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SURVEY REPORT

PUBLIC PERSPECTIVES: ALLOCATION AND EFFECTIVENESS OF NAMIBIA'S NATIONAL BUDGET
JUNE 2024



ECONOMIC ASSOCIATION OF NAMIBIA

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1. BACKGROUND & PURPOSE

The national budget is a critical tool in shaping a country's development trajectory. It is an annual, financial and economic plan for resource mobilization and allocation and a vehicle for achieving government's public policy goals. Thus, it is a tool for the efficient allocation of government's scarce resources in delivering public goods and services that should reflect the country's strategic priorities.

In representative democracies, a new approach towards the national budget entails the involvement of citizens in shaping fiscal policy (Sintomer, Herzberg & Röcke, 2012). The citizen-oriented approach has elevated the emphases from traditional fiscal policy challenges such as controlling fiscal deficits and rising debts to issues around good governance, centered around public participation. In this regard, countries have been introducing citizen surveys to provide valuable inputs that aid and enable decision-makers to evaluate programs and align fiscal policies with the development needs of the citizenry while improving confidence in the state (Bilge, 2015).

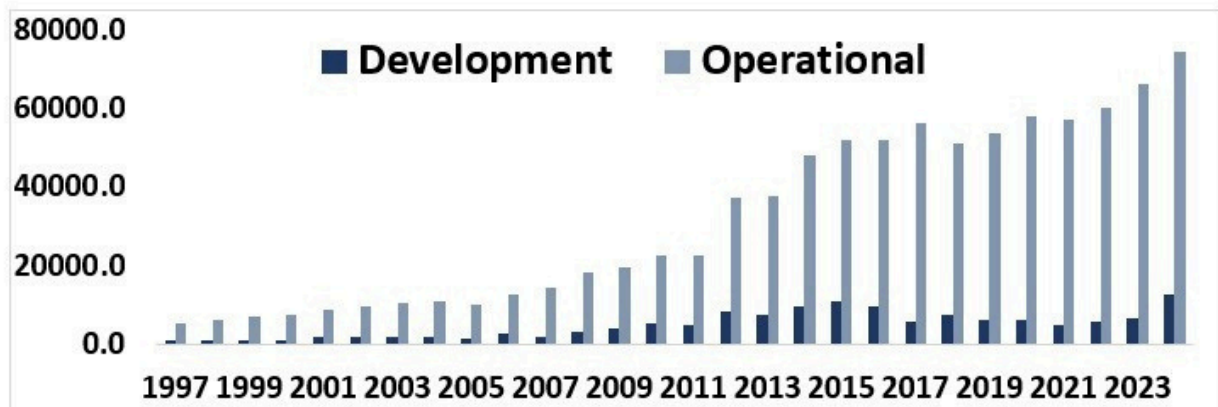
Against this background, this survey aims to explore and understand public perception regarding the annual national budget allocations and tax policies of the Namibian government. The focus is on how the government prioritizes the allocation of funds to various ministries, in relation to what the citizens consider as national development priorities. The survey will provide insightful data on public opinion about the proportion of budget distribution among different government ministries and how these allocations align with the citizens' views on national development needs. The survey is expected to play a crucial role in bridging the gap between government fiscal policies and public expectations. It aims to foster a more inclusive approach to budget planning and execution, ensuring that the national budget aligns more closely with the actual development needs and priorities of the Namibian people. By incorporating public opinion into budgetary decision-making, the government can enhance transparency, accountability, and effectiveness in its national development efforts.

2. OVERVIEW OF NAMIBIA FISCAL POLICY ENVIRONMENT

2.1 Expenditure

The fiscal policy environment in Namibia since the 1990's has been focused on driving economic growth and stability through various policy pillars, including stimulating domestic demand, accelerating investments in critical public infrastructure, and maintaining fiscal prudence. However, it has been observed that the budget allocation has been skewed towards operational expenditure, particularly remuneration, rather than the development budget (Fig.1). This has led to imbalances in the allocation of funds between operational expenses and the development budget.

Figure 1: Development Vs Operational Budget Expenditure



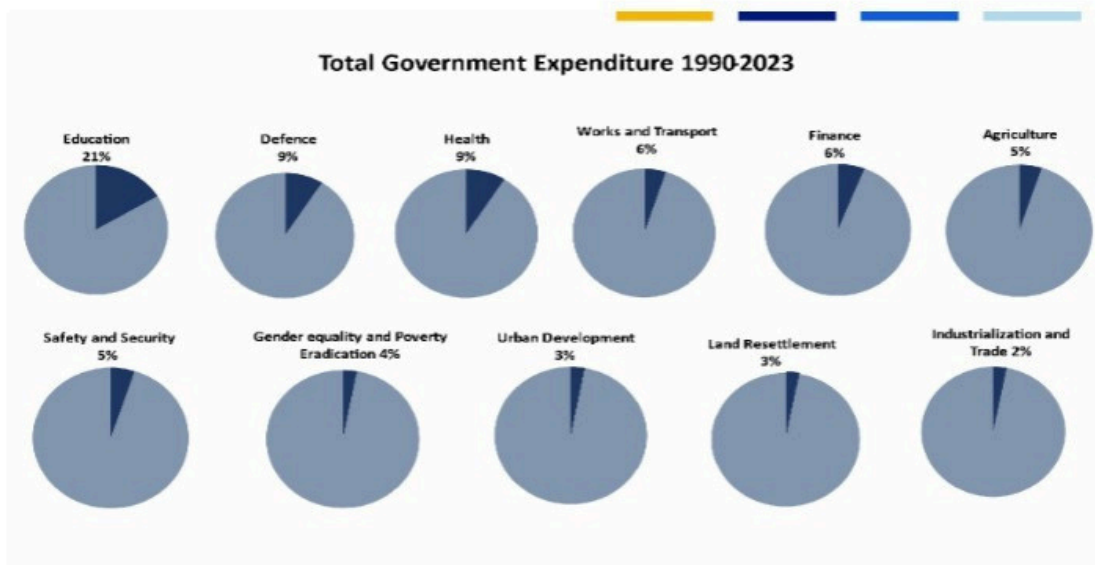
Source: Ministry of Finance

The development budget suffers from both low allocation budget and low execution, with a 5-year average implementation rate of 83.4%. Addressing the existing infrastructure gaps requires a rebalancing of the expenditure mix towards the development budget whilst putting in place strategies to enhance execution, including resolving bureaucracies in procurement.

