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**DIGEST OF
PUBLIC FINANCE STATISTICS
2016/17**

September 2018

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**DIGEST OF
PUBLIC FINANCE STATISTICS
2016/17**

DIGEST OF PUBLIC FINANCE STATISTICS

F O R E W O R D

This is the twenty-eighth issue of the Digest of Public Finance Statistics, a regular annual publication of Statistics Mauritius.

The digest contains detailed data on government operations for the periods 2014 to 2016/17 compiled according to the Government Finance Statistics Manual 2001 (GFSM 2001) of the International Monetary Fund (IMF). Historical series are available on the website of Statistics Mauritius at

<http://statsmauritius.govmu.org/English/Pages/Public-Finance.aspx>.

It is hoped that the statistics will be useful to the public in general, and in particular, to planners and policy makers.

The Treasury, the Rodrigues Regional Assembly, the Municipalities, the District Councils and the Extra Budgetary Units (including the National Pension Fund) forming part of the Government have provided information needed for the preparation of this report. This office herewith acknowledges the valuable contribution of these institutions.

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MAURITIUS

September 2018

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Concepts and definitions

1. Concepts

As from financial year 2008/09 detailed data on government finance statistics have been prepared in accordance with the Government Finance Statistics Manual 2001 (GFSM 2001) of the International Monetary Fund (IMF). Data up to 2007/08 have been compiled according to the concepts and definitions laid down in "A Manual on Government Finance Statistics (GFS) 1986" of the IMF.

An updated manual (GFSM 2014) has been released last year. One of the changes brought in the GFSM 2014 is the classification of the Social Security Fund (National Pension Fund) as a sector of General Government instead of as a subsector of the Central Government sector.

Although the GFSM 2014 has not yet been implemented, the new sectorization of the Social Security Fund has been adopted when compiling the data published in this volume.

2. Definition of main aggregates

Revenue represents transactions that increase Net Worth. Net Worth represents the value of the government, that is, after payment of the government's liabilities from its assets. The asset that remains indicates the financial position of the government.

There are four main sources of revenue, namely:

- **Taxes**
- **Social contributions**
- **Grants**
- **Other revenue**

Taxes include the following items of revenue: income tax (Individuals and Companies), VAT, excise duties on spirits, liquors and alcoholic beverages, tobacco products, motor vehicles and motor cycles and petroleum products, betting and gaming taxes, road motor vehicles licences and customs duties.

Social Contributions are contributions made by employees under New Pension Scheme and Civil Service Protection Scheme.

Grants are transfers (current or capital) received from other levels of government, foreign governments and international organisations.

Other revenue includes items such as property income (interest and dividends), fines and sales of goods and services.

Expense represents transactions that reduce net worth of the government (value of the government). It therefore excludes acquisition of asset.

The main items of expense are:

- **Compensation of employees**
- **Use of goods and services**
- **Interest expense**
- **Subsidies**
- **Grants**
- **Social benefits**

Compensation of employees consists of payments of salaries, allowances, wages, travelling and transport, passage benefits and contribution to the National Savings Fund.

Use of goods and services consists of payments for the following goods and services: office equipment and furniture, electricity charges, water charges, telephone bills, fuel and oil, rental of building, printing and stationery, air tickets, medical supplies and drugs, repairs and maintenance of vehicles.

Interest represents interest payments on securities and loans.

Subsidies are payments made for example to Mauritius Meat Authority, fruit growers and crop producers.

Grants are transfers payable to Extra Budgetary Units, Rodrigues Regional Assembly, local authorities, international organisations and foreign governments.

Social benefits are payments made for the following: social aid, basic retirement pension, basic widow's pension, basic invalidity pension and pensions and gratuities.

Other expenses include transfers (current and capital) to non-governmental organizations and other miscellaneous expenses.

Transaction in nonfinancial assets changes the composition of the balance sheet by exchanging one asset (the nonfinancial asset) for another or a liability (the payment for the asset).

Transaction in nonfinancial assets is not an expense as it has no effect on net worth.

Non financial assets comprise of the following:

- Fixed assets for example, buildings and structures, machinery and equipment and other fixed assets.
- Non produced assets such as acquisition of land.

Consumption of fixed capital is the decline in the value of the stock of fixed assets during the accounting period as a result of physical deterioration, normal obsolescence, and normal accidental damage.

Financing includes transactions in financial assets and liabilities which are identified separately by residency of counterparty (domestic or foreign), type of financial instrument (e.g. securities other than shares, loans, shares and other equity, etc.) and sector of counterparty (e.g. general government, central bank, other depository corporations, etc).

Net acquisition of financial assets is identified by residency of counterparty (domestic or foreign), type of financial instrument (e.g. securities other than shares, loans, shares and other equity, etc.) and sector of counterparty (e.g. general government, central bank, other depository corporations, etc).

Net incurrence of liabilities is identified by residency of counterparty (domestic or foreign), type of financial instrument (e.g. securities other than shares, loans, shares and other equity, etc.) and sector of counterparty (e.g. general government, central bank, other depository corporations, etc).

Net operating balance is the balance of transactions affecting net worth (revenue less expense).

Net lending/ borrowing is the net operating balance less acquisition of nonfinancial assets.

Cash surplus/ deficit is the net cash inflow from operating activities less net cash outflow from investments in nonfinancial assets.

Total expenditure by functions represents expense plus the net acquisition of nonfinancial assets.

3. GFSM 2001 Manual

Over time new topics have assumed importance for fiscal analysis, e.g. arrears, transactions in kind, balance sheet items (stocks, net worth), and sustainability of fiscal policy. There was also world-wide shift toward resource-based accounting, because of dissatisfaction with cash-based accounting. Other related statistics Manuals such as the System of National Accounts (SNA) and the Balance of Payments (BOP) have been revised in the meantime.

The *GFSM 2001* framework is an integrated statistical system of flows and stocks for use in macroeconomic analysis. It introduces the concept of accrual accounting and is harmonized with the other macroeconomic statistical systems, such as the *System of National Accounts 1993 (1993 SNA)*, *1993 Balance of Payments Manual*, fifth edition, and *Monetary and Financial Statistics Manual (2000)*.

4. Main changes in GFSM 2001 Manual

Previously, cash transactions in nonfinancial assets were treated as capital revenue and expenditure, which affected the overall deficit/surplus. Now the difference between revenue and expense is a balancing item, the net operating balance, which measures the change in net worth resulting from transactions.

All transactions involving the acquisition or disposal of financial assets are now treated as financial transactions, and net lending/borrowing is a balancing item defined as the net acquisition of all financial assets less the net incurrence of all liabilities from transactions. In the *1986 GFS Manual*, the net acquisition of financial assets for policy purposes was designated as lending minus repayments and treated like expenditure in deriving the overall deficit/surplus.

Revenue

minus Expense

= ***Net operating balance***

minus Transactions in nonfinancial assets

Net lending/borrowing

Net lending/borrowing can also be obtained as the difference between the transactions in financial assets and the net incurrence in liabilities as follows:

Transactions in financial assets
minus Transactions in liabilities

Net lending/borrowing

The new classification structure of the GFSM 2001 has been used in the compilation of tables as from 2008-09. GFSM 2001 prescribes that all transactions should be on an accrual basis. However, it is recognized that full implementation of the new GFS system is a long-term process including moving to a full accrual basis. As a first step, interest on debt has been computed on an accrual basis instead of cash basis.

5. Change in accounting period of the Government

Prior to 2010, accounts of the Government were on a financial year basis (July to June). Government accounts moved to a calendar basis (January to December) as from 2010. In 2015, the accounting period was reverted to the financial year basis ending June. This current issue of Digest of Public Finance covers data for calendar year 2014, transition period of January to June 2015, financial years 2015/16 and 2016/17.

6. Methodological changes as from 2016/17 issue of the Digest

6.1 Accrual treatment of Employment Related Pension Benefits – Budgetary Central Government (BCG)

In 2014, a GFS mission recommended Statistics Mauritius to adopt accrual treatment for the contributions and payments related to employment related pension schemes operated by the General Government. Although the actual BCG pension scheme is a non-autonomous unfunded one, a pension fund should be considered to exist. Actual contributions from employees and imputed contributions from employers are therefore being treated as an incurrence of liability (3306 - Pension and Insurance) instead of Revenue. Similarly, payments of employment related pension are now being treated as a reduction in liability (3306 - Pension and Insurance) instead of Expense.

6.2 Difference with the high frequency monthly GFS data published on the website of Statistics Mauritius

The high frequency monthly GFS data on Budgetary Central Government (BCG) posted on the website of Statistics Mauritius is different from the data published in this Digest. The high frequency

monthly GFS data is fully on cash basis and is in line with the MOFED Budget whereas the data published in this digest is partly accrual (i.e contributions and payments of employment related pension treated as incurrence and decrease in liability) and partly cash. In the high frequency GFS monthly data, contributions payments of employment related pensions are treated as revenue and expense respectively. As a result, the Net Lending/Borrowing of the high frequency monthly GFS data and the Net Lending/Borrowing in this digest will be different for corresponding periods due to difference between cash and accrual treatments.

7. Changes made to data

7.1 National Pensions Fund

The mission on Multisector Statistics and Cross-Sector Data Consistency carried out by the Statistics Department of the IMF from 23 January to 5 February 2013 recommended that the data coverage of the NPF should be improved by including its external assets and related income. As from 2012 these were included in the accounts of the NPF.

7.2 IMF transactions

As from 2012, SDR transactions are classified as Foreign transactions under 3201: "Monetary gold and SDRs" and 8227: "International organizations" in table "Transactions in financial assets and liabilities" and table "Transactions in financial assets and liabilities by sector" respectively.

7.3 Classification of EBUs and public corporations

The mission on Multisector Statistics and Cross-Sector Data Consistency recommended that the list of EBUs and Public Corporations should be examined regularly to ensure their correct classification. The last review was done in 2014. A new review has been carried out in 2018 based on the profitability of the EBUs and Public Corporations for the last 4 years. Two institutions namely, Mauritius Meat Authority and Multi Carrier Mauritius Ltd, previously classified as Public Corporation has been reclassified as EBUs.

7.4 Accrual treatment of Employment Related Pension Benefits

Actual contributions from employees and imputed contributions from employers are now being treated as an incurrence of liability (3306 - Pension and Insurance) instead of Revenue. Similarly, payments of employment related pension are now treated as a reduction in liability (3306 - Pension and Insurance) instead of Expense.

8. Consolidation

It is to be noted that the data for the central government subsector and the general government sector have been presented on a consolidated basis. The sum of the individual

units of the sector to be consolidated does not add up to the data for the consolidated sector. All transactions and reciprocal stock positions among the government units being consolidated are eliminated. Consolidation adjustments do not have an impact on the core government finance statistics (GFS) balancing items of net operating balance and net lending/borrowing, as the consolidation entries are symmetric within given accounts—it makes no difference whether consolidated or unconsolidated data are used in the calculation of these balances to measure “the overall impact” of the government on the economy or the rest of the world.

9. Coverage

9.1 The General Government Sector

Government is defined as consisting of all units performing Government functions: that is, the implementation of public policy through the provision of primarily non-market services and the transfer of income, supported mainly by compulsory levies.

The **General Government** sector is made up of (i) Central Government (ii) Regional Government and (iii) Local Government.

(i) Central Government covers all units that are agencies of the country's central authority. It consists of Budgetary Central Government and Extra Budgetary Units.

Budgetary Central Government includes all ministries and departments.

Extra Budgetary Units are agencies responsible for the performance of specialised governmental functions in such fields as health, education, social welfare, construction and so on, under the authority of Central Government. (See List 10.1)

(ii) Social Security Schemes are schemes imposed, controlled or financed by the public authorities for the purpose of providing social security benefits for the community. Included here is the National Pensions Fund and the National Savings Fund-Transitional Unemployment Benefit (NSF-TUB).

(iii) Regional Government consists of the administration of Rodrigues.

(iv) Local Government consists of municipalities and district councils/ village councils exercising an independent competence as government units.

9.2 The Public Sector

The **Public Sector** consists of the general government sector, non-financial public corporations and financial public corporations.

An institution is considered as public if it is entirely or mainly owned and/or controlled by government itself or by some other public institutions.

'Own' is defined as having all or a majority of the shares or other forms of capital participation. 'Control' implies having an effective influence in the main aspects of management.

Non-Financial Public Corporations are government-owned or government-controlled units selling goods and services to the public on a large scale. (See List 10.2)

Financial Public Corporations are government-owned or government-controlled institutions primarily engaged in both incurring liabilities and acquiring financial assets in the market. (See List 10.3)

Note: The sum of the data may not add up to totals due to rounding off of figures.

Symbols and Abbreviations

- : Nil

N/A : Not Available

10. List of public institutions as at May 2018.

10.1 Extra Budgetary Units (*including Social Security Fund, Special Funds and Extra-Budgetary Funds*).

1. Apravasi Ghat Trust Fund
2. Agalega Island Council
3. Beach Authority
4. Bhojpuri Speaking Union
5. Bus Industry Employees Welfare Fund
6. Chagossian Welfare Fund
7. Chinese Speaking Union
8. Civil Service Family Protection Scheme Board
9. Competition Commission
10. Conservatoire de Musique François Mitterrand Trust Fund
11. Construction Industry Development Board
12. Creole Speaking Union
13. Early Childhood Care and Education Authority
14. Economic Development Board
15. Employees Welfare Fund
16. English Speaking Union
17. Fashion and Design Institute
18. Financial Intelligence Unit
19. Financial Reporting Council
20. Fisherman Welfare Fund
21. Food and Agricultural Research Extension Institute
22. Gambling Regulatory Authority
23. Hindi Speaking Union
24. Human Resource Development Council
25. Independent Broadcasting Authority
26. Independent Commission Against Corruption
27. Information & Communication Technologies Authority
28. Irrigation Authority
29. Islamic Cultural Centre for Hajj organisation
30. Islamic Cultural Centre
31. Law Reform Commission
32. Le Morne Heritage Trust Fund
33. Lois Lagesse Trust Fund
34. Mahatma Gandhi Institute

35. Manufacturing Sector Workers welfare Fund (ex EPZLWF)
36. Marathi Speaking Union
37. Mauritius Council of Registered Librarians
38. Mauritius Examinations Syndicate
39. Mauritius Ex-Services Trust Fund Board
40. Mauritius Film Development Corporation
41. Mauritius Institute of Education
42. Mauritius Institute of Health
43. Mauritius Institute of Training and Development (MITD)
44. Mauritius Marathi Cultural Centre Trust
45. Mauritius Meat Authority
46. Mauritius Museums Council
47. Mauritius Oceanography Institute
48. Mauritius Qualifications Authority
49. Mauritius Research and Innovation Council
50. Mauritius Revenue Authority
51. Mauritius Society for Animal Welfare
52. Mauritius Society of Authors
53. Mauritius Sports Council
54. Mauritius Standards Bureau
55. Mauritius Tamil Cultural Centre Trust
56. Mauritius Telugu Cultural Centre Trust
57. Mauritius Tourism Promotion Authority
58. Mauritius Urdu Speaking Union
59. Media Trust Board
60. Multi Carrier Mauritius Ltd
61. National Adoption Council
62. National Art Gallery
63. National Children's Council
64. National Computer Board
65. National Council for Rehabilitation of Disabled Persons
66. National Empowerment Foundation
67. National Heritage Fund
68. National Human Rights Commission
69. National Cooperative College
70. National Library
71. National Pensions Fund

72. National Productivity and Competitiveness Council
73. National Solidarity Fund
74. National Women Entrepreneur Council
75. National Women's Council
76. National Youth Council
77. Nelson Mandela Centre for African Culture Trust Fund
78. NGO Trust Fund
79. Open University of Mauritius
80. Outer Islands Development Corporation
81. President's Fund for Creative Writing in English
82. Private Secondary Education Authority
83. Prof Basdeo Bissoondoyal Trust Fund
84. Public Officers' Welfare Council
85. Rabindranath Tagore Institute
86. Rajiv Gandhi Science Centre
87. Ramayana Centre
88. Road Development Authority
89. Seafarer's Welfare Fund
90. Senior Citizens Council
91. SME Mauritius Ltd
92. Small Farmers Welfare Fund
93. Statutory Bodies Family Protection Fund
94. Sugar Industry Labour Welfare Fund
95. Tamil Speaking Union
96. Telugu Speaking Union
97. Tertiary Education Commission
98. Tourism Authority
99. Tourism Employees Welfare Fund
100. Town and Country Planning Board
101. Trade Union Trust Fund
102. Training & Employment of Disabled Persons Board
103. Trust Fund for Excellence in Sports
104. Trust Fund for Specialised Medical Care
105. Université des Mascareignes
106. University of Mauritius
107. University of Technology, Mauritius
108. Utility Regulatory Authority

109. Vallee d'Osterlog Endemic Garden

110. World Hindi Secretariat

Special Funds and Extra –Budgetary Funds

111. Build Mauritius Fund

112. National Resilience Fund

10.2 Non-Financial Public Corporations

1. Agricultural Marketing Board
2. Air Mauritius Ltd
3. Airport of Rodrigues Ltd
4. Airports of Mauritius Co Ltd
5. Beach Casino Ltd
6. BPML Freeport Services Ltd
7. Call Services Ltd (Telecom)
8. Cargo Handling Corporation Ltd
9. Casino de Maurice Ltd
10. Cellplus Mobile Communications Ltd
11. Central Electricity Board
12. Central Water Authority
13. Civil Service College
14. Landscape Mauritius
15. Le Caudan Waterfront Casino Ltd
16. Le Grand Casino du Domaine Limitee
17. Mauritius Broadcasting Corporation
18. Mauritius Cane Industry Authority ¹
19. Mauritius Duty Free Paradise Co Ltd
20. Mauritius Ports Authority
21. Mauritius Posts Ltd
22. Mauritius Shipping Corporation Ltd
23. Mauritius Telecom Ltd
24. Metro Express Ltd
25. National Housing Development Corporation Ltd
26. National Real Estate Ltd
27. National Transport Corporation
28. Polytechnic Mauritius Ltd
29. Rose Belle Sugar Estate Board
30. SBM (Mauritius) Infrastructure Development Company Ltd
31. SBM IT Ltd
32. SIC Management Services Ltd
33. SSR Botanic Garden Trust
34. State Informatics Ltd
35. State Trading Corporation
36. Sugar Investment Trust

37. Sun Casinos Ltd
38. Telecom Plus Ltd
39. Teleservices Mauritius Ltd
40. Wastewater Management Authority

¹ The Mauritius Cane Industry Authority took over the functions of the following institutions:

- (i) Farmers Service Corporation
- (ii) Mauritius Sugar Authority
- (iii) Mauritius Sugar Bulk Terminal Corporation
- (iv) Mauritius Sugar Industry Research Institute
- (v) Sugar Planters Mechanical Pool Corporation
- (vi) Cane Planters and Millers Arbitration and Control Board
- (vii) Bagged Sugar Storage and Distribution Co Ltd.

