

**Vol 29**



**REPUBLIC OF MAURITIUS**

**Ministry of Finance and Economic Development**

**STATISTICS MAURITIUS**

**DIGEST OF  
PUBLIC FINANCE STATISTICS  
2017/18**

**September 2019**

**(Price: Rs 150.00)**

**DIGEST OF  
PUBLIC FINANCE STATISTICS  
2017/18**

## **DIGEST OF PUBLIC FINANCE STATISTICS**

### **F O R E W O R D**

This is the twenty-ninth 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 2015 to 2017/18 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 2019

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## Concepts and definitions

### 1. Concepts

The Government Finance Statistics (GFS) framework is a specialized macroeconomics statistical framework designed by the International Monetary Fund (IMF) to provide statistics that enable policymakers and analysts to study developments in the financial operations and financial position of Government.

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

An updated manual (GFSM 2014) has been released in 2014. 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 a sector of the Central Government.

Although the GFSM 2014 has not yet been fully 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** is an increase in Net Worth resulting from a transaction. Net Worth is the total value of assets less the total value of liabilities. Net Worth represents the value of the government and also 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 employers and employees for pension schemes (e.g National Pension Fund) and other social security schemes (e.g Civil Service Family Protection Scheme and Statutory Body Family 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. The sale of a nonfinancial assets (e.g land, buildings, motor vehicles, etc) is not recognized as a revenue since it does not change the composition of the balance sheet hence not affecting Net Worth.

**Expense** is a decrease in Net Worth resulting from a transaction. However, the acquisition of a nonfinancial assets is not recognized as an expense since it does not change the composition of the balance sheet hence not affecting Net Worth.

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 any actual and imputed contributions made by an employer on behalf its employees for pension schemes or any other schemes (e.g retirement pensions, family protection schemes, National Savings Fund etc).

**Use of goods and services** consists of the value of goods and services used for the production of nonmarket services. Examples are : 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 current unrequited transfers that government units make to enterprises to influence levels of production, the prices at which outputs are sold or the profits of the enterprises. For example, subsidies are paid to 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.

**Acquisition of 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). Acquisition of nonfinancial assets is not an expense as it has no effect on net worth.

Nonfinancial assets comprise of the following:

- Fixed assets like 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.

**Total expenditure by functions** represents expense plus the net acquisition of nonfinancial assets disaggregated by the different functions of Government as defined by the Classification of the Functions of Government (COFOG).

### **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 – Expense = Net operating balance***

***Net operating balance – 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 – 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 and transactions in relation with employment related pensions 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 year 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 transition period of January to June 2015, financial years 2015/16, 2016/17 and 2017/18.

## **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 pensions 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. 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 (including special funds) 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 and 10.2)

**(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 are 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 exercising an independent competence as government units. (See List 10.5)

## **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.

**Nonfinancial Public Corporations** are government-owned or government-controlled corporations whose principal activity is the production of market goods or non-financial services. (See List 10.6)

**Financial Public Corporations** are government-owned or government-controlled corporations that are principally engaged in providing financial services, including insurance and pension fund services, to other institutional units.

(See List 10.7)

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

### **Symbols and Abbreviations**

- : Nil

NA : Not Available

## **10. List of public institutions as at June 2019.**

### **10.1 Extra Budgetary Units**

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. Fishermen Investment Trust
21. Fisherman Welfare Fund
22. Food and Agricultural Research Extension Institute
23. Gambling Regulatory Authority
24. Hindi Speaking Union
25. Human Resource Development Council
26. Independent Broadcasting Authority
27. Independent Commission Against Corruption
28. Independent Police Complaints Commission
29. Information & Communication Technologies Authority
30. Institute for Judicial and Legal Studies
31. Integrity Reporting Services Agency
32. Irrigation Authority
33. Islamic Cultural Centre for Hajj organisation
34. Islamic Cultural Centre

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

72. National Committee on Corporate Governance
73. National Council for Rehabilitation of Disabled Persons
74. National Empowerment Foundation
75. National Heritage Fund
76. National Human Rights Commission
77. National Cooperative College
78. National CSR Foundation
79. National Library
80. National Productivity and Competitiveness Council
81. National Solidarity Fund
82. National Women Entrepreneur Council
83. National Women's Council
84. National Youth Council
85. Nelson Mandela Centre for African Culture Trust Fund
86. Open University of Mauritius
87. Outer Islands Development Corporation
88. Polytechnics Mauritius Ltd
89. President's Fund for Creative Writing in English
90. Private Secondary Education Authority
91. Professor Basdeo Bissoondoyal Trust Fund
92. Public Officers' Welfare Council
93. Rabindranath Tagore Institute
94. Rajiv Gandhi Science Centre
95. Ramayana Centre
96. Road Development Authority
97. Sanskrit Speaking Union
98. Seafarer's Welfare Fund
99. Senior Citizens Council
100. SME Mauritius Ltd
101. Small Farmers Welfare Fund
102. Special Education Needs Authority
103. Statutory Bodies Family Protection Fund
104. Sugar Industry Labour Welfare Fund
105. Tamil Speaking Union
106. Telugu Speaking Union
107. Tertiary Education Commission
108. Tourism Authority

109. Tourism Employees Welfare Fund
110. Town and Country Planning Board
111. Trade Union Trust Fund
112. Training & Employment of Disabled Persons Board
113. Trust Fund for Excellence in Sports
114. Trust Fund for Specialised Medical Care
115. Université des Mascareignes
116. University of Mauritius
117. University of Technology, Mauritius
118. Utility Regulatory Authority
119. Vallee d'Osterlog Endemic Garden
120. World Hindi Secretariat

## **10.2 Special Funds**

1. Build Mauritius Fund
2. National Environment Fund
3. National Resilience Fund

## **10.3 Social Security Schemes**

1. National Pensions Fund
2. National Savings Fund – Transitional Unemployment Benefit (NSF-TUB)

## **10.4 Regional Government**

1. Rodrigues Regional Assembly

## **10.5 Local Government**

1. City Council of Port Louis
2. Municipal Council of Beau Bassin / Rose Hill
3. Municipal Council of Quatre Bornes
4. Municipal Council of Vacoas / Phoenix
5. Municipal Council of Curepipe
6. District Council of Black River
7. District Council of Pamplemousses

8. District Council of Rivière du Rempart
9. District Council of Grand Port
10. District Council of Savanne
11. District Council of Moka
12. District Council of Flacq

#### **10.6 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 (Telecom)
11. Central Electricity Board
12. Central Water Authority
13. Civil Service College Mauritius
14. Landscape Mauritius <sup>1</sup>
15. Le Caudan Waterfront Casino Ltd
16. Le Grand Casino du Domaine Limitee
17. Mauritius Broadcasting Corporation
18. Mauritius Cane Industry Authority <sup>2</sup>
19. Mauritius Duty Free Paradise Co Ltd
20. Mauritius Multisports Infrastructure Ltd
21. Mauritius Ports Authority
22. Mauritius Posts Ltd
23. Mauritius Shipping Corporation Ltd
24. Mauritius Telecom Foundation (Telecom)
25. Mauritius Telecom Ltd
26. Metro Express Ltd
27. MT Properties Ltd (Telecom)
28. MT Services Ltd (Telecom)
29. National Housing Development Corporation Ltd
30. National Real Estate Ltd

31. National Transport Corporation
32. Rose Belle Sugar Estate Board
33. SBM (Mauritius) Infrastructure Development Company Ltd
34. SBM (NFC) Holding Ltd
35. SIC Management Services Ltd
36. SSR Botanic Garden Trust
37. State Informatics Ltd
38. State Trading Corporation
39. Sugar Investment Trust
40. Sun Casinos Ltd
41. Telecom Plus Ltd (Telecom)
42. Wastewater Management Authority

<sup>1</sup> Landscape Mauritius started operation in Nov 2016 – a fusion of :

- (i) State Property Development Company Ltd
- (ii) Business Parks of Mauritius Ltd
- (iii) Le Belle Mare Tourist Village Ltd
- (iv) Les Pailles Conference Centre Ltd
- (v) State Land Development Company Ltd
- (vi) Le Val Development Ltd

<sup>2</sup> 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.

## **10.7 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 (Bank) Holdings Ltd
15. SBM (NBFC) Holdings Ltd
16. SBM Microfinance Ltd
17. SBM Factors Ltd
18. SBM Capital Markets Ltd
19. SBM Insurance Agency Ltd
20. SBM Securities Ltd
21. SBM eBusiness Ltd
22. SBM Fund Services Ltd
23. SBM Mauritius Asset Managers Ltd
24. SICOM Financial Services Ltd
25. SICOM General Insurance Ltd
26. State Insurance Company of Mauritius Ltd
27. State Investment Corporation Ltd
28. State Investment Finance Corporation Ltd
29. Sugar Insurance Fund Board

**Table 1.1 - Statement of Government Operations, 2015 - 2017/18**

**Budgetary Central Government**

**R million**

GFS Code	Statement of Government Operations	Budgetary Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>				
<b>1</b>	<b>Revenue</b>	<b>39,479.9</b>	<b>86,885.9</b>	<b>92,724.1</b>	<b>104,476.1</b>
11	Taxes	36,569.4	78,223.7	84,148.3	91,490.1
12	Social contributions	-	-	-	-
13	Grants	1,196.1	333.4	2,903.9	7,440.3
14	Other revenue	1,714.4	8,328.8	5,671.9	5,545.8
<b>2</b>	<b>Expense</b>	<b>40,852.5</b>	<b>92,791.3</b>	<b>98,075.9</b>	<b>106,141.0</b>
21	Compensation of employees	13,098.1	28,247.9	30,418.0	31,257.3
22	Use of goods and services	3,622.9	8,365.3	8,908.3	9,564.2
24	Interest	4,871.0	10,117.8	10,959.3	11,378.3
25	Subsidies	837.5	1,767.9	1,517.4	1,673.9
26	Grants	8,850.9	21,726.4	21,547.2	24,667.8
27	Social benefits	8,563.5	18,979.0	20,553.1	22,223.8
28	Other expense	1,008.6	3,587.0	4,172.6	5,375.7
<b>GOB</b>	<b>Gross operating balance</b>	<b>-1,372.6</b>	<b>-5,905.5</b>	<b>-5,351.7</b>	<b>-1,664.9</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>				
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>3,566.6</b>	<b>5,914.4</b>	<b>6,518.8</b>	<b>8,121.2</b>
311	Fixed assets	3,336.6	5,272.7	5,772.5	7,245.5
314	Nonproduced assets	230.0	641.7	746.3	875.7
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 4,939.2</b>	<b>- 11,819.9</b>	<b>- 11,870.6</b>	<b>- 9,786.2</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>				
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>-112.7</b>	<b>10,415.9</b>	<b>1,247.2</b>	<b>-12,405.5</b>
321	Domestic	192.3	10,403.7	1,644.6	-12,221.1
322	Foreign	-305.0	12.2	-397.4	-184.4
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>4,826.5</b>	<b>22,235.7</b>	<b>13,117.7</b>	<b>-2,619.3</b>
331	Domestic	5,253.8	23,421.7	18,729.0	-339.4
332	Foreign	-427.3	-1,186.0	-5,611.3	-2,279.9

Table 1.2 - Revenue , 2015 - 2017/18

Budgetary Central Government

R million

GFS Code	REVENUE	Budgetary Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>1</b>	<b>REVENUE</b>	<b>39,479.9</b>	<b>86,885.9</b>	<b>92,724.1</b>	<b>104,476.1</b>
<b>11</b>	<b>Taxes</b>	<b>36,569.4</b>	<b>78,223.7</b>	<b>84,148.3</b>	<b>91,490.1</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>9,257.9</b>	<b>19,175.9</b>	<b>21,778.8</b>	<b>23,321.4</b>
1111	Payable by individuals	4,022.7	7,620.8	8,661.5	9,526.7
1112	Payable by corporations and other enterprises	4,583.2	10,458.7	11,881.1	12,403.0
1113	Unallocable	652.0	1,096.4	1,236.2	1,391.7
<b>112</b>	<b>Taxes on payroll and workforce</b>	-	-	-	-
<b>113</b>	<b>Taxes on property</b>	<b>101.7</b>	<b>167.2</b>	<b>30.6</b>	<b>71.1</b>
1131	Recurrent taxes on immovable property	0.6	3.8	4.1	6.7
1135	Other nonrecurrent taxes on property	101.1	163.4	26.5	64.4
<b>114</b>	<b>Taxes on goods and services</b>	<b>26,020.8</b>	<b>55,822.2</b>	<b>59,539.1</b>	<b>65,273.9</b>
1141	General taxes on goods and services	16,108.4	34,496.7	36,195.5	38,854.1
1142	Excises	7,061.0	15,632.5	17,276.6	20,108.8
1144	Taxes on specific services	1,602.5	3,162.7	3,542.8	3,598.9
1145	Taxes on use of goods, permission to use goods	1,248.9	2,530.3	2,524.1	2,712.2
11451	<i>Motor vehicles taxes</i>	682.7	1,429.6	1,463.4	1,525.9
11452	<i>Other</i>	566.2	1,100.8	1,060.7	1,186.3
1146	Other taxes on goods and services	-	-	-	-
<b>115</b>	<b>Customs and other import duties</b>	<b>530.0</b>	<b>1,346.9</b>	<b>1,176.9</b>	<b>1,344.1</b>
<b>116</b>	<b>Other taxes</b>	<b>659.0</b>	<b>1,711.6</b>	<b>1,623.0</b>	<b>1,479.6</b>
<b>12</b>	<b>Social contributions</b>	-	-	-	-
<b>121</b>	<b>Social security contributions</b>	-	-	-	-
<b>122</b>	<b>Other social contributions</b>	-	-	-	-
<b>13</b>	<b>Grants</b>	<b>1,196.1</b>	<b>333.4</b>	<b>2,903.9</b>	<b>7,440.3</b>
<b>131</b>	<b>From foreign governments</b>	<b>179.8</b>	<b>114.9</b>	<b>1,905.7</b>	<b>2,239.9</b>
1311	Current	-	-	108.5	-
1312	Capital	179.8	114.9	1,797.2	2,239.9
<b>132</b>	<b>From international organizations</b>	<b>1,016.3</b>	<b>218.5</b>	<b>998.1</b>	<b>360.3</b>
1321	Current	42.1	73.9	47.5	142.1
1322	Capital	974.2	144.5	950.6	218.3
<b>133</b>	<b>From other general government units</b>	-	-	-	<b>4,840.0</b>
1331	Current	-	-	-	4,840.0
1332	Capital	-	-	-	-
<b>14</b>	<b>Other revenue</b>	<b>1,714.4</b>	<b>8,328.8</b>	<b>5,671.9</b>	<b>5,545.8</b>
<b>141</b>	<b>Property income</b>	<b>658.0</b>	<b>3,929.1</b>	<b>3,304.1</b>	<b>3,261.8</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>858.0</b>	<b>1,723.1</b>	<b>1,697.0</b>	<b>1,730.5</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>109.3</b>	<b>244.2</b>	<b>250.7</b>	<b>237.8</b>
<b>144</b>	<b>Transfers not elsewhere classified</b>	<b>89.1</b>	<b>2,432.4</b>	<b>420.1</b>	<b>315.6</b>

**Table 1.3 - Expense, 2015 - 2017/18**

**Budgetary Central Government**

**R million**

GFS Code	EXPENSE	Budgetary Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>2</b>	<b>EXPENSE</b>	<b>40,852.5</b>	<b>92,791.3</b>	<b>98,075.9</b>	<b>106,141.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>13,098.1</b>	<b>28,247.9</b>	<b>30,418.0</b>	<b>31,257.3</b>
211	Wages and salaries	11,951.6	25,833.1	27,871.7	28,580.6
212	Social contributions	1,146.5	2,414.8	2,546.3	2,676.7
<b>22</b>	<b>Use of goods and services</b>	<b>3,622.9</b>	<b>8,365.3</b>	<b>8,908.3</b>	<b>9,564.2</b>
<b>24</b>	<b>Interest</b>	<b>4,871.0</b>	<b>10,117.8</b>	<b>10,959.3</b>	<b>11,378.3</b>
241	To nonresidents	348.4	668.9	720.7	675.0
242	To residents other than general government	3,014.7	6,433.2	7,163.3	6,913.0
243	To other general government units	1,507.9	3,015.7	3,075.4	3,790.3
<b>25</b>	<b>Subsidies</b>	<b>837.5</b>	<b>1,767.9</b>	<b>1,517.4</b>	<b>1,673.9</b>
<b>26</b>	<b>Grants</b>	<b>8,850.9</b>	<b>21,726.4</b>	<b>21,547.2</b>	<b>24,667.8</b>
261	To foreign governments	25.8	21.0	22.1	7.2
2611	Current	25.8	21.0	3.9	3.7
2612	Capital	-	-	18.1	3.5
262	To international organizations .	252.0	284.3	327.1	353.7
2621	Current	252.0	284.3	327.1	353.7
2622	Capital	-	-	-	-
263	To other general government units	8,573.1	21,421.1	21,198.0	24,307.0
2631	Current	8,145.8	18,028.6	19,486.3	20,086.7
2632	Capital	427.3	3,392.5	1,711.7	4,220.2
<b>27</b>	<b>Social benefits</b>	<b>8,563.5</b>	<b>18,979.0</b>	<b>20,553.1</b>	<b>22,223.8</b>
271	Social security benefits	-	-	-	-
272	Social assistance benefits	8,563.5	18,979.0	20,553.1	22,223.8
273	Employer social benefits	-	-	-	-
<b>28</b>	<b>Other expense</b>	<b>1,008.6</b>	<b>3,587.0</b>	<b>4,172.6</b>	<b>5,375.7</b>
282	Miscellaneous other expense	1,008.6	3,587.0	4,172.6	5,375.7
2821	Current	714.6	2,230.6	2,270.4	2,670.2
2822	Capital	294.0	1,356.4	1,902.2	2,705.4

**Table 1.4 - Transactions in Assets and Liabilities, 2015 - 2017/18**

**Budgetary Central Government**

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Budgetary Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>3,566.6</b>	<b>5,914.4</b>	<b>6,518.8</b>	<b>8,121.2</b>
<b>311</b>	<b>Fixed assets</b>	<b>3,336.6</b>	<b>5,272.7</b>	<b>5,772.5</b>	<b>7,245.5</b>
3111	Buildings and structures	1,682.9	2,923.3	3,027.7	5,021.3
3112	Machinery and equipment	1,500.4	1,980.9	2,482.8	1,943.3
3113	Other fixed assets	153.3	368.4	262.0	281.0
<b>314</b>	<b>Nonproduced assets</b>	<b>230.0</b>	<b>641.7</b>	<b>746.3</b>	<b>875.7</b>
<b>32</b>	<b>Net acquisition of financial assets by instrument</b>	<b>-112.7</b>	<b>10,415.9</b>	<b>1,247.2</b>	<b>-12,405.5</b>
3201	Monetary gold and SDRs	-309.0	-420.7	-533.3	-184.4
3202	Currency and deposits	-2,104.1	10,305.8	957.7	-15,318.9
3203	Securities other than shares	-	-	-	-
3204	Loans	726.6	-2,003.4	962.9	-902.3
3205	Shares and other equity	1,573.8	2,534.2	-140.1	4,038.3
3208	Other accounts receivable	NA	NA	NA	-38.1
<b>321</b>	<b>Domestic</b>	<b>192.3</b>	<b>10,403.7</b>	<b>1,644.6</b>	<b>-12,221.1</b>
3212	Currency and deposits	-2,108.1	10,305.8	957.7	-15,318.9
3213	Securities other than shares	-	-	-	-
3214	Loan	726.6	-2,003.4	962.9	-902.3
3215	Shares and other equity	1,573.8	2,101.3	-276.0	4,038.3
3218	Other accounts receivable	NA	NA	NA	-38.1
<b>322</b>	<b>Foreign</b>	<b>-305.0</b>	<b>12.2</b>	<b>-397.4</b>	<b>-184.4</b>
<b>33</b>	<b>Net incurrence of liabilities by instrument</b>	<b>4,826.5</b>	<b>22,235.7</b>	<b>13,117.7</b>	<b>-2,619.3</b>
3302	Currency and deposits	208.6	314.0	-	-
3303	Securities other than shares	6,400.9	25,789.3	21,563.9	6,875.9
3304	Loans	-246.4	-1,325.4	-5,611.3	-2,216.7
3305	Shares and other equity	-	139.4	-	-
3306	Pensions and insurance	-1,365.1	-2,983.9	-3,765.1	-3,986.0
3308	Other accounts payable	-171.5	302.3	930.2	-3,292.5
<b>331</b>	<b>Domestic</b>	<b>5,253.8</b>	<b>23,421.7</b>	<b>18,729.0</b>	<b>-339.4</b>
3312	Currency and deposits	208.6	314.0	-	-
3313	Securities other than shares	6,592.8	25,789.3	21,563.9	6,939.1
3314	Loans	-	-	-	-
3315	Shares and other equity	-	-	-	-
3316	Pensions and insurance	-1,365.1	-2,983.9	-3,765.1	-3,986.0
3318	Other accounts payable	-182.5	302.3	930.2	-3,292.5
<b>332</b>	<b>Foreign</b>	<b>-427.3</b>	<b>-1,186.0</b>	<b>-5,611.3</b>	<b>-2,279.9</b>
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	-191.9	-	-	-63.2
3324	Loans	-246.4	-1,325.4	-5,611.3	-2,216.7
3325	Shares and other equity	-	139.4	-	-
3328	Other accounts payable	11.0	-	-	-