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Furthermore, over the past three decades, recognizing the importance of developing human capital and enhancing health services, the government's budget allocation has prioritized education and health, alongside defence and security (Fig.2).

Figure 2: Highest Budget Allocations (in %) 1990-2023



Source: Ministry of Finance & Authors' Calculations

The justification for public spending on basic education is based on the social rate of return. Studies have found that the social rate of return is highest for primary education, followed by secondary and tertiary education (Psacharopoulos, 1994). Developing countries tend to focus on social rates of return to education and the burden of disease which provide a compelling reason for policy makers to shift public resources toward basic education and primary health care. Public spending on primary health care is justified by disease reduction during the productive years of life. The burden of disease in developing countries could be reduced if governments were to make available a minimum package of essential, cost-effective clinical services (World Bank, 1993).

There is a view that the most cost-effective interventions are often preventive in character and that in many developing countries public allocations for secondary or curative services are excessive. Furthermore, significant allocations to gender equality, poverty eradication, and land resettlement reflect a commitment to social development and addressing historical injustices. Allocations to sectors that have a direct impact on the economy, such as agriculture, while significant, suggest room for increased investments to stimulate economic growth.

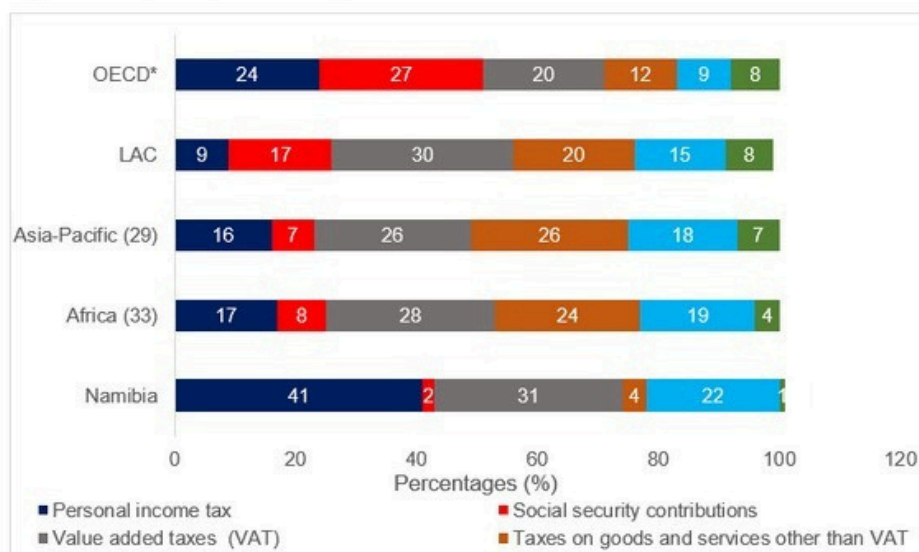
2.2 TAXATION

Namibia's personal income tax rates are relatively high compared to other African countries. The country relies heavily on personal income tax, which constitutes a significant portion of its tax revenue (Fig. 3). This can place a heavy burden on individual taxpayers, particularly those in higher income brackets, potentially discouraging personal savings and investment. While the government has announced a gradual reduction in corporate tax rates for non-mining companies from 32% to 28% by 2026, businesses still face relatively high tax burdens. The introduction of special economic zones (SEZs) with lower corporate tax rates is intended to attract investment, but these benefits are limited to certain areas and industries, leading to an uneven playing field.

Additionally, VAT is a major component of Namibia's tax system, levied at a standard rate of 15% on most goods and services, including imports. Certain items are zero-rated or exempt from VAT, which can affect the final price consumers pay. However, there is high reliance on VAT, which disproportionately affects lower-income households, as they spend a larger share of their income on consumables subject to VAT.

Namibia's tax policies are structured to ensure robust revenue collection. However, there are significant areas where the tax burden is perceived as unfair, particularly for individuals and small businesses. The government's ongoing reforms aim to strike a balance between maintaining revenue levels and promoting economic growth, but achieving fairness and equity remains a complex challenge.

Figure 3: Tax Revenue Structures, 2021



Source: African Union, 2021

3. SURVEY OBJECTIVES

The survey aims to provide valuable feedback to government policymakers and stakeholders on public opinion regarding the national budget. This includes insights into public priorities for national development, perceived effectiveness of past budget allocations, and suggestions for future improvements. The findings will also contribute to a broader understanding of public engagement and awareness regarding governmental financial planning and its impact on national development. More specifically, the survey aims to :

- a. Gather public perception regarding the annual national budget allocations and tax policies of the Namibian government.
- b. Identify public priorities for national development through analyzing survey responses.
- c. Determine the extent to which the allocation of funds among different government ministries aligns with citizens' perceptions of national development needs.
- d. Solicit suggestions from the public for future improvements in budget allocation and effectiveness.

e. Explore public perceptions on the fairness and equity of the current taxation policies implemented by the Namibian government. f. Examine citizen sentiment regarding the tax burden and its impact on personal finances and overall economic well-being. g. Contribute to a broader understanding of public engagement and awareness regarding governmental financial planning and its impact on national development.

