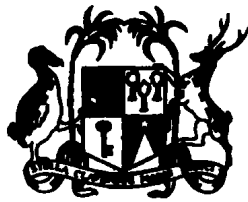


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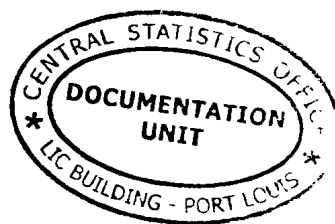
**DIGEST OF PUBLIC FINANCE
STATISTICS
1997**

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**DIGEST OF
PUBLIC FINANCE STATISTICS
1997**



DIGEST OF PUBLIC FINANCE STATISTICS

F O R E W O R D

This is the ninth issue of the Digest of Public Finance Statistics, a regular annual publication of the Central Statistical Office.

The digest contains detailed data both on central and local government finance, which have not been published elsewhere. Data on revenue, expenditure, net lending, financing and debt have been prepared in accordance with the recommendations of the Government Finance Statistics Manual of the International Monetary Fund.

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

The basic data required for the preparation of this report were mainly obtained from the financial reports of the Accountant-General's Department, the National Pensions Fund, Municipalities and District Councils as well as other decentralised agencies of government. This Office herewith acknowledges their valuable contribution.

S. Basant Rai
Director of Statistics

Central Statistical Office
Ministry of Economic Development and Regional Development
PORT LOUIS
DECEMBER 1997

CONTENTS

	<u>Page</u>
Concepts and definitions	1-4
Budgetary Central Government	
Table 1.1 - Main aggregates,1993/94 - 1996/97	5
Table 1.2 - Summary of operations,1993/94 -1996/97	6
Table 1.3 - Summary of operations,percentages,1993/94 - 1996/97	7
Table 1.4 - Revenue and grants,1993/94 - 1996/97	8
Table 1.5 - Functional classification of expenditure,1993/94 - 1996/97	9-10
Table 1.6 - Functional classification of current expenditure,1993/94 - 1996/97	11
Table 1.7 - Functional classification of capital expenditure.1993/94 - 1996/97	12
Table 1.8 - Economic classification of expenditure,1993/94 - 1996/97	13
Table 1.9 - Functional classification of net lending,1993/94 - 1996/97	14
Table 1.10 - Financing by type of debt holder,1993/94 - 1996/97	15
Table 1.11 - Financing by type of debt instrument,1993/94 - 1996/97	15
Table 1.12 - Outstanding debt by type of debt holder,1992/93 - 1995/96	16
Table 1.13 - Outstanding debt by type of debt instrument,1992/93 -1995/96	16
Consolidated Central Government	
Table 2.1 - Main aggregates,1993/94 -1996/97	18
Table 2.2 - Summary of operations,1993/94 - 1996/97	19
Table 2.3 - Summary of operations,percentages,1993/94 -1996/97	20
Table 2.4 - Revenue and grants,1993/94 - 1996/97	22-25
Table 2.5 - Functional classification of expenditure,1993/94 - 1996/97	27-28
Table 2.6 - Functional classification of current rexpnditure,1993/94 - 1996/97	29-32
Table 2.7 - Functional classification of capital expenditure,1993/94 - 1996/97	33-36
Table 2.8 - Economic classification of expenditure 1993/94 - 1996/97	37-40
Table 2.9 - Functional classification of net lending,1993/94 - 1996/97	41-42
Table 2.10 - Financing by type of debt holder,1993/94 - 1996/97	43-44
Table 2.11 - Financing by type of debt instrument,1993/94 - 1996/97	45-46
Table 2.12 - Outstanding debt by type of debt holder,1993/94 - 1996/97	47
Table 2.13 - Outstanding debt by type of debt instrument,1992/93 - 1995/96	48
Table 2.14 - Central government debt charges,1993/94 -1996/97	49
Local Government	
Table 3.1 - Revenue and grants,1992/93 -1995/96	50
Table 3.2 - Functional classification of expenditure,1992/93 - 1995/96	50
Table 3.3 - Economic classification of expenditure,1992/93 - 1995/96	50
General Government	
Table 4.1 - Main aggregates,1992/93 - 1995/96	51
Table 4.2 - Revenue and grants,1992/93 - 1995/96	52-53
Table 4.3 - Functional classification of expenditure,1992/93 - 1995/96	54-55
Table 4.4 - Economic classification of expenditure,1992/93 - 1995/96	56
Public Sector	
Table 5.1 - Employment and wages & salaries in the public sector,1993/94-1996/97	57
Table 5.2 - Percentage distribution of employees and wages in the public sector	58
Income Tax Statistics	
Table 6.1 - Individuals - Analysis by range of gross income,years of assessment, 1993/94 -1996/97	59-60
Table 6.2 - Companies - Analysis by range of liable income,years of assessment , 1993/94-1996/97	61-62
Graphs/Illustrations	
Figure 1 - Revenue and expenditure	17
Figure 2 - Revenue and grants	21
Figure 3 - Total expenditure	26

