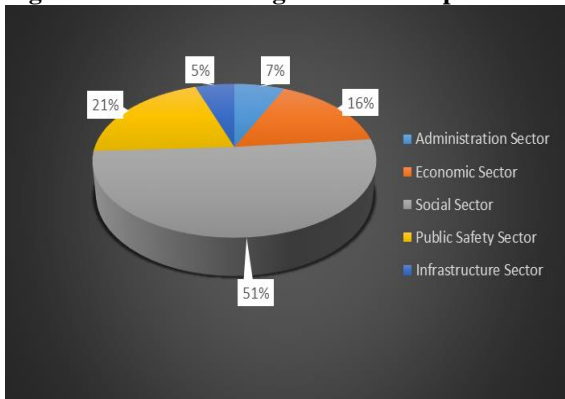
## 5.2 2020/21 GLOBAL REVISED CEILINGS PER SECTOR

Figure 5 and 6 below reflects the original and revised allocations to sectors as a share to Original and Revised Global Appropriation amounts respectively. Comparing figure 5 to 6, there is an increase in budget allocation toward Public Safety by 1 percent from 20 percent to 21 percent as a share of the Global Revised Appropriation, an upward revision of the Social sector from 50 percent to 51 percent. The Economic sector is revised downward by 2 percent from 18 percent to 16 percent, whilst the Administration and Infrastructure sectors remain unchanged.

**Figure 5: Appropriated Budget FY2020/21 per Sector**




**Figure 6: Revised Budget FY2020/21 per Sector**




## **6. TECHNICAL ANNEXURES**


Annexure 1: Namibia Statement of the Central Government Operations

Namibia Statement of the Central Government Operations					
					
N\$,000	Actual 2018/2019	Rev. Estimate 2019/2020	Estimate 2020/2021	Actual 2019/2020	Rev. Estimate 2020/2021
<b>GDP</b>	<b>193,641,000</b>	<b>197,901,102</b>	<b>171,133,045</b>	<b>178,940,350</b>	<b>174,063,436</b>
<b>Total Revenue and grants</b>	<b>55,747,359</b>	<b>58,238,854</b>	<b>51,397,127</b>	<b>58,424,637</b>	<b>55,179,104</b>
Taxes	51,813,401	54,252,397	48,408,451	54,815,525	51,650,187
Taxes on income, profits, and capital gains	21,855,149	22,222,695	15,349,282	22,611,444	18,838,865
Taxes on property	220,707	216,387	197,340	174,486	140,651
Taxes on goods and services	12,191,297	12,701,809	10,505,864	12,998,971	10,237,894
Taxes on international trade	17,374,890	18,917,000	22,251,886	18,922,000	22,252,000
Other taxes	171,358	194,506	104,079	108,624	180,776
Non-tax revenue	3,933,958	3,986,457	2,988,677	3,511,231	3,263,059
Grants				97,882	265,859
<b>Operating Expense</b>	<b>55,750,664</b>	<b>57,750,189</b>	<b>66,051,174</b>	<b>61,026,969</b>	<b>65,899,793</b>
Compensation of employees	29,388,753	29,780,836	28,735,340	29,584,031	28,709,790
Use of goods and services	6,403,307	7,356,316	8,972,319	7,039,476	9,268,861
Interest and other statutory	7,143,575	7,705,760	8,443,341	7,709,887	9,110,411
Domestic Interest Payments	4,066,369	4,105,485	4,800,793	4,673,560	4,800,793
Foreign Interest Payments	1,923,010	2,298,698	2,936,548	2,202,542	2,936,548
Borrowing Related Charges	21,270	-		10,561	
Other statutory	1,132,926	1,301,577	706,000	823,224	1,373,070
Subsidies	7,823,243	8,710,539	12,076,501	9,882,301	10,867,042
Grants	201,619	157,808	193,472	143,062	209,521
Social benefits	4,790,167	4,038,931	7,630,201	6,668,213	7,734,168
<b>Operating balance</b>	<b>-3,305</b>	<b>488,665</b>	<b>-14,654,047</b>	<b>-2,602,332</b>	<b>-10,720,689</b>
<b>Capital Expenditure</b>	<b>9,490,544</b>	<b>10,447,768</b>	<b>8,247,465</b>	<b>6,316,295</b>	<b>8,398,845</b>
Acquisition of non-financial assets	4,689,036	5,868,282	5,485,188	5,400,483	5,399,069
Project outside budget		257,000	1,526,399		1,526,399
Capital transfers	4,801,508	4,322,487	1,235,878	915,811	1,473,377
<b>Primary balance 1/</b>	<b>(2,350,274)</b>	<b>(1,996,344)</b>	<b>(12,931,772)</b>	<b>(1,208,739)</b>	<b>(8,482,724)</b>
<b>Overall balance 1/</b>	<b>(9,493,849)</b>	<b>(9,702,103)</b>	<b>(21,375,113)</b>	<b>(8,918,626)</b>	<b>(17,593,135)</b>
<b>Other funding requirements (Amortization):</b>	<b>-</b>	<b>(1,067,887)</b>	<b>(4,835,000)</b>	<b>(1,067,887)</b>	<b>(4,835,000)</b>
<b>Foreign debt repayments</b>		<b>(1,067,887)</b>	<b>(330,000)</b>	<b>(1,067,887)</b>	<b>(330,000)</b>
<b>Bond redemption (GC20, and NAM02, - Eurobon and GC21)</b>			<b>(1,615,000)</b>	<b>-</b>	<b>(1,615,000)</b>
<b>BON Line of Credit (Overdraft Facility)</b>			<b>(2,890,000)</b>	<b>-</b>	<b>(2,890,000)</b>
<b>Net borrowing requirement</b>	<b>-9,493,849</b>	<b>-10,769,990</b>	<b>-26,210,113</b>	<b>-9,986,513</b>	<b>-22,428,135</b>
<b>Financing</b>	<b>9,493,849</b>	<b>10,769,990</b>	<b>26,210,113</b>	<b>10,769,990</b>	<b>26,210,113</b>
<b>Cash reserves</b>			<b>9,115,000</b>	<b>-</b>	<b>8,380,000</b>
<b>Domestic</b>	<b>9,493,849</b>	<b>10,512,990</b>	<b>10,338,713</b>	<b>10,512,990</b>	<b>10,053,713</b>
<b>External (Disbursements)</b>	<b>-</b>	<b>257,000</b>	<b>6,756,399</b>	<b>257,000</b>	<b>7,776,399</b>
AfDB (BBO)-ZAR			2,000,000	-	2,000,000
AfDB (long Term Project Funding)-ZAR		257,000	1,526,399	257,000	1,526,399
Other Borrow (COVID -19)			3,230,000	-	4,250,000
<b>Public and Guaranteed Debt</b>	<b>99,806,142</b>	<b>111,506,567</b>	<b>128,623,680</b>	<b>111,506,567</b>	<b>132,456,000</b>
<b>Total debt</b>	<b>88,917,000</b>	<b>100,399,567</b>	<b>117,494,680</b>	<b>100,399,567</b>	<b>119,756,000</b>
Domestic	56,218,000	63,715,095	74,053,808	63,715,095	75,832,000
External	32,699,000	36,684,472	43,440,871	36,684,472	43,924,000
<b>Guarantee</b>	<b>10,889,142</b>	<b>11,107,000</b>	<b>11,129,000</b>	<b>11,107,000</b>	<b>12,700,000</b>
Domestic	1,736,944	1,771,758	1,607,054	1,771,758	3,242,000
Foreign	9,152,198	9,335,242	9,521,947	9,335,242	9,458,000
<b>Notes:</b>					
1/ exclude projects outside budget.					



Namibia Statement of the Central Government Operations					
Namibia Statement of the Central Government Operations	Actual 2018/2019	Rev. Estimate 2019/2020	Estimate 2020/2021	Actual 2019/2020	Rev. Estimate 2020/2021
<b>Selected aggregates and balances as % of GDP</b>					
Revenue	28.79	29.43	30.03	32.65	31.70
Total expenditure 1/	34	34	43	38	42
<b>Primary balance 1/</b>	(1.21)	(1.01)	(7.56)	(0.7)	(4.9)
<b>Overall balance 1/</b>	(4.90)	(4.90)	(12.49)	(4.98)	(10.11)
<b>Public and publicly guaranteed debt</b>	<b>51.54</b>	<b>56.34</b>	<b>75.16</b>	<b>62.31</b>	<b>76.10</b>
<b>Total debt</b>	<b>45.92</b>	<b>50.73</b>	<b>68.66</b>	<b>56.11</b>	<b>68.80</b>
Domestic	29.03	32.20	43.27	35.61	43.57
External	16.89	18.54	25.38	20.50	25.23
<b>Guarantee</b>	<b>5.62</b>	<b>5.61</b>	<b>6.50</b>	<b>6.21</b>	<b>7.30</b>
Domestic	0.90	0.90	0.94	0.99	1.86
Foreign	4.73	4.72	5.56	5.22	5.43
<b>Expenditure allocation by Sectors</b>					
<b>Operational Expenditure</b>					
Social Sector	24,215,082	24,111,307	30,538,065	28,882,264	30,882,043
Public Sector	11,523,956	11,668,761	12,278,898	11,965,390	12,276,454
Economic Sector	5,487,087	5,756,341	9,889,957	7,161,492	9,005,819
Administrative Sector	3,508,482	4,006,212	3,724,710	3,702,335	3,636,767
Infrastructure Sector	2,473,815	2,117,138	1,487,181	1,921,229	1,350,659
<b>Sub-Total</b>	<b>47,208,423</b>	<b>47,659,759</b>	<b>57,918,811</b>	<b>53,632,710</b>	<b>57,151,742</b>
<b>Development Expenditure</b>					
Social Sector	719,393	764,740	1,310,304	802,784	1,457,803
Public Sector	991,670	1,188,553	820,020	1,048,290	808,020
Economic Sector	219,245	179,786	1,519,256	1,269,084	1,506,756
Administrative Sector	561,035	741,619	725,802	734,685	706,802
Infrastructure Sector	1,370,964	1,932,249	2,034,706	2,145,824	2,030,705
<b>Sub-Total</b>	<b>3,862,307</b>	<b>4,806,947</b>	<b>6,410,088</b>	<b>6,000,667</b>	<b>6,510,086</b>
<b>Total Operational and Development Expenditure</b>					
Social Sector	24,934,475	24,876,047	31,848,369	29,685,048	32,339,846
Public Sector	12,515,626	12,857,314	13,098,918	13,013,680	13,084,474
Economic Sector	5,706,332	5,936,127	11,409,213	8,430,576	10,512,575
Administrative Sector	4,069,517	4,747,831	4,450,512	4,437,020	4,343,569
Infrastructure Sector	3,844,780	4,049,387	3,521,887	4,067,053	3,381,364
<b>Grand Total</b>	<b>51,070,730</b>	<b>52,466,706</b>	<b>64,328,899</b>	<b>59,633,377</b>	<b>63,661,828</b>
<b>Total Expenditure by Sectors as % to Total Expenditure</b>					
Social Sector	48.82	47.41	49.51	49.78	50.80
Public Sector	24.51	24.51	20.36	21.82	20.55
Economic Sector	11.17	11.31	17.74	14.14	16.51
Administrative Sector	7.97	9.05	6.92	7.44	6.82
Infrastructure Sector	7.53	7.72	5.47	6.82	5.31
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

## Annexure 2: Estimate of Expenditure by Sub-Division ( Excluding Interest Payments)

ESTIMATE OF EXPENDITURE BY SUB-DIVISION (EXCLUDING INTEREST PAYMENTS)				
				
Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	25,175,945,022	24,957,064,002	25,023,621,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	2,938,246,204	2,939,315,000	2,904,372,000
003	Other Conditions of Service	1,374,787,574	742,115,000	685,550,000
004	Improvement of Remuneration Structure	6,802	-	-
005	Employers Contribution to the Social Security	95,045,287	96,845,000	96,246,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>29,584,030,889</b>	<b>28,735,339,001</b>	<b>28,709,789,000</b>
021	Travel and Subsistence Allowance	318,180,674	226,681,000	184,639,000
022	Materials and Supplies	1,666,771,929	1,867,196,000	2,060,547,000
023	Transport	627,075,677	647,277,000	624,394,000
024	Utilities	1,371,995,412	1,330,942,000	1,280,613,000
025	Maintenance Expenses	430,156,947	501,253,000	453,475,000
026	Property Rental and Related Charges	301,285,987	347,223,000	315,345,000
027	Other Services and Expenses	1,891,462,103	3,603,114,000	3,921,247,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>6,606,928,729</b>	<b>8,523,686,000</b>	<b>8,840,260,000</b>
041	Membership Fees and Subscriptions: International	142,055,813	190,460,000	186,826,000
042	Membership Fees and Subscriptions: Domestic	1,005,760	3,012,000	2,695,000
043	Government Organizations	8,672,483,481	9,717,297,000	9,488,347,000
044	Individuals and Non-Profit Organizations	6,668,212,817	7,630,201,000	7,734,168,000
045	Public, Departmental Enterprises & Private Industries	1,209,817,218	2,359,204,000	1,378,696,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>16,693,575,089</b>	<b>19,900,174,000</b>	<b>18,790,732,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>52,884,534,707</b>	<b>57,159,199,001</b>	<b>56,340,781,000</b>
101	Furniture and Office Equipment	12,747,061	47,375,000	48,525,000
102	Vehicles	6,402,112	4,500,000	-
103	Operational Equipment, Machinery and Plants	645,351,147	705,737,000	706,435,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>664,500,320</b>	<b>757,612,000</b>	<b>754,960,000</b>
121	Government Organizations	81,674,911	-	54,000,000
124	Abroad	2,000,000	2,000,000	2,000,000
<b>130</b>	<b>CAPITAL TRANSFERS-SUBTOTAL [121+122+123+124]</b>	<b>83,674,911</b>	<b>2,000,000</b>	<b>56,000,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>748,175,231</b>	<b>759,612,000</b>	<b>810,960,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>53,632,709,938</b>	<b>57,918,811,001</b>	<b>57,151,741,000</b>