**Table 1.5 - Expenditure by Functions of Government, 2015 - 2017/18**

**Budgetary Central Government**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Budgetary Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>44,419.1</b>	<b>98,705.7</b>	<b>104,594.6</b>	<b>114,262.3</b>
<b>701</b>	<b>General public services</b>	<b>14,964.4</b>	<b>26,235.5</b>	<b>27,219.5</b>	<b>32,384.9</b>
7017	Public debt transactions	6,378.9	10,129.1	10,958.3	11,378.3
7018	Transfers of general character between levels of govt.	2,369.2	5,655.5	6,835.0	7,439.2
<b>703</b>	<b>Public order and safety</b>	<b>5,282.1</b>	<b>9,965.3</b>	<b>11,018.5</b>	<b>10,649.7</b>
<b>704</b>	<b>Economic affairs</b>	<b>3,883.8</b>	<b>8,199.5</b>	<b>9,727.6</b>	<b>11,256.8</b>
7042	Agriculture, forestry, fishing, and hunting	1,119.0	2,340.8	2,491.4	2,472.6
7043	Fuel and energy	1,119.0	43.5	53.9	78.4
7044	Mining, manufacturing, and construction	22.9	817.0	751.6	598.3
7045	Transport	1,296.8	2,718.3	3,447.4	4,918.7
7046	Communication	-	-	-	-
<b>705</b>	<b>Environmental protection</b>	<b>633.5</b>	<b>1,559.9</b>	<b>1,367.7</b>	<b>1,329.3</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>825.8</b>	<b>4,562.6</b>	<b>2,394.4</b>	<b>2,812.1</b>
<b>707</b>	<b>Health</b>	<b>4,497.8</b>	<b>9,686.0</b>	<b>11,094.6</b>	<b>11,440.5</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>369.0</b>	<b>779.0</b>	<b>872.7</b>	<b>1,012.6</b>
<b>709</b>	<b>Education</b>	<b>6,899.7</b>	<b>14,400.6</b>	<b>15,649.4</b>	<b>16,059.6</b>
<b>710</b>	<b>Social protection</b>	<b>7,063.0</b>	<b>23,317.4</b>	<b>25,250.2</b>	<b>27,316.7</b>

**Table 1.6 - Transactions in Financial Assets and Liabilities by sector, 2015 - 2017/18**

**Budgetary Central Government**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Budgetary Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>-112.7</b>	<b>10,415.9</b>	<b>1,247.2</b>	<b>-12,405.5</b>
<b>821</b>	<b>Domestic</b>	<b>192.3</b>	<b>10,403.7</b>	<b>1,644.6</b>	<b>-12,221.1</b>
8211	General government	-0.5	-51.3	39.9	-2,003.2
8212	Central bank	-	-	-	-
8213	Other depository corporations	-2,108.1	7,959.8	1,049.8	-15,225.2
8214	Financial corporations not elsewhere classified	-1.4	3,060.6	53.8	-40.7
8215	Nonfinancial corporations	2,049.6	-846.8	86.6	5,048.1
8216	Households & nonprofit institutions serving h/holds	252.7	281.3	414.5	-0.1
<b>822</b>	<b>Foreign</b>	<b>-305.0</b>	<b>12.2</b>	<b>-397.4</b>	<b>-184.4</b>
8221	General government	-	-	-	-
8227	International organizations	-309.0	12.2	-397.4	-184.4
8228	Financial corporations other than internat'l org's	4.0	-	-	-
8229	Other nonresidents	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>4,826.5</b>	<b>22,235.7</b>	<b>13,117.7</b>	<b>-2,619.3</b>
<b>831</b>	<b>Domestic</b>	<b>5,253.8</b>	<b>23,421.7</b>	<b>18,729.0</b>	<b>-339.4</b>
8311	General government	542.7	-6,100.7	-1,678.5	1,450.0
8312	Central bank	-722.8	769.4	-593.9	-
8313	Other depository corporations	2,520.7	16,722.8	12,954.4	-7,963.0
8314	Financial corporations not elsewhere classified	4,138.5	9,389.4	9,654.0	8,295.7
8315	Nonfinancial corporations	-	5,420.2	1,697.9	2,390.5
8316	Households & nonprofit institutions serving h/holds	-1,225.3	-2,779.4	-3,304.9	-4,512.6
<b>832</b>	<b>Foreign</b>	<b>-427.3</b>	<b>-1,186.0</b>	<b>-5,611.3</b>	<b>-2,279.9</b>
8321	General government	-	-	-80.9	-1,029.3
8327	International organizations	-235.4	-1,325.4	-4,877.5	-1,187.4
8328	Financial corporations other than internat'l org's	-	-	-813.3	-
8329	Other nonresidents	-191.9	139.4	160.4	-63.2

**Table 2.1 - Statement of Government Operations, 2015 - 2017/18**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	Statement of Government Operations	Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>				
<b>1</b>	<b>Revenue</b>	<b>42,299.1</b>	<b>90,679.9</b>	<b>99,495.4</b>	<b>105,936.1</b>
11	Taxes	36,865.6	78,816.0	84,796.5	92,038.9
12	Social contributions	175.8	361.1	356.3	405.5
13	Grants	1,198.5	326.6	2,919.5	2,921.0
14	Other revenue	4,059.1	11,176.2	11,423.1	10,570.8
<b>2</b>	<b>Expense</b>	<b>43,393.1</b>	<b>93,654.6</b>	<b>104,458.5</b>	<b>110,793.2</b>
21	Compensation of employees	16,159.1	35,002.3	37,965.1	38,864.2
22	Use of goods and services	4,980.3	11,079.7	12,673.8	14,840.1
24	Interest	4,872.9	10,126.3	10,967.2	11,389.0
25	Subsidies	851.9	1,907.7	1,617.4	1,746.9
26	Grants	2,818.0	5,961.0	7,184.2	7,800.1
27	Social benefits	9,113.0	20,202.3	21,745.1	23,711.6
28	Other expense	4,597.8	9,375.3	12,305.8	12,441.4
<b>GOB</b>	<b>Gross operating balance</b>	<b>-1,094.0</b>	<b>-2,974.7</b>	<b>-4,963.1</b>	<b>-4,857.2</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>				
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>3,721.3</b>	<b>6,224.0</b>	<b>10,000.5</b>	<b>8,742.3</b>
311	Fixed assets	3,456.2	5,512.1	9,245.7	7,846.6
314	Nonproduced assets	268.8	719.3	750.2	908.9
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 4,815.3</b>	<b>- 9,198.6</b>	<b>- 14,963.6</b>	<b>- 13,599.4</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>				
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>11.3</b>	<b>13,037.1</b>	<b>- 1,845.9</b>	<b>- 16,218.7</b>
321	Domestic	316.3	13,024.9	- 1,448.5	- 16,034.3
322	Foreign	- 305.0	12.2	- 397.4	- 184.4
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>4,826.5</b>	<b>22,235.7</b>	<b>13,117.7</b>	<b>- 2,619.3</b>
331	Domestic	5,253.8	23,421.7	18,729.0	- 339.4
332	Foreign	- 427.3	- 1,186.0	- 5,611.3	- 2,279.9

**Table 2.2 - Revenue , 2015 - 2017/18**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	REVENUE	Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>1</b>	<b>REVENUE</b>	<b>42,299.1</b>	<b>90,679.9</b>	<b>99,495.4</b>	<b>105,936.1</b>
<b>11</b>	<b>Taxes</b>	<b>36,865.6</b>	<b>78,816.0</b>	<b>84,796.5</b>	<b>92,038.9</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>9,257.9</b>	<b>19,175.9</b>	<b>21,778.8</b>	<b>23,321.4</b>
1111	Payable by individuals	4,022.7	7,620.8	8,661.5	9,526.7
1112	Payable by corporations and other enterprises	4,583.2	10,458.7	11,881.1	12,403.0
1113	Unallocable	652.0	1,096.4	1,236.2	1,391.7
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>296.2</b>	<b>592.3</b>	<b>638.2</b>	<b>548.8</b>
<b>113</b>	<b>Taxes on property</b>	<b>101.7</b>	<b>167.2</b>	<b>30.6</b>	<b>71.1</b>
1131	Recurrent taxes on immovable property	0.6	3.8	4.1	6.7
1135	Other nonrecurrent taxes on property	101.1	163.4	26.5	64.4
<b>114</b>	<b>Taxes on goods and services</b>	<b>26,020.8</b>	<b>55,822.2</b>	<b>59,539.1</b>	<b>65,273.9</b>
1141	General taxes on goods and services	16,108.4	34,496.7	36,195.5	38,854.1
1142	Excises	7,061.0	15,632.5	17,276.6	20,108.8
1144	Taxes on specific services	1,602.5	3,162.7	3,542.8	3,598.9
1145	Taxes on use of goods, permission to use goods	1,248.9	2,530.3	2,524.1	2,712.2
11451	<i>Motor vehicles taxes</i>	682.7	1,429.6	1,463.4	1,525.9
11452	<i>Other</i>	566.2	1,100.8	1,060.7	1,186.3
1146	Other taxes on goods and services	-	-	-	-
<b>115</b>	<b>Customs and other import duties</b>	<b>530.0</b>	<b>1,346.9</b>	<b>1,176.9</b>	<b>1,344.1</b>
<b>116</b>	<b>Other taxes</b>	<b>659.0</b>	<b>1,711.6</b>	<b>1,632.9</b>	<b>1,479.6</b>
<b>12</b>	<b>Social contributions</b>	<b>175.8</b>	<b>361.1</b>	<b>356.3</b>	<b>405.5</b>
<b>121</b>	<b>Social security contributions</b>	<b>2.3</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>122</b>	<b>Other social contributions</b>	<b>173.5</b>	<b>361.1</b>	<b>356.3</b>	<b>405.5</b>
<b>13</b>	<b>Grants</b>	<b>1,198.5</b>	<b>326.6</b>	<b>2,919.5</b>	<b>2,921.0</b>
<b>131</b>	<b>From foreign governments</b>	<b>183.2</b>	<b>121.8</b>	<b>1,914.7</b>	<b>2,248.2</b>
1311	Current	3.4	6.9	117.5	8.3
1312	Capital	179.8	114.9	1,797.2	2,239.9
<b>132</b>	<b>From international organizations</b>	<b>1,018.5</b>	<b>222.9</b>	<b>1,004.8</b>	<b>386.8</b>
1321	Current	44.0	77.7	54.2	168.5
1322	Capital	974.5	145.1	950.6	218.3
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286.0</b>
1331	Current	-	-	-	286.0
1332	Capital	-	-	-	-
<b>14</b>	<b>Other revenue</b>	<b>4,059.1</b>	<b>11,176.2</b>	<b>11,423.1</b>	<b>10,570.8</b>
<b>141</b>	<b>Property income</b>	<b>691.3</b>	<b>3,951.2</b>	<b>3,366.7</b>	<b>3,496.5</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>2,077.1</b>	<b>2,777.3</b>	<b>2,876.9</b>	<b>3,401.8</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>109.3</b>	<b>244.2</b>	<b>299.8</b>	<b>271.4</b>
<b>144</b>	<b>Transfers not elsewhere classified</b>	<b>1,181.4</b>	<b>4,203.5</b>	<b>4,879.6</b>	<b>3,401.0</b>

<sup>1</sup> 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, 2015 - 2017/18**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENSE	Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>2</b>	<b>EXPENSE</b>	<b>43,393.1</b>	<b>93,654.6</b>	<b>104,458.5</b>	<b>110,793.2</b>
<b>21</b>	<b>Compensation of employees</b>	<b>16,159.1</b>	<b>35,002.3</b>	<b>37,965.1</b>	<b>38,864.2</b>
211	Wages and salaries	14,815.3	32,191.8	35,042.8	35,573.1
212	Social contributions	1,343.9	2,810.5	2,922.3	3,291.0
<b>22</b>	<b>Use of goods and services</b>	<b>4,980.3</b>	<b>11,079.7</b>	<b>12,673.8</b>	<b>14,840.1</b>
<b>24</b>	<b>Interest</b>	<b>4,872.9</b>	<b>10,126.3</b>	<b>10,967.2</b>	<b>11,389.0</b>
241	To nonresidents	350.3	673.4	720.7	675.0
242	To residents other than general government	3,014.7	6,437.2	7,171.1	6,923.6
243	To other general government units	1,507.9	3,015.7	3,075.4	3,790.3
<b>25</b>	<b>Subsidies</b>	<b>851.9</b>	<b>1,907.7</b>	<b>1,617.4</b>	<b>1,746.9</b>
<b>26</b>	<b>Grants</b>	<b>2,818.0</b>	<b>5,961.0</b>	<b>7,184.2</b>	<b>7,800.1</b>
261	To foreign governments	25.9	21.2	22.1	7.2
2611	Current	25.9	21.2	3.9	3.7
2612	Capital	-	-	18.1	3.5
262	To international organizations .	252.0	284.3	327.1	353.7
2621	Current	252.0	284.3	327.1	353.7
2622	Capital	-	-	-	-
263	To other general government units	2,540.1	5,655.5	6,835.0	7,439.3
2631	Current	2,220.3	4,990.5	5,691.4	5,980.7
2632	Capital	319.8	665.0	1,143.6	1,458.5
<b>27</b>	<b>Social benefits</b>	<b>9,113.0</b>	<b>20,202.3</b>	<b>21,745.1</b>	<b>23,711.6</b>
271	Social security benefits	-	-	-	-
272	Social assistance benefits	8,563.5	18,979.0	20,553.1	22,223.8
273	Employer social benefits	549.5	1,223.3	1,192.0	1,487.8
<b>28</b>	<b>Other expense</b>	<b>4,597.8</b>	<b>9,375.3</b>	<b>12,305.8</b>	<b>12,441.4</b>
282	Miscellaneous other expense	4,596.0	9,371.6	12,305.8	12,441.4
2821	Current	3,489.2	8,015.2	10,368.6	9,590.2
2822	Capital	1,106.8	1,356.4	1,937.2	2,851.2

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, 2015 - 2017/18**

**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>3,721.3</b>	<b>6,224.0</b>	<b>10,000.5</b>	<b>8,742.3</b>
<b>311</b>	<b>Fixed assets</b>	<b>3,456.2</b>	<b>5,512.1</b>	<b>9,245.7</b>	<b>7,846.6</b>
3111	Buildings and structures	1,698.4	2,954.4	6,135.1	5,223.8
3112	Machinery and equipment	1,590.9	2,162.0	2,782.5	2,316.0
3113	Other fixed assets	166.9	395.7	328.2	306.9
<b>314</b>	<b>Nonproduced assets</b>	<b>268.8</b>	<b>719.3</b>	<b>750.2</b>	<b>908.9</b>
<b>32</b>	<b>Net acquisition of financial assets by instrument</b>	<b>11.3</b>	<b>13,037.1</b>	<b>-1,845.9</b>	<b>-16,218.7</b>
3201	Monetary gold and SDRs	-309.0	-420.7	-533.3	-184.4
3202	Currency and deposits	-2,017.4	12,875.7	-2,135.4	-21,132.1
3203	Securities other than shares	-	-	-	-
3204	Loans	763.9	-1,952.1	962.9	1,097.6
3205	Shares and other equity	1,573.8	2,534.2	-140.1	4,038.3
3208	Other accounts receivable	NA	NA	NA	-38.1
<b>321</b>	<b>Domestic</b>	<b>316.3</b>	<b>13,024.9</b>	<b>-1,448.5</b>	<b>-16,034.3</b>
3212	Currency and deposits	-2,021.4	12,875.7	-2,135.4	-21,132.1
3213	Securities other than shares	-	-	-	-
3214	Loan	763.9	-1,952.1	962.9	1,097.6
3215	Shares and other equity	1,573.8	2,101.3	-276.0	4,038.3
3218	Other accounts receivable	NA	NA	NA	-38.1
<b>322</b>	<b>Foreign</b>	<b>-305.0</b>	<b>12.2</b>	<b>-397.4</b>	<b>-184.4</b>
<b>33</b>	<b>Net incurrence of liabilities by instrument</b>	<b>4,826.5</b>	<b>22,235.7</b>	<b>13,117.7</b>	<b>-2,619.3</b>
3302	Currency and deposits	208.6	314.0	-	-
3303	Securities other than shares	6,400.9	25,789.3	21,563.9	6,875.9
3304	Loans	-246.4	-1,325.4	-5,611.3	-2,216.7
3305	Shares and other equity	-	139.4	-	-
3306	Pensions and insurance	-1,365.1	-2,983.9	-3,765.1	-3,986.0
3308	Other accounts payable	-171.5	302.3	930.2	-3,292.5
<b>331</b>	<b>Domestic</b>	<b>5,253.8</b>	<b>23,421.7</b>	<b>18,729.0</b>	<b>-339.4</b>
3312	Currency and deposits	208.6	314.0	-	-
3313	Securities other than shares	6,592.8	25,789.3	21,563.9	6,939.1
3314	Loans	-	-	-	-
3315	Shares and other equity	-	-	-	-
3316	Pensions and insurance	-1,365.1	-2,983.9	-3,765.1	-3,986.0
3318	Other accounts payable	-182.5	302.3	930.2	-3,292.5
<b>332</b>	<b>Foreign</b>	<b>-427.3</b>	<b>-1,186.0</b>	<b>-5,611.3</b>	<b>-2,279.9</b>
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	-191.9	-	-	-63.2
3324	Loans	-246.4	-1,325.4	-5,611.3	-2,216.7
3325	Shares and other equity	-	139.4	-	-
3328	Other accounts payable	11.0	-	-	-

<sup>1</sup> 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, 2015 - 2017/18**

**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>47,114.5</b>	<b>99,878.6</b>	<b>114,459.1</b>	<b>119,535.5</b>
<b>701</b>	<b>General public services</b>	<b>15,676.0</b>	<b>26,903.3</b>	<b>28,599.1</b>	<b>30,873.4</b>
7017	Public debt transactions	6,378.9	10,133.1	10,962.3	11,389.0
7018	Transfers of general character between levels of govt.	2,543.2	5,655.5	6,835.0	7,439.2
<b>703</b>	<b>Public order and safety</b>	<b>5,252.4</b>	<b>9,966.0</b>	<b>11,030.9</b>	<b>10,656.9</b>
<b>704</b>	<b>Economic affairs</b>	<b>4,755.6</b>	<b>8,795.8</b>	<b>15,636.8</b>	<b>15,219.4</b>
7042	Agriculture, forestry, fishing, and hunting	1,137.5	2,374.0	2,268.8	2,559.3
7043	Fuel and energy	1,124.1	43.5	53.9	74.2
7044	Mining, manufacturing, and construction	-6.9	706.3	742.2	651.9
7045	Transport	1,567.8	3,268.9	5,059.9	7,430.1
7046	Communication	84.4	173.5	221.3	191.8
<b>705</b>	<b>Environmental protection</b>	<b>636.9</b>	<b>1,542.5</b>	<b>1,360.7</b>	<b>1,306.9</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>1,085.0</b>	<b>2,666.7</b>	<b>2,416.6</b>	<b>3,209.9</b>
<b>707</b>	<b>Health</b>	<b>4,500.4</b>	<b>9,728.8</b>	<b>11,115.9</b>	<b>11,440.5</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>336.5</b>	<b>721.4</b>	<b>904.9</b>	<b>939.5</b>
<b>709</b>	<b>Education</b>	<b>7,632.7</b>	<b>15,935.9</b>	<b>17,698.4</b>	<b>18,264.4</b>
<b>710</b>	<b>Social protection</b>	<b>7,239.0</b>	<b>23,618.3</b>	<b>25,695.8</b>	<b>27,624.5</b>