Concepts and definitions

Central government accounts

The tables in this digest relating to central government have been derived from the detailed information published in the following reports:-

1. Financial Report published by the Accountant-General's Department.
2. Recurrent Budget Estimates.
3. Capital Budget Estimates.
4. Final accounts of the National Pensions Fund.
5. Final accounts of decentralised agencies (extra budgetary units), forming part of central government.

A list of extra budgetary units is given on page 3.

Meant primarily for the purposes of control and accountability, the data in these publications are not amenable directly to economic analysis. The IMF, recognising the important role of government activities in most economies, has derived a system of statistics of government finance which is more suitable for analysis, planning and policy determination. This has been set down in its Manual on 'Government Finance Statistics' (GFS).

The GFS Manual

The focus of the manual is upon government financial transactions - taxation, borrowing, spending and lending - unlike the System of National Accounts where the emphasis is rather on production, consumption and investment. The main aggregates derived in the GFS system are revenue and grants, expenditure, net lending, deficit/surplus, financing and debt.

In order to get a better understanding of the government's effect on the economy, these aggregates are broken down into details classified by economic characteristics, purpose and financial effects.

Tables relating to central government as presented in this digest, have been prepared according to the concepts and definitions of the GFS's manual.

Main aggregates

Revenue includes receipts from taxes (i.e. compulsory payments to government), income from property such as interests and dividends, fees and other charges. Non repayable receipts from other governments and international institutions are separately classified under grants.

Expenditure includes all payments made by government, whether for current or capital purposes. Unlike the treatment in receipts, payments of grants or transfers are included within expenditure itself rather than forming a separate category.

Net lending consists of loans made by government to public and private bodies net of repayments of past loans. Government's acquisition of equities for public policy purposes is also included here.

Deficit or surplus is defined as revenue and grants received less total expenditure and net lending. It is also equal (with an opposite sign) to the amount of net borrowing by the government.

Financing represents the means by which a government provides financial resources to cover a budget deficit or allocates financial resources arising from a surplus. It thus includes government borrowing and amortization vis-a-vis all other sectors, domestic and foreign. According to the GFS manual, since transactions with the IMF are directly connected with management of the country's international reserves, they should be included in the functions of the Central Bank (Bank of Mauritius). Hence receipts of funds from, and payments to, the IMF have been excluded from government accounts and the net transactions treated as a net borrowing from the central bank. Similarly, in the tables relating to central government debt, borrowings from the IMF are included in domestic debt, i.e., from the central bank.

Central government debt represents the outstanding stock of liabilities of the government to the rest of the economy and the world. It excludes borrowing and lending transactions among units forming part of central government. For example, investment of the surpluses of the National Pensions Fund with government are not included in central government debt.

Coverage

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.

Central government covers all units that are agencies of the country's central authority, i.e.

1. Budgetary central government.
2. Extra budgetary units.
3. Social security schemes.

Budgetary central government includes the Office of the President, the National Assembly, the Judiciary, the various ministries and departments as well as Rodrigues. The Consolidated Sinking Fund which is made up of contributions provided by the government for the gradual redemption of government domestic debt, is also considered to form part of the budgetary central government accounts.

Extra budgetary units are agencies responsible for the performance of specialised governmental functions in such fields as health, education, social welfare, construction and so on, under the authority of central government.

Examples are:

The Development Works Corporation
The Private Secondary Schools Authority
The University of Mauritius

Major portions of government's social security programs are carried out through social security schemes. In view of the recommendations of the GFS manual, the operation of the National Pensions fund has been included under central government.

The public sector consists of the central government, local government non-financial public enterprises and public financial institutions. An enterprise is considered as public if it is entirely or mainly owned and/or controlled by government itself or by some other public institution.

By 'own' is meant 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.

A list of public institutions is given below.

Budgetary central government

Ministries and departments covered by the general budget with the exception of the Civil Aviation Department, the Posts and Telegraphs Department.