4. RESEARCH METHODS

Combining both qualitative and quantitative research methods, the survey utilized a Google Form questionnaire, chosen for its capacity to reach a wide and diverse audience. The questionnaire was distributed via email, social media and print media. This method was adopted to ensure broad participation and gather insights from different demographics and viewpoints within the population.

5. SURVEY RESULTS

5.1. Characteristics of the sample

a. Size, Age and Gender We have gathered a comprehensive dataset comprising 200 responses from a diverse range of individuals, spanning from 18-year-olds to retirees above 60. The age distribution, depicted in Figure 4, highlights that the bulk of our respondents (81.3%) fall within the 18 to 45 age bracket. This age range not only mirrors the predominant working-age populace of Namibia but also aligns with the primary consumers of digital media, the primary medium through which our survey was conducted.

In terms of gender representation, our respondents were predominantly male (57%), with females accounting for 41.8% of the total. A small fraction (1.2%) opted not to disclose their gender.

Figure 4: Age representation

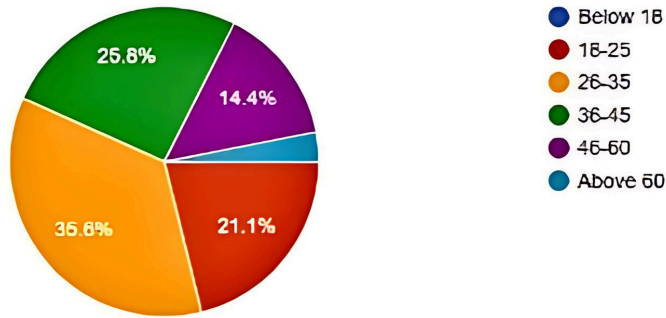
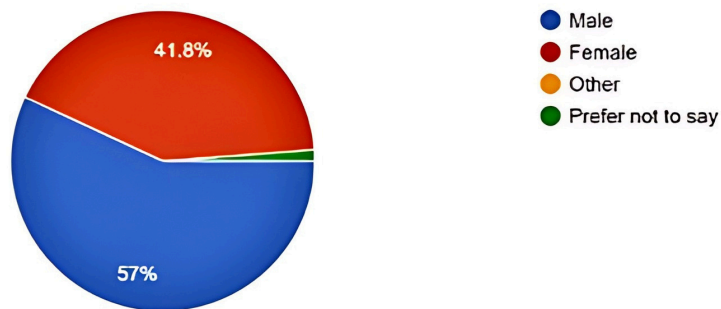


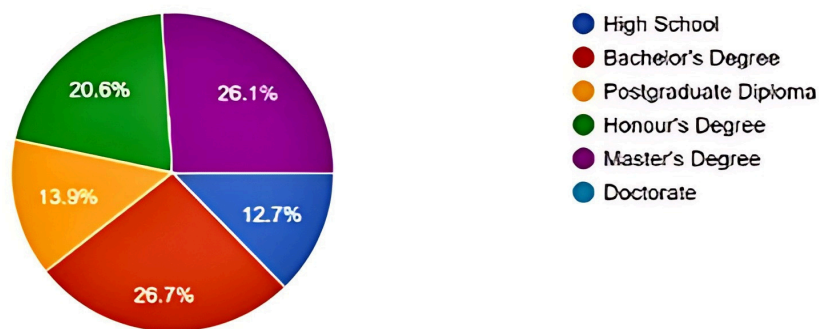
Figure 5: Gender Representation



b. Education Level

An impressive 87.3% of our respondents possess tertiary-level qualifications, with 26.1% holding master's degrees. This robust educational background indicates a well-informed demographic, likely attuned to matters of public policy. Such a profile significantly enhances the credibility and depth of our research findings.

Figure 6: Education Level

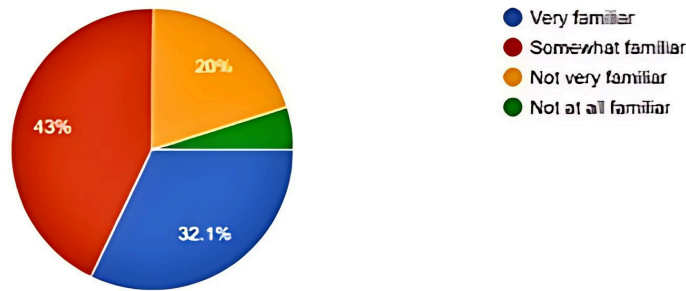


5.2. Responses

5.2.1 Familiarity with Fiscal Policy and Sources of Information:

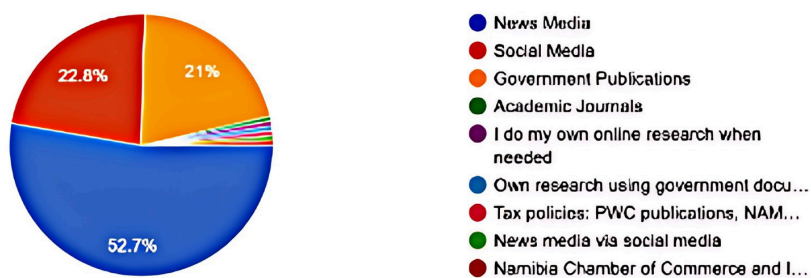
The survey inquired about respondents' familiarity with Namibia's fiscal policy. As expected, given our well-educated participant base, a significant majority (75.1%) reported familiarity with government fiscal policies. Remarkably, 32.1% expressed a high level of familiarity, indicating a deep understanding of the survey's subject matter.