<sup>1</sup> 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, 2015 - 2017/18**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Central Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>11.3</b>	<b>13,037.1</b>	<b>-1,845.9</b>	<b>-16,218.7</b>
<b>821</b>	<b>Domestic</b>	<b>316.3</b>	<b>13,024.9</b>	<b>-1,448.5</b>	<b>-16,034.3</b>
8211	General government	36.8	-	39.9	-3.3
8212	Central bank	-	-	-	-
8213	Other depository corporations	-2,021.4	10,529.7	-2,043.3	-21,038.4
8214	Financial corporations not elsewhere classified	-1.4	3,060.6	53.8	-40.7
8215	Nonfinancial corporations	2,049.6	-846.8	86.6	5,048.1
8216	Households & nonprofit institutions serving h/holds	252.7	281.3	414.5	-0.1
<b>822</b>	<b>Foreign</b>	<b>-305.0</b>	<b>12.2</b>	<b>-397.4</b>	<b>-184.4</b>
8221	General government	-	-	-	-
8227	International organizations	-309.0	12.2	-397.4	-184.4
8228	Financial corporations other than internat'l org's	4.0	-	-	-
8229	Other nonresidents	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>4,826.5</b>	<b>22,235.7</b>	<b>13,117.7</b>	<b>-2,619.3</b>
<b>831</b>	<b>Domestic</b>	<b>5,253.8</b>	<b>23,421.7</b>	<b>18,729.0</b>	<b>-339.4</b>
8311	General government	542.7	-6,100.7	-1,678.5	1,450.0
8312	Central bank	-722.8	769.4	-593.9	-
8313	Other depository corporations	2,520.7	16,722.8	12,954.4	-7,963.0
8314	Financial corporations not elsewhere classified	4,138.5	9,389.4	9,654.0	8,295.7
8315	Nonfinancial corporations	-	5,420.2	1,697.9	2,390.5
8316	Households & nonprofit institutions serving h/holds	-1,225.3	-2,779.4	-3,304.9	-4,512.6
<b>832</b>	<b>Foreign</b>	<b>-427.3</b>	<b>-1,186.0</b>	<b>-5,611.3</b>	<b>-2,279.9</b>
8321	General government	-	-	-80.9	-1,029.3
8327	International organizations	-235.4	-1,325.4	-4,877.5	-1,187.4
8328	Financial corporations other than internat'l org's	-	-	-813.3	-
8329	Other nonresidents	-191.9	139.4	160.4	-63.2

<sup>1</sup> 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, 2015 - 2017/18**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	Statement of Government Operations	General Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>				
<b>1</b>	<b>Revenue</b>	<b>45,283.3</b>	<b>96,638.9</b>	<b>105,930.8</b>	<b>112,445.9</b>
11	Taxes	37,010.7	79,110.2	85,112.6	92,362.2
12	Social contributions	2,021.8	4,052.7	4,356.6	4,842.3
13	Grants	1,201.7	326.6	2,919.5	2,635.0
14	Other revenue	5,049.1	13,149.5	13,542.0	12,606.5
<b>2</b>	<b>Expense</b>	<b>43,182.5</b>	<b>93,130.6</b>	<b>103,838.1</b>	<b>110,408.7</b>
21	Compensation of employees	17,734.9	38,258.0	41,523.6	42,524.9
22	Use of goods and services	5,660.4	12,592.8	14,406.4	16,488.7
24	Interest	3,365.9	7,114.4	7,896.5	7,600.8
25	Subsidies	857.3	1,921.8	1,635.9	1,764.6
26	Grants	277.9	305.5	349.2	360.9
27	Social benefits	10,593.3	23,252.7	25,458.8	28,985.9
28	Other expense	4,692.7	9,685.4	12,567.9	12,682.8
<b>GOB</b>	<b>Gross operating balance</b>	<b>2,100.9</b>	<b>3,508.3</b>	<b>2,092.7</b>	<b>2,037.2</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>				
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>4,035.6</b>	<b>7,223.8</b>	<b>11,366.4</b>	<b>10,454.4</b>
311	Fixed assets	3,769.3	6,505.4	10,548.2	9,519.7
314	Nonproduced assets	269.2	723.5	814.4	941.1
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>-1,934.7</b>	<b>-3,715.5</b>	<b>-9,273.7</b>	<b>-8,417.2</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>				
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>2,190.5</b>	<b>24,276.3</b>	<b>5,111.6</b>	<b>- 12,486.5</b>
321	Domestic	2,064.2	23,401.5	5,509.0	- 14,477.9
322	Foreign	126.3	874.8	-397.4	1,991.4
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>4,125.1</b>	<b>27,991.8</b>	<b>14,385.3</b>	<b>- 4,069.3</b>
331	Domestic	4,552.4	29,177.8	19,996.7	- 1,789.4
332	Foreign	-427.3	-1,186.0	-5,611.3	-2,279.9

<sup>1</sup> 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, 2015 - 2017/18**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	REVENUE	General Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>1</b>	<b>REVENUE</b>	<b>45,283.3</b>	<b>96,638.9</b>	<b>105,930.8</b>	<b>112,445.9</b>
<b>11</b>	<b>Taxes</b>	<b>37,010.7</b>	<b>79,110.2</b>	<b>85,112.6</b>	<b>92,362.2</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>9,257.9</b>	<b>19,175.9</b>	<b>21,778.8</b>	<b>23,321.4</b>
1111	Payable by individuals	4,022.7	7,620.8	8,661.5	9,526.7
1112	Payable by corporations and other enterprises	4,583.2	10,458.7	11,881.1	12,403.0
1113	Unallocable	652.0	1,096.4	1,236.2	1,391.7
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>296.2</b>	<b>592.3</b>	<b>638.2</b>	<b>548.8</b>
<b>113</b>	<b>Taxes on property</b>	<b>245.1</b>	<b>459.5</b>	<b>344.2</b>	<b>370.5</b>
1131	Recurrent taxes on immovable property	144.0	296.1	317.8	306.1
1135	Other nonrecurrent taxes on property	101.1	163.4	26.5	64.4
<b>114</b>	<b>Taxes on goods and services</b>	<b>26,022.5</b>	<b>55,824.1</b>	<b>59,541.6</b>	<b>65,297.8</b>
1141	General taxes on goods and services	16,108.4	34,496.7	36,195.5	38,854.1
1142	Excises	7,061.0	15,632.5	17,276.6	20,108.8
1144	Taxes on specific services	1,602.5	3,162.7	3,542.8	3,598.9
1145	Taxes on use of goods, permission to use goods	1,250.6	2,532.2	2,526.6	2,736.0
11451	<i>Motor vehicles taxes</i>	682.7	1,429.6	1,463.4	1,525.9
11452	<i>Other</i>	567.9	1,102.7	1,063.2	1,210.1
1146	Other taxes on goods and services	-	-	-	-
<b>115</b>	<b>Customs and other import duties</b>	<b>530.0</b>	<b>1,346.9</b>	<b>1,176.9</b>	<b>1,344.1</b>
<b>116</b>	<b>Other taxes</b>	<b>659.0</b>	<b>1,711.6</b>	<b>1,632.9</b>	<b>1,479.6</b>
<b>12</b>	<b>Social contributions</b>	<b>2,021.8</b>	<b>4,052.7</b>	<b>4,356.6</b>	<b>4,842.3</b>
<b>121</b>	<b>Social security contributions</b>	<b>1,848.0</b>	<b>3,691.3</b>	<b>4,000.3</b>	<b>4,436.2</b>
<b>122</b>	<b>Other social contributions</b>	<b>173.8</b>	<b>361.4</b>	<b>356.3</b>	<b>406.1</b>
<b>13</b>	<b>Grants</b>	<b>1,201.7</b>	<b>326.6</b>	<b>2,919.5</b>	<b>2,635.0</b>
<b>131</b>	<b>From foreign governments</b>	<b>183.2</b>	<b>121.8</b>	<b>1,914.7</b>	<b>2,248.2</b>
1311	Current	3.4	6.9	117.5	8.3
1312	Capital	179.8	114.9	1,797.2	2,239.9
<b>132</b>	<b>From international organizations</b>	<b>1,018.5</b>	<b>222.9</b>	<b>1,004.8</b>	<b>386.8</b>
1321	Current	44.0	77.7	54.2	168.5
1322	Capital	974.5	145.1	950.6	218.3
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1331	Current	-	-	-	-
1332	Capital	-	-	-	-
<b>14</b>	<b>Other revenue</b>	<b>5,049.1</b>	<b>13,149.5</b>	<b>13,542.0</b>	<b>12,606.5</b>
<b>141</b>	<b>Property income</b>	<b>1,244.8</b>	<b>5,047.6</b>	<b>4,583.1</b>	<b>5,060.2</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>2,511.4</b>	<b>3,651.2</b>	<b>3,723.0</b>	<b>3,857.6</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>111.1</b>	<b>246.6</b>	<b>304.5</b>	<b>284.3</b>
<b>144</b>	<b>Transfers not elsewhere classified</b>	<b>1,181.8</b>	<b>4,204.1</b>	<b>4,931.3</b>	<b>3,404.5</b>

<sup>1</sup> 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, 2015 - 2017/18**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	EXPENSE	General Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>2</b>	<b>EXPENSE</b>	<b>43,182.5</b>	<b>93,130.6</b>	<b>103,838.1</b>	<b>110,408.7</b>
<b>21</b>	<b>Compensation of employees</b>	<b>17,734.9</b>	<b>38,258.0</b>	<b>41,523.6</b>	<b>42,524.9</b>
211	Wages and salaries	16,304.5	35,293.3	38,406.0	38,975.6
212	Social contributions	1,430.5	2,964.7	3,117.6	3,549.3
<b>22</b>	<b>Use of goods and services</b>	<b>5,660.4</b>	<b>12,592.8</b>	<b>14,406.4</b>	<b>16,488.7</b>
<b>24</b>	<b>Interest</b>	<b>3,365.9</b>	<b>7,114.4</b>	<b>7,896.5</b>	<b>7,600.8</b>
241	To nonresidents	350.3	673.4	720.7	675.0
242	To residents other than general government	3,015.5	6,441.0	7,175.8	6,925.7
243	To other general government units	-	-	-	-
<b>25</b>	<b>Subsidies</b>	<b>857.3</b>	<b>1,921.8</b>	<b>1,635.9</b>	<b>1,764.6</b>
<b>26</b>	<b>Grants</b>	<b>277.9</b>	<b>305.5</b>	<b>349.2</b>	<b>360.9</b>
261	To foreign governments	25.9	21.2	22.1	7.2
2611	Current	25.9	21.2	3.9	3.7
2612	Capital	-	-	18.1	3.5
262	To international organizations .	252.0	284.3	327.1	353.7
2621	Current	252.0	284.3	327.1	353.7
2622	Capital	-	-	-	-
263	To other general government units	-	-	-	-
2631	Current	-	-	-	-
2632	Capital	-	-	-	-
<b>27</b>	<b>Social benefits</b>	<b>10,593.3</b>	<b>23,252.7</b>	<b>25,458.8</b>	<b>28,985.9</b>
271	Social security benefits	1,183.8	2,824.3	3,524.2	5,095.3
272	Social assistance benefits	8,860.0	19,205.1	20,742.6	22,402.8
273	Employer social benefits	549.5	1,223.3	1,192.0	1,487.8
<b>28</b>	<b>Other expense</b>	<b>4,692.7</b>	<b>9,685.4</b>	<b>12,567.9</b>	<b>12,682.8</b>
282	Miscellaneous other expense	4,690.9	9,681.7	12,567.9	12,682.8
2821	Current	3,583.3	8,325.2	10,626.6	9,831.6
2822	Capital	1,107.6	1,356.5	1,941.3	2,851.2

<sup>1</sup> 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, 2015 - 2017/18**

**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	General Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>4,035.6</b>	<b>7,223.8</b>	<b>11,366.4</b>	<b>10,454.4</b>
<b>311</b>	<b>Fixed assets</b>	<b>3,769.3</b>	<b>6,505.4</b>	<b>10,548.2</b>	<b>9,519.7</b>
3111	Buildings and structures	2,075.5	3,929.9	6,859.6	6,718.3
3112	Machinery and equipment	1,647.0	2,271.2	2,920.7	2,463.9
3113	Other fixed assets	46.8	304.3	767.9	337.5
<b>314</b>	<b>Nonproduced assets</b>	<b>269.2</b>	<b>723.5</b>	<b>814.4</b>	<b>941.1</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>2,190.5</b>	<b>24,276.3</b>	<b>5,111.6</b>	<b>-12,486.5</b>
3201	Monetary gold and SDRs	-309.0	-420.7	-533.3	-184.4
3202	Currency and deposits	-2,761.8	11,004.4	-1,971.2	-22,214.7
3203	Securities other than shares	1,344.2	9,876.6	6,300.8	4,564.3
3204	Loans	705.9	-1,993.1	936.0	1,074.0
3205	Shares and other equity	3,211.3	5,809.1	379.3	4,312.4
3208	Other accounts receivable	NA	NA	NA	-38.1
<b>321</b>	<b>Domestic</b>	<b>2,064.2</b>	<b>23,401.5</b>	<b>5,509.0</b>	<b>-14,477.9</b>
3212	Currency and deposits	-2,765.8	11,004.4	-1,971.2	-22,214.7
3213	Securities other than shares	1,344.2	9,876.6	6,300.8	2,850.0
3214	Loan	705.9	-1,993.1	936.0	1,074.0
3215	Shares and other equity	2,780.0	4,513.6	243.4	3,850.9
3218	Other accounts receivable	NA	NA	NA	-38.1
<b>322</b>	<b>Foreign</b>	<b>126.3</b>	<b>874.8</b>	<b>-397.4</b>	<b>1,991.4</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>4,125.1</b>	<b>27,991.8</b>	<b>14,385.3</b>	<b>-4,069.3</b>
3302	Currency and deposits	208.6	314.0	-	-
3303	Securities other than shares	5,858.2	31,891.0	23,202.5	5,425.9
3304	Loans	-246.4	-1,326.4	-5,571.5	-2,216.7
3305	Shares and other equity	-	139.4	-	-
3306	Pensions and insurance	-1,523.8	-3,328.5	-4,175.9	-3,986.0
3308	Other accounts payable	-171.5	302.3	930.2	-3,292.5
<b>331</b>	<b>Domestic</b>	<b>4,552.4</b>	<b>29,177.8</b>	<b>19,996.7</b>	<b>-1,789.4</b>
3312	Currency and deposits	208.6	314.0	-	-
3313	Securities other than shares	6,050.1	31,891.0	23,202.5	5,489.1
3314	Loans	-	-1.0	39.9	-
3315	Shares and other equity	-	-	-	-
3316	Pensions and insurance	-1,523.8	-3,328.5	-4,175.9	-3,986.0
3318	Other accounts payable	-182.5	302.3	930.2	-3,292.5
<b>332</b>	<b>Foreign</b>	<b>-427.3</b>	<b>-1,186.0</b>	<b>-5,611.3</b>	<b>-2,279.9</b>
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	-191.9	-	-	-63.2
3324	Loans	-246.4	-1,325.4	-5,611.3	-2,216.7
3325	Shares and other equity	-	139.4	-	-
3328	Other accounts payable	11.0	-	-	-

<sup>1</sup> 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, 2015 - 2017/18**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	General Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>47,218.3</b>	<b>100,354.5</b>	<b>115,204.6</b>	<b>120,863.1</b>
<b>701</b>	<b>General public services</b>	<b>12,285.8</b>	<b>22,713.6</b>	<b>23,620.7</b>	<b>21,956.2</b>
7017	Public debt transactions	4,871.0	10,133.1	10,962.3	7,600.8
7018	Transfers of general character betw. levels of govt.	-	-	-	-
<b>703</b>	<b>Public order and safety</b>	<b>5,275.5</b>	<b>10,022.5</b>	<b>11,107.9</b>	<b>10,779.9</b>
<b>704</b>	<b>Economic affairs</b>	<b>5,467.7</b>	<b>10,445.9</b>	<b>17,344.0</b>	<b>16,822.2</b>
7042	Agriculture, forestry, fishing, and hunting	1,221.2	2,587.7	2,634.4	2,806.0
7043	Fuel and energy	1,124.1	43.5	53.9	74.2
7044	Mining, manufacturing, and construction	464.6	1,665.8	1,749.9	1,577.1
7045	Transport	1,700.5	3,681.0	5,332.5	7,790.7
7046	Communication	84.4	173.5	221.3	191.8
<b>705</b>	<b>Environmental protection</b>	<b>1,151.6</b>	<b>2,660.7</b>	<b>2,508.4</b>	<b>2,460.8</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>1,229.3</b>	<b>2,982.8</b>	<b>2,886.1</b>	<b>3,947.9</b>
<b>707</b>	<b>Health</b>	<b>4,648.8</b>	<b>10,082.0</b>	<b>11,529.0</b>	<b>11,797.0</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>540.1</b>	<b>1,184.9</b>	<b>1,389.7</b>	<b>1,417.9</b>
<b>709</b>	<b>Education</b>	<b>7,776.8</b>	<b>16,352.0</b>	<b>18,213.8</b>	<b>18,631.7</b>
<b>710</b>	<b>Social protection</b>	<b>8,842.7</b>	<b>23,910.2</b>	<b>26,604.8</b>	<b>33,049.5</b>

<sup>1</sup> 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, 2015 - 2017/18**  
**Consolidated General Government<sup>1</sup>**

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	General Government			
		Jan- Jun 2015	2015/2016	2016/2017	2017/2018
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>2,190.5</b>	<b>24,276.2</b>	<b>5,111.6</b>	<b>-12,486.5</b>
<b>821</b>	<b>Domestic</b>	<b>2,064.2</b>	<b>23,401.5</b>	<b>5,509.0</b>	<b>-14,477.9</b>
8211	General government	-	-	-	-
8212	Central bank	771.8	2,183.3	-328.0	2,850.0
8213	Other depository corporations	-2,761.5	9,258.0	-4,402.6	-22,121.0
8214	Financial corporations not elsewhere classified	605.1	6,457.1	8,293.8	-40.7
8215	Nonfinancial corporations	3,196.0	5,221.8	1,531.2	4,833.8
8216	Households & nonprofit institutions serving h/h	252.7	281.3	414.5	-0.1
<b>822</b>	<b>Foreign</b>	<b>126.3</b>	<b>874.8</b>	<b>-397.4</b>	<b>1,991.4</b>
8221	General government	-	-	-	-
8227	International organizations	-309.0	12.2	-397.4	-184.4
8228	Financial corporations other than internat'l org's	435.3	862.6	-	2,175.8
8229	Other nonresidents	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>4,125.1</b>	<b>27,991.8</b>	<b>14,385.3</b>	<b>-4,069.3</b>
<b>831</b>	<b>Domestic</b>	<b>4,552.4</b>	<b>29,177.8</b>	<b>19,996.7</b>	<b>-1,789.4</b>
8311	General government	-	-	-	-
8312	Central bank	-722.8	769.4	-593.9	-
8313	Other depository corporations	2,520.7	16,722.8	12,954.4	-7,963.0
8314	Financial corporations not elsewhere classified	4,138.5	9,389.4	9,654.0	8,295.7
8315	Nonfinancial corporations	-	5,420.2	1,697.9	2,390.5
8316	Households & nonprofit institutions serving h/h	-1,384.0	-3,124.0	-3,715.7	-4,512.6
<b>832</b>	<b>Foreign</b>	<b>-427.3</b>	<b>-1,186.0</b>	<b>-5,611.3</b>	<b>-2,279.9</b>
8321	General government	-	-	-80.9	-1,029.3
8327	International organizations	-235.4	-1,325.4	-4,877.5	-1,187.4
8328	Financial corporations other than internat'l org's	-	-	-813.3	-
8329	Other nonresidents	-191.9	139.4	160.4	-63.2

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 4.1 - Statement of Government Operations, Jan-June 2015**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	Statement of Government Operations	Jan-June 2015		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>			
<b>1</b>	<b>Revenue</b>	<b>39,479.9</b>	<b>9,026.3</b>	<b>42,299.1</b>
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
<b>2</b>	<b>Expense</b>	<b>40,852.5</b>	<b>8,747.6</b>	<b>43,393.1</b>
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
<b>GOB</b>	<b>Gross operating balance</b>	<b>- 1,372.6</b>	<b>278.8</b>	<b>- 1,094.0</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>			
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>3,566.6</b>	<b>154.7</b>	<b>3,721.3</b>
311	Fixed assets	3,336.6	119.6	3,456.2
314	Nonproduced assets	230.0	38.8	268.8
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 4,939.2</b>	<b>124.1</b>	<b>- 4,815.3</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>			
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>- 112.7</b>	<b>86.7</b>	<b>11.3</b>
321	Domestic	192.3	86.7	316.3
322	Foreign	- 305.0	-	- 305.0
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>4,826.5</b>	<b>- 37.3</b>	<b>4,826.5</b>
331	Domestic	5,253.8	- 37.3	5,253.8
332	Foreign	- 427.3	-	- 427.3

<sup>1</sup> 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, Jan-June 2015**  
**Consolidated Central Government<sup>1</sup>**