***Other units of central government
(extra budgetary units)***

Civil Service Family Protection Scheme Board
Conservatoire de Musique
Development Works Corporation
Employees Welfare Fund
Farmers' Service Corporation
Industrial Vocational Training Board
Mahatma Gandhi Institute
Mauritius College of the Air
Mauritius Examinations Syndicate
Mauritius Institute of Education
Mauritius Institute of Health
Mauritius Institute of Public Administration
National Handicraft Centre
National Pensions Fund
Outer Islands Development Corporation
Private Secondary Schools Authority
Sir Seewoosagur Ramgoolam Medical Research Centre
Sugar Industry Labour Welfare Fund
Tea Board
Technical School Management Trust Fund
Tertiary Education Commission
Town and Country Planning Board
University of Mauritius

Local government

Municipal councils
 District councils including village councils

Non financial public enterprises

Agricultural Marketing Board
 Belle Rive Tea Factory
 Cargo Handling Corporation
 Central Electricity Board
 Central Water Authority
 Civil Aviation Department
 Export Processing Zone Development Authority
 Irrigation Authority
 La Pipe Tea Factory
 Mauritius Broadcasting Corporation
 Mtius Export Development & Investment Auth.
 Mauritius Film Development Corporation
 Mauritius Freeport Authority
 Mauritius Marine Authority
 Mauritius Meat Authority
 Mtius Offshore Business Activities Authority
 Mauritius Shipping Corporation
 Mauritius Sugar Authority
 Mauritius Sugar Industry Research Institute
 Mauritius Sugar Bulk Terminal Corporation
 Mauritius Tea Factories Co. Ltd.
 Mauritius Telecoms
 National Computer Board
 National Housing Development Corporation
 National Transport Corporation
 Nouvelle France Tea Estate
 Posts and Telegraphs Department
 Rose Belle Sugar Estate
 Small & Medium Industries Dev. Org.
 State Informatics Ltd.
 State Informatics Training Centre
 State Trading Corporation
 Sugar Planters Mechanical Pool Corporation
 Tobacco Board

Public financial institutions

Bank of Mauritius
 Development Bank of Mauritius Ltd.
 Mauritius Housing Company Ltd.
 Mauritius Leasing Co. Ltd.
 Post Office Savings Bank
 State Commercial Bank Ltd.
 State Insurance Corporation of Mauritius Ltd.
 State Investment Corporation Ltd.
 Stock Exchange Commission
 Sugar Insurance Fund Board

Table 1.1 - Main aggregates, 1993/94 - 1996/97

(Budgetary Central Government)

Main aggregates	R million			
	1993/94	1994/95	1995/96	1996/97 ¹
1 Total revenue	12,833.4	12,862.2	12,611.5	16,411.5
(i) Tax revenue	11,411.6	11,067.5	11,487.5	14,000.9
(ii) Nontax revenue	1,421.8	1,794.7	1,124.0	2,410.6
2 Grants	130.2	261.6	220.5	62.8
3 Total revenue and grants	12,963.6	13,123.8	12,832.0	16,474.3
4 Current expenditure	11,824.2	13,078.2	14,585.7	17,208.3
5 Capital expenditure	2,506.6	2,481.7	2,622.4	3,141.7
6 Total expenditure	14,330.8	15,559.9	17,208.1	20,350.0
7 Lending minus repayments	131.8	-9.8	528.5	1,536.1
8 Total expenditure and lending minus repayments	14,462.6	15,550.1	17,736.6	21,886.1
9 Gross fixed capital formation	1,855.9	1,886.5	1,907.4	2,404.1
10 Current account surplus / deficit (1 - 4)	1,009.2	-216.0	-1,974.2	-796.8
11a Overall deficit / surplus (3 - 8)	-1,499.0	-2,426.3	-4,904.6	-5,411.8
11b Overall deficit excluding loan to NIDF *	-1,499.0	-2,426.3	-4,089.6	-3,665.8
12 Financing	1,499.0	2,426.3	4,904.6	5,411.8
(i) Domestic	1,605.4	2,809.3	2,530.0	5,213.9
(ii) Foreign	-106.4	-383.0	2,374.6	197.9
13 Budgetary central government debt	24,441.5	27,443.2	33,805.4	39,477.7
(i) Domestic	18,675.9	21,664.9	24,646.3	29,811.4
(ii) Foreign	5,765.6	5,778.3	9,159.1	9,666.3
14 Total external debt of the Country	17,561.0	19,587.7	23,807.5	25,410.0