* Landscape Mauritius starts operation in Nov 2016 – a fusion of :

- (i) State Property Development Company Ltd
- (ii) Business Parks of Mauritius Ltd
- (iii) Tourists Villages Company Ltd
- (iv) Les Pailles International Conference Centre
- (v) State Land Development Company Ltd

10.3 Financial Public Corporations

1. Bank of Mauritius
2. Capital Assets Management Ltd
3. Development Bank of Mauritius Ltd
4. Financial Services Commission
5. MauBank Holdings Ltd
6. MauBank Investment Ltd
7. MauBank Ltd
8. Mauritius Africa Fund
9. Mauritius Civil Service Mutual Aid Association Ltd
10. Mauritius Housing Company Ltd
11. National Savings Fund
12. National Insurance Company
13. National Property Fund Ltd
14. SBM Fund Services Ltd
15. SBM Global Investments Ltd
16. SBM Investments Ltd
17. SBM Mauritius Assets Managers Ltd
18. SBM Securities Ltd
19. SICOM Financial Services Ltd
20. SICOM General Insurance Ltd
21. State Bank of Mauritius Ltd
22. State Insurance Company of Mauritius Ltd
23. State Investment Corporation Ltd
24. State Investment Finance Corporation Ltd
25. Sugar Insurance Fund Board

Table 1.1 - Statement of Government Operations, 2014 - 2016/17
Budgetary Central Government

R million

GFS Code	Statement of Government Operations	Budgetary Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
	TRANSACTIONS AFFECTING NET WORTH:				
1	Revenue	78,389.9	39,479.9	86,885.9	92,724.1
11	Taxes	71,727.4	36,569.4	78,223.7	84,148.3
12	Social contributions	-	-	-	-
13	Grants	406.3	1,196.1	333.4	2,903.9
14	Other revenue	6,256.2	1,714.4	8,328.8	5,671.9
2	Expense	78,649.4	40,852.5	92,791.3	98,075.9
21	Compensation of employees	25,915.9	13,098.1	28,247.9	30,418.0
22	Use of goods and services	7,546.2	3,622.9	8,365.3	8,908.3
24	Interest	10,117.6	4,871.0	10,117.8	10,959.3
25	Subsidies	1,577.5	837.5	1,767.9	1,517.4
26	Grants	17,740.9	8,850.9	21,726.4	21,547.2
27	Social benefits	13,649.8	8,563.5	18,979.0	20,553.1
28	Other expense	2,101.5	1,008.6	3,587.0	4,172.6
GOB	Gross operating balance	-259.5	-1,372.6	-5,905.5	-5,351.7
	TRANSACTIONS IN NONFINANCIAL ASSETS:				
31	Net Acquisition of Nonfinancial Assets	9,528.3	3,566.6	5,914.4	6,518.8
311	Fixed assets	8,272.1	3,336.6	5,272.7	5,772.5
314	Nonproduced assets	1,256.2	230.0	641.7	746.3
NLB	Net lending / borrowing	- 9,787.8	- 4,939.2	- 11,819.9	- 11,870.6
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):				
32	Net acquisition of financial assets	5,966.0	-112.7	10,415.9	1,247.2
321	Domestic	5,824.7	192.3	10,403.7	1,644.6
322	Foreign	141.3	-305.0	12.2	-397.4
33	Net incurrence of liabilities	15,753.8	4,826.5	22,235.7	13,117.7
331	Domestic	11,517.1	5,253.8	23,421.7	18,729.0
332	Foreign	4,236.7	-427.3	-1,186.0	-5,611.3

Table 1.2 - Revenue , 2014 - 2016/17

Budgetary Central Government

R million

GFS Code	REVENUE	Budgetary Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
1	REVENUE	78,389.9	39,479.9	86,885.9	92,724.1
11	Taxes	71,727.4	36,569.4	78,223.7	84,148.3
111	Taxes on income, profits, and capital gains	17,089.1	9,257.9	19,175.9	21,778.8
1111	Payable by individuals	7,048.6	4,022.7	7,620.8	8,661.5
1112	Payable by corporations and other enterprises	8,972.1	4,583.2	10,458.7	11,881.1
1113	Unallocable	1,068.4	652.0	1,096.4	1,236.2
112	Taxes on payroll and workforce	-	-	-	-
113	Taxes on property	521.3	101.7	167.2	30.6
1131	Recurrent taxes on immovable property	3.7	0.6	3.8	4.1
1134	Taxes on financial and capital transactions	-	-	-	-
1135	Other nonrecurrent taxes on property	517.6	101.1	163.4	26.5
114	Taxes on goods and services	51,296.8	26,020.8	55,822.2	59,539.1
1141	General taxes on goods and services	31,385.2	16,108.4	34,496.7	36,195.5
1142	Excises	14,423.1	7,061.0	15,632.5	17,276.6
1144	Taxes on specific services	3,413.1	1,602.5	3,162.7	3,542.8
1145	Taxes on use of goods, permission to use goods	2,075.4	1,248.9	2,530.3	2,524.1
11451	<i>Motor vehicles taxes</i>	<i>1,345.0</i>	<i>682.7</i>	<i>1,429.6</i>	<i>1,463.4</i>
11452	<i>Other</i>	<i>730.4</i>	<i>566.2</i>	<i>1,100.8</i>	<i>1,060.7</i>
1146	Other taxes on goods and services	-	-	-	-
115	Customs and other import duties	1,238.7	530.0	1,346.9	1,176.9
116	Other taxes	1,581.5	659.0	1,711.6	1,623.0
12	Social contributions	-	-	-	-
121	Social security contributions	-	-	-	-
122	Other social contributions	-	-	-	-
13	Grants	406.3	1,196.1	333.4	2,903.9
131	From foreign governments	57.9	179.8	114.9	1,905.7
1311	Current	-	-	-	108.5
1312	Capital	57.9	179.8	114.9	1,797.2
132	From international organizations	348.4	1,016.3	218.5	998.1
1321	Current	117.4	42.1	73.9	47.5
1322	Capital	231.0	974.2	144.5	950.6
133	From other general government units	-	-	-	-
1331	Current	-	-	-	-
1332	Capital	-	-	-	-
14	Other revenue	6,256.2	1,714.4	8,328.8	5,671.9
141	Property income	3,932.3	658.0	3,929.1	3,304.1
142	Sales of goods and services	1,858.3	858.0	1,723.1	1,697.0
143	Fines, penalties, and forfeits	325.6	109.3	244.2	250.7
144	Transfers not elsewhere classified	140.0	89.1	2,432.4	420.1

Table 1.3 - Expense, 2014 - 2016/17

Budgetary Central Government

R million

GFS Code	EXPENSE	Budgetary Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
2	EXPENSE	78,649.4	40,852.5	92,791.3	98,075.9
21	Compensation of employees	25,915.9	13,098.1	28,247.9	30,418.0
211	Wages and salaries	23,715.8	11,951.6	25,833.1	27,871.7
212	Social contributions	2,200.1	1,146.5	2,414.8	2,546.3
22	Use of goods and services	7,546.2	3,622.9	8,365.3	8,908.3
24	Interest	10,117.6	4,871.0	10,117.8	10,959.3
241	To nonresidents	643.3	348.4	668.9	720.7
242	To residents other than general government	6,165.8	3,014.7	6,433.2	7,163.3
243	To other general government units	3,308.5	1,507.9	3,015.7	3,075.4
25	Subsidies	1,577.5	837.5	1,767.9	1,517.4
251	To public corporations	628.1	345.5	1,704.4	197.4
252	To private enterprises	949.4	492.0	63.6	1,320.0
26	Grants	17,740.9	8,850.9	21,726.4	21,547.2
261	To foreign governments	-	25.8	21.0	22.1
2611	Current	-	25.8	21.0	3.9
2612	Capital	-	-	-	18.1
262	To international organizations .	240.9	252.0	284.3	327.1
2621	Current	240.9	252.0	284.3	327.1
2622	Capital	-	-	-	-
263	To other general government units	17,500.0	8,573.1	21,421.1	21,198.0
2631	Current	16,188.7	8,145.8	18,028.6	19,486.3
2632	Capital	1,311.3	427.3	3,392.5	1,711.7
27	Social benefits	13,649.8	8,563.5	18,979.0	20,553.1
271	Social security benefits	-	-	-	-
272	Social assistance benefits	13,649.8	8,563.5	18,979.0	20,553.1
273	Employer social benefits	-	-	-	-
28	Other expense	2,101.5	1,008.6	3,587.0	4,172.6
282	Miscellaneous other expense	2,101.5	1,008.6	3,587.0	4,172.6
2821	Current	1,441.1	714.6	2,230.6	2,270.4
2822	Capital	660.4	294.0	1,356.4	1,902.2

Table 1.4 - Transactions in Assets and Liabilities, 2014 - 2016/17

Budgetary Central Government

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Budgetary Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
31	Net acquisition of nonfinancial assets	9,528.3	3,566.6	5,914.4	6,518.8
311	Fixed assets	8,272.1	3,336.6	5,272.7	5,772.5
3111	Buildings and structures	5,622.7	1,682.9	2,923.3	3,027.7
3112	Machinery and equipment	1,690.4	1,500.4	1,980.9	2,482.8
3113	Other fixed assets	959.0	153.3	368.4	262.0
314	Nonproduced assets	1,256.2	230.0	641.7	746.3
32	Net acquisition of financial assets by instrument	5,966.0	-112.7	10,415.9	1,247.2
3201	Monetary gold and SDRs	34.0	-309.0	-420.7	-533.3
3202	Currency and deposits	4,969.8	-2,104.1	10,305.8	957.7
3203	Securities other than shares	-	-	-	-
3204	Loans	851.2	726.6	-2,003.4	962.9
3205	Shares and other equity	111.0	1,573.8	2,534.2	-140.1
321	Domestic	5,824.7	192.3	10,403.7	1,644.6
3212	Currency and deposits	4,973.5	-2,108.1	10,305.8	957.7
3213	Securities other than shares	-	-	-	-
3214	Loan	851.2	726.6	-2,003.4	962.9
3215	Shares and other equity	-	1,573.8	2,101.3	-276.0
322	Foreign	141.3	-305.0	12.2	-397.4
33	Net incurrence of liabilities by instrument	15,753.8	4,826.5	22,235.7	13,117.7
3302	Currency and deposits	-2,421.8	208.6	314.0	-
3303	Securities other than shares	16,904.3	6,400.9	25,789.3	21,563.9
3304	Loans	4,426.3	-246.4	-1,325.4	-5,611.3
3305	Shares and other equity	-	-	139.4	-
3306	Pensions and insurance	-2,763.4	-1,365.1	-2,983.9	-3,765.1
3308	Other accounts payable	-391.6	-171.5	302.3	930.2
331	Domestic	11,517.1	5,253.8	23,421.7	18,729.0
3312	Currency and deposits	-2,421.8	208.6	314.0	-
3313	Securities other than shares	17,093.9	6,592.8	25,789.3	21,563.9
3314	Loans	-	-	-	-
3315	Shares and other equity	-	-	-	-
3316	Pensions and insurance	-2,763.4	-1,365.1	-2,983.9	-3,765.1
3318	Other accounts payable	-391.6	-182.5	302.3	930.2
332	Foreign	4,236.7	-427.3	-1,186.0	-5,611.3
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	-189.6	-191.9	-	-
3324	Loans	4,426.3	-246.4	-1,325.4	-5,611.3
3325	Shares and other equity	-	-	139.4	-
3328	Other accounts payable	-	11.0	-	-

Table 1.5 - Expenditure by Functions of Government, 2014 - 2016/17

Budgetary Central Government

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Budgetary Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
7	TOTAL EXPENDITURE	88,177.7	44,419.1	98,705.7	104,594.6
701	General public services	23,756.9	14,964.4	26,235.5	27,219.5
7017	Public debt transactions	10,117.6	6,378.9	10,129.1	10,958.3
7018	Transfers of general character between levels of govt.	4,981.5	2,369.2	5,655.5	6,835.0
703	Public order and safety	9,404.0	5,282.1	9,965.3	11,018.5
704	Economic affairs	7,157.2	3,883.8	8,199.5	9,727.6
7042	Agriculture, forestry, fishing, and hunting	2,310.4	1,119.0	2,340.8	2,491.4
7043	Fuel and energy	45.6	1,119.0	43.5	53.9
7044	Mining, manufacturing, and construction	410.7	22.9	817.0	751.6
7045	Transport	3,119.3	1,296.8	2,718.3	3,447.4
7046	Communication	-	-	-	-
705	Environmental protection	1,328.7	633.5	1,559.9	1,367.7
706	Housing and community amenities	4,413.2	825.8	4,562.6	2,394.4
707	Health	9,415.5	4,497.8	9,686.0	11,094.6
708	Recreation, culture and religion	855.6	369.0	779.0	872.7
709	Education	13,931.9	6,899.7	14,400.6	15,649.4
710	Social protection	17,914.7	7,063.0	23,317.4	25,250.2

Table 1.6 - Transactions in Financial Assets and Liabilities by sector, 2014 - 2016/17

Budgetary Central Government

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Budgetary Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
82	Net acquisition of financial assets	5,966.0	-112.7	10,415.9	1,247.2
821	Domestic	5,824.7	192.3	10,403.7	1,644.6
8211	General government	-369.4	-0.5	-51.3	39.9
8212	Central bank	-	-	-	-
8213	Other depository corporations	4,859.5	-2,108.1	7,959.8	1,049.8
8214	Financial corporations not elsewhere classified	-2.4	-1.4	3,060.6	53.8
8215	Nonfinancial corporations	873.3	2,049.6	-846.8	86.6
8216	Households & nonprofit institutions serving h/holds	463.7	252.7	281.3	414.5
822	Foreign	141.3	-305.0	12.2	-397.4
8221	General government	-	-	-	-
8227	International organizations	145.0	-309.0	12.2	-397.4
8228	Financial corporations other than internat'l org's	-3.7	4.0	-	-
8229	Other nonresidents	-	-	-	-
83	Net incurrence of liabilities	15,753.8	4,826.5	22,235.7	13,117.7
831	Domestic	11,517.1	5,253.8	23,421.7	18,729.0
8311	General government	1,340.9	542.7	-6,100.7	-1,678.5
8312	Central bank	-1,776.3	-722.8	769.4	-593.9
8313	Other depository corporations	12,457.6	2,520.7	16,722.8	12,954.4
8314	Financial corporations not elsewhere classified	1,040.7	4,138.5	9,389.4	9,654.0
8315	Nonfinancial corporations	-38.2	-	5,420.2	1,697.9
8316	Households & nonprofit institutions serving h/holds	-1,507.7	-1,225.3	-2,779.4	-3,304.9
832	Foreign	4,236.7	-427.3	-1,186.0	-5,611.3
8321	General government	-	-	-	-80.9
8327	International organizations	4,150.6	-235.4	-1,325.4	-4,877.5
8328	Financial corporations other than internat'l org's	275.8	-	-	-813.3
8329	Other nonresidents	-189.6	-191.9	139.4	160.4

Table 2.1 - Statement of Government Operations, 2014 - 2016/17

Consolidated Central Government¹

R million

GFS Code	Statement of Government Operations	Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
	TRANSACTIONS AFFECTING NET WORTH:				
1	Revenue	82,398.3	42,299.1	90,679.9	99,495.4
11	Taxes	72,398.9	36,865.6	78,816.0	84,796.5
12	Social contributions	338.9	175.8	361.1	356.3
13	Grants	940.2	1,198.5	326.6	2,919.5
14	Other revenue	8,720.3	4,059.1	11,176.2	11,423.1
2	Expense	81,710.7	43,393.1	93,654.6	104,458.5
21	Compensation of employees	31,845.3	16,159.1	35,002.3	37,965.1
22	Use of goods and services	9,703.4	4,980.3	11,079.7	12,673.8
24	Interest	10,122.4	4,872.9	10,126.3	10,967.2
25	Subsidies	1,861.6	851.9	1,907.7	1,617.4
26	Grants	5,222.4	2,818.0	5,961.0	7,184.2
27	Social benefits	14,729.0	9,113.0	20,202.3	21,745.1
28	Other expense	8,226.6	4,597.8	9,375.3	12,305.8
GOB	Gross operating balance	687.6	-1,094.0	-2,974.7	-4,963.1
	TRANSACTIONS IN NONFINANCIAL ASSETS:				
31	Net Acquisition of Nonfinancial Assets	11,820.1	3,721.3	6,224.0	10,000.5
311	Fixed assets	10,327.9	3,456.2	5,512.1	9,245.7
314	Nonproduced assets	1,296.6	268.8	719.3	750.2
NLB	Net lending / borrowing	- 11,132.5	- 4,815.3	- 9,198.6	- 14,963.6
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):				
32	Net acquisition of financial assets	4,918.5	11.3	13,037.1	- 1,845.9
321	Domestic	4,777.2	316.3	13,024.9	- 1,448.5
322	Foreign	141.3	- 305.0	12.2	- 397.4
33	Net incurrence of liabilities	16,051.0	4,826.5	22,235.7	13,117.7
331	Domestic	11,814.3	5,253.8	23,421.7	18,729.0
332	Foreign	4,236.7	- 427.3	- 1,186.0	- 5,611.3

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 2.2 - Revenue , 2014 - 2016/17
Consolidated Central Government¹

R million

GFS Code	REVENUE	Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
1	REVENUE	82,398.3	42,299.1	90,679.9	99,495.4
11	Taxes	72,398.9	36,865.6	78,816.0	84,796.5
111	Taxes on income, profits, and capital gains	17,089.1	9,257.9	19,175.9	21,778.8
1111	Payable by individuals	7,048.6	4,022.7	7,620.8	8,661.5
1112	Payable by corporations and other enterprises	8,972.1	4,583.2	10,458.7	11,881.1
1113	Unallocable	1,068.4	652.0	1,096.4	1,236.2
112	Taxes on payroll and workforce	506.5	296.2	592.3	638.2
113	Taxes on property	521.3	101.7	167.2	30.6
1131	Recurrent taxes on immovable property	3.7	0.6	3.8	4.1
1134	Taxes on financial and capital transactions	-	-	-	-
1135	Other nonrecurrent taxes on property	517.6	101.1	163.4	26.5
114	Taxes on goods and services	51,461.8	26,020.8	55,822.2	59,539.1
1141	General taxes on goods and services	31,550.2	16,108.4	34,496.7	36,195.5
1142	Excises	14,423.1	7,061.0	15,632.5	17,276.6
1144	Taxes on specific services	3,413.1	1,602.5	3,162.7	3,542.8
1145	Taxes on use of goods, permission to use goods	2,075.4	1,248.9	2,530.3	2,524.1
11451	<i>Motor vehicles taxes</i>	<i>1,345.0</i>	<i>682.7</i>	<i>1,429.6</i>	<i>1,463.4</i>
11452	<i>Other</i>	<i>730.4</i>	<i>566.2</i>	<i>1,100.8</i>	<i>1,060.7</i>
1146	Other taxes on goods and services	-	-	-	-
115	Customs and other import duties	1,238.7	530.0	1,346.9	1,176.9
116	Other taxes	1,581.5	659.0	1,711.6	1,632.9
12	Social contributions	338.9	175.8	361.1	356.3
121	Social security contributions	-	2.3	-	-
122	Other social contributions	338.9	173.5	361.1	356.3
13	Grants	940.2	1,198.5	326.6	2,919.5
131	From foreign governments	569.3	183.2	121.8	1,914.7
1311	Current	511.4	3.4	6.9	117.5
1312	Capital	57.9	179.8	114.9	1,797.2
132	From international organizations	370.9	1,018.5	222.9	1,004.8
1321	Current	119.1	44.0	77.7	54.2
1322	Capital	251.8	974.5	145.1	950.6
133	From other general government units	-	- 3.2	- 18.1	-
1331	Current	-	- 3.2	- 0.7	-
1332	Capital	-	-	-17.4	-
14	Other revenue	8,720.3	4,059.1	11,176.2	11,423.1
141	Property income	4,102.7	691.3	3,951.2	3,366.7
142	Sales of goods and services	2,976.7	2,077.1	2,777.3	2,876.9
143	Fines, penalties, and forfeits	327.8	109.3	244.2	299.8
144	Transfers not elsewhere classified	1,313.1	1,181.4	4,203.5	4,879.6

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 2.3 - Expense, 2014 - 2016/17
Consolidated Central Government¹

R million

GFS Code	EXPENSE	Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
2	EXPENSE	81,710.7	43,393.1	93,654.6	104,458.5
21	Compensation of employees	31,845.3	16,159.1	35,002.3	37,965.1
211	Wages and salaries	29,284.5	14,815.3	32,191.8	35,042.8
212	Social contributions	2,560.8	1,343.9	2,810.5	2,922.3
22	Use of goods and services	9,703.4	4,980.3	11,079.7	12,673.8
24	Interest	10,122.4	4,872.9	10,126.3	10,967.2
241	To nonresidents	643.3	350.3	673.4	720.7
242	To residents other than general government	6,170.6	3,014.7	6,437.2	7,171.1
243	To other general government units	3,308.5	1,507.9	3,015.7	3,075.4
25	Subsidies	1,861.6	851.9	1,907.7	1,617.4
251	To public corporations	672.1	359.9	1,733.2	197.4
252	To private enterprises	1,189.5	492.0	174.6	1,420.0
26	Grants	5,222.4	2,818.0	5,961.0	7,184.2
261	To foreign governments	-	25.9	21.2	22.1
2611	Current	-	25.9	21.2	3.9
2612	Capital	-	-	-	18.1
262	To international organizations .	240.9	252.0	284.3	327.1
2621	Current	240.9	252.0	284.3	327.1
2622	Capital	-	-	-	-
263	To other general government units	4,981.5	2,540.1	5,655.5	6,835.0
2631	Current	4,494.2	2,220.3	4,990.5	5,691.4
2632	Capital	487.3	319.8	665.0	1,143.6
27	Social benefits	14,729.0	9,113.0	20,202.3	21,745.1
271	Social security benefits	-	-	-	-
272	Social assistance benefits	13,649.8	8,563.5	18,979.0	20,553.1
273	Employer social benefits	1,079.2	549.5	1,223.3	1,192.0
28	Other expense	8,226.6	4,597.8	9,375.3	12,305.8
282	Miscellaneous other expense	8,215.3	4,596.0	9,371.6	12,305.8
2821	Current	6,834.1	3,489.2	8,015.2	10,368.6
2822	Capital	1,381.2	1,106.8	1,356.4	1,937.2

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 2.4 - Transactions in Assets and Liabilities, 2014 - 2016/17

Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
31	Net acquisition of nonfinancial assets	11,820.1	3,721.3	6,224.0	10,000.5
311	Fixed assets	10,327.9	3,456.2	5,512.1	9,245.7
3111	Buildings and structures	7,598.7	1,698.4	2,954.4	6,135.1
3112	Machinery and equipment	1,766.2	1,590.9	2,162.0	2,782.5
3113	Other fixed assets	963.0	166.9	395.7	328.2
314	Nonproduced assets	1,296.6	268.8	719.3	750.2
32	Net acquisition of financial assets by instrument	4,918.5	11.3	13,037.1	-1,845.9
3201	Monetary gold and SDRs	34.0	-309.0	-420.7	-533.3
3202	Currency and deposits	2,130.2	-2,017.4	12,875.7	-2,135.4
3203	Securities other than shares	-	-	-	-
3204	Loans	2,443.3	763.9	-1,952.1	962.9
3205	Shares and other equity	311.0	1,573.8	2,534.2	-140.1
321	Domestic	4,777.2	316.3	13,024.9	-1,448.5
3212	Currency and deposits	2,133.9	-2,021.4	12,875.7	-2,135.4
3213	Securities other than shares	-	-	-	-
3214	Loan	2,443.3	763.9	-1,952.1	962.9
3215	Shares and other equity	200.0	1,573.8	2,101.3	-276.0
322	Foreign	141.3	-305.0	12.2	-397.4
33	Net incurrence of liabilities by instrument	16,051.0	4,826.5	22,235.7	13,117.7
3302	Currency and deposits	-2,421.8	208.6	314.0	-
3303	Securities other than shares	16,904.3	6,400.9	25,789.3	21,563.9
3304	Loans	4,723.5	-246.4	-1,325.4	-5,611.3
3305	Shares and other equity	-	-	139.4	-
3306	Pensions and insurance	-2,763.4	-1,365.1	-2,983.9	-3,765.1
3308	Other accounts payable	-391.6	-171.5	302.3	930.2
331	Domestic	11,814.3	5,253.8	23,421.7	18,729.0
3312	Currency and deposits	-2,421.8	208.6	314.0	-
3313	Securities other than shares	17,093.9	6,592.8	25,789.3	21,563.9
3314	Loans	297.2	-	-	-
3315	Shares and other equity	-	-	-	-
3316	Pensions and insurance	-2,763.4	-1,365.1	-2,983.9	-3,765.1
3318	Other accounts payable	-391.6	-182.5	302.3	930.2
332	Foreign	4,236.7	-427.3	-1,186.0	-5,611.3
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	-189.6	-191.9	-	-
3324	Loans	4,426.3	-246.4	-1,325.4	-5,611.3
3325	Shares and other equity	-	-	139.4	-
3328	Other accounts payable	-	11.0	-	-