R million

GFS Code	REVENUE	Jan-June 2015			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
Amount	%				
<b>1</b>	<b>REVENUE</b>	<b>39,479.9</b>	<b>9,026.3</b>	<b>42,299.1</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>36,569.4</b>	<b>296.2</b>	<b>36,865.6</b>	<b>87.2</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>9,257.9</b>	<b>-</b>	<b>9,257.9</b>	<b>21.9</b>
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
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>296.2</b>	<b>296.2</b>	<b>0.7</b>
<b>113</b>	<b>Taxes on property</b>	<b>101.7</b>	<b>-</b>	<b>101.7</b>	<b>0.2</b>
1131	Recurrent taxes on immovable property	0.6	-	0.6	0.0
1135	Other nonrecurrent taxes on property	101.1	-	101.1	0.2
<b>114</b>	<b>Taxes on goods and services</b>	<b>26,020.8</b>	<b>-</b>	<b>26,020.8</b>	<b>61.5</b>
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
<b>115</b>	<b>Customs and other import duties</b>	<b>530.0</b>	<b>-</b>	<b>530.0</b>	<b>1.3</b>
<b>116</b>	<b>Other taxes</b>	<b>659.0</b>	<b>-</b>	<b>659.0</b>	<b>1.6</b>
<b>12</b>	<b>Social contributions</b>	<b>-</b>	<b>175.8</b>	<b>175.8</b>	<b>0.4</b>
<b>121</b>	<b>Social security contributions</b>	<b>-</b>	<b>2.3</b>	<b>2.3</b>	<b>0.0</b>
<b>122</b>	<b>Other social contributions</b>	<b>-</b>	<b>173.5</b>	<b>173.5</b>	<b>0.4</b>
<b>13</b>	<b>Grants</b>	<b>1,196.1</b>	<b>6,209.5</b>	<b>1,198.5</b>	<b>2.8</b>
<b>131</b>	<b>From foreign governments</b>	<b>179.8</b>	<b>3.4</b>	<b>183.2</b>	<b>0.4</b>
1311	Current	-	3.4	3.4	0.0
1312	Capital	179.8	-	179.8	0.4
<b>132</b>	<b>From international organizations</b>	<b>1,016.3</b>	<b>2.2</b>	<b>1,018.5</b>	<b>2.4</b>
1321	Current	42.1	1.9	44.0	0.1
1322	Capital	974.2	0.3	974.5	2.3
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>6,203.9</b>	<b>-</b>	<b>-</b>
1331	Current	-	5,922.4	-	-
1332	Capital	-	281.5	-	-
<b>14</b>	<b>Other revenue</b>	<b>1,714.4</b>	<b>2,344.7</b>	<b>4,059.1</b>	<b>9.6</b>
<b>141</b>	<b>Property income</b>	<b>658.0</b>	<b>33.3</b>	<b>691.3</b>	<b>1.6</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>858.0</b>	<b>1,219.1</b>	<b>2,077.1</b>	<b>4.9</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>109.3</b>	<b>-</b>	<b>109.3</b>	<b>0.3</b>
<b>144</b>	<b>Transfers not elsewhere classified</b>	<b>89.1</b>	<b>1,092.3</b>	<b>1,181.4</b>	<b>2.8</b>

<sup>1</sup> 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, Jan-June 2015**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENSE	Jan-June 2015			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
				Amount	%
<b>2</b>	<b>EXPENSE</b>	<b>40,852.5</b>	<b>8,747.6</b>	<b>43,393.1</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>13,098.1</b>	<b>3,061.0</b>	<b>16,159.1</b>	<b>37.2</b>
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
<b>22</b>	<b>Use of goods and services</b>	<b>3,622.9</b>	<b>1,357.4</b>	<b>4,980.3</b>	<b>11.5</b>
<b>24</b>	<b>Interest</b>	<b>4,871.0</b>	<b>1.9</b>	<b>4,872.9</b>	<b>11.2</b>
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
<b>25</b>	<b>Subsidies</b>	<b>837.5</b>	<b>14.4</b>	<b>851.9</b>	<b>2.0</b>
<b>26</b>	<b>Grants</b>	<b>8,850.9</b>	<b>174.1</b>	<b>2,818.0</b>	<b>6.5</b>
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
<b>27</b>	<b>Social benefits</b>	<b>8,563.5</b>	<b>549.5</b>	<b>9,113.0</b>	<b>21.0</b>
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
<b>28</b>	<b>Other expense</b>	<b>1,008.6</b>	<b>3,589.2</b>	<b>4,597.8</b>	<b>10.6</b>
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 4.4 - Transactions in Assets and Liabilities, Jan-June 2015**

**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Jan-June 2015		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>3,566.6</b>	<b>154.7</b>	<b>3,721.3</b>
<b>311</b>	<b>Fixed assets</b>	<b>3,336.6</b>	<b>119.6</b>	<b>3,456.2</b>
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
<b>314</b>	<b>Nonproduced assets</b>	<b>230.0</b>	<b>38.8</b>	<b>268.8</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>-112.7</b>	<b>86.7</b>	<b>11.3</b>
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
<b>321</b>	<b>Domestic</b>	<b>192.3</b>	<b>86.7</b>	<b>316.3</b>
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
<b>322</b>	<b>Foreign</b>	<b>-305.0</b>	<b>-</b>	<b>-305.0</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>4,826.5</b>	<b>-37.3</b>	<b>4,826.5</b>
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
<b>331</b>	<b>Domestic</b>	<b>5,253.8</b>	<b>-37.3</b>	<b>5,253.8</b>
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
<b>332</b>	<b>Foreign</b>	<b>-427.3</b>	<b>-</b>	<b>-427.3</b>
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

<sup>1</sup> 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, Jan-June 2015**  
**Consolidated Central Government<sup>1</sup>**

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Jan-June 2015			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
Amount	%				
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>44,419.1</b>	<b>8,902.4</b>	<b>47,114.5</b>	<b>100.0</b>
<b>701</b>	<b>General public services</b>	<b>14,964.4</b>	<b>1,750.6</b>	<b>15,676.0</b>	<b>33.3</b>
7017	Public debt transactions	6,378.9	-	6,378.9	13.5
7018	Transfers of general character betw. levels of govt.	2,369.2	174.0	2,543.2	5.4
<b>703</b>	<b>Public order and safety</b>	<b>5,282.1</b>	<b>95.4</b>	<b>5,252.4</b>	<b>11.1</b>
<b>704</b>	<b>Economic affairs</b>	<b>3,883.8</b>	<b>1,452.9</b>	<b>4,755.6</b>	<b>10.1</b>
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
<b>705</b>	<b>Environmental protection</b>	<b>633.5</b>	<b>18.1</b>	<b>636.9</b>	<b>1.4</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>825.8</b>	<b>442.3</b>	<b>1,085.0</b>	<b>2.3</b>
<b>707</b>	<b>Health</b>	<b>4,497.8</b>	<b>125.1</b>	<b>4,500.4</b>	<b>9.6</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>369.0</b>	<b>81.9</b>	<b>336.5</b>	<b>0.7</b>
<b>709</b>	<b>Education</b>	<b>6,899.7</b>	<b>4,112.7</b>	<b>7,632.7</b>	<b>16.2</b>
<b>710</b>	<b>Social protection</b>	<b>7,063.0</b>	<b>823.4</b>	<b>7,239.0</b>	<b>15.4</b>

<sup>1</sup> 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, Jan-June 2015**  
**Consolidated Central Government<sup>1</sup>**

**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 <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>-112.7</b>	<b>86.7</b>	<b>11.3</b>
<b>821</b>	<b>Domestic</b>	<b>192.3</b>	<b>86.7</b>	<b>316.3</b>
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
<b>822</b>	<b>Foreign</b>	<b>-305.0</b>	<b>-</b>	<b>-305.0</b>
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	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>4,826.5</b>	<b>-37.3</b>	<b>4,826.5</b>
<b>831</b>	<b>Domestic</b>	<b>5,253.8</b>	<b>-37.3</b>	<b>5,253.8</b>
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
<b>832</b>	<b>Foreign</b>	<b>-427.3</b>	<b>-</b>	<b>-427.3</b>
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

<sup>1</sup> 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, Jan-June 2015**  
**Consolidated General Government <sup>1</sup>**

**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 <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>					
<b>1</b>	<b>Revenue</b>	<b>42,299.1</b>	<b>4,025.4</b>	<b>1,047.1</b>	<b>2,025.0</b>	<b>45,283.3</b>
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
<b>2</b>	<b>Expense</b>	<b>43,393.1</b>	<b>1,334.1</b>	<b>898.3</b>	<b>1,670.3</b>	<b>43,182.5</b>
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
<b>GOB</b>	<b>Gross operating balance</b>	<b>- 1,094.0</b>	<b>2,691.3</b>	<b>148.8</b>	<b>354.7</b>	<b>2,100.9</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>					
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>3,721.3</b>	<b>8.0</b>	<b>139.3</b>	<b>167.0</b>	<b>4,035.6</b>
311	Fixed assets	3,456.2	8.0	138.9	166.2	3,769.3
314	Nonproduced assets	268.8	-	0.4	-	269.2
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 4,815.3</b>	<b>2,683.3</b>	<b>9.5</b>	<b>187.7</b>	<b>- 1,934.7</b>
	<b>ASSETS AND LIABILITIES (FINANCING):</b>					
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>11.3</b>	<b>2,683.3</b>	<b>9.5</b>	<b>66.6</b>	<b>2,190.5</b>
321	Domestic	316.3	2252.0	9.5	66.6	2,064.2
322	Foreign	- 305.0	431.3	-	-	126.3
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>4,826.5</b>	<b>-</b>	<b>-</b>	<b>-121.2</b>	<b>4,125.1</b>
331	Domestic	5,253.8	-	-	-121.2	4,552.4
332	Foreign	- 427.3	-	-	-	-427.3

<sup>1</sup> 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, Jan-June 2015**  
**Consolidated General Government <sup>1</sup>**

R million

GFS Code	REVENUE	Jan-June 2015						
		General Government					Consolidated General Government <sup>1</sup>	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
<b>1</b>	<b>REVENUE</b>	<b>42,299.1</b>	<b>4,025.4</b>	<b>1,047.1</b>	<b>2,025.0</b>	<b>45,283.3</b>	<b>100.0</b>	
<b>11</b>	<b>Taxes</b>	<b>36,865.6</b>	-	<b>1.7</b>	<b>143.4</b>	<b>37,010.7</b>	<b>81.7</b>	
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>9,257.9</b>	-	-	-	<b>9,257.9</b>	<b>20.4</b>	
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	
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>296.2</b>	-	-	-	<b>296.2</b>	<b>0.7</b>	
<b>113</b>	<b>Taxes on property</b>	<b>101.7</b>	-	-	<b>143.4</b>	<b>245.1</b>	<b>0.5</b>	
1131	Recurrent taxes on immovable property	0.6	-	-	143.4	144.0	0.3	
1135	Other nonrecurrent taxes on property	101.1	-	-	-	101.1	0.2	
<b>114</b>	<b>Taxes on goods and services</b>	<b>26,020.8</b>	-	<b>1.7</b>	-	<b>26,022.5</b>	<b>57.5</b>	
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	-	-	-	-	-	-	
<b>115</b>	<b>Customs and other import duties</b>	<b>530.0</b>	-	-	-	<b>530.0</b>	<b>1.2</b>	
<b>116</b>	<b>Other taxes</b>	<b>659.0</b>	-	-	-	<b>659.0</b>	<b>1.5</b>	
<b>12</b>	<b>Social contributions</b>	<b>175.8</b>	<b>1,845.7</b>	<b>0.3</b>	-	<b>2,021.8</b>	<b>4.5</b>	
<b>121</b>	<b>Social security contributions</b>	<b>2.3</b>	<b>1,845.7</b>	-	-	<b>1,848.0</b>	<b>4.1</b>	
<b>122</b>	<b>Other social contributions</b>	<b>173.5</b>	-	<b>0.3</b>	-	<b>173.8</b>	<b>0.4</b>	
<b>13</b>	<b>Grants</b>	<b>1,198.5</b>	-	<b>1,033.8</b>	<b>1,509.4</b>	<b>1,201.7</b>	<b>2.7</b>	
<b>131</b>	<b>From foreign governments</b>	<b>183.2</b>	-	-	-	<b>183.2</b>	<b>0.4</b>	
1311	Current	3.4	-	-	-	3.4	0.0	
1312	Capital	179.8	-	-	-	179.8	0.4	
<b>132</b>	<b>From international organizations</b>	<b>1,018.5</b>	-	-	-	<b>1,018.5</b>	<b>2.2</b>	
1321	Current	44.0	-	-	-	44.0	0.1	
1322	Capital	974.5	-	-	-	974.5	2.2	
<b>133</b>	<b>From other general government units</b>	-	-	<b>1,033.8</b>	<b>1,509.4</b>	-	-	
1331	Current	-	-	888.0	1,335.4	-	-	
1332	Capital	-	-	145.8	174.0	-	-	
<b>14</b>	<b>Other revenue</b>	<b>4,059.1</b>	<b>2,179.7</b>	<b>11.3</b>	<b>372.2</b>	<b>5,049.1</b>	<b>11.2</b>	
<b>141</b>	<b>Property income</b>	<b>691.3</b>	<b>2,036.6</b>	<b>5.2</b>	<b>19.6</b>	<b>1,244.8</b>	<b>2.7</b>	
<b>142</b>	<b>Sales of goods and services</b>	<b>2,077.1</b>	<b>143.1</b>	<b>3.9</b>	<b>352.6</b>	<b>2,511.4</b>	<b>5.5</b>	
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>109.3</b>	-	<b>1.8</b>	-	<b>111.1</b>	<b>0.2</b>	
<b>144</b>	<b>Transfers not elsewhere classified</b>	<b>1,181.4</b>	-	<b>0.4</b>	-	<b>1,181.8</b>	<b>2.6</b>	

<sup>1</sup> 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, Jan-June 2015**  
**Consolidated General Government <sup>1</sup>**

R million

GFS Code	EXPENSE	Jan-June 2015					
		General Government					
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>	
Amount	%						
<b>2</b>	<b>EXPENSE</b>	<b>43,393.1</b>	<b>1,334.1</b>	<b>898.3</b>	<b>1,670.3</b>	<b>43,182.5</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>16,159.1</b>	<b>3.8</b>	<b>443.3</b>	<b>1,128.7</b>	<b>17,734.9</b>	<b>41.1</b>
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
<b>22</b>	<b>Use of goods and services</b>	<b>4,980.3</b>	<b>136.7</b>	<b>118.9</b>	<b>489.8</b>	<b>5,660.4</b>	<b>13.1</b>
<b>24</b>	<b>Interest</b>	<b>4,872.9</b>	<b>-</b>	<b>-</b>	<b>0.9</b>	<b>3,365.9</b>	<b>7.8</b>
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	-	-	-	-	-
<b>25</b>	<b>Subsidies</b>	<b>851.9</b>	<b>-</b>	<b>5.4</b>	<b>-</b>	<b>857.3</b>	<b>2.0</b>
<b>26</b>	<b>Grants</b>	<b>2,818.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>277.9</b>	<b>0.6</b>
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	-	-	-	-	-
<b>27</b>	<b>Social benefits</b>	<b>9,113.0</b>	<b>1,183.8</b>	<b>281.8</b>	<b>14.7</b>	<b>10,593.3</b>	<b>24.5</b>
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
<b>28</b>	<b>Other expense</b>	<b>4,597.8</b>	<b>9.8</b>	<b>48.9</b>	<b>36.2</b>	<b>4,692.7</b>	<b>10.9</b>
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

<sup>1</sup> 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, Jan-June 2015**  
**Consolidated General Government<sup>1</sup>**

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 <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>3,721.3</b>	<b>8.0</b>	<b>139.3</b>	<b>167.0</b>	<b>4,035.6</b>
<b>311</b>	<b>Fixed assets</b>	<b>3,456.2</b>	<b>8.0</b>	<b>138.9</b>	<b>166.2</b>	<b>3,769.3</b>
3111	Buildings and structures	1,698.4	8.0	125.4	243.7	2,075.5
3112	Machinery and equipment	1,590.9	-	12.1	44.0	1,647.0
3113	Other fixed assets	166.9	-	1.4	-121.5	46.8
<b>314</b>	<b>Nonproduced assets</b>	<b>268.8</b>	<b>-</b>	<b>0.4</b>	<b>-</b>	<b>269.2</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>11.3</b>	<b>2,683.3</b>	<b>9.5</b>	<b>66.6</b>	<b>2,190.5</b>
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
<b>321</b>	<b>Domestic</b>	<b>316.3</b>	<b>2,252.0</b>	<b>9.5</b>	<b>66.6</b>	<b>2,064.2</b>
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
<b>322</b>	<b>Foreign</b>	<b>-305.0</b>	<b>431.3</b>	<b>-</b>	<b>-</b>	<b>126.3</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>4,826.5</b>	<b>-</b>	<b>-</b>	<b>-121.2</b>	<b>4,125.1</b>
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
<b>331</b>	<b>Domestic</b>	<b>5,253.8</b>	<b>-</b>	<b>-</b>	<b>-121.2</b>	<b>4,552.4</b>
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
<b>332</b>	<b>Foreign</b>	<b>-427.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-427.3</b>
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

<sup>1</sup> 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, Jan-June 2015**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Jan-June 2015						
		General Government					Consolidated General Government <sup>1</sup>	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>47,114.5</b>	<b>1,342.1</b>	<b>1,037.7</b>	<b>1,837.3</b>	<b>47,218.3</b>	<b>100.0</b>	
<b>701</b>	<b>General public services</b>	<b>15,676.0</b>	-	<b>120.2</b>	<b>540.7</b>	<b>12,285.8</b>	<b>26.0</b>	
7017	Public debt transactions	6,378.9	-	-	-	4,871.0	10.3	
7018	Transfers of general character betw. levels of govt.	2,543.2	-	-	-	-	-	
<b>703</b>	<b>Public order and safety</b>	<b>5,252.4</b>	-	<b>23.1</b>	-	<b>5,275.5</b>	<b>11.2</b>	
<b>704</b>	<b>Economic affairs</b>	<b>4,755.6</b>	-	<b>153.0</b>	<b>559.1</b>	<b>5,467.7</b>	<b>11.6</b>	
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	
<b>705</b>	<b>Environmental protection</b>	<b>636.9</b>	-	<b>51.5</b>	<b>463.2</b>	<b>1,151.6</b>	<b>2.4</b>	
<b>706</b>	<b>Housing and community amenities</b>	<b>1,085.0</b>	-	<b>90.8</b>	<b>53.5</b>	<b>1,229.3</b>	<b>2.6</b>	
<b>707</b>	<b>Health</b>	<b>4,500.4</b>	-	<b>148.4</b>	-	<b>4,648.8</b>	<b>9.8</b>	
<b>708</b>	<b>Recreation, culture and religion</b>	<b>336.5</b>	-	<b>35.4</b>	<b>168.2</b>	<b>540.1</b>	<b>1.1</b>	
<b>709</b>	<b>Education</b>	<b>7,632.7</b>	-	<b>144.1</b>	-	<b>7,776.8</b>	<b>16.5</b>	
<b>710</b>	<b>Social protection</b>	<b>7,239.0</b>	<b>1,342.1</b>	<b>271.2</b>	<b>52.6</b>	<b>8,842.7</b>	<b>18.7</b>	

<sup>1</sup> 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, Jan-June 2015**  
**Consolidated General Government<sup>1</sup>**

**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 <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>11.3</b>	<b>2,683.3</b>	<b>9.5</b>	<b>66.6</b>	<b>2,190.5</b>
<b>821</b>	<b>Domestic</b>	<b>316.3</b>	<b>2,252.0</b>	<b>9.5</b>	<b>66.6</b>	<b>2,064.2</b>
8211	General government	36.8	543.4	-	-	-
8212	Central bank	-	771.8	-	-	771.8
8213	Other depository corporations	-2,021.4	-816.2	9.5	66.6	-2,761.5
8214	Financial corporations not elsewhere classified	-1.4	606.5	-	-	605.1
8215	Nonfinancial corporations	2,049.6	1,146.4	-	-	3,196.0
8216	Households & nonprofit institutions serving h/holds	252.7	-	-	-	252.7
<b>822</b>	<b>Foreign</b>	<b>-305.0</b>	<b>431.3</b>	<b>-</b>	<b>-</b>	<b>126.3</b>
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	-	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>4,826.5</b>	<b>-</b>	<b>-</b>	<b>-121.2</b>	<b>4,125.1</b>
<b>831</b>	<b>Domestic</b>	<b>5,253.8</b>	<b>-</b>	<b>-</b>	<b>-121.2</b>	<b>4,552.4</b>
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
<b>832</b>	<b>Foreign</b>	<b>-427.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-427.3</b>
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