# ESTIMATE OF EXPENDITURE BY SUB-DIVISION (EXCLUDING INTEREST PAYMENTS)



## 200 Development

032	Materials and Supplies	343,978,596	333,809,000	333,938,000
035	Maintenance Expenses	4,385,697	-	-
037	Other Services and Expenses	84,183,074	114,825,000	114,662,000
<b>040</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>432,547,367</b>	<b>448,634,000</b>	<b>448,600,000</b>
111	Furniture and Office Equipment	27,546,178	39,691,000	28,787,000
112	Vehicles	-	450,000	450,000
113	Operational Equipment, Machinery and Plants	226,191,513	257,473,000	258,044,000
114	Purchase of Buildings	169,530,671	3,096,000	23,500,000
115	Feasibility Studies, Design and Supervision	420,594,412	293,010,000	275,286,000
116	Purchase of Land and Intangible Assets	13,740,619	16,750,000	16,750,000
117	Construction, Renovation and Improvement	3,878,379,668	4,117,106,000	4,041,293,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>4,735,983,062</b>	<b>4,727,576,000</b>	<b>4,644,110,000</b>
131	Government Organizations	520,294,943	1,042,352,000	1,225,852,000
133	Public, Departmental Enterprises & Private Industries	198,414,922	100,000,000	100,000,000
134	Abroad	113,426,414	91,526,000	91,526,000
<b>150</b>	<b>CAPITAL TRANSFERS-SUBTOTAL [131+132+133+134]</b>	<b>832,136,279</b>	<b>1,233,878,000</b>	<b>1,417,378,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>5,568,119,342</b>	<b>5,961,454,000</b>	<b>6,061,488,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>6,000,666,709</b>	<b>6,410,088,000</b>	<b>6,510,088,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>59,633,376,646</b>	<b>64,328,899,001</b>	<b>63,661,829,000</b>

### Annexure 3: Estimate of Expenditure by Sub-Division ( Excluding Interest Payments)

<b>OPERATING AGENCY: Office of the President</b> <b>ACCOUNTING OFFICER: The Executive Director</b> <b>VOTE: 01</b> <b>SUMMARY</b>				
Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	85,149,644	89,200,000	89,200,000
002	Employer's Contibution to the G.I.PF. And M.P.O.O.B.P	7,697,609	9,556,000	9,556,000
003	Other Conditions of Service	1,332,463	1,805,000	1,805,000
005	Employers Contribution to the Social Security	207,538	241,000	241,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>94,387,254</b>	<b>100,802,000</b>	<b>100,802,000</b>
021	Travel and Subsistence Allowance	37,548,675	28,147,000	27,147,000
022	Materials and Supplies	3,090,504	3,739,000	3,739,000
023	Transport	22,528,693	22,709,000	22,709,000
024	Utilities	22,828,591	15,920,000	15,920,000
025	Maintenance Expenses	1,380,836	1,093,000	1,093,000
027	Other Services and Expenses	56,029,236	43,805,000	43,805,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>143,406,535</b>	<b>115,413,000</b>	<b>114,413,000</b>
041	Membership Fees and Subscriptions: International	312,878	484,000	484,000
043	Government Organizations	138,875,000	224,930,000	224,930,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>139,187,878</b>	<b>225,414,000</b>	<b>225,414,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>376,981,667</b>	<b>441,629,000</b>	<b>440,629,000</b>
101	Furniture and Office Equipment	1,637,496	1,000,000	1,000,000
103	Operational Equipment, Machinery and Plants	-	3,000,000	3,000,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>1,637,496</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>1,637,496</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>378,619,163</b>	<b>445,629,000</b>	<b>444,629,000</b>
<b>200 Development</b>				
113	Operational Equipment, Machinery and Plants	62,000,000	16,338,000	16,338,000
115	Feasibility Studies, Design and Supervision	-	5,006,000	5,006,000
117	Construction, Renovation and Improvement	10,000,000	25,356,000	23,356,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>72,000,000</b>	<b>46,700,000</b>	<b>44,700,000</b>
134	Abroad	5,000,000	1,200,000	1,200,000
<b>150</b>	<b>CAPITAL TRANFERS-SUBTOTAL [131+132+133+134]</b>	<b>5,000,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>77,000,000</b>	<b>47,900,000</b>	<b>45,900,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>77,000,000</b>	<b>47,900,000</b>	<b>45,900,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>455,619,163</b>	<b>493,529,000</b>	<b>490,529,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	151,698,250	150,261,000	150,261,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	18,398,399	18,833,000	18,833,000
003	Other Conditions of Service	2,962,959	4,695,000	4,695,000
005	Employers Contribution to the Social Security	353,428	384,000	384,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>173,413,036</b>	<b>174,173,000</b>	<b>174,173,000</b>
021	Travel and Subsistence Allowance	4,983,254	5,015,000	1,658,000
022	Materials and Supplies	1,480,904	2,050,000	2,050,000
023	Transport	7,496,171	4,200,000	4,200,000
024	Utilities	32,141,746	35,622,000	29,654,000
025	Maintenance Expenses	13,843,258	52,500,000	52,500,000
026	Property Rental and Related Charges	2,069,457	2,950,000	2,950,000
027	Other Services and Expenses	1,799,591	9,172,000	7,497,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>63,814,382</b>	<b>111,509,000</b>	<b>100,509,000</b>
041	Membership Fees and Subscriptions: International	3,578,610	1,060,000	1,097,000
043	Government Organizations	239,016,806	128,726,000	128,189,000
044	Individuals and Non-Profit Organizations	52,720	-	-
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>242,648,136</b>	<b>129,786,000</b>	<b>129,286,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>479,875,554</b>	<b>415,468,000</b>	<b>403,968,000</b>
101	Furniture and Office Equipment	729,220	2,400,000	2,400,000
103	Operational Equipment, Machinery and Plants	71,670	-	-
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>800,890</b>	<b>2,400,000</b>	<b>2,400,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>800,890</b>	<b>2,400,000</b>	<b>2,400,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>480,676,444</b>	<b>417,868,000</b>	<b>406,368,000</b>
<b>200 Development</b>				
115	Feasibility Studies, Design and Supervision	-	2,676,000	1,676,000
117	Construction, Renovation and Improvement	-	900,000	900,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>-</b>	<b>3,576,000</b>	<b>2,576,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>-</b>	<b>3,576,000</b>	<b>2,576,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>-</b>	<b>3,576,000</b>	<b>2,576,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>480,676,444</b>	<b>421,444,000</b>	<b>408,944,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	59,722,946	76,456,000	76,456,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	8,852,010	10,349,000	10,349,000
003	Other Conditions of Service	5,037,548	8,321,000	11,191,000
005	Employers Contribution to the Social Security	111,508	137,000	137,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>73,724,012</b>	<b>95,263,000</b>	<b>98,133,000</b>
021	Travel and Subsistence Allowance	10,888,193	8,752,000	1,842,000
022	Materials and Supplies	656,625	974,000	974,000
023	Transport	3,008,773	3,400,000	3,400,000
024	Utilities	7,166,711	5,149,000	5,149,000
025	Maintenance Expenses	1,594,888	1,123,000	1,123,000
027	Other Services and Expenses	10,064,232	6,369,000	6,369,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>33,379,421</b>	<b>25,767,000</b>	<b>18,857,000</b>
041	Membership Fees and Subscriptions: International	2,111,324	2,894,000	2,894,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>2,111,324</b>	<b>2,894,000</b>	<b>2,894,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>109,214,758</b>	<b>123,924,000</b>	<b>119,884,000</b>
101	Furniture and Office Equipment	-	200,000	1,200,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>-</b>	<b>200,000</b>	<b>1,200,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>-</b>	<b>200,000</b>	<b>1,200,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>109,214,758</b>	<b>124,124,000</b>	<b>121,084,000</b>
<b>200 Development</b>				
117	Construction, Renovation and Improvement	2,598,545	7,000,000	7,000,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>2,598,545</b>	<b>7,000,000</b>	<b>7,000,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>2,598,545</b>	<b>7,000,000</b>	<b>7,000,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>2,598,545</b>	<b>7,000,000</b>	<b>7,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>111,813,303</b>	<b>131,124,000</b>	<b>128,084,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	77,499,167	84,983,000	78,658,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	9,792,964	10,379,000	9,972,000
003	Other Conditions of Service	258,673	2,000	184,000
005	Employers Contribution to the Social Security	205,121	221,000	206,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>87,755,925</b>	<b>95,585,000</b>	<b>89,020,000</b>
021	Travel and Subsistence Allowance	3,540,590	1,038,000	1,038,000
022	Materials and Supplies	1,359,466	1,715,000	1,715,000
023	Transport	897,686	1,000,000	901,000
024	Utilities	4,015,038	4,193,000	4,193,000
025	Maintenance Expenses	2,998,493	3,120,000	3,120,000
027	Other Services and Expenses	7,221,149	2,431,000	8,060,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>20,032,421</b>	<b>13,497,000</b>	<b>19,027,000</b>
041	Membership Fees and Subscriptions: International	171,889	185,000	220,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>171,889</b>	<b>185,000</b>	<b>220,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>107,960,235</b>	<b>109,267,000</b>	<b>108,267,000</b>
101	Furniture and Office Equipment	789,830	-	-
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>789,830</b>	<b>-</b>	<b>-</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>789,830</b>	<b>-</b>	<b>-</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>108,750,065</b>	<b>109,267,000</b>	<b>108,267,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>108,750,065</b>	<b>109,267,000</b>	<b>108,267,000</b>



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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	238,032,782	245,056,000	243,861,000
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	26,179,971	27,939,000	27,840,000
003	Other Conditions of Service	5,715,338	4,117,000	2,902,000
005	Employers Contribution to the Social Security	882,431	952,000	952,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>270,810,522</b>	<b>278,064,000</b>	<b>275,555,000</b>
021	Travel and Subsistence Allowance	6,133,248	7,766,000	4,946,000
022	Materials and Supplies	6,048,412	8,919,000	8,618,000
023	Transport	6,428,371	16,023,000	15,922,000
024	Utilities	33,028,342	34,000,000	34,000,000
025	Maintenance Expenses	75,138,463	50,650,000	48,750,000
026	Property Rental and Related Charges	11,311,704	16,239,000	16,239,000
027	Other Services and Expenses	83,127,119	13,442,000	12,402,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>221,215,660</b>	<b>147,039,000</b>	<b>140,877,000</b>
041	Membership Fees and Subscriptions: International	76,953	687,000	250,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>76,953</b>	<b>687,000</b>	<b>250,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>492,103,134</b>	<b>425,790,000</b>	<b>416,682,000</b>
103	Operational Equipment, Machinery and Plants	292,354	1,086,000	400,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>292,354</b>	<b>1,086,000</b>	<b>400,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>292,354</b>	<b>1,086,000</b>	<b>400,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>492,395,488</b>	<b>426,876,000</b>	<b>417,082,000</b>
<b>200 Development</b>				
114	Purchase of Buildings	169,256,289	-	23,500,000
117	Construction, Renovation and Improvement	-	90,020,000	66,520,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>169,256,289</b>	<b>90,020,000</b>	<b>90,020,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>169,256,289</b>	<b>90,020,000</b>	<b>90,020,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>169,256,289</b>	<b>90,020,000</b>	<b>90,020,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>661,651,777</b>	<b>516,896,000</b>	<b>507,102,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	3,867,885,085	3,991,533,000	3,991,304,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	492,184,368	500,374,000	500,352,000
003	Other Conditions of Service	133,644,989	79,907,000	78,292,000
005	Employers Contribution to the Social Security	18,189,062	18,890,000	18,890,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>4,511,903,503</b>	<b>4,590,704,000</b>	<b>4,588,838,000</b>
021	Travel and Subsistence Allowance	34,492,152	16,560,000	22,577,000
022	Materials and Supplies	67,825,976	35,823,000	39,522,000
023	Transport	137,675,138	144,736,000	148,736,000
024	Utilities	229,051,596	222,111,000	222,111,000
025	Maintenance Expenses	4,889,094	4,500,000	4,500,000
026	Property Rental and Related Charges	2,790,582	4,000,000	4,000,000
027	Other Services and Expenses	63,137,710	68,168,000	68,168,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>539,862,248</b>	<b>495,898,000</b>	<b>509,614,000</b>
041	Membership Fees and Subscriptions: International	886,111	1,248,000	1,248,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>886,111</b>	<b>1,248,000</b>	<b>1,248,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>5,052,651,862</b>	<b>5,087,850,000</b>	<b>5,099,700,000</b>
101	Furniture and Office Equipment	115,039	100,000	100,000
102	Vehicles	5,705,404	-	-
103	Operational Equipment, Machinery and Plants	4,757,696	6,959,000	6,959,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>10,578,139</b>	<b>7,059,000</b>	<b>7,059,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>10,578,139</b>	<b>7,059,000</b>	<b>7,059,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>5,063,230,001</b>	<b>5,094,909,000</b>	<b>5,106,759,000</b>
<b>200 Development</b>				
111	Furniture and Office Equipment	11,637,778	5,200,000	5,200,000
113	Operational Equipment, Machinery and Plants	-	1,000,000	1,000,000
115	Feasibility Studies, Design and Supervision	21,944,784	34,560,000	34,560,000
116	Purchase of Land and Intangible Assets	264,517	-	-
117	Construction, Renovation and Improvement	375,722,135	299,240,000	294,240,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>409,569,214</b>	<b>340,000,000</b>	<b>335,000,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>409,569,214</b>	<b>340,000,000</b>	<b>335,000,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>409,569,214</b>	<b>340,000,000</b>	<b>335,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>5,472,799,215</b>	<b>5,434,909,000</b>	<b>5,441,759,000</b>

**OPERATING AGENCY: Ministry of International Relations & Co-operations**  
**ACCOUNTING OFFICER: The Executive Director**  
**VOTE: 07**  
**SUMMARY**