Figure 7: Familiarity with Fiscal Policy and Sources of Information



When queried about their primary source of information on government budgets and tax policies, 'News Media' emerged as the leading choice for a majority of respondents (52%). Furthermore, 'Social Media' and 'Government Publications' were identified as primary sources by 22.8% and 21% of respondents, respectively.

Figure 8: Primary source of information on government budgets and tax policies

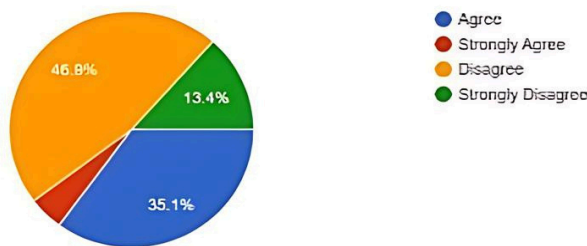


5.2.3. Government Expenditure

a. Alignment of Budgetary Allocations to National Development

We queried the public about their views on the alignment of budgetary allocations to national development priorities. A notable majority of survey respondents (60.2%) hold the view that government budget allocations are not in alignment with national development priorities. Conversely, only 39.8% perceive the government's fiscal policies as aligned with these priorities.

Figure 9: Views on the alignment of budgetary allocations to national development priorities



When asked about the reasons for the perceived misalignment of government spending with national development priorities, the responses were as follows:

Underspending on critical areas: A significant number of responses highlighted concerns about underspending on areas such as economic and infrastructure development, which are critical for future economic growth.

Sector-Specific Concerns: Critiques pointed to the allocation of budgets towards sectors like defense, which some see as disproportionate compared to the actual needs. Additionally, spending on health and education is seen as inadequate or misprioritized given the developmental needs.

Government Effectiveness: There is a general sentiment that funds are not utilized effectively, leading to bloated state apparatus and misallocation of state revenue.



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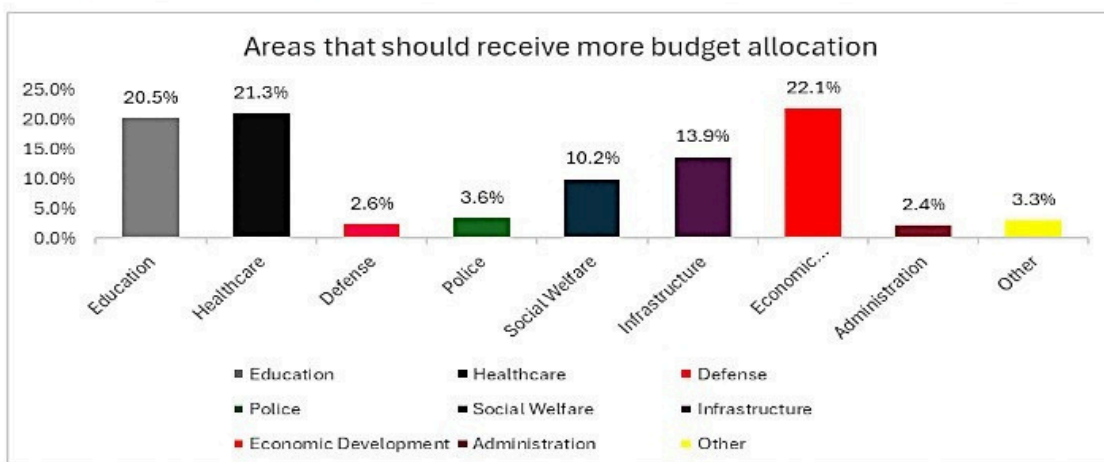
- **Social and Economic Impact:** Several responses expressed concerns about the lack of focus on alleviating poverty and unemployment through government spending, which further exacerbates social cohesion and healthcare access issues.

These prevailing sentiments among most Namibians suggest a perception of inefficiency in utilizing national resources to tackle the country's developmental hurdles. This disparity should raise concerns among policymakers, indicating a necessity for policy recalibration or an intensified effort in public engagement to clarify the government's policy trajectory.

b. Areas needing more budget allocation

We further asked our respondents which areas, in their view, required more budget allocation to enhance national development. Most respondents (22,1%) prioritised 'Economic Development' as the top category requiring more budget allocation, followed by 'Health Care' (21.3%), 'Education' (20.5%), and 'Infrastructure' (13.9%). Furthermore, more respondents indicated that 'Social Welfare' requires more funding than 'Police', 'Defense', and 'Administration', put together, indicating a strong public preference for increasing social welfare programs over security expenditures and spending on the wage bill.

Figure 10: Areas needing more budget allocation



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c. Preferred Optimal Allocation per Priority Area

This section presents responses to the primary research question concerning public opinions on the allocation of the national budget, reflecting their perceptions of priority areas for national development. In line with responses to the previous question, the survey respondents indicated that Economic Development (16%), when combined with infrastructure development (13%) should receive the highest budget allocation of 29%. Second in place in order of priority is “Education” with 18%, while “Health” is in the third place with 17%.