<sup>1</sup> 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, 2015-2016**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	Statement of Government Operations	2015-2016		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>			
<b>1</b>	<b>Revenue</b>	<b>86,885.9</b>	<b>20,859.6</b>	<b>90,679.9</b>
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
<b>2</b>	<b>Expense</b>	<b>92,791.3</b>	<b>17,928.8</b>	<b>93,654.6</b>
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
<b>GOB</b>	<b>Gross operating balance</b>	<b>- 5,905.5</b>	<b>2,930.8</b>	<b>- 2,974.7</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>			
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>5,914.4</b>	<b>309.6</b>	<b>6,224.0</b>
311	Fixed assets	5,272.7	239.4	5,512.1
314	Nonproduced assets	641.7	77.6	719.3
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 11,819.8</b>	<b>2,621.2</b>	<b>- 9,198.6</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>			
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>10,415.9</b>	<b>2,569.9</b>	<b>13,037.1</b>
321	Domestic	10,403.7	2,569.9	13,024.9
322	Foreign	12.2	-	12.2
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>22,235.7</b>	<b>- 51.3</b>	<b>22,235.7</b>
331	Domestic	23,421.7	- 51.3	23,421.7
332	Foreign	- 1,186.0	-	- 1,186.0

<sup>1</sup> 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, 2015-2016**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	REVENUE	2015-2016			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
Amount	%				
<b>1</b>	<b>REVENUE</b>	<b>86,885.9</b>	<b>20,859.6</b>	<b>90,679.9</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>78,223.7</b>	<b>592.3</b>	<b>78,816.0</b>	<b>86.9</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>19,175.9</b>	<b>-</b>	<b>19,175.9</b>	<b>21.1</b>
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	-	<b>1,096.4</b>	1.2
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>592.3</b>	<b>592.3</b>	<b>0.7</b>
<b>113</b>	<b>Taxes on property</b>	<b>167.2</b>	<b>-</b>	<b>167.2</b>	<b>0.2</b>
1131	Recurrent taxes on immovable property	3.8	-	3.8	0.0
1135	Other nonrecurrent taxes on property	163.4	-	163.4	0.2
<b>114</b>	<b>Taxes on goods and services</b>	<b>55,822.2</b>	<b>-</b>	<b>55,822.2</b>	<b>61.6</b>
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>
<b>115</b>	<b>Customs and other import duties</b>	<b>1,346.9</b>	<b>-</b>	<b>1,346.9</b>	<b>1.5</b>
<b>116</b>	<b>Other taxes</b>	<b>1,711.6</b>	<b>-</b>	<b>1,711.6</b>	<b>1.9</b>
<b>12</b>	<b>Social contributions</b>	<b>-</b>	<b>361.1</b>	<b>361.1</b>	<b>0.4</b>
<b>121</b>	<b>Social security contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>122</b>	<b>Other social contributions</b>	<b>-</b>	<b>361.1</b>	<b>361.1</b>	<b>0.4</b>
<b>13</b>	<b>Grants</b>	<b>333.4</b>	<b>15,758.8</b>	<b>326.6</b>	<b>0.4</b>
<b>131</b>	<b>From foreign governments</b>	<b>114.9</b>	<b>6.9</b>	<b>121.8</b>	<b>0.1</b>
1311	Current	-	6.9	6.9	0.0
1312	Capital	114.9	-	114.9	0.1
<b>132</b>	<b>From international organizations</b>	<b>218.5</b>	<b>4.4</b>	<b>222.9</b>	<b>0.2</b>
1321	Current	73.9	3.8	77.7	0.1
1322	Capital	144.5	0.6	145.1	0.2
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>15,747.5</b>	<b>-</b>	<b>0.0</b>
1331	Current	-	13,037.4	-	0.0
1332	Capital	-	2,710.1	-	0.0
<b>14</b>	<b>Other revenue</b>	<b>8,328.8</b>	<b>4,147.4</b>	<b>11,176.2</b>	<b>12.3</b>
<b>141</b>	<b>Property income</b>	<b>3,929.1</b>	<b>22.1</b>	<b>3,951.2</b>	<b>4.4</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>1,723.1</b>	<b>1,054.2</b>	<b>2,777.3</b>	<b>3.1</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>244.2</b>	<b>-</b>	<b>244.2</b>	<b>0.3</b>
<b>144</b>	<b>Transfers not elsewhere classified</b>	<b>2,432.4</b>	<b>3,071.1</b>	<b>4,203.5</b>	<b>4.6</b>

<sup>1</sup> 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, 2015-2016**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENSE	2015-2016			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
				Amount	%
<b>2</b>	<b>EXPENSE</b>	<b>92,791.3</b>	<b>17,928.8</b>	<b>93,654.6</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>28,247.9</b>	<b>6,754.4</b>	<b>35,002.3</b>	<b>37.4</b>
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
<b>22</b>	<b>Use of goods and services</b>	<b>8,365.3</b>	<b>2,714.4</b>	<b>11,079.7</b>	<b>11.8</b>
<b>24</b>	<b>Interest</b>	<b>10,117.8</b>	<b>8.5</b>	<b>10,126.3</b>	<b>10.8</b>
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
<b>25</b>	<b>Subsidies</b>	<b>1,767.9</b>	<b>139.8</b>	<b>1,907.7</b>	<b>2.0</b>
<b>26</b>	<b>Grants</b>	<b>21,726.4</b>	<b>1,300.2</b>	<b>5,961.0</b>	<b>6.4</b>
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
<b>27</b>	<b>Social benefits</b>	<b>18,979.0</b>	<b>1,223.3</b>	<b>20,202.3</b>	<b>21.6</b>
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
<b>28</b>	<b>Other expense</b>	<b>3,587.0</b>	<b>5,788.3</b>	<b>9,375.3</b>	<b>10.0</b>
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 6.4 - Transactions in Assets and Liabilities, 2015-2016**

**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2015-2016		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>5,914.4</b>	<b>309.6</b>	<b>6,224.0</b>
<b>311</b>	<b>Fixed assets</b>	<b>5,272.7</b>	<b>239.4</b>	<b>5,512.1</b>
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
<b>314</b>	<b>Nonproduced assets</b>	<b>641.7</b>	<b>77.6</b>	<b>719.3</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>10,415.9</b>	<b>2,569.9</b>	<b>13,037.1</b>
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
<b>321</b>	<b>Domestic</b>	<b>10,403.7</b>	<b>2,569.9</b>	<b>13,024.9</b>
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
<b>322</b>	<b>Foreign</b>	<b>12.2</b>	<b>-</b>	<b>12.2</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>22,235.7</b>	<b>-51.3</b>	<b>22,235.7</b>
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
<b>331</b>	<b>Domestic</b>	<b>23,421.7</b>	<b>-51.3</b>	<b>23,421.7</b>
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
<b>332</b>	<b>Foreign</b>	<b>-1,186.0</b>	<b>-</b>	<b>-1,186.0</b>
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	-	-	-

<sup>1</sup> 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, 2015-2016**  
**Consolidated Central Government<sup>1</sup>**

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2015-2016			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
Amount	%				
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>98,705.7</b>	<b>18,238.5</b>	<b>99,878.6</b>	<b>100.0</b>
<b>701</b>	<b>General public services</b>	<b>26,235.5</b>	<b>4,617.0</b>	<b>26,903.3</b>	<b>26.9</b>
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
<b>703</b>	<b>Public order and safety</b>	<b>9,965.3</b>	<b>202.4</b>	<b>9,966.0</b>	<b>10.0</b>
<b>704</b>	<b>Economic affairs</b>	<b>8,199.5</b>	<b>2,058.8</b>	<b>8,795.8</b>	<b>8.8</b>
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
<b>705</b>	<b>Environmental protection</b>	<b>1,559.9</b>	<b>38.4</b>	<b>1,542.5</b>	<b>1.5</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>4,562.6</b>	<b>296.3</b>	<b>2,666.7</b>	<b>2.7</b>
<b>707</b>	<b>Health</b>	<b>9,686.0</b>	<b>268.2</b>	<b>9,728.8</b>	<b>9.7</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>779.0</b>	<b>173.7</b>	<b>721.4</b>	<b>0.7</b>
<b>709</b>	<b>Education</b>	<b>14,400.6</b>	<b>8,778.0</b>	<b>15,935.9</b>	<b>16.0</b>
<b>710</b>	<b>Social protection</b>	<b>23,317.4</b>	<b>1,805.9</b>	<b>23,618.3</b>	<b>23.6</b>

<sup>1</sup> 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, 2015-2016**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2015-2016		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>10,415.9</b>	<b>2,569.9</b>	<b>13,037.1</b>
<b>821</b>	<b>Domestic</b>	<b>10,403.7</b>	<b>2,569.9</b>	<b>13,024.9</b>
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
<b>822</b>	<b>Foreign</b>	<b>12.2</b>	<b>-</b>	<b>12.2</b>
8221	General government	-	-	-
8227	International organizations	12.2	-	12.2
8228	Financial corporations other than internat'l org's	-	-	-
8229	Other nonresidents	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>22,235.7</b>	<b>-51.3</b>	<b>22,235.7</b>
<b>831</b>	<b>Domestic</b>	<b>23,421.7</b>	<b>-51.3</b>	<b>23,421.7</b>
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
<b>832</b>	<b>Foreign</b>	<b>-1,186.0</b>	<b>-</b>	<b>-1,186.0</b>
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

<sup>1</sup> 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, 2015-2016**  
**Consolidated General Government <sup>1</sup>**

**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 <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>					
<b>1</b>	<b>Revenue</b>	<b>90,679.9</b>	<b>8,050.9</b>	<b>2,710.8</b>	<b>3,998.6</b>	<b>96,638.9</b>
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
<b>2</b>	<b>Expense</b>	<b>93,654.6</b>	<b>2,668.2</b>	<b>2,088.9</b>	<b>3,520.2</b>	<b>93,130.6</b>
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
<b>GOB</b>	<b>Gross operating balance</b>	<b>- 2,974.7</b>	<b>5,382.7</b>	<b>621.9</b>	<b>478.4</b>	<b>3,508.3</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>					
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>6,224.0</b>	<b>16.0</b>	<b>693.7</b>	<b>290.1</b>	<b>7,223.8</b>
311	Fixed assets	5,512.1	16.0	689.5	287.8	6,505.4
314	Nonproduced assets	719.3	-	4.2	-	723.5
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 9,198.6</b>	<b>5,366.7</b>	<b>- 71.8</b>	<b>188.3</b>	<b>- 3,715.5</b>
	<b>ASSETS AND LIABILITIES (FINANCING):</b>					
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>13,037.1</b>	<b>5,366.7</b>	<b>- 71.8</b>	<b>- 158.4</b>	<b>24,276.3</b>
321	Domestic	13,024.9	4,504.1	-71.8	-158.4	23,401.5
322	Foreign	12.2	862.6	-	-	874.8
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>22,235.7</b>	<b>-</b>	<b>-</b>	<b>- 346.7</b>	<b>27,991.8</b>
331	Domestic	23,421.7	-	-	-346.7	29,177.8
332	Foreign	- 1,186.0	-	-	-	- 1,186.0

<sup>1</sup> 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, 2015-2016**  
**Consolidated General Government <sup>1</sup>**

R million

GFS Code	REVENUE	2015-2016					
		General Government					
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>	
						Amount	%
<b>1</b>	<b>REVENUE</b>	<b>90,679.9</b>	<b>8,050.9</b>	<b>2,710.8</b>	<b>3,998.6</b>	<b>96,638.9</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>78,816.0</b>	<b>-</b>	<b>1.9</b>	<b>292.3</b>	<b>79,110.2</b>	<b>81.9</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>19,175.9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,175.9</b>	<b>19.8</b>
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
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>592.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>592.3</b>	<b>0.6</b>
<b>113</b>	<b>Taxes on property</b>	<b>167.2</b>	<b>-</b>	<b>-</b>	<b>292.3</b>	<b>459.5</b>	<b>0.5</b>
1131	Recurrent taxes on immovable property	3.8	-	-	292.3	296.1	0.3
1135	Other nonrecurrent taxes on property	163.4	-	-	-	163.4	0.2
<b>114</b>	<b>Taxes on goods and services</b>	<b>55,822.2</b>	<b>-</b>	<b>1.9</b>	<b>-</b>	<b>55,824.1</b>	<b>57.8</b>
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>	1,429.6	-	-	-	1,429.6	1.5
11452	<i>Other</i>	1,100.8	-	1.9	-	1,102.7	1.1
1146	Other taxes on goods and services	-	-	-	-	-	-
<b>115</b>	<b>Customs and other import duties</b>	<b>1,346.9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,346.9</b>	<b>1.4</b>
<b>116</b>	<b>Other taxes</b>	<b>1,711.6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,711.6</b>	<b>1.8</b>
<b>12</b>	<b>Social contributions</b>	<b>361.1</b>	<b>3,691.3</b>	<b>0.3</b>	<b>-</b>	<b>4,052.7</b>	<b>4.2</b>
<b>121</b>	<b>Social security contributions</b>	<b>-</b>	<b>3,691.3</b>	<b>-</b>	<b>-</b>	<b>3,691.3</b>	<b>3.8</b>
<b>122</b>	<b>Other social contributions</b>	<b>361.1</b>	<b>-</b>	<b>0.3</b>	<b>-</b>	<b>361.4</b>	<b>0.4</b>
<b>13</b>	<b>Grants</b>	<b>326.6</b>	<b>-</b>	<b>2,696.2</b>	<b>2,959.3</b>	<b>326.6</b>	<b>0.3</b>
<b>131</b>	<b>From foreign governments</b>	<b>121.8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121.8</b>	<b>0.1</b>
1311	Current	6.9	-	-	-	6.9	0.0
1312	Capital	114.9	-	-	-	114.9	0.1
<b>132</b>	<b>From international organizations</b>	<b>222.9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>222.9</b>	<b>0.2</b>
1321	Current	77.7	-	-	-	77.7	0.1
1322	Capital	145.1	-	-	-	145.1	0.2
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>-</b>	<b>2,696.2</b>	<b>2,959.3</b>	<b>-</b>	<b>0.0</b>
1331	Current	-	-	2,031.2	2,959.3	-	0.0
1332	Capital	-	-	665.0	-	-	0.0
<b>14</b>	<b>Other revenue</b>	<b>11,176.2</b>	<b>4,359.6</b>	<b>12.5</b>	<b>747.0</b>	<b>13,149.5</b>	<b>13.6</b>
<b>141</b>	<b>Property income</b>	<b>3,951.2</b>	<b>4,073.3</b>	<b>5.2</b>	<b>33.7</b>	<b>5,047.6</b>	<b>5.2</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>2,777.3</b>	<b>286.3</b>	<b>4.4</b>	<b>713.4</b>	<b>3,651.2</b>	<b>3.8</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>244.2</b>	<b>-</b>	<b>2.4</b>	<b>-</b>	<b>246.6</b>	<b>0.3</b>
<b>144</b>	<b>Transfers not elsewhere classified</b>	<b>4,203.5</b>	<b>-</b>	<b>0.6</b>	<b>-</b>	<b>4,204.1</b>	<b>4.4</b>

<sup>1</sup> 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, 2015-2016**  
**Consolidated General Government <sup>1</sup>**

R million

GFS Code	EXPENSE	2015-2016						
		General Government					Consolidated General Government <sup>1</sup>	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
<b>2</b>	<b>EXPENSE</b>	<b>93,654.6</b>	<b>2,668.2</b>	<b>2,088.9</b>	<b>3,520.2</b>	<b>93,130.6</b>	<b>100.0</b>	
<b>21</b>	<b>Compensation of employees</b>	<b>35,002.3</b>	<b>7.5</b>	<b>962.7</b>	<b>2,285.5</b>	<b>38,258.0</b>	<b>41.1</b>	
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	
<b>22</b>	<b>Use of goods and services</b>	<b>11,079.7</b>	<b>273.4</b>	<b>330.2</b>	<b>1,039.7</b>	<b>12,592.8</b>	<b>13.5</b>	
<b>24</b>	<b>Interest</b>	<b>10,126.3</b>	<b>-</b>	<b>-</b>	<b>3.8</b>	<b>7,114.4</b>	<b>7.6</b>	
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	-	-	-	-	-	
<b>25</b>	<b>Subsidies</b>	<b>1,907.7</b>	<b>-</b>	<b>14.1</b>	<b>-</b>	<b>1,921.8</b>	<b>2.1</b>	
<b>26</b>	<b>Grants</b>	<b>5,961.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>305.5</b>	<b>0.3</b>	
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	-	-	-	-	-	
<b>27</b>	<b>Social benefits</b>	<b>20,202.3</b>	<b>2,367.7</b>	<b>651.4</b>	<b>31.3</b>	<b>23,252.7</b>	<b>25.0</b>	
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	
<b>28</b>	<b>Other expense</b>	<b>9,375.3</b>	<b>19.6</b>	<b>130.6</b>	<b>159.9</b>	<b>9,685.4</b>	<b>10.4</b>	
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	

<sup>1</sup> 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, 2015-2016**

**Consolidated General Government<sup>1</sup>**

**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 <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>6,224.0</b>	<b>16.0</b>	<b>693.7</b>	<b>290.1</b>	<b>7,223.8</b>
<b>311</b>	<b>Fixed assets</b>	<b>5,512.1</b>	<b>16.0</b>	<b>689.5</b>	<b>287.8</b>	<b>6,505.4</b>
3111	Buildings and structures	2,954.4	16.0	643.9	315.6	3,929.9
3112	Machinery and equipment	2,162.0	-	41.1	68.1	2,271.2
3113	Other fixed assets	395.7	-	4.5	-95.9	304.3
<b>314</b>	<b>Nonproduced assets</b>	<b>719.3</b>	<b>-</b>	<b>4.2</b>	<b>-</b>	<b>723.5</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>13,037.1</b>	<b>5,366.7</b>	<b>-71.8</b>	<b>-158.4</b>	<b>24,276.3</b>
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
<b>321</b>	<b>Domestic</b>	<b>13,024.9</b>	<b>4,504.1</b>	<b>-71.8</b>	<b>-158.4</b>	<b>23,401.5</b>
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
<b>322</b>	<b>Foreign</b>	<b>12.2</b>	<b>862.6</b>	<b>-</b>	<b>-</b>	<b>874.8</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>22,235.7</b>	<b>-</b>	<b>-</b>	<b>-346.7</b>	<b>27,991.8</b>
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
<b>331</b>	<b>Domestic</b>	<b>23,421.7</b>	<b>-</b>	<b>-</b>	<b>-346.7</b>	<b>29,177.8</b>
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
<b>332</b>	<b>Foreign</b>	<b>-1,186.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-1,186.0</b>
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	-	-	-	-	-

<sup>1</sup> 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, 2015-2016**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2015-2016						
		General Government					Consolidated General Government <sup>1</sup>	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>99,878.6</b>	<b>2,684.2</b>	<b>2,782.7</b>	<b>3,810.4</b>	<b>100,354.5</b>	<b>100.0</b>	
<b>701</b>	<b>General public services</b>	<b>26,903.3</b>	-	<b>291.1</b>	<b>1,174.7</b>	<b>22,713.6</b>	<b>22.6</b>	
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	
<b>703</b>	<b>Public order and safety</b>	<b>9,966.0</b>	-	<b>56.5</b>	-	<b>10,022.5</b>	<b>10.0</b>	
<b>704</b>	<b>Economic affairs</b>	<b>8,795.8</b>	-	<b>602.4</b>	<b>1,047.7</b>	<b>10,445.9</b>	<b>10.4</b>	
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	
<b>705</b>	<b>Environmental protection</b>	<b>1,542.5</b>	-	<b>111.1</b>	<b>1,007.1</b>	<b>2,660.7</b>	<b>2.7</b>	
<b>706</b>	<b>Housing and community amenities</b>	<b>2,666.7</b>	-	<b>196.6</b>	<b>119.5</b>	<b>2,982.8</b>	<b>3.0</b>	
<b>707</b>	<b>Health</b>	<b>9,728.8</b>	-	<b>353.2</b>	-	<b>10,082.0</b>	<b>10.0</b>	
<b>708</b>	<b>Recreation, culture and religion</b>	<b>721.4</b>	-	<b>111.2</b>	<b>352.4</b>	<b>1,184.9</b>	<b>1.2</b>	
<b>709</b>	<b>Education</b>	<b>15,935.9</b>	-	<b>416.1</b>	-	<b>16,352.0</b>	<b>16.3</b>	
<b>710</b>	<b>Social protection</b>	<b>23,618.3</b>	<b>2,684.2</b>	<b>644.4</b>	<b>109.1</b>	<b>23,910.2</b>	<b>23.8</b>	

<sup>1</sup> 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, 2015-2016**  
**Consolidated General Government<sup>1</sup>**