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	141,204,805	133,737,000	133,737,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	16,030,114	16,109,000	16,109,000
003	Other Conditions of Service	423,510,048	4,499,000	4,499,000
005	Employers Contribution to the Social Security	313,280	315,000	315,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>581,058,247</b>	<b>154,660,000</b>	<b>154,660,000</b>
021	Travel and Subsistence Allowance	25,047,171	12,399,000	10,899,000
022	Materials and Supplies	4,856,984	4,093,000	4,093,000
023	Transport	14,900,208	10,706,000	10,706,000
024	Utilities	11,971,234	13,068,000	13,068,000
025	Maintenance Expenses	2,975,396	3,000,000	3,000,000
026	Property Rental and Related Charges	81,893,321	92,093,000	92,093,000
027	Other Services and Expenses	4,116,496	490,443,000	454,308,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>145,760,811</b>	<b>625,802,000</b>	<b>588,167,000</b>
041	Membership Fees and Subscriptions: International	78,877,676	110,190,000	108,890,000
043	Government Organizations	15,462,677	10,638,000	10,638,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>94,340,352</b>	<b>120,828,000</b>	<b>119,528,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>821,159,410</b>	<b>901,290,000</b>	<b>862,355,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>821,159,410</b>	<b>901,290,000</b>	<b>862,355,000</b>
<b>200 Development</b>				
115	Feasibility Studies, Design and Supervision	383,534	-	-
117	Construction, Renovation and Improvement	7,944,632	19,000,000	19,000,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>8,328,165</b>	<b>19,000,000</b>	<b>19,000,000</b>
134	Abroad	108,426,414	90,326,000	90,326,000
<b>150</b>	<b>CAPITAL TRANFERS-SUBTOTAL [131+132+133+134]</b>	<b>108,426,414</b>	<b>90,326,000</b>	<b>90,326,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>116,754,580</b>	<b>109,326,000</b>	<b>109,326,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>116,754,580</b>	<b>109,326,000</b>	<b>109,326,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>937,913,989</b>	<b>1,010,616,000</b>	<b>971,681,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	3,712,516,537	3,681,352,000	3,681,352,000
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	473,549,576	458,500,000	458,500,000
003	Other Conditions of Service	179,352,096	152,801,000	152,801,000
005	Employers Contribution to the Social Security	18,238,350	17,867,000	17,867,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>4,383,656,559</b>	<b>4,310,520,000</b>	<b>4,310,520,000</b>
021	Travel and Subsistence Allowance	9,799,321	14,900,000	14,900,000
022	Materials and Supplies	272,717,639	406,696,000	406,696,000
023	Transport	96,412,739	153,338,000	153,338,000
024	Utilities	169,935,266	204,915,000	204,915,000
025	Maintenance Expenses	16,894,896	26,317,000	26,317,000
026	Property Rental and Related Charges	4,696,044	9,496,000	9,496,000
027	Other Services and Expenses	36,940,872	43,478,000	43,478,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>607,396,778</b>	<b>859,140,000</b>	<b>859,140,000</b>
044	Individuals and Non-Profit Organizations	2,000,000	100,000,000	100,000,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>2,000,000</b>	<b>100,000,000</b>	<b>100,000,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>4,993,053,337</b>	<b>5,269,660,000</b>	<b>5,269,660,000</b>
103	Operational Equipment, Machinery and Plants	583,565,832	634,443,000	634,443,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>583,565,832</b>	<b>634,443,000</b>	<b>634,443,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>583,565,832</b>	<b>634,443,000</b>	<b>634,443,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>5,576,619,168</b>	<b>5,904,103,000</b>	<b>5,904,103,000</b>
<b>200 Development</b>				
113	Operational Equipment, Machinery and Plants	141,408,402	170,000,000	170,000,000
115	Feasibility Studies, Design and Supervision	998,582	-	-
117	Construction, Renovation and Improvement	234,274,936	155,000,000	150,000,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>376,681,920</b>	<b>325,000,000</b>	<b>320,000,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>376,681,920</b>	<b>325,000,000</b>	<b>320,000,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>376,681,920</b>	<b>325,000,000</b>	<b>320,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>5,953,301,088</b>	<b>6,229,103,000</b>	<b>6,224,103,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	490,919,105	534,078,000	534,078,000
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	57,330,615	60,405,000	60,405,000
003	Other Conditions of Service	7,503,431	48,006,000	12,006,000
005	Employers Contribution to the Social Security	1,516,667	1,594,000	1,594,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>557,269,818</b>	<b>644,083,000</b>	<b>608,083,000</b>
021	Travel and Subsistence Allowance	5,264,363	1,660,000	1,144,000
022	Materials and Supplies	11,904,214	8,957,000	8,912,000
023	Transport	10,451,778	9,283,000	9,283,000
024	Utilities	59,149,821	65,655,000	65,655,000
025	Maintenance Expenses	174,048,620	175,399,000	170,399,000
026	Property Rental and Related Charges	14,407,812	17,000,000	17,000,000
027	Other Services and Expenses	34,329,684	85,567,000	85,547,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>309,556,292</b>	<b>363,521,000</b>	<b>357,940,000</b>
041	Membership Fees and Subscriptions: International	15,456,796	27,819,000	27,819,000
043	Government Organizations	3,859,110,022	4,006,381,000	3,904,881,000
044	Individuals and Non-Profit Organizations	-	772,000,000	752,000,000
045	Public,Departmental Enterprises & Private Industries	-	400,000,000	325,000,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>3,874,566,818</b>	<b>5,206,200,000</b>	<b>5,009,700,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>4,741,392,928</b>	<b>6,213,804,000</b>	<b>5,975,723,000</b>
101	Furniture and Office Equipment	366,948	-	-
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>366,948</b>	<b>-</b>	<b>-</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>366,948</b>	<b>-</b>	<b>-</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>4,741,759,876</b>	<b>6,213,804,000</b>	<b>5,975,723,000</b>
<b>200 Development</b>				
117	Construction, Renovation and Improvement	3,609,096	5,700,000	4,200,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>3,609,096</b>	<b>5,700,000</b>	<b>4,200,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>3,609,096</b>	<b>5,700,000</b>	<b>4,200,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>3,609,096</b>	<b>5,700,000</b>	<b>4,200,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>4,745,368,972</b>	<b>6,219,504,000</b>	<b>5,979,923,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	9,954,293,799	9,501,465,000	9,569,282,000
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	1,159,577,947	1,139,506,000	1,143,998,000
003	Other Conditions of Service	359,630,298	216,427,000	216,427,000
005	Employers Contribution to the Social Security	33,810,397	34,336,000	34,455,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>11,507,312,441</b>	<b>10,891,734,000</b>	<b>10,964,162,000</b>
021	Travel and Subsistence Allowance	3,627,511	4,450,000	4,450,000
022	Materials and Supplies	61,732,996	52,504,000	52,504,000
023	Transport	5,764,701	8,712,000	8,712,000
024	Utilities	27,790,155	36,608,000	36,608,000
025	Maintenance Expenses	5,210,242	17,769,000	17,769,000
026	Property Rental and Related Charges	792,750	1,359,000	1,359,000
027	Other Services and Expenses	56,707,843	221,609,000	221,609,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>161,626,199</b>	<b>343,011,000</b>	<b>343,011,000</b>
041	Membership Fees and Subscriptions: International	2,880,752	2,658,000	2,658,000
042	Membership Fees and Subscriptions: Domestic	2,000	2,000	2,000
043	Government Organizations	1,546,356,466	1,942,101,000	1,942,101,000
044	Individuals and Non-Profit Organizations	11,007,000	10,282,000	10,282,000
045	Public, Departmental Enterprises & Private Industries	26,542,757	68,751,000	68,751,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>1,586,788,976</b>	<b>2,023,794,000</b>	<b>2,023,794,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>13,255,727,615</b>	<b>13,258,539,000</b>	<b>13,330,967,000</b>
101	Furniture and Office Equipment	1,523,876	32,208,000	32,208,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>1,523,876</b>	<b>32,208,000</b>	<b>32,208,000</b>
121	Government Organizations	-	-	54,000,000
<b>130</b>	<b>CAPITAL TRANSFERS-SUBTOTAL [121+122+123+124]</b>	<b>-</b>	<b>-</b>	<b>54,000,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>1,523,876</b>	<b>32,208,000</b>	<b>86,208,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>13,257,251,492</b>	<b>13,290,747,000</b>	<b>13,417,175,000</b>
<b>200 Development</b>				
115	Feasibility Studies, Design and Supervision	42,671,964	57,570,000	57,570,000
117	Construction, Renovation and Improvement	227,290,533	159,430,000	159,430,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>269,962,497</b>	<b>217,000,000</b>	<b>217,000,000</b>
131	Government Organizations	232,608,094	678,000,000	878,000,000
<b>150</b>	<b>CAPITAL TRANSFERS-SUBTOTAL [131+132+133+134]</b>	<b>232,608,094</b>	<b>678,000,000</b>	<b>878,000,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>502,570,591</b>	<b>895,000,000</b>	<b>1,095,000,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>502,570,591</b>	<b>895,000,000</b>	<b>1,095,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>13,759,822,083</b>	<b>14,185,747,000</b>	<b>14,512,175,000</b>

**OPERATING AGENCY: National Council**  
**ACCOUNTING OFFICER: Secretary to National Council**  
**VOTE: 11**  
**SUMMARY**



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	58,013,015	64,423,000	60,021,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	7,846,426	8,331,000	8,113,000
003	Other Conditions of Service	851,105	1,200,000	1,200,000
005	Employers Contribution to the Social Security	107,271	117,000	118,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>66,817,817</b>	<b>74,071,000</b>	<b>69,452,000</b>
021	Travel and Subsistence Allowance	14,853,841	11,951,000	5,416,000
022	Materials and Supplies	319,739	475,000	475,000
023	Transport	774,900	2,108,000	2,108,000
024	Utilities	4,690,737	5,086,000	4,344,000
025	Maintenance Expenses	391,441	550,000	550,000
027	Other Services and Expenses	2,238,251	3,181,000	3,181,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>23,268,909</b>	<b>23,351,000</b>	<b>16,074,000</b>
041	Membership Fees and Subscriptions: International	12,801	29,000	29,000
042	Membership Fees and Subscriptions: Domestic	5,000	-	-
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>17,801</b>	<b>29,000</b>	<b>29,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>90,104,527</b>	<b>97,451,000</b>	<b>85,555,000</b>
101	Furniture and Office Equipment	200,000	3,812,000	3,812,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>200,000</b>	<b>3,812,000</b>	<b>3,812,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>200,000</b>	<b>3,812,000</b>	<b>3,812,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>90,304,527</b>	<b>101,263,000</b>	<b>89,367,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>90,304,527</b>	<b>101,263,000</b>	<b>89,367,000</b>



**OPERATING AGENCY: Ministry OF Gender Equality & Child Welfare**  
**ACCOUNTING OFFICER: The Executive Director**  
**VOTE: 12**  
**SUMMARY**



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	132,511,515		
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	16,387,276		
003	Other Conditions of Service	3,376,270		
005	Employers Contribution to the Social Security	498,218		
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>152,773,280</b>	<b>-</b>	<b>-</b>
021	Travel and Subsistence Allowance	4,337,924		
022	Materials and Supplies	3,389,579		
023	Transport	19,284,163		
024	Utilities	14,770,079		
025	Maintenance Expenses	513,931		
027	Other Services and Expenses	8,833,941		
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>51,129,617</b>	<b>-</b>	<b>-</b>
041	Membership Fees and Subscriptions: International	200,000		
043	Government Organizations	49,269,321		
044	Individuals and Non-Profit Organizations	1,030,060,173		
045	Public,Departmental Enterprises & Private Industries	4,800,000		
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>1,084,329,494</b>	<b>-</b>	<b>-</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>1,288,232,392</b>	<b>-</b>	<b>-</b>
121	Government Organizations	832,911		
<b>130</b>	<b>CAPITAL TRANFERS-SUBTOTAL [121+122+123+124]</b>	<b>832,911</b>	<b>-</b>	<b>-</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>832,911</b>	<b>-</b>	<b>-</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>1,289,065,303</b>	<b>-</b>	<b>-</b>
<b>200 Development</b>				
115	Feasibility Studies, Design and Supervision	424,994		
117	Construction, Renovation and Improvement	3,058,622		
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>3,483,616</b>	<b>-</b>	<b>-</b>
131	Government Organizations	70,400,000		
<b>150</b>	<b>CAPITAL TRANFERS-SUBTOTAL [131+132+133+134]</b>	<b>70,400,000</b>	<b>-</b>	<b>-</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>73,883,616</b>	<b>-</b>	<b>-</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>73,883,616</b>	<b>-</b>	<b>-</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>1,362,948,919</b>	<b>-</b>	<b>-</b>



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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	3,288,058,102	3,267,467,002	3,343,841,000
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	308,059,064	316,276,000	282,526,000
003	Other Conditions of Service	139,520,258	97,361,000	85,652,000
005	Employers Contribution to the Social Security	10,845,767	10,891,999	10,319,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>3,746,483,191</b>	<b>3,691,996,001</b>	<b>3,722,338,000</b>
021	Travel and Subsistence Allowance	22,659,644	20,732,000	9,165,000
022	Materials and Supplies	1,124,361,988	1,183,143,000	1,372,010,000
023	Transport	116,147,272	117,017,000	111,617,000
024	Utilities	315,106,045	296,563,000	278,493,000
025	Maintenance Expenses	35,597,725	36,709,000	35,257,000
026	Property Rental and Related Charges	25,810,158	24,016,000	18,602,000
027	Other Services and Expenses	865,602,994	1,926,351,000	1,894,602,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>2,505,285,825</b>	<b>3,604,531,000</b>	<b>3,719,746,000</b>
041	Membership Fees and Subscriptions: International	13,224,856	7,512,000	7,722,000
043	Government Organizations	1,405,000	-	-
044	Individuals and Non-Profit Organizations	300,405,600	310,741,000	310,540,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>315,035,455</b>	<b>318,253,000</b>	<b>318,262,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>6,566,804,471</b>	<b>7,614,780,001</b>	<b>7,760,346,000</b>
101	Furniture and Office Equipment	32,881	-	-
103	Operational Equipment, Machinery and Plants	55,239,135	51,100,000	53,100,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>55,272,016</b>	<b>51,100,000</b>	<b>53,100,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>55,272,016</b>	<b>51,100,000</b>	<b>53,100,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>6,622,076,488</b>	<b>7,665,880,001</b>	<b>7,813,446,000</b>
<b>200 Development</b>				
037	Other Services and Expenses	-	-	2,100,000
<b>040</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>-</b>	<b>-</b>	<b>2,100,000</b>
111	Furniture and Office Equipment	13,069,381	33,291,000	22,387,000
115	Feasibility Studies, Design and Supervision	34,039,848	42,815,000	26,091,000
117	Construction, Renovation and Improvement	139,901,152	209,324,000	187,852,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>187,010,380</b>	<b>285,430,000</b>	<b>236,330,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>187,010,380</b>	<b>285,430,000</b>	<b>236,330,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>187,010,380</b>	<b>285,430,000</b>	<b>238,430,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>6,809,086,867</b>	<b>7,951,310,001</b>	<b>8,051,876,000</b>

**OPERATING AGENCY: Ministry of Labour, Industrial Relations & Employment Creation**  
**ACCOUNTING OFFICER: The Executive Director**  
**VOTE: 14**  
**SUMMARY**



