Republic of Namibia

2017/18 MID-YEAR BUDGET REVIEW AND MEDIUM-TERM BUDGET POLICY STATEMENT

FOR THE

FY 2018/19-2020/2021 MTEF

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November 2017

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Foreword

The 2017/2018 Mid-Year Budget Review is undertaken at a time when global economy undergoes major transformations including slowdown in productivity and economic growth, policy uncertainty, technological change and global economic integration. In the wake of macroeconomic policy uncertainty, fiscal policy is largely seen as a powerful tool for promoting inclusive growth and contributing to economic stability, a situation that could lead to the deterioration in fiscal indicators.

Most advanced economies have eased their fiscal stance by one-fifth of 1 percent of GDP in 2016, breaking a five-year trend of gradual fiscal consolidation. In emerging market and developing economies, there are signs that deterioration in fiscal positions comes to an end, although the expected improvement depends crucially on developments in commodity markets.

The global fiscal outlook remains clouded by uncertainty regarding future policies as well as macroeconomic risks as a more rapid increase in interest rates, a significant appreciation of the U.S. dollar, and lower commodity prices could exacerbate debt vulnerabilities and trigger the materialization of contingent liabilities in emerging market and developing economies.

The steep fiscal consolidation initiated since FY2016/17 Mid-Year Review had a pro-cyclical effect on growth, at the time when economic downturn impacted on various sectors of our economy, which resulted in further macro-fiscal vulnerabilities. The economic growth rate for 2016 turned out significantly low at 1.1 percent compared to 6.0 percent recorded in 2015, but closer to 1.3 percent estimated in the 2017/2018 Fiscal Strategy. However, with the commencement of production streams of recent investments in the mining sector and continued resilience in tertiary industries, the Namibian economy is projected to post positive but moderate economic growth rates over the Medium Term Economic Framework.

We are positive that the uptick in the world economy offers a window of opportunity for increasing trade due to demand improvements in Advanced Economies, especially the EU which is one of the main export destination for Namibian products.

The fiscal stance adopted in the 2017/2018-2019/2020 MTEF anticipated the reduction in the budget deficit from a revised estimate of 6.3 percent of GDP in FY2016/17 to the budgeted 3.6 percent in FY2017/18 and further reduce this to 2.6 percent in FY2018/19 and reach a near balanced budget by FY2019/20. While this will be challenging to achieve, government remains committed to supportive policy interventions within a narrow fiscal space. In this regard, the total indicative expenditure ceilings for FY2018/19 and FY2019/20 are further strengthened by additional N$2.60 billion and N$2.81 billion with consideration of revenue mobilization efforts.

Going forward, government remains committed to implement a more balanced fiscal consolidation framework that is supportive of medium to long-term growth, mitigate current and medium-term risks and implement structural reforms to strengthen future prospects and enhance macro-fiscal fundamentals.

Calle Schlettwein, MP
MINISTER

1 OVERVIEW OF THE GLOBAL ECONOMIC DEVELOPMENTS AND OUTLOOK

1.1 GLOBAL AND REGIONAL ECONOMIC DEVELOPMENTS

The pickup in global activity that started in 2016 gained momentum in the first half of 2017, reflecting firmer domestic demand growth in advanced economies and China, as well as improved performance in other large emerging market economies.

Since April 2017, the global upswing in economic activity has been strengthening, with IMF in its October 2017 release, projected global economic growth to rise to 3.6 percent in 2017 and 3.7 percent in 2018, representing a 0.1 percent upward adjustment respectively. The adjustment by the IMF was attributed to continuous global recovery, happening at a faster pace than anticipated in April 2017.

The IMF expects accelerating cyclical upswings that will boost major economies, including Europe, China, Japan, and the United States, as well as emerging Asia. The notable pickups in investment, trade, and industrial production, coupled with strengthening business and consumer confidence, are supporting the recovery.

With growth outcomes in the first half of 2017 generally stronger than expected, upward revisions to growth are broad based, including the euro area, Japan, China, emerging Europe, and Russia. However, the IMF cautioned that the growth remains weak in many countries, and inflation is below targets in most advanced economies. The commodity exporters, especially of fuel, are particularly hard hit as their adjustment to a sharp stepdown in foreign earnings continues.

The outlook for advanced economies has improved, notably for the euro area, but in many countries inflation remains weak, indicating that loose ends have yet to be eliminated. Therefore, prospects for growth in GDP per capita are held back by weak productivity growth and rising old-age dependency ratios. Prospects for many emerging market and developing economies in sub-Saharan Africa, the Middle East, and Latin America are lacklustre, with several experiencing stagnant per capita incomes. Fuel exporters are particularly hard hit by the protracted adjustment to lower commodity revenues.

Following a growth rate of 1.7 percent in 2016, output in **Advanced Economies** (AE) is estimated to grow by 2.2 percent in 2017 and by 2.0 percent in 2018 – representing an upward revision of 0.2 percentage points in 2017, relative to April 2017 economic outlook.

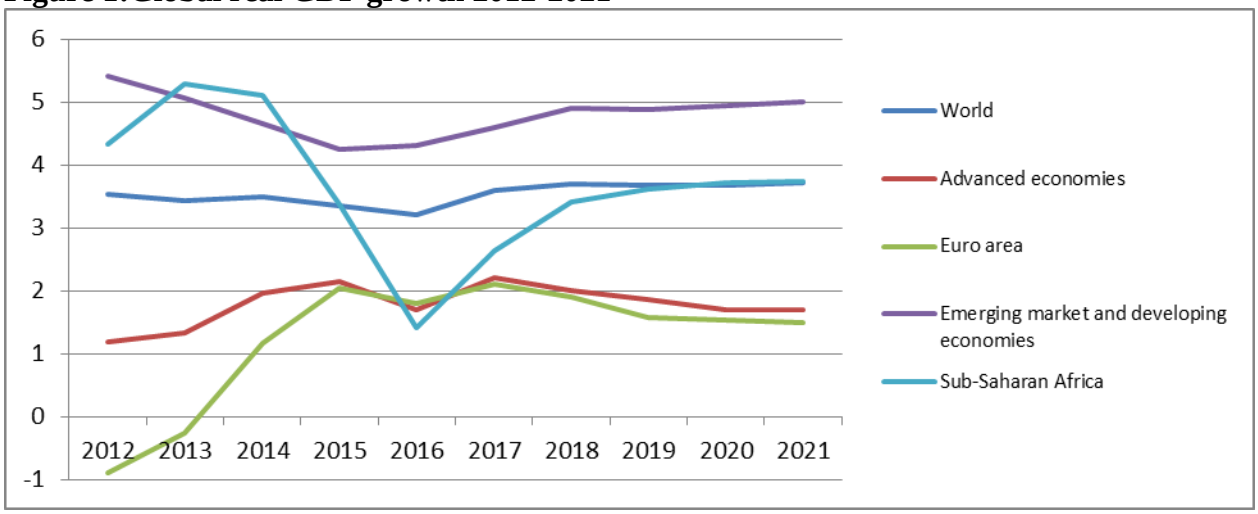
The **Euro Area** is expected to record a growth of 2.1 percent and 1.9 percent in 2017 and 2018 respectively, an upward revision of 0.4 percent and 0.3 percent from April 2017. The stronger private consumption, investment, and external demand bolstered overall growth momentum in the first half of the year and expected to maintain impetus through the second quarter of the year.

Growth in the **US economy** is estimated at 2.2 percent and 2.3 percent in 2017 and 2018, representing a down ward adjustment of 0.1 percent and 0.2 percent respectively from the April 2017 projections. Domestic consumption was weak in the first quarter of the year although it was believed to be a temporary cycle going forward as business investment continued to strengthen, partly reflecting a recovery in the energy sector.

After the growth of 1.0 percent recorded in 2016, the output **in Japan** is projected to grow by 1.5 percent and 0.7 percent in 2017 and 2018 respectively, reflecting an upward revision of 0.3 percent and 0.1 percent respectively. The upward adjustment is mainly attributed to stronger private consumption, investment, and external demand during the first half of 2017.

The Emerging Markets and Developing economies are expected to grow by 4.6 percent in 2017 and 4.9 percent in 2018, following 4.3 percent recorded in 2016. The growth rates for both 2017 was revised upwards by 0.1 percent percentage points, with higher domestic demand in China and continued recovery in key emerging market economies supported growth in the first half of 2017. The figure 1, below reflects global economic growth and prospects.

Figure 1:Global real GDP growth 2012-2021



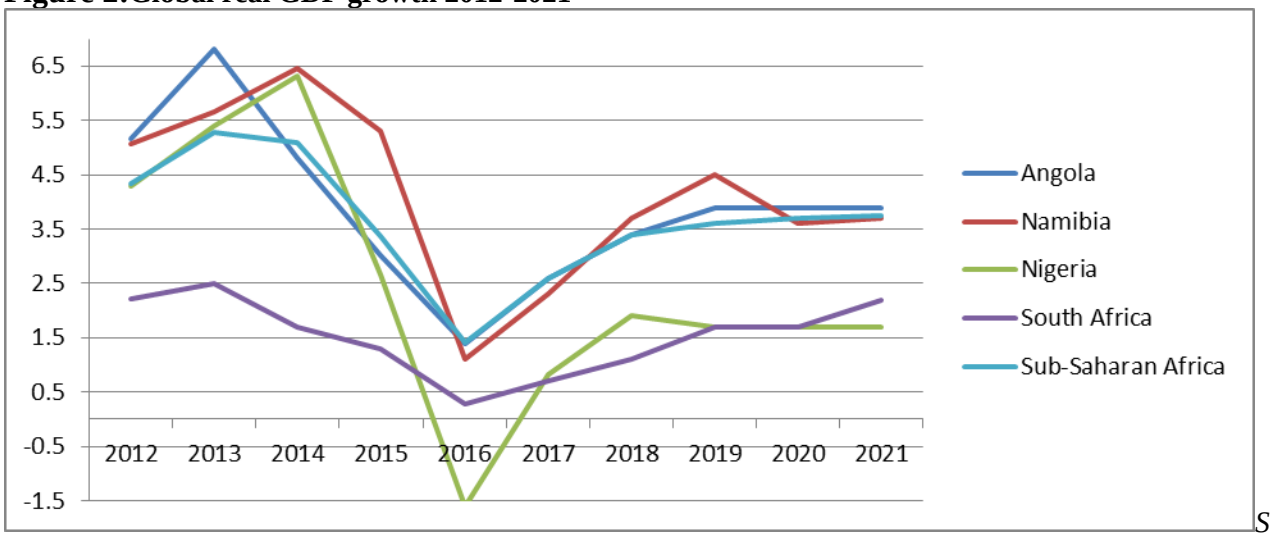
Source: IMF World Economic Outlook October 2017

Sub-Saharan Africa (SSA) output growth is expected to recover and expand by 2.6 percent in 2017 and 3.4 percent in 2018 following a low growth of 1.4 percent in 2016. The SSA's growth projections were however revised downward by 0.1percentage points in 2017 from the April 2017. The output growth in **Nigeria** is expected to recover from a decline of 1.6 percent recorded in 2016 with estimated growth rate of 0.8 percent in 2017 and 1.9 percent in 2018, same as April forecast.

Economic growth in **South African** is expected at 0.7 percent in 2017 and 1.1 percent in 2018, representing a downward revision by 0.1 percent and 0.5 percent respectively. The downward revision is mainly attributable to elevated political uncertainty, weaker consumer demand and low business confidence.

The Angolan economy grew by 1.1 percent in 2016 on the back of government's fiscal policy response intervention on mitigating the impact of oil price shock on the economy. The current focus is on the elimination of fuel subsidies, significant increase in mobilizing non-oil revenues, and allowing the exchange rate to depreciate to improve export competitiveness and reduce the imports trend of the country.

Figure 2:Global real GDP growth 2012-2021



Source: IMF World Economic Outlook October 2017update

1.1 COMMODITY PRICES

The **IMF**'s Primary Commodities Price Index declined by 5 percent between the reference periods, that is, April 2017 WEO and the October 2017 WEO, with some of the biggest price drops occurred among fuel products.

Oil prices is reported to have fallen by 8.1 percent between February and August, even as the Organization of the Petroleum Exporting Countries (OPEC) and some non-OPEC oil exporters announced in May that they would extend oil production cuts through the first quarter of 2018.

The **natural gas price index**, an average for Europe, Japan, and the United States, decreased by 9.6 percent between February and August 2017. The decline was mostly tied to seasonal factors and robust supply from the United States and Russia, and lower oil prices, which some natural gas prices are indexed to.

On the other hand, the coal price index—an average of Australian and South African prices, increased by 16.5 percent between February and August 2017, on the back of strong demand from China.

According to IMF, by June 2017, the **metal price index** had reached its lowest point in eight months as demand projections, especially from the United States and China, were revised down. However, prices rebounded ever since and remained on an upward trajectory in August with the improvement in macroeconomic sentiment, especially in China. On average, Metal prices have increased modestly (0.8 percent) from February to August, with considerable variation across commodities.

The Copper and aluminium prices increased by slightly more than 9 percent between February and August 2017, reflecting strong demand and tight supplies; while iron ore prices dropped by about 16 percent over the same period mainly because of an increase in supply from Australia, Brazil, and China.

Prices of **zinc** and **lead** increased by 27 percent and 24.5 percent y-o-y, and by 0.4 percent increase in lead prices month-on-month while the zinc prices declined by 0.6 percent month-on-month. The **uranium** prices recorded a decline both on a monthly and annual basis of 8.7 percent and 27.5

percent respectively. The decline stumps as the industry continue struggling to recover from low prices due to low demand.

Gold prices has increased on monthly basis by 0.65 percent while annually, the price fell by 6.02percent, the change in the prices is attributed to the US dollar, interest rate and lower inflation expectations. According to the diamond price index (IDEX) diamond prices fell in June by 4.8 percent on y-o-y basis and marginally by 0.8 percent on a monthly basis; the price decline is attributed to inventory over-shoot and relatively low demand.

1.2 DOMESTIC ECONOMICS DEVELOPMENTS

1.2.1 GDP GROWTH

Real GDP registered a slower growth of 1.1 percent in **2016** compared to a strong growth of 6.0 percent recorded in 2015, and below 1.3 percent estimated in the current Fiscal Strategy. The main factors behind the growth were the primary and secondary industries that recorded a contraction of 2.0 percent and a slower growth of 7.8 percent, respectively compared to estimated contractions of 1.7 percent 3.7 percent in Fiscal Strategy.

The contraction in **primary industries** were attributed to decline of 5.7 percent in the output from mining and quarrying subsectors, with both diamond and other mining and quarrying registered a decline. Another factor was the dismal growth in metal ores triggered by low production due to expected closure (ending of life of mine in 2017) of a zinc mine.

The contraction observed in the **secondary industries** was mainly attributable to a decline in the construction sector. The sector recorded a contraction of 26.5 percent in 2016 compared to a strong performance of 26.0 percent in 2015, and above the 11.5 percent estimated in the Fiscal Strategy. The poor performance in the construction sector stems from the completion of construction projects done by the mining and quarrying sector, following the construction of the Husab Uranium and Tschudi mines which came to an end and since then no new projects have taken off in the mining sector.

The *electricity and water* sector slowed to 6.8 percent in in 2016 compared to 14.2 percent recorded in 2015. The performance in the sector was attributed to the electricity supply sub-sector and imports of the power through the purchasing contract with Eskom.

A positive growth of 3.4 percent in the *manufacturing sector* is observed in 2016 compared to a decline of 4.6 percent recorded in 2015. This performance is mainly attributed to diamond processing and other food products sub-sectors that recorded growth rates of 65.9 percent and 4.0 percent in 2016 compared to declines of 24.1 percent and 12.3 percent in 2015, respectively. The recovery in diamond processing owes to the increased supply of rough diamonds. This follows an intervention by government and De Beers to increase the number of quality stone to processors[1] as well as the processing of diamonds that were held in inventory during the previous year due to low market absorption capacity.

[1] *The agreement between the Government and De Beers entails the supply of rough diamonds worth of USD 430 million for local processing*

The **tertiary industries** registered slower growth of 3.9 percent in **2016** compared to 7.6 percent in 2015, despite that it remains the biggest contributor to GDP, with a contribution of more than 50 percent share to GDP. Year-on-year, all the sectors within the tertiary industries slowed down indicating slower economic activities across the service sector except for *financial intermediation* which remained flat.

The *wholesale and retail sector* has been driven highly by increase in consumptive demand in the last couple of years. The sector has slowdown to 3.4 percent in 2016, compared to 7.4 percent in 2015. The downward performance is due to the subdued Angolan economic performance as a result of continued low oil prices. Furthermore, the fiscal policy stance pursuit by the government impacted further on this sector.

The *hotels and restaurants* sector slowed down to 5.1 percent in 2016 compared to 5.6 percent in 2015. The slow performance in the sector was attributed to the sub-sector *hotels*'[2]. On the other hand, the sub-sector *restaurants*' has performed exceptionally due to stable macroeconomic environment as inflation eased during the year, while the exchange rate appreciated against some of the major foreign currencies.

1.2.2 INFLATION

The annual inflation rate slowed to 5.6 percent in September 2017 from the 6.9 percent registered in September 2016, resulting in a slowdown of 1.3 percentage points. The slowdown in the annual inflation rate stemmed from *Food and non-alcoholic beverages (12.0 to 4.2 percent), Health (7.2 to 5.9 percent), Furnishings, Household Equipment and Routine maintenance of the house (6.1 to 3.6 percent), Recreation and culture (5.7 to 3.1 percent), Hotels, Cafés and Restaurants (9.5 to 6.2 percent), Miscellaneous Goods and Services (5.7 to 4.1 percent) and Clothing and Footwear declined from 1.1 to -1.7 percent.*

The average annual inflation rate for the period January 2017 to September 2017 stood at 6.5 percent which showed no change when compared to the corresponding average rate registered during the corresponding period of 2016. However, on a monthly basis, the inflation rate increased by 0.4 percent compared to that recorded in August 2017

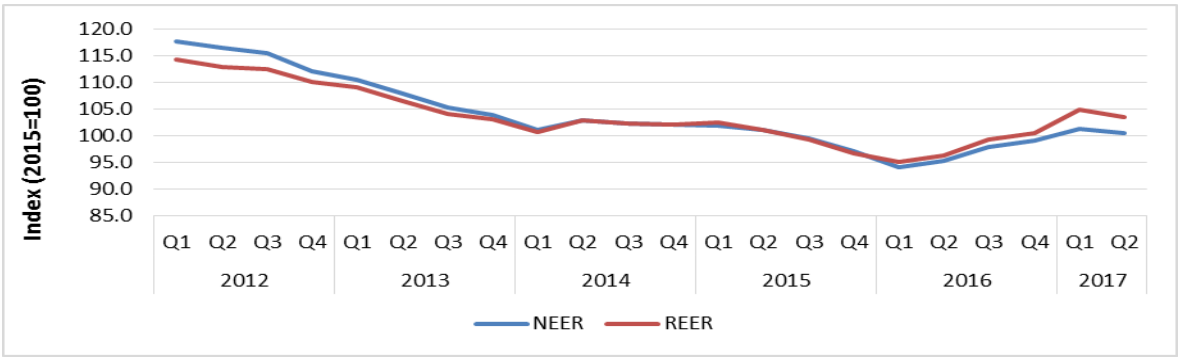
1.2.3 MONETARY DEVELOPMENTS

Exchange Rates and Competitiveness

Namibia's nominal effective exchange rate (NEER) appreciated by 5.5 percent year-on-year between the second quarter of 2016 and the second quarter of 2017. Similarly, the real effective exchange rate (REER) also appreciated by 7.5 percent over the same period. Quarter-on-quarter, the NEER depreciated by 0.7 percent between the first quarter of 2017 and the second quarter of 2017, reflecting weaknesses in some trading partner currencies such as the US Dollar, coupled with the strengthening of the Rand. Over the same period, the REER depreciated by 1.3 percent, indicating that Namibia has gained some competitiveness versus its key trading partners (Figure 4).

[2] Suppressed growth in South Africa continues to weigh heavily on the tourism sector given the links between the two economies. Furthermore, the government's fiscal stance is likely to exert pressure on this sector as public conferencing constitutes a significant portion of revenue streams.

Figure 3: Effective Exchange Rates, 2012 to 2017

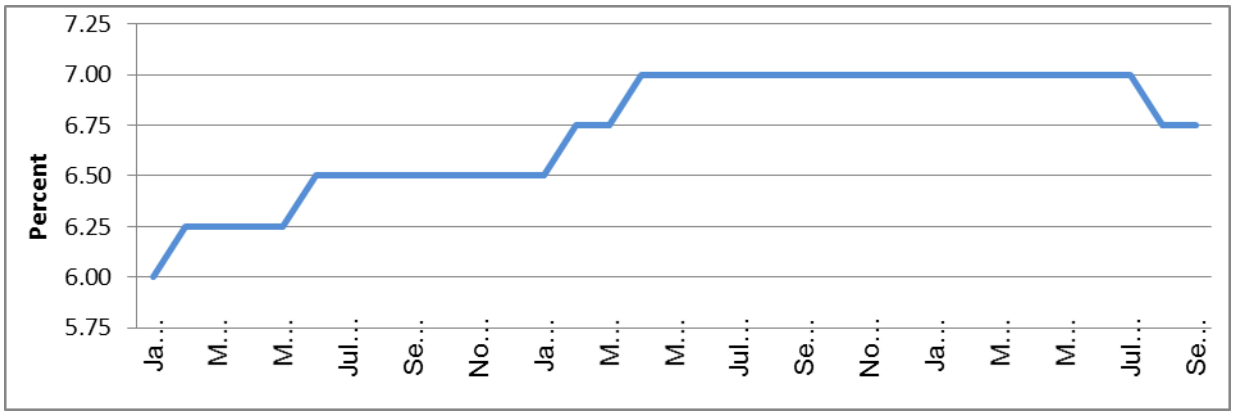


Source: Bank of Namibia, September 2017

Interest Rate Developments

The repo rate was reduced by 25 basis points to 6.75 percent in August 2017. The reduction happened after a period of 16 months when the repurchase rate (Repo) remained unchanged at 7.0 percent. The cut in the Repo rate was aimed at supporting the weak domestic economy, but noting that Namibia's inflation is slowing down. In the meantime, Government has been consolidating its spending and the country's foreign reserve position has improved since recently. Thus, these developments have provided more room to focus on supporting the economy to recover from a slowdown of 1.1 percent for 2016 to better GDP growth in 2017.

Figure 4: Bank of Namibia Repurchase Rate, 2015 to 2017



Source: Bank of Namibia, September 2017

1.2.4 EXTERNAL SECTOR

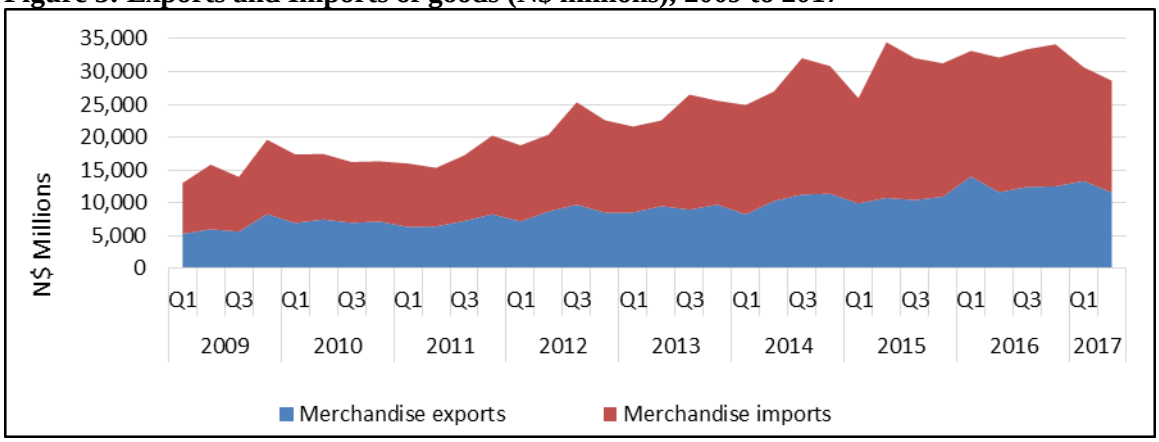
Trade and Balance of Payments

Merchandise exports from Namibia decreased by 2.8 percent during the first half of 2017, when compared to the corresponding period of 2016 (Figure 6). Specifically, noted decreases in merchandise exports came from diamonds, other mineral products and other commodities. Meanwhile, exports for food and live animals as well as for manufactured products recorded strong increases over the same period.

Merchandise imports fell by 13.3 percent between the first half of 2016 and the first half of 2017 (Figure 6). The fall in merchandise imports were more visible amongst *mineral fuels, oils and products*; *base metals and articles of base metal*; *products of the chemical industries*; *vehicles, aircraft and vessels*; as well as *machinery, mechanical and electrical appliances*. There was, however, a substantial increase in imports for precious and semi-precious stones during the same period.

On the net basis, the above developments in in merchandise trade led to the easing of Namibia's merchandise trade deficit (covering goods only), which reduced by 32.6 percent from N$14.0 billion during the first half of 2016 to N$9.4 billion during the first half of 2017.

Figure 5: Exports and Imports of goods (N$ millions), 2009 to 2017



Source: Bank of Namibia, September 2017

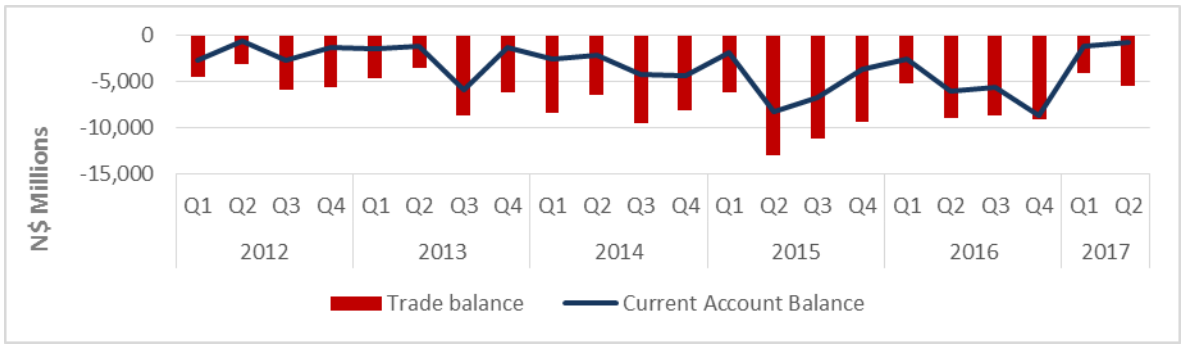
Current Account Balance

Namibia recorded high trade deficits since the year 2012, and this was due to factors such as increased investments in the mining sector, which required the importation of construction materials and equipment; expansionary fiscal policy as well as expansionary monetary policy. With many construction projects at mines and in government having come to an end, imports started to stabilise, while exports increased faster in 2016 and during the first half of 2017.

At the same time, SACU inflows increased during 2017 in line with SACU estimates for 2017. Namibia's revenue share from SACU revenue pool increased to N$19.6 billion in 2017, from N$14.8 billion in 2016.

Namibia's current account deficit narrowed to N$1.8 billion during the first half of 2017, compared to N$8.6 billion during the same period of 2016 (Figure 7). The improvement in the current account deficit was primarily attributed to the narrowing of the trade deficit, a reduction in net investment income payments and increased inflows in the secondary income account, particularly SACU receipts. Although SACU revenues are expected to decrease after 2017, the combination of a moderation in import growth and increased mineral exports are expected to sustain an improved external position for Namibia going forward.

Figure 6: Current Account Balance (N$ millions)



Source: Bank of Namibia, September 2017

Capital Account

Namibia's capital account balance improved to N$1.6 billion during the first half of 2017, which is 77.9 percent higher than N$878.0 million for the same period of 2016. This improvement was reflected in increased in capital transfer receipts from foreign governments and institutions as well as debt forgiveness by a foreign direct investor to its direct investment enterprise during the first half of 2017.

Given the developments in both the current and capital account, Namibia's net borrowing from the rest of the world declined to N$340.9 million during the first half of 2017, from N$7.7 billion during the corresponding period of 2016.

Financial Account

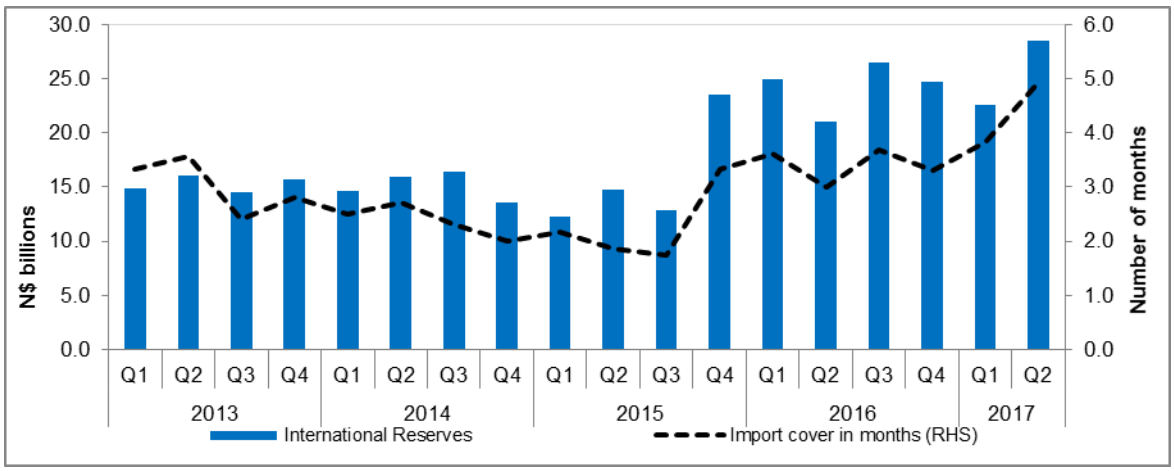
The financial account remained in deficit during the first half of 2017, but recorded a substantially reduced net borrowing when compared to a year ago, mainly due to a significant increase in reserve assets. In this connection, Namibia's net borrowing from the rest of the world reduced to N$1.4 billion during the first half of 2017, which is much lower than N$6.6 billion for the first half of 2016.

International Reserves

The stock of foreign reserves at the Bank of Namibia increased to N$29.6 billion at the end of August 2017, from N$20.5 billion at the end of August 2016. In terms of import coverage, the reserves increased to 4.9 months of imports at the end of the second quarter of 2017, up from 3.0 months in the corresponding quarter of 2016 (Figure 8).