**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 <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>13,037.1</b>	<b>5,366.7</b>	<b>-71.8</b>	<b>-158.4</b>	<b>24,276.3</b>
<b>821</b>	<b>Domestic</b>	<b>13,024.9</b>	<b>4,504.1</b>	<b>-71.8</b>	<b>-158.4</b>	<b>23,401.6</b>
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
<b>822</b>	<b>Foreign</b>	<b>12.2</b>	<b>862.6</b>	<b>-</b>	<b>-</b>	<b>874.8</b>
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	-	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>22,235.7</b>	<b>-</b>	<b>-</b>	<b>-346.7</b>	<b>27,991.8</b>
<b>831</b>	<b>Domestic</b>	<b>23,421.7</b>	<b>-</b>	<b>-</b>	<b>-346.7</b>	<b>29,177.8</b>
8311	General government	-6,100.7	-	-	-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	-	-	<b>-344.6</b>	-3,124.0
<b>832</b>	<b>Foreign</b>	<b>-1,186.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-1,186.0</b>
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

<sup>1</sup> 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, 2016-2017**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	Statement of Government Operations	2016-2017		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>			
<b>1</b>	<b>Revenue</b>	<b>92,724.1</b>	<b>21,134.3</b>	<b>99,495.4</b>
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
<b>2</b>	<b>Expense</b>	<b>98,075.9</b>	<b>20,745.7</b>	<b>104,458.5</b>
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
<b>GOB</b>	<b>Gross operating balance</b>	<b>- 5,351.7</b>	<b>388.6</b>	<b>- 4,963.1</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>			
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>6,518.8</b>	<b>3,481.8</b>	<b>10,000.5</b>
311	Fixed assets	5,772.5	3,473.2	9,245.7
314	Nonproduced assets	746.3	3.9	750.2
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 11,870.5</b>	<b>- 3,093.1</b>	<b>- 14,963.6</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>			
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>1,247.2</b>	<b>- 3,093.1</b>	<b>- 1,845.9</b>
321	Domestic	1,644.6	-3,093.1	- 1,448.5
322	Foreign	- 397.4	-	- 397.4
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>13,117.7</b>	<b>-</b>	<b>13,117.7</b>
331	Domestic	18,729.0	-	18,729.0
332	Foreign	- 5,611.3	-	- 5,611.3

<sup>1</sup> 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, 2016-2017**  
**Consolidated Central Government<sup>1</sup>**

R million

GFS Code	REVENUE	2016-2017			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
Amount	%				
<b>1</b>	<b>REVENUE</b>	<b>92,724.1</b>	<b>21,134.3</b>	<b>99,495.3</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>84,148.3</b>	<b>648.2</b>	<b>84,796.5</b>	<b>85.2</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>21,778.8</b>	<b>-</b>	<b>21,778.8</b>	<b>21.9</b>
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
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>638.2</b>	<b>638.2</b>	<b>0.6</b>
<b>113</b>	<b>Taxes on property</b>	<b>30.6</b>	<b>-</b>	<b>30.6</b>	<b>0.0</b>
1131	Recurrent taxes on immovable property	4.1	-	4.1	0.0
1135	Other nonrecurrent taxes on property	26.5	-	26.5	0.0
<b>114</b>	<b>Taxes on goods and services</b>	<b>59,539.1</b>	<b>-</b>	<b>59,539.1</b>	<b>59.8</b>
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
<b>115</b>	<b>Customs and other import duties</b>	<b>1,176.9</b>	<b>-</b>	<b>1,176.9</b>	<b>1.2</b>
<b>116</b>	<b>Other taxes</b>	<b>1,623.0</b>	<b>9.9</b>	<b>1,632.9</b>	<b>1.6</b>
<b>12</b>	<b>Social contributions</b>	<b>-</b>	<b>356.3</b>	<b>356.3</b>	<b>0.4</b>
<b>121</b>	<b>Social security contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>122</b>	<b>Other social contributions</b>	<b>-</b>	<b>356.3</b>	<b>356.3</b>	<b>0.4</b>
<b>13</b>	<b>Grants</b>	<b>2,903.9</b>	<b>14,378.7</b>	<b>2,919.5</b>	<b>2.9</b>
<b>131</b>	<b>From foreign governments</b>	<b>1,905.7</b>	<b>9.0</b>	<b>1,914.7</b>	<b>1.9</b>
1311	Current	108.5	9.0	117.5	0.1
1312	Capital	1,797.2	-	1,797.2	1.8
<b>132</b>	<b>From international organizations</b>	<b>998.1</b>	<b>6.7</b>	<b>1,004.8</b>	<b>1.0</b>
1321	Current	47.5	6.7	54.2	0.1
1322	Capital	950.6	-	950.6	1.0
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>14,363.0</b>	<b>-</b>	<b>-</b>
1331	Current	-	13,794.9	-	-
1332	Capital	-	568.1	-	-
<b>14</b>	<b>Other revenue</b>	<b>5,671.9</b>	<b>5,751.2</b>	<b>11,423.1</b>	<b>11.5</b>
<b>141</b>	<b>Property income</b>	<b>3,304.1</b>	<b>62.7</b>	<b>3,366.7</b>	<b>3.4</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>1,697.0</b>	<b>1,179.9</b>	<b>2,876.9</b>	<b>2.9</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>250.7</b>	<b>49.1</b>	<b>299.8</b>	<b>0.3</b>
<b>144</b>	<b>Transfers not elsewhere classified</b>	<b>420.1</b>	<b>4,459.5</b>	<b>4,879.6</b>	<b>4.9</b>

<sup>1</sup> 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, 2016-2017**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENSE	2016-2017			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
				Amount	%
<b>2</b>	<b>EXPENSE</b>	<b>98,075.9</b>	<b>20,745.7</b>	<b>104,458.5</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>30,418.0</b>	<b>7,547.1</b>	<b>37,965.1</b>	<b>36.3</b>
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
<b>22</b>	<b>Use of goods and services</b>	<b>8,908.3</b>	<b>3,765.5</b>	<b>12,673.8</b>	<b>12.1</b>
<b>24</b>	<b>Interest</b>	<b>10,959.3</b>	<b>7.9</b>	<b>10,967.2</b>	<b>10.5</b>
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
<b>25</b>	<b>Subsidies</b>	<b>1,517.4</b>	<b>100.0</b>	<b>1,617.4</b>	<b>1.5</b>
<b>26</b>	<b>Grants</b>	<b>21,547.2</b>	<b>-</b>	<b>7,184.2</b>	<b>6.9</b>
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
<b>27</b>	<b>Social benefits</b>	<b>20,553.1</b>	<b>1,192.0</b>	<b>21,745.1</b>	<b>20.8</b>
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
<b>28</b>	<b>Other expense</b>	<b>4,172.6</b>	<b>8,133.2</b>	<b>12,305.8</b>	<b>11.8</b>
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 8.4 - Transactions in Assets and Liabilities, 2016-2017**

**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2016-2017		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>6,518.8</b>	<b>3,481.8</b>	<b>10,000.5</b>
<b>311</b>	<b>Fixed assets</b>	<b>5,772.5</b>	<b>3,473.2</b>	<b>9,245.7</b>
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
<b>314</b>	<b>Nonproduced assets</b>	<b>746.3</b>	<b>3.9</b>	<b>750.2</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>1,247.2</b>	<b>-3,093.1</b>	<b>-1,845.9</b>
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
<b>321</b>	<b>Domestic</b>	<b>1,644.6</b>	<b>-3,093.1</b>	<b>-1,448.5</b>
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
<b>322</b>	<b>Foreign</b>	<b>-397.4</b>	<b>-</b>	<b>-397.4</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>13,117.7</b>	<b>-</b>	<b>13,117.7</b>
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	-	-	-
3306	Pensions and insurance	-3,765.1	-	-3,765.1
3308	Other accounts payable	930.2	-	930.2
<b>331</b>	<b>Domestic</b>	<b>18,729.0</b>	<b>-</b>	<b>18,729.0</b>
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
<b>332</b>	<b>Foreign</b>	<b>-5,611.3</b>	<b>-</b>	<b>-5,611.3</b>
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	-	-	-

<sup>1</sup> 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, 2016-2017**  
**Consolidated Central Government<sup>1</sup>**

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2016-2017			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
Amount	%				
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>104,594.6</b>	<b>24,227.5</b>	<b>114,459.1</b>	<b>100.0</b>
<b>701</b>	<b>General public services</b>	<b>27,219.5</b>	<b>4,026.7</b>	<b>28,599.1</b>	<b>25.0</b>
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
<b>703</b>	<b>Public order and safety</b>	<b>11,018.5</b>	<b>225.2</b>	<b>11,030.9</b>	<b>9.6</b>
<b>704</b>	<b>Economic affairs</b>	<b>9,727.6</b>	<b>7,435.6</b>	<b>15,636.8</b>	<b>13.7</b>
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
<b>705</b>	<b>Environmental protection</b>	<b>1,367.7</b>	<b>51.0</b>	<b>1,360.7</b>	<b>1.2</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>2,394.4</b>	<b>176.9</b>	<b>2,416.6</b>	<b>2.1</b>
<b>707</b>	<b>Health</b>	<b>11,094.6</b>	<b>311.4</b>	<b>11,115.9</b>	<b>9.7</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>872.7</b>	<b>305.6</b>	<b>904.9</b>	<b>0.8</b>
<b>709</b>	<b>Education</b>	<b>15,649.4</b>	<b>9,757.9</b>	<b>17,698.4</b>	<b>15.5</b>
<b>710</b>	<b>Social protection</b>	<b>25,250.2</b>	<b>1,937.3</b>	<b>25,695.8</b>	<b>22.4</b>

<sup>1</sup> 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, 2016-2017**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2016-2017		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>1,247.2</b>	<b>-3,093.1</b>	<b>-1,845.9</b>
<b>821</b>	<b>Domestic</b>	<b>1,644.6</b>	<b>-3,093.1</b>	<b>-1,448.5</b>
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
<b>822</b>	<b>Foreign</b>	<b>-397.4</b>	<b>-</b>	<b>-397.4</b>
8221	General government	-	-	-
8227	International organizations	-397.4	-	-397.4
8228	Financial corporations other than internat'l org's	-	-	-
8229	Other nonresidents	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>13,117.7</b>	<b>-</b>	<b>13,117.7</b>
<b>831</b>	<b>Domestic</b>	<b>18,729.0</b>	<b>-</b>	<b>18,729.0</b>
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
<b>832</b>	<b>Foreign</b>	<b>-5,611.3</b>	<b>-</b>	<b>-5,611.3</b>
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 9.1 - Statement of Government Operations, 2016-2017**  
**Consolidated General Government <sup>1</sup>**

**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 <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>					
<b>1</b>	<b>Revenue</b>	<b>99,495.4</b>	<b>8,527.4</b>	<b>3,337.6</b>	<b>4,603.7</b>	<b>105,930.8</b>
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
<b>2</b>	<b>Expense</b>	<b>104,458.5</b>	<b>3,818.0</b>	<b>1,891.2</b>	<b>3,703.8</b>	<b>103,838.1</b>
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
<b>GOB</b>	<b>Gross operating balance</b>	<b>- 4,963.1</b>	<b>4,709.4</b>	<b>1,446.4</b>	<b>900.0</b>	<b>2,092.7</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>					
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>10,000.5</b>	<b>-</b>	<b>808.8</b>	<b>557.1</b>	<b>11,366.4</b>
311	Fixed assets	9,245.7	-	744.7	557.8	10,548.2
314	Nonproduced assets	750.2	-	64.1	-	814.4
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 14,963.6</b>	<b>4,709.4</b>	<b>637.6</b>	<b>342.9</b>	<b>- 9,273.7</b>
	<b>ASSETS AND LIABILITIES (FINANCING):</b>					
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>- 1,845.9</b>	<b>4,709.4</b>	<b>638.1</b>	<b>- 28.6</b>	<b>5,111.6</b>
321	Domestic	- 1,448.5	4,709.4	638.1	-28.6	5,509.0
322	Foreign	- 397.4	-	-	-	-397.4
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>13,117.7</b>	<b>-</b>	<b>0.5</b>	<b>- 371.5</b>	<b>14,385.3</b>
331	Domestic	18,729.0	-	0.5	-371.5	19,996.7
332	Foreign	- 5,611.3	-	-	-	- 5,611.3

<sup>1</sup> 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, 2016-2017**  
**Consolidated General Government <sup>1</sup>**

**R million**

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

<sup>1</sup> 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, 2016-2017**  
**Consolidated General Government <sup>1</sup>**

**R million**

GFS Code	EXPENSE	2016-2017						
		General Government					Consolidated General Government <sup>1</sup>	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
<b>2</b>	<b>EXPENSE</b>	<b>104,458.5</b>	<b>3,818.0</b>	<b>1,891.2</b>	<b>3,703.8</b>	<b>103,838.1</b>	<b>100.0</b>	
<b>21</b>	<b>Compensation of employees</b>	<b>37,965.1</b>	<b>9.1</b>	<b>1,084.3</b>	<b>2,465.0</b>	<b>41,523.6</b>	<b>40.0</b>	
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	
<b>22</b>	<b>Use of goods and services</b>	<b>12,673.8</b>	<b>256.8</b>	<b>444.6</b>	<b>1,154.2</b>	<b>14,406.4</b>	<b>13.9</b>	
<b>24</b>	<b>Interest</b>	<b>10,967.2</b>	<b>-</b>	<b>-</b>	<b>4.7</b>	<b>7,896.5</b>	<b>7.6</b>	
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	-	-	-	-	-	
<b>25</b>	<b>Subsidies</b>	<b>1,617.4</b>	<b>-</b>	<b>18.5</b>	<b>-</b>	<b>1,635.9</b>	<b>1.6</b>	
<b>26</b>	<b>Grants</b>	<b>7,184.2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>349.2</b>	<b>0.3</b>	
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	-	-	-	-	-	
<b>27</b>	<b>Social benefits</b>	<b>21,745.1</b>	<b>3,524.2</b>	<b>188.1</b>	<b>1.4</b>	<b>25,458.8</b>	<b>24.5</b>	
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	
<b>28</b>	<b>Other expense</b>	<b>12,305.8</b>	<b>27.9</b>	<b>155.7</b>	<b>78.5</b>	<b>12,567.9</b>	<b>12.1</b>	
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	

<sup>1</sup> 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, 2016-2017**

**Consolidated General Government<sup>1</sup>**

**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 <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>10,000.5</b>	-	<b>808.8</b>	<b>557.1</b>	<b>11,366.4</b>
<b>311</b>	<b>Fixed assets</b>	<b>9,245.7</b>	-	<b>744.7</b>	<b>557.8</b>	<b>10,548.2</b>
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
<b>314</b>	<b>Nonproduced assets</b>	<b>750.2</b>	-	<b>64.1</b>	-	<b>814.4</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>-1,845.9</b>	<b>4,709.4</b>	<b>638.1</b>	<b>-28.6</b>	<b>5,111.6</b>
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
<b>321</b>	<b>Domestic</b>	<b>-1,448.5</b>	<b>4,709.4</b>	<b>638.1</b>	<b>-28.6</b>	<b>5,509.0</b>
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
<b>322</b>	<b>Foreign</b>	<b>-397.4</b>	-	-	-	<b>-397.4</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>13,117.7</b>	-	<b>0.5</b>	<b>-371.5</b>	<b>14,385.3</b>
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
<b>331</b>	<b>Domestic</b>	<b>18,729.0</b>	-	<b>0.5</b>	<b>-371.5</b>	<b>19,996.7</b>
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
<b>332</b>	<b>Foreign</b>	<b>-5,611.3</b>	-	-	-	<b>-5,611.3</b>
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	-	-	-	-	-

<sup>1</sup> 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, 2016-2017**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2016-2017						
		General Government					Consolidated General Government <sup>1</sup>	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>114,459.1</b>	<b>3,818.0</b>	<b>2,700.0</b>	<b>4,260.8</b>	<b>115,204.6</b>	<b>100.0</b>	
<b>701</b>	<b>General public services</b>	<b>28,599.1</b>	-	<b>330.2</b>	<b>1,526.4</b>	<b>23,620.7</b>	<b>20.5</b>	
7017	Public debt transactions	10,962.3	-	-	-	10,962.3	9.5	
7018	Transfers of general character betw. levels of govt.	6,835.0	-	-	-	-	-	
<b>703</b>	<b>Public order and safety</b>	<b>11,030.9</b>	-	<b>77.0</b>	-	<b>11,107.9</b>	<b>9.6</b>	
<b>704</b>	<b>Economic affairs</b>	<b>15,636.8</b>	-	<b>634.5</b>	<b>1,072.7</b>	<b>17,344.0</b>	<b>15.1</b>	
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	
<b>705</b>	<b>Environmental protection</b>	<b>1,360.7</b>	-	<b>105.6</b>	<b>1,042.2</b>	<b>2,508.4</b>	<b>2.2</b>	
<b>706</b>	<b>Housing and community amenities</b>	<b>2,416.6</b>	-	<b>304.2</b>	<b>165.3</b>	<b>2,886.1</b>	<b>2.5</b>	
<b>707</b>	<b>Health</b>	<b>11,115.9</b>	-	<b>413.1</b>	-	<b>11,529.0</b>	<b>10.0</b>	
<b>708</b>	<b>Recreation, culture and religion</b>	<b>904.9</b>	-	<b>122.1</b>	<b>362.8</b>	<b>1,389.7</b>	<b>1.2</b>	
<b>709</b>	<b>Education</b>	<b>17,698.4</b>	-	<b>515.4</b>	-	<b>18,213.8</b>	<b>15.8</b>	
<b>710</b>	<b>Social protection</b>	<b>25,695.8</b>	<b>3,818.0</b>	<b>198.0</b>	<b>91.5</b>	<b>26,604.8</b>	<b>23.1</b>	

<sup>1</sup> 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, 2016-2017**  
**Consolidated General Government<sup>1</sup>**

**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 <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>-1,845.9</b>	<b>4,709.4</b>	<b>638.1</b>	<b>-28.6</b>	<b>5,111.6</b>
<b>821</b>	<b>Domestic</b>	<b>-1,448.5</b>	<b>4,709.4</b>	<b>638.1</b>	<b>-28.6</b>	<b>5,509.0</b>
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
<b>822</b>	<b>Foreign</b>	<b>-397.4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-397.4</b>
8221	General government	-	-	-	-	-
8227	International organizations	-397.4	-	-	-	-397.4
8228	Financial corporations other than internat'l org's	-	-	-	-	-
8229	Other nonresidents	-	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>13,117.7</b>	<b>-</b>	<b>0.5</b>	<b>-371.5</b>	<b>14,385.4</b>
<b>831</b>	<b>Domestic</b>	<b>18,729.0</b>	<b>-</b>	<b>0.5</b>	<b>-371.5</b>	<b>19,996.7</b>
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
<b>832</b>	<b>Foreign</b>	<b>-5,611.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-5,611.3</b>
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

<sup>1</sup> 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, 2017-2018**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	Statement of Government Operations	2017-2018		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>			
<b>1</b>	<b>Revenue</b>	<b>104,476.1</b>	<b>23,167.6</b>	<b>105,936.1</b>
11	Taxes	91,490.1	548.8	92,038.9
12	Social contributions	-	405.5	405.5
13	Grants	7,440.3	17,188.4	2,921.0
14	Other revenue	5,545.8	5,025.0	10,570.8
<b>2</b>	<b>Expense</b>	<b>106,141.0</b>	<b>26,359.9</b>	<b>110,793.2</b>
21	Compensation of employees	31,257.3	7,606.8	38,864.2
22	Use of goods and services	9,564.2	5,275.9	14,840.1
24	Interest	11,378.3	10.7	11,389.0
25	Subsidies	1,673.9	73.0	1,746.9
26	Grants	24,667.8	4,840.0	7,800.1
27	Social benefits	22,223.8	1,487.8	23,711.6
28	Other expense	5,375.7	7,065.7	12,441.4
<b>GOB</b>	<b>Gross operating balance</b>	<b>- 1,664.9</b>	<b>- 3,192.2</b>	<b>- 4,857.2</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>			
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>8,121.2</b>	<b>621.0</b>	<b>8,742.3</b>
311	Fixed assets	7,245.5	601.1	7,846.6
314	Nonproduced assets	875.7	33.2	908.9
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 9,786.2</b>	<b>- 3,813.3</b>	<b>- 13,599.4</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>			
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>- 12,405.5</b>	<b>-5,813.2</b>	<b>- 16,218.7</b>
321	Domestic	- 12,221.1	-5,813.2	- 16,034.3
322	Foreign	- 184.4	-	- 184.4
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>- 2,619.3</b>	<b>- 1,999.9</b>	<b>- 2,619.3</b>
331	Domestic	- 339.4	- 1,999.9	- 339.4
332	Foreign	- 2,279.9	-	- 2,279.9