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	99,255,187	110,710,000	107,410,000
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	11,833,096	12,474,000	12,329,000
003	Other Conditions of Service	2,019,917	2,765,000	2,765,000
005	Employers Contribution to the Social Security	304,625	368,000	365,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>113,412,825</b>	<b>126,317,000</b>	<b>122,869,000</b>
021	Travel and Subsistence Allowance	5,636,302	4,007,000	2,737,000
022	Materials and Supplies	1,612,293	2,770,000	2,720,000
023	Transport	2,926,971	5,863,000	2,863,000
024	Utilities	9,853,811	14,966,000	11,519,000
025	Maintenance Expenses	2,561,698	1,296,000	755,000
026	Property Rental and Related Charges	934,959	1,600,000	1,180,000
027	Other Services and Expenses	17,203,731	15,650,000	14,033,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>40,729,766</b>	<b>46,152,000</b>	<b>35,807,000</b>
041	Membership Fees and Subscriptions: International	1,232,666	860,000	860,000
043	Government Organizations	2,500,000	3,297,000	3,296,000
044	Individuals and Non-Profit Organizations	2,003,116	2,700,000	2,700,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>5,735,782</b>	<b>6,857,000</b>	<b>6,856,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>159,878,373</b>	<b>179,326,000</b>	<b>165,532,000</b>
101	Furniture and Office Equipment	106,088	600,000	520,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>106,088</b>	<b>600,000</b>	<b>520,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>106,088</b>	<b>600,000</b>	<b>520,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>159,984,461</b>	<b>179,926,000</b>	<b>166,052,000</b>
<b>200 Development</b>				
117	Construction, Renovation and Improvement	2,428,911	8,000,000	2,500,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>2,428,911</b>	<b>8,000,000</b>	<b>2,500,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>2,428,911</b>	<b>8,000,000</b>	<b>2,500,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>2,428,911</b>	<b>8,000,000</b>	<b>2,500,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>162,413,372</b>	<b>187,926,000</b>	<b>168,552,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	94,876,737	105,172,000	99,695,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	11,144,519	12,507,000	12,157,000
003	Other Conditions of Service	1,352,071	1,751,000	1,616,000
005	Employers Contribution to the Social Security	238,785	276,000	276,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>107,612,112</b>	<b>119,706,000</b>	<b>113,744,000</b>
021	Travel and Subsistence Allowance	5,279,791	840,000	840,000
022	Materials and Supplies	1,633,425	1,551,000	1,421,000
023	Transport	3,254,059	2,745,000	2,605,000
024	Utilities	10,798,396	12,100,000	7,080,000
025	Maintenance Expenses	3,854,856	3,621,000	3,191,000
027	Other Services and Expenses	3,073,666	3,377,000	2,994,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>27,894,193</b>	<b>24,234,000</b>	<b>18,131,000</b>
041	Membership Fees and Subscriptions: International	2,142,932	2,606,000	2,557,000
042	Membership Fees and Subscriptions: Domestic	-	4,000	1,000
043	Government Organizations	7,500,000	-	-
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>9,642,932</b>	<b>2,610,000</b>	<b>2,558,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>145,149,237</b>	<b>146,550,000</b>	<b>134,433,000</b>
101	Furniture and Office Equipment	50,000	-	-
102	Vehicles	696,708	-	-
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>746,708</b>	<b>-</b>	<b>-</b>
124	Abroad	2,000,000	2,000,000	2,000,000
<b>130</b>	<b>CAPITAL TRANFERS-SUBTOTAL [121+122+123+124]</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>2,746,708</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>147,895,945</b>	<b>148,550,000</b>	<b>136,433,000</b>
<b>200 Development</b>				
032	Materials and Supplies	3,223,946	6,650,000	6,779,000
035	Maintenance Expenses	348,287	-	-
037	Other Services and Expenses	19,774,839	17,050,000	14,787,000
<b>040</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>23,347,073</b>	<b>23,700,000</b>	<b>21,566,000</b>
111	Furniture and Office Equipment	200,000	-	-
113	Operational Equipment, Machinery and Plants	1,613,846	200,000	771,000
115	Feasibility Studies, Design and Supervision	10,000,000	2,000,000	2,000,000
117	Construction, Renovation and Improvement	19,895,033	59,100,000	45,663,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>31,708,879</b>	<b>61,300,000</b>	<b>48,434,000</b>
131	Government Organizations	3,000,000	-	-
<b>150</b>	<b>CAPITAL TRANFERS-SUBTOTAL [131+132+133+134]</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>34,708,879</b>	<b>61,300,000</b>	<b>48,434,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>58,055,952</b>	<b>85,000,000</b>	<b>70,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>205,951,897</b>	<b>233,550,000</b>	<b>206,433,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	126,953,763	245,112,000	259,529,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	15,347,485	28,071,000	30,195,000
003	Other Conditions of Service	1,932,667	6,257,000	6,301,000
005	Employers Contribution to the Social Security	311,832	571,000	572,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>144,545,747</b>	<b>280,011,000</b>	<b>296,597,000</b>
021	Travel and Subsistence Allowance	5,656,615	9,700,000	5,200,000
022	Materials and Supplies	3,197,616	10,847,000	8,847,000
023	Transport	5,701,386	12,000,000	3,295,000
024	Utilities	18,082,993	16,757,000	16,757,000
025	Maintenance Expenses	5,237,869	16,991,000	16,491,000
026	Property Rental and Related Charges	899,014	8,400,000	8,300,000
027	Other Services and Expenses	41,863,261	55,346,000	59,394,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>80,638,754</b>	<b>130,041,000</b>	<b>118,284,000</b>
041	Membership Fees and Subscriptions: International	38,826	694,000	725,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>38,826</b>	<b>694,000</b>	<b>725,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>225,223,327</b>	<b>410,746,000</b>	<b>415,606,000</b>
102	Vehicles	-	4,500,000	-
103	Operational Equipment, Machinery and Plants	-	500,000	140,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>-</b>	<b>5,000,000</b>	<b>140,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>-</b>	<b>5,000,000</b>	<b>140,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>225,223,327</b>	<b>415,746,000</b>	<b>415,746,000</b>
<b>200 Development</b>				
111	Furniture and Office Equipment	700,000	1,000,000	1,000,000
113	Operational Equipment, Machinery and Plants	500,000	-	-
114	Purchase of Buildings	274,382	3,096,000	-
115	Feasibility Studies, Design and Supervision	6,439,842	2,700,000	2,700,000
117	Construction, Renovation and Improvement	84,868,289	58,204,000	59,300,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>92,782,513</b>	<b>65,000,000</b>	<b>63,000,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>92,782,513</b>	<b>65,000,000</b>	<b>63,000,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>92,782,513</b>	<b>65,000,000</b>	<b>63,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>318,005,839</b>	<b>480,746,000</b>	<b>478,746,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	142,976,538	150,024,000	150,024,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	14,950,809	12,921,000	12,921,000
003	Other Conditions of Service	4,028,911	15,013,000	15,013,000
005	Employers Contribution to the Social Security	344,457	422,000	422,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>162,300,716</b>	<b>178,380,000</b>	<b>178,380,000</b>
021	Travel and Subsistence Allowance	10,648,286	6,298,000	3,650,000
022	Materials and Supplies	3,294,225	5,804,000	5,804,000
023	Transport	18,066,179	6,503,000	6,503,000
024	Utilities	11,615,541	11,900,000	11,900,000
025	Maintenance Expenses	2,739,173	2,110,000	2,110,000
026	Property Rental and Related Charges	1,692,222	2,679,000	2,679,000
027	Other Services and Expenses	47,754,230	41,233,000	39,258,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>95,809,856</b>	<b>76,527,000</b>	<b>71,904,000</b>
041	Membership Fees and Subscriptions: International	3,596,791	4,436,000	3,386,000
043	Government Organizations	771,886,574	809,945,000	793,235,000
044	Individuals and Non-Profit Organizations	171,645,564	88,873,000	54,558,000
045	Public,Departmental Enterprises & Private Industries	-	5,000,000	5,000,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>947,128,929</b>	<b>908,254,000</b>	<b>856,179,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>1,205,239,501</b>	<b>1,163,161,000</b>	<b>1,106,463,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>1,205,239,501</b>	<b>1,163,161,000</b>	<b>1,106,463,000</b>
<b>200 Development</b>				
115	Feasibility Studies, Design and Supervision	15,434,451	-	-
117	Construction, Renovation and Improvement	324,167,435	417,500,000	407,000,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>339,601,886</b>	<b>417,500,000</b>	<b>407,000,000</b>
131	Government Organizations	196,300,849	132,500,000	132,500,000
<b>150</b>	<b>CAPITAL TRANSFERS-SUBTOTAL [131+132+133+134]</b>	<b>196,300,849</b>	<b>132,500,000</b>	<b>132,500,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>535,902,735</b>	<b>550,000,000</b>	<b>539,500,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>535,902,735</b>	<b>550,000,000</b>	<b>539,500,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>1,741,142,236</b>	<b>1,713,161,000</b>	<b>1,645,963,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	243,039,665	341,838,000	326,411,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	28,897,333	38,071,000	37,163,000
003	Other Conditions of Service	7,011,815	6,034,000	6,034,000
005	Employers Contribution to the Social Security	899,649	1,347,000	1,346,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>279,848,462</b>	<b>387,290,000</b>	<b>370,954,000</b>
021	Travel and Subsistence Allowance	13,572,199	14,197,000	14,197,000
022	Materials and Supplies	1,878,571	3,261,000	3,261,000
023	Transport	32,977,614	26,361,000	26,361,000
024	Utilities	25,776,012	28,921,000	28,921,000
025	Maintenance Expenses	1,454,292	3,107,000	3,107,000
026	Property Rental and Related Charges	236,174	530,000	530,000
027	Other Services and Expenses	1,931,374	3,636,000	3,636,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>77,826,237</b>	<b>80,013,000</b>	<b>80,013,000</b>
041	Membership Fees and Subscriptions: International	2,460,547	2,750,000	2,750,000
042	Membership Fees and Subscriptions: Domestic	510,000	860,000	860,000
045	Public and Departmental Enterprises and Private Industries	23,000,000	7,445,000	7,445,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>25,970,547</b>	<b>11,055,000</b>	<b>11,055,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>383,645,246</b>	<b>478,358,000</b>	<b>462,022,000</b>
101	Furniture and Office Equipment	-	505,000	505,000
103	Operational Equipment, Machinery and Plants	69,903	650,000	650,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>69,903</b>	<b>1,155,000</b>	<b>1,155,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>69,903</b>	<b>1,155,000</b>	<b>1,155,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>383,715,149</b>	<b>479,513,000</b>	<b>463,177,000</b>
<b>200 Development</b>				
032	Materials and Supplies	1,398,175	7,441,000	7,441,000
035	Maintenance Expenses	4,037,410	-	-
037	Other Services and Expenses	-	6,984,000	6,984,000
<b>040</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>5,435,584</b>	<b>14,425,000</b>	<b>14,425,000</b>
113	Operational Equipment, Machinery and Plants	-	11,519,000	11,519,000
115	Feasibility Studies, Design and Supervision	3,170,304	5,624,000	5,624,000
116	Purchase of Land and Intangible Assets	5,476,102	250,000	250,000
117	Construction, Renovation and Improvement	32,752,091	73,182,000	72,182,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>41,398,498</b>	<b>90,575,000</b>	<b>89,575,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>41,398,498</b>	<b>90,575,000</b>	<b>89,575,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>46,834,082</b>	<b>105,000,000</b>	<b>104,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>430,549,231</b>	<b>584,513,000</b>	<b>567,177,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	65,900,297	59,290,000	58,595,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	7,981,888	7,343,000	7,363,000
003	Other Conditions of Service	658,087	2,858,000	2,138,000
005	Employers Contribution to the Social Security	175,113	169,000	169,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>74,715,385</b>	<b>69,660,000</b>	<b>68,265,000</b>
021	Travel and Subsistence Allowance	6,307,150	2,736,000	1,036,000
022	Materials and Supplies	969,505	1,300,000	2,100,000
023	Transport	881,224	1,200,000	1,200,000
024	Utilities	11,172,460	9,106,000	9,106,000
025	Maintenance Expenses	714,689	2,000,000	1,000,000
027	Other Services and Expenses	15,689,859	1,425,000	7,425,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>35,734,889</b>	<b>17,767,000</b>	<b>21,867,000</b>
041	Membership Fees and Subscriptions: International	881,477	4,635,000	4,635,000
045	Public,Departmental Enterprises & Private Industries	55,055,369	30,719,000	38,719,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>55,936,846</b>	<b>35,354,000</b>	<b>43,354,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>166,387,120</b>	<b>122,781,000</b>	<b>133,486,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>166,387,120</b>	<b>122,781,000</b>	<b>133,486,000</b>
<b>200 Development</b>				
117	Construction, Renovation and Improvement	39,565,565	52,000,000	42,000,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>39,565,565</b>	<b>52,000,000</b>	<b>42,000,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>39,565,565</b>	<b>52,000,000</b>	<b>42,000,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>39,565,565</b>	<b>52,000,000</b>	<b>42,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>205,952,685</b>	<b>174,781,000</b>	<b>175,486,000</b>



**OPERATING AGENCY: Ministry of Agriculture, Water & Forestry**  
**ACCOUNTING OFFICER: The Executive Director**  
**VOTE: 20**  
**SUMMARY**



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	649,981,434		
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	76,124,968		
003	Other Conditions of Service	27,953,075		
004	Improvement of Remuneration Structure	6,802		
005	Employers Contribution to the Social Security	2,606,515		
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>756,672,794</b>	<b>-</b>	<b>-</b>
021	Travel and Subsistence Allowance	20,577,477		
022	Materials and Supplies	10,152,264		
023	Transport	44,209,134		
024	Utilities	124,174,862		
025	Maintenance Expenses	1,441,840		
026	Property Rental and Related Charges	856,940		
027	Other Services and Expenses	37,304,003		
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>238,716,519</b>	<b>-</b>	<b>-</b>
041	Membership Fees and Subscriptions: International	7,593,216		
042	Membership Fees and Subscriptions: Domestic	488,760		
043	Government Organizations	5,976,915		
044	Individuals and Non-Profit Organizations	431,829		
045	Public, Departmental Enterprises & Private Industries	44,206,903		
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>58,697,624</b>	<b>-</b>	<b>-</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>1,054,086,937</b>	<b>-</b>	<b>-</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>1,054,086,937</b>	<b>-</b>	<b>-</b>
<b>200 Development</b>				
032	Materials and Supplies	99,080,651		
037	Other Services and Expenses	45,736,385		
<b>040</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>144,817,036</b>	<b>-</b>	<b>-</b>
113	Operational Equipment, Machinery and Plants	5,971,415		
117	Construction, Renovation and Improvement	746,684,729		
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>752,656,143</b>	<b>-</b>	<b>-</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>752,656,143</b>	<b>-</b>	<b>-</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>897,473,179</b>	<b>-</b>	<b>-</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>1,951,560,116</b>	<b>-</b>	<b>-</b>