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 2.5 - Expenditure by Functions of Government, 2014 - 2016/17

Consolidated Central Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
7	TOTAL EXPENDITURE	93,530.8	47,114.5	99,878.6	114,459.1
701	General public services	23,770.5	15,676.0	26,903.3	28,599.1
7017	Public debt transactions	10,122.4	6,378.9	10,133.1	10,962.3
7018	Transfers of general character between levels of govt.	4,981.5	2,543.2	5,655.5	6,835.0
703	Public order and safety	9,407.3	5,252.4	9,966.0	11,030.9
704	Economic affairs	9,402.1	4,755.6	8,795.8	15,636.8
7042	Agriculture, forestry, fishing, and hunting	2,300.6	1,137.5	2,374.0	2,268.8
7043	Fuel and energy	129.9	1,124.1	43.5	53.9
7044	Mining, manufacturing, and construction	419.0	-6.9	706.3	742.2
7045	Transport	4,266.1	1,567.8	3,268.9	5,059.9
7046	Communication	152.0	84.4	173.5	221.3
705	Environmental protection	1,336.6	636.9	1,542.5	1,360.7
706	Housing and community amenities	5,732.7	1,085.0	2,666.7	2,416.6
707	Health	9,469.7	4,500.4	9,728.8	11,115.9
708	Recreation, culture and religion	874.6	336.5	721.4	904.9
709	Education	15,226.9	7,632.7	15,935.9	17,698.4
710	Social protection	18,310.4	7,239.0	23,618.3	25,695.8

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 2.6 - Transactions in Financial Assets and Liabilities by sector, 2014 - 2016/17
Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Central Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
82	Net acquisition of financial assets	4,918.5	11.3	13,037.1	-1,845.9
821	Domestic	4,777.2	316.3	13,024.9	-1,448.5
8211	General government	-70.3	36.8	-	39.9
8212	Central bank	-	-	-	-
8213	Other depository corporations	2,029.9	-2,021.4	10,529.7	-2,043.3
8214	Financial corporations not elsewhere classified	-2.4	-1.4	3,060.6	53.8
8215	Nonfinancial corporations	873.3	2,049.6	-846.8	86.6
8216	Households & nonprofit institutions serving h/holds	1,946.7	252.7	281.3	414.5
822	Foreign	141.3	-305.0	12.2	-397.4
8221	General government	-	-	-	-
8227	International organizations	145.0	-309.0	12.2	-397.4
8228	Financial corporations other than internat'l org's	-3.7	4.0	-	-
8229	Other nonresidents	-	-	-	-
83	Net incurrence of liabilities	16,051.0	4,826.5	22,235.7	13,117.7
831	Domestic	11,814.3	5,253.8	23,421.7	18,729.0
8311	General government	1,638.1	542.7	-6,100.7	-1,678.5
8312	Central bank	-1,776.3	-722.8	769.4	-593.9
8313	Other depository corporations	12,457.6	2,520.7	16,722.8	12,954.4
8314	Financial corporations not elsewhere classified	1,040.7	4,138.5	9,389.4	9,654.0
8315	Nonfinancial corporations	-38.2	-	5,420.2	1,697.9
8316	Households & nonprofit institutions serving h/holds	-1,507.7	-1,225.3	-2,779.4	-3,304.9
832	Foreign	4,236.7	-427.3	-1,186.0	-5,611.3
8321	General government	-	-	-	-80.9
8327	International organizations	4,150.6	-235.4	-1,325.4	-4,877.5
8328	Financial corporations other than internat'l org's	275.8	-	-	-813.3
8329	Other nonresidents	-189.6	-191.9	139.4	160.4

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 3.1 - Statement of Government Operations, 2014 - 2016/17
Consolidated General Government¹

R million

GFS Code	Statement of Government Operations	General Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
	TRANSACTIONS AFFECTING NET WORTH:				
1	Revenue	88,141.5	45,283.3	96,638.9	105,930.8
11	Taxes	72,676.9	37,010.7	79,110.2	85,112.6
12	Social contributions	3,867.8	2,021.8	4,052.7	4,356.6
13	Grants	940.2	1,201.7	326.6	2,919.5
14	Other revenue	10,656.6	5,049.1	13,149.5	13,542.0
2	Expense	80,812.5	43,182.5	93,130.6	103,838.1
21	Compensation of employees	34,903.4	17,734.9	38,258.0	41,523.6
22	Use of goods and services	11,022.6	5,660.4	12,592.8	14,406.4
24	Interest	6,816.8	3,365.9	7,114.4	7,896.5
25	Subsidies	1,868.3	857.3	1,921.8	1,635.9
26	Grants	240.9	277.9	305.5	349.2
27	Social benefits	17,546.5	10,593.3	23,252.7	25,458.8
28	Other expense	8,414.0	4,692.7	9,685.4	12,567.9
GOB	Gross operating balance	7,329.0	2,100.9	3,508.3	2,092.7
	TRANSACTIONS IN NONFINANCIAL ASSETS:				
31	Net Acquisition of Nonfinancial Assets	12,827.9	4,035.6	7,223.8	11,366.4
311	Fixed assets	11,311.8	3,769.3	6,505.4	10,548.2
314	Nonproduced assets	1,320.5	269.2	723.5	814.4
NLB	Net lending / borrowing	-5,498.9	-1,934.7	-3,715.5	-9,273.7
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):				
32	Net acquisition of financial assets	10,397.3	2,190.5	24,276.3	5,111.6
321	Domestic	9,430.2	2,064.2	23,401.5	5,509.0
322	Foreign	967.1	126.3	874.8	-397.4
33	Net incurrence of liabilities	15,896.2	4,125.1	27,991.8	14,385.3
331	Domestic	11,659.5	4,552.4	29,177.8	19,996.7
332	Foreign	4,236.7	-427.3	-1,186.0	-5,611.3

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 3.2 - Revenue, 2014 - 2016/17
Consolidated General Government¹

R million

GFS Code	REVENUE	General Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
1	REVENUE	88,141.5	45,283.3	96,638.9	105,930.8
11	Taxes	72,676.9	37,010.7	79,110.2	85,112.6
111	Taxes on income, profits, and capital gains	17,089.1	9,257.9	19,175.9	21,778.8
1111	Payable by individuals	7,048.6	4,022.7	7,620.8	8,661.5
1112	Payable by corporations and other enterprises	8,972.1	4,583.2	10,458.7	11,881.1
1113	Unallocable	1,068.4	652.0	1,096.4	1,236.2
112	Taxes on payroll and workforce	506.5	296.2	592.3	638.2
113	Taxes on property	796.4	245.1	459.5	344.2
1131	Recurrent taxes on immovable property	278.8	144.0	296.1	317.8
1134	Taxes on financial and capital transactions	-	-	-	-
1135	Other nonrecurrent taxes on property	517.6	101.1	163.4	26.5
114	Taxes on goods and services	51,464.7	26,022.5	55,824.1	59,541.6
1141	General taxes on goods and services	31,550.2	16,108.4	34,496.7	36,195.5
1142	Excises	14,423.1	7,061.0	15,632.5	17,276.6
1144	Taxes on specific services	3,413.1	1,602.5	3,162.7	3,542.8
1145	Taxes on use of goods, permission to use goods	2,078.3	1,250.6	2,532.2	2,526.6
11451	<i>Motor vehicles taxes</i>	<i>1,345.0</i>	<i>682.7</i>	<i>1,429.6</i>	<i>1,463.4</i>
11452	<i>Other</i>	<i>733.3</i>	<i>567.9</i>	<i>1,102.7</i>	<i>1,063.2</i>
1146	Other taxes on goods and services	-	-	-	-
115	Customs and other import duties	1,238.7	530.0	1,346.9	1,176.9
116	Other taxes	1,581.5	659.0	1,711.6	1,632.9
12	Social contributions	3,867.8	2,021.8	4,052.7	4,356.6
121	Social security contributions	3,528.4	1,848.0	3,691.3	4,000.3
122	Other social contributions	339.4	173.8	361.4	356.3
13	Grants	940.2	1,201.7	326.6	2,919.5
131	From foreign governments	569.3	183.2	121.8	1,914.7
1311	Current	511.4	3.4	6.9	117.5
1312	Capital	57.9	179.8	114.9	1,797.2
132	From international organizations	370.9	1,018.5	222.9	1,004.8
1321	Current	119.1	44.0	77.7	54.2
1322	Capital	251.8	974.5	145.1	950.6
133	From other general government units	-	-	-18.1	-
1331	Current	-	-	-0.7	-
1332	Capital	-	-	-17.4	-
14	Other revenue	10,656.6	5,049.1	13,149.5	13,542.0
141	Property income	5,196.5	1,244.8	5,047.6	4,583.1
142	Sales of goods and services	3,814.5	2,511.4	3,651.2	3,723.0
143	Fines, penalties, and forfeits	332.0	111.1	246.6	304.5
144	Transfers not elsewhere classified	1,313.6	1,181.8	4,204.1	4,931.3

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 3.3 - Expense, 2014 - 2016/17
Consolidated General Government¹

R million

GFS Code	EXPENSE	General Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
2	EXPENSE	80,812.5	43,182.5	93,130.6	103,838.1
21	Compensation of employees	34,903.4	17,734.9	38,258.0	41,523.6
211	Wages and salaries	32,095.7	16,304.5	35,293.3	38,406.0
212	Social contributions	2,807.7	1,430.5	2,964.7	3,117.6
22	Use of goods and services	11,022.6	5,660.4	12,592.8	14,406.4
24	Interest	6,816.8	3,365.9	7,114.4	7,896.5
241	To nonresidents	643.3	350.3	673.4	720.7
242	To residents other than general government	6,173.5	3,015.5	6,441.0	7,175.8
243	To other general government units	-	-	-	-
25	Subsidies	1,868.3	857.3	1,921.8	1,635.9
251	To public corporations	678.8	365.3	1,747.2	215.9
252	To private enterprises	1,189.5	492.0	174.6	1,420.0
26	Grants	240.9	277.9	305.5	349.2
261	To foreign governments	-	25.9	21.2	22.1
2611	Current	-	25.9	21.2	3.9
2612	Capital	-	-	-	18.1
262	To international organizations .	240.9	252.0	284.3	327.1
2621	Current	240.9	252.0	284.3	327.1
2622	Capital	-	-	-	-
263	To other general government units	-	-	-	-
2631	Current	-	-	-	-
2632	Capital	-	-	-	-
27	Social benefits	17,546.5	10,593.3	23,252.7	25,458.8
271	Social security benefits	2,791.7	1,183.8	2,824.3	3,524.2
272	Social assistance benefits	13,675.6	8,860.0	19,205.1	20,742.6
273	Employer social benefits	1,079.2	549.5	1,223.3	1,192.0
28	Other expense	8,414.0	4,692.7	9,685.4	12,567.9
282	Miscellaneous other expense	8,402.7	4,690.9	9,681.7	12,567.9
2821	Current	7,021.5	3,583.3	8,325.2	10,626.6
2822	Capital	1,381.2	1,107.6	1,356.5	1,941.3

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 3.4 - Transactions in Assets and Liabilities, 2014 - 2016/17

Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	General Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
31	Net acquisition of nonfinancial assets	12,827.9	4,035.6	7,223.8	11,366.4
311	Fixed assets	11,311.8	3,769.3	6,505.4	10,548.2
3111	Buildings and structures	8,336.4	2,075.5	3,929.9	6,859.6
3112	Machinery and equipment	1,945.7	1,647.0	2,271.2	2,920.7
3113	Other fixed assets	1,029.8	46.8	304.3	767.9
314	Nonproduced assets	1,320.5	269.2	723.5	814.4
32	Net acquisition of financial assets	10,397.3	2,190.5	24,276.3	5,111.6
3201	Monetary gold and SDRs	34.0	-309.0	-420.7	-533.3
3202	Currency and deposits	1,587.0	-2,761.8	11,004.4	-1,971.2
3203	Securities other than shares	3,985.8	1,344.2	9,876.6	6,300.8
3204	Loans	2,446.7	705.9	-1,993.1	936.0
3205	Shares and other equity	2,427.7	3,211.3	5,809.1	379.3
3208	Other accounts receivable	-83.9	-	-	-
321	Domestic	9,430.2	2,064.2	23,401.5	5,509.0
3212	Currency and deposits	1,590.7	-2,765.8	11,004.4	-1,971.2
3213	Securities other than shares	3,985.8	1,344.2	9,876.6	6,300.8
3214	Loan	2,446.7	705.9	-1,993.1	936.0
3215	Shares and other equity	1,490.9	2,780.0	4,513.6	243.4
3218	Other accounts receivable	-83.9	-	-	-
322	Foreign	967.1	126.3	874.8	-397.4
33	Net incurrence of liabilities	15,896.2	4,125.1	27,991.8	14,385.3
3302	Currency and deposits	-2,382.1	208.6	314.0	-
3303	Securities other than shares	15,266.2	5,858.2	31,891.0	23,202.5
3304	Loans	4,665.7	-246.4	-1,326.4	-5,571.5
3305	Shares and other equity	-	-	139.4	-
3306	Pensions and insurance	-3,044.7	-1,523.8	-3,328.5	-4,175.9
3308	Other accounts payable	1,391.1	-171.5	302.3	930.2
331	Domestic	11,659.5	4,552.4	29,177.8	19,996.7
3312	Currency and deposits	-2,382.1	208.6	314.0	-
3313	Securities other than shares	15,455.8	6,050.1	31,891.0	23,202.5
3314	Loans	239.4	-	-1.0	39.9
3315	Shares and other equity	-	-	-	-
3316	Pensions and insurance	-3,044.7	-1,523.8	-3,328.5	-4,175.9
3318	Other accounts payable	1,391.1	-182.5	302.3	930.2
332	Foreign	4,236.7	-427.3	-1,186.0	-5,611.3
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	-189.6	-191.9	-	-
3324	Loans	4,426.3	-246.4	-1,325.4	-5,611.3
3325	Shares and other equity	-	-	139.4	-
3328	Other accounts payable	-	11.0	-	-

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 3.5 - Expenditure by Functions of Government, 2014 - 2016/17

Consolidated General Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	General Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
7	TOTAL EXPENDITURE	93,640.4	47,218.3	100,354.5	115,204.6
701	General public services	16,999.8	12,285.8	22,713.6	23,620.7
7017	Public debt transactions	6,816.8	4,871.0	10,133.1	10,962.3
7018	Transfers of general character betw. levels of govt.	-	-	-	-
703	Public order and safety	9,452.6	5,275.5	10,022.5	11,107.9
704	Economic affairs	10,777.0	5,467.7	10,445.9	17,344.0
7042	Agriculture, forestry, fishing, and hunting	2,489.9	1,221.2	2,587.7	2,634.4
7043	Fuel and energy	129.9	1,124.1	43.5	53.9
7044	Mining, manufacturing, and construction	1,313.0	464.6	1,665.8	1,749.9
7045	Transport	4,531.8	1,700.5	3,681.0	5,332.5
7046	Communication	152.0	84.4	173.5	221.3
705	Environmental protection	2,123.2	1,151.6	2,660.7	2,508.4
706	Housing and community amenities	6,378.4	1,229.3	2,982.8	2,886.1
707	Health	9,831.6	4,648.8	10,082.0	11,529.0
708	Recreation, culture and religion	1,167.6	540.1	1,184.9	1,389.7
709	Education	15,515.0	7,776.8	16,352.0	18,213.8
710	Social protection	21,395.2	8,842.7	23,910.2	26,604.8

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 3.6 - Transactions in Financial Assets and Liabilities by sector, 2014 - 2016/17
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	General Government			
		2014	Jan- Jun 2015	2015/2016	2016/2017
82	Net acquisition of financial assets	10,397.3	2,190.5	24,276.2	5,111.6
821	Domestic	9,430.2	2,064.2	23,401.5	5,509.0
8211	General government	-	-	-	-
8212	Central bank	1,286.2	771.8	2,183.3	-328.0
8213	Other depository corporations	2,930.1	-2,761.5	9,258.0	-4,402.6
8214	Financial corporations not elsewhere classified	55.3	605.1	6,457.1	8,293.8
8215	Nonfinancial corporations	3,420.9	3,196.0	5,221.8	1,531.2
8216	Households & nonprofit institutions serving h/h	1,737.7	252.7	281.3	414.5
822	Foreign	967.1	126.3	874.8	-397.4
8221	General government	-	-	-	-
8227	International organizations	145.0	-309.0	12.2	-397.4
8228	Financial corporations other than internat'l org's	822.1	435.3	862.6	-
8229	Other nonresidents	-	-	-	-
83	Net incurrence of liabilities	15,896.2	4,125.1	27,991.8	14,385.3
831	Domestic	11,659.5	4,552.4	29,177.8	19,996.7
8311	General government	-	-	-	-
8312	Central bank	-1,776.3	-722.8	769.4	-593.9
8313	Other depository corporations	12,439.5	2,520.7	16,722.8	12,954.4
8314	Financial corporations not elsewhere classified	1,040.7	4,138.5	9,389.4	9,654.0
8315	Nonfinancial corporations	87.6	-	5,420.2	1,697.9
8316	Households & nonprofit institutions serving h/h	-132.4	-1,384.0	-3,124.0	-3,715.7
832	Foreign	4,236.7	-427.3	-1,186.0	-5,611.3
8321	General government	-	-	-	-80.9
8327	International organizations	4,150.6	-235.4	-1,325.4	-4,877.5
8328	Financial corporations other than internat'l org's	275.8	-	-	-813.3
8329	Other nonresidents	-189.6	-191.9	139.4	160.4

1 Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 4.1 - Statement of Government Operations, 2014
Consolidated Central Government¹

R million

GFS Code	Statement of Government Operations	2014		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
	TRANSACTIONS AFFECTING NET WORTH:			
1	Revenue	78,389.9	16,526.9	82,398.3
11	Taxes	71,727.4	671.5	72,398.9
12	Social contributions	-	338.9	338.9
13	Grants	406.3	13,052.4	940.2
14	Other revenue	6,256.2	2,464.1	8,720.3
2	Expense	78,649.4	15,579.8	81,710.7
21	Compensation of employees	25,915.9	5,929.4	31,845.3
22	Use of goods and services	7,546.2	2,157.2	9,703.4
24	Interest	10,117.6	4.8	10,122.4
25	Subsidies	1,577.5	284.1	1,861.6
26	Grants	17,740.9	-	5,222.4
27	Social benefits	13,649.8	1,079.2	14,729.0
28	Other expense	2,101.5	6,125.1	8,226.6
GOB	Gross operating balance	- 259.5	947.1	687.6
	TRANSACTIONS IN NONFINANCIAL ASSETS:			
31	Net Acquisition of Nonfinancial Assets	9,528.3	2,291.8	11,820.1
311	Fixed assets	8,272.1	2,055.8	10,327.9
314	Nonproduced assets	1,256.2	40.4	1,296.6
NLB	Net lending / borrowing	- 9,787.8	- 1,344.7	- 11,132.5
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):			
32	Net acquisition of financial assets	5,966.0	-1,346.6	4,918.5
321	Domestic	5,824.7	-1,346.6	4,777.2
322	Foreign	141.3	-	141.3
33	Net incurrence of liabilities	15,753.8	- 1.9	16,051.0
331	Domestic	11,517.1	- 1.9	11,814.3
332	Foreign	4,236.7	-	4,236.7

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 4.2 - Revenue, 2014
Consolidated Central Government¹

R million

GFS Code	REVENUE	2014			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
1	REVENUE	78,389.9	16,526.9	82,398.3	100.0
11	Taxes	71,727.4	671.5	72,398.9	87.9
111	Taxes on income, profits, and capital gains	17,089.1	-	17,089.1	20.7
1111	Payable by individuals	7,048.6	-	7,048.6	8.6
1112	Payable by corporations and other enterprises	8,972.1	-	8,972.1	10.9
1113	Unallocable	1,068.4	-	1,068.4	1.3
112	Taxes on payroll and workforce	-	506.5	506.5	0.6
113	Taxes on property	521.3	-	521.3	0.6
1131	Recurrent taxes on immovable property	3.7	-	3.7	0.0
1134	Taxes on financial and capital transactions	-	-	-	0.0
1135	Other nonrecurrent taxes on property	517.6	-	517.6	0.6
114	Taxes on goods and services	51,296.8	165.0	51,461.8	62.5
1141	General taxes on goods and services	31,385.2	165.0	31,550.2	38.3
1142	Excises	14,423.1	-	14,423.1	17.5
1144	Taxes on specific services	3,413.1	-	3,413.1	4.1
1145	Taxes on use of goods, permission to use goods	2,075.4	-	2,075.4	2.5
11451	<i>Motor vehicles taxes</i>	<i>1,345.0</i>	<i>-</i>	<i>1,345.0</i>	<i>1.6</i>
11452	<i>Other</i>	<i>730.4</i>	<i>-</i>	<i>730.4</i>	<i>0.9</i>
115	Customs and other import duties	1,238.7	-	1,238.7	1.5
116	Other taxes	1,581.5	-	1,581.5	1.9
12	Social contributions	-	338.9	338.9	0.4
121	Social security contributions	-	-	-	0.0
122	Other social contributions	-	338.9	338.9	0.4
13	Grants	406.3	13,052.4	940.2	1.1
131	From foreign governments	57.9	511.4	569.3	0.7
1311	Current	0.0	511.4	511.4	0.6
1312	Capital	57.9	-	57.9	0.1
132	From international organizations	348.4	22.5	370.9	0.5
1321	Current	117.4	1.7	119.1	0.1
1322	Capital	231.0	20.8	251.8	0.3
133	From other general government units	-	12,518.5	-	0.0
1331	Current	-	11,694.5	-	0.0
1332	Capital	-	824.0	-	0.0
14	Other revenue	6,256.2	2,464.1	8,720.3	10.6
141	Property income	3,932.3	170.4	4,102.7	5.0
142	Sales of goods and services	1,858.3	1,118.4	2,976.7	3.6
143	Fines, penalties, and forfeits	325.6	2.2	327.8	0.4
144	Transfers not elsewhere classified	140.0	1,173.1	1,313.1	1.6