The international benchmark, which is used as a rule-of-thump in indicating the sufficiency of international reserves is at 3.0 months of import cover and Namibia is now above that level as at the end of the second quarter of 2017. The increase in reserves was helped by a significant reduction in the trade deficit, external borrowing by Government, the repayment of the Kwanza debt by the National Bank of Angola and increased SACU receipts. In the context of maintaining the peg to the Rand, Namibia is required to maintain reserves that are sufficient to cover the currency in circulation. In this regard, the stock of reserves at the end of the second quarter of 2017 was 7.0 times higher than the currency in circulation.

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



Source: Bank of Namibia, September 2017

2 OUTLOOK FOR THE DOMESTIC ECONOMY

2.1 SUPPLY-SIDE PROJECTIONS

Real GDD is estimated to register growth of 1.6 percent for 2017, revised downwards from 2.5 percent projected in January 2017. The downward revision came on the back of lower-than-expected performances across the industries, especially slow recovery expected in secondary industries and slowdown in tertiary industries

Table 1: Macroeconomic Outlook

	2016	*2017*	*2018*	*2019*	*2020*	*2021*
Primary industries	***-2.0***	***10.0***	***4.9***	***5.8***	***2.8***	***4.1***
Secondary industries	*-7.8*	*-0.5*	*4.9*	*4.7*	*3.7*	*3.0*
Tertiary industries	*3.9*	*1.7*	*3.1*	*4.2*	*3.9*	*3.8*
GDP at market prices	**1.1**	**2.3**	**3.7**	**4.5**	**3.6**	**3.7**

Source: Macroeconomic Working Group

2.2 DEMAND SIDE PROJECTIONS

Final consumption expenditure is expected to contract by 2.1 percent in **2017,** same level as earlier projected, mainly due to a significant contraction in *general government* expenditure, and despite positive growth in *private expenditure*.

Private consumption expenditure is expected to grow by 2.1 percent in **2017,** an upwards from earlier estimated contraction of 1.2 percent, but still lower than the 6.8 percent recorded in 2016. The lower growth is attributed to the high levels of indebtedness and weaker disposable income of households, in addition to the weak consumer spending and confidence levels. *General government* expenditure is estimated to decline by 15.6 percent, revised downwards from a contraction of 4.8 percent projected at the beginning of the year, on the back of the government's fiscal stance.

Growth *final consumption expenditure* in **2018** is projected at 2.5 percent, revised downwards from 3.5 percent, on the back of below expectation growth in private consumption. However, it is expected to pick up pace with the effect of lower interest rates as it filters through and consumer confidence prevails. *Government expenditure* is projected to records a moderate contraction of 0.5 percent with the expectations of a recovery in public expenditure framework.

Over the latter years of the medium term, growth in *final consumption expenditure* is expected to average around 3.7 percent as *government expenditure* is expected to recover to sustainable levels with an average of 2.2 percent growth and *private consumption* expected to average around 4.0 percent - as economic activity stabilizes and consumer confidence is restored.

2.1.1 Gross Fixed Capital Formation

Gross fixed capital formation is expected to decline by a lower 2.3 percent in 2017, an upward revision from the earlier estimated contraction of 7.4 percent, as a result of the slowdown in economic activities that caused lower investment due to fragile investment confidence as well as

the completion of major capital projects (Namport port expansion due to reach completion during mid-2018, Neckartal dam reaching due to be completed in first quarter 2018 and suspension of the mass housing project).

In **2018**, *gross fixed capital formation* is expected to bottom out with a growth of 2.1 percent (upward revision from 0.1 percent), backed by increased investments in private property[3] developments. Going forward, *gross fixed capital formation* is projected to grow at an average of 2.7 percent on the back of improved government and private investment as economic activities stabilizes.

2.1.2 Exports

Total *exports* are estimated to record 7.9 percent growth in **2017,** a slight upward revision from 7.8 percent, based on the anticipated increases in the production of most minerals due to the prospects of improved commodity prices (zinc, lead, and gold prices) as well as improved infrastructure[4] in diamond mining. In **2018**, growth is expected to slow down to 3.2 percent (downward revision from 3.5 percent) as diamond production reached full capacity the previous year and, consequently, diamond exports start to slow down. In **2019** and beyond, exports are envisaged to grow by an average of 2.8 percent riding on increased uranium production and processed zinc.

2.2.3 Imports

Imports are estimated to contract by 2.4 percent in **2017** (upward revision from 7.8 percent) on the back of reduced spending by government, the completion of major investment projects as well as subdued final consumption expenditure. In **2018** and beyond, imports are expected to grow marginally by 1.9 percent average on the prospects of improved private consumption and investment growth.

Table 2: GDP by Activity: Demand Side

	2016a	**2017e**	**2018p**	**2019p**	**2020p**	**2021p**
Final consumption expenditure	**5.0**	**-2.1**	**2.5**	**3.3**	**4.4**	**3.3**
Private	*6.8*	*2.1*	*3.1*	*3.7*	*4.8*	*3.6*
General government	*-0.2*	*-15.6*	*-0.5*	*1.7*	*2.9*	*1.9*
Gross fixed capital formation	*-25.3*	*-2.3*	*2.1*	*2.2*	*3.2*	*2.9*
Gross domestic expenditure	**-1.4**	**0.3**	**2.7**	**3.5**	**3.6**	**2.7**
Exports of goods and services	*6.1*	*7.9*	*3.2*	*4.5*	*2.3*	*1.5*
Imports of goods and services	*-4.7*	*-2.4*	*1.2*	*1.8*	*3.6*	*1.1*
Gross domestic product at market prices	**1.1**	**1.6**	**2.9**	**4.5**	**3.6**	**3.7**

Source: Macroeconomic Working Group

[3] *Expansion of Wernhill Mall (N$500 mil), Gobabis mall (N$90mill), Oshana Mall (N$100mill), Walvis Bay dunemall (N$200 mil), MTC network infrastructure investment (N$1 Billion), IPP investment project (N$200 mil), Fishcor fish factory (N$100 mil), Standard head office (N$650mill).*

4 New exploration vessel SS Nujoma, additional mining vessel and Mafuta vessel back on stream after maintenance in 2016

3 FISCAL POLICY REVIEW

3.1 Principle Policy Objectives

At the global level, fiscal policy is faced with a daunting task of coping with the post 2008 financial crisis legacies and the rising expectations to achieve more with less. The main legacies entail sluggish economic growth in some economies and its attendant downside risks, weak public sector balance sheets, elevated public debt and the remaining vulnerabilities in the financial sector. In respect of the Developing Economies, particularly for the resource-based economies such as Namibia, fiscal fragilities are further reinforced by weak commodity prices which, due to the aggregate weight of commodities in total exports, are material to the growth fortunes of these economies.

Five core principle objectives generally underpin the conduct of fiscal policy. At a country level, the extent to which each objective is pursued in a policy package is depended on country circumstances and its fiscal position. Taking these factors into consideration, fiscal policy should be:

- ***Counter-cyclical:*** Fiscal counter-cyclicality is anchored on the symmetry that fiscal policy is expansionary in bad times and tightens in good times with gradualism along the fiscal adjustment path. Expansion supports the growth objectives to overcome economic slump and tightening allows the rebuilding fiscal buffers and avoiding pro-cyclicality as growth takes hold.

- ***Growth-friendly:*** Acting in close coordination with monetary policy, fiscal policy is increasingly called upon to play a greater role to support economic growth objectives through its effect on investment; directly through carefully selected and well-managed public infrastructure spending and indirectly through a pro-growth tax system. Investment in public infrastructure and spending on education and health are highly correlated with long-term productivity and a high premium on growth.

- ***Inclusive:*** In this changing world with disparities in income, complexities arising from increasing globalization and economies operating below full employment, there is a growing concern whether future generations will have better living standards than current. Inclusive policies promise to allay this concern. Fiscal policy can play a key role in fostering sustainable and inclusive growth and mainstreaming the middle-class, the youth and vulnerable into economic activity through its incidence on poverty, income inequalities and investment in education and training. The inclusivity dimension is especially significant for sustainable economic growth.

- ***Supported by tax capacity: The ability to conduct fiscal policy, especially in respect of fiscal counter-cyclicality is hinged on efficacy of the tax system and revenue collection capacity.*** Public policy advocates for a tax system which is less distortionary and creates

the incentive to produce and invest through effective tax administration to collect elastic revenue in tandem with economic activity.

- ***Conducted with prudence: The countercyclical role of fiscal policy comes with associated difficulties to reverse fiscal expansion which results in limited buffers.*** The key policy decision remains how best to strike a balance between rebuilding depleted fiscal space and supporting growth and social investment spending. The conduct of fiscal policy requires prudence to avert escalation of public debt which constrains room for fiscal support to the economy.

The flexibility to achieve these objectives is largely depended on available fiscal space for each country, allowing for the overall fiscal deficit and public debt to expand within sustainable thresholds and reinforcing fiscal multipliers in the economy, through increased public expenditure. For countries with fiscal space, carefully selected expenditure expansion helps to shore up growth. Countries with eroded fiscal space have to increasingly rely on other structural reforms to realise efficiency, competitiveness and productivity gains as a means of influencing the pace of economic activity.

3.2 Global Fiscal Developments

The global fiscal developments as assessed by the International Monetary Fund reflect deterioration in fiscal indices, with aggregate fiscal deficits widening (Table 5). This is due to a combination of increased spending and adjustment to revenue shocks, especially for commodity producers. Rising fiscal deficits, which became more pronounced since 2015 threatens to reverse the gains from gradual fiscal consolidation adopted since 2011. The global fiscal deficits increased to 3.6 percent in 2016, up from 3.3 percent in 2015, with moderate improvements estimated for 2017 and 2018.

Table 3: World fiscal deficits for selected economies

Region/Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	Actual							Estimate	*Projection*	*Projection*
World Overall Fiscal Balance	**-7.2**	**-5.7**	**-4.3**	**-3.7**	**-2.8**	**-2.9**	**-3.3**	**-3.6**	**-3.4**	**-3.1**
Advanced Economies	-8.8	-7.6	-6.2	-5.4	-3.6	-3.1	-2.6	-2.9	-2.7	-2.7
United States	-13.1	-10.9	-9.6	-7.9	-4.4	-4.0	-3.5	-4.4	-4.0	-4.5
Euro area	-6.3	-6.2	-4.2	-3.7	-3.0	-2.6	-2.1	-1.7	-1.5	-1.2
Japan	-10.4	-9.1	-9.1	-8.3	-7.6	-5.4	-3.5	-4.2	-4.0	-3.3
United Kingdom	-10.7	-9.5	-7.5	-7.7	-5.6	-5.7	-4.4	-3.1	-2.8	-2.2
Canada	-3.9	-4.7	-3.3	-2.5	-1.5	0.0	-1.1	-1.9	-2.4	-2.2
Other advanced economies	-0.8	-0.2	0.4	0.4	0.2	0.2	-0.1	0.0	-0.2	0.2
Emerging markets and Developing Economies	-3.7	-2.1	-1.0	-0.9	-1.4	-2.4	-4.4	-4.8	-4.4	-3.9
Namibia*	**-1.7**	**-5.2**	**-7.0**	**-0.1**	**-3.8**	**-6.2**	**-8.2**	**-6.9**	**-5.2**	**-3.9**
South Africa*	-4.7	-4.7	-3.7	-4.0	-3.9	-3.6	-3.6	-3.5	-3.3	-4.3
Europe: Other	-5.7	-3.5	-0.1	-0.7	-1.5	-1.5	-2.7	-2.9	-3.1	-2.2
Russia	-5.9	-3.2	1.4	0.4	-1.2	-1.1	-3.4	-3.7	-2.6	-1.9
China	-1.8	-0.4	-0.1	-0.3	-0.8	-0.9	-2.8	-3.7	-3.7	-3.4
India	-9.8	-8.6	-8.3	-7.5	-7.0	-7.2	-7.1	-6.6	-6.4	-6.3
Latin America and Caribbean	-3.8	-3.1	-2.8	-3.2	-3.2	-5.1	-7.3	-6.4	-6.5	-5.6
Brazil	-3.2	-2.7	-2.5	-2.5	-3.0	-6.0	-10.3	-9.0	-9.1	-7.5

*Source: IMF, Fiscal Monitor, April 2017. *Data for Namibia and South Africa refer to budget balances and fiscal years and adopted from national budgets*

The upward adjustments in fiscal deficits mainly mirrors the deterioration in Emerging Markets and Developing Economies as well as for Low Income Developing Countries. For ***Emerging Markets and Developing Economies***, overall fiscal balances have nearly doubled from 2.4 percent in 2014, to above 4 percent in 2016 and 2017, with similar trends observed in Low Income Countries on account of weaker public revenue outturn, resulting from weak commodity prices.

As a consequence of upward revision in fiscal balances, public debt have become elevated relative to previous estimations. The gross **world debt** is estimated to have peaked at 83.6 percent of GDP in 2016, and it is projected to be elevated at about 83.0 percent of GDP in 2017 and 2018. For 2017 and 2018, debt stabilization will depend on the prospects of better economic growth and spending restraint in a number of economies.

Table 4: Global public debts as a percentage of GDP

Region/Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
	Actual								*Estimate*	*Ptojection*
World Gross Debt	**75.1**	**77.7**	**78.7**	**80.4**	**79.1**	**79.3**	**80.6**	**83.6**	**83.1**	**82.8**
Advanced Economies	92.0	99.3	103.5	107.7	106.3	105.6	105.4	107.6	107.0	106.7
United States	86.0	95.7	99.9	103.4	105.4	105.2	105.6	107.4	108.3	108.9
Euro area	78.3	84.0	86.8	91.4	93.7	94.4	92.6	91.3	90.1	88.6
Japan	210.2	215.9	230.6	236.6	240.5	242.1	238.0	239.2	239.2	239.4
United Kingdom	65.7	76.0	81.6	85.1	86.2	88.1	89.0	89.2	89.0	88.7
Canada	79.3	81.1	81.5	84.8	85.8	85.4	91.6	92.3	91.2	89.8
Emerging markets and developing eco	39.7	38.4	37.5	37.5	38.7	40.8	44.5	47.4	48.6	49.8
Namibia*	**15.7**	**16.6**	**26.0**	**24.4**	**23.5**	**25.4**	**24.7**	**39.6**	**38.3**	**42.1**
South Africa*	30.1	34.7	38.2	41.0	44.0	46.9	49.8	50.5	50.0	54.2
Europe: Other	28.8	28.2	26.9	25.8	26.8	28.4	30.8	32.7	50.7	32.3
Russia	10.0	10.6	10.9	11.8	13.1	15.6	15.9	17.0	17.1	17.3
China	36.9	33.7	33.6	34.3	37.0	39.9	42.6	46.2	49.3	52.0
India	72.5	67.5	69.6	69.1	68.5	68.6	69.6	69.5	67.8	66.1
Latin America and Caribbean	49.1	48.6	48.6	48.8	49.4	51.4	55.0	58.3	60.1	60.7
Brazil	64.9	63.0	61.2	62.2	60.2	62.3	72.5	78.3	81.2	82.7

*Source: IMF, Fiscal Monitor, April 2017. *Data for Namibia and South Africa refer to budget balances and fiscal years and adopted from national budgets*

Seen against these global averages, Namibia's Central Government debt is estimated at 42.1 percent of GDP in FY2017/18, from 38.3 percent in FY2016/17 relative to the threshold of 35 percent. Further increase in Central Government debt as a result of discretionary policy would make fiscal rebalancing particularly challenging.

For Namibia, constrained fiscal space imply the deployment of alternative policy interventions. To maintain the objective of anchoring fiscal sustainability and achieve the reduction in public debt to benchmark levels over the medium-term, alternative means of financing and structural reforms and improving tax collection and tax administration capacity are important options to promote recovery from a protracted slack in the economy. In line with the fiscal consolidation program, the medium-term fiscal policy is to reduce the budget deficit as a share of GDP as a lever for debt stabilization and reduction.

3.3 Domestic Fiscal Policy Developments

The 2016/17 budget review introduced the commencement of a growth-friendly fiscal consolidation program, with the objective of reducing and eventually stabilizing the steep rise in

public debt. In this regard, the 2017 Fiscal Policy Strategy proposed a phased narrowing of the budget deficit through the reduction of non-core recurrent expenditure and non-productive development spending, while protecting social spending and critical infrastructure development objectives. The provision for phased fiscal consolidation was engendered in the following policy actions:-

- *stabilizing growth in public debt at about 42 percent of GDP, through a combination of the budget deficit reduction, leveraging alternative forms of financing and implementing structural policy reforms,*

- *gradually reducing the budget deficit from the excess of 8.3 percent in FY2015/16 to 6.3 percent FY2016/17 and further achieve a steep reduction of this ratio to 3.6 percent in FY2017/18 with the expressed objective reaching budget balance by FY2019/20. Average budget deficit was projected to 2.3 percent over the FY2017/18 – 2019/20 MTEF,*

- *targeting expenditure reduction on non-core operational expenditure items such as overtime allocation, furniture, office equipment and vehicles, material supplies and subsistence travel for reallocation and postponement of non-productive capital expenditure, especially the expenditure allocations for office buildings for which no contractual obligations have been set,*

- *leveraging on alternative forms of financing to support infrastructure development and capital formation through sovereign guarantee to Public Enterprises, Development Finance Institutions (DFIs), and through Public, Private Partnerships, and*

- *promoting private sector development through structural policy reforms and financing by DFIs.*

3.4 Developments in Fiscal Aggregates

Economic growth outturn has come out at a low level as anticipated, as a result of a combination of domestic and external factors. The low growth rate of 1.1 percent in 2016 approximate the projected rate of 1.3 percent and mirrors much of the Sub-Saharan Africa growth outturn of 1.4 percent, reflecting the impact of commodity price and the effect of prolonged drought conditions in the agricultural sector.

The phased fiscal consolidation commenced in FY2016/17 was aimed at placing public finances on a sustainable path, while maintaining fiscal support to the economy by retaining spending on items with high growth potential. This course of policy action was undertaken amidst the challenging domestic economic circumstances. Its fiscal outcomes presented mixed results, with the budget deficit relatively higher than anticipated and a build-up of the stock of spending arrears, causing a further drag on economic activity and eroding the effectiveness of the fiscal consolidation effort. The steep expenditure correction proved difficult to implement in the first roll

out of fiscal consolidation programme and requires recalibration to balance between the intended consolidation, impact on growth and the provision of basic services.

3.5 Revenue Outturn

The revenue outturn for FY2016/17 of N$50.87 billion was 1.3 percent lower than the revised target of N$51.51 billion, reflecting a collection rate of 98.7 percent relative to revised budget forecast. The outturn reflects shortfalls in Value Added Tax (VAT) as a result slackness in domestic demand conditions associated with contractions in the construction and wholesale and retail trade sectors. Better performance in Personal Income Tax and various categories on non-tax revenue helped to counteract the impact of slow outturn on VAT. As a result of low growth outturn for 2016 relative to previous years, revenue declined by 2.6 percent from N$52.22 billion to N$50.86 billion in FY2016/17.

Table 5: Main revenue categories and mid-year outturn, FY 2006/7 – FY2016/17

Financial Year	Income Tax on Individuals	Company Taxes	Witholding Tax on Interest	Other Taxes on Income and Profits	Taxes on Property	Domestic Taxes on Goods and Services	Taxes on International Trade and Transactions	Other Taxes	Total
2006/7	3 374	2 161	-	141	142	3 197	6 698	130	15 843
2007/8	3 714	2 834	-	181	149	4 082	8 085	138	19 183
2008/9	4 606	3 269	-	194	171	4 339	8 502	142	21 223
2009/10	5 084	2 852	53	148	222	5 162	8 585	167	22 273
2010/11	5 945	3 585	156	225	139	5 303	5 976	208	21 537
2011/12	7 326	3 916	98	257	194	8 009	7 137	211	27 148
2012/13	8 880	5 045	346	281	289	6 516	13 796	260	35 413
2013/14	9 537	3 434	212	844	261	9 650	14 727	241	38 906
2014/15	10 197	7 019	264	300	286	10 403	18 117	251	46 836
2015/16	10 794	7 723	279	209	313	12 015	17 355	216	48 903
2016/17	12 002	7 708	522	374	284	12 497	14 071	183	47 641
2017/18E	12 398	8 265	345	280	292	12 153	19 597	299	53 629
				Percentage of Total					
2006/7	21.3	13.6	0.0	0.9	0.9	20.2	42.3	0.8	100.0
2007/8	19.4	14.8	-	0.9	0.8	21.3	42.1	0.7	100.0
2008/9	21.7	15.4	0.0	0.9	0.8	20.4	40.1	0.7	100.0
2009/10	22.8	12.8	0.2	0.7	1.0	23.2	38.5	0.7	100.0
2010/11	27.6	16.6	0.7	1.0	0.6	24.6	27.7	1.0	100.0
2011/12	27.0	14.4	0.4	0.9	0.7	29.5	26.3	0.8	100.0
2012/13	25.1	14.2	1.0	0.8	0.8	18.4	39.0	0.7	100.0
2013/14	24.5	8.8	0.5	2.2	0.7	24.8	37.9	0.6	100.0
2014/15	21.8	15.0	0.6	0.6	0.6	22.2	38.7	0.5	100.0
2015/16	22.1	15.8	0.6	0.4	0.6	24.6	35.5	0.4	100.0
2016/17P	25.2	16.2	1.1	0.8	0.6	26.2	29.5	0.4	100.0
2017/18E	23.1	15.4	0.6	0.5	0.5	22.7	36.5	0.6	100.0
				Year-on-Year Change					
2007/8	10.1	31.1		28.4	4.9	27.7	20.7	6.2	21.1
2008/9	24.0	15.3		7.2	14.8	6.3	5.2	2.9	10.6
2009/10	10.4	-12.8	---	-23.7	29.8	19.0	1.0	17.6	4.9
2010/11	16.9	25.7	196.7	52.1	-37.6	2.7	-30.4	24.8	-3.3
2011/12	23.2	9.2	-37.3	14.2	40.1	51.0	19.4	1.3	26.1
2012/13	21.2	28.8	253.1	9.3	49.0	-18.6	93.3	23.2	30.4
2013/14	7.4	-31.9	-38.6	200.3	-9.5	48.1	6.7	-7.3	9.9
2014/15	6.9	104.4	24.5	-64.5	9.2	7.8	23.0	4.2	20.4
2015/16	5.9	10.0	5.6	-30.4	9.6	15.5	-4.2	-13.9	4.4
2016/17P	11.2	-0.2	87.0	79.3	-9.2	4.0	-18.9	-15.3	-2.6
2017/18E	3.3	7.2	-33.9	-25.1	2.8	-2.8	39.3	63.4	12.6

Source: Ministry of Finance.

3.6 Expenditure Outturn and Public Debt

Total expenditure outturn for FY2016/17 stood N$62.22 billion, which was 101.4 percent relative to the revised appropriation of N$61.50 billion. This reflects expenditure overrun on personnel spending relative to the budget. As a result of a combination of revenue shortfall and expenditure outturn, the budget deficit deteriorated to 6.9 percent in FY2016/17, compared to the budgeted deficit of 6.3 percent.

Table 6: Outturn on fiscal aggregates FY2009/10 – 2017/18

ITEM	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17		2017-18E
	Actual	*Actual*	*Actual*	*Actual*	*Actual*	*Actual*	*Actual*	*Revised Budget*	*Actual*	*Estimate*
GDP	**75 836**	**83 780**	**95 313**	**110 835**	**126 937**	**140 981**	**150 984**	**158 615**	**164 156**	**176 119**
Revenue	**24 017**	**23 375**	**29 922**	**37 997**	**41 910**	**49 931**	**52 215**	**51 512**	**50 865**	**56 723**
% of GDP	31.7%	27.9%	31.4%	34.3%	33.0%	35.4%	34.6%	32.5%	31.0%	32.2%
Expenditure	**24 914**	**27 253**	**36 611**	**38 112**	**46 734**	**58 704**	**64 638**	**61 496**	**62 228**	**66 543**
% of GDP	32.9%	32.5%	38.4%	34.4%	36.8%	41.6%	42.8%	38.8%	37.9%	37.8%
Budget Balance	**-897**	**-3 879**	**-6 689**	**-114**	**-4 824**	**-8 773**	**-12 423**	**-9 984**	**-11 363**	**-9 370**
% of GDP	-1.2%	-4.6%	-7.0%	-0.1%	-3.8%	-6.2%	-8.2%	-6.3%	-6.9%	-5.3%
Debt	**11 923**	**13 893**	**24 734**	**27 550**	**30 852**	**35 949**	**59 789**	**61 986**	**62 865**	**74 229**
% of GDP	15.7%	16.6%	26.0%	24.9%	24.3%	25.5%	39.6%	39.1%	38.3%	42.1%
Interest payments	**1 196**	**965**	**1 841**	**2 617**	**1 788**	**2 065**	**2 630**	**3 875**	**4 192**	**4263**
% of Revenue	5.0%	4.1%	6.2%	6.9%	4.3%	4.1%	5.0%	7.5%	8.2%	7.5%
Guarantees	**2 635**	**2 450**	**2 771**	**2 610**	**7 371**	**6 389**	**6 457**	**6 351**	**8 774**	**11 874**
% of GDP	3.5%	2.9%	2.9%	2.4%	5.8%	4.5%	4.3%	4.0%	5.3%	6.7%

Source: Ministry of Finance.

The debt stock increased to N$62.87 billion, corresponding to 38.3 percent of GDP. Interest payments as a ratio of total revenue stood at 8.2 percent a gradual increase from 7.5 percent, relative to a 10 percent threshold. Guarantees stood at 5.3 percent of GDP, which remains well within the 10 percent cap, but reflects gradual increase over time.

3.7 Mid-Year Outturn

In respect of the FY2017/18, the Mid-Year revenue collection amounted to N$28.03 billion, equivalent to 50 percent of the budgeted revenue of N$56.44 billion, compared to a similar collection rate achieved in the previous corresponding period and better than the historical average of 47 percent half-yearly. This collection rate suggests potential target collection or moderate over performance, but potential shortfalls in VAT collections may be expected, while Personal Income Tax is expected to outperform.

Table 7: Mid-year revenue outturn by main categories (FY2016/17 – FY2017/18)

ITEM	2015-16	2016-17				2017-18			2018-19	2019-20
	Actual	*Revised*	*Estimate/Actual*	*Six-Month Outurn*		*Budget*	*Six-Month Outurn*		*Current MTEF Projections*	
				(N$)	*(%)*		*(N$)*	*(%)*		
GDP	**150 984**	**158 615**	**164 156**	**80 439**	**51%**	**171 034**	**85 517**	**50%**	**183 971**	**199 505**
Revenue	**52 215**	**51 512**	**50 865**	**25 573**	**50%**	**56 445**	**28 033**	**50%**	**57 192**	**60 795**
% of GDP	34.6%	32.5%	31.0%	31.8%		33.0%	32.8%		31.1%	30.5%
Expenditure	**64 638**	**61 496**	**62 228**	**30 864**	**50%**	**62 541**	**30 577**	**51%**	**61 861**	**62 720**
% of GDP	42.8%	38.8%	37.9%	38.4%		36.6%	35.8%		33.6%	31.4%
Budget Balance	**-12 423**	**-9 984**	**-11 363**	**-5 291**	**53%**	**-6 096**	**-2 544**	**42%**	**-4 669**	**-1 925**
% of GDP	-8.2%	-6.3%	-6.9%	-6.6%		-3.6%	-3.0%		-2.5%	-1.0%
Debt	**59 789**	**61 986**	**62 865**	**7 210**	**12%**	**65 012**	**7 412**	**11%**	**73 760**	**75 220**
% of GDP	39.6%	39.1%	38.3%	9.0%		38.0%	8.7%		40.1%	37.7%
Interest payments	**2 630**	**3 875**	**4 192**	**1 172**	**30%**	**4 875**	**1 965**	**40%**	**4 263**	**3 130**
% of Revenue	5.0%	7.5%	8.2%	4.6%		8.6%	7.0%		7.5%	5.1%
Guarantees	**6 457**	**6 351**	**8 774**	**-**	**0%**	**10 923**	**-**	**0%**	**11 411**	**13 661**
% of GDP	4.3%	4.0%	5.3%	0.0%		6.4%	0.0%		6.2%	6.8%

Source: Ministry of Finance

The Mid-year expenditure outturn for FY2017/18 amounted to about 49 percent, which is similar to the outturn recorded during the previous corresponding period. However, the outturn on the development budget is lower and estimated at about 34 percent, suggesting a slow start to capital budget implementation rate, while the operational budget execution rate stood at 51 percent as at the end of September 2017.

Due to incurrence of unforeseen spending arrears amounting to N$2.1 billion, total spending for FY2017/18 would need to be adjusted to allow for the timely settlement of these outstanding spending obligations. As such, the budget deficit for FY2017/18 is estimated to rise to about 5.2 percent of GDP to reflect this once-off expenditure accommodation.

4 MEDIUM-TERM FISCAL POLICY AND BUDGETARY FRAMEWORK

4.1 Revenue Outlook

The FY2017/18 MTEF and precedent Mid-Year Budget Review Policy Framework have aligned the macro-fiscal framework to the new norm of gradual economic recovery. Economic growth outturn for 2016 was recorded at 1.1 percent, and closely mirrors the 1.3 percent estimated in the budget. While the moderate markdown on growth may have implications for revenue estimates, projected gradual improvement in the macroeconomic outlook offers an adjustment framework which supports growth and containment of expansion of non-core expenditure. The Medium-Term Policy Statement for the next MTEF estimates economic growth to improve moderately in 2017 to about 1.6 percent and rise to 2.7 percent in 2018 as output from mining operations and domestic demand conditions gather pace. Over the next MTEF, growth is projected to average around 3.6 percent, supported by moderate levels of targeted fiscal and quasi-fiscal policy support, stable demand conditions and long-term trend in export growth.

On account of the alignment in baseline macro-fiscal framework and low growth environment, the medium-term outlook on revenue reflects moderate growth, in line with improvements in economic activity. However the medium-term risks on revenue remain tilted to the downside, given weak domestic demand conditions, slow recovery in commodity prices and the low regional growth effects on SACU receipts.

Thus, total revenue outturn for FY2016/17 stood at N$50.87 billion, which was 98.7 percent relative to the revised estimate of N$51.51 billion, with a budget shortfall of N$647.1 million or some 1.7 percent. The shortfall on revenue was mainly on Value Added Tax due to a slack in domestic demand conditions as fiscal expansion and major investment projects reach completion stage. Non-tax revenue outturn improved by 17 percent mainly due to dividends from diamond mining operations and better mineral royalties, while external grants disbursed trough the State Revenue Fund have ;largely diminished.

For FY2017/18, total revenue is estimated at N$56.72 billion, about half a percentage point better than expected. The half year revenue outturn, standing at about 50 percent of total revenue is relatively better than the corresponding historical outturn of 47 percent. Better collections have been realized in respect of Personal Income Tax, supported by Corporate Income Tax outturn, while VAT collection outturns have been adjusted downward due to slackness in domestic demand and the subdued economic activity.