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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	241,694,688	245,687,000	245,688,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	28,861,652	29,890,000	29,888,000
003	Other Conditions of Service	3,928,488	5,500,000	5,501,000
005	Employers Contribution to the Social Security	652,296	655,000	655,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>275,137,124</b>	<b>281,732,000</b>	<b>281,732,000</b>
021	Travel and Subsistence Allowance	9,367,260	9,950,000	8,450,000
022	Materials and Supplies	4,229,182	5,000,000	5,000,000
023	Transport	1,913	6,000,000	3,000,000
024	Utilities	38,581,002	43,000,000	43,000,000
025	Maintenance Expenses	1,429,411	1,300,000	1,300,000
027	Other Services and Expenses	27,540,921	27,301,000	27,301,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>81,149,688</b>	<b>92,551,000</b>	<b>88,051,000</b>
041	Membership Fees and Subscriptions: International	259,122	369,000	369,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>259,122</b>	<b>369,000</b>	<b>369,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>356,545,935</b>	<b>374,652,000</b>	<b>370,152,000</b>
101	Furniture and Office Equipment	-	1,000,000	1,000,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>356,545,935</b>	<b>375,652,000</b>	<b>371,152,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>356,545,935</b>	<b>375,652,000</b>	<b>371,152,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	140,501,735	137,605,000	137,605,000
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	15,474,345	16,609,000	16,609,000
003	Other Conditions of Service	5,289,241	2,014,000	2,014,000
005	Employers Contribution to the Social Security	443,456	517,000	517,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>161,708,777</b>	<b>156,745,000</b>	<b>156,745,000</b>
021	Travel and Subsistence Allowance	3,424,468	1,970,000	1,266,000
022	Materials and Supplies	6,712,601	15,693,000	10,309,000
023	Transport	3,833,834	2,838,000	2,034,000
024	Utilities	18,550,757	15,893,000	11,730,000
025	Maintenance Expenses	4,837,622	8,942,000	6,381,000
026	Property Rental and Related Charges	119,612	141,000	111,000
027	Other Services and Expenses	3,756,991	9,735,000	6,944,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>41,235,883</b>	<b>55,212,000</b>	<b>38,775,000</b>
041	Membership Fees and Subscriptions: International	1,939,265	2,124,000	1,378,000
042	Membership Fees and Subscriptions: Domestic	-	1,281,000	967,000
043	Government Organizations	8,638,000	2,544,000	1,518,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>10,577,265</b>	<b>5,949,000</b>	<b>3,863,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>213,521,925</b>	<b>217,906,000</b>	<b>199,383,000</b>
103	Operational Equipment, Machinery and Plants	29,875	-	-
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>29,875</b>	<b>-</b>	<b>-</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>29,875</b>	<b>-</b>	<b>-</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>213,551,800</b>	<b>217,906,000</b>	<b>199,383,000</b>
<b>200 Development</b>				
117	Construction, Renovation and Improvement	1,760,620	19,000,000	9,000,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>1,760,620</b>	<b>19,000,000</b>	<b>9,000,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>1,760,620</b>	<b>19,000,000</b>	<b>9,000,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>1,760,620</b>	<b>19,000,000</b>	<b>9,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>215,312,421</b>	<b>236,906,000</b>	<b>208,383,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	265,969,261	266,017,000	255,574,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	31,068,381	31,772,000	30,330,000
003	Other Conditions of Service	11,863,892	13,060,000	11,314,000
005	Employers Contribution to the Social Security	1,135,611	1,150,000	1,111,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>310,037,145</b>	<b>311,999,000</b>	<b>298,329,000</b>
021	Travel and Subsistence Allowance	4,768,606	4,459,000	3,824,000
022	Materials and Supplies	9,735,000	8,793,000	8,282,000
023	Transport	6,471,864	8,511,000	8,511,000
024	Utilities	70,931,270	56,513,000	55,334,000
025	Maintenance Expenses	4,425,188	2,305,000	2,281,000
026	Property Rental and Related Charges	116,820,230	129,288,000	106,349,000
027	Other Services and Expenses	11,894,127	8,951,000	8,742,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>225,046,285</b>	<b>218,820,000</b>	<b>193,323,000</b>
043	Government Organizations	24,942,000	33,528,000	33,528,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>24,942,000</b>	<b>33,528,000</b>	<b>33,528,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>560,025,430</b>	<b>564,347,000</b>	<b>525,180,000</b>
103	Operational Equipment, Machinery and Plants	-	398,000	398,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>-</b>	<b>398,000</b>	<b>398,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>-</b>	<b>398,000</b>	<b>398,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>560,025,430</b>	<b>564,745,000</b>	<b>525,578,000</b>
<b>200 Development</b>				
115	Feasibility Studies, Design and Supervision	863,164	918,000	918,000
117	Construction, Renovation and Improvement	10,050,155	26,242,000	25,242,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>10,913,319</b>	<b>27,160,000</b>	<b>26,160,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>10,913,319</b>	<b>27,160,000</b>	<b>26,160,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>10,913,319</b>	<b>27,160,000</b>	<b>26,160,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>570,938,749</b>	<b>591,905,000</b>	<b>551,738,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	147,525,076	149,624,000	123,524,000
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	15,926,988	18,313,000	14,780,000
003	Other Conditions of Service	17,627,287	14,977,000	4,422,000
005	Employers Contribution to the Social Security	508,782	562,000	488,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>181,588,133</b>	<b>183,476,000</b>	<b>143,214,000</b>
021	Travel and Subsistence Allowance	10,603,353	7,796,000	6,704,000
022	Materials and Supplies	2,274,760	2,522,000	2,392,000
023	Transport	10,902,817	11,226,000	4,993,000
024	Utilities	13,176,511	22,245,000	22,245,000
025	Maintenance Expenses	41,769,634	66,553,000	33,990,000
026	Propery Rental and Related Charges	19,423	224,000	224,000
027	Other Services and Expenses	34,831,736	107,893,000	103,549,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>113,578,235</b>	<b>218,459,000</b>	<b>174,097,000</b>
041	Membership Fees and Subscriptions: International	652,017	662,000	662,000
042	Membership Fees and Subscriptions: Domestic	-	2,000	2,000
043	Government Organizations	-	150,000	150,000
045	Public,Departmental Enterprises & Private Industries	698,059,116	21,648,000	21,648,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>698,711,133</b>	<b>22,462,000</b>	<b>22,462,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>993,877,501</b>	<b>424,397,000</b>	<b>339,773,000</b>
103	Operational Equipment, Machinery and Plants	974,275	1,731,000	1,475,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>974,275</b>	<b>1,731,000</b>	<b>1,475,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>974,275</b>	<b>1,731,000</b>	<b>1,475,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>994,851,776</b>	<b>426,128,000</b>	<b>341,248,000</b>
<b>200 Development</b>				
032	Materials and Supplies	239,219,432	261,510,000	261,510,000
<b>040</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>239,219,432</b>	<b>261,510,000</b>	<b>261,510,000</b>
111	Furniture and Office Equipment	1,660,951	-	-
113	Operational Equipment, Machinery and Plants	13,790,222	4,400,000	4,400,000
115	Feasibility Studies, Design and Supervision	281,589,258	119,376,000	119,376,000
117	Construction, Renovation and Improvement	1,572,610,183	1,538,208,000	1,538,208,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>1,869,650,614</b>	<b>1,661,984,000</b>	<b>1,661,984,000</b>
131	Government Organizations	-	54,052,000	54,052,000
133	Public , Departmental Enterprises & Private Industries	4,620,707	-	-
<b>150</b>	<b>CAPITAL TRANFERS-SUBTOTAL [131+132+133+134]</b>	<b>4,620,707</b>	<b>54,052,000</b>	<b>54,052,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>1,874,271,321</b>	<b>1,716,036,000</b>	<b>1,716,036,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>2,113,490,753</b>	<b>1,977,546,000</b>	<b>1,977,546,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>3,108,342,528</b>	<b>2,403,674,000</b>	<b>2,318,794,000</b>

**OPERATING AGENCY: Ministry of Land Reforms**  
**ACCOUNTING OFFICER: The Executive Director**  
**VOTE: 25**  
**SUMMARY**



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	120,928,048		
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	14,269,096		
003	Other Conditions of Service	3,164,781		
005	Employers Contribution to the Social Security	405,278		
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>138,767,203</b>	<b>-</b>	<b>-</b>
021	Travel and Subsistence Allowance	2,954,218		
022	Materials and Supplies	1,717,200		
023	Transport	4,011,860		
024	Utilities	11,804,687		
025	Maintenance Expenses	1,706,525		
026	Property Rental and Related Charges	507,185		
027	Other Services and Expenses	11,652,072		
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>34,353,747</b>	<b>-</b>	<b>-</b>
041	Membership Fees and Subscriptions: International	1,010,317		
044	Individuals and Non-Profit Organizations	767,430		
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>1,777,747</b>	<b>-</b>	<b>-</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>174,898,698</b>	<b>-</b>	<b>-</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>174,898,698</b>	<b>-</b>	<b>-</b>
<b>200 Development</b>				
032	Materials and Supplies	1,056,392		
037	Other Services and Expenses	18,671,850		
<b>040</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>19,728,242</b>	<b>-</b>	<b>-</b>
111	Furniture and Office Equipment	278,068		
113	Operational Equipment, Machinery and Plants	907,629		
115	Feasibility Studies, Design and Supervision	397,120		
117	Construction, Renovation and Improvement	6,679,987		
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>8,262,804</b>	<b>-</b>	<b>-</b>
133	Public , Departmental Enterprises & Private Industries	193,794,215		
<b>150</b>	<b>CAPITAL TRANFERS-SUBTOTAL [131+132+133+134]</b>	<b>193,794,215</b>	<b>-</b>	<b>-</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>202,057,019</b>	<b>-</b>	<b>-</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>221,785,261</b>	<b>-</b>	<b>-</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>396,683,959</b>	<b>-</b>	<b>-</b>

**OPERATING AGENCY: National Planning Commission**  
**ACCOUNTING OFFICER: The Executive Director**  
**VOTE: 26**  
**SUMMARY**



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	43,606,884	48,937,000	44,291,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	5,415,387	5,926,000	5,619,000
003	Other Conditions of Service	833,340	2,655,000	1,132,000
005	Employers Contribution to the Social Security	103,037	111,000	115,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>49,958,647</b>	<b>57,629,000</b>	<b>51,157,000</b>
021	Travel and Subsistence Allowance	3,208,644	1,420,000	1,400,000
022	Materials and Supplies	580,767	523,000	523,000
023	Transport	1,971,845	1,189,000	1,189,000
024	Utilities	3,905,222	3,595,000	3,595,000
025	Maintenance Expenses	2,587,034	700,000	770,000
027	Other Services and Expenses	1,604,719	4,294,000	6,309,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>13,858,232</b>	<b>11,721,000</b>	<b>13,786,000</b>
041	Membership Fees and Subscriptions: International	343,893	376,000	411,000
043	Government Organizations	95,354,000	98,546,000	93,740,000
044	Individuals and Non-Profit Organizations	6,825,445	-	-
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>102,523,338</b>	<b>98,922,000</b>	<b>94,151,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>166,340,217</b>	<b>168,272,000</b>	<b>159,094,000</b>
101	Furniture and Office Equipment	-	2,000,000	2,000,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>-</b>	<b>2,000,000</b>	<b>2,000,000</b>
121	Government Organizations	80,842,000	-	-
<b>130</b>	<b>CAPITAL TRANSFERS-SUBTOTAL [121+122+123+124]</b>	<b>80,842,000</b>	<b>-</b>	<b>-</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>80,842,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>247,182,217</b>	<b>170,272,000</b>	<b>161,094,000</b>
<b>200 Development</b>				
131	Government Organizations	-	113,600,000	98,600,000
<b>150</b>	<b>CAPITAL TRANSFERS-SUBTOTAL [131+132+133+134]</b>	<b>-</b>	<b>113,600,000</b>	<b>98,600,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>-</b>	<b>113,600,000</b>	<b>98,600,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>-</b>	<b>113,600,000</b>	<b>98,600,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>247,182,217</b>	<b>283,872,000</b>	<b>259,694,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	105,293,271	109,561,000	101,483,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	12,899,999	12,570,000	12,570,000
003	Other Conditions of Service	3,366,772	1,743,000	1,742,000
005	Employers Contribution to the Social Security	420,317	429,000	428,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>121,980,359</b>	<b>124,303,000</b>	<b>116,223,000</b>
021	Travel and Subsistence Allowance	2,231,484	931,000	931,000
022	Materials and Supplies	812,491	1,995,000	1,995,000
023	Transport	4,189,729	1,643,000	-
024	Utilities	27,398,514	22,529,000	14,276,000
025	Maintenance Expenses	7,541,346	3,700,000	1,823,000
026	Property Rental and Related Charges	1,842,156	3,200,000	2,145,000
027	Other Services and Expenses	27,483,669	14,008,000	11,838,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>71,499,389</b>	<b>48,006,000</b>	<b>33,008,000</b>
041	Membership Fees and Subscriptions: International	779,764	700,000	300,000
043	Government Organizations	-	11,300,000	9,296,000
044	Individuals and Non-Profit Organizations	9,276,806	104,051,000	93,051,000
045	Public , Departmental Enterprises & Private Industries	78,404,860	-	-
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>88,461,430</b>	<b>116,051,000</b>	<b>102,647,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>281,941,177</b>	<b>288,360,000</b>	<b>251,878,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>281,941,177</b>	<b>288,360,000</b>	<b>251,878,000</b>
<b>200 Development</b>				
115	Feasibility Studies, Design and Supervision	1,745,268	-	-
117	Construction, Renovation and Improvement	3,335,479	18,500,000	14,500,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>5,080,747</b>	<b>18,500,000</b>	<b>14,500,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>5,080,747</b>	<b>18,500,000</b>	<b>14,500,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>5,080,747</b>	<b>18,500,000</b>	<b>14,500,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>287,021,924</b>	<b>306,860,000</b>	<b>266,378,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	48,838,810	42,192,000	43,391,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	1,795,620	1,570,000	1,883,000
003	Other Conditions of Service	414,487	2,050,000	7,728,000
005	Employers Contribution to the Social Security	166,682	179,000	179,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>51,215,599</b>	<b>45,991,000</b>	<b>53,181,000</b>
021	Travel and Subsistence Allowance	7,716,036	8,102,000	8,102,000
022	Materials and Supplies	10,547,574	8,651,000	12,682,000
023	Transport	15,982,776	10,000,000	10,000,000
024	Utilities	7,956,749	8,697,000	8,697,000
025	Maintenance Expenses	3,427,780	3,972,000	3,972,000
026	Property Rental and Related Charges	4,625,571	8,472,000	8,472,000
027	Other Services and Expenses	242,910,812	178,857,000	217,636,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>293,167,298</b>	<b>226,751,000</b>	<b>269,561,000</b>
041	Membership Fees and Subscriptions: International	386,447	420,000	420,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>386,447</b>	<b>420,000</b>	<b>420,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>344,769,345</b>	<b>273,162,000</b>	<b>323,162,000</b>
101	Furniture and Office Equipment	3,266,814	3,150,000	3,150,000
103	Operational Equipment, Machinery and Plants	350,408	5,870,000	5,870,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>3,617,222</b>	<b>9,020,000</b>	<b>9,020,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>3,617,222</b>	<b>9,020,000</b>	<b>9,020,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>348,386,567</b>	<b>282,182,000</b>	<b>332,182,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>348,386,567</b>	<b>282,182,000</b>	<b>332,182,000</b>