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 4.3 - Expense, 2014
Consolidated Central Government¹

R million

GFS Code	EXPENSE	2014			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
2	EXPENSE	78,649.4	15,579.8	81,710.7	100.0
21	Compensation of employees	25,915.9	5,929.4	31,845.3	39.0
211	Wages and salaries	23,715.8	5,568.7	29,284.5	35.8
212	Social contributions	2,200.1	360.7	2,560.8	3.1
22	Use of goods and services	7,546.2	2,157.2	9,703.4	11.9
24	Interest	10,117.6	4.8	10,122.4	12.4
241	To nonresidents	643.3	-	643.3	0.8
242	To residents other than general government	6,165.8	4.8	6,170.6	7.6
243	To other general government units	3,308.5	-	3,308.5	4.0
25	Subsidies	1,577.5	284.1	1,861.6	2.3
251	To public corporations	628.1	44.0	672.1	0.8
252	To private enterprises	949.4	240.1	1,189.5	1.5
26	Grants	17,740.9	-	5,222.4	6.4
261	To foreign governments	-	-	-	0.0
262	To international organizations .	240.9	-	240.9	0.3
2621	Current	240.9	-	240.9	0.3
2622	Capital	-	-	-	0.0
263	To other general government units	17,500.0	-	4,981.5	6.1
2631	Current	16,188.7	-	4,494.2	5.5
2632	Capital	1,311.3	-	487.3	0.6
27	Social benefits	13,649.8	1,079.2	14,729.0	18.0
271	Social security benefits	-	-	-	0.0
272	Social assistance benefits	13,649.8	-	13,649.8	16.7
273	Employer social benefits	-	1,079.2	1,079.2	1.3
28	Other expense	2,101.5	6,125.1	8,226.6	10.1
282	Miscellaneous other expense	2,101.5	6,113.8	8,215.3	10.1
2821	Current	1,441.1	5,393.0	6,834.1	8.4
2822	Capital	660.4	720.8	1,381.2	1.7

1 Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 4.4 - Transactions in Assets and Liabilities, 2014

Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2014		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
31	Net acquisition of nonfinancial assets	9,528.3	2,291.8	11,820.1
311	Fixed assets	8,272.1	2,055.8	10,327.9
3111	Buildings and structures	5,622.7	1,976.0	7,598.7
3112	Machinery and equipment	1,690.4	75.8	1,766.2
3113	Other fixed assets	959.0	4.0	963.0
314	Nonproduced assets	1,256.2	40.4	1,296.6
32	Net acquisition of financial assets	5,966.0	-1,346.6	4,918.5
3201	Monetary gold and SDRs	34.0	-	34.0
3202	Currency and deposits	4,969.8	-2,839.6	2,130.2
3203	Securities other than shares	-	-	-
3204	Loans	851.2	1,293.0	2,443.3
3205	Shares and other equity	111.0	200.0	311.0
321	Domestic	5,824.7	-1,346.6	4,777.2
3212	Currency and deposits	4,973.5	-2,839.6	2,133.9
3213	Securities other than shares	-	-	-
3214	Loans	851.2	1,293.0	2,443.3
3215	Shares and other equity	-	200.0	200.0
322	Foreign	141.3	-	141.3
33	Net incurrence of liabilities	15,753.8	-1.9	16,051.0
3302	Currency and deposits	-2,421.8	-	-2,421.8
3303	Securities other than shares	16,904.3	-	16,904.3
3304	Loans	4,426.3	-1.9	4,723.5
3305	Shares and other equity	-	-	-
3306	Pension and insurance	-2,763.4	-	-2,763.4
3308	Other accounts payable	-391.6	-	-391.6
331	Domestic	11,517.1	-1.9	11,814.3
3312	Currency and deposits	-2,421.8	-	-2,421.8
3313	Securities other than shares	17,093.9	-	17,093.9
3314	Loans	-	-1.9	297.2
3315	Shares and other equity	-	-	-
3306	Pension and insurance	-2,763.4	-	-2,763.4
3318	Other accounts payable	-391.6	-	-391.6
332	Foreign	4,236.7	-	4,236.7
3322	Currency and deposits	-	-	-
3323	Securities other than shares	-189.6	-	-189.6
3324	Loans	4,426.3	-	4,426.3
3325	Shares and other equity	-	-	-
3328	Other accounts payable	-	-	-

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 4.5 - Expenditure by Functions of Government, 2014
Consolidated Central Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2014			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
Amount	%				
7	TOTAL EXPENDITURE	88,177.7	17,871.6	93,530.8	100.0
701	General public services	23,756.9	2,105.5	23,770.5	25.4
7017	Public debt transactions	10,117.6	4.8	10,122.4	10.8
7018	Transfers of general character betw. levels of govt.	4,981.5	-	4,981.5	5.3
703	Public order and safety	9,404.0	348.6	9,407.3	10.1
704	Economic affairs	7,157.2	3,377.5	9,402.1	10.1
7042	Agriculture, forestry, fishing, and hunting	2,310.4	361.1	2,300.6	2.5
7043	Fuel and energy	45.6	84.3	129.9	0.1
7044	Mining, manufacturing, and construction	410.7	59.9	419.0	0.4
7045	Transport	3,119.3	1,268.5	4,266.1	4.6
7046	Communication	-	153.4	152.0	0.2
705	Environmental protection	1,328.7	34.2	1,336.6	1.4
706	Housing and community amenities	4,413.2	1,747.9	5,732.7	6.1
707	Health	9,415.5	275.0	9,469.7	10.1
708	Recreation, culture and religion	855.6	259.0	874.6	0.9
709	Education	13,931.9	8,045.7	15,226.9	16.3
710	Social protection	17,914.7	1,678.2	18,310.4	19.6

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 4.6 - Transactions in Financial Assets and Liabilities by Sector, 2014
Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2014		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
82	Net acquisition of financial assets	5,966.0	-1,346.6	4,918.5
821	Domestic	5,824.7	-1,346.6	4,777.2
8211	General government	-369.4	-	-70.3
8212	Central bank	-	-	-
8213	Other depository corporations	4,859.5	-2,829.6	2,029.9
8214	Financial corporations not elsewhere classified	-2.4	-	-2.4
8215	Nonfinancial corporations	873.3	-	873.3
8216	Households & nonprofit institutions serving h/holds	463.7	1,483.0	1,946.7
822	Foreign	141.3	-	141.3
8221	General government	-	-	-
8227	International organizations	145.0	-	145.0
8228	Financial corporations other than internat'l org's	-3.7	-	-3.7
8229	Other nonresidents	-	-	-
83	Net incurrence of liabilities	15,753.8	-1.9	16,051.0
831	Domestic	11,517.1	-1.9	11,814.3
8311	General government	1,340.9	-1.9	1,638.1
8312	Central bank	-1,776.3	-	-1,776.3
8313	Other depository corporations	12,457.6	-	12,457.6
8314	Financial corporations not elsewhere classified	1,040.7	-	1,040.7
8315	Nonfinancial corporations	-38.2	-	-38.2
8316	Households & nonprofit institutions serving h/holds	-1,507.7	-	-1,507.7
832	Foreign	4,236.7	-	4,236.7
8321	General government	-	-	-
8327	International organizations	4,150.6	-	4,150.6
8328	Financial corporations other than internat'l org's	275.8	-	275.8
8329	Other nonresidents	-189.6	-	-189.6

1 Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 5.1 - Statement of Government Operations, 2014
Consolidated General Government ¹

R million

GFS Code	Statement of Government Operations	2014				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
	TRANSACTIONS AFFECTING NET WORTH:					
1	Revenue	82,398.3	8,141.8	2,206.3	3,812.8	88,141.5
11	Taxes	72,398.9	-	2.9	275.1	72,676.9
12	Social contributions	338.9	3,528.4	0.5	-	3,867.8
13	Grants	940.2	-	2,180.9	2,800.6	940.2
14	Other revenue	8,720.3	4,613.4	22.0	737.1	10,656.6
2	Expense	81,710.7	3,066.7	1,233.9	3,218.9	80,812.5
21	Compensation of employees	31,845.3	9.1	863.7	2,185.3	34,903.4
22	Use of goods and services	9,703.4	248.5	254.5	943.9	11,022.6
24	Interest	10,122.4	-	-	2.9	6,816.8
25	Subsidies	1,861.6	-	6.7	-	1,868.3
26	Grants	5,222.4	-	-	-	240.9
27	Social benefits	14,729.0	2,791.7	-	25.8	17,546.5
28	Other expense	8,226.6	17.4	109.0	61.0	8,414.0
GOB	Gross operating balance	687.6	5,075.1	972.4	593.9	7,329.0
	TRANSACTIONS IN NONFINANCIAL ASSETS:					
31	Net Acquisition of Nonfinancial Assets	11,820.1	39.9	485.3	482.6	12,827.9
311	Fixed assets	10,327.9	39.9	461.4	482.6	11,311.8
314	Nonproduced assets	1,296.6	-	23.9	-	1,320.5
NLB	Net lending / borrowing	- 11,132.5	5,035.2	487.1	111.3	- 5,498.9
	ASSETS AND LIABILITIES (FINANCING):					
32	Net acquisition of financial assets	4,918.5	6,692.1	487.1	-132.6	10,397.3
321	Domestic	4,777.2	5,866.3	487.1	-132.6	9,430.2
322	Foreign	141.3	825.8	-	-	967.1
33	Net incurrence of liabilities	16,051.0	1656.9	-	-243.9	15,896.2
331	Domestic	11,814.3	1656.9	-	-243.9	11,659.5
332	Foreign	4,236.7	-	-	-	4,236.7

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 5.2 - Revenue, 2014
Consolidated General Government ¹

R million

GFS Code	REVENUE	2014						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
1	REVENUE	82,398.3	8,141.8	2,206.3	3,812.8	88,141.5	100.0	
11	Taxes	72,398.9	-	2.9	275.1	72,676.9	82.5	
111	Taxes on income, profits, and capital gains	17,089.1	-	-	-	17,089.1	19.4	
1111	Payable by individuals	7,048.6	-	-	-	7,048.6	8.0	
1112	Payable by corporations and other enterprises	8,972.1	-	-	-	8,972.1	10.2	
1113	Unallocable	1,068.4	-	-	-	1,068.4	1.2	
112	Taxes on payroll and workforce	506.5	-	-	-	506.5	0.6	
113	Taxes on property	521.3	-	-	275.1	796.4	0.9	
1131	Recurrent taxes on immovable property	3.7	-	-	275.1	278.8	0.3	
1134	Taxes on financial and capital transactions	-	-	-	-	-	-	
1135	Other nonrecurrent taxes on property	517.6	-	-	-	517.6	0.6	
114	Taxes on goods and services	51,461.8	-	2.9	-	51,464.7	58.4	
1141	General taxes on goods and services	31,550.2	-	-	-	31,550.2	35.8	
1142	Excises	14,423.1	-	-	-	14,423.1	16.4	
1144	Taxes on specific services	3,413.1	-	-	-	3,413.1	3.9	
1145	Taxes on use of goods, permission to use goods	2,075.4	-	2.9	-	2,078.3	2.4	
11451	<i>Motor vehicles taxes</i>	<i>1,345.0</i>	-	-	-	<i>1,345.0</i>	<i>1.5</i>	
11452	<i>Other</i>	<i>730.4</i>	-	2.9	-	<i>733.3</i>	<i>0.8</i>	
1146	Other taxes on goods and services	-	-	-	-	-	-	
115	Customs and other import duties	1,238.7	-	-	-	1,238.7	1.4	
116	Other taxes	1,581.5	-	-	-	1,581.5	1.8	
12	Social contributions	338.9	3,528.4	0.5	-	3,867.8	4.4	
121	Social security contributions	-	3,528.4	-	-	3,528.4	4.0	
122	Other social contributions	338.9	-	0.5	-	339.4	0.4	
13	Grants	940.2	-	2,180.9	2,800.6	940.2	1.1	
131	From foreign governments	569.3	-	-	-	569.3	0.6	
1311	Current	511.4	-	-	-	511.4	0.6	
1312	Capital	57.9	-	-	-	57.9	0.1	
132	From international organizations	370.9	-	-	-	370.9	0.4	
1321	Current	119.1	-	-	-	119.1	0.1	
1322	Capital	251.8	-	-	-	251.8	0.3	
133	From other general government units	-	-	2,180.9	2,800.6	-	-	
1331	Current	-	-	1,693.6	2,800.6	-	-	
1332	Capital	-	-	487.3	-	-	-	
14	Other revenue	8,720.3	4,613.4	22.0	737.1	10,656.6	12.1	
141	Property income	4,102.7	4,346.0	10.5	45.8	5,196.5	5.9	
142	Sales of goods and services	2,976.7	267.4	6.8	691.3	3,814.5	4.3	
143	Fines, penalties, and forfeits	327.8	-	4.2	-	332.0	0.4	
144	Transfers not elsewhere classified	1,313.1	-	0.5	-	1,313.6	1.5	

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 5.3 - Expense, 2014
Consolidated General Government ¹

R million

GFS Code	EXPENSE	2014						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
2	EXPENSE	81,710.7	3,066.7	1,233.9	3,218.9	80,812.5	100.0	
21	Compensation of employees	31,845.3	9.1	863.7	2,185.3	34,903.4	43.2	
211	Wages and salaries	29,284.5	9.1	863.7	1,938.4	32,095.7	39.7	
212	Social contributions	2,560.8	-	-	246.9	2,807.7	3.5	
22	Use of goods and services	9,703.4	248.5	254.5	943.9	11,022.6	13.6	
24	Interest	10,122.4	-	-	2.9	6,816.8	8.4	
241	To nonresidents	643.3	-	-	-	643.3	0.8	
242	To residents other than general government	6,170.6	-	-	2.9	6,173.5	7.6	
243	To other general government units	3,308.5	-	-	-	-	-	
25	Subsidies	1,861.6	-	6.7	-	1,868.3	2.3	
251	To public corporations	672.1	-	6.7	-	678.8	0.8	
252	To private enterprises	1,189.5	-	-	-	1,189.5	1.5	
26	Grants	5,222.4	-	-	-	240.9	0.3	
261	To foreign governments	-	-	-	-	-	-	
262	To international organizations .	240.9	-	-	-	240.9	0.3	
2621	Current	240.9	-	-	-	240.9	0.3	
2622	Capital	-	-	-	-	-	-	
263	To other general government units	4,981.5	-	-	-	-	-	
2631	Current	4,494.2	-	-	-	-	-	
2632	Capital	487.3	-	-	-	-	-	
27	Social benefits	14,729.0	2,791.7	-	25.8	17,546.5	21.7	
271	Social security benefits	-	2,791.7	-	-	2,791.7	3.5	
272	Social assistance benefits	13,649.8	-	-	25.8	13,675.6	16.9	
273	Employer social benefits	1,079.2	-	-	-	1,079.2	1.3	
28	Other expense	8,226.6	17.4	109.0	61.0	8,414.0	10.4	
282	Miscellaneous other expense	8,215.3	17.4	109.0	61.0	8,402.7	10.4	
2821	Current	6,834.1	17.4	109.0	61.0	7,021.5	8.7	
2822	Capital	1,381.2	-	-	-	1,381.2	1.7	

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 5.4 - Transactions in Assets and Liabilities, 2014

Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2014				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
31	Net acquisition of nonfinancial assets	11,820.1	39.9	485.3	482.6	12,827.9
311	Fixed assets	10,327.9	39.9	461.4	482.6	11,311.8
3111	Buildings and structures	7,598.7	-	426.9	310.8	8,336.4
3112	Machinery and equipment	1,766.2	39.9	29.5	110.1	1,945.7
3113	Other fixed assets	963.0	-	5.1	61.7	1,029.8
314	Nonproduced assets	1,296.6	-	23.9	-	1,320.5
32	Net acquisition of financial assets	4,918.5	6,692.1	487.1	-132.6	10,397.3
3201	Monetary gold and SDRs	34.0	-	-	-	34.0
3202	Currency and deposits	2,130.2	-1,106.7	487.1	76.4	1,587.0
3203	Securities other than shares	-	5,623.9	-	-	3,985.8
3204	Loans	2,443.3	-74.7	-	7.8	2,446.7
3205	Shares and other equity	311.0	2,116.7	-	-	2,427.7
3208	Other accounts receivable	-	132.9	-	-216.8	-83.9
321	Domestic	4,777.2	5,866.3	487.1	-132.6	9,430.2
3212	Currency and deposits	2,133.9	-1,106.7	487.1	76.4	1,590.7
3213	Securities other than shares	-	5,623.9	-	-	3,985.8
3214	Loan	2,443.3	-74.7	-	7.8	2,446.7
3215	Shares and other equity	200.0	1,290.9	-	-	1,490.9
3218	Other accounts receivable	-	132.9	-	-216.8	-83.9
322	Foreign	141.3	825.8	-	-	967.1
33	Net incurrence of liabilities	16,051.0	1,656.9	-	-243.9	15,896.2
3302	Currency and deposits	-2,421.8	-	-	39.7	-2,382.1
3303	Securities other than shares	16,904.3	-	-	-	15,266.2
3304	Loans	4,723.5	-	-	-128.1	4,665.7
3305	Shares and other equity	-	-	-	-	-
3306	Pension and insurance	-2,763.4	-	-	-281.3	-3,044.7
3308	Other accounts payable	-391.6	1,656.9	-	125.8	1,391.1
331	Domestic	11,814.3	1,656.9	-	-243.9	11,659.5
3312	Currency and deposits	-2,421.8	-	-	39.7	-2,382.1
3313	Securities other than shares	17,093.9	-	-	-	15,455.8
3314	Loans	297.2	-	-	-128.1	239.4
3315	Shares and other equity	-	-	-	-	-
3316	Pension and insurance	-2,763.4	-	-	-281.3	-3,044.7
3318	Other accounts payable	-391.6	1,656.9	-	125.8	1,391.1
332	Foreign	4,236.7	-	-	-	4,236.7
3322	Currency and deposits	-	-	-	-	-
3323	Securities other than shares	-189.6	-	-	-	-189.6
3324	Loans	4,426.3	-	-	-	4,426.3
3325	Shares and other equity	-	-	-	-	-
3328	Other accounts payable	-	-	-	-	-

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 5.5 - Expenditure by Functions of Government, 2014
Consolidated General Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2014						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
7	TOTAL EXPENDITURE	93,530.8	3,106.6	1,719.2	3,701.5	93,640.4	100.0	
701	General public services	23,770.5	-	240.6	1,278.7	16,999.8	18.2	
7017	Public debt transactions	10,122.4	-	-	2.9	6,816.8	7.3	
7018	Transfers of general character betw. levels of govt.	4,981.5	-	-	-	-	-	
703	Public order and safety	9,407.3	-	45.3	-	9,452.6	10.1	
704	Economic affairs	9,402.1	-	428.6	946.3	10,777.0	11.5	
7042	Agriculture, forestry, fishing, and hunting	2,300.6	-	189.3	-	2,489.9	2.7	
7043	Fuel and energy	129.9	-	-	-	129.9	0.1	
7044	Mining, manufacturing, and construction	419.0	-	2.3	891.7	1,313.0	1.4	
7045	Transport	4,266.1	-	211.1	54.6	4,531.8	4.8	
7046	Communication	152.0	-	-	-	152.0	0.2	
705	Environmental protection	1,336.6	-	96.6	690.0	2,123.2	2.3	
706	Housing and community amenities	5,732.7	-	259.9	385.8	6,378.4	6.8	
707	Health	9,469.7	-	306.0	55.9	9,831.6	10.5	
708	Recreation, culture and religion	874.6	-	78.0	215.0	1,167.6	1.2	
709	Education	15,226.9	-	257.6	30.5	15,515.0	16.6	
710	Social protection	18,310.4	3,106.6	6.6	99.3	21,395.2	22.8	

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 5.6 - Transactions in Financial Assets and Liabilities by Sector, 2014
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2014				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
82	Net acquisition of financial assets	4,918.5	6,692.1	487.1	-132.6	10,397.3
821	Domestic	4,777.2	5,866.3	487.1	-132.6	9,430.2
8211	General government	-70.3	1,638.1	-	-	-
8212	Central bank	-	1,286.2	-	-	1,286.2
8213	Other depository corporations	2029.9	336.7	487.1	76.4	2,930.1
8214	Financial corporations not elsewhere classified	-2.4	57.7	-	-	55.3
8215	Nonfinancial corporations	873.3	2,547.6	-	-	3,420.9
8216	Households & nonprofit institutions serving h/holds	1,946.7	-	-	-209.0	1,737.7
822	Foreign	141.3	825.8	-	-	967.1
8221	General government	-	-	-	-	-
8227	International organizations	145.0	-	-	-	145.0
8228	Financial corporations other than internat'l org's	-3.7	825.8	-	-	822.1
8229	Other nonresidents	-	-	-	-	-
83	Net incurrence of liabilities	16,051.0	1,656.9	-	-243.9	15,896.2
831	Domestic	11,814.3	1,656.9	-	-243.9	11,659.5
8311	General government	1,638.1	-	-	-70.3	-
8312	Central bank	-1,776.3	-	-	-	-1,776.3
8313	Other depository corporations	12,457.6	-	-	-18.1	12,439.5
8314	Financial corporations not elsewhere classified	1,040.7	-	-	-	1,040.7
8315	Nonfinancial corporations	-38.2	-	-	125.8	87.6
8316	Households & nonprofit institutions serving h/holds	-1,507.7	1,656.6	-	-281.3	-132.4
832	Foreign	4,236.7	-	-	-	4,236.7
8321	General government	-	-	-	-	-
8327	International organizations	4,150.6	-	-	-	4,150.6
8328	Financial corporations other than internat'l org's	275.8	-	-	-	275.8
8329	Other nonresidents	-189.6	-	-	-	-189.6

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 6.1 - Statement of Government Operations, Jan-June 2015
Consolidated Central Government¹