Over the MTEF, revenue growth is projected to average 3.3 percent, increasing from N$56.62 billion in FY2018/19 to N$59.78 billion in FY2019/20 and reach about N$62.50 billion by FY2020/21. The revenue outturn for FY2018/19 could further benefit from Government shedding of some of its stake in MTC. As a proportion of GDP, revenue is estimated to slow to 30.3 percent

in FY2018/19, from 32.2 percent estimated for FY2017/18 and hover around 30.5 percent over the next MTEF as SACU revenue moderates.

The moderate growth outlook for revenue over the MTEF reflects the overall outlook on economic activity and potential risks on SACU receipts which accounts for about 32 percent of tax revenue for Namibia. The most significant risk to the outlook is the further materialization of the downside risks to economic growth and continued weak growth for the South African economy in respect to SACU receipts. Globally, uranium commodity prices are projected to remain weak, on account of weak global demand, particularly for demand from China.

On the domestic front, timely implementation of further tax policy and tax administration reforms, alongside structural policy reforms as well as continued implementation of the Tax Arrear Recovery Incentive Program will enhance revenue buoyancy over the MTEF. This is especially important as Namibia continues to implement a growth-friendly fiscal consolidation over the MTEF.

Table 8: Revenue outturn and projected outlook, 2015/16 – 2020/21 MTEF
(N$ millions)

Revenue Head	2015/16	2016/17	2016/17	2017/18	2018/19	2019/20	2020/21
	Actual	*Revised*	*Actual*	*Estimate*	*Projection*	*Projection*	*Projection*
GDP at market prices, nominal	**150,984**	**158,615**	**164,156**	**176,119**	**186,714**	**198,222**	**210,439**
Revenue and grants as % of GDP	***34.6***	***32.5***	***31.0***	***32.2***	***30.3***	***30.2***	***29.7***
TOTAL REVENUE AND GRANTS	**52,215**	**51,512**	**50,865**	**56,723**	**56,617**	**59,780**	**62,503**
TAX REVENUE	**48,903**	**48,601**	**47,642**	**53,630**	**53,503**	**56,722**	**59,479**
Tax on income and Profits	**19,004**	**19,488**	**20,607**	**21,288**	**22,473**	**23,787**	**24,512**
Income Tax on Individuals	10,794	10,814	**12,002**	12,398	**12,885**	**13,679**	**14,068**
Company Taxes	**7,723**	**7,851**	**7,708**	**8,265**	**8,955**	**9,437**	**9,732**
Diamond Mining Companies	2,199	2,048	1,611	2,056	2,268	2,221	2,466
Other Mining Companies	99	81	92	154	106	115	115
Non-Mining Companies	5,425	5,722	6,006	6,055	6,580	7,100	7,151
Other Taxes on Income and Profits	**209**	**386**	**374**	**280**	**268**	**284**	**300**
Non-Resident Shareholders Tax	147	257	266	168	179	190	201
Tax on Royalty	41	107	87	89	66	70	75
Annual Levy on Gambling Income	21	22	21	23	23	24	24
Withholding Tax on Interest	**279**	**437**	**522**	**345**	**365**	**388**	**412**
Withholding tax on companies & individuals	61	204	290	114	120	128	136
Withholding tax on unit trusts	85	90	84	97	103	109	116
Withholding tax on Services	134	143	148	134	142	151	160
Taxes on Property	**313**	**273**	**284**	292	313	337	337
Domestic Taxes on Goods and Services	**12,015**	**13,366**	**12,497**	**12,153**	**13,042**	**13,588**	**14,486**
VAT + Additional Sales Tax + General Sales	**11,678**	**12,963**	**11,978**	**11,685**	**12,517**	**13,043**	**13,965**
Levy on Fuel	209	114	315	256	312	331	306
Fishing Quota Levies	113	123	108	123	123	123	123
Gambling Licence (Business)	1	2	2	2	2	2	2
Environmental levies & Carbon Emission Ta	-	150	67	70	70	71	73
Other taxes on goods and services	14	14	27	18	18	18	18
Taxes on International Trade and Transactions	**17,355**	**14,071**	**14,071**	**19,597**	**17,371**	**18,678**	**19,804**
SACU Revenue Pool Share	15,771	17,028	17,028	19,778	17,769	18,985	20,040
Revenue Formula Adjustments	1,584	-2,957	-2,957	-180	-398	-306	-236
Other Taxes	**216**	**272**	**183**	**299**	**304**	**331**	**339**
NON - TAX REVENUE	**3,146**	**2,744**	**3,207**	**3,028**	**3,073**	**3,022**	**2,978**
Entrepreneurial and Property	**2,440**	**1,636**	**2,305**	**2,234**	**2,270**	**2,202**	**2,142**
Interest Receipts for Loans Extended to SOEs	16	6	5	6	6	6	6
Interest on Investments	-	-	-	822	729	647	574
Dividends and Profit Share from SOEs & othe	1,036	445	927	5	5	5	5
Interest on State Account Balances with BoN	19	30	5	6	8	13	13
Diamond Royalties	1,060	960	978	997	999	999	1,001
Other Mineral Royalties	309	195	391	399	522	533	543
Fines and Forfeitures	**78**	**97**	67	68	68	68	68
Administrative Fees, Charges and Incidental S	**628**	**811**	835	726	735	751	768
Lending and Equity Participation	**15**	**8**	16	15	16	16	16
External Grants	**152**	**159**	-	**50**	**25**	**20**	**30**

Source: Ministry of Finance; the difference reflects change from budget and previous MTEF projections.

4.2 Assumptions underlying revenue forecast

Revenue forecasts are endogenously determined by developments in the underlying revenue bases. Revenue growth generally follows aggregate macroeconomic growth projections. The revenue outlook for the FY2018/19 – 2020/21 MTEF is based on the following assumptions:-

- Tax revenue growth follow the tax base and the effective tax rates, which are assumed to remain constant in the baseline scenario, and take into account approved discretionary tax administration reforms;

- Estimates for FY2017/18 are based on year-to-date monthly outturn receipts data, provided by the Receiver of Revenue;

- SACU revenue outlook is based on the projections for the SACU Common Revenue Pool and adjustments thereof presented by the National Treasury, South Africa in the 2017 Medium-Term Budget Policy Statement, and

- Non-tax revenue estimates are based on projections made by O/M/As, adjusted to historical trends, and outlook of underlying revenue bases.

Figure 12. Assumptions note underlying revenue forecasts

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 given in the South African Medium-Term Budget Policy Statement for FY2015/16.*
- *Other Tax revenues follow the base year outturn and the projected growth in disposable profit income.*

4.3 Aggregate Expenditure and Debt Outlook

The medium-term fiscal policy stance announced a gradual consolidation trajectory and adopted the reduction of the budget deficit threshold from 5 percent of GDP to 3 percent of GDP and bringing public debt to within 35 percent of GDP over time. The fiscal stance adopted in the current MTEF anticipated the reduction in the budget deficit from a revised estimate of 6.3 percent of GDP in FY2016/17 to the budgeted 3.6 percent in FY2017/18 and further reduce this to 2.6 percent in FY2018/19 and reach a near balanced budget by FY2019/20. The settling of accumulated spending arrears not anticipated in the budget, amounting to N$2.1 billion during the FY2017/ and additional spending needs to deter reversals in the provision of critical services in the social sectors have added a once-off additional spending of N$4.0 billion to the FY2017/18 overall spending ceilings.

The additional spending needs for FY2017/18 is a once-off transitory adjustment within a fiscal consolidation framework. The Government will maintain the fiscal consolidation policy framework over the MTEF which avoids sudden expenditure correction and gives greater impetus to targeted allocations to support economic growth objectives and the provision of social services, while keeping the growth in public debt in check. In this context, total expenditure as a proportion of GDP reduces from 37.9 percent in FY2016/17 to 37.8 percent in FY2017/18 and averages 33.2

percent of GDP along the fiscal consolidation path over the MTEF. ***Along this moderately paced budget deficit reduction path, public debt is expected to rise.***

Table 9: Policy Scenario: Fiscal stance, aggregate expenditure and public debt consistent with the medium-term policy stance, 2017/18 - 2019/20 MTEF

Item	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	Actual	Actual	Estimate	Projection	Projection	Projection
GDP	**150,984**	**164,156**	**176,119**	**186,714**	**198,222**	**210,439**
Total Revenue and Grants	**52,215**	**50,865**	**56,723**	**56,617**	**59,780**	**62,503**
As % of GDP	*34.6%*	*31.0%*	*32.2%*	*30.3%*	*31.5%*	*29.7%*
Potential Additional Expenditure	-		**(450)**	-		-
Expenditure (Budget/MTEF)		65996	62541	61861	62720	66922.31838
Expenditure Adjustments		**(4,500)**	**4,002**	**2,598**	**2,808**	-
Total Expenditure (Actual/Revised)	64,638	62,228	66,543	64,459	65,528	66,922
As % of GDP	*42.8%*	*37.9%*	*37.8%*	*34.5%*	*33.1%*	*31.8%*
Own financing (cash reserves)			450			
Potential Budget Balance	**(12,423)**	**(11,363)**	**(9,370)**	**(7,842)**	**(5,748)**	**(4,419)**
As % of GDP	*-8.2%*	*-6.9%*	*-5.3%*	*-4.2%*	*-2.9%*	*-2.1%*
Potential Average Budget Balance for MTEF						-0.030666667
Domestic Debt Stock	**31,457**	**36,603**	**45,981**	**48,963**	**53,919**	**57,076**
NEW PROJECTS LOANS						
ADB Loan Mechanisation program for Agric					500	500
ADB Loan Transport (Rail ZAR1,350)				450	450	450
ADB Loan Transport (Road)				217	217	217
ADB Loan Basic Education (School Renov)				333	333	333
Foreign Debt Stock (est.)	**28,332**	**26,262**	**28,249**	**32,249**	**33,749**	**33,676**
Total Debt	**59,789**	**62,865**	**74,229**	**80,212**	**86,168**	**89,251**
Net Debt (Less Investment)		**56,499**	**69,210**	**74,892**	79,248	82,152
Domestic Debt Stock	*20.8%*	*22.3%*	*26.1%*	*26.2%*	*27.2%*	*27.1%*
Foreign Debt Stock	*18.8%*	*16.0%*	*16.0%*	*17.3%*	*17.0%*	*16.0%*
Total Debt	*39.6%*	*34.4%*	*39.3%*	*40.1%*	*40.0%*	*39.0%*
Growth in GDP	*6.9%*	*8.7%*	*7.3%*	*6.0%*	*6.2%*	*6.2%*
Growth in Debt	*66.3%*	*5.1%*	*18.1%*	*8.1%*	*5.6%*	*3.6%*
Guarantees						
Domestic Guarantee		1,290	1,151	3,151	4,151	5,151
Foreign Gurantee		4,313	11,812	11,812	11,812	12,112
Total Guarantees		5,603	12,963	14,963	15,963	17,263
As a % of GDP		*3.4%*	*7.4%*	*8.0%*	*8.1%*	*8.2%*

Source: Ministry of Finance

To support the macroeconomic stability and debt stabilization objectives, the policy scenario over the MTEF is to maintain the phased fiscal consolidation which balances between debt stabilization and inclusive growth objectives over the MTEF. In this regard and on account of revenue mobilization efforts, the total indicative expenditure ceilings for FY2018/19 and FY2019/20 are further strengthened by additional N$2.60 billion and N$2.81 billion. Overall expenditure level is projected to slow by 2.2 percent from a once-off increase of N$66.54 billion in FY2017/18 to N$64.50 billion and grow and an average rate of about 0.2 percent over the remainder of the MTEF, thus maintain expenditure in real terms and giving effect to targeted development interventions.

4.4 Financing of option for additional spending

The net additional expenditure allocation for 2018/19 and 2019/20 would require mobilisation of additional resources. In this regard, a combination of cash and borrowing options will be utilised for fund additional spending.

4.5 Fiscal Policy Stance for the MTEF

Government's fiscal policy remains grounded on fiscal counter-cyclicality, promotion of economic growth and social welfare as well as long-term sustainability of fiscal outcomes. The fiscal stance for the next MTEF takes into account the expressed need to entrench fiscal sustainability, providing fiscal policy support to the fledgling economic growth outlook and the achievement of socio-economic objectives set out in the *Harambee Prosperity Plan* and Vision 2030.

During the next MTEF:-

- *Government will maintain a balanced fiscal consolidation policy with the express objective of stabilizing the growth in public debt over the medium to long-term, while maintaining the growth-friendliness and social development objectives of fiscal policy. In this regard, a total of N$6.1 billion will further support the indicative expenditure ceilings for the next two years of the MTEF, and*

- *Persist to gradually reduce the expenditure- to-GDP ratio threshold from 40 percent of GDP to 30 percent over the MTEF and reduce the budget deficit threshold from 5 percent of GDP to below 3 percent of GDP over the MTEF,*

- *reduce the growth of total public debt after a peak of about 44.2 percent of GDP through gradual reduction in the budget deficit, and*

- *implement alternative forms of financing, particularly PPPs and leveraging of categories of state assets and structural reforms to aid the fiscal consolidation path, while keeping contingency liabilities in check.*

4.6 Fiscal Policy and Budget Priorities for the 2018/2019-2020/2021 MTEF

For the FY2018/19 – 2020/21 MTEF, Government will pursue the following fiscal priorities:-

- **Maintain gradual fiscal consolidation policy stance to safeguard macroeconomic stability and long-term fiscal sustainability.** The fiscal consolidation policy stance has aligned the macro-fiscal framework and endeavoured to align expenditure to revenue. Securing long-term sustainability of fiscal outcomes requires that Government consistently implements a well targeted and paced fiscal adjustment to stabilize growth in public debt, while supporting economic growth and the provision of basic services to all Namibians. More prioritization is needed, limiting new spending commitments to the most essential basic needs only and seeking to achieve efficient utilization of the resources within the budget provisions. This stance will allow the Government to continue reducing the budget deficit over the MTEF as a lever for debt reduction.
- ***Provide targeted support to fledgling economic growth.*** Growth is a necessary condition for growing incomes, public revenue and achieving sustainable socio-

economic development objectives. To further support economic growth objectives in an increasingly constrained fiscal space, targeted budgetary allocation will be made to specific programmes with growth and job creation potential. The envisaged Infrastructure Fund will provide ring-fenced funding and completion of existing mega infrastructure development projects. Harnessing other alternative means of infrastructure financing such PPPs and promoting access to finance for SMEs through an SME Financing Strategy will be critical to support economic growth and job creation objectives. Long-term inclusive growth lies in the structural transformation of the economy and steady implementation of industrial development interventions envisaged in Industrial Development Policy and Growth at Home Strategy.

- ***Protecting expenditure in the social sectors of education, health and skills development*** as critical enablers for human resources development, enhancing the quality of life, labour force productivity and medium to long-term prospects for job creation and economic growth. A combination of additional resource allocation and measures to optimize internal efficiencies in spending allocations to the social sectors will aim to deter reversals in gains achieved.
- ***Mobilizing domestic resources for development*** through tax policy and tax administration reforms, increasing domestic asset requirement for institutional investors alongside measures to improve investment climate, establishment and operationalization of the Revenue Agency for Namibia, introduction of measures to protect the revenue base from base erosion, while deepening existing streams of public revenue, and

- ***implementing supportive policies and structural reforms*** to bolster the competitiveness of the national economy, crowd-in private sector in project financing and investment.

4.7 Fiscal Policy Intervention Strategies for the 2018/19-2020/21MTEF

To realise the twin objectives of the reinvigorating fiscal sustainability while supporting economic growth, outcomes in the identified priority areas ***and the "Harambee" Prosperity Plan***, Government will implement the following measures annually over the MTEF:-

Maintaining pro-growth fiscal consolidation policy stance

The Government will maintain the fiscal consolidation framework that is moderately paced to avoid sudden withdrawal of fiscal support to the economy and the provision of basic services. The steep fiscal consolidation initiated since FY2016/17 Mid-Year Review had a procyclical effect on growth, at the time when economic downturn impacted on various economic sectors which resulted in further macro-fiscal vulnerabilities. Over the next MTEF:-

- *the speed of fiscal consolidation will be evenly paced, with a systematic reduction in expenditure a proportion of GDP by about 2 percentage points annually, from 37.8 percent of GDP in FY2017/18 to about 31.7 percent by FY2020/21.*
- *the reduction in the budged deficit will be systematic , from a once-off high of 5.3 percent in FY2017/18 to 3.9 percent in FY2018/19 and hover around 2.6 percent over the next MTEF.*

- *the pacing of the magnitude of consolidation will allow for systematic allocation of resources to priority and growth enhancing programme interventions,*
- *expenditure allocation to non-core activities will be kept at the bare minimum for the purpose of rendering basic services and administration of priority programmes.*
- *public debt is expected tapper of around 44 percent of GDP over the MTEF, and*
- *key important strategy in the containment of the civil service wage bill, currently estimated at 52.5 percent of revenue and about 16.3 percent of GDP,*
- *the consolidation stance will be supported by timely implementation of other structural reforms and alternative forms of financing to aid the implementation of the fiscal consolidation process*

Promote effective Public Finance Management and fiscal discipline. As the Draft Public Finance Management Bill progresses to finality,

- *Treasury will tighten expenditure commitment procedures through system enhancement and implementing measures to promote timely monitoring and reporting of occurrence of spending arrears.*
- *instil fiscal discipline by containing all new contractual obligations and service contracts within the allocated budget, system-based expenditure commitments as well as regular management accounts appraisal, and*
- *Holding accounting officers accountable for the expenditure excess which overcommit the state, while promoting fiscal transparency and responsible management of the resources*

Promoting inclusive economic growth and job creation

Government believes that high and inclusive economic growth is a necessary condition for the eradication of poverty, job creation, and growing public revenue, which eventually facilitates the reduction of income inequalities. To contribute to the achievement of the inclusive growth prerequisite, Government will:-

- *promote diversification of the economy by prioritizing development interventions in the priority sectors of transport and logistics, agriculture, manufacturing and tourism, in line with the objectives of the Harambee Prosperity Plan and sectoral priorities contemplated in NDP5 to accelerate growth and job creation,*

- *enhance greater access to development finance through specific interventions to promote SME access to finance and private sector development through support by Development Financial Institutions,*

- *prioritize and provide funding for development projects with the high economic growth potential and promote private sector investment in private sector investment in economic infrastructure in the fields of energy, housing, transport, water, port in line with the infrastructure development pillar of the Harambee Prosperity Plan*

- *Develop and invest in priority public infrastructure programme through the establishment of an Infrastructure Fund with initial capital spending outlay of about N$2.5 billion, implementation of AfDB funded capital projects estimated at N$4 billion over the MTEF and targeted infrastructure development through PPPs. Assessment for potential project*

candidates for PPPs are being persued in respect to the revamping of Hosea Kutako Airport, Management of the Walvis Bay Container Terminal and public sector office complex. These infrastructure investment programme will further capital investment, effectively doubling the size of the development budget over the next MTEF,

- *crowding-in private sector investment through implementation of a reviewed fiscal incentive regime, the new Investment Promotion Action and diversification of sources of financing through leveraging Public Private Partnerships (PPPs) and encouraging the partial listing of some of the SOEs on the Namibian Stock Exchange (NSX) and e, and*

- *continuous development of functional and technical skills through continued targeted to the Students Financial Assistance Fund and vocational training and targeted utilization of the skills levy funds.*

Implement Public Enterprises Reforms to promote profitability and efficiency in affordable service delivery. Among others, Public Enterprises reforms will aim to achieve financial sustainability of the Enterprises and enhance the role of the Public Enterprises in the economy. In particular:-

- *all targeted subsidies for infrastructure and service delivery will be accounted for in the framework of the performance agreements and subsidy agreements,*

- *partial listing of categories of some of the economic Public Enterprises will be undertaken as an empowerment tool and a means to raise capital,*

- *promote the utilization of their asset base to raise capital for funding development interventions,*

Implementing targeted measures to reduce poverty and vulnerability

Government believes that creating opportunities for employment and economic empowerment is the most effective mechanism to sustainably eradicate poverty and create wealth, while shielding the vulnerable members of society from the effects poverty. This requires a developmental approach for state interventions and nurturing a conducive environment for private investment and job creation. During the next MTEF, Government will implement the following measures to reduce poverty and vulnerability:-

- *Promote inclusive growth through investment in the priority economic and social infrastructure sectors with high growth and high job creation potential in line with the aspirations of the HPP,*
- *Assess the options for consolidating the management of social safety nets with the view to establish the central registry system to improve internal efficiency*

- *Strengthen the coverage of Old Age Pension, OVCs, Veterans of the liberation struggle and disability grants as a first line of defence against poverty for the vulnerable members of society*

Implementing of industrial development pilot projects

The National Industrial Policy was adopted in 2012 and, to this effect, Government developed and adopted the "Growth at home" Strategy as an implementation framework for the Industrial Policy. During the next MTEF, the Government, in consultation with the private sector and other stakeholders will identify and fund potential industrial development projects in the strategic areas of value-addition and economic diversification as well as securing market access, taking advantage of domestic and regional value chains.

Protecting expenditure in the social sectors

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

- *In the education sector, the focus will be on improving the quality of outcomes on the back of free access to primary and secondary education, improvement of teacher upgrading programmes and educational facilities to enhance access to especially tertiary education and vocational training for expanded skills formation,*

- *Maintain funding for the health sector in real terms to address gaps in health facilities and improve service delivery in areas of high intervention priorities.*

- *Specific budgetary allocations will be made for land servicing and mass housing programme over the MTEF to address backlogs in the housing and sanitation sectors, and*
- *Further improve coverage and outreach of social safety nets to beneficiary groups.*

Tax policy and tax administration reform agenda

Tax policy contribution to development objects relates to the growth-friendliness of tax system, its redistributive property and the revenue generation capacity. These essential features of the tax system are reinforced by the modernization and efficiency of tax administration systems. In the next MTEF, Government will further implement reforms in both tax policy and administration by:-

- *Implement measures to protect the tax base from base erosion, profit shifting and illicit flows through elimination various categories of tax exemptions, both of VAT and income taxes specific amendments to income tax acts and Transfer Duty Act, while keeping the tax rates unchanged,*
- *design and implement the Presumptive Tax proposal to bring the relatively larger units in the informal sector into the tax net,*

- *Persist with the implementation of the Tax Arrear Recovery Incentive Programme for recovery of outstanding tax for different categories of tax,*
- *leverage regional and international tax cooperation as a mechanism to enhance national technical capacity in various areas of tax administration,*
- *Commence with renegotiation of Double Taxation Agreements in the context of Namibia's Double Taxation Policy aimed at achieving mutually-beneficial outcomes for Namibia,*
- *establish the Namibia Revenue Agency through a phased transitional arrangement to bring about greater efficiency in the collection, assessment and administration of the tax laws*

Structural reforms

The execution of the above strategies would require a supportive policy environment and structural reforms to optimise outcomes. Over the next MTEF, the Government will, among others, spearhead the following structural reform policies to broaden economic base, local economic development and advance national industrialization and economic diversification agenda:

- *improving the productive capacity of the economy for domestic industrial and consumption demand by addressing supply-side constraints and implementing preference provisions of new Public Procurement Act,*

- *establishment of a National Single Window facility to facilitate the ease of doing business and shore up national competitiveness,*

- *assessing infrastructure and service options for PPP and implementing such undertakings if and when they are found feasible,*

- *finalisation of the review of the provisions of the Investment Bill to provide for a modern investment framework investment for both foreign and domestic investors, and*

- *Further undertake Public Finance Reforms (PFM) reforms through amendments and modernization of the State Finance Act and conducting Public Expenditure Reviews in for specific Budget Votes,*

4.8 Policy Conclusions for the MTEF

The key priority for the FY2017/18 Mid-Year Budget Review is to contain excess spending arrears arising from the steep fiscal consolidation stance implemented since FY2016/17, further align expenditure to the revised macro-fiscal framework and further anchor public finances on a sustainable path, while supporting economic growth objectives. The elevated public debt, high budget deficits and concerns raised by credit ratings agencies require a consistent policy response package to address these vulnerabilities.

This entails implementing a four-pronged set of actions comprising consolidation of non-core expenditure, increasing ring-fenced investment in infrastructure, revenue raising interventions and implementing supportive structural reforms.

On the macro-fiscal front, the Namibian economy is projected to post positive but moderate economic growth rates over the MTEF, thanks to the coming on production stream of recent investments in the mining sector and continued resilience in tertiary services sector and a robust tourism sector. This growth outlook is gradual and fragile, warranting a package of supportive policy interventions within a narrow fiscal space. The construction industry remains under subdued pressure resulting from the completion of major investment projects and the effects of the fiscal consolidation adjustments. However, the medium-term outlook is also clouded with risks. The main poignant risk to revenue stems from SACU revenues which are expected to slow down mainly due to the low economic growth environment for especially the South African economy.

Globally, the uptick in the world economy offers a window of opportunity for increasing trade due to demand improvements in Advanced Economies. The projected gradual recovery in the Euro Area is especially important for Namibia as the EU is one of the main export destination for Namibian products. Risks to global growth should not, however, be discounted. A further monetary policy rate hike in the United States will likely impact on capital flows and currency volatilities across the globe, while the rebalancing China continues to cause a drag on global growth and commodity price demand. Regionally, the South African and Angolan economies, which are closely linked to the Namibian economy are contenting with low growth spells in recent years.

In this context, the priorities for Government over the next MTEF is to implement a more balanced fiscal consolidation framework that is supportive of medium to long-term growth, mitigate current and medium-term risks and implement structural reforms to fortify future prospects and enhance macro-fiscal fundamentals. The following key policy actions for the next six months and MTEF are important:-

- ***Maintain the fiscal consolidation framework, giving more fiscal impetus to economic growth and aligning expenditure to priorities, while consolidating non-core expenditure allocation.*** The fiscal consolidation framework balances between socio-economic growth objectives and the indispensable need to continue entrenching fiscal sustainability and macroeconomic stability.
- ***Implement a growth-friendly fiscal policy***, anchored on increased spending on carefully selected infrastructure projects through establishment and operationalization of an infrastructure Fund ring-fenced for priority infrastructure projects over the short and long-term horizons. The magnitude of fiscal support to the economy takes into consideration the constrained fiscal space and the policy imperative of avoiding procylicality as growth strengthens. As such, the Government will utilize other alternative means of financing centered on Public, Private Partnerships, private sector investment and better leveraging of selected state assets.
- ***Implementing targeted measures to reduce poverty and vulnerability*** through implementation of the ***of four pillars under the "Harambee" Prosperity Plan*** supporting job creation efforts, access to finance for especially the Micro, Small and Medium-sized Enterprises (MSME), vocational training skills, strengthening OVC and other social safety nets through improved coverage and administrative efficiency,
- ***Enforce fiscal discipline, accountability and oversight to deter reoccurrence of significant spending arrears.*** This requires Government-wide adherence to public finance management provisions, financial system enhancement and keeping contractual and spending obligations well within the budgeted ceilings.
- ***Provide targeted budgetary allocations to industrialization programmes to give effect to industrialization policy and Growth at Home strategy***. This is in recognition that Namibia potential inclusive growth lies in the structural transformation of the economy and improvement of productive capacity leveraging on the regional and global value-chains.

- ***Maintain budgetary priorities to education, health and social sectors*** to further advance human resources development, enhance long-term prospects for economic growth, job creation and improved quality of life.

- ***Implement tax policy and tax administration reforms*** to provide for alternative forms of revenue by strengthening provisions for protecting the revenue base from erosion and illicit flows, improve the progressivity of the tax system, introduce an integrated tax administration system and establish the autonomous Revenue Agency for Namibia.

- In order to reinforce the outcomes in the priority areas of intervention during the MTEF, ***Government should implement structural reforms in the various sectors of the economy***. This is especially in regard to the competitiveness of the national economy, ease of doing business, national investment framework, value-addition policy, fiscal incentives and public finance management.

5 EXPENDITURE ALIGNMENT AND REVISED CEILINGS

5.1 Expenditure Alignment

The purpose of Mid-Term Budget Review is, amongst others, for possible fiscal policy redirection, meant for mitigating the challenges experienced during the first half of the financial year. The implementation of 2017/18 budget experienced headwinds as noted by the occurrence of the 2016/17 expenditure arears of N$2.9 billion inclusive of N$ 807 million for the Ministry of High Education and additional funds requests.

The Mid-Year Budget Review considered an additional amount of **N$4,558,986,000** FY2017/2018. Of this allocation, 40.5% is earmarked for Social Programmes: Education, Health and Social Grants while 12%, is for operational activities (Office Rentals, Transport and Utilities) and 47.5% for reconciling payments for expenditure arrears that were settled by August 2017. Specifically, expenditure alignment for FY 2017/18 as informed by the Mid-Term Budget Review resulted in Original Operational Budget being reduced by N$121 million before a consideration of additional allocation of N$4 billion. The net result was an upward revision of the Operational Budget from N$50.9 billion to N$55.4 billion. The Original Development Budget was revised downward by N$365 million, from N$6.7 billion to N$6.3 billion. The Total Appropriation amount for FY 2017/18 is revised from N$57 billion to N$61 billion excluding statutory payments of N$4.9 billion.

On the public investment side, an additional allocation of N$2.5 billion was considered for the implementation of four (4) ongoing strategic road infrastructure projects and the construction of Neckartal Dam up to the end of March 2018. These funds will be sourced from the Infrastructure Fund, a vehicle that was established to fund infrastructure projects outside the Government balance

sheet. This facility has become the umbrella funding pool for the Government, both in short and long term. It further aims to leveraging domestic savings through PPP arrangements. The Fund will be managed by Development Bank of Namibia. The use of this Fund will increase on aggregate, the spending of Capital Projects (Development Budget) from N$6.3 billion to about N$8.8 billion in FY 2017/18.