¹ Provisional

* National Infrastructure Development Fund

Table 1.2 Summary of Budgetary Central Government Operations, 1993/94 - 1996/97

Major components

	R million										
	Current Revenue				Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Financing	
	Total	Tax Revenue	Nontax Revenue							Abroad	Domestic	Monetary Authorities
1993/94	12,963.6	11,411.6	1,421.8	-	130.2	14,462.6	14,330.8	131.8	-106.4	1,605.4	1,292.1
1994/95	13,123.8	11,067.5	1,794.7	-	261.6	15,550.1	15,559.9	-9.8	-383.0	2,809.3	733.4
1995/96	12,832.0	11,487.5	1,124.0	-	220.5	17,736.6	17,208.1	528.5	2,374.6	2,530.0	-922.5
1996/97	16,474.3	14,000.9	2,410.6	-	62.8	21,886.1	20,350.0	1,536.1	197.9	5,213.9	...

Types of revenue

	R million													
	Tax on income, profits & capital gains				Social Security Contrib.	Taxes on payroll & workforce	Taxes on Housing & Community Amenities	Taxes on property	Domestic Taxes on Goods & services	Taxes on Intern. Trade & Trans	Other Taxes	Non tax revenue		Total Revenue
	Total	Individuals	Corporate									Total	Property income	
1993/94	1,497.0	682.7	814.3	-	-	776.5	3,356.3	1,209.8	5,763.7	18.1	1,421.8	1,022.6	12,833.4	
1994/95	1,804.2	863.3	940.9	-	-	809.3	3,463.8	1,263.8	4,978.6	11.6	1,794.7	1,371.2	12,862.2	
1995/96	1,972.7	991.1	981.6	-	-	894.9	3,710.0	1,356.9	4,898.5	11.4	1,124.0	645.6	12,611.5	
1996/97	2,287.1	1,219.9	1,067.2	-	-	976.4	5,157.2	2,441.9	5,569.7	10.5	2,410.6	1,953.9	16,411.5	

Expenditures by function

	R million										Total expenditure			
	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg. Affairs	Fuel and Energy	Agr. Forest Fishing & Hunting	Mining Manuf. & Construct		Transp and Communic	Other Econ Affairs & Services	Total Revenue
1993/94	1,505.2	1,474.0	2,264.5	1,303.6	2,302.2	985.7	220.1	7.0	797.4	67.8	924.6	2,478.7	14,330.8	
1994/95	1,618.8	1,668.1	2,639.6	1,320.8	2,589.8	854.7	262.7	7.4	900.0	100.9	784.2	2,812.9	15,559.9	
1995/96	1,800.1	1,811.0	2,723.5	1,430.9	2,984.2	921.2	302.2	7.3	977.1	124.9	620.5	3,505.2	17,208.1	
1996/97	2,032.1	1,920.7	3,378.1	1,566.5	3,787.1	1,208.2	327.9	8.9	901.8	160.9	596.0	4,461.8	20,350.0	

Expenditures by economic type

	R million										Lending minus Repayments		
	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services			Interest Payments	Subsidies & other current transfers		Capital expenditure			
				Total	Wages & salaries	Employer Contribution		Other	Total			Subsidies	Other current transfers
1993/94	14,462.6	14,330.8	11,824.2	5,980.7	4,590.1	-	1,390.6	1,686.0	4,157.5	244.2	3,913.3	2,506.6	131.8
1994/95	15,550.1	15,559.9	13,078.2	6,466.2	5,002.7	-	1,463.5	2,019.9	4,592.1	239.8	4,352.3	2,481.7	-9.8
1995/96	17,736.6	17,208.1	14,585.7	6,877.3	5,261.9	-	1,615.4	2,332.1	5,376.3	491.3	4,885.0	2,622.4	528.5
1996/97	21,886.1	20,350.0	17,208.3	7,620.1	5,791.3	-	1,828.8	2,875.1	6,713.1	837.6	5,875.5	3,141.7	1,536.1

Table 1.3 Summary of Budgetary Central Government Operations, Percentages, 1993/94 - 1996/97
Major components as % of Total Expenditure and Net Lending

	Total Revenue and Grants		Current Revenue		Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/ Surplus	Financing		Monetary Authorities
	Total	and Grants	Tax Revenue	Nontax Revenue							Abroad	Domestic	
1993/94	89.6	88.7	78.9	9.8	-	0.9	100.0	99.1	0.9	-10.4	-0.7	11.1	8.9
1994/95	84.4	82.7	71.2	11.5	-	1.7	100.0	100.1	-0.1	-15.6	-2.5	18.1	4.7
1995/96	72.3	71.1	64.8	6.3	-	1.2	100.0	97.0	3.0	-27.7	13.4	14.3	-5.9
1996/97	75.3	75.0	64.0	11.0	-	0.3	100.0	93.0	7.0	-24.7	0.9	23.8	...