R million

GFS Code	Statement of Government Operations	Jan-June 2015		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
	TRANSACTIONS AFFECTING NET WORTH:			
1	Revenue	39,479.9	9,026.3	42,299.1
11	Taxes	36,569.4	296.2	36,865.6
12	Social contributions	-	175.8	175.8
13	Grants	1,196.1	6,209.5	1,198.5
14	Other revenue	1,714.4	2,344.7	4,059.1
2	Expense	40,852.5	8,747.6	43,393.1
21	Compensation of employees	13,098.1	3,061.0	16,159.1
22	Use of goods and services	3,622.9	1,357.4	4,980.3
24	Interest	4,871.0	1.9	4,872.9
25	Subsidies	837.5	14.4	851.9
26	Grants	8,850.9	174.1	2,818.0
27	Social benefits	8,563.5	549.5	9,113.0
28	Other expense	1,008.6	3,589.2	4,597.8
GOB	Gross operating balance	- 1,372.6	278.8	- 1,094.0
	TRANSACTIONS IN NONFINANCIAL ASSETS:			
31	Net Acquisition of Nonfinancial Assets	3,566.6	154.7	3,721.3
311	Fixed assets	3,336.6	119.6	3,456.2
314	Nonproduced assets	230.0	38.8	268.8
NLB	Net lending / borrowing	- 4,939.2	124.1	- 4,815.3
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):			
32	Net acquisition of financial assets	- 112.7	86.7	11.3
321	Domestic	192.3	86.7	316.3
322	Foreign	- 305.0	-	- 305.0
33	Net incurrence of liabilities	4,826.5	- 37.3	4,826.5
331	Domestic	5,253.8	- 37.3	5,253.8
332	Foreign	- 427.3	-	- 427.3

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 6.2 - Revenue, Jan-June 2015
Consolidated Central Government¹

R million

GFS Code	REVENUE	Jan-June 2015			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
Amount	%				
1	REVENUE	39,479.9	9,026.3	42,299.1	100.0
11	Taxes	36,569.4	296.2	36,865.6	87.2
111	Taxes on income, profits, and capital gains	9,257.9	-	9,257.9	21.9
1111	Payable by individuals	4,022.7	-	4,022.7	9.5
1112	Payable by corporations and other enterprises	4,583.2	-	4,583.2	10.8
1113	Unallocable	652.0	-	652.0	1.5
112	Taxes on payroll and workforce	-	296.2	296.2	0.7
113	Taxes on property	101.7	-	101.7	0.2
1131	Recurrent taxes on immovable property	0.6	-	0.6	0.0
1134	Taxes on financial and capital transactions	-	-	-	-
1135	Other nonrecurrent taxes on property	101.1	-	101.1	0.2
114	Taxes on goods and services	26,020.8	-	26,020.8	61.5
1141	General taxes on goods and services	16,108.4	-	16,108.4	38.1
1142	Excises	7,061.0	-	7,061.0	16.7
1144	Taxes on specific services	1,602.5	-	1,602.5	3.8
1145	Taxes on use of goods, permission to use goods	1,248.9	-	1,248.9	3.0
11451	<i>Motor vehicles taxes</i>	682.7	-	682.7	1.6
11452	<i>Other</i>	566.2	-	566.2	1.3
115	Customs and other import duties	530.0	-	530.0	1.3
116	Other taxes	659.0	-	659.0	1.6
12	Social contributions	-	175.8	175.8	0.4
121	Social security contributions	-	2.3	2.3	0.0
122	Other social contributions	-	173.5	173.5	0.4
13	Grants	1,196.1	6,209.5	1,198.5	2.8
131	From foreign governments	179.8	3.4	183.2	0.4
1311	Current	-	3.4	3.4	0.0
1312	Capital	179.8	-	179.8	0.4
132	From international organizations	1,016.3	2.2	1,018.5	2.4
1321	Current	42.1	1.9	44.0	0.1
1322	Capital	974.2	0.3	974.5	2.3
133	From other general government units	-	6,203.9	-3.2	0.0
1331	Current	-	5,922.4	-3.2	0.0
1332	Capital	-	281.5	-	-
14	Other revenue	1,714.4	2,344.7	4,059.1	9.6
141	Property income	658.0	33.3	691.3	1.6
142	Sales of goods and services	858.0	1,219.1	2,077.1	4.9
143	Fines, penalties, and forfeits	109.3	-	109.3	0.3
144	Transfers not elsewhere classified	89.1	1,092.3	1,181.4	2.8

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 6.3 - Expense, Jan-June 2015
Consolidated Central Government¹

R million

GFS Code	EXPENSE	Jan-June 2015			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
2	EXPENSE	40,852.5	8,747.6	43,393.1	100.0
21	Compensation of employees	13,098.1	3,061.0	16,159.1	37.2
211	Wages and salaries	11,951.6	2,863.7	14,815.3	34.1
212	Social contributions	1,146.5	197.4	1,343.9	3.1
22	Use of goods and services	3,622.9	1,357.4	4,980.3	11.5
24	Interest	4,871.0	1.9	4,872.9	11.2
241	To nonresidents	348.4	1.9	350.3	0.8
242	To residents other than general government	3,014.7	-	3,014.7	6.9
243	To other general government units	1,507.9	-	1,507.9	3.5
25	Subsidies	837.5	14.4	851.9	2.0
251	To public corporations	345.5	14.4	359.9	0.8
252	To private enterprises	492.0	-	492.0	1.1
26	Grants	8,850.9	174.1	2,818.0	6.5
261	To foreign governments	25.8	0.1	25.9	0.1
262	To international organizations .	252.0	-	252.0	0.6
2621	Current	252.0	-	252.0	0.6
2622	Capital	-	-	-	-
263	To other general government units	8,573.1	174.0	2,540.1	5.9
2631	Current	8,145.8	-	2,220.3	5.1
2632	Capital	427.3	174.0	319.8	0.7
27	Social benefits	8,563.5	549.5	9,113.0	21.0
271	Social security benefits	-	-	-	-
272	Social assistance benefits	8,563.5	-	8,563.5	19.7
273	Employer social benefits	-	549.5	549.5	1.3
28	Other expense	1,008.6	3,589.2	4,597.8	10.6
282	Miscellaneous other expense	1,008.6	3,587.4	4,596.0	10.6
2821	Current	714.6	2,774.6	3,489.2	8.0
2822	Capital	294.0	812.8	1,106.8	2.6

1 Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 6.4 - Transactions in Assets and Liabilities, Jan-June 2015

Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Jan-June 2015		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
31	Net acquisition of nonfinancial assets	3,566.6	154.7	3,721.3
311	Fixed assets	3,336.6	119.6	3,456.2
3111	Buildings and structures	1,682.9	15.5	1,698.4
3112	Machinery and equipment	1,500.4	90.5	1,590.9
3113	Other fixed assets	153.3	13.6	166.9
314	Nonproduced assets	230.0	38.8	268.8
32	Net acquisition of financial assets	-112.7	86.7	11.3
3201	Monetary gold and SDRs	-309.0	-	-309.0
3202	Currency and deposits	-2,104.1	86.7	-2,017.4
3203	Securities other than shares	-	-	-
3204	Loans	726.6	-	763.9
3205	Shares and other equity	1,573.8	-	1,573.8
321	Domestic	192.3	86.7	316.3
3212	Currency and deposits	-2,108.1	86.7	-2,021.4
3213	Securities other than shares	-	-	-
3214	Loans	726.6	-	763.9
3215	Shares and other equity	1,573.8	-	1,573.8
322	Foreign	-305.0	-	-305.0
33	Net incurrence of liabilities	4,826.5	-37.3	4,826.5
3302	Currency and deposits	208.6	-	208.6
3303	Securities other than shares	6,400.9	-	6,400.9
3304	Loans	-246.4	-37.3	-246.4
3305	Shares and other equity	-	-	-
3306	Pensions and insurance	-1,365.1	-	-1,365.1
3308	Other accounts payable	-171.5	-	-171.5
331	Domestic	5,253.8	-37.3	5,253.8
3312	Currency and deposits	208.6	-	208.6
3313	Securities other than shares	6,592.8	-	6,592.8
3314	Loans	-	-37.3	-
3315	Shares and other equity	-	-	-
3316	Pensions and insurance	-1,365.1	-	-1,365.1
3318	Other accounts payable	-182.5	-	-182.5
332	Foreign	-427.3	-	-427.3
3322	Currency and deposits	-	-	-
3323	Securities other than shares	-191.9	-	-191.9
3324	Loans	-246.4	-	-246.4
3325	Shares and other equity	-	-	-
3328	Other accounts payable	11.0	-	11.0

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 6.5 - Expenditure by Functions of Government, Jan-June 2015
Consolidated Central Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Jan-June 2015			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
Amount	%				
7	TOTAL EXPENDITURE	44,419.1	8,902.4	47,114.5	100.0
701	General public services	14,964.4	1,750.6	15,676.0	33.3
7017	Public debt transactions	6,378.9	0.0	6,378.9	13.5
7018	Transfers of general character betw. levels of govt.	2,369.2	174.0	2,543.2	5.4
703	Public order and safety	5,282.1	95.4	5,252.4	11.1
704	Economic affairs	3,883.8	1,452.9	4,755.6	10.1
7042	Agriculture, forestry, fishing, and hunting	1,119.0	209.6	1,137.5	2.4
7043	Fuel and energy	1,119.0	5.1	1,124.1	2.4
7044	Mining, manufacturing, and construction	22.9	-	-6.9	0.0
7045	Transport	1,296.8	328.4	1,567.8	3.3
7046	Communication	-	85.4	84.4	0.2
705	Environmental protection	633.5	18.1	636.9	1.4
706	Housing and community amenities	825.8	442.3	1,085.0	2.3
707	Health	4,497.8	125.1	4,500.4	9.6
708	Recreation, culture and religion	369.0	81.9	336.5	0.7
709	Education	6,899.7	4,112.7	7,632.7	16.2
710	Social protection	7,063.0	823.4	7,239.0	15.4

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 6.6 - Transactions in Financial Assets and Liabilities by Sector, Jan-June 2015
Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Jan-June 2015		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
82	Net acquisition of financial assets	-112.7	86.7	11.3
821	Domestic	192.3	86.7	316.3
8211	General government	-0.5	-	36.8
8212	Central bank	-	-	-
8213	Other depository corporations	-2,108.1	86.7	-2,021.4
8214	Financial corporations not elsewhere classified	-1.4	-	-1.4
8215	Nonfinancial corporations	2,049.6	-	2,049.6
8216	Households & nonprofit institutions serving h/holds	252.7	-	252.7
822	Foreign	-305.0	-	-305.0
8221	General government	-	-	-
8227	International organizations	-309.0	-	-309.0
8228	Financial corporations other than internat'l org's	4.0	-	4.0
8229	Other nonresidents	-	-	-
83	Net incurrence of liabilities	4,826.5	-37.3	4,826.5
831	Domestic	5,253.8	-37.3	5,253.8
8311	General government	542.7	-37.3	542.7
8312	Central bank	-722.8	-	-722.8
8313	Other depository corporations	2,520.7	-	2,520.7
8314	Financial corporations not elsewhere classified	4,138.5	-	4,138.5
8315	Nonfinancial corporations	-	-	-
8316	Households & nonprofit institutions serving h/holds	-1,225.3	-	-1,225.3
832	Foreign	-427.3	-	-427.3
8321	General government	-	-	-
8327	International organizations	-235.4	-	-235.4
8328	Financial corporations other than internat'l org's	-	-	-
8329	Other nonresidents	-191.9	-	-191.9

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 7.1 - Statement of Government Operations, Jan-June 2015
Consolidated General Government ¹

R million

GFS Code	Statement of Government Operations	Jan-June 2015				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
	TRANSACTIONS AFFECTING NET WORTH:					
1	Revenue	42,299.1	4,025.4	1,047.1	2,025.0	45,283.3
11	Taxes	36,865.6	-	1.7	143.4	37,010.7
12	Social contributions	175.8	1,845.7	0.3	-	2,021.8
13	Grants	1,198.5	-	1,033.8	1,509.4	1,201.7
14	Other revenue	4,059.1	2,179.7	11.3	372.2	5,049.1
2	Expense	43,393.1	1,334.1	898.3	1,670.3	43,182.5
21	Compensation of employees	16,159.1	3.8	443.3	1,128.7	17,734.9
22	Use of goods and services	4,980.3	136.7	118.9	489.8	5,660.4
24	Interest	4,872.9	-	-	0.9	3,365.9
25	Subsidies	851.9	-	5.4	-	857.3
26	Grants	2,818.0	-	-	-	277.9
27	Social benefits	9,113.0	1,183.8	281.8	14.7	10,593.3
28	Other expense	4,597.8	9.8	48.9	36.2	4,692.7
GOB	Gross operating balance	- 1,094.0	2,691.3	148.8	354.7	2,100.9
	TRANSACTIONS IN NONFINANCIAL ASSETS:					
31	Net Acquisition of Nonfinancial Assets	3,721.3	8.0	139.3	167.0	4,035.6
311	Fixed assets	3,456.2	8.0	138.9	166.2	3,769.3
314	Nonproduced assets	268.8	-	0.4	-	269.2
NLB	Net lending / borrowing	- 4,815.3	2,683.3	9.5	187.7	- 1,934.7
	ASSETS AND LIABILITIES (FINANCING):					
32	Net acquisition of financial assets	11.3	2,683.3	9.5	66.6	2,190.5
321	Domestic	316.3	2252.0	9.5	66.6	2,064.2
322	Foreign	- 305.0	431.3	-	-	126.3
33	Net incurrence of liabilities	4,826.5	-	-	-121.2	4,125.1
331	Domestic	5,253.8	-	-	-121.2	4,552.4
332	Foreign	- 427.3	-	-	-	-427.3

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 7.2 - Revenue, Jan-June 2015
Consolidated General Government ¹

R million

GFS Code	REVENUE	Jan-June 2015						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
1	REVENUE	42,299.1	4,025.4	1,047.1	2,025.0	45,283.3	100.0	
11	Taxes	36,865.6	-	1.7	143.4	37,010.7	81.7	
111	Taxes on income, profits, and capital gains	9,257.9	-	-	-	9,257.9	20.4	
1111	Payable by individuals	4,022.7	-	-	-	4,022.7	8.9	
1112	Payable by corporations and other enterprises	4,583.2	-	-	-	4,583.2	10.1	
1113	Unallocable	652.0	-	-	-	652.0	1.4	
112	Taxes on payroll and workforce	296.2	-	-	-	296.2	0.7	
113	Taxes on property	101.7	-	-	143.4	245.1	0.5	
1131	Recurrent taxes on immovable property	0.6	-	-	143.4	144.0	0.3	
1134	Taxes on financial and capital transactions	-	-	-	-	-	-	
1135	Other nonrecurrent taxes on property	101.1	-	-	-	101.1	0.2	
114	Taxes on goods and services	26,020.8	-	1.7	-	26,022.5	57.5	
1141	General taxes on goods and services	16,108.4	-	-	-	16,108.4	35.6	
1142	Excises	7,061.0	-	-	-	7,061.0	15.6	
1144	Taxes on specific services	1,602.5	-	-	-	1,602.5	3.5	
1145	Taxes on use of goods, permission to use goods	1,248.9	-	1.7	-	1,250.6	2.8	
11451	<i>Motor vehicles taxes</i>	682.7	-	-	-	682.7	1.5	
11452	<i>Other</i>	566.2	-	1.7	-	567.9	1.3	
1146	Other taxes on goods and services	-	-	-	-	-	-	
115	Customs and other import duties	530.0	-	-	-	530.0	1.2	
116	Other taxes	659.0	-	-	-	659.0	1.5	
12	Social contributions	175.8	1,845.7	0.3	-	2,021.8	4.5	
121	Social security contributions	2.3	1,845.7	-	-	1,848.0	4.1	
122	Other social contributions	173.5	-	0.3	-	173.8	0.4	
13	Grants	1,198.5	-	1,033.8	1,509.4	1,201.7	2.7	
131	From foreign governments	183.2	-	-	-	183.2	0.4	
1311	Current	3.4	-	-	-	3.4	0.0	
1312	Capital	179.8	-	-	-	179.8	0.4	
132	From international organizations	1,018.5	-	-	-	1,018.5	2.2	
1321	Current	44.0	-	-	-	44.0	0.1	
1322	Capital	974.5	-	-	-	974.5	2.2	
133	From other general government units	-3.2	-	1,033.8	1,509.4	-	-	
1331	Current	-3.2	-	888.0	1,335.4	-	-	
1332	Capital	-	-	145.8	174.0	-	-	
14	Other revenue	4,059.1	2,179.7	11.3	372.2	5,049.1	11.2	
141	Property income	691.3	2,036.6	5.2	19.6	1,244.8	2.7	
142	Sales of goods and services	2,077.1	143.1	3.9	352.6	2,511.4	5.5	
143	Fines, penalties, and forfeits	109.3	-	1.8	-	111.1	0.2	
144	Transfers not elsewhere classified	1,181.4	-	0.4	-	1,181.8	2.6	

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 7.3 - Expense, Jan-June 2015
Consolidated General Government ¹

R million

GFS Code	EXPENSE	Jan-June 2015						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
2	EXPENSE	43,393.1	1,334.1	898.3	1,670.3	43,182.5	100.0	
21	Compensation of employees	16,159.1	3.8	443.3	1,128.7	17,734.9	41.1	
211	Wages and salaries	14,815.3	3.8	443.3	1,042.1	16,304.5	37.8	
212	Social contributions	1,343.9	-	-	86.6	1,430.5	3.3	
22	Use of goods and services	4,980.3	136.7	118.9	489.8	5,660.4	13.1	
24	Interest	4,872.9	-	-	0.9	3,365.9	7.8	
241	To nonresidents	350.3	-	-	-	350.3	0.8	
242	To residents other than general government	3,014.7	-	-	0.9	3,015.6	7.0	
243	To other general government units	1,507.9	-	-	-	-	-	
25	Subsidies	851.9	-	5.4	-	857.3	2.0	
251	To public corporations	359.9	-	5.4	-	365.3	0.8	
252	To private enterprises	492.0	-	-	-	492.0	1.1	
26	Grants	2,818.0	-	-	-	277.9	0.6	
261	To foreign governments	25.9	-	-	-	25.9	0.1	
262	To international organizations .	252.0	-	-	-	252.0	0.6	
2621	Current	252.0	-	-	-	252.0	0.6	
2622	Capital	-	-	-	-	-	-	
263	To other general government units	2,540.1	-	-	-	-	-	
2631	Current	2,220.3	-	-	-	-	-	
2632	Capital	319.8	-	-	-	-	-	
27	Social benefits	9,113.0	1,183.8	281.8	14.7	10,593.3	24.5	
271	Social security benefits	-	1,183.8	-	-	1,183.8	2.7	
272	Social assistance benefits	8,563.5	-	281.8	14.7	8,860.0	20.5	
273	Employer social benefits	549.5	-	-	-	549.5	1.3	
28	Other expense	4,597.8	9.8	48.9	36.2	4,692.7	10.9	
282	Miscellaneous other expense	4,596.0	9.8	48.9	36.2	4,690.9	10.9	
2821	Current	3,489.2	9.8	48.2	36.1	3,583.3	8.3	
2822	Capital	1,106.8	-	0.7	0.1	1,107.6	2.6	

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 7.4 - Transactions in Assets and Liabilities, Jan-June 2015
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Jan-June 2015				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
31	Net acquisition of nonfinancial assets	3,721.3	8.0	139.3	167.0	4,035.6
311	Fixed assets	3,456.2	8.0	138.9	166.2	3,769.3
3111	Buildings and structures	1,698.4	8.0	125.4	243.7	2,075.5
3112	Machinery and equipment	1,590.9	0.0	12.1	44.0	1,647.0
3113	Other fixed assets	166.9	-	1.4	-121.5	46.8
314	Nonproduced assets	268.8	-	0.4	-	269.2
32	Net acquisition of financial assets	11.3	2,683.3	9.5	66.6	2,190.5
3201	Monetary gold and SDRs	-309.0	-	-	-	-309.0
3202	Currency and deposits	-2,017.4	-820.5	9.5	66.6	-2,761.8
3203	Securities other than shares	-	1,886.9	-	-	1,344.2
3204	Loans	763.9	-20.5	-	-	705.9
3205	Shares and other equity	1,573.8	1,637.5	-	-	3,211.3
321	Domestic	316.3	2,252.0	9.5	66.6	2,064.2
3212	Currency and deposits	-2,021.4	-820.5	9.5	66.6	-2,765.8
3213	Securities other than shares	-	1,886.9	-	-	1,344.2
3214	Loan	763.9	-20.5	-	-	705.9
3215	Shares and other equity	1,573.8	1,206.2	-	-	2,780.0
322	Foreign	-305.0	431.3	-	-	126.3
33	Net incurrence of liabilities	4,826.5	-	-	-121.2	4,125.1
3302	Currency and deposits	208.6	-	-	-	208.6
3303	Securities other than shares	6,400.9	-	-	-	5,858.2
3304	Loans	-246.4	-	-	37.5	-246.4
3305	Shares and other equity	-	-	-	-	-
3306	Pensions and insurance	-1,365.1	-	-	-158.7	-1,523.8
3308	Other accounts payable	-171.5	-	-	-	-171.5
331	Domestic	5,253.8	-	-	-121.2	4,552.4
3312	Currency and deposits	208.6	-	-	-	208.6
3313	Securities other than shares	6,592.8	-	-	-	6,050.1
3314	Loans	-	-	-	37.5	-
3315	Shares and other equity	-	-	-	-	-
3316	Pensions and insurance	-1,365.1	-	-	-158.7	-1,523.8
3318	Other accounts payable	-182.5	-	-	-	-182.5
332	Foreign	-427.3	-	-	-	-427.3
3322	Currency and deposits	-	-	-	-	-
3323	Securities other than shares	-191.9	-	-	-	-191.9
3324	Loans	-246.4	-	-	-	-246.4
3325	Shares and other equity	-	-	-	-	-
3328	Other accounts payable	11.0	-	-	-	11.0