<sup>1</sup> 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, 2017-2018**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	REVENUE	2017-2018			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
				Amount	%
<b>1</b>	<b>REVENUE</b>	<b>104,476.1</b>	<b>23,167.6</b>	<b>105,936.1</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>91,490.1</b>	<b>548.8</b>	<b>92,038.9</b>	<b>86.9</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>23,321.4</b>	<b>-</b>	<b>23,321.4</b>	<b>22.0</b>
1111	Payable by individuals	9,526.7	-	9,526.7	9.0
1112	Payable by corporations and other enterprises	12,403.0	-	12,403.0	11.7
1113	Unallocable	1,391.7	-	1,391.7	1.3
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>548.8</b>	<b>548.8</b>	<b>0.5</b>
<b>113</b>	<b>Taxes on property</b>	<b>71.1</b>	<b>-</b>	<b>71.1</b>	<b>0.1</b>
1131	Recurrent taxes on immovable property	6.7	-	6.7	0.0
1135	Other nonrecurrent taxes on property	64.4	-	64.4	0.1
<b>114</b>	<b>Taxes on goods and services</b>	<b>65,273.9</b>	<b>-</b>	<b>65,273.9</b>	<b>61.6</b>
1141	General taxes on goods and services	38,854.1	-	38,854.1	36.7
1142	Excises	20,108.8	-	20,108.8	19.0
1144	Taxes on specific services	3,598.9	-	3,598.9	3.4
1145	Taxes on use of goods, permission to use goods	2,712.2	-	2,712.2	2.6
11451	<i>Motor vehicles taxes</i>	1,525.9	-	1,525.9	1.4
11452	<i>Other</i>	1,186.3	-	1,186.3	1.1
<b>115</b>	<b>Customs and other import duties</b>	<b>1,344.1</b>	<b>-</b>	<b>1,344.1</b>	<b>1.3</b>
<b>116</b>	<b>Other taxes</b>	<b>1,479.6</b>	<b>-</b>	<b>1,479.6</b>	<b>1.4</b>
<b>12</b>	<b>Social contributions</b>	<b>-</b>	<b>405.5</b>	<b>405.5</b>	<b>0.4</b>
<b>121</b>	<b>Social security contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0</b>
<b>122</b>	<b>Other social contributions</b>	<b>-</b>	<b>405.5</b>	<b>405.5</b>	<b>0.4</b>
<b>13</b>	<b>Grants</b>	<b>7,440.3</b>	<b>17,188.4</b>	<b>2,921.0</b>	<b>2.8</b>
<b>131</b>	<b>From foreign governments</b>	<b>2,239.9</b>	<b>8.3</b>	<b>2,248.2</b>	<b>2.1</b>
1311	Current	-	8.3	8.3	0.0
1312	Capital	2,239.9	-	2,239.9	2.1
<b>132</b>	<b>From international organizations</b>	<b>360.3</b>	<b>26.4</b>	<b>386.8</b>	<b>0.4</b>
1321	Current	142.1	26.4	168.5	0.2
1322	Capital	218.3	-	218.3	0.2
<b>133</b>	<b>From other general government units</b>	<b>4,840.0</b>	<b>17,153.7</b>	<b>286.0</b>	<b>0.3</b>
1331	Current	4,840.0	14,392.0	286.0	0.3
1332	Capital	-	2,761.7	-	0.0
<b>14</b>	<b>Other revenue</b>	<b>5,545.8</b>	<b>5,025.0</b>	<b>10,570.8</b>	<b>10.0</b>
<b>141</b>	<b>Property income</b>	<b>3,261.8</b>	<b>234.7</b>	<b>3,496.5</b>	<b>3.3</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>1,730.5</b>	<b>1,671.3</b>	<b>3,401.8</b>	<b>3.2</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>237.8</b>	<b>33.6</b>	<b>271.4</b>	<b>0.3</b>
<b>144</b>	<b>Transfers not elsewhere classified</b>	<b>315.6</b>	<b>3,085.4</b>	<b>3,401.0</b>	<b>3.2</b>

<sup>1</sup> 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, 2017-2018**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENSE	2017-2018			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
				Amount	%
<b>2</b>	<b>EXPENSE</b>	<b>106,141.0</b>	<b>26,359.9</b>	<b>110,793.2</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>31,257.3</b>	<b>7,606.8</b>	<b>38,864.2</b>	<b>35.1</b>
211	Wages and salaries	28,580.6	6,992.5	35,573.1	32.1
212	Social contributions	2,676.7	614.3	3,291.0	3.0
<b>22</b>	<b>Use of goods and services</b>	<b>9,564.2</b>	<b>5,275.9</b>	<b>14,840.1</b>	<b>13.4</b>
<b>24</b>	<b>Interest</b>	<b>11,378.3</b>	<b>10.7</b>	<b>11,389.0</b>	<b>10.3</b>
241	To nonresidents	675.0	-	675.0	0.6
242	To residents other than general government	6,913.0	10.7	6,923.6	6.2
243	To other general government units	3,790.3	-	3,790.3	3.4
<b>25</b>	<b>Subsidies</b>	<b>1,673.9</b>	<b>73.0</b>	<b>1,746.9</b>	<b>1.6</b>
<b>26</b>	<b>Grants</b>	<b>24,667.8</b>	<b>4,840.0</b>	<b>7,800.1</b>	<b>7.0</b>
261	To foreign governments	7.2	-	7.2	0.0
262	To international organizations .	353.7	-	353.7	0.3
2621	Current	353.7	-	353.7	0.3
2622	Capital	-	-	-	0.0
263	To other general government units	24,307.0	4,840.0	7,439.3	6.7
2631	Current	20,086.7	4,840.0	5,980.7	5.4
2632	Capital	4,220.2	-	1,458.5	1.3
<b>27</b>	<b>Social benefits</b>	<b>22,223.8</b>	<b>1,487.8</b>	<b>23,711.6</b>	<b>21.4</b>
271	Social security benefits	-	-	-	0.0
272	Social assistance benefits	22,223.8	-	22,223.8	20.1
273	Employer social benefits	-	1,487.8	1,487.8	1.3
<b>28</b>	<b>Other expense</b>	<b>5,375.7</b>	<b>7,065.7</b>	<b>12,441.4</b>	<b>11.2</b>
282	Miscellaneous other expense	5,375.7	7,065.7	12,441.4	11.2
2821	Current	2,670.2	6,919.9	9,590.2	8.7
2822	Capital	2,705.4	145.8	2,851.2	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 10.4 - Transactions in Assets and Liabilities, 2017-2018**  
**Consolidated Central Government<sup>1</sup>**

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2017-2018		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>8,121.2</b>	<b>621.0</b>	<b>8,742.3</b>
<b>311</b>	<b>Fixed assets</b>	<b>7,245.5</b>	<b>601.1</b>	<b>7,846.6</b>
3111	Buildings and structures	5,021.3	202.5	5,223.8
3112	Machinery and equipment	1,943.3	372.7	2,316.0
3113	Other fixed assets	281.0	25.9	306.9
<b>314</b>	<b>Nonproduced assets</b>	<b>875.7</b>	<b>33.2</b>	<b>908.9</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>-12,405.5</b>	<b>-5,813.2</b>	<b>-16,218.7</b>
3201	Monetary gold and SDRs	-184.4	-	-184.4
3202	Currency and deposits	-15,318.9	-5,813.2	-21,132.1
3203	Securities other than shares	-	-	-
3204	Loans	-902.3	-	1,097.6
3205	Shares and other equity	4,038.3	-	4,038.3
3208	Other accounts receivable	-38.1	-	-38.1
<b>321</b>	<b>Domestic</b>	<b>-12,221.1</b>	<b>-5,813.2</b>	<b>-16,034.3</b>
3212	Currency and deposits	-15,318.9	-5,813.2	-21,132.1
3213	Securities other than shares	-	-	-
3214	Loans	-902.3	-	1,097.6
3215	Shares and other equity	4,038.3	-	4,038.3
3218	Other accounts receivable	-38.1	-	-38.1
<b>322</b>	<b>Foreign</b>	<b>-184.4</b>	<b>-</b>	<b>-184.4</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>-2,619.3</b>	<b>-1,999.9</b>	<b>-2,619.3</b>
3302	Currency and deposits	-	-	-
3303	Securities other than shares	6,875.9	-	6,875.9
3304	Loans	-2,216.7	-1,999.9	-2,216.7
3305	Shares and other equity	-	-	-
3306	Pension and insurance	-3,986.0	-	-3,986.0
3308	Other accounts payable	-3,292.5	-	-3,292.5
<b>331</b>	<b>Domestic</b>	<b>-339.4</b>	<b>-1,999.9</b>	<b>-339.4</b>
3312	Currency and deposits	-	-	-
3313	Securities other than shares	6,939.1	-	6,939.1
3314	Loans	-	-1,999.9	-
3315	Shares and other equity	-	-	-
3316	Pension and insurance	-3,986.0	-	-3,986.0
3318	Other accounts payable	-3,292.5	-	-3,292.5
<b>332</b>	<b>Foreign</b>	<b>-2,279.9</b>	<b>-</b>	<b>-2,279.9</b>
3322	Currency and deposits	-	-	-
3323	Securities other than shares	-63.2	-	-63.2
3324	Loans	-2,216.7	-	-2,216.7
3325	Shares and other equity	-	-	-
3328	Other accounts payable	-	-	-

<sup>1</sup> 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, 2017-2018**  
**Consolidated Central Government<sup>1</sup>**

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2017-2018			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>	
Amount	%				
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>114,262.3</b>	<b>26,980.9</b>	<b>119,535.5</b>	<b>100.0</b>
<b>701</b>	<b>General public services</b>	<b>32,384.9</b>	<b>2,831.8</b>	<b>30,873.4</b>	<b>25.8</b>
7017	Public debt transactions	11,378.3	10.7	11,389.0	9.5
7018	Transfers of general character betw. levels of govt.	7,439.2	-	7,439.2	6.2
<b>703</b>	<b>Public order and safety</b>	<b>10,649.7</b>	<b>246.5</b>	<b>10,656.9</b>	<b>8.9</b>
<b>704</b>	<b>Economic affairs</b>	<b>11,256.8</b>	<b>7,000.5</b>	<b>15,219.4</b>	<b>12.7</b>
7042	Agriculture, forestry, fishing, and hunting	2,472.6	607.3	2,559.3	2.1
7043	Fuel and energy	78.4	19.5	74.2	0.1
7044	Mining, manufacturing, and construction	598.3	176.6	651.9	0.5
7045	Transport	4,918.7	2,657.4	7,430.1	6.2
7046	Communication	-	194.8	191.8	0.2
<b>705</b>	<b>Environmental protection</b>	<b>1,329.3</b>	<b>53.5</b>	<b>1,306.9</b>	<b>1.1</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>2,812.1</b>	<b>4,384.8</b>	<b>3,209.9</b>	<b>2.7</b>
<b>707</b>	<b>Health</b>	<b>11,440.5</b>	<b>220.4</b>	<b>11,440.5</b>	<b>9.6</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>1,012.6</b>	<b>332.2</b>	<b>939.5</b>	<b>0.8</b>
<b>709</b>	<b>Education</b>	<b>16,059.6</b>	<b>9,885.9</b>	<b>18,264.4</b>	<b>15.3</b>
<b>710</b>	<b>Social protection</b>	<b>27,316.7</b>	<b>2,025.3</b>	<b>27,624.5</b>	<b>23.1</b>

<sup>1</sup> 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, 2017-2018**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2017-2018		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>-12,405.5</b>	<b>-5,813.2</b>	<b>-16,218.7</b>
<b>821</b>	<b>Domestic</b>	<b>-12,221.1</b>	<b>-5,813.2</b>	<b>-16,034.3</b>
8211	General government	-2,003.2	-	-3.3
8212	Central bank	-	-	-
8213	Other depository corporations	-15,225.2	-5,813.2	-21,038.4
8214	Financial corporations not elsewhere classified	-40.7	-	-40.7
8215	Nonfinancial corporations	5,048.1	-	5,048.1
8216	Households & nonprofit institutions serving h/holds	-0.1	-	-0.1
<b>822</b>	<b>Foreign</b>	<b>-184.4</b>	<b>-</b>	<b>-184.4</b>
8221	General government	-	-	-
8227	International organizations	-184.4	-	-184.4
8228	Financial corporations other than internat'l org's	-	-	-
8229	Other nonresidents	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>-2,619.3</b>	<b>-1,999.9</b>	<b>-2,619.3</b>
<b>831</b>	<b>Domestic</b>	<b>-339.4</b>	<b>-1,999.9</b>	<b>-339.4</b>
8311	General government	1,450.0	-1,999.9	1,450.0
8312	Central bank	-	-	-
8313	Other depository corporations	-7,963.0	-	-7,963.0
8314	Financial corporations not elsewhere classified	8,295.7	-	8,295.7
8315	Nonfinancial corporations	2,390.5	-	2,390.5
8316	Households & nonprofit institutions serving h/holds	-4,512.6	-	-4,512.6
<b>832</b>	<b>Foreign</b>	<b>-2,279.9</b>	<b>-</b>	<b>-2,279.9</b>
8321	General government	-1,029.3	-	-1,029.3
8327	International organizations	-1,187.4	-	-1,187.4
8328	Financial corporations other than internat'l org's	-	-	-
8329	Other nonresidents	-63.2	-	-63.2

<sup>1</sup> 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, 2017-2018**  
**Consolidated General Government <sup>1</sup>**

**R million**

GFS Code	Statement of Government Operations	2017-2018				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>					
<b>1</b>	<b>Revenue</b>	<b>105,936.1</b>	<b>9,757.9</b>	<b>3,457.1</b>	<b>4,953.0</b>	<b>112,445.9</b>
11	Taxes	92,038.9	-	2.9	320.4	92,362.2
12	Social contributions	405.5	4,436.2	0.6	-	4,842.3
13	Grants	2,921.0	-	3,425.0	4,014.2	2,635.0
14	Other revenue	10,570.8	5,321.7	28.6	618.4	12,606.5
<b>2</b>	<b>Expense</b>	<b>110,793.2</b>	<b>5,420.7</b>	<b>2,097.9</b>	<b>3,755.0</b>	<b>110,408.7</b>
21	Compensation of employees	38,864.2	10.2	1,107.6	2,543.0	42,524.9
22	Use of goods and services	14,840.1	285.3	376.0	1,130.0	16,488.7
24	Interest	11,389.0	-	-	2.1	7,600.8
25	Subsidies	1,746.9	-	17.7	-	1,764.6
26	Grants	7,800.1	-	286.0	-	360.9
27	Social benefits	23,711.6	5,095.3	178.9	0.1	28,985.9
28	Other expense	12,441.4	29.9	131.7	79.9	12,682.8
<b>GOB</b>	<b>Gross operating balance</b>	<b>- 4,857.2</b>	<b>4,337.2</b>	<b>1,359.2</b>	<b>1,198.0</b>	<b>2,037.2</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>					
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>8,742.3</b>	<b>6.3</b>	<b>823.9</b>	<b>882.0</b>	<b>10,454.4</b>
311	Fixed assets	7,846.6	6.3	822.6	844.2	9,519.7
314	Nonproduced assets	908.9	-	1.3	30.9	941.1
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 13,599.4</b>	<b>4,330.9</b>	<b>535.3</b>	<b>316.0</b>	<b>- 8,417.2</b>
	<b>ASSETS AND LIABILITIES (FINANCING):</b>					
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>- 16,218.7</b>	<b>4,330.9</b>	<b>535.3</b>	<b>312.7</b>	<b>- 12,486.5</b>
321	Domestic	- 16,034.3	2,155.1	535.3	312.7	- 14,477.9
322	Foreign	- 184.4	2,175.8	-	-	1,991.4
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>- 2,619.3</b>	<b>-</b>	<b>-</b>	<b>-3.3</b>	<b>- 4,069.3</b>
331	Domestic	- 339.4	-	-	-3.3	- 1,789.4
332	Foreign	- 2,279.9	-	-	-	- 2,279.9

<sup>1</sup> 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, 2017-2018**  
**Consolidated General Government <sup>1</sup>**

R million

GFS Code	REVENUE	2017-2018					
		General Government					
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>	
						Amount	%
<b>1</b>	<b>REVENUE</b>	<b>105,936.1</b>	<b>9,757.9</b>	<b>3,457.1</b>	<b>4,953.0</b>	<b>112,445.9</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>92,038.9</b>	-	<b>2.9</b>	<b>320.4</b>	<b>92,362.2</b>	<b>82.1</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>23,321.4</b>	-	-	-	<b>23,321.4</b>	<b>20.7</b>
1111	Payable by individuals	9,526.7	-	-	-	9,526.7	8.5
1112	Payable by corporations and other enterprises	12,403.0	-	-	-	12,403.0	11.0
1113	Unallocable	1,391.7	-	-	-	1,391.7	1.2
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>548.8</b>	-	-	-	<b>548.8</b>	<b>0.5</b>
<b>113</b>	<b>Taxes on property</b>	<b>71.1</b>	-	-	<b>299.5</b>	<b>370.5</b>	<b>0.3</b>
1131	Recurrent taxes on immovable property	6.7	-	-	299.5	306.1	0.3
1135	Other nonrecurrent taxes on property	64.4	-	-	-	64.4	0.1
<b>114</b>	<b>Taxes on goods and services</b>	<b>65,273.9</b>	-	<b>2.9</b>	<b>20.9</b>	<b>65,297.8</b>	<b>58.1</b>
1141	General taxes on goods and services	38,854.1	-	-	-	38,854.1	34.6
1142	Excises	20,108.8	-	-	-	20,108.8	17.9
1144	Taxes on specific services	3,598.9	-	-	-	3,598.9	3.2
1145	Taxes on use of goods, permission to use goods	2,712.2	-	2.9	20.9	2,736.0	2.4
11451	<i>Motor vehicles taxes</i>	<i>1,525.9</i>	-	-	-	<i>1,525.9</i>	<i>1.4</i>
11452	<i>Other</i>	<i>1,186.3</i>	-	2.9	20.9	<i>1,210.1</i>	<i>1.1</i>
1146	Other taxes on goods and services	-	-	-	-	-	-
<b>115</b>	<b>Customs and other import duties</b>	<b>1,344.1</b>	-	-	-	<b>1,344.1</b>	<b>1.2</b>
<b>116</b>	<b>Other taxes</b>	<b>1,479.6</b>	-	-	-	<b>1,479.6</b>	<b>1.3</b>
<b>12</b>	<b>Social contributions</b>	<b>405.5</b>	<b>4,436.2</b>	<b>0.6</b>	-	<b>4,842.3</b>	<b>4.3</b>
<b>121</b>	<b>Social security contributions</b>	-	<b>4,436.2</b>	-	-	<b>4,436.2</b>	<b>3.9</b>
<b>122</b>	<b>Other social contributions</b>	<b>405.5</b>	-	<b>0.6</b>	-	<b>406.1</b>	<b>0.4</b>
<b>13</b>	<b>Grants</b>	<b>2,921.0</b>	-	<b>3,425.0</b>	<b>4,014.2</b>	<b>2,635.0</b>	<b>2.3</b>
<b>131</b>	<b>From foreign governments</b>	<b>2,248.2</b>	-	-	-	<b>2,248.2</b>	<b>2.0</b>
1311	Current	8.3	-	-	-	8.3	0.0
1312	Capital	2,239.9	-	-	-	2,239.9	2.0
<b>132</b>	<b>From international organizations</b>	<b>386.8</b>	-	-	-	<b>386.8</b>	<b>0.3</b>
1321	Current	168.5	-	-	-	168.5	0.1
1322	Capital	218.3	-	-	-	218.3	0.2
<b>133</b>	<b>From other general government units</b>	<b>286.0</b>	-	<b>3,425.0</b>	<b>4,014.2</b>	-	-
1331	Current	286.0	-	2,600.0	3,380.7	-	-
1332	Capital	-	-	825.0	633.5	-	-
<b>14</b>	<b>Other revenue</b>	<b>10,570.8</b>	<b>5,321.7</b>	<b>28.6</b>	<b>618.4</b>	<b>12,606.5</b>	<b>11.2</b>
<b>141</b>	<b>Property income</b>	<b>3,496.5</b>	<b>5,321.7</b>	<b>12.1</b>	<b>20.2</b>	<b>5,060.2</b>	<b>4.5</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>3,401.8</b>	-	<b>10.8</b>	<b>587.6</b>	<b>3,857.6</b>	<b>3.4</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>271.4</b>	-	<b>5.1</b>	<b>7.8</b>	<b>284.3</b>	<b>0.3</b>
<b>144</b>	<b>Transfers not elsewhere classified</b>	<b>3,401.0</b>	-	<b>0.7</b>	<b>2.7</b>	<b>3,404.5</b>	<b>3.0</b>

<sup>1</sup> 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, 2017-2018**  
**Consolidated General Government <sup>1</sup>**