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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	69,938,245	78,259,000	75,260,000
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	8,291,055	8,346,000	8,346,000
003	Other Conditions of Service	2,049,243	1,460,000	1,460,000
005	Employers Contribution to the Social Security	218,086	225,000	225,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>80,496,629</b>	<b>88,290,000</b>	<b>85,291,000</b>
021	Travel and Subsistence Allowance	5,317,338	1,686,000	1,686,000
022	Materials and Supplies	2,191,802	2,338,000	2,338,000
023	Transport	10,044,036	5,747,000	4,647,000
024	Utilities	11,750,734	11,544,000	8,068,000
025	Maintenance Expenses	1,120,868	787,000	787,000
026	Property Rental and Related Charges	3,250,178	2,758,000	2,758,000
027	Other Services and Expenses	5,958,112	5,458,000	4,457,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>39,633,068</b>	<b>30,318,000</b>	<b>24,741,000</b>
041	Membership Fees and Subscriptions: International	5,360	1,200,000	1,200,000
044	Individuals and Non-Profit Organizations	3,626,000	3,000,000	3,000,000
045	Public , Departmental Enterprises & Private Industries	242,588,156	373,500,000	369,600,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>246,219,516</b>	<b>377,700,000</b>	<b>373,800,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>366,349,213</b>	<b>496,308,000</b>	<b>483,832,000</b>
101	Furniture and Office Equipment	2,258	-	-
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>2,258</b>	<b>-</b>	<b>-</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>2,258</b>	<b>-</b>	<b>-</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>366,351,471</b>	<b>496,308,000</b>	<b>483,832,000</b>
<b>200 Development</b>				
117	Construction, Renovation and Improvement	21,420,056	30,000,000	27,000,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>21,420,056</b>	<b>30,000,000</b>	<b>27,000,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>21,420,056</b>	<b>30,000,000</b>	<b>27,000,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>21,420,056</b>	<b>30,000,000</b>	<b>27,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>387,771,527</b>	<b>526,308,000</b>	<b>510,832,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	38,359,656	42,024,000	41,594,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	4,781,038	4,953,000	5,183,000
003	Other Conditions of Service	410,804	1,623,000	1,453,000
005	Employers Contribution to the Social Security	79,400	84,000	104,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>43,630,898</b>	<b>48,684,000</b>	<b>48,334,000</b>
021	Travel and Subsistence Allowance	859,832	545,000	765,000
022	Materials and Supplies	916,995	550,000	800,000
023	Transport	4,630,205	623,000	623,000
024	Utilities	3,063,557	3,400,000	3,300,000
025	Maintenance Expenses	2,058,465	2,280,000	2,280,000
026	Property Rental and Related Charges	1,601,739	2,000,000	1,820,000
027	Other Services and Expenses	1,825,449	3,280,000	3,210,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>14,956,242</b>	<b>12,678,000</b>	<b>12,798,000</b>
041	Membership Fees and Subscriptions: International	98,032	50,000	50,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>98,032</b>	<b>50,000</b>	<b>50,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>58,685,171</b>	<b>61,412,000</b>	<b>61,182,000</b>
101	Furniture and Office Equipment	-	200,000	430,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>-</b>	<b>200,000</b>	<b>430,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>-</b>	<b>200,000</b>	<b>430,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>58,685,171</b>	<b>61,612,000</b>	<b>61,612,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>58,685,171</b>	<b>61,612,000</b>	<b>61,612,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	53,974,208	39,978,000	39,978,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	6,582,399	5,291,000	5,291,000
003	Other Conditions of Service	848,500	2,725,000	2,725,000
005	Employers Contribution to the Social Security	172,822	140,000	140,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>61,577,930</b>	<b>48,134,000</b>	<b>48,134,000</b>
021	Travel and Subsistence Allowance	3,646,583	1,204,000	1,204,000
022	Materials and Supplies	833,635	850,000	850,000
023	Transport	7,491,935	6,398,000	6,398,000
024	Utilities	6,438,794	6,700,000	6,700,000
025	Maintenance Expenses	389,634	700,000	700,000
026	Property Rental and Related Charges	575,113	681,000	681,000
027	Other Services and Expenses	7,425,367	5,030,000	5,030,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>26,801,061</b>	<b>21,563,000</b>	<b>21,563,000</b>
043	Government Organizations	638,978,700	772,757,000	795,055,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>638,978,700</b>	<b>772,757,000</b>	<b>795,055,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>727,357,691</b>	<b>842,454,000</b>	<b>864,752,000</b>
101	Furniture and Office Equipment	141,464	200,000	200,000
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>141,464</b>	<b>200,000</b>	<b>200,000</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>141,464</b>	<b>200,000</b>	<b>200,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>727,499,154</b>	<b>842,654,000</b>	<b>864,952,000</b>
<b>200 Development</b>				
115	Feasibility Studies, Design and Supervision	491,300	-	-
117	Construction, Renovation and Improvement	7,761,484	5,000,000	5,000,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>8,252,784</b>	<b>5,000,000</b>	<b>5,000,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>8,252,784</b>	<b>5,000,000</b>	<b>5,000,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>8,252,784</b>	<b>5,000,000</b>	<b>5,000,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>735,751,938</b>	<b>847,654,000</b>	<b>869,952,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	35,027,010	35,231,000	35,231,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	3,314,393	3,318,000	3,318,000
003	Other Conditions of Service	12,097,875	11,887,000	11,887,000
005	Employers Contribution to the Social Security	103,366	105,000	105,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>50,542,645</b>	<b>50,541,000</b>	<b>50,541,000</b>
021	Travel and Subsistence Allowance	3,737,344	1,143,000	1,138,000
022	Materials and Supplies	742,778	812,000	812,000
023	Transport	1,879,359	794,000	794,000
024	Utilities	1,818,858	2,295,000	2,384,000
025	Maintenance Expenses	132,761	339,000	339,000
027	Other Services and Expenses	1,886,441	2,489,000	2,404,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>10,197,541</b>	<b>7,872,000</b>	<b>7,871,000</b>
041	Membership Fees and Subscriptions: International	822,170	1,235,000	1,235,000
043	Government Organizations	1,267,212,000	1,435,149,000	1,413,886,000
044	Individuals and Non-Profit Organizations	1,668,286,800	1,726,177,000	1,673,895,000
045	Public , Departmental Enterprises & Private Industries	37,160,057	-	-
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>2,973,481,027</b>	<b>3,162,561,000</b>	<b>3,089,016,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>3,034,221,212</b>	<b>3,220,974,000</b>	<b>3,147,428,000</b>
160	TOTAL CAPITAL EXPENDITURES [110+130]	-	-	-
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>3,034,221,212</b>	<b>3,220,974,000</b>	<b>3,147,428,000</b>
<b>200 Development</b>				
116	Purchase of Land and Intangible Assets	8,000,000	16,500,000	16,500,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	<b>8,000,000</b>	<b>16,500,000</b>	<b>16,500,000</b>
131	Government Organizations	17,986,000	64,200,000	62,700,000
<b>150</b>	<b>CAPITAL TRANSFERS-SUBTOTAL [131+132+133+134]</b>	<b>17,986,000</b>	<b>64,200,000</b>	<b>62,700,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	<b>25,986,000</b>	<b>80,700,000</b>	<b>79,200,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	<b>25,986,000</b>	<b>80,700,000</b>	<b>79,200,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>3,060,207,212</b>	<b>3,301,674,000</b>	<b>3,226,628,000</b>

**OPERATING AGENCY: Ministry of Poverty Eradication & Social Welfare**  
**ACCOUNTING OFFICER: The Executive Director**  
**VOTE: 33**  
**SUMMARY**



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	40,240,534		
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	4,844,890		
003	Other Conditions of Service	485,412		
005	Employers Contribution to the Social Security	170,633		
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>45,741,469</b>	<b>-</b>	<b>-</b>
021	Travel and Subsistence Allowance	2,481,885		
022	Materials and Supplies	40,572,379		
023	Transport	3,143,899		
024	Utilities	7,766,581		
025	Maintenance Expenses	706,756		
026	Property Rental and Related Charges	11,161,850		
027	Other Services and Expenses	94,696,191		
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>160,529,542</b>	<b>-</b>	<b>-</b>
044	Individuals and Non-Profit Organizations	3,461,824,334		
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>3,461,824,334</b>	<b>-</b>	<b>-</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>3,668,095,345</b>	<b>-</b>	<b>-</b>
101	Furniture and Office Equipment	2,114,107		
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>2,114,107</b>	<b>-</b>	<b>-</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>2,114,107</b>	<b>-</b>	<b>-</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>3,670,209,452</b>	<b>-</b>	<b>-</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>3,670,209,452</b>	<b>-</b>	<b>-</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	19,034,924	17,732,000	17,731,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P	2,084,639	2,085,000	2,085,000
003	Other Conditions of Service	495,292	2,099,000	2,099,000
005	Employers Contribution to the Social Security	39,618	51,000	51,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>21,654,473</b>	<b>21,967,000</b>	<b>21,966,000</b>
021	Travel and Subsistence Allowance	998,251	685,000	685,000
022	Materials and Supplies	365,195	300,000	300,000
023	Transport	1,175,582	829,000	829,000
024	Utilities	977,257	1,614,000	1,614,000
025	Maintenance Expenses	4,365	30,000	30,000
026	Property Rental and Related Charges	5,453,225	5,299,000	5,299,000
027	Other Services and Expenses	1,301,908	7,471,000	316,472,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>10,275,783</b>	<b>16,228,000</b>	<b>325,229,000</b>
045	Public , Departmental Enterprises & Private Industries	-	1,371,301,000	461,693,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>-</b>	<b>1,371,301,000</b>	<b>461,693,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>31,930,257</b>	<b>1,409,496,000</b>	<b>808,888,000</b>
101	Furniture and Office Equipment	84,439	-	-
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>84,439</b>	<b>-</b>	<b>-</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>84,439</b>	<b>-</b>	<b>-</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>32,014,695</b>	<b>1,409,496,000</b>	<b>808,888,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>32,014,695</b>	<b>1,409,496,000</b>	<b>808,888,000</b>

**OPERATING AGENCY: Office of the Attorney**  
**ACCOUNTING OFFICER: The Executive Director**  
**VOTE: 35**  
**SUMMARY**



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration	124,524,300		
002	Employer's Contribution to the G.I.P.F. And M.P.O.O.B.P	14,469,883		
003	Other Conditions of Service	4,260,140		
005	Employers Contribution to the Social Security	265,887		
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	<b>143,520,211</b>	<b>-</b>	<b>-</b>
021	Travel and Subsistence Allowance	6,011,665		
022	Materials and Supplies	2,056,645		
023	Transport	1,556,863		
024	Utilities	4,755,484		
025	Maintenance Expenses	4,537,855		
026	Property Rental and Related Charges	6,918,568		
027	Other Services and Expenses	21,724,345		
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	<b>47,561,424</b>	<b>-</b>	<b>-</b>
041	Membership Fees and Subscriptions: International	22,326		
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	<b>22,326</b>	<b>-</b>	<b>-</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	<b>191,103,961</b>	<b>-</b>	<b>-</b>
101	Furniture and Office Equipment	1,586,601		
<b>110</b>	<b>ACQUISITION OF CAPITAL ASSETS-SUBTOTAL</b>	<b>1,586,601</b>	<b>-</b>	<b>-</b>
<b>160</b>	<b>TOTAL CAPITAL EXPENDITURES [110+130]</b>	<b>1,586,601</b>	<b>-</b>	<b>-</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	<b>192,690,562</b>	<b>-</b>	<b>-</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	<b>192,690,562</b>	<b>-</b>	<b>-</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration		197,409,000	193,905,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P		24,300,000	23,361,000
003	Other Conditions of Service		4,792,000	4,841,000
005	Employers Contribution to the Social Security		753,000	715,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	-	<b>227,254,000</b>	<b>222,822,000</b>
021	Travel and Subsistence Allowance		5,173,000	5,173,000
022	Materials and Supplies		69,628,000	73,883,000
023	Transport		15,047,000	18,389,000
024	Utilities		21,522,000	21,522,000
025	Maintenance Expenses		2,010,000	2,010,000
026	Property Rental and Related Charges		12,305,000	10,565,000
027	Other Services and Expenses		160,679,000	198,604,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	-	<b>286,364,000</b>	<b>330,146,000</b>
041	Membership Fees and Subscriptions: International		240,000	240,000
043	Government Organizations		100,164,000	100,814,000
044	Individuals and Non-Profit Organizations		4,615,428,000	4,733,141,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	-	<b>4,715,832,000</b>	<b>4,834,195,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	-	<b>5,229,450,000</b>	<b>5,387,163,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	-	<b>5,229,450,000</b>	<b>5,387,163,000</b>
<b>200 Development</b>				
115	Feasibility Studies, Design and Supervision		3,856,000	3,856,000
117	Construction, Renovation and Improvement		21,818,000	21,818,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	-	<b>25,674,000</b>	<b>25,674,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	-	<b>25,674,000</b>	<b>25,674,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	-	<b>25,674,000</b>	<b>25,674,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	-	<b>5,255,124,000</b>	<b>5,412,837,000</b>



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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration		563,037,000	563,037,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P		67,217,000	67,217,000
003	Other Conditions of Service		19,613,000	19,613,000
005	Employers Contribution to the Social Security		2,073,000	2,073,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	-	<b>651,940,000</b>	<b>651,940,000</b>
021	Travel and Subsistence Allowance		9,837,000	9,837,000
022	Materials and Supplies		14,820,000	14,820,000
023	Transport		26,889,000	26,889,000
024	Utilities		78,405,000	78,405,000
025	Maintenance Expenses		5,780,000	5,780,000
026	Property Rental and Related Charges		2,493,000	2,493,000
027	Other Services and Expenses		32,756,000	32,756,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	-	<b>170,980,000</b>	<b>170,980,000</b>
041	Membership Fees and Subscriptions: International		6,258,000	6,258,000
042	Membership Fees and Subscriptions: Domestic		863,000	863,000
043	Government Organizations		23,971,000	23,971,000
044	Individuals and Non-Profit Organizations		1,000,000	1,000,000
045	Public , Departmental Enterprises & Private Industries		140,000	140,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	-	<b>32,232,000</b>	<b>32,232,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	-	<b>855,152,000</b>	<b>855,152,000</b>
<b>300</b>	<b>GRAND TOTAL-OPERATIONAL [100+160+220]</b>	-	<b>855,152,000</b>	<b>855,152,000</b>
<b>200 Development</b>				
032	Materials and Supplies		56,708,000	56,708,000
037	Other Services and Expenses		86,157,000	86,157,000
<b>040</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	-	<b>142,865,000</b>	<b>142,865,000</b>
111	Furniture and Office Equipment		200,000	200,000
112	Vehicles		450,000	450,000
113	Operational Equipment, Machinery and Plants		52,896,000	52,896,000
115	Feasibility Studies, Design and Supervision		15,909,000	15,909,000
117	Construction, Renovation and Improvement		169,942,000	169,942,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	-	<b>239,397,000</b>	<b>239,397,000</b>
133	Public , Departmental Enterprises & Private Industries		100,000,000	100,000,000
<b>150</b>	<b>CAPITAL TRANSFERS-SUBTOTAL [131+132+133+134]</b>	-	<b>100,000,000</b>	<b>100,000,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	-	<b>339,397,000</b>	<b>339,397,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	-	<b>482,262,000</b>	<b>482,262,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	-	<b>1,337,414,000</b>	<b>1,337,414,000</b>