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 7.5 - Expenditure by Functions of Government, Jan-June 2015
Consolidated General Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Jan-June 2015						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
7	TOTAL EXPENDITURE	47,114.5	1,342.1	1,037.7	1,837.3	47,218.3	100.0	
701	General public services	15,676.0	-	120.2	540.7	12,285.8	26.0	
7017	Public debt transactions	6,378.9	-	-	-	4,871.0	10.3	
7018	Transfers of general character betw. levels of govt.	2,543.2	-	-	-	-	-	
703	Public order and safety	5,252.4	-	23.1	-	5,275.5	11.2	
704	Economic affairs	4,755.6	-	153.0	559.1	5,467.7	11.6	
7042	Agriculture, forestry, fishing, and hunting	1,137.5	-	83.7	-	1,221.2	2.6	
7043	Fuel and energy	1,124.1	-	-	-	1,124.1	2.4	
7044	Mining, manufacturing, and construction	-6.9	-	0.7	470.8	464.6	1.0	
7045	Transport	1,567.8	-	45.3	87.4	1,700.5	3.6	
7046	Communication	84.4	-	-	-	84.4	0.2	
705	Environmental protection	636.9	-	51.5	463.2	1,151.6	2.4	
706	Housing and community amenities	1,085.0	-	90.8	53.5	1,229.3	2.6	
707	Health	4,500.4	-	148.4	-	4,648.8	9.8	
708	Recreation, culture and religion	336.5	-	35.4	168.2	540.1	1.1	
709	Education	7,632.7	-	144.1	-	7,776.8	16.5	
710	Social protection	7,239.0	1,342.1	271.2	52.6	8,842.7	18.7	

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 7.6 - Transactions in Financial Assets and Liabilities by Sector, Jan-June 2015
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Jan-June 2015				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
82	Net acquisition of financial assets	11.3	2,683.3	9.5	66.6	2,190.5
821	Domestic	316.3	2,252.0	9.5	66.6	2,064.2
8211	General government	36.8	543.4	-	-	-
8212	Central bank	-	771.8	-	-	771.8
8213	Other depository corporations	-2021.4	-816.2	9.5	66.6	-2,761.5
8214	Financial corporations not elsewhere classified	-1.4	606.5	-	-	605.1
8215	Nonfinancial corporations	2049.6	1,146.4	-	-	3,196.0
8216	Households & nonprofit institutions serving h/holds	252.7	-	-	-	252.7
822	Foreign	-305.0	431.3	-	-	126.3
8221	General government	-	-	-	-	-
8227	International organizations	-309.0	-	-	-	-309.0
8228	Financial corporations other than internat'l org's	4.0	431.3	-	-	435.3
8229	Other nonresidents	-	-	-	-	-
83	Net incurrence of liabilities	4,826.5	-	-	-121.2	4,125.1
831	Domestic	5,253.8	-	-	-121.2	4,552.4
8311	General government	542.7	-	-	37.5	-
8312	Central bank	-722.8	-	-	-	-722.8
8313	Other depository corporations	2,520.7	-	-	-	2,520.7
8314	Financial corporations not elsewhere classified	4,138.5	-	-	-	4,138.5
8315	Nonfinancial corporations	-	-	-	-	-
8316	Households & nonprofit institutions serving h/holds	-1,225.3	-	-	-158.7	-1,384.0
832	Foreign	-427.3	-	-	-	-427.3
8321	General government	-	-	-	-	-
8327	International organizations	-235.4	-	-	-	-235.4
8328	Financial corporations other than internat'l org's	-	-	-	-	-
8329	Other nonresidents	-191.9	-	-	-	-191.9

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 8.1 - Statement of Government Operations, 2015-2016
Consolidated Central Government¹

R million

GFS Code	Statement of Government Operations	2015-2016		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
	TRANSACTIONS AFFECTING NET WORTH:			
1	Revenue	86,885.9	20,859.6	90,679.9
11	Taxes	78,223.7	592.3	78,816.0
12	Social contributions	-	361.1	361.1
13	Grants	333.4	15,758.8	326.6
14	Other revenue	8,328.8	4,147.4	11,176.2
2	Expense	92,791.3	17,928.8	93,654.6
21	Compensation of employees	28,247.9	6,754.4	35,002.3
22	Use of goods and services	8,365.3	2,714.4	11,079.7
24	Interest	10,117.8	8.5	10,126.3
25	Subsidies	1,767.9	139.8	1,907.7
26	Grants	21,726.4	1,300.2	5,961.0
27	Social benefits	18,979.0	1,223.3	20,202.3
28	Other expense	3,587.0	5,788.3	9,375.3
GOB	Gross operating balance	- 5,905.5	2,930.8	- 2,974.7
	TRANSACTIONS IN NONFINANCIAL ASSETS:			
31	Net Acquisition of Nonfinancial Assets	5,914.4	309.6	6,224.0
311	Fixed assets	5,272.7	239.4	5,512.1
314	Nonproduced assets	641.7	77.6	719.3
NLB	Net lending / borrowing	- 11,819.8	2,621.2	- 9,198.6
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):			
32	Net acquisition of financial assets	10,415.9	2,569.9	13,037.1
321	Domestic	10,403.7	2,569.9	13,024.9
322	Foreign	12.2	-	12.2
33	Net incurrence of liabilities	22,235.7	- 51.3	22,235.7
331	Domestic	23,421.7	- 51.3	23,421.7
332	Foreign	- 1,186.0	-	- 1,186.0

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 8.2 - Revenue, 2015-2016
Consolidated Central Government¹

R million

GFS Code	REVENUE	2015-2016			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
1	REVENUE	86,885.9	20,859.6	90,679.9	100.0
11	Taxes	78,223.7	592.3	78,816.0	86.9
111	Taxes on income, profits, and capital gains	19,175.9	-	19,175.9	21.1
1111	Payable by individuals	7,620.8	-	7,620.8	8.4
1112	Payable by corporations and other enterprises	10,458.7	-	10,458.7	11.5
1113	Unallocable	1,096.4	-	1,096.4	1.2
112	Taxes on payroll and workforce	-	592.3	592.3	0.7
113	Taxes on property	167.2	-	167.2	0.2
1131	Recurrent taxes on immovable property	3.8	-	3.8	0.0
1134	Taxes on financial and capital transactions	-	-	-	-
1135	Other nonrecurrent taxes on property	163.4	-	163.4	0.2
114	Taxes on goods and services	55,822.2	-	55,822.2	61.6
1141	General taxes on goods and services	34,496.7	-	34,496.7	38.0
1142	Excises	15,632.5	-	15,632.5	17.2
1144	Taxes on specific services	3,162.7	-	3,162.7	3.5
1145	Taxes on use of goods, permission to use goods	2,530.3	-	2,530.3	2.8
11451	<i>Motor vehicles taxes</i>	<i>1,429.6</i>	<i>-</i>	<i>1,429.6</i>	<i>1.6</i>
11452	<i>Other</i>	<i>1,100.8</i>	<i>-</i>	<i>1,100.8</i>	<i>1.2</i>
115	Customs and other import duties	1,346.9	-	1,346.9	1.5
116	Other taxes	1,711.6	-	1,711.6	1.9
12	Social contributions	-	361.1	361.1	0.4
121	Social security contributions	-	-	-	-
122	Other social contributions	-	361.1	361.1	0.4
13	Grants	333.4	15,758.8	326.6	0.4
131	From foreign governments	114.9	6.9	121.8	0.1
1311	Current	-	6.9	6.9	0.0
1312	Capital	114.9	-	114.9	0.1
132	From international organizations	218.5	4.4	222.9	0.2
1321	Current	73.9	3.8	77.7	0.1
1322	Capital	144.5	0.6	145.1	0.2
133	From other general government units	-	15,747.5	- 18.1	0.0
1331	Current	-	13,037.4	- 0.7	0.0
1332	Capital	-	2,710.1	- 17.4	0.0
14	Other revenue	8,328.8	4,147.4	11,176.2	12.3
141	Property income	3,929.1	22.1	3,951.2	4.4
142	Sales of goods and services	1,723.1	1,054.2	2,777.3	3.1
143	Fines, penalties, and forfeits	244.2	-	244.2	0.3
144	Transfers not elsewhere classified	2,432.4	3,071.1	4,203.5	4.6

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 8.3 - Expense, 2015-2016
Consolidated Central Government¹

R million

GFS Code	EXPENSE	2015-2016			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
Amount	%				
2	EXPENSE	92,791.3	17,928.8	93,654.6	100.0
21	Compensation of employees	28,247.9	6,754.4	35,002.3	37.4
211	Wages and salaries	25,833.1	6,358.7	32,191.8	34.4
212	Social contributions	2,414.8	395.7	2,810.5	3.0
22	Use of goods and services	8,365.3	2,714.4	11,079.7	11.8
24	Interest	10,117.8	8.5	10,126.3	10.8
241	To nonresidents	668.9	4.5	673.4	0.7
242	To residents other than general government	6,433.2	4.0	6,437.2	6.9
243	To other general government units	3,015.7	-	3,015.7	3.2
25	Subsidies	1,767.9	139.8	1,907.7	2.0
251	To public corporations	1,704.4	28.8	1,733.2	1.9
252	To private enterprises	63.6	111.0	174.6	0.2
26	Grants	21,726.4	1,300.2	5,961.0	6.4
261	To foreign governments	21.0	0.2	21.2	0.0
262	To international organizations .	284.3	-	284.3	0.3
2621	Current	284.3	-	284.3	0.3
2622	Capital	-	-	-	0.0
263	To other general government units	21,421.1	1,300.0	5,655.5	6.0
2631	Current	18,028.6	1,300.0	4,990.5	5.3
2632	Capital	3,392.5	-	665.0	0.7
27	Social benefits	18,979.0	1,223.3	20,202.3	21.6
271	Social security benefits	-	-	-	0.0
272	Social assistance benefits	18,979.0	-	18,979.0	20.3
273	Employer social benefits	-	1,223.3	1,223.3	1.3
28	Other expense	3,587.0	5,788.3	9,375.3	10.0
282	Miscellaneous other expense	3,587.0	5,784.6	9,371.6	10.0
2821	Current	2,230.6	5,784.6	8,015.2	8.6
2822	Capital	1,356.4	-	1,356.4	1.4

1 Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 8.4 - Transactions in Assets and Liabilities, 2015-2016

Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2015-2016		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
31	Net acquisition of nonfinancial assets	5,914.4	309.6	6,224.0
311	Fixed assets	5,272.7	239.4	5,512.1
3111	Buildings and structures	2,923.3	31.1	2,954.4
3112	Machinery and equipment	1,980.9	181.1	2,162.0
3113	Other fixed assets	368.4	27.2	395.7
314	Nonproduced assets	641.7	77.6	719.3
32	Net acquisition of financial assets	10,415.9	2,569.9	13,037.1
3201	Monetary gold and SDRs	-420.7	-	-420.7
3202	Currency and deposits	10,305.8	2,569.9	12,875.7
3203	Securities other than shares	-	-	-
3204	Loans	-2,003.4	-	-1,952.1
3205	Shares and other equity	2,534.2	-	2,534.2
321	Domestic	10,403.7	2,569.9	13,024.9
3212	Currency and deposits	10,305.8	2,569.9	12,875.7
3213	Securities other than shares	-	-	-
3214	Loans	-2,003.4	-	-1,952.1
3215	Shares and other equity	2,101.3	-	2,101.3
322	Foreign	12.2	-	12.2
33	Net incurrence of liabilities	22,235.7	-51.3	22,235.7
3302	Currency and deposits	314.0	-	314.0
3303	Securities other than shares	25,789.3	-	25,789.3
3304	Loans	-1,325.4	-51.3	-1,325.4
3305	Shares and other equity	139.4	-	139.4
3306	Pensions and insurance	-2,983.9	-	-2,983.9
3308	Other accounts payable	302.3	-	302.3
331	Domestic	23,421.7	-51.3	23,421.7
3312	Currency and deposits	314.0	-	314.0
3313	Securities other than shares	25,789.3	-	25,789.3
3314	Loans	-	-51.3	-
3315	Shares and other equity	-	-	-
3316	Pensions and insurance	-2,983.9	-	-2,983.9
3318	Other accounts payable	302.3	-	302.3
332	Foreign	-1,186.0	-	-1,186.0
3322	Currency and deposits	-	-	-
3323	Securities other than shares	-	-	-
3324	Loans	-1,325.4	-	-1,325.4
3325	Shares and other equity	139.4	-	139.4
3328	Other accounts payable	-	-	-

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 8.5 - Expenditure by Functions of Government, 2015-2016
Consolidated Central Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2015-2016			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
Amount	%				
7	TOTAL EXPENDITURE	98,705.7	18,238.5	99,878.6	100.0
701	General public services	26,235.5	4,617.0	26,903.3	26.9
7017	Public debt transactions	10,129.1	4.0	10,133.1	10.1
7018	Transfers of general character betw. levels of govt.	5,655.5	1,300.0	5,655.5	5.7
703	Public order and safety	9,965.3	202.4	9,966.0	10.0
704	Economic affairs	8,199.5	2,058.8	8,795.8	8.8
7042	Agriculture, forestry, fishing, and hunting	2,340.8	449.8	2,374.0	2.4
7043	Fuel and energy	43.5	-	43.5	0.0
7044	Mining, manufacturing, and construction	817.0	10.2	706.3	0.7
7045	Transport	2,718.3	676.4	3,268.9	3.3
7046	Communication	-	176.2	173.5	0.2
705	Environmental protection	1,559.9	38.4	1,542.5	1.5
706	Housing and community amenities	4,562.6	296.3	2,666.7	2.7
707	Health	9,686.0	268.2	9,728.8	9.7
708	Recreation, culture and religion	779.0	173.7	721.4	0.7
709	Education	14,400.6	8,778.0	15,935.9	16.0
710	Social protection	23,317.4	1,805.9	23,618.3	23.6

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 8.6 - Transactions in Financial Assets and Liabilities by Sector, 2015-2016
Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2015-2016		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
82	Net acquisition of financial assets	10,415.9	2,569.9	13,037.1
821	Domestic	10,403.7	2,569.9	13,024.9
8211	General government	-51.3	-	-
8212	Central bank	-	-	-
8213	Other depository corporations	7,959.8	2,569.9	10,529.7
8214	Financial corporations not elsewhere classified	3,060.6	-	3,060.6
8215	Nonfinancial corporations	-846.8	-	-846.8
8216	Households & nonprofit institutions serving h/holds	281.3	-	281.3
822	Foreign	12.2	-	12.2
8221	General government	-	-	-
8227	International organizations	12.2	-	12.2
8228	Financial corporations other than internat'l org's	-	-	-
8229	Other nonresidents	-	-	-
83	Net incurrence of liabilities	22,235.7	-51.3	22,235.7
831	Domestic	23,421.7	-51.3	23,421.7
8311	General government	-6,100.7	-51.3	-6,100.7
8312	Central bank	769.4	-	769.4
8313	Other depository corporations	16,722.8	-	16,722.8
8314	Financial corporations not elsewhere classified	9,389.4	-	9,389.4
8315	Nonfinancial corporations	5,420.2	-	5,420.2
8316	Households & nonprofit institutions serving h/holds	-2,779.4	-	-2,779.4
832	Foreign	-1,186.0	-	-1,186.0
8321	General government	-	-	-
8327	International organizations	-1,325.4	-	-1,325.4
8328	Financial corporations other than internat'l org's	-	-	-
8329	Other nonresidents	139.4	-	139.4

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 9.1 - Statement of Government Operations, 2015-2016
Consolidated General Government ¹

R million

GFS Code	Statement of Government Operations	2015-2016				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
	TRANSACTIONS AFFECTING NET WORTH:					
1	Revenue	90,679.9	8,050.9	2,710.8	3,998.6	96,638.9
11	Taxes	78,816.0	-	1.9	292.3	79,110.2
12	Social contributions	361.1	3,691.3	0.3	-	4,052.7
13	Grants	326.6	-	2,696.2	2,959.3	326.6
14	Other revenue	11,176.2	4,359.6	12.5	747.0	13,149.5
2	Expense	93,654.6	2,668.2	2,088.9	3,520.2	93,130.6
21	Compensation of employees	35,002.3	7.5	962.7	2,285.5	38,258.0
22	Use of goods and services	11,079.7	273.4	330.2	1,039.7	12,592.8
24	Interest	10,126.3	-	-	3.8	7,114.4
25	Subsidies	1,907.7	-	14.1	-	1,921.8
26	Grants	5,961.0	-	-	-	305.5
27	Social benefits	20,202.3	2,367.7	651.4	31.3	23,252.7
28	Other expense	9,375.3	19.6	130.6	159.9	9,685.4
GOB	Gross operating balance	- 2,974.7	5,382.7	621.9	478.4	3,508.3
	TRANSACTIONS IN NONFINANCIAL ASSETS:					
31	Net Acquisition of Nonfinancial Assets	6,224.0	16.0	693.7	290.1	7,223.8
311	Fixed assets	5,512.1	16.0	689.5	287.8	6,505.4
314	Nonproduced assets	719.3	-	4.2	-	723.5
NLB	Net lending / borrowing	- 9,198.6	5,366.7	- 71.8	188.3	- 3,715.5
	ASSETS AND LIABILITIES (FINANCING):					
32	Net acquisition of financial assets	13,037.1	5,366.7	- 71.8	- 158.4	24,276.3
321	Domestic	13,024.9	4,504.1	-71.8	-158.4	23,401.5
322	Foreign	12.2	862.6	-	-	874.8
33	Net incurrence of liabilities	22,235.7	-	-	- 346.7	27,991.8
331	Domestic	23,421.7	-	-	-346.7	29,177.8
332	Foreign	- 1,186.0	-	-	-	- 1,186.0

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 9.2 - Revenue, 2015-2016
Consolidated General Government ¹

R million

GFS Code	REVENUE	2015-2016						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.			
						Amount	%	
1	REVENUE	90,679.9	8,050.9	2,710.8	3,998.6	96,638.9	100.0	
11	Taxes	78,816.0	0.0	1.9	292.3	79,110.2	81.9	
111	Taxes on income, profits, and capital gains	19,175.9	-	-	-	19,175.9	19.8	
1111	Payable by individuals	7,620.8	-	-	-	7,620.8	7.9	
1112	Payable by corporations and other enterprises	10,458.7	-	-	-	10,458.7	10.8	
1113	Unallocable	1,096.4	-	-	-	1,096.4	1.1	
112	Taxes on payroll and workforce	592.3	-	-	-	592.3	0.6	
113	Taxes on property	167.2	-	-	292.3	459.5	0.5	
1131	Recurrent taxes on immovable property	3.8	-	-	292.3	296.1	0.3	
1134	Taxes on financial and capital transactions	-	-	-	-	-	-	
1135	Other nonrecurrent taxes on property	163.4	-	-	-	163.4	0.2	
114	Taxes on goods and services	55,822.2	-	1.9	-	55,824.1	57.8	
1141	General taxes on goods and services	34,496.7	-	-	-	34,496.7	35.7	
1142	Excises	15,632.5	-	-	-	15,632.5	16.2	
1144	Taxes on specific services	3,162.7	-	-	-	3,162.7	3.3	
1145	Taxes on use of goods, permission to use goods	2,530.3	-	1.9	-	2,532.2	2.6	
11451	<i>Motor vehicles taxes</i>	<i>1,429.6</i>	-	-	-	<i>1,429.6</i>	<i>1.5</i>	
11452	<i>Other</i>	<i>1,100.8</i>	-	<i>1.9</i>	-	<i>1,102.7</i>	<i>1.1</i>	
1146	Other taxes on goods and services	-	-	-	-	-	-	
115	Customs and other import duties	1,346.9	-	-	-	1,346.9	1.4	
116	Other taxes	1,711.6	-	-	-	1,711.6	1.8	
12	Social contributions	361.1	3,691.3	0.3	-	4,052.7	4.2	
121	Social security contributions	-	3,691.3	-	-	3,691.3	3.8	
122	Other social contributions	361.1	-	0.3	-	361.4	0.4	
13	Grants	326.6	-	2,696.2	2,959.3	326.6	0.3	
131	From foreign governments	121.8	-	-	-	121.8	0.1	
1311	Current	6.9	-	-	-	6.9	0.0	
1312	Capital	114.9	-	-	-	114.9	0.1	
132	From international organizations	222.9	-	-	-	222.9	0.2	
1321	Current	77.7	-	-	-	77.7	0.1	
1322	Capital	145.1	-	-	-	145.1	0.2	
133	From other general government units	- 18.1	-	2,696.2	2,959.3	- 18.1	0.0	
1331	Current	- 0.7	-	2,031.2	2,959.3	- 0.7	0.0	
1332	Capital	- 17.4	-	665.0	-	- 17.4	0.0	
14	Other revenue	11,176.2	4,359.6	12.5	747.0	13,149.5	13.6	
141	Property income	3,951.2	4,073.3	5.2	33.7	5,047.6	5.2	
142	Sales of goods and services	2,777.3	286.3	4.4	713.4	3,651.2	3.8	
143	Fines, penalties, and forfeits	244.2	-	2.4	-	246.6	0.3	
144	Transfers not elsewhere classified	4,203.5	-	0.6	-	4,204.1	4.4	

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 9.3 - Expense, 2015-2016
Consolidated General Government ¹