Types of revenue as % of Total Revenue

	Tax on income, profits & capital gains		Social Security Contrib.	Taxes on payroll & workforce	Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans	Other Taxes	Non tax revenue		Total Revenue
	Total	Individuals				Corporate	Total			Sales tax	Total		Property income
1993/94	11.7	5.3	6.3	-	6.1	26.2	9.4	44.9	0.1	11.1	8.0	100.0
1994/95	14.0	6.7	7.3	-	6.3	26.9	9.8	38.7	0.1	14.0	10.7	100.0
1995/96	15.6	7.9	7.8	-	7.1	29.4	10.8	38.8	0.1	8.9	5.1	100.0
1996/97	13.9	7.4	6.5	-	5.9	31.4	14.9	33.9	0.1	14.7	11.9	100.0

Expenditures by function as % of Total Expenditure

	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg. Affair	Fuel and Energy	Agri. Forest & Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
1994/95	11.3	10.7	17.0	8.5	16.6	5.5	1.7	-	5.8	0.6	5.0	18.1	100.0
1995/96	10.5	10.5	15.8	8.3	17.3	5.4	1.8	-	5.7	0.7	3.6	20.4	100.0
1996/97	10.0	9.4	16.6	7.7	18.6	5.9	1.6	-	4.4	0.8	2.9	21.9	100.0

Expenditures by economic type as a % of Total Expenditure and Net Lending

	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services		Interest Payments	Subsidies & other current transfers		Capital expenditure	Lending minus Repayments
				Total	Wages & salaries		Total	Other current transfers		
1993/94	100.0	99.1	81.8	41.4	31.7	11.7	28.7	17.3	0.9	
1994/95	100.0	100.1	84.1	41.6	32.2	13.0	29.5	16.0	-0.1	
1995/96	100.0	97.0	82.2	38.8	29.7	13.1	30.3	14.8	3.0	
1996/97	100.0	93.0	78.6	34.8	26.5	13.1	30.7	14.4	7.0	

Table 1.4 Revenue and grants, 1993/94 - 1996/97 - Budgetary Central Government

R million

Revenue items	1993/94		1994/95		1995/96		1996/97 ¹	
	Amount	%	Amount	%	Amount	%	Amount	%
Tax revenue	11,411.6	88.0	11,067.5	84.3	11,487.5	89.5	14,000.9	85.0
Tax on income, profits and capital gains	1,497.0	11.5	1,804.2	13.7	1,972.7	15.4	2,287.1	13.9
Individual income tax	(682.7)	(5.3)	(863.3)	(6.6)	(991.1)	(7.7)	(1,219.9)	(7.4)
Corporate tax	(814.3)	(6.3)	(940.9)	(7.2)	(981.6)	(7.6)	(1,067.2)	(6.5)
Social security contributions	-	-	-	-	-	-	-	-
Taxes on payroll and workforce	-	-	-	-	-	-	-	-
Taxes on property	776.5	6.0	809.3	6.2	894.9	7.0	976.4	5.9
Domestic taxes on goods and services	3,356.3	25.9	3,463.8	26.4	3,710.0	28.9	5,157.2	31.3
of which : Excise duties	(1,126.0)	(8.7)	(1,100.5)	(8.4)	(1,162.5)	(9.1)	(1,276.1)	(7.7)
Sales tax	(1,209.8)	(9.3)	(1,263.8)	(9.6)	(1,356.9)	(10.6)	(2,441.9)	(14.8)
Tax on gambling	(350.5)	(2.7)	(411.6)	(3.1)	(456.9)	(3.6)	(548.3)	(3.3)
Tax on hotel bills	(373.1)	(2.9)	(361.0)	(2.8)	(390.8)	(3.0)	(513.2)	(3.1)
Import duties	5,363.3	41.4	4,978.5	37.9	4,898.2	38.2	5,569.7	33.8
Export duties	400.3	3.1	-	-	-	-	-	-
Other tax revenue	18.2	0.1	11.7	0.1	11.7	0.1	10.5	0.1
Nontax revenue	1,421.8	11.0	1,794.7	13.7	1,124.0	8.8	2,410.6	14.6
Property income	1,022.6	7.9	1,371.2	10.4	645.6	5.0	1,953.9	11.9
Fees, charges and non-industrial sales	291.8	2.3	292.8	2.2	287.2	2.2	317.5	1.9
Fines and Forfeits	33.0	0.3	27.3	0.2	38.9	0.3	43.6	0.3
Employees' contributions to government employee pension funds	72.8	0.6	77.7	0.6	81.3	0.6	92.1	0.6
Other nontax revenue	1.6	-	25.7	0.2	71.0	0.6	3.5	-
Total revenue	12,833.4	99.0	12,862.2	98.0	12,611.5	98.3	16,411.5	99.6
Grants	130.2	1.0	261.6	2.0	220.5	1.7	62.8	0.4
Total revenue and grants	12,963.6	100.0	13,123.8	100.0	12,832.0	100.0	16,474.3	100.0