FIGURE 11: % ALLOCATION PER PRIORITY AREA

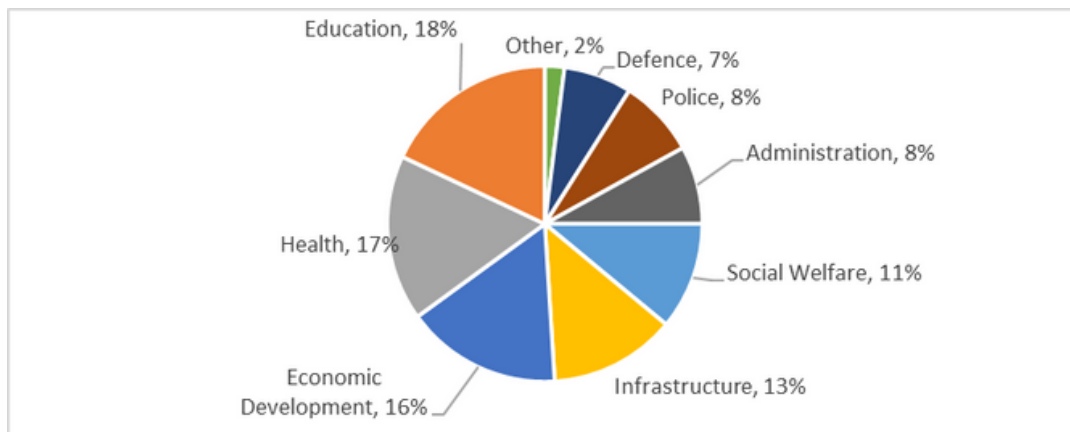
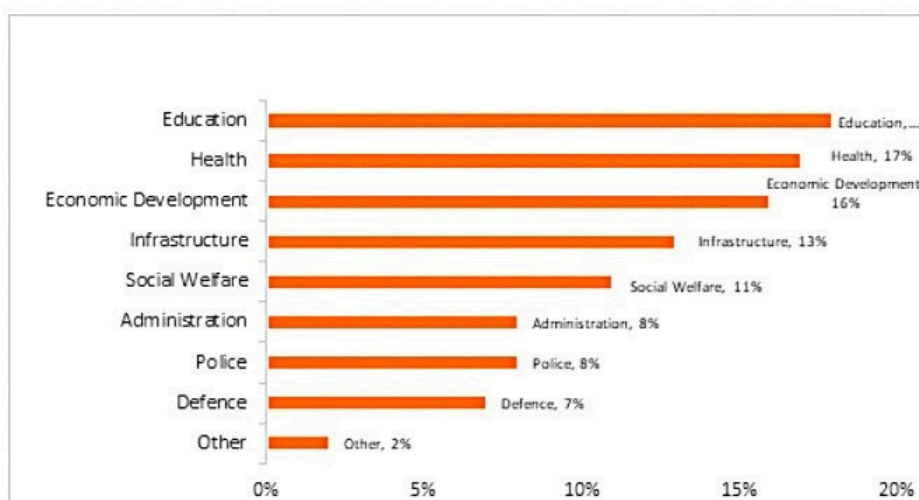


FIGURE 12: % ALLOCATION PER PRIORITY AREA



While the public recognises education and health as important economic enablers, the results show a recognised need to boost funding to sectors that directly stimulate economic growth. Among these sectors are industrial development, agriculture, mines and energy, rural and urban development and infrastructure development.

Direct support for industries fosters innovation, job creation, and economic diversification. It enhances productivity and competitiveness, driving overall economic growth. Increasing funding for agriculture boosts food security, generates employment opportunities, and contributes to rural development. Furthermore, infrastructure development is recognized in development literature as a key driver of economic growth and can lead to significant economic and social benefits. Prioritizing projects that offer the greatest benefits in terms of connectivity, economic impact, and social inclusion can help maximize the returns on investment for the country's development. (World Bank, 2019)

Namibia's high inequality levels necessitate continued and focused social welfare spending. The public's view that 10% of public funds should be dedicated to social welfare reflects an understanding of the need for substantial investment in social programs to address the country's disparities. Namibia's struggle with inequality is evident, with a high Gini coefficient still standing at 0.56 in 2023, and a significant portion of the population living in informal settlements lacking basic services. The country's wealth distribution is among the most unequal globally, and multidimensional poverty stands at 43.3%. (NSA, 2021).

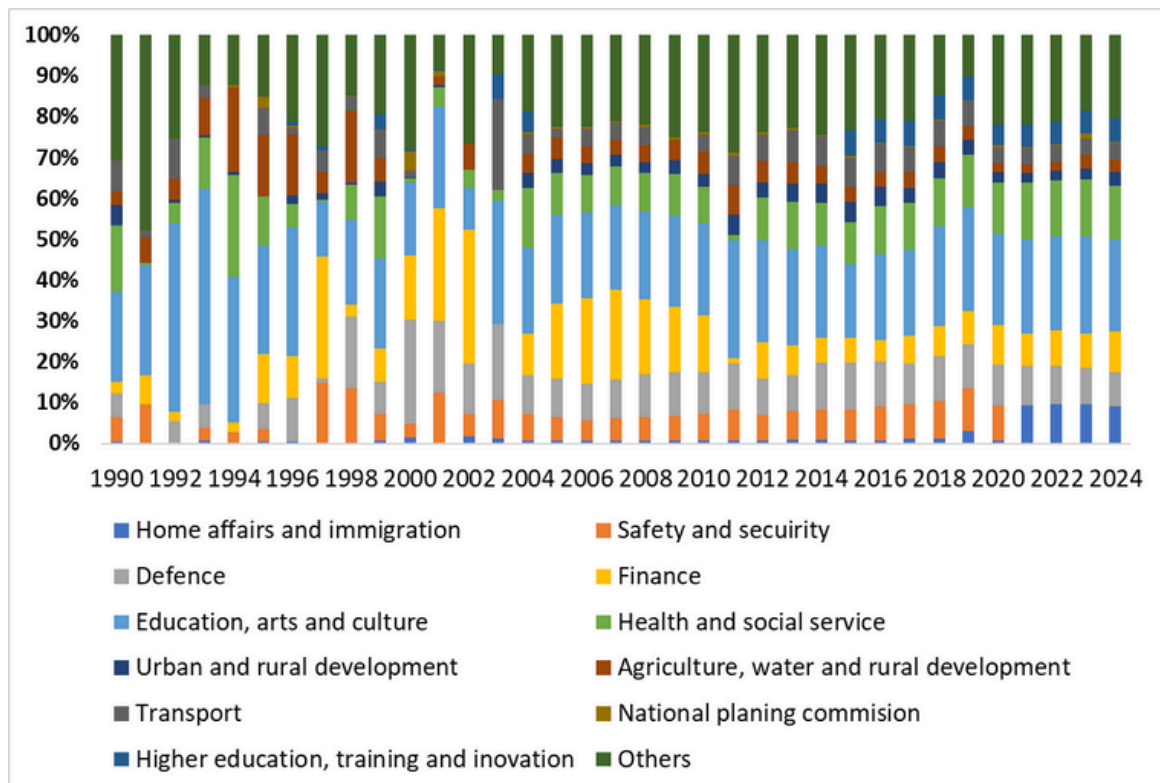
In comparison, Namibia's budgetary allocations over the past three decades have primarily focused on three key areas (Fig. 13), namely education, health and defence. Allocations for education have occupied a significant portion of the national budget, highlighting the government's commitment to developing human capital. Funding for the health sector has been a priority, aiming to enhance healthcare services and improve the well-being of Namibians. The government has also devoted notable resources to the defence sector, ensuring the country's security and safeguarding its interests.