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

Table 5A: Revised Operational Budget Ceilings (N$, excludes statutory expenditure)					
Vote No.	Vote Description	Original Appropriation	Additionals/Re-allocation	Allocation to reconcile the paid Outstanding Invoices 2016/17	Revised Ceilings
1	2	3	6	7	8
01	President	458 507 000		4 223 000	462 730 000
02	Prime Minister	520 167 000		2 917 000	523 084 000
03	National Assembly	110 824 000			110 824 000
04	Auditor General	112 683 000			112 683 000
05	Home Affairs and Immigration	439 703 000	42 822 000	54 919 000	537 444 000
06	Safety and Security	4 693 073 000	150 000 000	107 696 000	4 950 769 000
07	International Relations and Cooperation	705 741 000		25 000 000	730 741 000
08	Defence	5 241 646 000	100 000 000	262 070 000	5 603 716 000
09	Finance	4 099 680 000		200 000 000	4 299 680 000
10	Education , Arts and Culture	11 390 981 000	899 707 000	174 424 000	12 465 112 000
11	National Council	115 177 000		284 000	115 461 000
12	Gender Equality and Child welfare	1 289 284 000		67 000	1 289 351 000
13	Health of Health and Social Services	6 194 982 000	100 000 000	347 319 000	6 642 301 000
14	Labour, Industrial Relations and Employmer	135 011 000	17 000 000	14 060 000	166 071 000
15	Mines and Energy	127 982 000	16 000 000	7 817 000	151 799 000
16	Justice	242 509 000		10 296 000	252 805 000
17	Urban and Rural Development	1 403 262 000		479 283 000	1 882 545 000
18	Environment and Tourism	404 164 000		38 390 000	442 554 000
19	Industrialisation, Trade and SME Developme	330 177 000	11 000 000	33 045 000	374 222 000
20	Agriculture, Water and Foresty	1 305 993 000		197 394 000	1 503 387 000
21	Judiciary	398 968 000		25 802 000	424 770 000
22	Fisheries and Marine Resources	239 027 000		5 114 000	244 141 000
23	Works	452 135 000	130 000 000	74 497 000	656 632 000
24	Transport	1 723 994 000		35 577 000	1 759 571 000
25	Land Reform	176 710 000		522 000	177 232 000
26	National Planning Commission	176 984 000			176 984 000
27	Sport, Youth and National Service	347 419 000		61 892 000	409 311 000
28	Electoral Commission	66 914 000		1 396 000	68 310 000
29	Information and Communication Technolog	422 642 000	80 000 000		502 642 000
30	Anti-Corruption Commission	59 375 000			59 375 000
31	Veterans Affairs	906 469 000			906 469 000
32	Higher Eduation, Training and Innovation	3 000 574 000	807 711 000		3 808 285 000
33	Poverty Eradication and Social Welfare	3 276 825 000	40 742 000		3 317 567 000
34	Public Enterprises	57 823 000			57 823 000
35	Attorney General	240 733 000			240 733 000
	Total	**50 868 138 000**	**2 394 982 000**	**2 164 004 000**	**55 427 124 000**

The total of N$2 394 982 000 is additional allocation to cater for critical needs of some Votes to sustain their operations until the end of FY 2017/18. For Vote 32 the additional allocation is to cater for delayed transfers (March 2017) to UNAM, NSFAF, NUST and NTA. While the allocation of N$ 2 164 004 000 is to clear the incurred expenditure resulted from the FY 2016/17 expenditure arrears settled during the month of July/Aug 2017. The two total allocations will bring the total additional allocation to Votes to a grand total of N$4 558 986 000 as an increase in

expenditure. However, with the total net-off budget suspensions of N$486 795 000 the 2017/18 increase in expenditure is revised downward to N$4 072 191 000.

Table 5B: Development Budget Revised Ceilings 2017/18 (N$)				
Vote No.	Vote Description	Original Appropriation	Development budget downward revision	Revised Ceilings
1	2	3	4	5
01	President	146 077 000		146 077 000
02	Prime Minister	1 000 000	1 000 000	-
03	National Assembly	24 000 000	10 000 000	14 000 000
04	Auditor General	-		-
05	Home Affairs and Immigration	180 223 000		180 223 000
06	Safety and Security	328 254 000		328 254 000
07	International Relations and Cooperation	96 961 000	20 700 000	76 261 000
08	Defence	441 923 000		441 923 000
09	Finance	5 000 000		5 000 000
10	Education , Arts and Culture	584 691 000	86 471 000	498 220 000
11	National Council	-		-
12	Gender Equality and Child welfare	8 160 000		8 160 000
13	Health of Health and Social Services	319 597 000		319 597 000
14	Labour, Industrial Relations and Employment Creation	8 866 000	4 000 000	4 866 000
15	Mines and Energy	79 943 000	19 559 000	60 384 000
16	Justice	180 920 000	20 000 000	160 920 000
17	Urban and Rural Development	549 100 000	26 000 000	523 100 000
18	Environment and Tourism	43 200 000		43 200 000
19	Industrialisation, Trade and SME Development	305 042 000	69 097 000	235 945 000
20	Agriculture, Water and Foresty	880 411 000	14 980 000	865 431 000
21	Judiciary	-		-
22	Fisheries and Marine Resources	57 585 000	2 928 000	54 657 000
23	Works	24 941 000	3 783 000	21 158 000
24	Transport	2 000 000 000	50 000 000	1 950 000 000
25	Land Reform	276 714 000	9 000 000	267 714 000
26	National Planning Commission	-		-
27	Sport, Youth and National Service	37 544 000	16 423 000	21 121 000
28	Electoral Commission	-		-
29	Information and Communication Technology	11 040 000		11 040 000
30	Anti-Corruption Commission	-		-
31	Veterans Affairs	14 880 000	2 500 000	12 380 000
32	Higher Eduation, Training and Innovation	65 928 000	9 000 000	56 928 000
33	Poverty Eradication and Social Welfare	-		-
34	Public Enterprises	-		-
35	Attorney General			-
	Total	**6 672 000 000**	**365 441 000**	**6 306 559 000**

Table 5C: Global Revised Ceilings (Operational & Development)

Vote No.	Vote Description	Original Appropriation	Revised Ceilings
	1	2	3
01	President	604 584 000	608 535 000
02	Prime Minister	521 167 000	508 071 000
03	National Assembly	134 824 000	124 200 000
04	Auditor General	112 683 000	112 676 000
05	Home Affairs and Immigration	619 926 000	679 538 000
06	Safety and Security	5 021 327 000	5 279 023 000
07	International Relations and Cooperation	802 702 000	804 796 000
08	Defence	5 683 569 000	6 045 639 000
09	Finance	4 104 680 000	4 298 477 000
10	Education , Arts and Culture	11 975 672 000	12 963 332 000
11	National Council	115 177 000	115 424 000
12	Gender Equality and Child welfare	1 297 444 000	1 297 511 000
13	Health and Social Services	6 514 579 000	6 961 898 000
14	Labour, Industrial Relations and Employment Creation	143 877 000	168 888 000
15	Mines and Energy	207 925 000	212 183 000
16	Justice	423 429 000	406 547 000
17	Urban and Rural Development	1 952 362 000	2 404 145 000
18	Environment and Tourism	447 364 000	485 703 000
19	Industrialisation, Trade and SME Development	635 219 000	575 190 000
20	Agriculture, Water and Foresty	2 186 404 000	2 368 818 000
21	Judiciary	398 968 000	424 588 000
22	Fisheries and Marine Resources	296 612 000	298 798 000
23	Works	477 076 000	677 790 000
24	Transport	3 723 994 000	3 705 741 000
25	Land Reform	453 424 000	443 261 000
26	National Planning Commission	176 984 000	176 220 000
27	Sport, Youth and National Service	384 963 000	429 524 000
28	Electoral Commission	66 914 000	67 910 000
29	Information and Communication Technology	433 682 000	509 282 000
30	Anti-Corruption Commission	59 375 000	59 168 000
31	Veterans Affairs	921 349 000	918 685 000
32	Higher Eduation, Training and Innovation	3 066 502 000	3 865 213 000
33	Poverty Eradication and Social Welfare	3 276 825 000	3 317 073 000
34	Public Enterprises	57 823 000	57 749 000
35	Attorney General	240 733 000	240 733 000
	Total	**57 540 138 000**	**61 612 329 000**

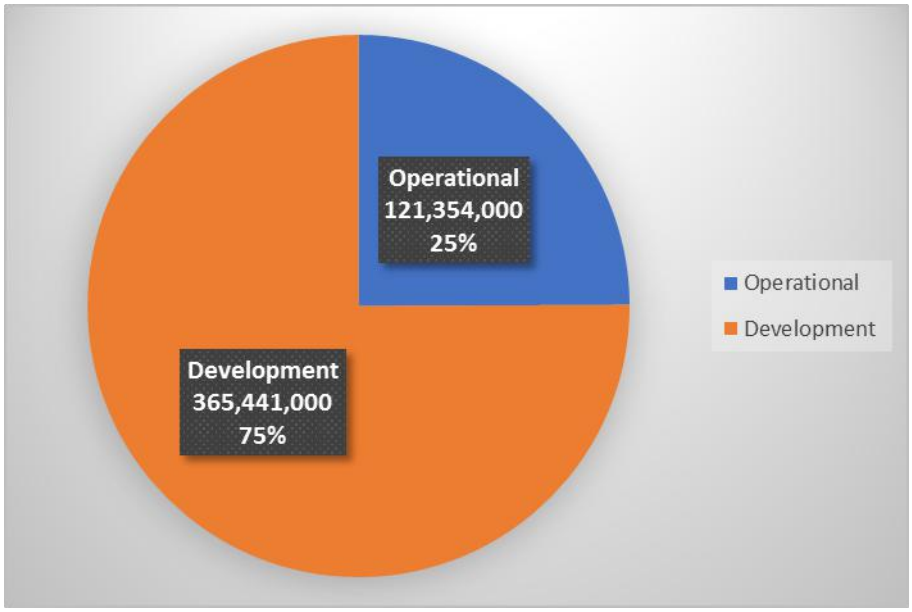
On the Development Budget, expenditure revision targeted projects with zero implementation rates, especially for feasibility studies. The revision totalled N$365 441 000 which accounts for

5.5% reduction from the 2017/18 Approved Budget. Given the fact that development projects tend to have a direct and positive impact on economic growth, due diligence was given to project's phases that could be differed to subsequent financial years without negative consequences.

On the Operational Budget expenditure downward revision targeted the following non-essential spending items: DSA, Training, Office Refreshments, Corporate Gifts, Printing, Office Furniture and Transfers to some SOEs.

Suspensions were divided between the Operational and Development budgets. Figure 5A, below, depicts the split in absolute terms and in percentages of the Operational budget amounting to N$121 354 000 or 25%, whereas those from the Development budget amounts to N$365 441 000 or 75% of the total revisions (N$486 million).

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



After the N$486 795 000 downward revisions under the Mid-Year Review of the FY2017/18 Budget, the available balances of Government from October 2017 to March 2018 will be split as shown in Figure 5D, below. *Personnel expenditure* under the Operational Budget will remain the largest sub-category of the budget, equivalent to 50% of the remaining balances of Government, followed by the Operational sub-categories of *Subsidies and Other Current Transfers*, *Goods and Other Services and Acquisition of Capital Assets*, which will comprise 30%, 12% and 8% of the remaining budget balances, respectively.

Figure: 5B Revised Sectoral Allocation for 2017/18

Sector	Original Budget FY1	Revised Budget FY17-18	Growth
01 Administrative	4 454 290 000	4 914 645 000	10.34%
02 Economic	8 566 435 000	8 916 399 000	4.09%
03 Infrastructure	4 634 752 000	4 892 813 000	5.57%
04 Public Safety	12 447 327 000	13 135 236 000	5.53%
05 Social	27 437 334 000	29 753 236 000	8.44%
Grand Total	**57 540 138 000**	**61 612 329 000**	**7.08%**

5.2 OPERATIONAL AND DEVELOPMENT BUDGET SUSPENSIONS

The overall Appropriation expenditure excluding statutory increased by 7.08% (N$4,072, 191,000). This expenditure revision is a thoughtful, pro-active reaction to anticipated weaker-than-anticipated levels government revenue with an eye on also maintaining the economy's ability to function to have a positive impact on economic growth. The approach will unfortunately cause the fiscal deficit to rise.

Figure 5C: Revised Budget Sectoral Allocation (in %)

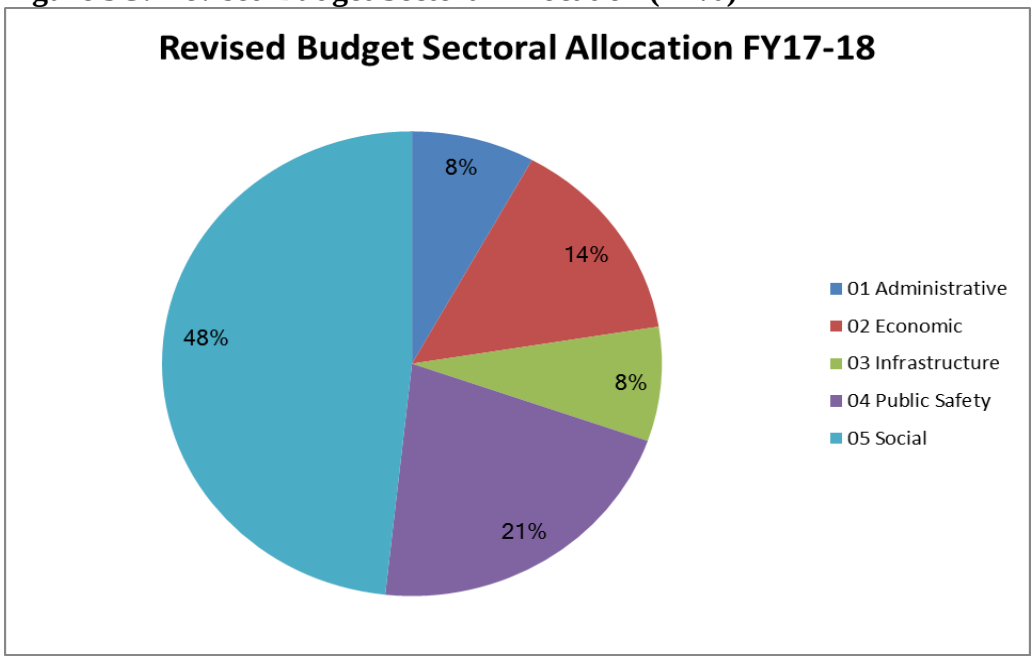
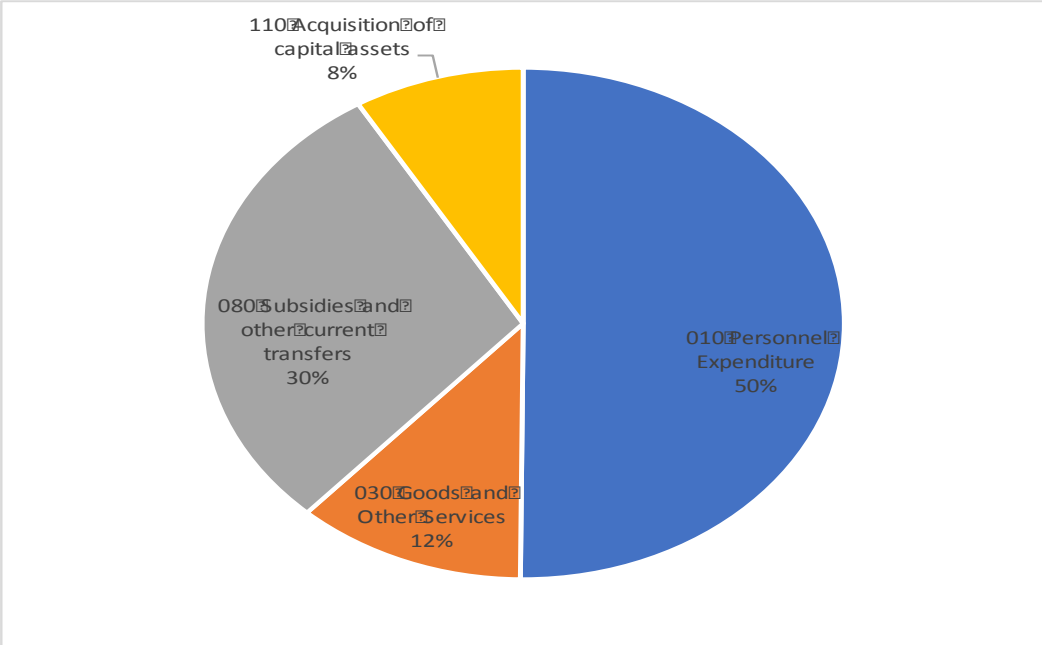


Figure 5D: Revised Available Budget (October 2017 – March 2018) by Sub-Category, largest to smallest



5.3 Measures Taken to Avoid Recurrence of Outstanding invoices

The unexpected and unforeseen uncovering of the outstanding invoices was one of the unfortunate events in the country reputable fiscal prudence and strong institutional framework's history. It is regrettably one of the trigger for the country's first downgrade in 12 years since Namibia was rated.

It is a lesson learnt and it is an event which should not be allowed to repeat itself given the undesirable implication it has on the macroeconomic stability. This implies therefore that measures have to be instituted as soon as possible to avoid future recurrence.

One of the primary reasons for the cause of the outstanding invoices was a mismatch between the budgeted amounts for the projects vis-à-vis what is contained in the signed contracts. As a result, the Cabinet made a decision that the implementation of the large projects must now be centralized at Treasury to ensure proper budgeting and funding of these projects.

Proper monitoring and reporting on commitments on the projects have also been improved overall in Government. This is in addition, to other measures such as tightening approval on viremention by Treasury and improving information flows and coordination among the implementing agencies involved in the implementation of capital projects.

Most important as well is the implementation of the Central Procurement Act and subsequent introduction of the Central Procurement Board (CPB). The awards of the large projects, including the projects of SOEs and local authorities, fall under the jurisdiction of the CBP, which ensures that before an award is done, the entity must first prove that a particular project is fully funded.

The establishment of the Infrastructure Fund at DBN is likewise expected to improve governance and project management in Government. The Fund will be set up in line with the best practices, with a view of attracting private capital. One of the key requirements is a periodic reporting and monitoring of these projects. Funds utilization on these projects will be moreover subject to regular financial and performance audit.

TECHNICAL ANNEXURE: BUDGET REDUCTIONS AND ALLOCATIONS BY VOTE

Vote 01 President

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	90 038 000	88 410 000	88 410 000	91 620 000	94 176 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	8 568 000	9 722 000	9 722 000	10 152 000	10 852 000
003 Other Conditions of Service	415 000	750 000	750 000	740 000	1 830 000
004 Improvement of Remuneration Structure	0	250 000	250 000	630 000	650 000
005 Employers Contribution to the Social Security	0	432 000	432 000	508 000	537 000
010 Personnel Expenditure Total	**99 021 000**	**99 564 000**	**99 564 000**	**103 650 000**	**108 045 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	44 921 000	43 961 000	43 961 000	46 161 000	47 249 000
022 Materials and Supplies	2 515 000	3 589 000	3 589 000	4 375 000	4 000 000
023 Transport	47 270 000	31 651 000	31 651 000	35 184 000	37 731 000
024 Utilities	20 763 000	20 613 000	20 613 000	22 827 000	23 718 000
025 Maintenance Expenses	1 804 000	1 320 000	1 320 000	1 807 000	1 897 000
027-1 Training Courses, Symposiums and Workshops	0	3 183 000	3 183 000	3 893 000	4 321 000
027-2 Printing and Advertisements	0	1 734 000	1 734 000	1 815 000	1 888 000
027-3 Security Contracts	0	20 000	20 000	20 000	20 000
027-4 Entertainment-Politicians	0	592 000	592 000	610 000	610 000
027-5 Office Refreshment	0	325 000	325 000	380 000	450 000
027-6 Official Entertainment/Corporate Gifts	0	4 404 000	4 404 000	4 603 000	4 683 000
027-7 Others	0	15 130 000	15 130 000	13 449 000	14 353 000
030 Goods and Other Services Total	**117 273 000**	**126 522 000**	**126 522 000**	**135 124 000**	**140 920 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	0	464 000	464 000	464 000	464 000
043-1 Sub National Bodies	0	9 000 000	9 000 000	0	0
043-2 Other Extra Budgetary Bodies	240 062 001	216 347 000	216 347 000	222 837 000	222 837 000
044-1 Social Grant	0	0	4 223 000	0	0
080 Subsidies and other current transfers Total	**240 062 001**	**225 811 000**	**230 034 000**	**223 301 000**	**223 301 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	7 123 000	6 165 000	5 893 000	5 886 000	5 001 000
103 Operational Equipment, Machinery And Plants	299 000	445 000	445 000	634 000	700 000

110 Acquisition of capital assets Total	**7 422 000**	**6 610 000**	**6 338 000**	**6 520 000**	**5 701 000**

Vote 01 President

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
130 Capital Transfers					
134 Abroad	0	0	0	0	0
130 Capital Transfers Total	**0**	**0**	**0**	**0**	**0**
300 Operational Budget Total	**463 778 001**	**458 507 000**	**462 458 000**	**468 595 000**	**477 967 000**
200 Development					
110 Acquisition of capital assets					
101 Furniture And Office Equipment	6 480 000	10 071 000	10 071 000	6 000 000	10 000 000
103 Operational Equipment, Machinery And Plants	30 600 000	9 000 000	9 000 000	12 000 000	22 712 000
104 Purchase of Buildings	3 600 000	0	0	0	0
105 Feasibility Studies, Design and Supervision	11 551 000	19 196 000	19 196 000	9 280 000	16 846 000
106 Purchase of Land and Intangible Assets	2 160 000	0	0	0	0
107 Construction, Renovation and Improvement	86 462 000	107 810 000	107 810 000	29 711 000	40 610 000
110 Acquisition of capital assets Total	**140 853 000**	**146 077 000**	**146 077 000**	**56 991 000**	**90 168 000**
200 Development Budget Total	**140 853 000**	**146 077 000**	**146 077 000**	**56 991 000**	**90 168 000**
GRAND TOTAL	**604 631 001**	**604 584 000**	**608 535 000**	**525 586 000**	**568 135 000**

Vote 02 Prime Minister

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	146 141 000	165 318 000	165 318 000	189 820 000	201 487 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	17 400 000	18 756 000	18 756 000	18 757 000	18 757 000
003 Other Conditions of Service	767 000	1 786 000	1 786 000	1 100 000	1 100 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	355 000	471 000	471 000	750 000	750 000
010 Personnel Expenditure Total	**164 663 000**	**186 331 000**	**186 331 000**	**210 427 000**	**222 094 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6 857 000	9 050 000	9 033 000	10 350 000	11 350 000
022 Materials and Supplies	3 027 000	3 000 000	3 000 000	3 500 000	3 500 000
023 Transport	2 407 000	17 000 000	17 000 000	41 668 000	48 517 000
024 Utilities	18 084 000	17 631 000	17 631 000	21 000 000	21 000 000
025 Maintenance Expenses	11 929 000	44 074 000	39 074 000	7 771 000	3 200 000
026 Property Rental and Related Charges	2 089 000	4 288 000	4 288 000	4 717 000	5 188 000
027-1 Training Courses, Symposiums and Workshops	0	2 000 000	2 000 000	3 000 000	3 000 000
027-2 Printing and Advertisements	0	600 000	600 000	1 000 000	1 000 000
027-3 Security Contracts	302 530	1 000 000	1 000 000	1 000 000	1 000 000
027-4 Entertainment-Politicians	0	690 000	690 000	690 000	690 000
027-5 Office Refreshment	0	500 000	500 000	550 000	700 000
027-6 Official Entertainment/Corporate Gifts	0	396 000	396 000	396 000	476 000
027-7 Others	0	94 423 000	94 423 000	113 405 000	114 105 000
030 Goods and Other Services Total	**44 695 530**	**194 652 000**	**189 635 000**	**209 047 000**	**213 726 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	0	627 000	627 000	627 000	627 000
042 Membership Fees And Subscriptions: Domestic	0	0	0	0	0
043-1 Sub National Bodies	4 000 000	104 400 000	94 404 000	76 059 000	68 346 000
043-2 Other Extra Budgetary Bodies	0	26 537 000	26 537 000	30 000 000	32 000 000
044-1 Social Grant	3 210 300	3 670 000	6 587 000	5 000 000	5 000 000
045-3 S.M.E	0	450 000	450 000	450 000	450 000
080 Subsidies and other current transfers Total	**7 210 300**	**135 684 000**	**128 605 000**	**112 136 000**	**106 423 000**

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Vote 02 Prime Minister

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
101 Furniture And Office Equipment	1 796 000	3 500 000	3 500 000	0	0
102 Vehicles	0	0	0	0	0
110 Acquisition of capital assets Total	**1 796 000**	**3 500 000**	**3 500 000**	**0**	**0**
300 Operational Budget Total	**218 364 830**	**520 167 000**	**508 071 000**	**531 610 000**	**542 243 000**
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	0	1 000 000	0	31 086 000	47 617 000
107 Construction, Renovation and Improvement	4 657 000	0	0	0	0
110 Acquisition of capital assets Total	**4 657 000**	**1 000 000**	**0**	**31 086 000**	**47 617 000**
200 Development Budget Total	**4 657 000**	**1 000 000**	**0**	**31 086 000**	**47 617 000**
GRAND TOTAL	**223 021 830**	**521 167 000**	**508 071 000**	**562 696 000**	**589 860 000**

Vote 03 National Assembly

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	60 371 000	62 171 000	62 171 000	65 715 000	68 088 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	8 803 000	8 915 000	8 915 000	9 454 000	9 915 000
003 Other Conditions of Service	5 073 000	6 426 000	6 426 000	6 619 000	6 818 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	0	122 000	122 000	130 000	135 000
010 Personnel Expenditure Total	**74 247 000**	**77 634 000**	**77 634 000**	**81 918 000**	**84 956 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	12 055 000	11 153 000	10 529 000	11 428 000	8 771 000
022 Materials and Supplies	755 000	1 182 000	1 182 000	1 216 000	1 253 000
023 Transport	2 123 000	3 059 000	3 059 000	2 370 000	501 000
024 Utilities	4 301 000	5 425 000	5 425 000	2 592 000	1 755 000
025 Maintenance Expenses	2 240 000	1 933 000	1 933 000	2 017 000	2 101 000
026 Property Rental and Related Charges	3 018 000	0	0	0	0
027-1 Training Courses, Symposiums and Workshops	0	473 000	473 000	1 072 000	1 084 000
027-2 Printing and Advertisements	0	3 284 000	3 284 000	4 413 000	4 545 000
027-3 Security Contracts	0	10 000	10 000	7 000	10 000
027-4 Entertainment-Politicians	0	573 000	573 000	620 000	639 000
027-5 Office Refreshment	0	0	0	0	0
027-6 Official Entertainment/Corporate Gifts	0	335 000	335 000	346 000	357 000
027-7 Others	0	2 278 000	2 278 000	1 705 000	2 050 000
030 Goods and Other Services Total	**24 492 000**	**29 705 000**	**29 081 000**	**27 786 000**	**23 066 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2 319 000	2 760 000	2 760 000	2 842 000	2 926 000
042 Membership Fees And Subscriptions: Domestic	78 000	25 000	25 000	25 000	25 000
045-1 S.O.E.	0	0	0	0	0
080 Subsidies and other current transfers Total	**2 397 000**	**2 785 000**	**2 785 000**	**2 867 000**	**2 951 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	457 000	700 000	700 000	1 046 000	1 077 000
103 Operational Equipment, Machinery And Plants	0	0	0	2 000	2 000

110 Acquisition of capital assets Total	**457 000**	**700 000**	**700 000**	**1 048 000**	**1 079 000**

Vote 03 National Assembly

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational Budget Total	**101 593 000**	**110 824 000**	**110 200 000**	**113 619 000**	**112 052 000**
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	7 992 000	24 000 000	14 000 000	0	0
110 Acquisition of capital assets Total	**7 992 000**	**24 000 000**	**14 000 000**	**0**	**0**
200 Development Budget Total	**7 992 000**	**24 000 000**	**14 000 000**	**0**	**0**
GRAND TOTAL	**109 585 000**	**134 824 000**	**124 200 000**	**113 619 000**	**112 052 000**

Vote 04 Auditor General

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	55 166 000	65 459 000	65 459 000	67 422 000	69 445 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	6 924 000	8 475 000	8 475 000	8 730 000	8 992 000
003 Other Conditions of Service	366 000	2 000	2 000	2 000	2 000
004 Improvement of Remuneration Structure	0	11 324 000	11 324 000	11 664 000	12 014 000
005 Employers Contribution to the Social Security	160 000	181 000	181 000	187 000	193 000
010 Personnel Expenditure Total	**62 616 000**	**85 441 000**	**85 441 000**	**88 005 000**	**90 646 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4 246 000	7 136 000	7 129 000	7 350 000	7 571 000
022 Materials and Supplies	1 036 000	1 610 000	1 610 000	1 659 000	1 709 000
023 Transport	600 000	1 185 000	1 185 000	1 221 000	1 258 000
024 Utilities	2 515 000	4 097 000	4 097 000	4 219 000	4 346 000
025 Maintenance Expenses	1 039 000	2 578 000	2 578 000	2 655 000	2 735 000
027-1 Training Courses, Symposiums and Workshops	0	630 000	630 000	718 000	332 000
027-2 Printing and Advertisements	0	111 000	111 000	114 000	117 000
027-3 Security Contracts	0	449 000	449 000	462 000	476 000
027-4 Entertainment-Politicians	0	33 000	33 000	34 000	35 000
027-5 Office Refreshment	0	69 000	69 000	71 000	73 000
027-6 Official Entertainment/Corporate Gifts	0	15 000	15 000	15 000	15 000
027-7 Others	0	7 809 000	7 809 000	9 118 000	8 625 000
030 Goods and Other Services Total	**9 436 000**	**25 722 000**	**25 715 000**	**27 636 000**	**27 292 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	237 000	180 000	180 000	185 000	191 000
080 Subsidies and other current transfers Total	**237 000**	**180 000**	**180 000**	**185 000**	**191 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	13 000	1 340 000	1 340 000	1 380 000	1 421 000
110 Acquisition of capital assets Total	**13 000**	**1 340 000**	**1 340 000**	**1 380 000**	**1 421 000**
300 Operational Budget Total	**72 302 000**	**112 683 000**	**112 676 000**	**117 206 000**	**119 550 000**
GRAND TOTAL	**72 302 000**	**112 683 000**	**112 676 000**	**117 206 000**	**119 550 000**