R million

GFS Code	EXPENSE	2015-2016					
		General Government					
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹	
Amount	%						
2	EXPENSE	93,654.6	2,668.2	2,088.9	3,520.2	93,130.6	100.0
21	Compensation of employees	35,002.3	7.5	962.7	2,285.5	38,258.0	41.1
211	Wages and salaries	32,191.8	7.5	962.7	2,131.3	35,293.3	37.9
212	Social contributions	2,810.5	-	-	154.2	2,964.7	3.2
22	Use of goods and services	11,079.7	273.4	330.2	1,039.7	12,592.8	13.5
24	Interest	10,126.3	-	-	3.8	7,114.4	7.6
241	To nonresidents	673.4	-	-	-	673.4	0.7
242	To residents other than general government	6,437.2	-	-	3.8	6,441.0	6.9
243	To other general government units	3,015.7	-	-	-	-	-
25	Subsidies	1,907.7	-	14.1	-	1,921.8	2.1
251	To public corporations	1,733.2	-	14.1	-	1,747.2	1.9
252	To private enterprises	174.6	-	-	-	174.6	0.2
26	Grants	5,961.0	-	-	-	305.5	0.3
261	To foreign governments	21.2	-	-	-	21.2	0.0
262	To international organizations .	284.3	-	-	-	284.3	0.3
2621	Current	284.3	-	-	-	284.3	0.3
2622	Capital	-	-	-	-	-	-
263	To other general government units	5,655.5	-	-	-	-	-
2631	Current	4,990.5	-	-	-	-	-
2632	Capital	665.0	-	-	-	-	-
27	Social benefits	20,202.3	2,367.7	651.4	31.3	23,252.7	25.0
271	Social security benefits	-	2,367.7	456.6	-	2,824.3	3.0
272	Social assistance benefits	18,979.0	-	194.8	31.3	19,205.1	20.6
273	Employer social benefits	1,223.3	-	-	-	1,223.3	1.3
28	Other expense	9,375.3	19.6	130.6	159.9	9,685.4	10.4
282	Miscellaneous other expense	9,371.6	19.6	130.6	159.9	9,681.7	10.4
2821	Current	8,015.2	19.6	130.6	159.8	8,325.2	8.9
2822	Capital	1,356.4	-	-	0.1	1,356.5	1.5

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 9.4 - Transactions in Assets and Liabilities, 2015-2016

Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2015-2016				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
31	Net acquisition of nonfinancial assets	6,224.0	16.0	693.7	290.1	7,223.8
311	Fixed assets	5,512.1	16.0	689.5	287.8	6,505.4
3111	Buildings and structures	2,954.4	16.0	643.9	315.6	3,929.9
3112	Machinery and equipment	2,162.0	0.0	41.1	68.1	2,271.2
3113	Other fixed assets	395.7	-	4.5	-95.9	304.3
314	Nonproduced assets	719.3	-	4.2	-	723.5
32	Net acquisition of financial assets	13,037.1	5,366.7	-71.8	-158.4	24,276.3
3201	Monetary gold and SDRs	-420.7	-	-	-	-420.7
3202	Currency and deposits	12,875.7	-1,641.0	-71.8	-158.4	11,004.4
3203	Securities other than shares	-	3,773.8	-	-	9,876.6
3204	Loans	-1,952.1	-41.0	-	-	-1,993.1
3205	Shares and other equity	2,534.2	3,274.9	-	-	5,809.1
321	Domestic	13,024.9	4,504.1	-71.8	-158.4	23,401.5
3212	Currency and deposits	12,875.7	-1,641.0	-71.8	-158.4	11,004.4
3213	Securities other than shares	-	3,773.8	-	-	9,876.6
3214	Loan	-1,952.1	-41.0	-	-	-1,993.1
3215	Shares and other equity	2,101.3	2,412.3	-	-	4,513.6
322	Foreign	12.2	862.6	-	-	874.8
33	Net incurrence of liabilities	22,235.7	-	-	-346.7	27,991.8
3302	Currency and deposits	314.0	-	-	-	314.0
3303	Securities other than shares	25,789.3	-	-	-	31,891.0
3304	Loans	-1,325.4	-	-	-2.1	-1,326.4
3305	Shares and other equity	139.4	-	-	-	139.4
3306	Pensions and insurance	-2,983.9	-	-	-344.6	-3,328.5
3308	Other accounts payable	302.3	-	-	-	302.3
331	Domestic	23,421.7	-	-	-346.7	29,177.8
3312	Currency and deposits	314.0	-	-	-	314.0
3313	Securities other than shares	25,789.3	-	-	-	31,891.0
3314	Loans	-	-	-	-2.1	-1.0
3315	Shares and other equity	-	-	-	-	-
3316	Pensions and insurance	-2,983.9	-	-	-344.6	-3,328.5
3318	Other accounts payable	302.3	-	-	-	302.3
332	Foreign	-1,186.0	-	-	-	-1,186.0
3322	Currency and deposits	-	-	-	-	-
3323	Securities other than shares	-	-	-	-	-
3324	Loans	-1,325.4	-	-	-	-1,325.4
3325	Shares and other equity	139.4	-	-	-	139.4
3328	Other accounts payable	-	-	-	-	-

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 9.5 - Expenditure by Functions of Government, 2015-2016
Consolidated General Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2015-2016						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
7	TOTAL EXPENDITURE	99,878.6	2,684.2	2,782.7	3,810.4	100,354.5	100.0	
701	General public services	26,903.3	-	291.1	1,174.7	22,713.6	22.6	
7017	Public debt transactions	10,133.1	-	-	-	10,133.1	10.1	
7018	Transfers of general character betw. levels of govt.	5,655.5	-	-	-	-	0.0	
703	Public order and safety	9,966.0	-	56.5	-	10,022.5	10.0	
704	Economic affairs	8,795.8	-	602.4	1,047.7	10,445.9	10.4	
7042	Agriculture, forestry, fishing, and hunting	2,374.0	-	213.7	-	2,587.7	2.6	
7043	Fuel and energy	43.5	-	-	-	43.5	0.0	
7044	Mining, manufacturing, and construction	706.3	-	11.2	948.3	1,665.8	1.7	
7045	Transport	3,268.9	-	312.7	99.4	3,681.0	3.7	
7046	Communication	173.5	-	-	-	173.5	0.2	
705	Environmental protection	1,542.5	-	111.1	1,007.1	2,660.7	2.7	
706	Housing and community amenities	2,666.7	-	196.6	119.5	2,982.8	3.0	
707	Health	9,728.8	-	353.2	-	10,082.0	10.0	
708	Recreation, culture and religion	721.4	-	111.2	352.4	1,184.9	1.2	
709	Education	15,935.9	-	416.1	-	16,352.0	16.3	
710	Social protection	23,618.3	2,684.2	644.4	109.1	23,910.2	23.8	

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 9.6 - Transactions in Financial Assets and Liabilities by Sector, 2015-2016
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2015-2016				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
82	Net acquisition of financial assets	13,037.1	5,366.7	-71.8	-158.4	24,276.3
821	Domestic	13,024.9	4,504.1	-71.8	-158.4	23,401.6
8211	General government	-	-6,102.8	-	-	-
8212	Central bank	-	2,183.3	-	-	2,183.3
8213	Other depository corporations	10,529.7	-1,041.4	-71.8	-158.4	9,258.1
8214	Financial corporations not elsewhere classified	3,060.6	3,396.5	-	-	6,457.1
8215	Nonfinancial corporations	-846.8	6,068.6	-	-	5,221.8
8216	Households & nonprofit institutions serving h/holds	281.3	-	-	-	281.3
822	Foreign	12.2	862.6	-	-	874.8
8221	General government	-	-	-	-	-
8227	International organizations	12.2	-	-	-	12.2
8228	Financial corporations other than internat'l org's	-	862.6	-	-	862.6
8229	Other nonresidents	-	-	-	-	-
83	Net incurrence of liabilities	22,235.7	-	-	-346.7	27,991.8
831	Domestic	23,421.7	-	-	-346.7	29,177.8
8311	General government	-6100.7	-	-	-2.1	-
8312	Central bank	769.4	-	-	-	769.4
8313	Other depository corporations	16,722.8	-	-	-	16,722.8
8314	Financial corporations not elsewhere classified	9,389.4	-	-	-	9,389.4
8315	Nonfinancial corporations	5,420.2	-	-	-	5,420.2
8316	Households & nonprofit institutions serving h/holds	-2,779.4	-	-	- 344.6	-3,124.0
832	Foreign	-1,186.0	-	-	-	-1,186.0
8321	General government	-	-	-	-	-
8327	International organizations	-1,325.4	-	-	-	-1,325.4
8328	Financial corporations other than internat'l org's	-	-	-	-	-
8329	Other nonresidents	139.4	-	-	-	139.4

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 10.1 - Statement of Government Operations, 2016-2017
Consolidated Central Government¹

R million

GFS Code	Statement of Government Operations	2016-2017		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
	TRANSACTIONS AFFECTING NET WORTH:			
1	Revenue	92,724.1	21,134.3	99,495.4
11	Taxes	84,148.3	648.2	84,796.5
12	Social contributions	-	356.3	356.3
13	Grants	2,903.9	14,378.7	2,919.5
14	Other revenue	5,671.9	5,751.2	11,423.1
2	Expense	98,075.9	20,745.7	104,458.5
21	Compensation of employees	30,418.0	7,547.1	37,965.1
22	Use of goods and services	8,908.3	3,765.5	12,673.8
24	Interest	10,959.3	7.9	10,967.2
25	Subsidies	1,517.4	100.0	1,617.4
26	Grants	21,547.2	-	7,184.2
27	Social benefits	20,553.1	1,192.0	21,745.1
28	Other expense	4,172.6	8,133.2	12,305.8
GOB	Gross operating balance	- 5,351.7	388.6	- 4,963.1
	TRANSACTIONS IN NONFINANCIAL ASSETS:			
31	Net Acquisition of Nonfinancial Assets	6,518.8	3,481.8	10,000.5
311	Fixed assets	5,772.5	3,473.2	9,245.7
314	Nonproduced assets	746.3	3.9	750.2
NLB	Net lending / borrowing	- 11,870.5	- 3,093.1	- 14,963.6
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):			
32	Net acquisition of financial assets	1,247.2	- 3,093.1	- 1,845.9
321	Domestic	1,644.6	-3,093.1	- 1,448.5
322	Foreign	- 397.4	-	- 397.4
33	Net incurrence of liabilities	13,117.7	-	13,117.7
331	Domestic	18,729.0	-	18,729.0
332	Foreign	- 5,611.3	-	- 5,611.3

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 10.2 - Revenue, 2016-2017
Consolidated Central Government¹

R million

GFS Code	REVENUE	2016-2017			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
1	REVENUE	92,724.1	21,134.3	99,495.3	100.0
11	Taxes	84,148.3	648.2	84,796.5	85.2
111	Taxes on income, profits, and capital gains	21,778.8	-	21,778.8	21.9
1111	Payable by individuals	8,661.5	-	8,661.5	8.7
1112	Payable by corporations and other enterprises	11,881.1	-	11,881.1	11.9
1113	Unallocable	1,236.2	-	1,236.2	1.2
112	Taxes on payroll and workforce	-	638.2	638.2	0.6
113	Taxes on property	30.6	-	30.6	0.0
1131	Recurrent taxes on immovable property	4.1	-	4.1	0.0
1134	Taxes on financial and capital transactions	-	-	-	-
1135	Other nonrecurrent taxes on property	26.5	-	26.5	0.0
114	Taxes on goods and services	59,539.1	-	59,539.1	59.8
1141	General taxes on goods and services	36,195.5	-	36,195.5	36.4
1142	Excises	17,276.6	-	17,276.6	17.4
1144	Taxes on specific services	3,542.8	-	3,542.8	3.6
1145	Taxes on use of goods, permission to use goods	2,524.1	-	2,524.1	2.5
11451	<i>Motor vehicles taxes</i>	1,463.4	-	1,463.4	1.5
11452	<i>Other</i>	1,060.7	-	1,060.7	1.1
115	Customs and other import duties	1,176.9	-	1,176.9	1.2
116	Other taxes	1,623.0	9.9	1,632.9	1.6
12	Social contributions	-	356.3	356.3	0.4
121	Social security contributions	-	-	-	-
122	Other social contributions	-	356.3	356.3	0.4
13	Grants	2,903.9	14,378.7	2,919.5	2.9
131	From foreign governments	1,905.7	9.0	1,914.7	1.9
1311	Current	108.5	9.0	117.5	0.1
1312	Capital	1,797.2	-	1,797.2	1.8
132	From international organizations	998.1	6.7	1,004.8	1.0
1321	Current	47.5	6.7	54.2	0.1
1322	Capital	950.6	-	950.6	1.0
133	From other general government units	-	14,363.0	-	-
1331	Current	-	13,794.9	-	-
1332	Capital	-	568.1	-	-
14	Other revenue	5,671.9	5,751.2	11,423.1	11.5
141	Property income	3,304.1	62.7	3,366.7	3.4
142	Sales of goods and services	1,697.0	1,179.9	2,876.9	2.9
143	Fines, penalties, and forfeits	250.7	49.1	299.8	0.3
144	Transfers not elsewhere classified	420.1	4,459.5	4,879.6	4.9

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 10.3 - Expense, 2016-2017
Consolidated Central Government¹

R million

GFS Code	EXPENSE	2016-2017			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
2	EXPENSE	98,075.9	20,745.7	104,458.5	100.0
21	Compensation of employees	30,418.0	7,547.1	37,965.1	36.3
211	Wages and salaries	27,871.7	7,171.1	35,042.8	33.5
212	Social contributions	2,546.3	376.0	2,922.3	2.8
22	Use of goods and services	8,908.3	3,765.5	12,673.8	12.1
24	Interest	10,959.3	7.9	10,967.2	10.5
241	To nonresidents	720.7	-	720.7	0.7
242	To residents other than general government	7,163.3	7.9	7,171.1	6.9
243	To other general government units	3,075.4	-	3,075.4	2.9
25	Subsidies	1,517.4	100.0	1,617.4	1.5
251	To public corporations	197.4	-	197.4	0.2
252	To private enterprises	1,320.0	100.0	1,420.0	1.4
26	Grants	21,547.2	-	7,184.2	6.9
261	To foreign governments	22.1	-	22.1	0.0
262	To international organizations .	327.1	-	327.1	0.3
2621	Current	327.1	-	327.1	0.3
2622	Capital	-	-	-	-
263	To other general government units	21,198.0	-	6,835.0	6.5
2631	Current	19,486.3	-	5,691.4	5.4
2632	Capital	1,711.7	-	1,143.6	1.1
27	Social benefits	20,553.1	1,192.0	21,745.1	20.8
271	Social security benefits	-	-	-	-
272	Social assistance benefits	20,553.1	-	20,553.1	19.7
273	Employer social benefits	-	1,192.0	1,192.0	1.1
28	Other expense	4,172.6	8,133.2	12,305.8	11.8
282	Miscellaneous other expense	4,172.6	8,133.2	12,305.8	11.8
2821	Current	2,270.4	8,098.2	10,368.6	9.9
2822	Capital	1,902.2	35.0	1,937.2	1.9

1 Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 10.4 - Transactions in Assets and Liabilities, 2016-2017
Consolidated Central Government¹
R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2016-2017		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
31	Net acquisition of nonfinancial assets	6,518.8	3,481.8	10,000.5
311	Fixed assets	5,772.5	3,473.2	9,245.7
3111	Buildings and structures	3,027.7	3,107.4	6,135.1
3112	Machinery and equipment	2,482.8	299.6	2,782.5
3113	Other fixed assets	262.0	66.2	328.2
314	Nonproduced assets	746.3	3.9	750.2
32	Net acquisition of financial assets	1,247.2	-3,093.1	-1,845.9
3201	Monetary gold and SDRs	-533.3	-	-533.3
3202	Currency and deposits	957.7	-3,093.1	-2,135.4
3203	Securities other than shares	-	-	-
3204	Loans	962.9	-	962.9
3205	Shares and other equity	-140.1	-	-140.1
321	Domestic	1,644.6	-3,093.1	-1,448.5
3212	Currency and deposits	957.7	-3,093.1	-2,135.4
3213	Securities other than shares	-	-	-
3214	Loans	962.9	-	962.9
3215	Shares and other equity	-276.0	-	-276.0
322	Foreign	-397.4	-	-397.4
33	Net incurrence of liabilities	13,117.7	-	13,117.7
3302	Currency and deposits	-	-	-
3303	Securities other than shares	21,563.9	-	21,563.9
3304	Loans	-5,611.3	-	-5,611.3
3305	Shares and other equity	-	-	-
3316	Pensions and insurance	-3,765.1	-	-3,765.1
3308	Other accounts payable	930.2	-	930.2
331	Domestic	18,729.0	-	18,729.0
3312	Currency and deposits	-	-	-
3313	Securities other than shares	21,563.9	-	21,563.9
3314	Loans	-	-	-
3315	Shares and other equity	-	-	-
3316	Pensions and insurance	-3,765.1	-	-3,765.1
3318	Other accounts payable	930.2	-	930.2
332	Foreign	-5,611.3	-	-5,611.3
3322	Currency and deposits	-	-	-
3323	Securities other than shares	-	-	-
3324	Loans	-5,611.3	-	-5,611.3
3325	Shares and other equity	-	-	-
3328	Other accounts payable	-	-	-

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 10.5 - Expenditure by Functions of Government, 2016-2017
Consolidated Central Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2016-2017			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
Amount	%				
7	TOTAL EXPENDITURE	104,594.6	24,227.5	114,459.1	100.0
701	General public services	27,219.5	4,026.7	28,599.1	25.0
7017	Public debt transactions	10,958.3	4.0	10,962.3	9.6
7018	Transfers of general character betw. levels of govt.	6,835.0	-	6,835.0	6.0
703	Public order and safety	11,018.5	225.2	11,030.9	9.6
704	Economic affairs	9,727.6	7,435.6	15,636.8	13.7
7042	Agriculture, forestry, fishing, and hunting	2,491.4	383.4	2,422.3	2.1
7043	Fuel and energy	53.9	-	53.9	0.0
7044	Mining, manufacturing, and construction	751.6	4,311.6	4,941.2	4.3
7045	Transport	3,447.4	1,753.9	5,059.9	4.4
7046	Communication	-	224.6	221.3	0.2
705	Environmental protection	1,367.7	51.0	1,360.7	1.2
706	Housing and community amenities	2,394.4	176.9	2,416.6	2.1
707	Health	11,094.6	311.4	11,115.9	9.7
708	Recreation, culture and religion	872.7	305.6	904.9	0.8
709	Education	15,649.4	9,757.9	17,698.4	15.5
710	Social protection	25,250.2	1,937.3	25,695.8	22.4

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 10.6 - Transactions in Financial Assets and Liabilities by Sector, 2016-2017
Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2016-2017		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
82	Net acquisition of financial assets	1,247.2	-3,093.1	-1,845.9
821	Domestic	1,644.6	-3,093.1	-1,448.5
8211	General government	39.9	-	39.9
8212	Central bank	-	-	-
8213	Other depository corporations	1,049.8	-3,093.1	-2,043.3
8214	Financial corporations not elsewhere classified	53.8	-	53.8
8215	Nonfinancial corporations	86.6	-	86.6
8216	Households & nonprofit institutions serving h/holds	414.5	-	414.5
822	Foreign	-397.4	-	-397.4
8221	General government	-	-	-
8227	International organizations	-397.4	-	-397.4
8228	Financial corporations other than internat'l org's	-	-	-
8229	Other nonresidents	-	-	-
83	Net incurrence of liabilities	13,117.7	-	13,117.7
831	Domestic	18,729.0	-	18,729.0
8311	General government	-1,678.5	-	-1,678.5
8312	Central bank	-593.9	-	-593.9
8313	Other depository corporations	12,954.4	-	12,954.4
8314	Financial corporations not elsewhere classified	9,654.0	-	9,654.0
8315	Nonfinancial corporations	1,697.9	-	1,697.9
8316	Households & nonprofit institutions serving h/holds	-3,304.9	-	-3,304.9
832	Foreign	-5,611.3	-	-5,611.3
8321	General government	-80.9	-	-80.9
8327	International organizations	-4,877.5	-	-4,877.5
8328	Financial corporations other than internat'l org's	-813.3	-	-813.3
8329	Other nonresidents	160.4	-	160.4

1 Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 11.1 - Statement of Government Operations, 2016-2017
Consolidated General Government ¹

R million

GFS Code	Statement of Government Operations	2016-2017				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
	TRANSACTIONS AFFECTING NET WORTH:					
1	Revenue	99,495.4	8,527.4	3,337.6	4,603.7	105,930.8
11	Taxes	84,796.5	-	2.5	313.7	85,112.6
12	Social contributions	356.3	4,000.3	-	-	4,356.6
13	Grants	2,919.5	-	3,256.2	3,578.8	2,919.5
14	Other revenue	11,423.1	4,527.1	78.9	711.3	13,542.0
2	Expense	104,458.5	3,818.0	1,891.2	3,703.8	103,838.1
21	Compensation of employees	37,965.1	9.1	1,084.3	2,465.0	41,523.6
22	Use of goods and services	12,673.8	256.8	444.6	1,154.2	14,406.4
24	Interest	10,967.2	-	-	4.7	7,896.5
25	Subsidies	1,617.4	-	18.5	-	1,635.9
26	Grants	7,184.2	-	-	-	349.2
27	Social benefits	21,745.1	3,524.2	188.1	1.4	25,458.8
28	Other expense	12,305.8	27.9	155.7	78.5	12,567.9
GOB	Gross operating balance	- 4,963.1	4,709.4	1,446.4	900.0	2,092.7
	TRANSACTIONS IN NONFINANCIAL ASSETS:					
31	Net Acquisition of Nonfinancial Assets	10,000.5	-	808.8	557.1	11,366.4
311	Fixed assets	9,245.7	-	744.7	557.8	10,548.2
314	Nonproduced assets	750.2	-	64.1	-	814.4
NLB	Net lending / borrowing	- 14,963.6	4,709.4	637.6	342.9	- 9,273.7
	ASSETS AND LIABILITIES (FINANCING):					
32	Net acquisition of financial assets	- 1,845.9	4,709.4	638.1	- 28.6	5,111.6
321	Domestic	- 1,448.5	4,709.4	638.1	-28.6	5,509.0
322	Foreign	- 397.4	-	-	-	-397.4
33	Net incurrence of liabilities	13,117.7	-	0.5	- 371.5	14,385.3
331	Domestic	18,729.0	-	0.5	-371.5	19,996.7
332	Foreign	- 5,611.3	-	-	-	- 5,611.3