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



Expenditure Sub Divisions		Actual 2019/20	Estimate 2020/21	Rev. Estimate 2020/21
<b>300 Operational</b>				
001	Remuneration		151,614,000	151,614,000
002	Employer's Contribution to the G.I.PF. And M.P.O.O.B.P		19,211,000	19,211,000
003	Other Conditions of Service		2,098,000	2,098,000
005	Employers Contribution to the Social Security		712,000	712,000
<b>010</b>	<b>PERSONNEL EXPENDITURE - TOTAL</b>	-	<b>173,635,000</b>	<b>173,635,000</b>
021	Travel and Subsistence Allowance		632,000	632,000
022	Materials and Supplies		100,000	100,000
023	Transport		1,639,000	1,639,000
024	Utilities		350,000	350,000
027	Other Services and Expenses		229,000	229,000
<b>030</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	-	<b>2,950,000</b>	<b>2,950,000</b>
041	Membership Fees and Subscriptions: International		6,079,000	6,079,000
043	Government Organizations		9,119,000	9,119,000
045	Public , Departmental Enterprises & Private Industries		80,700,000	80,700,000
<b>080</b>	<b>SUBSIDIES &amp; OTHER CURRENT TRANSFERS-TOTAL</b>	-	<b>95,898,000</b>	<b>95,898,000</b>
<b>100</b>	<b>TOTAL CURRENT EXPENDITURE [010+030+080+090]</b>	-	<b>272,483,000</b>	<b>272,483,000</b>
<b>200 Development</b>				
032	Materials and Supplies		1,500,000	1,500,000
037	Other Services and Expenses		4,634,000	4,634,000
<b>040</b>	<b>GOODS AND OTHER SERVICES-TOTAL</b>	-	<b>6,134,000</b>	<b>6,134,000</b>
113	Operational Equipment, Machinery and Plants		1,120,000	1,120,000
117	Construction, Renovation and Improvement		649,440,000	689,440,000
<b>120</b>	<b>ACQUISITION OF CAPITAL ASSETS - SUBTOTAL</b>	-	<b>650,560,000</b>	<b>690,560,000</b>
<b>170</b>	<b>TOTAL CAPITAL EXPENDITURES [120+150]</b>	-	<b>650,560,000</b>	<b>690,560,000</b>
<b>200</b>	<b>TOTAL - DEVELOPMENT [020+040+170+190]</b>	-	<b>656,694,000</b>	<b>696,694,000</b>
<b>400</b>	<b>GRAND TOTAL [300+200]</b>	-	<b>929,177,000</b>	<b>969,177,000</b>

**Annexure 4: Operational Budget Execution Rate (April-September)**

Vote No.	Vote Description	Execution Rate 2019/20	Execution Rate 2020/21
1	2	3	4
1	President	53%	36%
2	Prime Minister	29%	34%
3	National Assembly	44%	45%
4	Auditor General	47%	44%
5	Home Affairs and Immigration	50%	40%
6	Safety and Security	50%	49%
7	International Relations and Cooperation	50%	25%
8	Defence	48%	42%
9	Finance	53%	31%
10	Education, Arts and Culture	50%	50%
11	National Council	44%	37%
12	Gender Equality and Child Welfare	56%	0%
13	Health and Social Services	46%	44%
14	Labour, Industrial Relations and Employment Creation	41%	42%
15	Mines and Energy	40%	43%
16	Justice	49%	49%
17	Rural and Urban Development	46%	45%
18	Environment, Forestry and Tourism	48%	45%
19	Industrialisation and Trade	49%	60%
20	Agriculture, Water and Forestry	53%	0%
21	Office of Judiciary	49%	47%
22	Fisheries & Marine Resources	45%	43%
23	Works	43%	45%
24	Transport	83%	19%
25	Land Reform	36%	0%
26	National Planning Commission	27%	26%
27	Sport, Youth and National Service	58%	46%
28	Electoral Commission of Namibia	46%	26%
29	Information and Communication Technology	56%	42%
30	Anti-Corruption Commission	46%	44%
31	Veterans Affairs	78%	44%
32	Higher Education, Training and Innovation	37%	31%
33	Poverty Eradication and Social Welfare	49%	0%
34	Public Enterprises	40%	106%
35	Attorney General	46%	0%
36	Gender Equality, Poverty Eradication and Social Welfare	0%	34%
37	Agriculture and Land Reform	0%	40%
38	Water	0%	37%
	<b>TOTAL</b>	<b>49%</b>	<b>42%</b>

## Annexure 5: Development Budget Execution

Vote No.	Vote Description	Execution Rate 2019/20	Execution Rate 2020/21
1	2	3	4
1	President	19%	32%
2	Prime Minister	0%	19%
3	National Assembly	18%	87%
4	Auditor General	0%	0%
5	Home Affairs and Immigration	20%	15%
6	Safety and Security	24%	47%
7	International Relations and Cooperation	2%	6%
8	Defence	38%	30%
9	Finance	8%	23%
10	Education, Arts and Culture	36%	26%
11	National Council	0%	0%
12	Gender Equality and Child Welfare	70%	0%
13	Health and Social Services	17%	30%
14	Labour, Industrial Relations and Employment Creation	7%	3%
15	Mines and Energy	9%	19%
16	Justice	26%	28%
17	Rural and Urban Development	24%	29%
18	Environment, Forestry and Tourism	13%	25%
19	Industrialisation and Trade	18%	16%
20	Agriculture, Water and Forestry	43%	0%
21	Office of Judiciary	0%	0%
22	Fisheries & Marine Resources	4%	1%
23	Works	34%	13%
24	Transport	33%	32%
25	Land Reform	27%	0%
26	National Planning Commission	16%	0%
27	Sport, Youth and National Service	1%	13%
28	Electoral Commission of Namibia	0%	0%
29	Information and Communication Technology	62%	20%
30	Anti-Corruption Commission	0%	0%
31	Veterans Affairs	5%	61%
32	Higher Education, Training and Innovation	52%	35%
33	Poverty Eradication and Social Welfare	0%	0%
34	Public Enterprises	0%	0%
35	Attorney General	0%	0%
36	Gender Equality, Poverty Eradication and Social Welfare	0%	2%
37	Agriculture and Land Reform	0%	15%
38	Water	0%	18%
	<b>TOTAL</b>	<b>30%</b>	<b>27%</b>

**Annexure 6: Revenue outturn and projected outlook 2017/18-2020/21 MTEF (N\$ Mil)**

Revenue Head	2019/20	2020/21	2020/21	2021/22	2022/23	2023/24
	Actual	Budget	Mid-Year Estimates	Projection	Projection	Projection
<b>GDP at market prices, nominal</b>	<b>178,940</b>	<b>171,133</b>	<b>174,063</b>	<b>183,139</b>	<b>193,212</b>	<b>203,839</b>
Revenue and grants as % of GDP	32.7%	30.0%	31.7%	30.1%	29.8%	30.9%
<b>TOTAL REVENUE AND GRANTS</b>	<b>58,425</b>	<b>51,397</b>	<b>55,179</b>	<b>55,075</b>	<b>57,541</b>	<b>62,976</b>
<b>TAX REVENUE</b>	<b>54,816</b>	<b>48,897</b>	<b>51,650</b>	<b>51,334</b>	<b>53,567</b>	<b>58,723</b>
<b>Tax on income and Profits</b>	<b>22,611</b>	<b>15,376</b>	<b>18,839</b>	<b>21,123</b>	<b>22,805</b>	<b>23,913</b>
Income Tax on Individuals	14,147	9,585	12,261	13,685	14,370	14,569
<b>Company Taxes</b>	<b>7,257</b>	<b>4,803</b>	<b>5,710</b>	<b>6,538</b>	<b>7,439</b>	<b>8,284</b>
Diamond Mining Companies	1,143	712	979	1,223	1,468	1,482
Other Mining Companies	187	133	438	442	464	469
Non-Mining Companies	5,927	3,958	4,294	4,873	5,507	6,333
<b>Other Taxes on Income and Profits</b>	<b>410</b>	<b>293</b>	<b>315</b>	<b>335</b>	<b>386</b>	<b>412</b>
Non-Resident Shareholders Tax	307	190	203	214	254	268
Tax on Royalty	103	77	93	102	112	119
Annual Levy on Gambling Income	-	26	19	20	20	25
<b>Withholding Tax on Interest</b>	<b>797</b>	<b>694</b>	<b>553</b>	<b>564</b>	<b>610</b>	<b>648</b>
Withholding tax on companies & individuals	420	467	317	330	354	377
Withholding tax on unit trusts	148	125	125	123	136	143
Withholding tax on Services	229	103	110	112	121	128
<b>Taxes on Property</b>	<b>174</b>	<b>197</b>	<b>141</b>	<b>155</b>	<b>167</b>	<b>201</b>
<b>Domestic Taxes on Goods and Services</b>	<b>12,999</b>	<b>10,968</b>	<b>10,238</b>	<b>12,188</b>	<b>13,487</b>	<b>14,978</b>
VAT + Additional Sales Tax + General Sales Tax	11,516	10,018	9,284	10,914	11,987	13,286
Levy on Fuel	1,107	488	650	975	1,170	1,346
Fishing Quota Levies	267	127	225	220	243	256
Gambling Licence (Business)	-	2	4	4	5	5
Environmental levies & Carbon Emission Taxes	94	333	60	52	61	62
Other taxes on goods and services	15	-	14	23	20	24
<b>Taxes on International Trade and Transactions</b>	<b>18,922</b>	<b>22,252</b>	<b>22,252</b>	<b>17,683</b>	<b>16,909</b>	<b>19,419</b>
SACU Revenue Pool Share	21,426	20,670	20,670	18,603	19,409	20,786
Revenue Formula Adjustments	-2,504	1,582	1,582	-920	-2,500	-1,367
<b>Other Taxes</b>	<b>109</b>	<b>104</b>	<b>181</b>	<b>185</b>	<b>200</b>	<b>212</b>
<b>NON - TAX REVENUE</b>	<b>3,511</b>	<b>2,500</b>	<b>3,263</b>	<b>3,668</b>	<b>3,901</b>	<b>4,179</b>
<b>Entrepreneurial and Property</b>	<b>2,385</b>	<b>1,466</b>	<b>2,255</b>	<b>2,417</b>	<b>2,551</b>	<b>2,743</b>
Interest Receipts for Loans Extended to SOEs	5	-	9	10	11	11
Interest on Investments	-	-	2	2	2	2
Dividends and Profit Share from SOEs & other companies	1,140	522	756	850	976	1,067
Interest on State Account Balances with BoN	-12	33	33	35	37	39
Diamond Royalties	707	738	738	988	1,066	1,127
Other Mineral Royalties	546	173	199	298	343	342
<b>Fines and Forfeitures</b>	<b>99</b>	<b>62</b>	<b>86</b>	<b>90</b>	<b>96</b>	<b>103</b>
<b>Administrative Fees, Charges and Incidental Sales</b>	<b>1,027</b>	<b>971</b>	<b>922</b>	<b>1,162</b>	<b>1,253</b>	<b>1,333</b>
<b>Lending and Equity Participation</b>		-	-	-	-	-
External Grants	98	-	266	73	73	73

Source: Ministry of Finance

**Annexure 7: Policy Scenario: Fiscal Stance, Aggregate expenditure, and Public debt consistent with policy stance for FY2018/19-2023/24 (N\$ Mil)**

	2018/19	2019/20	2020/21	2020/21	2021/22	2022/23	2023/24
Component	Actual	Actual	Budget Estimates	Mid-Year Estimates	Projection	Projection	Projection
GDP	178,208	178,940	171,133	174,063	183,139	193,212	203,839
Total Revenue and Grants	55,882	58,525	51,397	55,179	55,075	57,541	62,976
As % of GDP	31.4%	31.5%	30.0%	31.7%	30.1%	29.8%	30.9%
Expenditure (Budget/MTEF)	65,108	66,230	67,128	67,128	67,827	69,523	-
Expenditure Adjustments	-	1,114	5,644	5,644	653	326	
Potential Expenditure	65,108	67,343	72,772	72,772	68,480	69,849	71,246
% of GDP	36.5%	37.6%	42.5%	41.8%	37.4%	36.2%	35.0%
Potential Budget Balance	(9,226)	(8,819)	(21,375)	(17,593)	(13,404)	(12,308)	(8,270)
% of GDP	-5.2%	-4.9%	-12.5%	-10.1%	-7.3%	-6.4%	-4.1%
Cash Position			(2,890)	(2,890)			
Project Financing			(1,526)	(1,526)	(981)	(982)	(982)
Provision for Bond Redemption (GC20 NAM02)			(1,615)	(1,615)	(398)		
Foreign Debt Repayment			(330)	(330)	(396)	(475)	(570)
<b>Total Funding Requirement</b>			<b>(27,736)</b>	<b>(23,954)</b>	<b>(15,179)</b>	<b>(13,765)</b>	<b>(9,822)</b>
Own financing (cash reserves)			8,380	8,380	3,782	-	-
<b>Net Funding Requirement</b>			<b>(19,356)</b>	<b>(15,574)</b>	<b>(11,397)</b>	<b>(13,765)</b>	<b>(9,822)</b>
<b>Domestic Debt Stock</b>	<b>55,307</b>	<b>63,715</b>	<b>75,215</b>	<b>75,832</b>	<b>86,986</b>	<b>99,294</b>	<b>107,564</b>
<b>Foreign Funding and Project funded by loans</b>							
ADB Loan Mechanisation program for Agric			170	170	171	172	172
ADB Loan Transport (Rail ZAR1,350)			350	350	350	350	350
ADB Loan Transport (Road)			150	150	140	140	140
ADB Loan Basic Education (School Renov)			320	320	320	320	320
AfDB Loan (EGCP-SP)			2,000	2,000			
AfDB Loan (COVID-19)			2,000	2,000			
The IMF'S (RFI) US\$190			2,250	2,250	2,250		
<b>Foreign Debt Stock (est.)</b>	<b>32,227</b>	<b>36,684</b>	<b>43,924</b>	<b>43,924</b>	<b>47,155</b>	<b>48,136</b>	<b>49,118</b>
<b>Total Debt</b>	<b>87,533</b>	<b>100,400</b>	<b>119,139</b>	<b>119,756</b>	<b>134,140</b>	<b>147,430</b>	<b>156,682</b>
% of GDP	49.1%	56.1%	69.6%	68.8%	73.2%	76.3%	76.9%
Domestic Debt	31.0%	35.6%	44.0%	43.6%	47.5%	51.4%	52.8%
Foreign Debt	18.1%	20.5%	25.7%	25.2%	25.7%	24.9%	24.1%
Total Debt	49.1%	56.1%	69.6%	68.8%	73.2%	76.3%	76.9%
Growth in Debt		14.7%	18.7%	19.3%	12.0%	9.9%	6.3%
Domestic Interest Payments	4,041	4,376	4,801	4,801	5,521	6,349	7,301
Foreign Interest Payments	2,268	2,575	2,937	2,937	2,982	2,476	2,723
Interest payments	<b>6,308</b>	<b>6,951</b>	<b>7,737</b>	<b>7,737</b>	<b>8,503</b>	<b>8,825</b>	<b>10,024</b>
% of Revenue	11.3%	11.9%	15.1%	14.0%	15.4%	15.3%	15.9%
<b>Other statutory payments</b>	<b>-</b>	<b>-</b>	<b>706</b>	<b>706</b>	<b>366</b>	<b>366</b>	366
<b>Total Statutory Commitments</b>	<b>6,308</b>	<b>6,951</b>	<b>8,443</b>	<b>8,443</b>	<b>8,869</b>	<b>9,191</b>	10,390
Domestic Guarantee	1,737	1,772	3,242	3,242	3,495	3,659	3,831
Foreign Gurantee	9,152	9,335	9,182	9,458	9,458	9,907	10,377
Total Guarantees	<b>10,889</b>	<b>11,107</b>	<b>12,424</b>	<b>12,700</b>	<b>12,952</b>	<b>13,566</b>	<b>14,208</b>
% of GDP	6.1%	6.2%	7.3%	7.3%	7.1%	7.0%	7.0%