Vote 05 Home Affairs and Immigration

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	219 400 000	202 939 000	237 950 000	216 815 000	232 749 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	22 328 000	21 462 000	24 242 000	22 630 000	23 309 000
003 Other Conditions of Service	4 591 000	0	5 031 000	0	0
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	0	819 000	819 000	843 000	868 000
010 Personnel Expenditure Total	**246 319 000**	**225 220 000**	**268 042 000**	**240 288 000**	**256 926 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	8 114 000	4 200 000	4 200 000	6 750 000	6 976 000
022 Materials and Supplies	1 652 000	4 944 000	4 944 000	3 606 000	4 976 000
023 Transport	608 000	7 030 000	7 030 000	15 750 000	7 422 000
024 Utilities	28 100 000	27 322 000	27 322 000	26 856 000	27 661 000
025 Maintenance Expenses	62 051 000	54 227 000	54 227 000	41 520 000	40 345 000
026 Property Rental and Related Charges	11 391 000	21 342 000	21 342 000	21 381 000	21 581 000
027-1 Training Courses, Symposiums and Workshops	0	767 000	767 000	1 586 000	1 649 000
027-2 Printing and Advertisements	0	42 185 000	42 185 000	33 796 000	31 171 000
027-3 Security Contracts	0	644 000	644 000	769 000	796 000
027-4 Entertainment-Politicians	0	35 000	35 000	56 000	57 000
027-5 Office Refreshment	0	74 000	74 000	59 000	59 000
027-6 Official Entertainment/Corporate Gifts	19 000	30 000	30 000	37 000	39 000
027-7 Others	32 947	969 000	969 000	4 710 000	4 857 000
030 Goods and Other Services Total	**111 967 947**	**163 769 000**	**163 769 000**	**156 876 000**	**147 589 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	9 000	199 000	199 000	295 000	298 000
042 Membership Fees And Subscriptions: Domestic	0	0	0	0	0
043-1 Sub National Bodies	0	0	0	0	0
044-1 Social Grant	0	50 000 000	66 807 000	0	0
080 Subsidies and other current transfers Total	**9 000**	**50 199 000**	**67 006 000**	**295 000**	**298 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	401 000	308 000	308 000	476 000	1 079 000

102 Vehicles	0	0	0	0	0

Vote 05 Home Affairs and Immigration

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
103 Operational Equipment, Machinery And Plants	197 000	207 000	190 000	341 000	350 000
110 Acquisition of capital assets Total	**598 000**	**515 000**	**498 000**	**817 000**	**1 429 000**
300 Operational Budget Total	**358 893 947**	**439 703 000**	**499 315 000**	**398 276 000**	**406 242 000**
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design And Supervision	202 000	0	0	0	0
107 Construction, Renovation and Improvement	81 184 000	180 223 000	180 223 000	124 453 000	103 735 000
110 Acquisition of capital assets Total	**81 386 000**	**180 223 000**	**180 223 000**	**124 453 000**	**103 735 000**
200 Development Budget Total	**81 386 000**	**180 223 000**	**180 223 000**	**124 453 000**	**103 735 000**
GRAND TOTAL	**440 279 947**	**619 926 000**	**679 538 000**	**522 729 000**	**509 977 000**

Vote 06 Ministry of Safety and Security

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3 610 710 000	3 860 807 000	3 860 807 000	3 688 811 000	3 731 806 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	444 105 000	490 146 000	490 146 000	490 146 000	490 146 000
003 Other Conditions of Service	47 110 000	107 123 000	107 123 000	107 148 000	107 174 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	3 000	2 675 000	2 675 000	2 675 000	2 675 000
010 Personnel Expenditure Total	**4 101 928 000**	**4 460 751 000**	**4 460 751 000**	**4 288 780 000**	**4 331 801 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	70 303 000	15 341 000	15 341 000	33 639 000	36 480 000
022 Materials and Supplies	126 989 000	16 774 000	16 774 000	64 532 000	71 433 000
023 Transport	196 416 000	37 402 000	37 402 000	69 693 000	70 392 000
024 Utilities	159 176 000	57 274 000	57 274 000	69 902 000	108 194 000
025 Maintenance Expenses	5 780 000	3 800 000	3 800 000	10 639 000	10 537 000
026 Property Rental and Related Charges	3 180 000	0	0	1 000 000	1 000 000
027-1 Training Courses, Symposiums and Workshops	0	2 333 000	152 333 000	6 005 000	4 975 000
027-2 Printing and Advertisements	0	12 330 000	12 330 000	5 688 000	5 930 000
027-4 Entertainment-Politicians	0	63 000	63 000	63 000	63 000
027-5 Office Refreshment	0	86 000	86 000	690 000	749 000
027-6 Official Entertainment/Corporate Gifts	0	33 000	33 000	535 000	565 000
027-7 Others	0	29 993 000	29 993 000	59 371 000	61 897 000
030 Goods and Other Services Total	**561 844 000**	**175 429 000**	**325 429 000**	**321 757 000**	**372 215 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	6 052 000	2 548 000	2 548 000	2 671 000	2 696 000
043-1 Sub National Bodies	0	0	0	21 000	22 000
044-1 Social Grant	0	54 345 000	162 041 000	2 505 000	3 064 000
080 Subsidies and other current transfers Total	**6 052 000**	**56 893 000**	**164 589 000**	**5 197 000**	**5 782 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	115 000	0	0	1 390 000	1 200 000
102 Vehicles	0	0	0	500 000	74 000 000
103 Operational Equipment, Machinery And Plants	42 228 000	0	0	123 872 000	51 328 000

110 Acquisition of capital assets Total	**42 343 000**	**0**	**0**	**125 762 000**	**126 528 000**

Vote 06 Ministry of Safety and Security

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational Budget Total	**4 712 167 000**	**4 693 073 000**	**4 950 769 000**	**4 741 496 000**	**4 836 326 000**
200 Development					
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	9 279 000	0	0	0	945 994 000
105 Feasibility Studies, Design And Supervision	3 772 000	0	0	0	200 000 000
107 Construction, Renovation and Improvement	472 011 000	328 254 000	328 254 000	435 809 000	0
110 Acquisition of capital assets Total	**485 062 000**	**328 254 000**	**328 254 000**	**435 809 000**	**1 145 994 000**
200 Development Budget Total	**485 062 000**	**328 254 000**	**328 254 000**	**435 809 000**	**1 145 994 000**
GRAND TOTAL	**5 197 229 000**	**5 021 327 000**	**5 279 023 000**	**5 177 305 000**	**5 982 320 000**

Vote 07 International Relations and Cooperation

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	430 253 000	477 589 000	477 589 000	477 589 000	477 589 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	15 864 000	23 827 000	23 827 000	23 827 000	23 827 000
003 Other Conditions of Service	51 545 000	51 928 000	51 928 000	51 928 000	51 928 000
005 Employers Contribution to the Social Security	115 000	672 000	672 000	672 000	672 000
010 Personnel Expenditure Total	**497 777 000**	**554 016 000**	**554 016 000**	**554 016 000**	**554 016 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	27 159 000	10 000 000	7 794 000	10 000 000	10 000 000
022 Materials and Supplies	5 029 000	3 050 000	3 050 000	3 050 000	3 050 000
023 Transport	17 016 000	10 000 000	10 000 000	10 000 000	10 000 000
024 Utilities	30 589 000	11 048 000	11 048 000	11 048 000	11 048 000
025 Maintenance Expenses	6 190 000	3 000 000	3 000 000	3 000 000	3 000 000
026 Property Rental and Related Charges	113 810 000	4 000 000	4 000 000	34 000 000	34 000 000
027-1 Training Courses, Symposiums and Workshops	0	0	0	0	0
027-2 Printing and Advertisements	0	0	0	0	0
027-3 Security Contracts	0	0	0	0	0
027-4 Entertainment-Politicians	0	100 000	100 000	100 000	100 000
027-5 Office Refreshment	0	100 000	100 000	100 000	100 000
027-6 Official Entertainment/Corporate Gifts	0	150 000	150 000	150 000	150 000
027-7 Others	0	31 650 000	31 650 000	1 650 000	1 650 000
030 Goods and Other Services Total	**199 793 000**	**73 098 000**	**70 892 000**	**73 098 000**	**73 098 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	37 508 000	21 427 000	21 427 000	35 854 000	49 257 000
043-1 Sub National Bodies	0	7 200 000	7 200 000	7 200 000	7 200 000
043-2 Other Extra Budgetary Bodies	0	0	0	0	0
044-1 Social Grant	149 951	50 000 000	75 000 000	0	0
045-3 S.M.E	0	0	0	0	0
080 Subsidies and other current transfers Total	**37 657 951**	**78 627 000**	**103 627 000**	**43 054 000**	**56 457 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	591 000	0	0	0	0
102 Vehicles	0	0	0	0	0

110 Acquisition of capital assets Total	**591 000**	**0**	**0**	**0**	**0**

Vote 07 International Relations and Cooperation

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational Budget Total	**735 818 951**	**705 741 000**	**728 535 000**	**670 168 000**	**683 571 000**
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	841 000	11 500 000	8 800 000	11 500 000	11 500 000
124 Abroad	105 767 000	85 461 000	67 461 000	172 578 000	186 211 000
110 Acquisition of capital assets Total	**106 608 000**	**96 961 000**	**76 261 000**	**184 078 000**	**197 711 000**
200 Development Budget Total	**106 608 000**	**96 961 000**	**76 261 000**	**184 078 000**	**197 711 000**
GRAND TOTAL	**842 426 951**	**802 702 000**	**804 796 000**	**854 246 000**	**881 282 000**

Vote 08 Defence

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3 631 549 000	3 785 183 000	3 785 183 000	3 785 183 000	3 785 183 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	427 675 000	500 700 000	500 741 000	500 700 000	500 700 000
003 Other Conditions of Service	114 130 000	143 956 000	159 956 000	143 956 000	143 956 000
004 Improvement of Remuneration Structure	0	258 529 000	258 529 000	258 529 000	258 529 000
005 Employers Contribution to the Social Security	13 989 000	19 162 000	19 162 000	19 162 000	19 162 000
010 Personnel Expenditure Total	**4 187 343 000**	**4 707 530 000**	**4 723 571 000**	**4 707 530 000**	**4 707 530 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	47 994 000	0	3 175 000	0	0
022 Materials and Supplies	414 232 000	336 754 000	337 754 000	349 883 000	399 581 000
023 Transport	153 936 000	0	4 784 000	72 275 000	105 782 000
024 Utilities	130 292 000	92 001 000	104 001 000	114 168 000	135 716 000
025 Maintenance Expenses	160 894 000	0	0	0	0
026 Property Rental and Related Charges	19 425 000	8 000 000	16 000 000	13 603 000	14 000 000
027-7 Others	8 417 583	0	2 000 000	0	0
030 Goods and Other Services Total	**935 190 583**	**436 755 000**	**467 714 000**	**549 929 000**	**655 079 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	394 000	0	0	0	0
042 Membership Fees And Subscriptions: Domestic	0	0	0	0	0
043-2 Other Extra Budgetary Bodies	0	0	1 000 000	0	0
044-1 Social Grant	15 481 000	97 361 000	361 431 000	0	0
080 Subsidies and other current transfers Total	**15 875 000**	**97 361 000**	**362 431 000**	**0**	**0**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	13 078 000	0	0	0	0
102 Vehicles	23 976 000	0	0	0	0
103 Operational Equipment, Machinery And Plants	384 010 000	0	50 000 000	0	0
110 Acquisition of capital assets Total	**421 064 000**	**0**	**50 000 000**	**0**	**0**
300 Operational Budget Total	**5 559 472 583**	**5 241 646 000**	**5 603 716 000**	**5 257 459 000**	**5 362 609 000**
200 Development					
110 Acquisition of capital assets					
103 Operational Equipment,	265 085 000	263 000 000	263 000 000	178 000 000	125 045 000

Machinery And Plants

Vote 08 Defence

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
105 Feasibility Studies, Design and Supervision	1 700 000	0	0	0	0
107 Construction, Renovation and Improvement	195 821 000	178 923 000	178 923 000	172 480 000	190 276 000
110 Acquisition of capital assets Total	**462 606 000**	**441 923 000**	**441 923 000**	**350 480 000**	**315 321 000**
200 Development Budget Total	**462 606 000**	**441 923 000**	**441 923 000**	**350 480 000**	**315 321 000**
GRAND TOTAL	**6 022 078 583**	**5 683 569 000**	**6 045 639 000**	**5 607 939 000**	**5 677 930 000**

Vote 09 Finance

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	472 820 000	483 425 000	483 425 000	488 057 000	491 595 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	53 102 000	57 758 000	57 758 000	55 506 000	57 172 000
003 Other Conditions of Service	4 356 000	8 923 000	8 923 000	7 652 000	7 747 000
005 Employers Contribution to the Social Security	0	1 611 000	1 611 000	1 698 000	1 748 000
010 Personnel Expenditure Total	**530 278 000**	**551 717 000**	**551 717 000**	**552 913 000**	**558 262 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	10 405 000	5 346 000	5 346 000	3 870 000	4 180 000
022 Materials and Supplies	10 645 000	13 305 000	13 305 000	14 573 000	15 162 000
023 Transport	10 377 000	9 820 000	9 820 000	8 055 000	8 297 000
024 Utilities	65 539 000	65 022 000	65 022 000	68 041 000	67 381 000
025 Maintenance Expenses	70 582 000	104 343 000	104 343 000	77 135 000	79 299 000
026 Property Rental and Related Charges	8 763 000	20 485 000	20 485 000	17 929 000	18 017 000
027-1 Training Courses, Symposiums and Workshops	21 000	10 810 000	10 607 000	9 329 000	8 628 000
027-2 Printing and Advertisements	0	9 633 000	9 633 000	4 596 000	4 733 000
027-3 Security Contracts	0	9 011 000	9 011 000	10 079 000	10 201 000
027-4 Entertainment-Politicians	0	192 000	192 000	196 000	201 000
027-5 Office Refreshment	0	1 050 000	1 050 000	860 000	884 000
027-6 Official Entertainment/Corporate Gifts	0	515 000	515 000	531 000	547 000
027-7 Others	0	203 599 000	197 599 000	116 710 000	183 092 000
030 Goods and Other Services Total	**176 332 000**	**453 131 000**	**446 928 000**	**331 904 000**	**400 622 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	11 643 000	17 280 000	17 280 000	21 363 000	22 004 000
042 Membership Fees And Subscriptions: Domestic	0	1 000	1 000	1 000	1 000
043-1 Sub National Bodies	15 900 000	2 820 985 000	2 820 985 000	2 702 700 000	2 700 322 000
043-2 Other Extra Budgetary Bodies	0	202 798 000	402 798 000	125 280 000	133 417 000
044-1 Social Grant	0	0	0	0	0
045-1 S.O.E.	0	6 988 000	6 988 000	6 988 000	6 988 000
080 Subsidies and other current transfers Total	**27 543 000**	**3 048 052 000**	**3 248 052 000**	**2 856 332 000**	**2 862 732 000**
090 Interest payments and borrowing related charges					
081 Domestic interest payments	0	3 074 000 000	3 074 000 000	2 557 800 000	1 878 000 000

082 Foreign interest payments	0	1 926 000 000	1 926 000 000	1 705 200 000	1 252 000 000
083 Borrowing related charges	0	1 000 000	1 000 000	0	0

Vote 09 Finance

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
090 Interest payments and borrowing related charges Total	**0**	**5 001 000 000**	**5 001 000 000**	**4 263 000 000**	**3 130 000 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	18 000	0	0	0	0
103 Operational Equipment, Machinery And Plants	0	0	0	0	0
110 Acquisition of capital assets Total	**18 000**	**0**	**0**	**0**	**0**
130 Capital Transfers					
121-1 Sub National Bodies	0	20 000 000	20 000 000	20 000 000	20 000 000
130 Capital Transfers Total	**0**	**20 000 000**	**20 000 000**	**20 000 000**	**20 000 000**
180 Lending and Equity Participation					
175 Equity Participation: Joint Ventures and Domestic Enterprises	0	26 780 000	26 780 000	27 583 000	28 410 000
180 Lending and Equity Participation Total	**0**	**26 780 000**	**26 780 000**	**27 583 000**	**28 410 000**
300 Operational Budget Total	**734 171 000**	**9 100 680 000**	**9 294 477 000**	**8 051 732 000**	**7 000 026 000**
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	0	5 000 000	5 000 000	0	0
107 Construction, Renovation and Improvement	5 298 000	0	0	0	0
110 Acquisition of capital assets Total	**5 298 000**	**5 000 000**	**5 000 000**	**0**	**0**
200 Development Budget Total	**5 298 000**	**5 000 000**	**5 000 000**	**0**	**0**
GRAND TOTAL	**739 469 000**	**9 105 680 000**	**9 299 477 000**	**8 051 732 000**	**7 000 026 000**

Vote 10 Education, Arts and Culture

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	11 305 293 000	8 646 855 000	8 646 855 000	8 863 311 000	9 048 912 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	960 611 000	992 631 000	992 631 000	1 022 417 000	1 053 085 000
003 Other Conditions of Service	266 598 000	531 197 000	531 197 000	547 136 000	563 551 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	27 000	32 967 000	32 967 000	33 958 000	34 977 000
010 Personnel Expenditure Total	**12 532 529 000**	**10 203 650 000**	**10 203 650 000**	**10 466 822 000**	**10 700 525 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	10 147 000	5 250 000	5 250 000	5 679 000	5 842 000
022 Materials and Supplies	15 794 000	36 888 000	36 888 000	37 816 000	38 951 000
023 Transport	9 069 000	10 748 000	10 748 000	11 482 000	11 827 000
024 Utilities	17 222 000	18 648 000	18 648 000	19 208 000	19 787 000
025 Maintenance Expenses	2 509 000	500 000	500 000	516 000	532 000
026 Property Rental and Related Charges	874 000	600 000	600 000	618 000	637 000
027-1 Training Courses, Symposiums and Workshops	0	4 955 000	4 955 000	5 104 000	5 256 000
027-2 Printing and Advertisements	0	3 700 000	3 700 000	3 811 000	3 925 000
027-3 Security Contracts	0	985 000	985 000	1 015 000	1 045 000
027-4 Entertainment-Politicians	0	0	0	0	0
027-5 Office Refreshment	0	50 000	50 000	51 000	53 000
027-6 Official Entertainment/Corporate Gifts	0	0	0	0	0
027-7 Others	0	41 500 000	71 500 000	42 745 000	44 027 000
030 Goods and Other Services Total	**55 615 000**	**123 824 000**	**153 824 000**	**128 045 000**	**131 882 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2 185 000	3 192 000	3 192 000	3 286 000	3 383 000
042 Membership Fees And Subscriptions: Domestic	270 500	413 000	413 000	425 000	438 000
043-1 Sub National Bodies	164 191 393	1 007 364 000	1 877 071 000	477 890 000	461 227 000
043-2 Other Extra Budgetary Bodies	9 697 000	10 987 000	10 987 000	11 317 000	11 658 000
044-1 Social Grant	14 014 999	16 551 000	190 975 000	17 048 000	17 558 000
045-1 S.O.E.	0	25 000 000	25 000 000	25 750 000	26 523 000
080 Subsidies and other current transfers Total	**190 358 892**	**1 063 507 000**	**2 107 638 000**	**535 716 000**	**520 787 000**

110 Acquisition of capital assets

Vote 10 Education, Arts and Culture

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
101 Furniture And Office Equipment	373 000	0	0	0	0
103 Operational Equipment, Machinery And Plants	0	0	0	0	0
110 Acquisition of capital assets Total	**373 000**	**0**	**0**	**0**	**0**
300 Operational Budget Total	**12 778 875 892**	**11 390 981 000**	**12 465 112 000**	**11 130 583 000**	**11 353 194 000**
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	0	51 354 000	42 256 000	89 200 000	93 848 000
107 Construction, Renovation and Improvement	277 091 000	348 837 000	273 866 000	515 763 000	584 652 000
110 Acquisition of capital assets Total	**277 091 000**	**400 191 000**	**316 122 000**	**604 963 000**	**678 500 000**
130 Capital Transfers					
121-1 Sub National Bodies	202 828 000	175 500 000	173 098 000	236 000 000	150 082 000
121-2 Other Extra Budgetary Bodies	15 338 000	9 000 000	9 000 000	33 894 000	5 000 000
130 Capital Transfers Total	**218 166 000**	**184 500 000**	**182 098 000**	**269 894 000**	**155 082 000**
200 Development Budget Total	**495 257 000**	**584 691 000**	**498 220 000**	**874 857 000**	**833 582 000**
GRAND TOTAL	**13 274 132 892**	**11 975 672 000**	**12 963 332 000**	**12 005 440 000**	**12 186 776 000**

Vote 11 National Council

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	50 171 000	60 990 000	60 990 000	61 950 000	63 167 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	7 216 000	8 048 000	8 048 000	7 970 000	8 104 000
003 Other Conditions of Service	4 804 000	1 323 000	1 323 000	1 270 000	1 318 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	76 000	111 000	111 000	112 000	116 000
010 Personnel Expenditure Total	**62 267 000**	**70 472 000**	**70 472 000**	**71 302 000**	**72 705 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	13 717 000	21 945 000	21 945 000	23 000 000	23 300 000
022 Materials and Supplies	259 000	505 000	505 000	536 000	563 000
023 Transport	764 000	6 859 000	6 859 000	8 300 000	8 412 000
024 Utilities	2 549 000	5 038 000	5 038 000	5 535 000	4 580 000
025 Maintenance Expenses	731 000	2 650 000	2 650 000	1 319 000	500 000
027-1 Training Courses, Symposiums and Workshops	0	1 210 000	1 210 000	1 485 000	1 650 000
027-2 Printing and Advertisements	0	800 000	800 000	865 000	980 000
027-4 Entertainment-Politicians	0	0	0	0	0
027-5 Office Refreshment	0	145 000	145 000	155 000	165 000
027-6 Official Entertainment/Corporate Gifts	0	535 000	535 000	585 000	635 000
027-7 Others	0	2 550 000	2 550 000	2 900 000	3 150 000
030 Goods and Other Services Total	**18 020 000**	**42 237 000**	**42 237 000**	**44 680 000**	**43 935 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	792 000	845 000	845 000	880 000	900 000
042 Membership Fees And Subscriptions: Domestic	4 000	5 000	289 000	5 000	5 000
043-1 Sub National Bodies	0	0	0	0	0
080 Subsidies and other current transfers Total	**796 000**	**850 000**	**1 134 000**	**885 000**	**905 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	490 000	1 618 000	1 581 000	1 000 000	1 000 000
110 Acquisition of capital assets Total	**490 000**	**1 618 000**	**1 581 000**	**1 000 000**	**1 000 000**
300 Operational Budget Total	**81 573 000**	**115 177 000**	**115 424 000**	**117 867 000**	**118 545 000**
GRAND TOTAL	**81 573 000**	**115 177 000**	**115 424 000**	**117 867 000**	**118 545 000**

Vote 12 Gender Equality and Child Welfare

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	115 863 000	135 545 000	135 545 000	139 612 000	143 800 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	14 068 000	16 457 000	16 457 000	16 950 000	17 458 000
003 Other Conditions of Service	2 399 000	7 668 000	7 668 000	2 298 000	2 535 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	454 000	508 000	508 000	523 000	539 000
010 Personnel Expenditure Total	**132 784 000**	**160 178 000**	**160 178 000**	**159 383 000**	**164 332 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5 543 000	6 061 000	6 061 000	6 243 000	6 430 000
022 Materials and Supplies	3 754 000	8 136 000	8 136 000	8 569 000	8 825 000
023 Transport	29 117 000	24 645 000	24 645 000	25 384 000	26 146 000
024 Utilities	15 265 000	18 445 000	18 445 000	18 998 000	19 569 000
025 Maintenance Expenses	480 000	560 000	560 000	577 000	594 000
026 Property Rental and Related Charges	1 346 000	1 568 000	1 568 000	1 615 000	1 663 000
027-1 Training Courses, Symposiums and Workshops	0	3 112 000	3 112 000	3 206 000	3 302 000
027-2 Printing and Advertisements	0	780 000	780 000	803 000	827 000
027-3 Security Contracts	0	6 468 000	6 468 000	6 662 000	6 862 000
027-4 Entertainment-Politicians	0	46 000	46 000	47 000	49 000
027-5 Office Refreshment	0	139 000	139 000	144 000	149 000
027-6 Official Entertainment/Corporate Gifts	0	155 000	155 000	160 000	166 000
027-7 Others	6 051 603	2 293 000	2 293 000	2 362 000	2 432 000
030 Goods and Other Services Total	**61 556 603**	**72 408 000**	**72 408 000**	**74 770 000**	**77 014 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	30 000	5 240 000	5 240 000	5 397 000	5 559 000
044-1 Social Grant	20 600 000	1 013 930 000	1 013 997 000	1 050 128 000	1 068 185 000
045-1 S.O.E.	0	8 579 000	8 579 000	8 836 000	9 101 000
045-2 Public And Departmental Enterprises And Private Industries	0	21 768 000	21 768 000	22 421 000	23 094 000
080 Subsidies and other current transfers Total	**20 630 000**	**1 049 517 000**	**1 049 584 000**	**1 086 782 000**	**1 105 939 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	122 000	7 181 000	7 181 000	6 933 000	7 141 000

110 Acquisition of capital assets Total	**122 000**	**7 181 000**	**7 181 000**	**6 933 000**	**7 141 000**

Vote 12 Gender Equality and Child Welfare

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational Budget Total	**215 092 603**	**1 289 284 000**	**1 289 351 000**	**1 327 868 000**	**1 354 426 000**
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	1 096 000	3 462 000	3 462 000	0	500 000
106 Purchase of Land and Intangible Assets	0	300 000	300 000	0	0
107 Construction, Renovation and Improvement	3 243 000	4 398 000	4 398 000	25 600 000	38 309 000
110 Acquisition of capital assets Total	**4 339 000**	**8 160 000**	**8 160 000**	**25 600 000**	**38 809 000**
200 Development Budget Total	**4 339 000**	**8 160 000**	**8 160 000**	**25 600 000**	**38 809 000**
GRAND TOTAL	**219 431 603**	**1 297 444 000**	**1 297 511 000**	**1 353 468 000**	**1 393 235 000**

Vote 13 Health and Social Services

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	3 087 171 000	2 914 299 000	3 014 299 000	3 001 728 000	3 091 778 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	249 786 000	262 294 000	262 294 000	270 215 000	278 322 000
003 Other Conditions of Service	121 590 000	99 083 000	99 083 000	102 060 000	105 123 000
005 Employers Contribution to the Social Security	8 092 000	14 632 000	14 632 000	15 071 000	15 522 000
010 Personnel Expenditure Total	**3 466 639 000**	**3 290 308 000**	**3 390 308 000**	**3 389 074 000**	**3 490 745 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	50 767 000	10 005 000	10 005 000	10 302 000	10 610 000
022 Materials and Supplies	1 647 238 000	1 277 034 000	1 277 034 000	1 265 733 000	1 240 397 000
023 Transport	103 120 000	86 878 000	86 878 000	89 483 000	92 167 000
024 Utilities	284 265 000	343 195 000	343 195 000	353 490 000	364 092 000
025 Maintenance Expenses	80 131 000	29 371 000	29 371 000	30 252 000	31 159 000
026 Property Rental and Related Charges	21 854 000	25 347 000	25 347 000	26 108 000	26 891 000
027-1 Training Courses, Symposiums and Workshops	0	0	0	0	0
027-2 Printing and Advertisements	0	14 439 000	14 439 000	14 872 000	15 317 000
027-3 Security Contracts	0	54 581 000	54 581 000	56 218 000	57 905 000
027-4 Entertainment-Politicians	0	41 000	41 000	43 000	45 000
027-5 Office Refreshment	0	2 120 000	2 120 000	2 184 000	2 249 000
027-6 Official Entertainment/Corporate Gifts	0	10 000	10 000	10 000	10 000
027-7 Others	0	706 370 000	706 370 000	727 562 000	749 392 000
030 Goods and Other Services Total	**2 187 375 000**	**2 549 391 000**	**2 549 391 000**	**2 576 257 000**	**2 590 234 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2 652 000	3 044 000	3 044 000	3 135 000	3 229 000
042 Membership Fees And Subscriptions: Domestic	0	14 000	14 000	14 000	14 000
043-2 Other Extra Budgetary Bodies	8 845 000	1 500 000	1 500 000	1 545 000	1 591 000
044-1 Social Grant	0	262 887 000	610 206 000	270 774 000	278 897 000
044-2 Support to N.P.O	0	2 065 000	2 065 000	2 127 000	2 191 000
080 Subsidies and other current transfers Total	**11 497 000**	**269 510 000**	**616 829 000**	**277 595 000**	**285 922 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	5 371 000	0	0	0	0

102 Vehicles	62 524 000	40 242 000	40 242 000	41 449 000	42 692 000

Vote 13 Health and Social Services

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
103 Operational Equipment, Machinery And Plants	86 050 000	45 531 000	45 531 000	46 897 000	48 304 000
110 Acquisition of capital assets Total	**153 945 000**	**85 773 000**	**85 773 000**	**88 346 000**	**90 996 000**
300 Operational Budget Total	**5 819 456 000**	**6 194 982 000**	**6 642 301 000**	**6 331 272 000**	**6 457 897 000**
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	929 000	0	0	0	0
030 Goods and Other Services Total	**929 000**	**0**	**0**	**0**	**0**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	35 299 000	37 511 000	37 511 000	64 430 000	48 771 000
105 Feasibility Studies, Design and Supervision	49 191 000	48 390 000	48 390 000	81 738 000	62 164 000
107 Construction, Renovation and Improvement	268 462 000	233 696 000	233 696 000	398 751 000	303 491 000
110 Acquisition of capital assets Total	**352 952 000**	**319 597 000**	**319 597 000**	**544 919 000**	**414 426 000**
200 Development Budget Total	**353 881 000**	**319 597 000**	**319 597 000**	**544 919 000**	**414 426 000**
GRAND TOTAL	**6 173 337 000**	**6 514 579 000**	**6 961 898 000**	**6 876 191 000**	**6 872 323 000**

Vote 14 Labour, Industrial Relations and Employment Creation

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	91 804 000	90 261 000	90 261 000	94 728 000	95 837 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	10 700 000	8 175 000	8 175 000	9 093 000	9 341 000
003 Other Conditions of Service	1 363 000	3 292 000	3 292 000	2 664 000	2 698 000
004 Improvement of Remuneration Structure	0	10 668 000	10 668 000	9 443 000	9 726 000
005 Employers Contribution to the Social Security	0	594 000	594 000	320 000	323 000
010 Personnel Expenditure Total	**103 867 000**	**112 990 000**	**112 990 000**	**116 248 000**	**117 925 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	7 606 000	2 400 000	615 000	2 300 000	2 331 000
022 Materials and Supplies	2 386 000	1 556 000	1 556 000	955 000	967 000
023 Transport	1 006 000	1 200 000	1 200 000	1 210 000	1 021 000
024 Utilities	11 382 000	3 558 000	20 558 000	4 091 000	4 500 000
025 Maintenance Expenses	5 995 000	4 100 000	4 100 000	3 150 000	3 050 000
026 Property Rental and Related Charges	1 461 000	1 000 000	1 000 000	2 000 000	2 122 000
027-1 Training Courses, Symposiums and Workshops	0	200 000	200 000	342 000	300 000
027-2 Printing and Advertisements	0	250 000	250 000	210 000	330 000
027-3 Security Contracts	0	1 000 000	1 000 000	1 000 000	1 591 000
027-4 Entertainment-Politicians	0	60 000	60 000	63 000	60 000
027-5 Office Refreshment	0	85 000	85 000	68 000	71 000
027-6 Official Entertainment/Corporate Gifts	0	0	0	25 000	30 000
027-7 Others	0	3 052 000	2 788 000	3 909 000	4 033 000
030 Goods and Other Services Total	**29 836 000**	**18 461 000**	**33 412 000**	**19 323 000**	**20 406 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	380 000	560 000	560 000	410 000	410 000
044-1 Social Grant	0	3 000 000	17 060 000	2 000 000	2 000 000
080 Subsidies and other current transfers Total	**380 000**	**3 560 000**	**17 620 000**	**2 410 000**	**2 410 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1 794 000	0	0	0	0
102 Vehicles	0	0	0	0	0
110 Acquisition of capital assets Total	**1 794 000**	**0**	**0**	**0**	**0**