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 11.2 - Revenue, 2016-2017
Consolidated General Government ¹

R million

GFS Code	REVENUE	2016-2017						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹		
						Amount	%	
1	REVENUE	99,495.4	8,527.4	3,337.6	4,603.7	105,930.8	100.0	
11	Taxes	84,796.5	-	2.5	313.7	85,112.6	80.3	
111	Taxes on income, profits, and capital gains	21,778.8	-	-	-	21,778.8	20.6	
1111	Payable by individuals	8,661.5	-	-	-	8,661.5	8.2	
1112	Payable by corporations and other enterprises	11,881.1	-	-	-	11,881.1	11.2	
1113	Unallocable	1,236.2	-	-	-	1,236.2	1.2	
112	Taxes on payroll and workforce	638.2	-	-	-	638.2	0.6	
113	Taxes on property	30.6	-	-	313.7	344.2	0.3	
1131	Recurrent taxes on immovable property	4.1	-	-	313.7	317.8	0.3	
1134	Taxes on financial and capital transactions	-	-	-	-	-	-	
1135	Other nonrecurrent taxes on property	26.5	-	-	-	26.5	0.0	
114	Taxes on goods and services	59,539.1	-	2.5	-	59,541.6	56.2	
1141	General taxes on goods and services	36,195.5	-	-	-	36,195.5	34.2	
1142	Excises	17,276.6	-	-	-	17,276.6	16.3	
1144	Taxes on specific services	3,542.8	-	-	-	3,542.8	3.3	
1145	Taxes on use of goods, permission to use goods	2,524.1	-	2.5	-	2,526.6	2.4	
11451	<i>Motor vehicles taxes</i>	<i>1,463.4</i>	-	-	-	<i>1,463.4</i>	<i>1.4</i>	
11452	<i>Other</i>	<i>1,060.7</i>	-	2.5	-	<i>1,063.2</i>	<i>1.0</i>	
1146	Other taxes on goods and services	-	-	-	-	-	-	
115	Customs and other import duties	1,176.9	-	-	-	1,176.9	1.1	
116	Other taxes	1,632.9	-	-	-	1,632.9	1.5	
12	Social contributions	356.3	4,000.3	-	-	4,356.6	4.1	
121	Social security contributions	-	4,000.3	-	-	4,000.3	3.8	
122	Other social contributions	356.3	-	-	-	356.3	0.3	
13	Grants	2,919.5	-	3,256.2	3,578.8	2,919.5	2.8	
131	From foreign governments	1,914.7	-	-	-	1,914.7	1.8	
1311	Current	117.5	-	-	-	117.5	0.1	
1312	Capital	1,797.2	-	-	-	1,797.2	1.7	
132	From international organizations	1,004.8	-	-	-	1,004.8	0.9	
1321	Current	54.2	-	-	-	54.2	0.1	
1322	Capital	950.6	-	-	-	950.6	0.9	
133	From other general government units	-	-	3,256.2	3,578.8	-	-	
1331	Current	-	-	2,460.0	3,231.4	-	-	
1332	Capital	-	-	796.2	347.4	-	-	
14	Other revenue	11,423.1	4,527.1	78.9	711.3	13,542.0	12.8	
141	Property income	3,366.7	4,244.7	13.4	33.7	4,583.1	4.3	
142	Sales of goods and services	2,876.9	282.4	9.1	677.6	3,723.0	3.5	
143	Fines, penalties, and forfeits	299.8	-	4.7	-	304.5	0.3	
144	Transfers not elsewhere classified	4,879.6	-	51.7	-	4,931.3	4.7	

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 11.3 - Expense, 2016-2017
Consolidated General Government ¹

R million

GFS Code	EXPENSE	2016-2017						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
2	EXPENSE	104,458.5	3,818.0	1,891.2	3,703.8	103,838.1	100.0	
21	Compensation of employees	37,965.1	9.1	1,084.3	2,465.0	41,523.6	40.0	
211	Wages and salaries	35,042.8	9.1	1,073.4	2,280.7	38,406.0	37.0	
212	Social contributions	2,922.3	-	10.9	184.4	3,117.6	3.0	
22	Use of goods and services	12,673.8	256.8	444.6	1,154.2	14,406.4	13.9	
24	Interest	10,967.2	-	-	4.7	7,896.5	7.6	
241	To nonresidents	720.7	-	-	-	720.7	0.7	
242	To residents other than general government	7,171.1	-	-	4.7	7,175.8	6.9	
243	To other general government units	3,075.4	-	-	-	-	-	
25	Subsidies	1,617.4	-	18.5	-	1,635.9	1.6	
251	To public corporations	197.4	-	18.5	-	215.9	0.2	
252	To private enterprises	1,420.0	-	-	-	1,420.0	1.4	
26	Grants	7,184.2	-	-	-	349.2	0.3	
261	To foreign governments	22.1	-	-	-	22.1	0.0	
262	To international organizations .	327.1	-	-	-	327.1	0.3	
2621	Current	327.1	-	-	-	327.1	0.3	
2622	Capital	-	-	-	-	-	-	
263	To other general government units	6,835.0	-	-	-	-	-	
2631	Current	5,691.4	-	-	-	-	-	
2632	Capital	1,143.6	-	-	-	-	-	
27	Social benefits	21,745.1	3,524.2	188.1	1.4	25,458.8	24.5	
271	Social security benefits	-	3,524.2	-	-	3,524.2	3.4	
272	Social assistance benefits	20,553.1	-	188.1	1.4	20,742.6	20.0	
273	Employer social benefits	1,192.0	-	-	-	1,192.0	1.1	
28	Other expense	12,305.8	27.9	155.7	78.5	12,567.9	12.1	
282	Miscellaneous other expense	12,305.8	27.9	155.7	78.5	12,567.9	12.1	
2821	Current	10,368.6	27.9	152.9	77.2	10,626.6	10.2	
2822	Capital	1,937.2	-	2.8	1.3	1,941.3	1.9	

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 11.4 - Transactions in Assets and Liabilities, 2016-2017

Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2016-2017				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
31	Net acquisition of nonfinancial assets	10,000.5	-	808.8	557.1	11,366.4
311	Fixed assets	9,245.7	-	744.7	557.8	10,548.2
3111	Buildings and structures	6,135.1	-	688.3	36.3	6,859.6
3112	Machinery and equipment	2,782.5	-	48.7	89.5	2,920.7
3113	Other fixed assets	328.2	-	7.7	432.0	767.9
314	Nonproduced assets	750.2	-	64.1	-	814.4
32	Net acquisition of financial assets	-1,845.9	4,709.4	638.1	-28.6	5,111.6
3201	Monetary gold and SDRs	-533.3	-	-	-	-533.3
3202	Currency and deposits	-2,135.4	-445.3	638.1	-28.6	-1,971.2
3203	Securities other than shares	-	4,662.2	-	-	6,300.8
3204	Loans	962.9	-26.9	-	-	936.0
3205	Shares and other equity	-140.1	519.4	-	-	379.3
321	Domestic	-1,448.5	4,709.4	638.1	-28.6	5,509.0
3212	Currency and deposits	-2,135.4	-445.3	638.1	-28.6	-1,971.2
3213	Securities other than shares	-	4,662.2	-	-	6,300.8
3214	Loan	962.9	-26.9	-	-	936.0
3215	Shares and other equity	-276.0	519.4	-	-	243.4
322	Foreign	-397.4	-	-	-	-397.4
33	Net incurrence of liabilities	13,117.7	-	0.5	-371.5	14,385.3
3302	Currency and deposits	-	-	-	-	-
3303	Securities other than shares	21,563.9	-	-	-	23,202.5
3304	Loans	-5,611.3	-	-	39.9	-5,571.5
3305	Shares and other equity	-	-	-	-	-
3306	Pensions and insurance	-3,765.1	-	0.5	-411.3	-4,175.9
3308	Other accounts payable	930.2	-	-	-	930.2
331	Domestic	18,729.0	-	0.5	-371.5	19,996.7
3312	Currency and deposits	-	-	-	-	-
3313	Securities other than shares	21,563.9	-	-	-	23,202.5
3314	Loans	-	-	-	39.9	39.9
3315	Shares and other equity	-	-	-	-	-
3316	Pensions and insurance	-3,765.1	-	0.5	-411.3	-4,175.9
3318	Other accounts payable	930.2	-	-	-	930.2
332	Foreign	-5,611.3	-	-	-	-5,611.3
3322	Currency and deposits	-	-	-	-	-
3323	Securities other than shares	-	-	-	-	-
3324	Loans	-5,611.3	-	-	-	-5,611.3
3325	Shares and other equity	-	-	-	-	-
3328	Other accounts payable	-	-	-	-	-

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 11.5 - Expenditure by Functions of Government, 2016-2017
Consolidated General Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2016-2017						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
7	TOTAL EXPENDITURE	114,459.1	3,818.0	2,700.0	4,260.8	115,204.6	100.0	
701	General public services	28,599.1	-	330.2	1,526.4	23,620.7	20.5	
7017	Public debt transactions	10,962.3	-	-	-	10,962.3	9.5	
7018	Transfers of general character betw. levels of govt.	6,835.0	-	-	-	-	-	
703	Public order and safety	11,030.9	-	77.0	-	11,107.9	9.6	
704	Economic affairs	15,636.8	-	634.5	1,072.7	17,344.0	15.1	
7042	Agriculture, forestry, fishing, and hunting	2,268.8	-	365.6	-	2,634.4	2.3	
7043	Fuel and energy	53.9	-	-	-	53.9	0.0	
7044	Mining, manufacturing, and construction	742.2	-	20.6	987.1	1,749.9	1.5	
7045	Transport	5,059.9	-	187.0	85.6	5,332.5	4.6	
7046	Communication	221.3	-	-	-	221.3	0.2	
705	Environmental protection	1,360.7	-	105.6	1,042.2	2,508.4	2.2	
706	Housing and community amenities	2,416.6	-	304.2	165.3	2,886.1	2.5	
707	Health	11,115.9	-	413.1	-	11,529.0	10.0	
708	Recreation, culture and religion	904.9	-	122.1	362.8	1,389.7	1.2	
709	Education	17,698.4	-	515.4	-	18,213.8	15.8	
710	Social protection	25,695.8	3,818.0	198.0	91.5	26,604.8	23.1	

1 Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

Table 11.6 - Transactions in Financial Assets and Liabilities by Sector, 2016-2017
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2016-2017				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
82	Net acquisition of financial assets	-1,845.9	4,709.4	638.1	-28.6	5,111.6
821	Domestic	-1,448.5	4,709.4	638.1	-28.6	5,509.0
8211	General government	39.9	-1,678.5	-	-	-
8212	Central bank	-	-328.0	-	-	-328.0
8213	Other depository corporations	-2,043.3	-2,968.8	638.1	-28.6	-4,402.6
8214	Financial corporations not elsewhere classified	53.8	8,240.0	-	-	8,293.8
8215	Nonfinancial corporations	86.6	1,444.6	-	-	1,531.2
8216	Households & nonprofit institutions serving h/holds	414.5	-	-	-	414.5
822	Foreign	-397.4	-	-	-	-397.4
8221	General government	-	-	-	-	-
8227	International organizations	-397.4	-	-	-	-397.4
8228	Financial corporations other than internat'l org's	-	-	-	-	-
8229	Other nonresidents	-	-	-	-	-
83	Net incurrence of liabilities	13,117.7	-	0.5	-371.5	14,385.4
831	Domestic	18,729.0	-	0.5	-371.5	19,996.7
8311	General government	-1,678.5	-	-	39.9	-
8312	Central bank	-593.9	-	-	-	-593.9
8313	Other depository corporations	12,954.4	-	-	-	12,954.4
8314	Financial corporations not elsewhere classified	9,654.0	-	-	-	9,654.0
8315	Nonfinancial corporations	1,697.9	-	-	-	1,697.9
8316	Households & nonprofit institutions serving h/holds	-3,304.9	-	0.5	-411.3	-3,715.7
832	Foreign	-5,611.3	-	-	-	-5,611.3
8321	General government	-80.9	-	-	-	-80.9
8327	International organizations	-4,877.5	-	-	-	-4,877.5
8328	Financial corporations other than internat'l org's	-813.3	-	-	-	-813.3
8329	Other nonresidents	160.4	-	-	-	160.4

¹ Consolidation is the elimination of transactions among the units to be consolidated. The sum of the individual units may not therefore add up to the consolidated total.

PUBLIC SECTOR

Table 12.1 - Employment and wages & salaries¹ in the public sector, 2014 - 2017/18

Public institutions	2014		2015/16		2016/17		2017/18	
	No of employees (April 2014)	Wages, salaries ² (R million)	No of employees (April 2015)	Wages, salaries ² (R million)	No of employees (June 2016)	Wages, salaries ³ (R million)	No of employees (August 2017)	Wages, salaries ³ (R million)
Budgetary central government ⁴	51,383	21,335	51,245	22,999	52,387	26,083	54,642	27,136
Rodrigues regional government	2,428	791	2,393	881	2,404	983	2,678	963
Extra budgetary units	11,115	4,797	11,123	5,145	11,059	5,529	11,068	5,899
Local government	6,494	1,660	6,391	1,902	6,318	2,040	6,673	2,287
Non financial public corporations	18,652	10,028	18,512	10,689	17,809	10,559	17,750	11,256
Financial public corporations	2,868	1,790	3,053	2,200	3,117	2,540	4,018	2,754
Total	92,940	40,401	92,717	43,815	93,094	47,733	96,829	50,296

1 Basic wages and salaries, overtime, bonuses, salary compensation & allowances paid but excluding travelling and transport allowances

2 Revised

3 Estimates

4 No of employees for budgetary central government include those with nil salaries and those paid on manual paysheets

Table 12.2 - Percentage distribution of employees and wages/salaries in the public sector, 2015 - 2017

Gross salary range Rupees per month	April 2015				April 2016				April 2017			
	Employees		Wages & salaries		Employees		Wages & salaries		Employees		Wages & salaries	
	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %
Up to 5,000	0.5	0.5	0.0	0.0	0.1	0.1	0.0	0.0	0.3	0.3	0.0	0.0
5,001 - 6,000	0.1	0.6	0.0	0.0	0.1	0.2	0.0	0.0	0.1	0.3	0.0	0.0
6,001 - 7,000	0.5	1.1	0.1	0.2	0.3	0.5	0.1	0.1	0.1	0.5	0.0	0.1
7,001 - 8,000	0.2	1.3	0.1	0.2	0.4	0.9	0.1	0.2	0.8	1.3	0.2	0.3
8,001 - 9,000	0.5	1.8	0.2	0.4	0.3	1.2	0.1	0.3	0.8	2.1	0.2	0.5
9,001 - 10,000	0.7	2.5	0.2	0.6	1.1	2.3	0.3	0.6	1.0	3.1	0.3	0.8
10,001 - 11,000	1.2	3.7	0.5	1.1	0.4	2.8	0.2	0.8	0.5	3.6	0.2	1.0
11,001 - 12,000	2.3	6.0	1.0	2.1	1.1	3.9	0.4	1.2	0.9	4.6	0.4	1.4
12,001 - 13,000	4.7	10.7	2.1	4.2	2.3	6.2	1.0	2.2	1.6	6.1	0.7	2.1
13,001 - 14,000	3.9	14.6	1.9	6.1	2.6	8.8	1.2	3.4	3.7	9.8	1.7	3.8
14,001 - 15,000	4.8	19.4	2.6	8.6	4.4	13.2	2.2	5.6	3.6	13.4	1.8	5.6
15,001 - 20,000	23.6	43.0	14.9	23.5	21.3	34.5	12.5	18.1	23.5	36.9	14.0	19.6
20,001 - 25,000	15.2	58.3	12.3	35.8	18.8	53.2	14.2	32.3	17.7	54.6	13.7	33.3
25,001 - 30,000	10.5	68.8	10.5	46.3	10.0	63.2	9.3	41.6	10.2	64.7	9.6	42.9
30,001 - 35,000	9.8	78.6	11.6	57.9	9.6	72.9	10.5	52.1	8.6	73.3	9.5	52.4
35,001 - 40,000	6.4	84.9	8.8	66.8	8.1	81.0	10.2	62.3	8.2	81.5	10.5	62.9
40,001 and over	15.1	100.0	33.2	100.0	19.0	100.0	37.7	100.0	18.5	100.0	37.1	100.0
Total	100.0		100.0		100.0		100.0		100.0		100.0	

INCOME TAX STATISTICS

Table 13.1 - Income tax - Individuals: Analysis by range of net income, Years of assessment, 2015 - 2017/18

Range of net income (Rupees)	Year of assessment 2015				Year of assessment 2015/16			
	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million
	75,000 or less	330	13	13	2	387	14	14
75,001 - 100,000	117	10	10	2	89	8	8	1
100,001 - 150,000	181	22	22	3	4,319	620	42	6
150,001 - 200,000	149	26	26	4	16,065	2,811	520	78
200,001 - 250,000	128	29	29	4	16,785	3,787	963	145
250,001 - 500,000	37,863	14,721	3,122	468	39,455	13,272	5,603	840
500,001 - 750,000	29,083	17,529	6,369	955	7,503	4,503	2,965	445
750,001 - 1,000,000	11,296	9,682	5,123	768	2,827	2,443	1,856	278
1,000,001 - 1,500,000	7,994	9,647	6,354	952	2,242	2,698	2,263	339
1,500,001 - 2,000,000	3,058	5,278	3,988	598	940	1,619	1,436	215
2,000,001 - 2,500,000	1,579	3,512	2,912	436	522	1,164	1,063	159
2,500,001 - 5,000,000	2,383	8,117	7,178	1,075	798	2,696	2,536	380
Over 5,000,000	1,170	10,830	10,355	1,549	299	2,744	2,686	402
Total	95,331	79,417	45,502	6,817	92,231	38,379	21,955	3,290

Figures are provisional and subject to amendment

Source : Mauritius Revenue Authority

Table 13.1 - (Cont'd) - Income tax - Individuals: Analysis by range of net income, Years of assessment, 2015 - 2017/18

Range of net income (Rupees)	Year of assessment 2016/17				Year of assessment 2017/18			
	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million
75,000 or less	339	12	12	2	390	15	15	2
75,001 - 100,000	102	9	9	1	88	8	8	1
100,001 - 150,000	166	21	21	3	188	23	23	4
150,001 - 200,000	141	25	25	4	134	23	23	3
200,001 - 250,000	100	22	22	3	110	25	25	4
250,001 - 500,000	38,288	15,086	3,063	459	36,581	14,631	2,833	425
500,001 - 750,000	32,797	19,821	7,023	1,053	35,826	21,758	7,443	1,116
750,001 - 1,000,000	13,046	11,182	5,727	859	15,055	12,916	6,526	979
1,000,001 - 1,500,000	9,183	11,036	7,070	1,060	10,454	12,568	7,950	1,192
1,500,001 - 2,000,000	3,455	5,945	4,416	662	3,697	6,352	4,677	701
2,000,001 - 2,500,000	1,657	3,685	3,038	456	1,941	4,328	3,450	517
2,500,001 - 5,000,000	2,718	9,247	8,156	1,223	2,998	10,198	8,860	1,328
Over 5,000,000	1,321	12,544	11,996	1,794	1,478	13,825	13,200	1,964
Total	103,313	88,635	50,578	7,580	108,940	96,671	55,035	8,236

Figures are provisional and subject to amendment

Source : Mauritius Revenue Authority

Table 13.2 - Income tax - Companies: Analysis by range of gross income, Years of assessment, 2014 - 2016/17

Range of Gross Income (Rupees)	Year of assessment 2014				Year of assessment 2015			
	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million
100, 000 or less	288	11	7	2	89	4	5	1
100,001 - 150,000	91	12	4	1	34	4	1	0
150,001 - 250,000	185	37	15	3	72	14	5	1
250,001 - 500,000	408	153	50	7	172	66	18	3
500,001 - 750,000	396	249	56	9	156	97	18	3
750,001 - 1,000,000	358	315	66	9	147	127	25	3
1,000,001 - 1,500,000	612	770	145	21	256	320	112	9
1,500,001 - 2,000,000	567	993	250	26	207	359	121	10
2,000,001 - 5,000,000	1,794	5,804	1,172	124	674	2,170	676	50
5,000,001 - 10,000,000	1,234	8,851	1,526	151	483	3,453	839	71
Over 10,000,000	3,919	1,509,999	161,755	9,821	1,772	1,013,654	88,340	4,764
Not Declared	91	...	15	3	45	0	28	3
Total	9,943	1,527,193	165,059	10,175	4,107	1,020,268	90,188	4,919

Figures are provisional and subject to amendment.

Source : Mauritius Revenue Authority

... Not available

Table 13.2 - (Cont'd) - Income tax - Companies: Analysis by range of gross income, Years of assessment, 2014 - 2016/17

Range of Gross Income (Rupees)	Year of assessment 2015/16				Year of assessment 2016/17			
	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million
100, 000 or less	241	10	9	2	206	9	3	2
100,001 - 150,000	80	10	6	1	68	8	2	1
150,001 - 250,000	142	29	11	2	167	33	12	2
250,001 - 500,000	387	148	69	12	398	148	49	7
500,001 - 750,000	431	267	67	11	408	252	57	9
750,001 - 1,000,000	358	313	59	8	376	330	83	11
1,000,001 - 1,500,000	659	823	177	22	652	810	152	20
1,500,001 - 2,000,000	576	1,005	172	23	602	1,051	180	25
2,000,001 - 5,000,000	2,095	6,875	1,223	138	2,250	7,450	1,302	158
5,000,001 - 10,000,000	1,335	9,578	1,692	178	1,544	10,954	1,936	190
Over 10,000,000	4,227	2,129,165	185,370	11,098	4,472	1,917,222	185,848	11,869
Not Declared	110	0	189	10	112	0	406	15
Total	10,641	2,148,223	189,044	11,505	11,255	1,938,267	190,030	12,309

Figures are provisional and subject to amendment.

Source : Mauritius Revenue Authority

... Not available