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However, in the current election year (2024), the budget has undergone a significant shift, increasing by 11.9% for the financial year 2024/2025 when compared to 2023/2024 (See Figure 13). The government has redirected its focus towards economic development and infrastructure, allocating 23% of the budget to these areas. This is closer to the public view (29%). This move seems to reflect the administration's response to the evolving needs of the country, prioritizing initiatives that can stimulate economic growth, attract investment, and create employment opportunities.

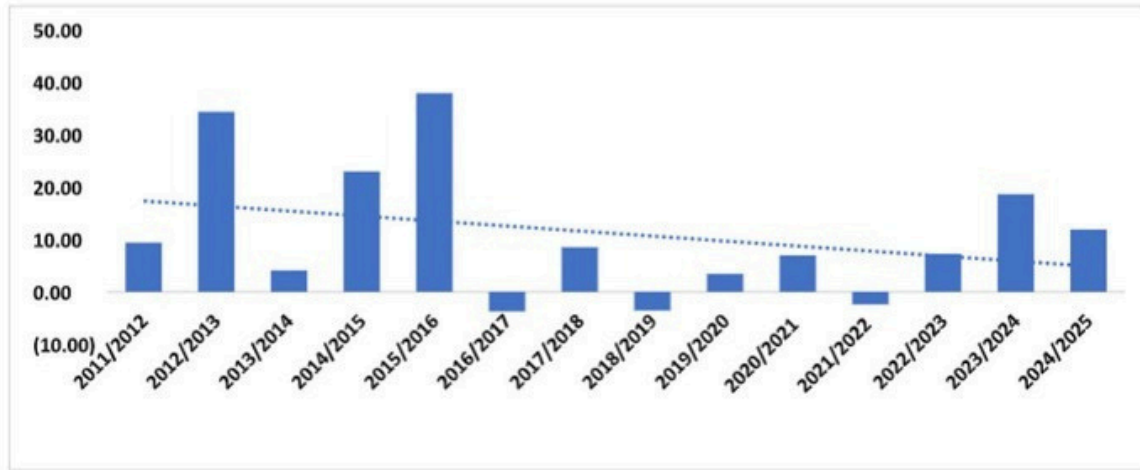
This shift in budgetary focus toward economic development and infrastructure is expected to have a profound impact on the nation's future. The government aims to foster sustainable economic growth, enhance productivity, and improve the overall quality of life for Namibians.

Figure 13: % Allocation per Priority Area



SOURCE: MINISTRY OF FINANCE

Figure 14: % Total Government Expenditure Year on Year Growth Rates



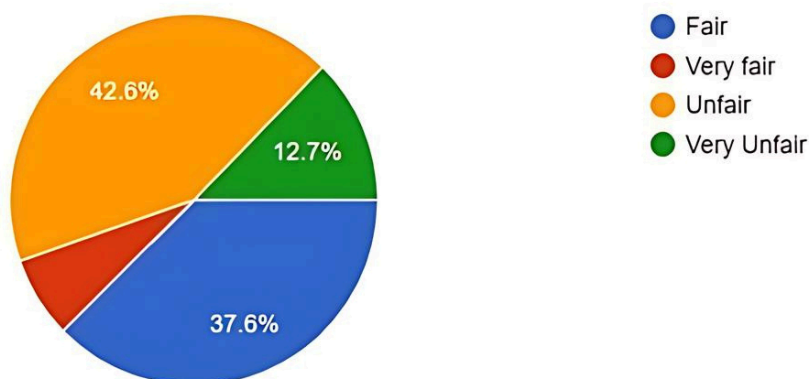
Source: Ministry of Finance

5.2.2 Taxation and Tax Policy

a. Fairness of Tax Policies:

As previously highlighted, the tax burden is perceived as substantial and inequitable in significant areas, especially for individuals and small businesses. We have surveyed the public to assess whether people believe current tax policies are fair. More than half of the respondents (55.3%) regard current tax policies as unfair. Only 44,7% thought that government tax provisions were fair.

Figure 15: Tax Fairness Public's Perceptions



When asked about their perceptions of tax policy unfairness, respondents cited various reasons. Some felt that the policies disproportionately burden the poor, while others criticized the perceived inefficiency in the utilization of tax revenues, expressing concerns that the government does not use the funds effectively or transparently.