		135 011 000			
200 Development					

Vote 14 Labour, Industrial Relations and Employment Creation

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	0	0	0	0
105 Feasibility Studies, Design and Supervision	71 000	100 000	100 000	0	0
107 Construction, Renovation and Improvement	5 762 000	8 766 000	4 766 000	16 715 000	112 146 000
110 Acquisition of capital assets Total	**5 833 000**	**8 866 000**	**4 866 000**	**16 715 000**	**112 146 000**
200 Development Budget Total	**5 833 000**	**8 866 000**	**4 866 000**	**16 715 000**	**112 146 000**
GRAND TOTAL	**141 710 000**	**143 877 000**	**168 888 000**	**154 696 000**	**252 887 000**

Vote 15 Mines and Energy

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	82 532 000	92 179 000	92 179 000	92 760 000	100 688 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	9 458 000	7 617 000	8 153 000	7 825 000	7 840 000
003 Other Conditions of Service	871 000	748 000	4 254 000	797 000	809 000
005 Employers Contribution to the Social Security	0	244 000	244 000	258 000	267 000
010 Personnel Expenditure Total	**92 861 000**	**100 788 000**	**104 830 000**	**101 640 000**	**109 604 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4 319 000	1 420 000	3 420 000	1 850 000	2 700 000
022 Materials and Supplies	560 000	1 000 000	1 500 000	1 452 000	1 700 000
023 Transport	2 754 000	1 595 000	2 595 000	3 574 000	3 500 000
024 Utilities	7 297 000	2 500 000	6 028 000	3 300 000	4 000 000
025 Maintenance Expenses	1 448 000	200 000	700 000	300 000	500 000
027-1 Training Courses, Symposiums and Workshops	158 000	0	0	0	0
027-2 Printing and Advertisements	0	0	0	0	0
027-3 Security Contracts	0	350 000	350 000	312 000	512 000
027-4 Entertainment-Politicians	0	48 000	48 000	48 000	48 000
027-5 Office Refreshment	77 000	0	0	0	0
027-6 Official Entertainment/Corporate Gifts	0	0	0	0	0
027-7 Others	0	1 000 000	1 000 000	2 000 000	2 000 000
030 Goods and Other Services Total	**16 613 000**	**8 113 000**	**15 641 000**	**12 836 000**	**14 960 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	1 700 000	2 533 000	5 033 000	3 888 000	3 088 000
042 Membership Fees And Subscriptions: Domestic	1 000	10 000	10 000	0	0
043-1 Sub National Bodies	0	0	0	0	0
044-2 Support to N.P.O	0	6 538 000	14 355 000	0	0
045-1 S.O.E.	9 782 000	10 000 000	11 500 000	12 434 000	5 262 000
080 Subsidies and other current transfers Total	**11 483 000**	**19 081 000**	**30 898 000**	**16 322 000**	**8 350 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	37 000	0	0	0	500 000
110 Acquisition of capital assets Total	**37 000**	**0**	**0**	**0**	**500 000**
300 Operational Budget Total	**120 994 000**	**127 982 000**	**151 369 000**	**130 798 000**	**133 414 000**

200 Development	
030 Goods and Other Services	

Vote 15 Mines and Energy

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
022 Materials and Supplies	828 000	5 300 000	5 300 000	8 123 000	14 000 000
027 Other Services and Expenses	5 976 000	13 500 000	13 930 000	24 500 000	27 500 000
030 Goods and Other Services Total	**6 804 000**	**18 800 000**	**19 230 000**	**32 623 000**	**41 500 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	0	0	0	0
102 Vehicles	0	0	0	0	0
103 Operational Equipment, Machinery And Plants	0	3 250 000	3 250 000	8 200 000	5 500 000
105 Feasibility Studies, Design and Supervision	9 006 000	8 893 000	8 893 000	12 000 000	23 000 000
107 Construction, Renovation and Improvement	34 780 000	47 000 000	27 441 000	49 000 000	69 559 000
110 Acquisition of capital assets Total	**43 786 000**	**59 143 000**	**39 584 000**	**69 200 000**	**98 059 000**
130 Capital Transfers					
121-2 Other Extra Budgetary Bodies	0	2 000 000	2 000 000	4 000 000	8 000 000
123-1 State Owned Enterprises	3 000 000	0	0	0	0
130 Capital Transfers Total	**3 000 000**	**2 000 000**	**2 000 000**	**4 000 000**	**8 000 000**
200 Development Budget Total	**53 590 000**	**79 943 000**	**60 814 000**	**105 823 000**	**147 559 000**
GRAND TOTAL	**174 584 000**	**207 925 000**	**212 183 000**	**236 621 000**	**280 973 000**

Vote 16 Justice

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	115 314 000	115 307 000	115 307 000	115 307 000	115 307 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	12 616 000	12 979 000	12 979 000	12 979 000	12 979 000
003 Other Conditions of Service	1 332 000	3 527 000	3 527 000	3 532 000	3 547 000
004 Improvement of Remuneration Structure	1 081 000	0	0	0	0
005 Employers Contribution to the Social Security	0	283 000	283 000	285 000	287 000
010 Personnel Expenditure Total	**130 343 000**	**132 096 000**	**132 096 000**	**132 103 000**	**132 120 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6 493 000	6 546 000	6 261 000	6 546 000	6 545 000
022 Materials and Supplies	2 521 000	3 175 000	3 175 000	3 175 000	3 175 000
023 Transport	0	4 593 000	4 593 000	4 593 000	4 593 000
024 Utilities	22 325 000	16 060 000	16 060 000	16 048 000	16 048 000
025 Maintenance Expenses	1 003 000	2 079 000	2 079 000	2 079 000	2 079 000
026 Property Rental and Related Charges	1 459 000	1 600 000	1 600 000	1 600 000	1 600 000
027-1 Training Courses, Symposiums and Workshops	0	229 000	229 000	250 000	250 000
027-2 Printing and Advertisements	0	1 825 000	1 825 000	1 825 000	1 825 000
027-3 Security Contracts	0	0	0	0	0
027-4 Entertainment-Politicians	0	87 000	87 000	86 000	86 000
027-5 Office Refreshment	0	55 000	55 000	105 000	105 000
027-6 Official Entertainment/Corporate Gifts	43 706	48 000	48 000	98 000	98 000
027-7 Others	52 625 253	58 054 000	57 692 000	62 928 000	67 548 000
030 Goods and Other Services Total	**86 469 959**	**94 351 000**	**93 704 000**	**99 333 000**	**103 952 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	500 000	560 000	560 000	566 000	572 000
042 Membership Fees And Subscriptions: Domestic	59 000	79 000	79 000	79 000	79 000
044-1 Social Grant	0	15 423 000	19 188 000	0	0
080 Subsidies and other current transfers Total	**559 000**	**16 062 000**	**19 827 000**	**645 000**	**651 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	968 000	0	0	0	0
102 Vehicles	0	0	0	0	0

110 Acquisition of capital assets Total	**968 000**	**0**	**0**	**0**	**0**

Vote 16 Justice

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational Budget Total	**218 339 959**	**242 509 000**	**245 627 000**	**232 081 000**	**236 723 000**
200 Development					
110 Acquisition of capital assets					
104 Purchase of Buildings	0	66 500 000	66 500 000	0	65 860 000
105 Feasibility Studies, Design and Supervision	18 416 000	8 440 000	8 440 000	38 050 000	0
107 Construction, Renovation and Improvement	41 659 000	105 980 000	85 980 000	89 037 000	182 367 000
110 Acquisition of capital assets Total	**60 075 000**	**180 920 000**	**160 920 000**	**127 087 000**	**248 227 000**
200 Development Budget Total	**60 075 000**	**180 920 000**	**160 920 000**	**127 087 000**	**248 227 000**
GRAND TOTAL	**278 414 959**	**423 429 000**	**406 547 000**	**359 168 000**	**484 950 000**

Vote 17 Urban and Rural Development

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	130 932 000	156 192 000	156 192 000	155 207 000	163 848 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	13 002 000	15 025 000	15 025 000	15 398 000	15 861 000
003 Other Conditions of Service	2 174 000	5 815 000	5 815 000	6 314 000	9 730 000
005 Employers Contribution to the Social Security	0	361 000	361 000	345 000	557 000
010 Personnel Expenditure Total	**146 108 000**	**177 393 000**	**177 393 000**	**177 264 000**	**189 996 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	13 814 000	10 971 000	10 471 000	15 048 000	16 082 000
022 Materials and Supplies	3 542 000	4 159 000	4 159 000	6 311 000	6 327 000
023 Transport	4 933 000	7 506 000	7 506 000	8 242 000	8 987 000
024 Utilities	10 948 000	7 781 000	7 781 000	8 014 000	8 254 000
025 Maintenance Expenses	2 304 000	3 018 000	3 018 000	3 109 000	3 202 000
026 Property Rental and Related Charges	2 745 000	3 377 000	3 377 000	4 242 000	3 774 000
027-1 Training Courses, Symposiums and Workshops	0	5 701 000	5 701 000	6 754 000	11 284 000
027-2 Printing and Advertisements	0	1 342 000	1 342 000	1 465 000	1 510 000
027-3 Security Contracts	0	3 780 000	3 780 000	5 893 000	5 910 000
027-4 Entertainment-Politicians	0	330 000	330 000	345 000	355 000
027-5 Office Refreshment	0	1 564 000	1 564 000	1 617 000	1 663 000
027-6 Official Entertainment/Corporate Gifts	90 897	152 000	152 000	156 000	160 000
027-7 Others	52 984 357	35 673 000	34 673 000	61 461 000	65 064 000
030 Goods and Other Services Total	**91 361 254**	**85 354 000**	**83 854 000**	**122 657 000**	**132 572 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	421 000	1 049 000	480 332 000	1 128 000	1 162 000
043-1 Sub National Bodies	988 937 718	912 897 000	912 897 000	914 383 000	982 234 000
044-1 Social Grant	481 043 140	178 694 000	178 694 000	102 065 000	85 622 000
044-2 Support to N.P.O	0	7 000 000	7 000 000	7 500 000	7 700 000
045-1 S.O.E.	117 562 000	37 525 000	37 525 000	55 686 000	63 531 000
045-2 Public And Departmental Enterprises And Private Industries	0	0	0	50 000 000	0
080 Subsidies and other current transfers Total	**1 587 963 858**	**1 137 165 000**	**1 616 448 000**	**1 130 762 000**	**1 140 249 000**
110 Acquisition of capital assets					
101 Furniture And Office	946 000	3 350 000	3 350 000	3 451 000	0

Equipment					
102 Vehicles	0	0	0	0	0

Vote 17 Urban and Rural Development

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
110 Acquisition of capital assets Total	**946 000**	**3 350 000**	**3 350 000**	**3 451 000**	**0**
300 Operational Budget Total	**1 826 379 112**	**1 403 262 000**	**1 881 045 000**	**1 434 134 000**	**1 462 817 000**
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	11 396 000	0	0	0	0
107 Construction, Renovation and Improvement	265 999 000	0	0	0	0
110 Acquisition of capital assets Total	**277 395 000**	**0**	**0**	**0**	**0**
130 Capital Transfers					
121-1 Sub National Bodies	0	30 000 000	30 000 000	60 000 000	60 000 000
121-2 Other Extra Budgetary Bodies	0	519 100 000	493 100 000	915 248 000	1 484 011 000
123-1 State Owned Enterprises	205 366 000	0	0	0	0
130 Capital Transfers Total	**205 366 000**	**549 100 000**	**523 100 000**	**975 248 000**	**1 544 011 000**
200 Development Budget Total	**482 761 000**	**549 100 000**	**523 100 000**	**975 248 000**	**1 544 011 000**
GRAND TOTAL	**2 309 140 112**	**1 952 362 000**	**2 404 145 000**	**2 409 382 000**	**3 006 828 000**

Vote 18 Environment and Tourism

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	223 968 000	223 241 000	223 241 000	215 733 000	214 237 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	23 720 000	25 695 000	25 695 000	25 200 000	25 550 000
003 Other Conditions of Service	2 169 000	1 388 000	1 388 000	1 970 000	1 970 000
005 Employers Contribution to the Social Security	0	919 000	919 000	984 000	980 000
010 Personnel Expenditure Total	**249 857 000**	**251 243 000**	**251 243 000**	**243 887 000**	**242 737 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	25 691 000	10 100 000	10 100 000	18 200 000	19 300 000
022 Materials and Supplies	4 984 000	1 760 000	1 760 000	4 030 000	4 030 000
023 Transport	40 901 000	37 505 000	37 505 000	40 350 000	40 250 000
024 Utilities	34 052 000	40 000 000	40 000 000	12 260 000	13 760 000
025 Maintenance Expenses	1 990 000	192 000	192 000	3 030 000	3 450 000
026 Property Rental and Related Charges	1 640 000	1 769 000	1 769 000	1 750 000	1 950 000
027-1 Training Courses, Symposiums and Workshops	0	70 000	70 000	370 000	370 000
027-2 Printing and Advertisements	0	45 000	45 000	110 000	110 000
027-4 Entertainment-Politicians	0	40 000	40 000	50 000	50 000
027-5 Office Refreshment	0	30 000	30 000	0	0
027-6 Official Entertainment/Corporate Gifts	0	0	0	30 000	30 000
027-7 Others	10 625 785	4 315 000	4 271 000	16 090 000	19 866 000
030 Goods and Other Services Total	**119 883 785**	**95 826 000**	**95 782 000**	**96 270 000**	**103 166 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2 220 000	3 351 000	3 351 000	3 516 000	1 600 000
042 Membership Fees And Subscriptions: Domestic	1 620 000	647 000	647 000	961 000	350 000
044-1 Social Grant	0	30 000 000	68 390 000	0	0
045-1 S.O.E.	15 265 000	23 000 000	23 000 000	37 271 000	40 000 000
080 Subsidies and other current transfers Total	**19 105 000**	**56 998 000**	**95 388 000**	**41 748 000**	**41 950 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	359 000	97 000	90 000	290 000	1 490 000
103 Operational Equipment, Machinery And Plants	742 000	0	0	200 000	700 000
110 Acquisition of capital assets Total	**1 101 000**	**97 000**	**90 000**	**490 000**	**2 190 000**

300 Operational Budget Total	**389 946 785**	**404 164 000**	**442 503 000**	**382 395 000**	**390 043 000**

Vote 18 Environment and Tourism

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	0	0	0	0	0
027 Other Services and Expenses	811 563	0	0	0	0
030 Goods and Other Services Total	**811 563**	**0**	**0**	**0**	**0**
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	1 487 000	250 000	250 000	0	0
106 Purchase of Land and Intangible Assets	1 700 000	0	0	0	0
107 Construction, Renovation and Improvement	75 335 000	42 950 000	42 950 000	54 248 000	59 627 000
110 Acquisition of capital assets Total	**78 522 000**	**43 200 000**	**43 200 000**	**54 248 000**	**59 627 000**
200 Development Budget Total	**79 333 563**	**43 200 000**	**43 200 000**	**54 248 000**	**59 627 000**
GRAND TOTAL	**469 280 348**	**447 364 000**	**485 703 000**	**436 643 000**	**449 670 000**

Vote 19 Industrialisation, Trade and SME Development

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	71 151 000	74 200 000	74 200 000	79 500 000	80 725 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	8 382 000	10 520 000	10 520 000	10 702 000	10 986 000
003 Other Conditions of Service	1 093 000	0	0	0	0
004 Improvement of Remuneration Structure	0	1 746 000	1 746 000	1 693 000	1 828 000
005 Employers Contribution to the Social Security	117 000	206 000	206 000	213 000	220 000
010 Personnel Expenditure Total	**80 743 000**	**86 672 000**	**86 672 000**	**92 108 000**	**93 759 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	11 442 000	9 600 000	9 093 000	9 888 000	10 187 000
022 Materials and Supplies	1 907 000	1 500 000	1 500 000	1 600 000	1 500 000
023 Transport	2 050 000	2 100 000	2 100 000	2 200 000	2 300 000
024 Utilities	5 893 000	6 540 000	6 540 000	6 736 000	6 938 000
025 Maintenance Expenses	1 737 000	800 000	800 000	824 000	849 000
026 Property Rental and Related Charges	0	0	0	0	0
027-1 Training Courses, Symposiums and Workshops	0	495 000	495 000	510 000	525 000
027-2 Printing and Advertisements	0	932 000	932 000	960 000	988 000
027-3 Security Contracts	0	1 800 000	1 800 000	1 854 000	1 910 000
027-4 Entertainment-Politicians	0	46 000	46 000	47 000	48 000
027-5 Office Refreshment	0	50 000	50 000	52 000	54 000
027-6 Official Entertainment/Corporate Gifts	0	0	0	0	0
027-7 Others	49 977 229	19 375 000	16 958 000	23 460 000	28 147 000
030 Goods and Other Services Total	**73 006 229**	**43 238 000**	**40 314 000**	**48 131 000**	**53 446 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	26 882 000	25 105 000	0	25 608 000	26 111 000
044-1 Social Grant	1 020 000	6 000 000	39 045 000	0	0
045-1 S.O.E.	179 662 728	139 492 000	143 543 000	141 345 000	139 944 000
045-2 Public And Departmental Enterprises And Private Industries	0	1 000 000	1 000 000	1 030 000	1 061 000
080 Subsidies and other current transfers Total	**207 564 728**	**171 597 000**	**183 588 000**	**167 983 000**	**167 116 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	378 000	670 000	670 000	603 000	680 000

102 Vehicles	0	0	0	0	0

Vote 19 Industrialisation, Trade and SME Development

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
103 Operational Equipment, Machinery And Plants	0	0	0	0	0
110 Acquisition of capital assets Total	**378 000**	**670 000**	**670 000**	**603 000**	**680 000**
130 Capital Transfers					
134 Abroad	0	28 000 000	28 000 000	21 000 000	11 000 000
130 Capital Transfers Total	**0**	**28 000 000**	**28 000 000**	**21 000 000**	**11 000 000**
300 Operational Budget Total	**361 691 957**	**330 177 000**	**339 244 000**	**329 825 000**	**326 001 000**
200 Development					
110 Acquisition of capital assets					
103 Operational Equipment, Machinery And Plants	12 450 000	21 000 000	20 000 000	41 000 000	35 000 000
105 Feasibility Studies, Design and Supervision	7 019 000	10 500 000	-3 000 000	10 000 000	15 000 000
106 Purchase of Land and Intangible Assets	3 750 000	0	0	0	0
107 Construction, Renovation and Improvement	142 166 000	273 542 000	218 946 000	167 545 000	148 571 000
110 Acquisition of capital assets Total	**165 385 000**	**305 042 000**	**235 946 000**	**218 545 000**	**198 571 000**
200 Development Budget Total	**165 385 000**	**305 042 000**	**235 946 000**	**218 545 000**	**198 571 000**
GRAND TOTAL	**527 076 957**	**635 219 000**	**575 190 000**	**548 370 000**	**524 572 000**

Vote 20 Agriculture, Water and Forestry

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	641 177 000	684 705 000	684 705 000	650 006 000	650 006 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	65 344 000	69 300 000	69 300 000	72 713 000	72 713 000
003 Other Conditions of Service	13 984 000	10 795 000	10 795 000	11 012 000	11 012 000
005 Employers Contribution to the Social Security	0	2 665 000	2 665 000	2 736 000	2 736 000
010 Personnel Expenditure Total	**720 505 000**	**767 465 000**	**767 465 000**	**736 467 000**	**736 467 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	33 889 000	23 899 000	23 899 000	29 000 000	28 994 000
022 Materials and Supplies	13 290 000	15 190 000	15 190 000	18 259 000	22 259 000
023 Transport	49 549 000	41 290 000	41 290 000	37 518 000	41 518 000
024 Utilities	77 387 000	48 047 000	48 047 000	42 835 000	43 296 000
025 Maintenance Expenses	2 579 000	3 825 000	3 825 000	5 513 000	5 513 000
026 Property Rental and Related Charges	168 000	180 000	180 000	180 000	180 000
027-1 Training Courses, Symposiums and Workshops	0	1 700 000	1 700 000	9 666 000	11 667 000
027-2 Printing and Advertisements	0	930 000	930 000	3 401 000	3 401 000
027-3 Security Contracts	0	20 801 000	20 801 000	13 104 000	13 104 000
027-4 Entertainment-Politicians	0	0	0	93 000	93 000
027-5 Office Refreshment	0	177 000	177 000	155 000	155 000
027-6 Official Entertainment/Corporate Gifts	20 906 462	100 000	100 000	116 000	116 000
027-7 Others	21 661 690	5 225 000	5 225 000	15 627 000	15 627 000
030 Goods and Other Services Total	**219 430 152**	**161 364 000**	**161 364 000**	**175 467 000**	**185 923 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2 568 000	6 022 000	6 022 000	7 139 000	9 139 000
042 Membership Fees And Subscriptions: Domestic	87 400	1 226 000	1 226 000	1 547 000	1 547 000
043-1 Sub National Bodies	52 349 069	40 000 000	40 000 000	48 415 000	46 179 000
044-1 Social Grant	32 869 674	23 396 000	220 790 000	19 396 000	18 077 000
044-2 Support to N.P.O	0	300 000 000	300 000 000	0	0
045-1 S.O.E.	33 970 000	5 500 000	5 500 000	8 429 000	16 041 000
080 Subsidies and other current transfers Total	**121 844 143**	**376 144 000**	**573 538 000**	**84 926 000**	**90 983 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1 490 000	625 000	625 000	9 302 000	9 302 000

102 Vehicles	5 000 000	0	0	6 444 000	6 444 000

Vote 20 Agriculture, Water and Forestry

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
103 Operational Equipment, Machinery And Plants	896 000	395 000	395 000	3 369 000	3 369 000
110 Acquisition of capital assets Total	**7 386 000**	**1 020 000**	**1 020 000**	**19 115 000**	**19 115 000**
130 Capital Transfers					
121-1 Sub National Bodies	0	0	0	4 050 000	4 050 000
122-1 Social Grant	0	0	0	4 050 000	4 050 000
123-1 SOE	0	0	0	0	4 050 000
134 Abroad	0	0	0	4 050 000	4 050 000
130 Capital Transfers Total	**0**	**0**	**0**	**12 150 000**	**16 200 000**
300 Operational Budget Total	**1 069 165 295**	**1 305 993 000**	**1 503 387 000**	**1 028 125 000**	**1 048 688 000**
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	18 725 000	20 768 000	17 768 000	52 056 000	88 517 000
027 Other Services and Expenses	43 214 489	73 474 000	71 474 000	105 876 000	139 465 000
030 Goods and Other Services Total	**61 939 489**	**94 242 000**	**89 242 000**	**157 932 000**	**227 982 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1 579 000	0	0	0	0
102 Vehicles	0	4 362 000	4 362 000	1 500 000	6 803 000
103 Operational Equipment, Machinery And Plants	20 151 000	48 292 000	40 312 000	38 446 000	69 355 000
105 Feasibility Studies, Design and Supervision	51 326 000	0	0	0	0
106 Purchase of Land and Intangible Assets	0	217 000	217 000	499 000	4 217 000
107 Construction, Renovation and Improvement	1 334 472 000	733 298 000	731 298 000	740 531 000	898 420 000
110 Acquisition of capital assets Total	**1 407 528 000**	**786 169 000**	**776 189 000**	**780 976 000**	**978 795 000**
200 Development Budget Total	**1 469 467 489**	**880 411 000**	**865 431 000**	**938 908 000**	**1 206 777 000**
GRAND TOTAL	**2 538 632 784**	**2 186 404 000**	**2 368 818 000**	**1 967 033 000**	**2 255 465 000**

Vote 21 Judiciary

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	0	227 734 000	227 734 000	230 450 000	231 105 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	0	26 550 000	26 550 000	26 986 000	28 261 000
003 Other Conditions of Service	0	5 113 000	5 113 000	5 341 000	5 965 000
004 Improvement of Remuneration Structure	0	2 340 000	2 340 000	0	0
005 Employers Contribution to the Social Security	0	565 000	565 000	579 000	595 000
010 Personnel Expenditure Total	**0**	**262 302 000**	**262 302 000**	**263 356 000**	**265 926 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	0	10 050 000	9 950 000	10 950 000	11 600 000
022 Materials and Supplies	0	4 878 000	4 878 000	5 770 000	5 830 000
023 Transport	0	4 500 000	4 500 000	8 200 000	8 300 000
024 Utilities	0	15 500 000	15 500 000	16 500 000	16 700 000
025 Maintenance Expenses	0	500 000	500 000	573 000	600 000
026 Property Rental and Related Charges	0	8 000 000	8 000 000	0	0
027-1 Training Courses, Symposiums and Workshops	99 259	2 710 000	2 628 000	3 070 000	3 359 000
027-2 Printing and Advertisements	1 664 743	360 000	360 000	460 000	560 000
027-3 Security Contracts	0	600 000	600 000	650 000	650 000
027-4 Entertainment-Politicians	0	30 000	30 000	30 000	30 000
027-5 Office Refreshment	14 355 846	70 000	70 000	70 000	100 000
027-6 Official Entertainment/Corporate Gifts	0	186 000	186 000	300 000	350 000
027-7 Others	0	32 546 000	32 546 000	39 320 000	41 690 000
030 Goods and Other Services Total	**16 119 848**	**79 930 000**	**79 748 000**	**85 893 000**	**89 769 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	205 936	390 000	26 192 000	422 000	485 000
042 Membership Fees And Subscriptions: Domestic	78 547	45 000	45 000	45 000	50 000
044-1 Social Grant	0	500 000	500 000	1 000 000	1 500 000
044-2 Support to N.P.O	0	55 801 000	55 801 000	0	0
080 Subsidies and other current transfers Total	**284 483**	**56 736 000**	**82 538 000**	**1 467 000**	**2 035 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	0	0	0	0

102 Vehicles	0	0	0	0	0

Vote 21 Judiciary

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
110 Acquisition of capital assets Total	0	0	0	0	0
300 Operational Budget Total	16 404 331	398 968 000	424 588 000	350 716 000	357 730 000
GRAND TOTAL	16 404 331	398 968 000	424 588 000	350 716 000	357 730 000

Vote 22 Fisheries and Marine Resources

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	156 187 000	136 683 000	136 683 000	138 882 000	141 189 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	14 560 000	22 860 000	22 860 000	23 324 000	18 188 000
003 Other Conditions of Service	1 218 000	2 324 000	2 324 000	1 987 000	2 041 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	0	992 000	992 000	992 000	948 000
010 Personnel Expenditure Total	**171 965 000**	**162 859 000**	**162 859 000**	**165 185 000**	**162 366 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	7 531 000	9 084 000	9 084 000	8 563 000	8 659 000
022 Materials and Supplies	4 658 000	15 473 000	15 473 000	16 447 000	16 929 000
023 Transport	5 320 000	4 511 000	4 511 000	4 221 000	4 658 000
024 Utilities	16 970 000	13 290 000	13 290 000	11 344 000	14 099 000
025 Maintenance Expenses	9 759 000	10 173 000	10 173 000	10 791 000	11 681 000
026 Property Rental and Related Charges	138 000	154 000	154 000	135 000	156 000
027-1 Training Courses, Symposiums and Workshops	0	1 135 000	1 135 000	1 247 000	1 295 000
027-2 Printing and Advertisements	0	233 000	233 000	199 000	281 000
027-3 Security Contracts	0	1 935 000	1 935 000	1 944 000	2 636 000
027-4 Entertainment-Politicians	0	34 000	34 000	30 000	35 000
027-5 Office Refreshment	0	39 000	39 000	26 000	32 000
027-6 Official Entertainment/Corporate Gifts	96 074	54 000	54 000	52 000	58 000
027-7 Others	8 240 237	7 574 000	7 574 000	7 315 000	9 089 000
030 Goods and Other Services Total	**52 712 311**	**63 689 000**	**63 689 000**	**62 314 000**	**69 608 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	458 000	2 158 000	2 158 000	2 530 000	2 164 000
042 Membership Fees And Subscriptions: Domestic	953 000	1 088 000	1 088 000	922 000	1 165 000
043-2 Other Extra Budgetary Bodies	11 749 200	7 603 000	7 603 000	12 049 000	8 638 000
044-1 Social Grant	0	32 000	5 146 000	46 000	32 000
045-2 Public And Departmental Enterprises And Private Industries	0	31 000	31 000	30 000	32 000
080 Subsidies and other current transfers Total	**13 160 200**	**10 912 000**	**16 026 000**	**15 577 000**	**12 031 000**

Vote 22 Fisheries and Marine Resources

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
101 Furniture And Office Equipment	0	1 203 000	1 203 000	768 000	4 775 000
103 Operational Equipment, Machinery And Plants	75 000	364 000	364 000	441 000	391 000
110 Acquisition of capital assets Total	**75 000**	**1 567 000**	**1 567 000**	**1 209 000**	**5 166 000**
300 Operational Budget Total	**237 912 511**	**239 027 000**	**244 141 000**	**244 285 000**	**249 171 000**
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	20 860 000	57 585 000	54 657 000	22 248 000	25 620 000
110 Acquisition of capital assets Total	**20 860 000**	**57 585 000**	**54 657 000**	**22 248 000**	**25 620 000**
200 Development Budget Total	**20 860 000**	**57 585 000**	**54 657 000**	**22 248 000**	**25 620 000**
GRAND TOTAL	**258 772 511**	**296 612 000**	**298 798 000**	**266 533 000**	**274 791 000**