R million

GFS Code	EXPENSE	2017-2018					
		General Government					
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>	
						Amount	%
<b>2</b>	<b>EXPENSE</b>	<b>110,793.2</b>	<b>5,420.7</b>	<b>2,097.9</b>	<b>3,755.0</b>	<b>110,408.7</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>38,864.2</b>	<b>10.2</b>	<b>1,107.6</b>	<b>2,543.0</b>	<b>42,524.9</b>	<b>38.5</b>
211	Wages and salaries	35,573.1	10.2	1,083.8	2,308.5	38,975.6	35.3
212	Social contributions	3,291.0	-	23.8	234.5	3,549.3	3.2
<b>22</b>	<b>Use of goods and services</b>	<b>14,840.1</b>	<b>285.3</b>	<b>376.0</b>	<b>1,130.0</b>	<b>16,488.7</b>	<b>14.9</b>
<b>24</b>	<b>Interest</b>	<b>11,389.0</b>	<b>-</b>	<b>-</b>	<b>2.1</b>	<b>7,600.8</b>	<b>6.9</b>
241	To nonresidents	675.0	-	-	-	675.0	0.6
242	To residents other than general government	6,923.6	-	-	2.1	6,925.7	6.3
243	To other general government units	3,790.3	-	-	-	-	-
<b>25</b>	<b>Subsidies</b>	<b>1,746.9</b>	<b>-</b>	<b>17.7</b>	<b>-</b>	<b>1,764.6</b>	<b>1.6</b>
<b>26</b>	<b>Grants</b>	<b>7,800.1</b>	<b>-</b>	<b>286.0</b>	<b>-</b>	<b>360.9</b>	<b>0.3</b>
261	To foreign governments	7.2	-	-	-	7.2	0.0
262	To international organizations .	353.7	-	-	-	353.7	0.3
2621	Current	353.7	-	-	-	353.7	0.3
2622	Capital	-	-	-	-	-	-
263	To other general government units	7,439.3	-	286.0	-	-	-
2631	Current	5,980.7	-	286.0	-	-	-
2632	Capital	1,458.5	-	-	-	-	-
<b>27</b>	<b>Social benefits</b>	<b>23,711.6</b>	<b>5,095.3</b>	<b>178.9</b>	<b>0.1</b>	<b>28,985.9</b>	<b>26.3</b>
271	Social security benefits	-	5,095.3	-	-	5,095.3	4.6
272	Social assistance benefits	22,223.8	-	178.9	0.1	22,402.8	20.3
273	Employer social benefits	1,487.8	-	-	-	1,487.8	1.3
<b>28</b>	<b>Other expense</b>	<b>12,441.4</b>	<b>29.9</b>	<b>131.7</b>	<b>79.9</b>	<b>12,682.8</b>	<b>11.5</b>
282	Miscellaneous other expense	12,441.4	29.9	131.7	79.7	12,682.8	11.5
2821	Current	9,590.2	29.9	131.7	79.7	9,831.6	8.9
2822	Capital	2,851.2	-	-	-	2,851.2	2.6

<sup>1</sup> 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, 2017-2018**

**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2017-2018				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>8,742.3</b>	<b>6.3</b>	<b>823.9</b>	<b>882.0</b>	<b>10,454.4</b>
<b>311</b>	<b>Fixed assets</b>	<b>7,846.6</b>	<b>6.3</b>	<b>822.6</b>	<b>844.2</b>	<b>9,519.7</b>
3111	Buildings and structures	5,223.8	-	772.3	722.2	6,718.3
3112	Machinery and equipment	2,316.0	-	47.0	100.9	2,463.9
3113	Other fixed assets	306.9	6.3	3.2	21.1	337.5
<b>314</b>	<b>Nonproduced assets</b>	<b>908.9</b>	<b>-</b>	<b>1.3</b>	<b>30.9</b>	<b>941.1</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>-16,218.7</b>	<b>4,330.9</b>	<b>535.3</b>	<b>312.7</b>	<b>-12,486.5</b>
3201	Monetary gold and SDRs	-184.4	-	-	-	-184.4
3202	Currency and deposits	-21,132.1	-1,930.6	535.3	312.7	-22,214.7
3203	Securities other than shares	-	6,014.3	-	-	4,564.3
3204	Loans	1,097.6	-26.9	-	-	1,074.0
3205	Shares and other equity	4,038.3	274.1	-	-	4,312.4
3208	Other accounts receivable	-38.1	-	-	-	-38.1
<b>321</b>	<b>Domestic</b>	<b>-16,034.3</b>	<b>2,155.1</b>	<b>535.3</b>	<b>312.7</b>	<b>-14,477.9</b>
3212	Currency and deposits	-21,132.1	-1,930.6	535.3	312.7	-22,214.7
3213	Securities other than shares	-	4,300.0	-	-	2,850.0
3214	Loan	1,097.6	-26.9	-	-	1,074.0
3215	Shares and other equity	4,038.3	-187.4	-	-	3,850.9
3218	Other accounts receivable	-38.1	-	-	-	-38.1
<b>322</b>	<b>Foreign</b>	<b>-184.4</b>	<b>2,175.8</b>	<b>-</b>	<b>-</b>	<b>1,991.4</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>-2,619.3</b>	<b>-</b>	<b>-</b>	<b>-3.3</b>	<b>-4,069.3</b>
3302	Currency and deposits	-	-	-	-	-
3303	Securities other than shares	6,875.9	-	-	-	5,425.9
3304	Loans	-2,216.7	-	-	-3.3	-2,216.7
3305	Shares and other equity	-	-	-	-	-
3306	Pension and insurance	-3,986.0	-	-	-	-3,986.0
3308	Other accounts payable	-3,292.5	-	-	-	-3,292.5
<b>331</b>	<b>Domestic</b>	<b>-339.4</b>	<b>-</b>	<b>-</b>	<b>-3.3</b>	<b>-1,789.4</b>
3312	Currency and deposits	-	-	-	-	-
3313	Securities other than shares	6,939.1	-	-	-	5,489.1
3314	Loans	-	-	-	-3.3	-
3315	Shares and other equity	-	-	-	-	-
3316	Pension and insurance	-3,986.0	-	-	-	-3,986.0
3318	Other accounts payable	-3,292.5	-	-	-	-3,292.5
<b>332</b>	<b>Foreign</b>	<b>-2,279.9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-2,279.9</b>
3322	Currency and deposits	-	-	-	-	-
3323	Securities other than shares	-63.2	-	-	-	-63.2
3324	Loans	-2,216.7	-	-	-	-2,216.7
3325	Shares and other equity	-	-	-	-	-
3328	Other accounts payable	-	-	-	-	-

<sup>1</sup> 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, 2017-2018**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2017-2018						
		General Government					Consolidated General Government <sup>1</sup>	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>119,535.5</b>	<b>5,427.0</b>	<b>2,921.8</b>	<b>4,637.0</b>	<b>120,863.1</b>	<b>100.0</b>	
<b>701</b>	<b>General public services</b>	<b>30,873.4</b>	-	<b>557.7</b>	<b>1,754.6</b>	<b>21,956.2</b>	<b>18.2</b>	
7017	Public debt transactions	11,389.0	-	-	2.1	7,600.8	6.3	
7018	Transfers of general character betw. levels of govt.	7,439.2	-	-	-	-	-	
<b>703</b>	<b>Public order and safety</b>	<b>10,656.9</b>	-	<b>123.0</b>	-	<b>10,779.9</b>	<b>8.9</b>	
<b>704</b>	<b>Economic affairs</b>	<b>15,219.4</b>	-	<b>541.5</b>	<b>1,061.3</b>	<b>16,822.2</b>	<b>13.9</b>	
7042	Agriculture, forestry, fishing, and hunting	2,559.3	-	246.7	-	2,806.0	2.3	
7043	Fuel and energy	74.2	-	-	-	74.2	0.1	
7044	Mining, manufacturing, and construction	651.9	-	7.9	917.2	1,577.1	1.3	
7045	Transport	7,430.1	-	216.5	144.1	7,790.7	6.4	
7046	Communication	191.8	-	-	-	191.8	0.2	
<b>705</b>	<b>Environmental protection</b>	<b>1,306.9</b>	-	<b>101.5</b>	<b>1,052.4</b>	<b>2,460.8</b>	<b>2.0</b>	
<b>706</b>	<b>Housing and community amenities</b>	<b>3,209.9</b>	-	<b>324.5</b>	<b>413.5</b>	<b>3,947.9</b>	<b>3.3</b>	
<b>707</b>	<b>Health</b>	<b>11,440.5</b>	-	<b>356.4</b>	-	<b>11,797.0</b>	<b>9.8</b>	
<b>708</b>	<b>Recreation, culture and religion</b>	<b>939.5</b>	-	<b>123.3</b>	<b>355.1</b>	<b>1,417.9</b>	<b>1.2</b>	
<b>709</b>	<b>Education</b>	<b>18,264.4</b>	-	<b>653.3</b>	-	<b>18,631.7</b>	<b>15.4</b>	
<b>710</b>	<b>Social protection</b>	<b>27,624.5</b>	<b>5,427.0</b>	<b>140.5</b>	<b>0.1</b>	<b>33,049.5</b>	<b>27.3</b>	

<sup>1</sup> 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, 2017-2018**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2017-2018				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>-16,218.7</b>	<b>4,330.9</b>	<b>535.3</b>	<b>312.7</b>	<b>-12,486.5</b>
<b>821</b>	<b>Domestic</b>	<b>-16,034.3</b>	<b>2,155.1</b>	<b>535.3</b>	<b>312.7</b>	<b>-14,477.9</b>
8211	General government	-3.3	1,450.0	-	-	-
8212	Central bank	-	2,850.0	-	-	2,850.0
8213	Other depository corporations	-21,038.4	-1,930.6	535.3	312.7	-22,121.0
8214	Financial corporations not elsewhere classified	-40.7	-	-	-	-40.7
8215	Nonfinancial corporations	5,048.1	-214.3	-	-	4,833.8
8216	Households & nonprofit institutions serving h/holds	-0.1	-	-	-	-0.1
<b>822</b>	<b>Foreign</b>	<b>-184.4</b>	<b>2,175.8</b>	<b>-</b>	<b>-</b>	<b>1,991.4</b>
8221	General government	-	-	-	-	-
8227	International organizations	-184.4	-	-	-	-184.4
8228	Financial corporations other than internat'l org's	-	2,175.8	-	-	2,175.8
8229	Other nonresidents	-	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>-2,619.3</b>	<b>-</b>	<b>-</b>	<b>-3.3</b>	<b>-4,069.3</b>
<b>831</b>	<b>Domestic</b>	<b>-339.4</b>	<b>-</b>	<b>-</b>	<b>-3.3</b>	<b>-1,789.4</b>
8311	General government	1,450.0	-	-	-3.3	-
8312	Central bank	-	-	-	-	-
8313	Other depository corporations	-7,963.0	-	-	-	-7,963.0
8314	Financial corporations not elsewhere classified	8,295.7	-	-	-	8,295.7
8315	Nonfinancial corporations	2,390.5	-	-	-	2,390.5
8316	Households & nonprofit institutions serving h/holds	-4,512.6	-	-	-	-4,512.6
<b>832</b>	<b>Foreign</b>	<b>-2,279.9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-2,279.9</b>
8321	General government	-1,029.3	-	-	-	-1,029.3
8327	International organizations	-1,187.4	-	-	-	-1,187.4
8328	Financial corporations other than internat'l org's	-	-	-	-	-
8329	Other nonresidents	-63.2	-	-	-	-63.2

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.

## PUBLIC SECTOR

**Table 12.1 - Employment and wages & salaries<sup>1</sup> in the public sector, 2015/16 - 2018/19**

Public institutions	2015/16		2016/17		2017/18		2018/19	
	No of employees (April 2015)	Wages, salaries (R million)	No of employees (June 2016)	Wages, salaries <sup>2</sup> (R million)	No of employees (August 2017)	Wages, salaries <sup>2</sup> (R million)	No of employees ( August 2018)	Wages, salaries <sup>3</sup> (R million)
Budgetary central government <sup>4</sup>	51,245	22,999	52,387	24,757	54,642	26,654	56,301	28,447
Rodrigues regional government	2,393	881	2,404	983	2,678	990	2,571	1,001
Extra budgetary units	11,123	5,145	11,059	5,504	11,068	5,695	11,077	6,206
Local government	6,391	1,902	6,318	1,994	6,673	2,109	6,629	2,223
Non financial public corporations	18,512	10,689	17,809	10,288	17,750	11,073	17,534	11,832
Financial public corporations	3,053	2,200	3,117	2,518	4,018	2,734	4,005	3,055
<b>Total</b>	<b>92,717</b>	<b>43,815</b>	<b>93,094</b>	<b>46,043</b>	<b>96,829</b>	<b>49,255</b>	<b>98,117</b>	<b>52,764</b>

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 includes those paid on manual paysheets

**Table 12.2 - Percentage distribution of employees and wages/salaries in the public sector, 2016 - 2018**

Gross salary range Rupees per month	April 2016				April 2017				April 2018			
	Employees		Wages & salaries		Employees		Wages & salaries		Employees		Wages & salaries	
	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %
Up to 5,000	0.1	0.1	0.0	0.0	0.3	0.3	0.0	0.0	0.1	0.1	0.0	0.0
5,001 - 6,000	0.1	0.2	0.0	0.0	0.1	0.3	0.0	0.0	0.0	0.2	0.0	0.0
6,001 - 7,000	0.3	0.5	0.1	0.1	0.1	0.5	0.0	0.1	0.0	0.2	0.0	0.0
7,001 - 8,000	0.4	0.9	0.1	0.2	0.8	1.3	0.2	0.3	0.1	0.3	0.0	0.0
8,001 - 9,000	0.3	1.2	0.1	0.3	0.8	2.1	0.2	0.5	2.1	2.4	0.6	0.6
9,001 - 10,000	1.1	2.3	0.3	0.6	1.0	3.1	0.3	0.8	0.5	2.9	0.1	0.8
10,001 - 11,000	0.4	2.8	0.2	0.8	0.5	3.6	0.2	1.0	0.7	3.5	0.2	1.0
11,001 - 12,000	1.1	3.9	0.4	1.2	0.9	4.6	0.4	1.4	0.7	4.2	0.3	1.3
12,001 - 13,000	2.3	6.2	1.0	2.2	1.6	6.1	0.7	2.1	1.6	5.9	0.7	2.0
13,001 - 14,000	2.6	8.8	1.2	3.4	3.7	9.8	1.7	3.8	3.0	8.9	1.4	3.3
14,001 - 15,000	4.4	13.2	2.2	5.6	3.6	13.4	1.8	5.6	4.2	13.0	2.0	5.4
15,001 - 20,000	21.3	34.5	12.5	18.1	23.5	36.9	14.0	19.6	21.9	34.9	12.7	18.1
20,001 - 25,000	18.8	53.2	14.2	32.3	17.7	54.6	13.7	33.3	15.3	50.2	11.4	29.5
25,001 - 30,000	10.0	63.2	9.3	41.6	10.2	64.7	9.6	42.9	12.6	62.8	11.4	40.9
30,001 - 35,000	9.6	72.9	10.5	52.1	8.6	73.3	9.5	52.4	9.4	72.2	10.2	51.1
35,001 - 40,000	8.1	81.0	10.2	62.3	8.2	81.5	10.5	62.9	6.8	79.0	8.4	59.5
40,001 and over	19.0	100.0	37.7	100.0	18.5	100.0	37.1	100.0	21.0	100.0	40.5	100.0
<b>Total</b>	<b>100.0</b>		<b>100.0</b>		<b>100.0</b>		<b>100.0</b>		<b>100.0</b>		<b>100.0</b>	

## INCOME TAX STATISTICS

**Table 13.1 - Income tax - Individuals: Analysis by range of net income, Years of assessment, 2015/16 - 2018/19**

Range of net income (Rupees)	Year of assessment 2015/16				Year of assessment 2016/17			
	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	387	14	14	2	339	12	12	2
75,001 - 100,000	89	8	8	1	102	9	9	1
100,001 - 150,000	4,319	620	42	6	166	21	21	3
150,001 - 200,000	16,065	2,811	520	78	141	25	25	4
200,001 - 250,000	16,785	3,787	963	145	100	22	22	3
250,001 - 500,000	39,455	13,272	5,603	840	38,288	15,086	3,063	459
500,001 - 750,000	7,503	4,503	2,965	445	32,797	19,821	7,023	1,053
750,001 - 1,000,000	2,827	2,443	1,856	278	13,046	11,182	5,727	859
1,000,001 - 1,500,000	2,242	2,698	2,263	339	9,183	11,036	7,070	1,060
1,500,001 - 2,000,000	940	1,619	1,436	215	3,455	5,945	4,416	662
2,000,001 - 2,500,000	522	1,164	1,063	159	1,657	3,685	3,038	456
2,500,001 - 5,000,000	798	2,696	2,536	380	2,718	9,247	8,156	1,223
Over 5,000,000	299	2,744	2,686	402	1,321	12,544	11,996	1,794
<b>Total</b>	<b>92,231</b>	<b>38,379</b>	<b>21,955</b>	<b>3,290</b>	<b>103,313</b>	<b>88,635</b>	<b>50,578</b>	<b>7,580</b>

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, 2015/16 - 2018/19**

Range of net income (Rupees)	Year of assessment 2017/18				Year of assessment 2018/19			
	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	390	15	15	2	325	11	11	10
75,001 - 100,000	88	8	8	1	96	8	8	2
100,001 - 150,000	188	23	23	4	172	21	19	6
150,001 - 200,000	134	23	23	3	126	22	21	4
200,001 - 250,000	110	25	25	4	107	24	23	4
250,001 - 500,000	36,581	14,631	2,833	425	38,433	15,445	2,929	443
500,001 - 750,000	35,826	21,758	7,443	1,116	37,180	22,651	7,678	1,159
750,001 - 1,000,000	15,055	12,916	6,526	979	16,167	13,883	6,931	1,042
1,000,001 - 1,500,000	10,454	12,568	7,950	1,192	11,681	14,039	8,792	1,331
1,500,001 - 2,000,000	3,697	6,352	4,677	701	4,153	7,135	5,211	787
2,000,001 - 2,500,000	1,941	4,328	3,450	517	2,056	4,580	3,613	558
2,500,001 - 5,000,000	2,998	10,198	8,860	1,328	3,437	11,667	10,062	1,570
Over 5,000,000	1,478	13,825	13,200	1,964	1,552	14,756	14,062	2,607
<b>Total</b>	<b>108,940</b>	<b>96,671</b>	<b>55,035</b>	<b>8,236</b>	<b>115,485</b>	<b>104,243</b>	<b>59,359</b>	<b>9,526</b>

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, 2015 - 2017/18**

Range of Gross Income (Rupees)	Year of assessment 2015				Year of assessment 2015/16			
	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	89	4	5	1	241	10	9	2
100,001 - 150,000	34	4	1	0	80	10	6	1
150,001 - 250,000	72	14	5	1	142	29	11	2
250,001 - 500,000	172	66	18	3	387	148	69	12
500,001 - 750,000	156	97	18	3	431	267	67	11
750,001 - 1,000,000	147	127	25	3	358	313	59	8
1,000,001 - 1,500,000	256	320	112	9	659	823	177	22
1,500,001 - 2,000,000	207	359	121	10	576	1,005	172	23
2,000,001 - 5,000,000	674	2,170	676	50	2,095	6,875	1,223	138
5,000,001 - 10,000,000	483	3,453	839	71	1,335	9,578	1,692	178
Over 10,000,000	1,772	1,013,654	88,340	4,764	4,227	2,129,165	185,370	11,098
Not Declared	45	...	28	3	110	...	189	10
<b>Total</b>	<b>4,107</b>	<b>1,020,268</b>	<b>90,188</b>	<b>4,919</b>	<b>10,641</b>	<b>2,148,223</b>	<b>189,044</b>	<b>11,505</b>

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, 2015 - 2017/18**

Range of Gross Income (Rupees)	Year of assessment 2016/17				Year of assessment 2017/18			
	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	206	9	3	2	228	9	8	3
100,001 - 150,000	68	8	2	1	89	11	29	4
150,001 - 250,000	167	33	12	2	183	37	39	4
250,001 - 500,000	398	148	49	7	450	168	82	10
500,001 - 750,000	408	252	57	9	418	259	61	10
750,001 - 1,000,000	376	330	83	11	414	364	80	11
1,000,001 - 1,500,000	652	810	152	20	778	963	170	24
1,500,001 - 2,000,000	602	1,051	180	25	611	1,058	198	28
2,000,001 - 5,000,000	2,250	7,450	1,302	158	2,678	8,903	1,658	185
5,000,001 - 10,000,000	1,544	10,954	1,936	190	1,770	12,385	1,974	216
Over 10,000,000	4,472	1,917,222	185,848	11,869	4,936	2,286,607	229,416	12,893
Not Declared	112	...	406	15	86	...	329	16
<b>Total</b>	<b>11,255</b>	<b>1,938,267</b>	<b>190,030</b>	<b>12,309</b>	<b>12,641</b>	<b>2,310,764</b>	<b>234,044</b>	<b>13,404</b>

Figures are provisional and subject to amendment.

Source : Mauritius Revenue Authority

... Not available