Source: Ministry of finance

## Annexure 8: Supply-side GDP growth projections - annual % changes

Industries	2018	2019	2020	2021	2022	2023	2024
Agriculture, forestry and fishing	3.3	-5.7	-7.0	2.0	5.0	4.3	2.8
Livestock farming	-1.5	-5.1	-14.2	3.8	5.1	6.1	4.7
Crop farming and forestry	16.0	-25.3	9.1	2.8	7.2	3.1	4.8
Fishing and fish processing on board	0.1	6.1	-9.0	0.5	3.7	3.6	0.3
Mining and quarrying	16.1	-11.1	-14.2	6.9	16.5	11.4	11.6
Diamond mining	15.1	-17.7	-15.1	14.7	25.2	16.4	17.6
Uranium	33.4	-4.4	-23.6	7.1	12.4	9.3	-2.7
Metal Ores	0.8	-0.1	-2.6	-17.7	2.1	0.9	7.0
Other mining and quarrying	13.6	2.4	-7.6	0.8	-0.1	-1.2	2.8
Primary industries	10.5	-8.9	-11.1	4.7	11.4	8.4	8.1
Manufacturing	1.2	3.0	-16.3	2.1	2.8	2.8	6.9
Meat processing	2.9	12.0	-11.8	1.6	6.3	2.9	6.4
Grain Mill products	1.9	-2.8	4.8	5.2	3.2	2.5	10.9
Other food products	1.1	2.0	-1.7	0.3	2.1	3.0	14.6
Beverages	5.0	12.5	-24.9	6.6	5.6	5.9	4.4
Textile and wearing apparel	0.9	-2.3	-3.0	0.3	2.2	1.5	3.9
Leather and related products	4.5	-2.0	-4.1	0.2	2.1	2.4	5.8
Wood and wood products	-12.5	1.3	-3.1	-1.8	0.1	0.4	3.8
Publishing and Printing	-1.6	-6.7	-12.8	-0.8	1.1	1.4	4.9
Chemical and related products	-3.1	-3.1	8.8	1.5	3.4	3.7	6.1
Rubber and Plastics products	7.0	-2.3	-5.3	-4.0	-2.2	-1.9	1.5
Non-metallic minerals products	2.3	-3.6	-16.8	0.1	2.0	2.3	5.8
Basic non-ferrous metals	-4.0	12.3	-42.8	2.3	2.2	3.5	-2.1
Fabricated Metals	5.5	1.0	-13.7	-2.7	-0.8	-0.5	2.9
Diamond processing	6.4	-7.1	-39.4	1.8	1.7	-1.0	2.5
Other manufacturing	-3.1	7.1	-18.8	0.6	2.0	2.7	-1.6
Electricity and water	13.2	-5.4	5.9	0.3	1.9	2.4	1.2
Construction	-8.7	1.2	-8.0	1.3	3.4	1.7	5.4
Secondary industries	1.0	1.7	-11.7	1.7	2.7	2.6	5.9
Wholesale and retail trade, repairs	-5.0	-9.1	-10.9	1.1	2.5	2.5	3.3
Hotels and restaurants	4.7	2.8	-70.2	-3.9	3.0	4.9	4.2
Transport	-3.1	0.8	-4.4	0.5	3.6	4.5	1.4
Transport	-5.0	-5.1	-17.4	-1.8	3.8	5.1	3.3
Storage	2.6	4.3	-1.6	1.2	3.6	4.9	0.0
Information Communication	-2.2	8.6	11.9	2.6	3.4	3.9	0.0
Financial and insurance service...	-0.2	6.0	-10.0	5.1	5.0	5.7	6.4
Real estate activities	2.7	2.8	-6.9	1.4	2.0	2.6	-3.2
Professional, scientific and technical ...	-1.1	-7.2	-10.5	2.7	0.5	1.0	2.4
Administrative and support services	0.9	-6.2	-11.3	0.9	1.7	2.2	-1.3
Arts, Entertainment & Other Service ...	0.4	-1.9	-15.3	4.4	5.4	6.3	-2.9
Public administration and defence	0.7	2.2	1.1	0.2	0.2	2.1	2.0
Education	0.5	2.7	2.8	2.0	2.0	3.9	3.7
Health	-8.9	-4.8	5.2	1.5	1.5	3.4	3.2
Private household with employed ...	-2.5	-2.5	-12.1	2.6	8.6	1.5	2.4
Tertiary industries	-1.2	-0.1	5.8	1.6	2.3	3.4	2.5
All industries	1.2	-1.5	-8.5	2.2	3.9	4.2	4.1
Taxes less subsidies on products	-0.7	-4.0	-5.4	2.2	3.9	4.2	4.1
GDP at market prices	1.1	-1.6	-7.9	2.2	3.9	4.2	4.1

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## 7. ASSUMPTIONS

### 7.1 Assumptions underlying revenue forecast

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

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

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

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

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



## 7.2 Assumptions underlying Macro-projections

### PRIMARY INDUSTRIES

Primary industries are estimated to contract further in 2020 by 11.1 percent. The contraction is attributed to lower output from all sectors, the worst being *mining*. For 2021, the industries are expected to record moderate growth of 4.7 percent on the back of recovery mainly in the mining sector. For 2022 and going forward the sector is estimated to grow by 9.3 percent on average.

The *Agriculture Forestry and fishing* sector is estimated to contract by 5.8 percent in 2020. The contraction in the sector is attributed to lower outputs in all subsectors except for crop farming. *Livestock* subsector is projected to contract by 13.0 percent in 2020 on account of high level of restocking. The sector is expected to rebound in 2021 by 2.0 percent due to low base effects and new weaners' outputs from the previous years. From 2022 going forward the sector is estimated to grow by 5.0 percent on average on the assumption of no drought and improved marketing. *Crop farming* subsector is expected to post a strong growth of 10.5 percent in 2020 based on a good rainfall season with expected good harvest (Maize, Mahangu and horticulture). Growth for 2021 is projected to trend lower by 2.8 percent but still positive, while growth for 2022 is estimated to grow significantly by 7.2 percent, on assumption of normal rainfall in that year.

The *fishing* sector is expected to contract severely in 2020 by 7.9 percent due to social distancing, the travel restriction in Erongo region and continued delays in quota allocation. For 2021 the subsector is estimated to post a small growth of 0.2 percent on assumption that quota allocation issues would have been resolved coupled with recovery in exports. For 2022 and going forward the subsector is expected to grow marginally on average by 2.5 percent.

*Mining and quarrying* sector is estimated to post a contraction of 14.2 percent in 2020 which is attributable to declines in output from *uranium*, *diamond mining* and *metal ores*. *Diamond* subsector is estimated to further decline by 15.1 percent for 2020. The decline is attributed to reduced output of *diamonds*, lower prices in the global market as demand has fallen, and travel restrictions due to COVID-19.

*Uranium* subsector is estimated to contract deeper by 22.6 percent for 2020. The deeper contraction is ascribed to impact of lockdown and water challenges. *Metal ores* are expected to contract by 1.4 percent for 2020 due to contraction in Zinc and Copper<sup>4</sup>. For 2021 the sector is expected to recover by 6.9 percent. For 2022 and going forward, the sector is estimated to grow on average 13.1 percent, the continued and high growth in 2022 is attributed to the commissioning of the new vessel for *diamond* and increased output in *uranium*<sup>5</sup>.

Other *mining and quarrying* subsector is estimated to contract by 6.4 percent for 2020. The contraction is attributable to the lower output due to difficulties identifying product market (graphite), high radiation level discovered in some quarries, as well as a halt in production in protected areas. The subsector is expected to record marginal growth of 0.8 percent in 2021 attributable to new export destination. For 2022

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<sup>4</sup> Scorpion Zinc, Namib Lead & Zinc and Tschudi mine are under care and maintenance.

<sup>5</sup> In 2022 Langer Heinrich Uranium is expected to come on board.

and going forward the subsector is estimated to post marginal average growth of 0.5 percent emanating from low growth prospect.

## SECONDARY INDUSTRIES

Secondary industries are estimated to contract by 11.7 percent in 2020. The contraction is emanates from declines in *manufacturing and construction* sectors. For 2021, the industry is estimated to recover with marginal growth of 2.7 percent supported by manufacturing and construction. For 2022 and going forward the industry is estimated to grow marginally by 3.8 percent on average.

*Manufacturing sector* is estimated to contract by 15.3 percent in 2020. The contraction is attributed to contractions in meat processing, beverages, basic non-ferrous metals and diamond processing. *Meat processing* is expected to contract by 10.7 percent for 2020 due to low marketing, restocking, and disturbance in the global market as a result of COVID-19. For 2021, the subsector is estimated to grow marginally by 1.6 percent due to low base effect, increased in marketing and relaxation of travel restriction. 2022 and going forward the subsector is estimated to post an average growth of 5.2 percent. The average growth for 2022 is attributed to full operationalisation of the procurement directive<sup>6</sup>.

*Beverages subsector* is estimated to contract by 24.0 percent for 2020. The huge contraction is attributed to the restrictions imposed on alcohol sales for both domestic and some export markets. For 2021 beverages are projected to post growth of 6.6 percent due to low base effect and economic recovery. From 2022 going forward the subsector is estimated to grow by 5.3 percent on average.

*Diamond processing* is estimated to contract by 38.5 percent in 2020. The contraction is due to COVID-19 which resulted in travel restrictions thereby inducing a decline in jewellery demand. For 2021 and 2022, the subsector is estimated to grow by 1.8 percent and 1.7 percent, respectively, on the back of expected normalisation of site holder activities.

*Construction* is estimated to decline by 6.9 percent in 2020, mainly due to reduced economic activity, absent of significant new capital projects and muted private sector demand. During 2021, construction is estimated to grow by 1.3 percent reflecting low base effects coupled with a recovery in the construction of residential dwellings given the low interest rate environment. For 2022 and beyond, the subsector is estimated to grow by an average of 3.5 percent.

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<sup>6</sup> Northern abattoirs to supply meat for domestic consumption in the Northern Communal Area, especially for government entities.

## TERTIARY INDUSTRY

The *tertiary industries* are estimated to contract by 5.4 percent in 2020. The contraction emanates from decline in wholesale retail trade and repair, *Hotels and restaurant*, *transport* and *Arts, Entertainment*. The sector is estimated to recover by 1.6 percent in 2021 on the back of recovery in *transport and wholesale, and retail trade* subsectors. For 2022 and going forward, the sector is estimated to grow marginally by 2.7 percent on average.

*Wholesale and retail trade*, repairs is estimated to contract by 9.9 percent in 2020 due to decline in general consumption as a result of job losses and the impact of health regulations. However, the sector is expected to recover marginally in 2021 by 1.1 percent due to the lifting of travel restrictions and the lagged effects of monetary policy easing. For 2022 and going forward, a marginal average growth of 2.8 is estimated as economic activities normalises.

*Hotels and restaurants* sector is expected to register a deep contraction of 69.4 percent during 2020 due to travel restrictions and social distancing requirements. Furthermore, local tourism and restaurants operations were negatively affected by prolonged lockdowns. The sector is expected to record mild contraction in 2021 due to the lingering effects of the pandemic on global economic activities. Going forward, the sector is estimated to post average growth of 4.0 percent from 2022 and beyond.

*Transport sector* is expected to contract in 2020 by 3.3 percent due to decline in cargo handling and passenger movements owing to global travel restrictions. The sector is expected to recover by 0.5 percent during 2021 as transport and freight activities normalise. As from 2022, the sector is estimated to post marginal average growth of 3.2 percent.

*Information and communication* sector is expected to boom by 13.0 percent in 2020. The growth is attributed to increase in ICT usage such as internet and airtime demand. The sector is estimated to grow marginally by 2.1 percent in 2021 due to a continued usage of ICT. For 2022 and going forward the sector is estimated to post a 2.4 percent average growth.

*Arts, Entertainment and other services* activities sector is expected to contract significantly by 14.1 percent in 2020. The decline in the entertainment events is due to social distancing and lockdown regulations. The sector is expected to recover by 4.1 percent for 2021 as the economy migrate to normal operations. For 2022 and going forward the sector is estimated to post an average 3.0 percent.

The *health sector* is expected to grow by 6.5 percent in 2020 driven by increased recruitment as the sector scaled up capacity in response to the pandemic. Going forward, a marginal growth of 1.5 percent is expected in 2021 as the sector adjusts to the new normal. In subsequent years, an average growth of 2.7 percent is projected.





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