Vote 23 Works

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	319 114 000	320 221 000	320 221 000	329 828 000	339 723 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	30 727 000	34 399 000	34 399 000	35 432 000	36 494 000
003 Other Conditions of Service	6 181 000	8 785 000	8 785 000	9 049 000	9 319 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	0	1 405 000	1 405 000	1 446 000	1 489 000
010 Personnel Expenditure Total	**356 022 000**	**364 810 000**	**364 810 000**	**375 755 000**	**387 025 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	5 175 000	6 384 000	6 384 000	2 567 000	2 596 000
022 Materials and Supplies	6 469 000	6 762 000	6 762 000	7 009 000	7 185 000
023 Transport	7 116 000	4 531 000	4 531 000	3 206 000	3 737 000
024 Utilities	78 570 000	36 106 000	66 106 000	23 952 000	24 266 000
025 Maintenance Expenses	3 963 000	1 369 000	1 369 000	2 747 000	2 749 000
026 Property Rental and Related Charges	80 464 000	4 000 000	104 000 000	10 000 000	10 000 000
027-1 Training Courses, Symposiums and Workshops	32 130	4 691 000	4 691 000	4 157 000	3 651 000
027-2 Printing and Advertisements	0	580 000	580 000	852 000	794 000
027-3 Security Contracts	0	1 944 000	1 944 000	778 000	903 000
027-4 Entertainment-Politicians	0	70 000	70 000	89 000	115 000
027-5 Office Refreshment	0	179 000	179 000	252 000	260 000
027-6 Official Entertainment/Corporate Gifts	0	171 000	171 000	316 000	304 000
027-7 Others	10 375 106	1 152 000	1 152 000	402 000	497 000
030 Goods and Other Services Total	**192 164 236**	**67 939 000**	**197 939 000**	**56 327 000**	**57 057 000**
080 Subsidies and other current transfers					
043-1 Sub National Bodies	91 979 000	19 000 000	93 497 000	29 603 000	26 833 000
080 Subsidies and other current transfers Total	**91 979 000**	**19 000 000**	**93 497 000**	**29 603 000**	**26 833 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	0	0	0	0
103 Operational Equipment, Machinery And Plants	735 000	386 000	386 000	397 000	409 000
110 Acquisition of capital assets Total	**735 000**	**386 000**	**386 000**	**397 000**	**409 000**
300 Operational Budget Total	**640 900 236**	**452 135 000**	**656 632 000**	**462 082 000**	**471 324 000**

200 Development	
110 Acquisition of capital assets	

Vote 23 Works

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
101 Furniture And Office Equipment	644 000	0	0	0	0
103 Operational Equipment, Machinery And Plants	297 000	0	0	0	0
105 Feasibility Studies, Design and Supervision	725 000	0	-1 379 000	0	0
107 Construction, Renovation and Improvement	11 920 000	24 941 000	22 537 000	23 387 000	12 099 000
110 Acquisition of capital assets Total	**13 586 000**	**24 941 000**	**21 158 000**	**23 387 000**	**12 099 000**
200 Development Budget Total	**13 586 000**	**24 941 000**	**21 158 000**	**23 387 000**	**12 099 000**
GRAND TOTAL	**654 486 236**	**477 076 000**	**677 790 000**	**485 469 000**	**483 423 000**

Vote 24 Transport

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	162 023 000	143 456 000	143 456 000	180 094 000	185 499 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	16 660 000	17 795 000	17 795 000	18 454 000	19 009 000
003 Other Conditions of Service	1 265 000	2 649 000	2 649 000	2 728 000	2 812 000
004 Improvement of Remuneration Structure	0	16 094 000	16 094 000	16 577 000	17 074 000
005 Employers Contribution to the Social Security	0	552 000	552 000	569 000	586 000
010 Personnel Expenditure Total	**179 948 000**	**180 546 000**	**180 546 000**	**218 422 000**	**224 980 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	14 790 000	11 970 000	10 599 000	10 116 000	10 520 000
022 Materials and Supplies	3 167 000	2 689 000	2 689 000	2 793 000	2 789 000
023 Transport	45 036 000	39 770 000	39 770 000	31 850 000	32 680 000
024 Utilities	15 551 000	10 494 000	10 494 000	9 638 000	9 739 000
025 Maintenance Expenses	16 451 000	11 625 000	11 625 000	11 798 000	11 831 000
026 Property Rental and Related Charges	75 000	193 000	193 000	235 000	242 000
027-1 Training Courses, Symposiums and Workshops	0	4 872 000	4 753 000	4 445 000	4 489 000
027-2 Printing and Advertisements	0	1 065 000	1 065 000	865 000	934 000
027-3 Security Contracts	0	754 000	754 000	790 000	814 000
027-4 Entertainment-Politicians	0	250 000	250 000	258 000	266 000
027-5 Office Refreshment	0	338 000	338 000	363 000	373 000
027-6 Official Entertainment/Corporate Gifts	0	360 000	360 000	386 000	397 000
027-7 Others	31 133 154	13 994 000	13 654 000	11 726 000	14 653 000
030 Goods and Other Services Total	**126 203 154**	**98 374 000**	**96 544 000**	**85 263 000**	**89 727 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	5 387 350	2 331 000	2 331 000	2 446 000	2 539 000
042 Membership Fees And Subscriptions: Domestic	4 000	16 000	16 000	24 000	25 000
043-1 Sub National Bodies	885 763 801	598 836 000	596 836 000	604 733 000	616 083 000
044-2 Support to N.P.O	0	581 769 000	617 346 000	0	0
045-1 S.O.E.	394 477 156	260 672 000	260 672 000	254 813 000	255 688 000
045-3 S.M.E	0	0	0	0	0
080 Subsidies and other current transfers Total	**1 285 632 307**	**1 443 624 000**	**1 477 201 000**	**862 016 000**	**874 335 000**
110 Acquisition of capital assets					

101 Furniture And Office Equipment	0	0	0	0	0

Vote 24 Transport

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
102 Vehicles	0	0	0	0	0
103 Operational Equipment, Machinery And Plants	2 569 000	1 450 000	1 450 000	1 653 000	1 659 000
110 Acquisition of capital assets Total	**2 569 000**	**1 450 000**	**1 450 000**	**1 653 000**	**1 659 000**
130 Capital Transfers					
134 Abroad	0	0	0	72 056 000	50 157 000
130 Capital Transfers Total	**0**	**0**	**0**	**72 056 000**	**50 157 000**
300 Operational Budget Total	**1 594 352 461**	**1 723 994 000**	**1 755 741 000**	**1 239 410 000**	**1 240 858 000**
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	103 798 000	523 728 000	523 728 000	65 034 000	50 105 000
027 Other Services and Expenses	0	0	0	1 500 000	1 500 000
030 Goods and Other Services Total	**103 798 000**	**523 728 000**	**523 728 000**	**66 534 000**	**51 605 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	895 000	4 400 000	4 400 000	1 105 000	1 400 000
103 Operational Equipment, Machinery And Plants	72 343 000	70 940 000	70 940 000	37 125 000	22 970 000
105 Feasibility Studies, Design and Supervision	233 109 000	210 683 000	210 683 000	555 741 000	353 841 000
106 Purchase of Land and Intangible Assets	629 000	0	0	10 500 000	0
107 Construction, Renovation and Improvement	1 396 211 000	1 179 349 000	1 129 349 000	1 514 966 000	1 259 133 000
110 Acquisition of capital assets Total	**1 703 187 000**	**1 465 372 000**	**1 415 372 000**	**2 119 437 000**	**1 637 344 000**
130 Capital Transfers					
121-2 Other Extra Budgetary Bodies	0	10 900 000	10 900 000	10 000 000	10 000 000
130 Capital Transfers Total	**0**	**10 900 000**	**10 900 000**	**10 000 000**	**10 000 000**
200 Development Budget Total	**1 806 985 000**	**2 000 000 000**	**1 950 000 000**	**2 195 971 000**	**1 698 949 000**
GRAND TOTAL	**3 401 337 461**	**3 723 994 000**	**3 705 741 000**	**3 435 381 000**	**2 939 807 000**

Vote 25 Land Reform

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	120 395 000	131 665 000	131 665 000	134 304 000	136 993 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	12 193 000	16 966 000	16 966 000	17 304 000	17 651 000
003 Other Conditions of Service	3 212 000	3 839 000	3 839 000	4 269 000	4 356 000
005 Employers Contribution to the Social Security	1 000	464 000	464 000	472 000	481 000
010 Personnel Expenditure Total	**135 801 000**	**152 934 000**	**152 934 000**	**156 349 000**	**159 481 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	7 335 000	3 000 000	2 160 000	3 060 000	3 121 000
022 Materials and Supplies	2 937 000	800 000	800 000	816 000	833 000
023 Transport	8 833 000	3 745 000	3 745 000	3 821 000	3 896 000
024 Utilities	13 436 000	13 069 000	13 069 000	13 330 000	13 597 000
025 Maintenance Expenses	3 948 000	0	0	0	0
026 Property Rental and Related Charges	233 000	123 000	645 000	125 000	128 000
027-1 Training Courses, Symposiums and Workshops	92 985	110 000	110 000	110 000	109 000
027-2 Printing and Advertisements	0	127 000	127 000	128 000	131 000
027-4 Entertainment-Politicians	0	46 000	46 000	47 000	47 000
027-7 Others	5 227 935	1 300 000	455 000	1 326 000	1 352 000
030 Goods and Other Services Total	**42 042 920**	**22 320 000**	**21 157 000**	**22 763 000**	**23 214 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	929 000	1 456 000	1 456 000	1 486 000	1 515 000
042 Membership Fees And Subscriptions: Domestic	29 000	0	0	0	0
080 Subsidies and other current transfers Total	**958 000**	**1 456 000**	**1 456 000**	**1 486 000**	**1 515 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	783 000	0	0	0	0
110 Acquisition of capital assets Total	**783 000**	**0**	**0**	**0**	**0**
300 Operational Budget Total	**179 584 920**	**176 710 000**	**175 547 000**	**180 598 000**	**184 210 000**
200 Development					
030 Goods and Other Services					
022 Materials and Supplies	392 000	3 352 000	3 352 000	1 907 000	1 810 000
027 Other Services and Expenses	15 792 000	28 394 000	27 394 000	30 882 000	34 047 000
030 Goods and Other Services Total	**16 184 000**	**31 746 000**	**30 746 000**	**32 789 000**	**35 857 000**

Vote 25 Land Reform

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
101 Furniture And Office Equipment	662 000	480 000	480 000	990 000	610 000
102 Vehicles	0	500 000	500 000	700 000	700 000
103 Operational Equipment, Machinery And Plants	454 000	1 700 000	1 700 000	880 000	1 280 000
105 Feasibility Studies, Design and Supervision	2 477 000	6 000 000	6 000 000	5 800 000	2 725 000
107 Construction, Renovation and Improvement	13 136 000	36 288 000	28 288 000	56 200 000	35 875 000
110 Acquisition of capital assets Total	**16 729 000**	**44 968 000**	**36 968 000**	**64 570 000**	**41 190 000**
130 Capital Transfers					
123-1 State Owned Enterprises	251 273 000	200 000 000	200 000 000	300 000 000	200 000 000
130 Capital Transfers Total	**251 273 000**	**200 000 000**	**200 000 000**	**300 000 000**	**200 000 000**
200 Development Budget Total	**284 186 000**	**276 714 000**	**267 714 000**	**397 359 000**	**277 047 000**
GRAND TOTAL	**463 770 920**	**453 424 000**	**443 261 000**	**577 957 000**	**461 257 000**

Vote 26 National Planning Commission

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	45 258 000	49 215 000	49 215 000	53 567 000	56 804 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	5 449 000	6 108 000	6 108 000	6 657 000	7 257 000
003 Other Conditions of Service	490 000	1 400 000	1 400 000	1 528 000	1 663 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	0	115 000	115 000	126 000	138 000
010 Personnel Expenditure Total	**51 197 000**	**56 838 000**	**56 838 000**	**61 878 000**	**65 862 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	3 007 000	2 510 000	1 746 000	2 755 000	2 885 000
022 Materials and Supplies	775 000	1 100 000	1 100 000	1 133 000	1 167 000
023 Transport	2 509 000	2 284 000	2 284 000	2 353 000	2 358 000
024 Utilities	2 741 000	3 582 000	3 582 000	3 600 000	3 800 000
025 Maintenance Expenses	221 000	1 000 000	1 000 000	1 025 000	1 050 000
027-1 Training Courses, Symposiums and Workshops	0	1 626 000	1 626 000	1 640 000	1 660 000
027-2 Printing and Advertisements	0	1 065 000	1 065 000	1 125 000	1 185 000
027-3 Security Contracts	0	352 000	352 000	363 000	373 000
027-4 Entertainment-Politicians	0	24 000	24 000	24 000	24 000
027-5 Office Refreshment	890 439	50 000	50 000	54 000	58 000
027-7 Others	3 173 375	45 000	45 000	49 000	53 000
030 Goods and Other Services Total	**13 316 814**	**13 638 000**	**12 874 000**	**14 121 000**	**14 613 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	336 000	374 000	374 000	387 000	390 000
043-1 Sub National Bodies	132 266 524	105 984 000	105 984 000	103 566 000	103 630 000
044-1 Social Grant	0	150 000	150 000	0	0
080 Subsidies and other current transfers Total	**132 602 524**	**106 508 000**	**106 508 000**	**103 953 000**	**104 020 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1 074 000	0	0	926 000	0
102 Vehicles	0	0	0	0	0
110 Acquisition of capital assets Total	**1 074 000**	**0**	**0**	**926 000**	**0**
300 Operational Budget Total	**198 190 338**	**176 984 000**	**176 220 000**	**180 878 000**	**184 495 000**
GRAND TOTAL	**198 190 338**	**176 984 000**	**176 220 000**	**180 878 000**	**184 495 000**

Vote 27 Sport, Youth and National Service

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	107 002 000	118 084 000	118 084 000	121 036 000	124 071 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	12 985 000	12 771 000	12 771 000	13 120 000	13 515 000
003 Other Conditions of Service	1 555 000	1 609 000	1 609 000	1 678 000	1 727 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	0	436 000	436 000	451 000	457 000
010 Personnel Expenditure Total	**121 542 000**	**132 900 000**	**132 900 000**	**136 285 000**	**139 770 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	8 300 000	1 400 000	1 002 000	1 800 000	2 200 000
022 Materials and Supplies	5 221 000	7 800 000	7 800 000	7 775 000	4 380 000
023 Transport	9 187 000	20 000 000	20 000 000	12 000 000	10 443 000
024 Utilities	17 911 000	26 232 000	26 232 000	4 625 000	3 000 000
025 Maintenance Expenses	6 742 000	4 500 000	4 500 000	4 000 000	2 500 000
026 Property Rental and Related Charges	1 381 000	950 000	950 000	1 465 000	1 509 000
027-1 Training Courses, Symposiums and Workshops	0	0	0	1 397 000	1 464 000
027-2 Printing and Advertisements	0	0	0	39 000	45 000
027-3 Security Contracts	0	16 000 000	16 000 000	11 500 000	9 000 000
027-4 Entertainment-Politicians	0	8 000	8 000	10 000	12 000
027-5 Office Refreshment	0	0	0	25 000	35 000
027-6 Official Entertainment/Corporate Gifts	0	0	0	5 000	6 000
027-7 Others	56 428 955	23 496 000	22 986 000	24 057 000	8 620 000
030 Goods and Other Services Total	**105 170 955**	**100 386 000**	**99 478 000**	**68 698 000**	**43 214 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	651 000	500 000	500 000	618 000	625 000
042 Membership Fees And Subscriptions: Domestic	32 000	0	0	0	0
043-2 Other Extra Budgetary Bodies	114 789 988	92 002 000	92 002 000	93 981 000	120 282 000
044-1 Social Grant	38 656 183	21 631 000	83 523 000	24 201 000	27 000 000
080 Subsidies and other current transfers Total	**154 129 171**	**114 133 000**	**176 025 000**	**118 800 000**	**147 907 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1 337 000	0	0	350 000	0

103 Operational Equipment, Machinery And Plants	400 000	0	0	270 000	0

Vote 27 Sport, Youth and National Service

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
110 Acquisition of capital assets Total	**1 737 000**	**0**	**0**	**620 000**	**0**
300 Operational Budget Total	**382 579 126**	**347 419 000**	**408 403 000**	**324 403 000**	**330 891 000**
200 Development					
110 Acquisition of capital assets					
107 Construction, Renovation and Improvement	21 116 000	37 544 000	21 121 000	59 524 000	57 809 000
110 Acquisition of capital assets Total	**21 116 000**	**37 544 000**	**21 121 000**	**59 524 000**	**57 809 000**
200 Development Budget Total	**21 116 000**	**37 544 000**	**21 121 000**	**59 524 000**	**57 809 000**
GRAND TOTAL	**403 695 126**	**384 963 000**	**429 524 000**	**383 927 000**	**388 700 000**

Vote 28 Electoral Commission

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	36 103 000	35 904 000	35 904 000	37 163 000	41 354 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	1 534 000	1 564 000	1 564 000	1 580 000	1 786 000
003 Other Conditions of Service	5 579 000	7 149 000	7 149 000	8 467 000	11 983 000
005 Employers Contribution to the Social Security	1 000	79 000	79 000	82 000	85 000
010 Personnel Expenditure Total	**43 217 000**	**44 696 000**	**44 696 000**	**47 292 000**	**55 208 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2 886 000	1 628 000	1 628 000	1 632 000	740 000
022 Materials and Supplies	3 886 000	2 693 000	2 693 000	3 238 000	1 462 000
023 Transport	67 512 000	800 000	800 000	1 009 000	885 000
024 Utilities	7 131 000	4 395 000	4 395 000	4 260 000	3 312 000
025 Maintenance Expenses	1 583 000	761 000	761 000	425 000	359 000
026 Property Rental and Related Charges	1 856 000	1 542 000	2 938 000	1 655 000	1 429 000
027-1 Training Courses, Symposiums and Workshops	0	486 000	486 000	390 000	863 000
027-2 Printing and Advertisements	0	755 000	755 000	1 639 000	851 000
027-3 Security Contracts	0	3 000	3 000	3 000	5 000
027-4 Entertainment-Politicians	0	37 000	37 000	25 000	10 000
027-5 Office Refreshment	0	35 000	35 000	25 000	61 000
027-6 Official Entertainment/Corporate Gifts	0	193 000	193 000	113 000	8 000
027-7 Others	7 756 851	5 279 000	4 879 000	3 379 000	3 132 000
030 Goods and Other Services Total	**92 610 851**	**18 607 000**	**19 603 000**	**17 793 000**	**13 117 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	318 000	409 000	409 000	400 000	375 000
042 Membership Fees And Subscriptions: Domestic	0	0	0	0	0
080 Subsidies and other current transfers Total	**318 000**	**409 000**	**409 000**	**400 000**	**375 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1 047 000	2 107 000	2 107 000	1 816 000	854 000
103 Operational Equipment, Machinery And Plants	22 000	1 095 000	1 095 000	1 085 000	200 000
110 Acquisition of capital assets Total	**1 069 000**	**3 202 000**	**3 202 000**	**2 901 000**	**1 054 000**

		66 914 000			
GRAND TOTAL	**137 214 851**	**66 914 000**	**67 910 000**	**68 386 000**	**69 754 000**

Vote 29 Information and Communication Technology

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	63 723 000	76 695 000	76 695 000	80 527 000	84 555 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	7 564 000	12 746 000	12 746 000	13 382 000	14 053 000
003 Other Conditions of Service	590 000	4 300 000	4 300 000	4 515 000	4 740 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	0	432 000	432 000	453 000	477 000
010 Personnel Expenditure Total	**71 877 000**	**94 173 000**	**94 173 000**	**98 877 000**	**103 825 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	6 218 000	6 290 000	4 730 000	9 650 000	10 500 000
022 Materials and Supplies	2 042 000	1 187 000	1 187 000	1 247 000	1 327 000
023 Transport	11 313 000	10 000 000	10 000 000	11 056 000	9 000 000
024 Utilities	9 962 000	11 027 000	11 027 000	12 000 000	9 000 000
025 Maintenance Expenses	697 000	2 140 000	2 140 000	2 248 000	2 357 000
026 Property Rental and Related Charges	2 998 000	4 500 000	4 500 000	4 000 000	2 185 000
027-1 Training Courses, Symposiums and Workshops	0	3 050 000	3 050 000	2 287 000	2 472 000
027-2 Printing and Advertisements	5 397 149	17 660 000	17 660 000	11 410 000	9 639 000
027-3 Security Contracts	0	2 600 000	2 600 000	2 000 000	1 000 000
027-4 Entertainment-Politicians	0	62 000	62 000	65 000	67 000
027-5 Office Refreshment	0	0	0	0	0
027-6 Official Entertainment/Corporate Gifts	0	0	0	0	0
027-7 Others	3 233 137	8 200 000	5 360 000	4 500 000	3 500 000
030 Goods and Other Services Total	**41 860 286**	**66 716 000**	**62 316 000**	**60 463 000**	**51 047 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	2 380 000	1 800 000	1 800 000	1 890 000	1 985 000
042 Membership Fees And Subscriptions: Domestic	45 000	200 000	200 000	210 000	221 000
044-1 Social Grant	298 403 045	0	0	0	0
045-1 S.O.E.	5 742 097	254 753 000	334 753 000	268 500 000	282 500 000
080 Subsidies and other current transfers Total	**306 570 142**	**256 753 000**	**336 753 000**	**270 600 000**	**284 706 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	509 000	5 000 000	5 000 000	2 000 000	1 000 000

110 Acquisition of capital assets Total	**509 000**	**5 000 000**	**5 000 000**	**2 000 000**	**1 000 000**

Vote 29 Information and Communication Technology

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational Budget Total	**420 816 428**	**422 642 000**	**498 242 000**	**431 940 000**	**440 578 000**
200 Development					
110 Acquisition of capital assets					
105 Feasibility Studies, Design and Supervision	6 973 000	0	0	0	0
107 Construction, Renovation and Improvement	25 248 000	11 040 000	11 040 000	42 667 000	14 452 000
110 Acquisition of capital assets Total	**32 221 000**	**11 040 000**	**11 040 000**	**42 667 000**	**14 452 000**
200 Development Budget Total	**32 221 000**	**11 040 000**	**11 040 000**	**42 667 000**	**14 452 000**
GRAND TOTAL	**453 037 428**	**433 682 000**	**509 282 000**	**474 607 000**	**455 030 000**

Vote 30 Anti-Corruption Commission

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	33 218 000	39 631 000	39 631 000	43 122 000	47 554 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	4 168 000	4 413 000	4 413 000	4 738 000	4 947 000
003 Other Conditions of Service	100 000	483 000	483 000	369 000	400 000
005 Employers Contribution to the Social Security	0	74 000	74 000	45 000	51 000
010 Personnel Expenditure Total	**37 486 000**	**44 601 000**	**44 601 000**	**48 274 000**	**52 952 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1 441 000	2 120 000	1 913 000	2 160 000	1 570 000
022 Materials and Supplies	560 000	759 000	759 000	610 000	639 000
023 Transport	1 148 000	2 085 000	2 085 000	1 460 000	1 267 000
024 Utilities	2 491 000	1 516 000	1 516 000	1 460 000	1 320 000
025 Maintenance Expenses	67 000	343 000	343 000	197 000	95 000
026 Property Rental and Related Charges	937 000	1 332 000	1 332 000	1 150 000	1 140 000
027-1 Training Courses, Symposiums and Workshops	0	1 648 000	1 648 000	1 656 000	875 000
027-2 Printing and Advertisements	0	660 000	660 000	954 000	480 000
027-3 Security Contracts	0	703 000	703 000	470 000	319 000
027-4 Entertainment-Politicians	0	19 000	19 000	25 000	26 000
027-5 Office Refreshment	0	50 000	50 000	55 000	50 000
027-6 Official Entertainment/Corporate Gifts	0	210 000	210 000	186 000	220 000
027-7 Others	2 955 763	2 305 000	2 305 000	820 000	418 000
030 Goods and Other Services Total	**9 599 763**	**13 750 000**	**13 543 000**	**11 203 000**	**8 419 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	124 000	154 000	154 000	170 000	177 000
042 Membership Fees And Subscriptions: Domestic	0	34 000	34 000	35 000	37 000
080 Subsidies and other current transfers Total	**124 000**	**188 000**	**188 000**	**205 000**	**214 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	44 000	836 000	836 000	1 000 000	310 000
110 Acquisition of capital assets Total	**44 000**	**836 000**	**836 000**	**1 000 000**	**310 000**
300 Operational Budget Total	**47 253 763**	**59 375 000**	**59 168 000**	**60 682 000**	**61 895 000**
GRAND TOTAL	**47 253 763**	**59 375 000**	**59 168 000**	**60 682 000**	**61 895 000**

Vote 31 Veteran Affairs

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	33 315 000	37 259 000	37 259 000	38 814 000	39 807 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	3 969 000	4 454 000	4 454 000	4 742 000	5 025 000
003 Other Conditions of Service	251 000	1 038 000	1 038 000	530 000	580 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	34 000	140 000	140 000	143 000	146 000
010 Personnel Expenditure Total	**37 569 000**	**42 891 000**	**42 891 000**	**44 229 000**	**45 558 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1 887 000	1 916 000	1 752 000	3 140 000	3 287 000
022 Materials and Supplies	1 224 000	1 832 000	1 832 000	1 700 000	1 510 000
023 Transport	8 245 000	7 511 000	7 511 000	5 680 000	5 800 000
024 Utilities	5 745 000	6 099 000	6 099 000	6 561 000	7 173 000
025 Maintenance Expenses	510 000	741 000	741 000	360 000	375 000
026 Property Rental and Related Charges	3 103 000	10 927 000	10 927 000	16 649 000	18 247 000
027-1 Training Courses, Symposiums and Workshops	0	547 000	547 000	1 290 000	1 180 000
027-2 Printing and Advertisements	0	450 000	450 000	258 000	270 000
027-3 Security Contracts	0	4 200 000	4 200 000	4 074 000	3 700 000
027-4 Entertainment-Politicians	0	14 000	14 000	14 000	14 000
027-5 Office Refreshment	13 903	30 000	30 000	30 000	30 000
027-6 Official Entertainment/Corporate Gifts	0	394 000	394 000	150 000	155 000
027-7 Others	4 724 505	200 000	200 000	200 000	200 000
030 Goods and Other Services Total	**25 452 408**	**34 861 000**	**34 697 000**	**40 106 000**	**41 941 000**
080 Subsidies and other current transfers					
043-1 Sub National Bodies	729 800 100	825 717 000	825 717 000	834 744 000	850 186 000
043-2 Other Extra Budgetary Bodies	0	0	0	0	0
080 Subsidies and other current transfers Total	**729 800 100**	**825 717 000**	**825 717 000**	**834 744 000**	**850 186 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1 187 000	3 000 000	3 000 000	1 200 000	1 000 000
110 Acquisition of capital assets Total	**1 187 000**	**3 000 000**	**3 000 000**	**1 200 000**	**1 000 000**
300 Operational Budget Total	**794 008 508**	**906 469 000**	**906 305 000**	**920 279 000**	**938 685 000**

200 Development	
110 Acquisition of capital assets	

Vote 31 Veteran Affairs

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
105 Feasibility Studies, Design and Supervision	0	0	0	0	0
107 Construction, Renovation and Improvement	8 434 000	14 880 000	12 380 000	26 393 000	17 517 000
110 Acquisition of capital assets Total	**8 434 000**	**14 880 000**	**12 380 000**	**26 393 000**	**17 517 000**
200 Development Budget Total	**8 434 000**	**14 880 000**	**12 380 000**	**26 393 000**	**17 517 000**
GRAND TOTAL	**802 442 508**	**921 349 000**	**918 685 000**	**946 672 000**	**956 202 000**

Vote 32 Higher Education, Training and Innovation

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	31 799 000	32 674 000	32 674 000	33 653 000	34 662 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	2 914 000	3 071 000	3 071 000	3 163 000	3 258 000
003 Other Conditions of Service	1 326 000	4 977 000	4 977 000	5 125 000	5 277 000
005 Employers Contribution to the Social Security	0	108 000	108 000	111 000	114 000
010 Personnel Expenditure Total	**36 039 000**	**40 830 000**	**40 830 000**	**42 052 000**	**43 311 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	1 957 000	6 245 000	6 245 000	6 432 000	6 626 000
022 Materials and Supplies	800 000	1 701 000	1 701 000	1 750 000	1 799 000
023 Transport	1 862 000	906 000	906 000	933 000	961 000
024 Utilities	426 000	2 980 000	2 980 000	3 068 000	3 159 000
025 Maintenance Expenses	20 000	239 000	239 000	246 000	253 000
027-1 Training Courses, Symposiums and Workshops	0	4 009 000	4 009 000	4 125 000	4 247 000
027-2 Printing and Advertisements	0	1 121 000	1 121 000	1 155 000	1 190 000
027-3 Security Contracts	0	94 000	94 000	97 000	100 000
027-4 Entertainment-Politicians	0	80 000	80 000	81 000	82 000
027-5 Office Refreshment	0	165 000	165 000	169 000	173 000
027-6 Official Entertainment/Corporate Gifts	0	215 000	215 000	212 000	219 000
027-7 Others	27 310 955	11 571 000	11 571 000	11 918 000	12 275 000
030 Goods and Other Services Total	**32 375 955**	**29 326 000**	**29 326 000**	**30 186 000**	**31 084 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	422 000	749 000	749 000	750 000	755 000
042 Membership Fees And Subscriptions: Domestic	0	22 000	22 000	23 000	24 000
043-2 Other Extra Budgetary Bodies	1 306 236 920	1 524 052 000	1 899 906 000	1 506 337 000	1 537 907 000
044-1 Social Grant	1 291 434 689	1 404 868 000	1 822 993 000	1 384 294 000	1 409 851 000
045-1 S.O.E.	0	0	0	0	0
080 Subsidies and other current transfers Total	**2 598 093 609**	**2 929 691 000**	**3 723 670 000**	**2 891 404 000**	**2 948 537 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	1 799 000	727 000	727 000	745 000	742 000
110 Acquisition of capital assets Total	**1 799 000**	**727 000**	**727 000**	**745 000**	**742 000**

		3 000 574 000			
200 Development					

Vote 32 Higher Education, Training and Innovation

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
130 Capital Transfers					
123-1 State Owned Enterprises	16 783 000	65 928 000	70 660 000	74 548 000	131 069 000
130 Capital Transfers Total	**16 783 000**	**65 928 000**	**70 660 000**	**74 548 000**	**131 069 000**
200 Development Budget Total	**16 783 000**	**65 928 000**	**70 660 000**	**74 548 000**	**131 069 000**
GRAND TOTAL	**2 685 090 564**	**3 066 502 000**	**3 865 213 000**	**3 038 935 000**	**3 154 743 000**