More specifically, the responses are summarised as follows:

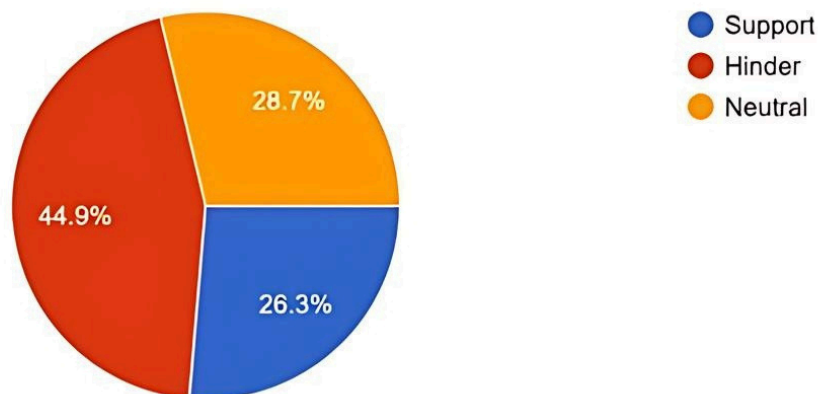
- **Disproportionate Impact on the Poor:** High taxes on essential goods and services are viewed as disproportionately impacting poorer individuals, exacerbating inequality and hindering basic affordability and access to necessary services.
- **Luxury vs. Necessity Taxation:** There is a sentiment that luxury items are not taxed sufficiently, which could otherwise help redistribute wealth more effectively. The lack of progressive taxation on luxury consumption contributes to a sense of unfairness among the general populace.
- **Inefficient Use of Tax Revenues:** A common grievance relates to the perceived inefficiency in how tax revenues are used. Respondents point to corruption, wasteful spending, and a lack of transparent accountability in government expenditure, which diminishes trust in the fairness of the tax system.
- **Lack of Public Consultation:** Many feel that tax policies are formulated without adequate public consultation, leading to a disconnect between the populace's needs and the tax measures implemented. This top-down approach in policy formulation is seen as ignoring the voices of those most affected by such policies.

These viewpoints highlight widespread concerns about both the equity and efficiency of the tax system.

b. Alignment of Tax Policies to National Development

We asked the respondents about their views regarding the alignment of the tax policies to national development. In line with the views on the fairness of tax policies, a large percentage of the respondents (44,9%) thought that current tax policies hinder national development. Only 28,7% regarded the government taxation regime as conducive to national development. An almost equal proportion (26.3%) were of the view that tax policies have no impact on national development.

Figure 16: Alignment of Tax Policies to National Development



When asked to elaborate on why they regard tax policies as uncondusive to national development priorities, respondents stated the following:

- **Inequitable Tax Burden:** Respondents frequently cited that the tax system places a disproportionately high burden on everyday necessities, affecting lower and middle- income groups more severely than wealthier individuals. This is seen as counterproductive to poverty alleviation and economic inclusivity.
- **Sector Imbalance:** There is a belief that the tax policies do not adequately support sectors that are pivotal for long-term economic sustainability, such as agriculture and manufacturing. Instead, the focus tends to be on short-term gains from sectors like mining, where natural resources are taxed, but not enough to ensure broad- based benefits to the populace.
- **Lack of Incentives for Growth:** The current tax structure is perceived as lacking sufficient incentives for businesses, particularly SMEs, which are essential for job creation and economic diversification. High taxes on these entities are seen as a barrier to their growth and sustainability.
- **Misdirected Tax Incentives:** While some incentives exist, they often benefit established larger corporations or specific industries without a clear linkage to broader developmental goals or the support of new and emerging sectors that could drive future growth.

c. Recommended Changes to Tax Policy

- **Reduction in Tax Rates:** A common recommendation is to lower taxes to boost compliance, investment, and overall economic growth. Suggestions include reducing corporate taxes, personal income taxes, and specifically, lowering minimal taxable income to include low-income earners to enhance public service demand.
- **Incentive-Based Taxation:** Proposals include tax breaks for new companies, higher luxury taxes, and increased taxes on wealth, dividends, and mining operations. Additional suggestions target behavioral change through increased taxes on sugar, alcohol, and saturated fats while reducing taxes on healthy foods.
- **Industry and Demographic Focused Incentives:** Many suggest offering more tax incentives for SMEs, agricultural sectors, and startups. Recommendations include tax holidays, deductions for infrastructure investments, and credits for skills training and green initiatives.
- **Stricter Enforcement and Punitive Measures:** Enhanced enforcement of tax laws is recommended, including penalties for companies that evade taxes, such as exclusion from government tenders.
- **Increased Transparency:** Calls for clearer and more transparent tax policies were prevalent, aiming to build trust and compliance among taxpayers.
- **Use of Tax for Social Goals:** Many responses emphasize using tax policies to promote social equity and development, such as through universal basic income grants, maternity leave expansion, and tax incentives for local manufacturing and processing industries.
- **Economic Development:** There is a strong advocacy for using tax policy to support economic development, such as by positioning countries as financial services hubs or incentivizing certain industries.



- **International and Local Considerations:** Considerations include aligning with international tax norms and tailoring tax policies to local needs, such as providing tax relief for essential needs like housing.

The above suggestions indicate a diverse range of perspectives focused on reducing tax burdens, enhancing fairness, encouraging economic development, and adjusting tax policies to reflect public preferences and socio-economic objectives. The overarching themes advocate for a balance between reducing tax rates to stimulate economic activities and implementing targeted taxes to fund social and infrastructural advancements.

5.2.5 RESPONDENTS' POLICY RECOMENDATIONS

The survey asked participants to give general policy recommendations to enhance national development. Here are the summarized responses categorized by themes:

Education and Health

- **Education:** A significant number of respondents emphasized the importance of education, suggesting a focus on both general and technical/vocational training.
- **Health:** Many participants prioritized health, including public health insurance, improving government health facilities, and investing in health education. Some suggest choosing between funding hospitals directly or providing public health insurance (PSEMAS) for use in private facilities, arguing that financing both is wasteful and inefficient.