Vote 33 Poverty Eradication and Social Welfare

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	30 080 000	37 922 000	37 922 000	53 736 000	56 486 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	3 824 000	4 538 000	4 538 000	4 028 000	4 148 000
003 Other Conditions of Service	252 000	262 000	262 000	389 000	400 000
004 Improvement of Remuneration Structure	0	40 000	40 000	320 000	330 000
005 Employers Contribution to the Social Security	0	224 000	224 000	139 000	143 000
010 Personnel Expenditure Total	**34 156 000**	**42 986 000**	**42 986 000**	**58 612 000**	**61 507 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2 035 000	2 454 000	1 960 000	3 727 000	3 837 000
022 Materials and Supplies	74 918 000	107 545 000	107 545 000	85 046 000	54 424 000
023 Transport	1 048 000	2 818 000	2 818 000	3 675 000	3 785 000
024 Utilities	1 731 000	3 359 000	3 359 000	3 460 000	3 564 000
025 Maintenance Expenses	28 000	523 000	523 000	539 000	555 000
026 Property Rental and Related Charges	5 515 000	8 900 000	8 900 000	8 638 000	8 897 000
027-1 Training Courses, Symposiums and Workshops	0	929 000	929 000	3 552 000	3 659 000
027-2 Printing and Advertisements	0	380 000	380 000	391 000	403 000
027-3 Security Contracts	0	1 820 000	1 820 000	1 669 000	1 719 000
027-4 Entertainment-Politicians	0	55 000	55 000	57 000	59 000
027-5 Office Refreshment	0	150 000	150 000	234 000	241 000
027-6 Official Entertainment/Corporate Gifts	0	0	0	31 000	32 000
027-7 Others	64 076 802	77 034 000	77 034 000	79 116 000	80 383 000
030 Goods and Other Services Total	**149 351 802**	**205 967 000**	**205 473 000**	**190 135 000**	**161 558 000**
080 Subsidies and other current transfers					
043-2 Other Extra Budgetary Bodies	30 945 402	0	0	0	0
044-1 Social Grant	2 536 629 955	3 027 872 000	3 068 614 000	3 070 000 000	3 162 000 000
080 Subsidies and other current transfers Total	**2 567 575 357**	**3 027 872 000**	**3 068 614 000**	**3 070 000 000**	**3 162 000 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	249 000	0	0	1 521 000	1 567 000
102 Vehicles	0	0	0	4 120 000	4 244 000
103 Operational Equipment, Machinery And Plants	0	0	0	0	0

110 Acquisition of capital assets Total	**249 000**	**0**	**0**	**5 641 000**	**5 811 000**

Vote 33 Poverty Eradication and Social Welfare

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational Budget Total	2 751 332 159	3 276 825 000	3 317 073 000	3 324 388 000	3 390 876 000
GRAND TOTAL	2 751 332 159	3 276 825 000	3 317 073 000	3 324 388 000	3 390 876 000

Vote 34 Public Enterprises

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	20 044 000	24 150 000	24 150 000	25 251 000	26 395 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	1 621 000	2 780 000	2 780 000	2 780 000	2 813 000
003 Other Conditions of Service	0	30 000	30 000	30 000	30 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	0	86 000	86 000	86 000	77 000
010 Personnel Expenditure Total	**21 665 000**	**27 046 000**	**27 046 000**	**28 147 000**	**29 315 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	2 036 000	2 350 000	2 350 000	2 350 000	2 350 000
022 Materials and Supplies	647 000	392 000	392 000	392 000	392 000
023 Transport	40 000	300 000	300 000	300 000	300 000
024 Utilities	2 428 000	3 000 000	3 000 000	3 000 000	3 000 000
025 Maintenance Expenses	11 000	50 000	50 000	50 000	50 000
026 Property Rental and Related Charges	7 900 000	8 866 000	8 866 000	8 866 000	8 866 000
027-1 Training Courses, Symposiums and Workshops	0	300 000	300 000	0	0
027-2 Printing and Advertisements	0	150 000	150 000	150 000	150 000
027-4 Entertainment-Politicians	0	40 000	40 000	40 000	40 000
027-5 Office Refreshment	0	45 000	45 000	45 000	45 000
027-6 Official Entertainment/Corporate Gifts	0	0	0	0	0
027-7 Others	5 084 809	12 584 000	12 584 000	15 455 000	15 469 000
030 Goods and Other Services Total	**18 146 809**	**28 077 000**	**28 077 000**	**30 648 000**	**30 662 000**
080 Subsidies and other current transfers					
044-2 Support to N.P.O	0	2 200 000	2 200 000	0	0
080 Subsidies and other current transfers Total	**0**	**2 200 000**	**2 200 000**	**0**	**0**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	70 000	500 000	426 000	300 000	300 000
102 Vehicles	0	0	0	0	0
110 Acquisition of capital assets Total	**70 000**	**500 000**	**426 000**	**300 000**	**300 000**
300 Operational Budget Total	**39 881 809**	**57 823 000**	**57 749 000**	**59 095 000**	**60 277 000**
GRAND TOTAL	**39 881 809**	**57 823 000**	**57 749 000**	**59 095 000**	**60 277 000**

Vote 35 Attorney General

Vote Past and Planned Expenditures by Major Category

Expenditure Sub Divisions	2016-17 Actual	2017-18 Budget	2017-18 Revised	2018-19 Projection	2019-20 Projection
300 Operational					
010 Personnel Expenditure					
001 Remuneration	106 680 000	126 930 000	126 930 000	127 031 000	127 031 000
002 Employers Contribution to the G.I.P.F. and M.P.O.O.B.P.F.	11 790 000	12 472 000	12 472 000	12 459 000	12 459 000
003 Other Conditions of Service	2 372 000	3 858 000	3 858 000	3 858 000	3 858 000
004 Improvement of Remuneration Structure	0	0	0	0	0
005 Employers Contribution to the Social Security	0	258 000	258 000	258 000	258 000
010 Personnel Expenditure Total	**120 842 000**	**143 518 000**	**143 518 000**	**143 606 000**	**143 606 000**
030 Goods and Other Services					
021 Travel and Subsistence Allowance	4 920 000	7 710 000	7 710 000	7 820 000	7 831 000
022 Materials and Supplies	1 267 000	2 440 000	2 440 000	2 254 000	2 256 000
023 Transport	0	5 000 000	5 000 000	5 000 000	5 000 000
024 Utilities	742 000	4 000 000	4 000 000	4 300 000	4 500 000
025 Maintenance Expenses	0	3 000 000	3 000 000	3 000 000	3 000 000
026 Property Rental and Related Charges	2 181 000	5 700 000	5 700 000	3 300 000	3 500 000
027-1 Training Courses, Symposiums and Workshops	0	0	0	0	0
027-2 Printing and Advertisements	0	3 600 000	3 600 000	3 600 000	3 600 000
027-4 Entertainment-Politicians	0	40 000	40 000	41 000	42 000
027-5 Office Refreshment	10 317	0	0	0	0
027-6 Official Entertainment/Corporate Gifts	0	0	0	0	0
027-7 Others	9 940 958	29 410 000	29 410 000	35 978 000	39 735 000
030 Goods and Other Services Total	**19 061 275**	**60 900 000**	**60 900 000**	**65 293 000**	**69 464 000**
080 Subsidies and other current transfers					
041 Membership Fees And Subscriptions: International	21 000	115 000	115 000	118 000	122 000
042 Membership Fees And Subscriptions: Domestic	28 000	200 000	200 000	220 000	230 000
044-1 Social Grant	0	36 000 000	36 000 000	0	0
080 Subsidies and other current transfers Total	**49 000**	**36 315 000**	**36 315 000**	**338 000**	**352 000**
110 Acquisition of capital assets					
101 Furniture And Office Equipment	0	0	0	0	0

110 Acquisition of capital assets Total	**0**	**0**	**0**	**0**	**0**
300 Operational Budget Total	**139 952 275**	**240 733 000**	**240 733 000**	**209 237 000**	**213 422 000**
GRAND TOTAL	**139 952 275**	**240 733 000**	**240 733 000**	**209 237 000**	**213 422 000**

Summary of Savings Realized per Vote						
Vote number	**Vote Name**	**Project Code**	**Main Division**	**Expenditure Item**	**Project Name**	**Savings**
02	Prime Minister	20139	03	105	OPM Head Quater's Renovation	1 000 000
Total						**1 000 000**
Vote number	**Vote Name**	**Project Code**	**Main Division**	**Expenditure Item**	**Project Name**	**Savings**
03	National Assembly	001219	02	107	Upgrading/Renovation Of Parliament Buildings	10 000 000
			Total			**10 000 000**
Vote number	**Vote Name**	**Project Code**	**Main Division**	**Expenditure Item**	**Project Name**	**Savings**
07	International Relations And Cooperation	018634	02	107	Renovation of the Ministryof International Relations and Cooperation Head Quarter	18 000 000
		639	06	105	Purchasing, Constructing and Renovating Diplomatic Premises	2 700 000
Total						**20 700 000**
Vote number	**Vote Name**	**Project Code**	**Main Division**	**Expenditure Item**	**Project Name**	**Savings**
10	Education, Arts And Culture	005093	04	105	Construction Of School At Evululuko (Ongwediva Combined School)	4 598 000
		005145	04	131	Upgrading Of Bravel Ps	2 402 000
		005146	04	107	Construction Of Otjomuise Ps	3 210 000
		018433	04	107	Construction Of A New Primary School: Swakopmund	6 049 000
		018441	04	107	Construction Of New Primary School Rundu Rural West	4 008 000
		18448	04	107	Construction Of Havana Primary School	5 602 000
		018468	04	105	Construction Of Onguta Primary School	3 500 000
		018471	04	107	Construction Of Oshakati South Primary School	4 853 000
		018475	04	107	Construction Of Primary School At Tsaraxa-Aibes (Otjiwarongo)	413 000
		018719	04	107	Structural Upgrading & Support To Community Hostels In Erongo, Karas, Kavango & Omaheke	8 733 000
		018803	04	107	Construction Of Otuzemba Primary School	2 911 000
		018799	04	107	Construction Of Combined School: Aussenkehr	6 572 000
		18801	04	107	Construction Of Mix Primary School	3 868 000
		018797	04	107	Construction Of A Primary School For Walvis Bay	500 000
		18798	04	107	Construction Of A New Combined School: Oranjemund	8 036 000
		004174	04	107	Construction Of New Ps At Ehangano	3 590 000
		005089	05	107	Construction Of Senior Secondary School In Grootfontein (Donatus)	5 706 000
		005096	05	107	Renovation Of Mureti Secondary School (Opuwo)	1 163 000
		005249	05	107	Upgrading And Extension Of Oshikunde Ss	5 824 000
		005251	05	107	Renovation And Upgrading Of Nehale Senior Secondary School	1 500 000
		018449	05	107	Construction Of Havana Secondary School	2 433 000
		018450	05	105	Otjomuise Secondary School	500 000
		018464	05	105	Construction Of Etayi Senior Secondary School	500 000
			Total			**86 471 000**
Vote number	**Vote Name**	**Project Code**	**Main Division**	**Expenditure Item**	**Project Name**	**Savings**
14	Labour, Industrial Relations and Employment Creation	018263	03	107	Construction of the Ministry Of Labour'S Head Office	4 000 000
Total						**4 000 000**
Vote number	**Vote Name**	**Project Code**	**Main Division**	**Expenditure Item**	**Project Name**	**Savings**
15	Mines and Energy	000749	5	107	Rural Electrification	19 559 000
Total						**19 559 000**
Vote number	**Vote Name**	**Project Code**	**Main Division**	**Expenditure Item**	**Project Name**	**Savings**
16	Justice	008072	02	107	High Court Upgrading	20 000 000
Total						**20 000 000**
Vote number	**Vote Name**	**Project Code**	**Main Division**	**Expenditure Item**	**Project Name**	**Savings**
17	Urban And Rural Development	018143	05	131	Construction Of Services Infrastructure - Uukwangula	2 000 000
		018142	05	131	Construction Of Services Infastructure (Water, Sewerage, Road, Etc) - Eheke	3 000 000
		018717	05	131	Costruction Of Services Oshakati	21 000 000
Total						**26 000 000**

Vote number	Vote Name	Project Code	Main Division	Expenditure Item	Project Name	Savings
19	Industrialisation, Trade And Sme Development	018240	02	107	Construction Of Ministry of Trade Headquarters (Trade House)	835 000
		018126	03	107	External Trade Infrastructure Development	3 000 000
		018883	03	105	Development National Single Window	9 500 000
		018344	04	107	Garment Factories Development Programme	12 000 000
		018345	04	107	Agro Processing Development	10 761 449
		018575	04	105	Socio-Economic Development In Hardap And Karas Regions	4 000 000
		018884	04	103	Product Development And Group Purchasing Project	1 000 000
		020121	04	107	Construction Of Pharmaceutical Manufacturing Plant	17 000 000
		020183	04	131	Agro Processing - Tomato Paste Production	11 000 000
Total						**69 096 449**

Vote number	Vote Name	Project Code	Main Division	Expenditure Item	Project Name	Savings
20	Agriculture, Water And Forestry	18743	03	103	Beef Value Chain Development In The Northern Central Areas	2 000 000
		18173	04	107	Upgrading Of Farm Infrastructure, Improvement Of Irrigation Systems On Farms & Training Institutions	2 000 000
		018846	04	103	Seed Production At Research Centre	3 000 000
		008061	10	027	Water Resources Management	2 000 000
		000240	12	103	Integrated Forest Resource Management	2 000 000
		018848	12	103	De-Bushing In Commercial And Communal Areas	980 000
		018871	05	022	Comprehensive Conservation Agriculture Programme For Namibia	3 000 000
Total						**14 980 000**

Vote number	Vote Name	Project Code	Main Division	Expenditure Item	Project Name	Savings
22	Fisheries And Marine Resources	018764	04	107	Henties Bay Satellite Office	1 700 000
		018141	04	131	Extension/ Construction Of Offices Of Fisheries Observer Agency In Walvis Bay	1 228 000
Total						**2 928 000**

Vote number	Vote Name	Project Code	Main Division	Expenditure Item	Project Name	Savings
23	Works	325	03	107	Government Offices-Voltaic and Electrification Installation	1 515 000
		325	03	105	Government Offices-Voltaic and Electrification Installation	179 000
		327	03	105	Infrastructure Investigation	1 200 000
		329	03	107	Ministerial Head Quarters	889 313
Total						**3 783 313**

Vote number	Vote Name	Project Code	Main Division	Expenditure Item	Project Name	Savings
24	Transport	20191	05	107	Rehabilitation of Eros Airport	40 000 000
		20195	05	107	Upgrading of Mpacha Airport	10 000 000
Total						**50 000 000**

Vote number	Vote Name	Project Code	Main Division	Expenditure Item	Project Name	Savings
25	Land Reform	18334	02	107	Construction of Ministerial Regional Office in Katima Mulilo	4 000 000
		18844	02	107	Upgrading of the Ministerial Regional Office in Outapi	4 000 000
		18653	05	027	Upgrading of Computerised Deeds RegistrationSystem to Version 3.0	1 000 000
Total						**9 000 000**

Vote number	Vote Name	Project Code	Main Division	Expenditure Item	Project Name	Savings
27	Sport, Youth And National Service	20051	03	105	Construction of Nkurenkure Multi-purpose Resource Centre	500 000
		900	03	107	Fran'S Dim Bare Integrated Rural Youth Development Centre Constrcution	3 000 000
		20052	06	105	Constrcution of Nkurenkure Sport Complex	500 000
		2094	06	107	Eenhana Sport Complex Constrcution	3 879 443
		18628	06	107	Renovation of Katimamulilo Sports Stadium	8 544 000
Total						**16 423 443**

Vote number	Vote Name	Project Code	Main Division	Expenditure Item	Project Name	Savings
31	Veterans Affairs	018352	03	105	Erection and Perservation Of Liberation Struggle Monuments	2 000 000
		018352	03	107	Erection and Perservation Of Liberation Struggle Monuments	500 000
Total						**2 500 000**

Vote number	Vote Name	Project Code	Main Division	Expenditure Item	Project Name	Savings
32	Higher Education, Training And Innovation	008100	03	131	Construction Of Namibia Qualification Authority Office (NQA House)	9 000 000
Total						**9 000 000**
GRAND TOTAL						**365 441 205**

Annex 1: Domestic Economy: Disaggregated GDP Projections (%) – Supply Side

	2016a	2017e	2018p	2019p	2020p	2021p
Agriculture and forestry	0.8	9.8	2.4	2.0	0.9	-2.8
Livestock farming	2.3	7.9	2.7	1.9	-0.2	-3.0
Crop farming and forestry	-1.2	12.3	2.0	2.2	2.1	-2.7
Fishing and fish processing on board	7.7	3.2	3.8	2.4	0.7	0.2
Mining and quarrying	-29.6	14.8	6.1	8.6	3.9	8.6
Diamond mining	-9.6	17.4	4.2	4.6	5.2	11.3
Uranium	13.6	4.9	14.4	24.6	-0.5	-1.0
Metal Ores	0.2	5.2	8.2	8.9	5.8	5.3
Other mining and quarrying	-19.8	4.3	3.3	3.4	3.4	2.9
Primary industries	**-2.0**	**10.0**	**4.9**	**5.8**	**2.8**	**4.1**
Manufacturing	3.4	3.1	6.0	3.6	2.5	1.3
Meat processing	-2.1	2.4	5.4	3.1	2.3	1.5
Grain Mill products	0.7	3.9	6.4	5.7	5.0	4.2
Other food products	4.0	2.8	4.4	1.6	0.9	0.2
Beverages	-1.6	0.9	5.8	4.6	3.9	1.1
Textile and wearing apparel	3.7	1.0	3.8	2.5	1.8	1.0
Leather and related products	-3.4	2.7	6.2	4.5	3.8	3.0
Wood and wood products	3.5	1.4	3.8	0.6	-0.1	-0.8
Publishing and Printing	-1.5	1.5	3.9	2.8	2.0	1.3
Chemical and related products	-2.6	3.3	4.8	3.6	2.9	2.1
Rubber and Plastics products	5.2	2.7	5.1	5.0	4.2	3.5
Non-metallic minerals products	-0.1	0.5	4.8	4.7	4.0	7.2
Basic non-ferrous metals	1.0	3.6	10.0	4.9	2.2	-0.6
Fabricated Metals	-1.1	-1.3	-0.3	2.6	1.9	1.1
Diamond processing	65.9	12.6	8.5	2.4	1.7	0.9
Other manufacturing	-13.9	1.2	0.5	-0.8	-1.5	-2.3
Electricity and water	6.8	5.6	4.6	4.1	4.2	3.1
Construction	-26.5	-23.8	-5.2	3.2	5.2	5.8
Secondary industries	**-7.8**	**-2.1**	**3.4**	**3.9**	**3.7**	**3.0**
Wholesale and retail trade, repairs	3.4	-6.8	1.4	5.8	5.0	4.4
Hotels and restaurants	5.1	1.8	3.6	5.9	5.2	4.1
Transport, and communication	6.1	3.4	5.5	4.8	4.3	3.3
Transport	4.7	2.0	5.7	5.3	4.9	3.8
Storage	1.2	1.1	5.3	4.0	3.4	2.4
Post and telecommunications	9.5	5.6	5.4	4.5	3.9	3.1
Financial intermediation	3.7	2.3	5.7	6.1	5.4	4.7
Real estate and business services	2.5	-0.2	1.5	1.6	1.6	0.7
Real estate activities	2.6	-0.8	1.2	1.4	1.2	0.2
Other business services	2.1	1.7	2.4	2.2	2.9	2.1
Community, social and personal service activities	1.9	4.1	1.4	2.8	1.7	1.8
Public administration and defense	3.3	3.3	2.9	3.2	3.8	3.8
Education	3.5	3.9	2.8	3.9	3.0	4.6
Health	10.5	1.2	2.2	4.7	4.1	6.0
Private household with employed persons	1.4	1.4	3.9	2.0	0.8	1.6
Tertiary industries	**3.9**	**1.5**	**2.6**	**4.2**	**3.9**	**3.8**
GDP at market prices	**1.1**	**1.6**	**2.9**	**4.5**	**3.6**	**3.7**

Source: MEWG, September 2017

Annex 2: GOVERNMENT OPERATIONS

(N$ In Millions)	Actual 2015/16	Estimates 2016/17	Estimates 2017/18	Estimates 2018/19	Estimates 2019/20	Estimates 2020/21
GDP in Fiscal Year	**149,115**	**164,156**	**176,119**	**186,714**	**198,222**	**210,439**
Taxes on income and profits						
Normal Income Tax on Individuals	10,794	12,002	12,398	12,885	13,679	14,068
Diamond Mining Companies	2,199	1,611	2,056	2,268	2,221	2,466
Other Mining Companies	99	92	154	106	115	115
Non-Mining Companies	5,425	6,006	6,055	6,580	7,100	7,151
Non-Resident Shareholders Tax	147	266	168	179	190	201
Tax on Royalty	41	87	89	66	70	75
Annual Levy on Gambling Income	21	21	23	23	24	24
Withholding tax on companies & individuals	61	290	114	120	128	136
Withholding Tax on Unit Trusts	85	84	97	103	109	116
Withholding Tax on services	134	148	134	142	151	160
Taxes on income and profits	**19,004**	**20,607**	**21,288**	**22,473**	**23,787**	**24,512**
TAXES ON PROPERTY	**313**	**284**	**292**	**313**	**337**	**337**
Taxes on property	313	**284**	292	313	337	337
Domestic taxes on goods and services						
VAT	11,678	11,978	11,685	12,517	13,043	13,965
Levy on Fuel	209	315	256	312	331	306
Other on goods and services	14	27	18	18	18	18
Environmental levies and Carbon Emission taxes	0	67	70	70	71	73
Domestic taxes on goods and services	**11,901**	**12,387**	**12,028**	**12,917**	**13,463**	**14,361**
Taxes on international trade	**17,355**	**14,071**	**19,597**	**17,371**	**18,678**	**19,804**
Other taxes						
Stamp Duties and Fees	216	183	299	304	331	339
Other taxes	**216**	**183**	**299**	**304**	**331**	**339**
Total Tax Revenue	**48,789**	**47,532**	**53,505**	**53,378**	**56,597**	**59,354**
Entrepreneurial and property income						
Interest Receipts for Loans Extended to -	16	5	6	6	6	6
Interest on Investments	0	0	822	729	647	574
Dividends and Profit Share from:	1,036	927	5	5	5	5
Interest on State Account Balances with BON	19	5	6	8	13	13
Diamond Royalties	1,060	978	997	999	999	1,001
Other Mineral Royalties	309	391	399	522	533	543
Entrepreneurial and property income	**2,440**	**2,305**	**2,234**	**2,270**	**2,202**	**2,142**
Fines and forfeitures	**78**	**67**	**68**	**68**	**68**	**68**
Other Licence fees						
Fishing Quota Levies	113	108	123	123	123	123
Gambling Licence (Business)	1	2	2	2	2	2
Sub-Total	**114**	**110**	**125**	**125**	**125**	**125**
Administrative fees	**706**	**835**	**726**	**735**	**751**	**768**
Total Non-Tax Revenue	**3,259**	**3,140**	**2,960**	**3,004**	**2,953**	**2,910**
Return of principal capital from Lending	**15**	**16**	**15**	**16**	**16**	**16**
Total revenue (own sources)	**52,048**	**50,849**	**56,658**	**56,576**	**59,744**	**62,457**
Grants	**152**	**0**	**50**	**25**	**20**	**30**
Loans earmarked for on-lending	**1**	**0**	**0**	**0**	**0**	**0**
Total Revenue and Grants	**52,215**	**50,865**	**56,723**	**56,617**	**59,780**	**62,503**
As % of GDP	34.3%	31.0%	32.2%	30.3%	30.2%	29.7%
		Estimates	Estimates	Estimates	Estimates	Estimates
Expenditure		2016/17	2017/18	2018/19	2019/20	2020/21
Operational & Development Expenditure						
Social Sector	25,664	28,403	29,753	28,250	28,319	28,871
Public Safety Sector	11,938	12,126	13,135	12,442	12,472	12,716
Administrative Sector	4,970	6,642	4,915	4,655	4,666	4,758
Economic Sector	6,654	6,633	8,916	8,446	8,466	8,632
Infrastructure Sector	2,908	4,549	4,893	4,634	4,646	4,737
Expenditure, MTEF	**52,134**	**58,353**	**61,612**	**58,427**	**58,569**	**59,713**
Total Operational & Development Expenditure	**61,947**	**58,353**	**61,612**	**58,427**	**58,569**	**59,713**
As % of GDP	42%	36%	35%	31%	30%	28%
Sectoral as % total Expenditure						
Social Sector	43%	17%	17%	15%	14%	14%
Public Safety Sector	22%	7%	7%	7%	6%	6%
Administrative Sector	11%	4%	3%	2%	2%	2%
Economic Sector	15%	4%	5%	5%	4%	4%
Infrastructure Sector	9%	3%	3%	2%	2%	2%
Primary Budget Balance	**-9,731**	**-7,488**	**-4,889**	**-1,810**	**1,211**	**2,790**
As % of GDP	-7%	-5%	-3%	-1%	1%	1%
Domestic Interest Payments	12,423	2,532	3,007	3,466	3,940	3,971
Foreign Interest Payments		1,342	1,923	2,216	2,519	2,539
Capitalisation of Infrastructure Fund		1		350	500	700
Interest Payments	**12,423**	**3,875**	**4,930**	**6,032**	**6,959**	**7,209**
As % of GDP	8.3%	2.4%	2.8%	3.2%	3.5%	3.4%
As % of Revenue	23.8%	7.6%	8.7%	10.7%	11.6%	11.5%
Total Expenditure	**74,370**	**62,228**	**66,093**	**64,459**	**65,528**	**66,922**
As % of GDP	50%	38%	38%	35%	33%	32%
Budget Balance	**-22,154**	**-11,363**	**-9,369**	**-7,842**	**-5,748**	**-4,419**
As % of GDP	**-6.1%**	**-6.9%**	**-5.3%**	**-4.2%**	**-2.9%**	**-2.1%**
Domestic Debt Stock		36,603	45,981	48,963	53,919	57,076
Foreign Debt		26,262	28,249	31,249	32,249	32,176
New Projects						
ADB Loan Mechanisation program for Agric					500	500
ADB Loan Transport (Rail ZAR1,350)				450	450	450
ADB Loan Transport (Hosea Kutako Road)	24,327,000			217	217	217
ADB Loan Basic Education (School Renovation)	12,404,405			333	333	333
Total Foreign Debt		**26,262**	**28,249**	**32,249**	**33,749**	**33,676**
Gross Total Debt		**62,865**	**74,230**	**80,212**	**86,168**	**89,252**
Net Debt (Less Investment)		**56,499**	**69,210**	**74,892**	**79,248**	**82,152**
Redemption Accounts (IRSRA, Local Bonds)		1,600	850	1,150	2,750	2,930
Redemption Accounts (Eurobond)		4,766	4,170	4,170	4,170	4,170
Total Investments		**6,366**	**5,020**	**5,320**	**6,920**	**7,100**
As a % of GDP						
Domestic Debt Stock	16314.25%	22.30%	26.11%	26.22%	27.20%	27.12%
Foreign Debt Stock	8318.68%	16.00%	16.04%	17.27%	17.03%	16.00%
Total Debt Stock	**24632.9%**	**38.3%**	**42.1%**	**43.5%**	**44.2%**	**43.1%**
Net Debt Stock		**34.4%**	**39.3%**	**40.1%**	**40.0%**	**39.0%**
Guarantees						
Domestic Guarantee	798,328	1,290	1,151	3,151	4,151	5,151
Foreign Guarantee	5,591,672	4,313	11,812	11,812	11,212	11,612
Total Guarantees	**6,390,000**	**5,603**	**12,963**	**14,963**	**15,363**	**16,763**
As a % of GDP	4.4%	3.4%	7.4%	8.0%	7.8%	8.0%

ANNEX 3: OPARATIONAL BUDGET EXECUTION RATE UP TO SEPT 2017

Vote	Vote name	Excecution Rate 16/17	Excecution Rate 17/18
		%	%
1	President	38%	43%
2	Prime Minister	45%	37%
3	National Assembly	46%	39%
4	Auditor General	47%	42%
5	Home Affairs and Immigration	46%	55%
6	Police	45%	52%
7	International Relations and Cooperation	52%	54%
8	Defence	45%	50%
9	Finance	56%	55%
10	Education, Arts and Culture	44%	54%
11	National Council	45%	39%
12	Gender Equality and Child Welfare	42%	42%
13	Health and Social Services	54%	47%
14	Labour, Industrial Relations and Employment Creation	44%	49%
15	Mines and Energy	52%	35%
16	Justice	45%	34%
17	Urban and Rural Development	36%	37%
18	Environment and Tourism	56%	45%
19	Industrialisation, Trade and SME Development	45%	35%
20	Agriculture, Water and Forestry	46%	65%
21	Judiciary	47%	47%
22	Fisheries and Marine Resources	46%	43%
23	Works	52%	47%
24	Transport	55%	52%
25	Land Reform	41%	39%
26	National Planning Commission	37%	37%
27	Sport, Youth and National Service	49%	43%
28	Electoral Commission of Namibia	29%	37%
29	Information and Communication Technology	45%	60%
30	Anti-Corruption Commission	49%	47%
31	Veterans Affairs	42%	42%
32	Higher Education, Training and Innovation	35%	58%
33	Poverty Eradication and Social Welfare	39%	49%
34	Public Enterprises	22%	40%
35	Attorney General	62%	55%
	Overall	46%	**51%**

ANNEX 4: DEVELOPMENT BUDGET EXECUTION RATE UP TO SEPT 2017

Vote	Vote name	Excecution Rate 16/17	Excecution Rate 17/18
		%	%
1	President	51%	19%
2	Prime Minister	2%	0%
3	National Assembly	79%	2%
4	Auditor General	0%	0%
5	Home Affairs and Immigration	42%	34%
6	Police	52%	62%
7	International Relations and Cooperation	86%	5%
8	Defence	60%	49%
9	Finance	46%	0%
10	Education, Arts and Culture	19%	35%
11	National Council	13%	0%
12	Gender Equality and Child Welfare	40%	9%
13	Health and Social Services	24%	43%
14	Labour, Industrial Relations and Employment Creation	31%	4%
15	Mines and Energy	26%	3%
16	Justice	74%	10%
17	Urban and Rural Development	24%	19%
18	Environment and Tourism	37%	36%
19	Industrialisation, Trade and SME Development	33%	14%
20	Agriculture, Water and Forestry	73%	68%
21	Judiciary	0%	0%
22	Fisheries and Marine Resources	20%	16%
23	Works	14%	14%
24	Transport	45%	26%
25	Land Reform	42%	27%
26	National Planning Commission	0%	0%
27	Sport, Youth and National Service	17%	2%
28	Electoral Commission of Namibia	22%	0%
29	Information and Communication Technology	74%	37%
30	Anti-Corruption Commission	0%	0%
31	Veterans Affairs	15%	27%
32	Higher Education, Training and Innovation	1%	19%
33	Poverty Eradication and Social Welfare	2%	0%
34	Public Enterprises	0%	0%
35	Attorney General	0%	0%
	Overall	**42%**	**34%**