Economic Development and Job Creation Economic Development: Economic growth was frequently mentioned, with suggestions including fostering entrepreneurship, enhancing job opportunities, and attracting foreign direct investment.

- **Infrastructure:** Several responses highlighted the need for better infrastructure to stimulate economic growth, such as improvements in transportation systems and critical infrastructure.

Support for Small and Medium Enterprises (SMEs): Respondents advocated for more support for SMEs through funding, tax incentives, and creating a conducive environment for entrepreneurship.

Agriculture and Food Security

- **Agriculture:** Calls for increased support in agriculture through subsidies, tax breaks, and enhancing food production were notable.
- **Food Security:** Respondents indicated a need to focus on nutrition, reducing food imports, and supporting local food markets to ensure food security.

Governance and Efficiency

- **Corruption:** A strong call to address corruption within government departments was evident, with multiple mentions of the need to eliminate corrupt practices to improve governance.
- **Efficiency in Government Spending:** Suggestions included making governmental processes more efficient and reconsidering the allocation of funds in sectors like health and education to avoid wastage.

Specialized Focus Areas

- **Renewable Energy:** Investing in renewable energy to ensure energy security and support environmental sustainability was highlighted.
- **Social Welfare:** Enhancements in social welfare programs, including support for the less privileged and basic income grants, were mentioned as critical areas of focus.
- **Decentralization:** Some responses suggested decentralizing development efforts to empower local communities and improve livelihoods in rural areas.

Miscellaneous

- **Youth Engagement:** The need to focus on youth employment and education to harness the potential of young Namibians for national development was emphasized.
- **Innovation and Technology:** Investments in IT and modernizing infrastructure to support technological advancements were also suggested.
- **Public Involvement:** There is a strong call for public involvement in policy-making to ensure that fiscal policies reflect the actual needs and priorities of the population, enhancing compliance and satisfaction.

Notable Quote:

“Embrace a merit-based system for key positions to enable equitable and fair economic development. Eliminate dubious tenders and avoid unjustified tender price escalations. Prioritise Water-Energy-Food nexus security as this would (1) generate new skills and industries and (2) stimulate job creation and (3) local innovation and invention.”

Overall, the responses suggest a diverse range of priorities, with a strong emphasis on education, health, economic development, and infrastructure as key areas for governmental focus to enhance national development.

6. CONCLUSION AND POLICY RECOMENDATIONS

Based on the survey findings, several policy recommendations can be made to bridge the gap between public expectations and government actions, and to ensure that fiscal policies better align with national development priorities:

- **Enhance Public Participation:** The government should prioritize public engagement in the budgetary process to ensure that citizen voices are heard and considered in decision-making. This can be achieved through town hall meetings, online platforms, and other channels that facilitate meaningful dialogue between policymakers and the public.
- **Rebalance Budget Allocations:** There is a clear call from the public for a shift in budget allocations towards economic development and infrastructure. The government should review its budgetary priorities to ensure that resources are directed towards sectors that have the greatest potential to drive long-term growth and development.

- **Improve Tax Fairness and Efficiency:** The tax system should be reformed to ensure fairness and efficiency. This may involve reducing the tax burden on lower and middle-income groups, increasing taxes on luxury goods and high-income earners, and enhancing transparency and accountability in tax collection and expenditure.
- **Strengthen Governance and Accountability:** Addressing corruption and improving governance practices are essential for enhancing public trust in the government and ensuring that public resources are used effectively and transparently.

The government should take decisive action to root out corruption and strengthen accountability mechanisms.

- **Invest in Key Development Areas:** Priority should be given to investment in education, health, economic development, and infrastructure, as these are critical areas for national development. This may involve increasing funding for education and healthcare services, supporting SMEs and entrepreneurship, and investing in sustainable infrastructure projects.
- **Promote Sustainable Development:** Environmental considerations should be integrated into fiscal policy to ensure that development is sustainable in the long term. This may involve implementing environmental taxes and regulations, promoting renewable energy and resource efficiency, and incorporating environmental impact assessments into decision-making processes.

Overall, by taking into account the priorities and concerns of its citizens, the Namibian government can enhance the effectiveness and fairness of its fiscal policies, ultimately contributing to the country's long-term development and prosperity.

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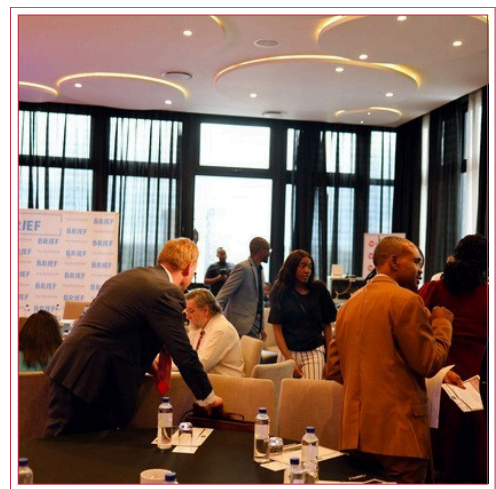
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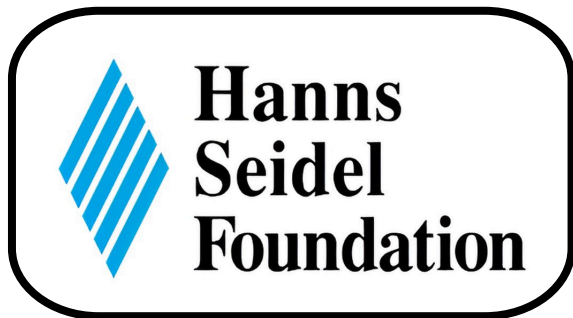
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GALLERY

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