¹ Provisional

Table 1.5 - Functional classification of expenditure, 1993/94 - 1996/97 - Budgetary Central Government

R million

Functional categories	1993/94			1994/95				
	Current	Capital	Total	%	Current	Capital	Total	%
General Government Services	2,526.6	452.6	2,979.2	20.8	2,765.4	521.5	3,286.9	21.1
General public services	1,295.9	209.3	1,505.2	10.5	1,409.9	208.9	1,618.8	10.4
Defence	200.0	0.3	200.3	1.4	224.1	1.4	225.5	1.4
Public order and safety	1,030.7	243.0	1,273.7	8.9	1,131.4	311.2	1,442.6	9.3
Community and Social Services	6,031.0	1,045.1	7,076.1	49.4	6,638.1	1,029.5	7,667.6	49.3
Education	2,043.8	220.7	2,264.5	15.8	2,271.6	368.0	2,639.6	17.0
Health	1,174.4	129.2	1,303.6	9.1	1,242.6	78.2	1,320.8	8.5
Social security and welfare	2,297.2	5.0	2,302.2	16.1	2,584.1	5.7	2,589.8	16.6
Housing and community amenities	373.9	611.8	985.7	6.9	380.7	474.0	854.7	5.5
Recreational, cultural and religious services	141.7	78.4	220.1	1.5	159.1	103.6	262.7	1.7
Economic Services	1,068.3	1,008.9	2,077.2	14.4	1,129.5	930.7	2,060.2	13.2
Fuel and energy	1.9	5.1	7.0	-	2.2	5.2	7.4	-
Agriculture, forestry, fishing and hunting	664.6	132.8	797.4	5.6	688.2	211.8	900.0	5.8
Mining and mineral resources, manufacturing and construction	67.1	0.7	67.8	0.5	99.5	1.4	100.9	0.6
Transportation and communication	107.3	817.3	924.6	6.4	97.6	686.6	784.2	5.0
Other economic services	227.4	53.0	280.4	1.9	242.0	25.7	267.7	1.7
Other functions	2,198.3	-	2,198.3	15.4	2,545.2	-	2,545.2	16.4
Other expenditure	2,198.3	-	2,198.3	15.4	2,545.2	-	2,545.2	16.4
Public debt interest	(1,686.0)	(-)	(1,686.0)	(11.8)	(2,019.9)	(-)	(2,019.9)	(13.0)
Transfer to local government	(509.4)	(-)	(509.4)	(3.6)	(525.3)	(-)	(525.3)	(3.4)
Other	(2.9)	(-)	(2.9)	-	(-)	(-)	(-)	(-)
Total	11,824.2	2,506.6	14,330.8	100.0	13,078.2	2,481.7	15,559.9	100.0

Table 1.5 (Cont'd) - Functional classification of expenditure, 1993/94 - 1996/97 - Budgetary Central Government

R million

Functional categories	1995/96				1996/97 ¹			
	Current	Capital	Total	%	Current	Capital	Total	%
General Government Services								
General public services	3,117.6	493.5	3,611.1	21.0	3,475.5	477.3	3,952.8	19.4
Defence	1,627.0	173.1	1,800.1	10.5	1,800.5	231.6	2,032.1	10.0
Public order and safety	240.3	1.8	242.1	1.4	222.0	1.6	223.6	1.1
Community and Social Services								
Education	1,250.3	318.6	1,568.9	9.1	1,453.0	244.1	1,697.1	8.3
Health	7,175.0	1,187.0	8,362.0	48.6	8,491.2	1,776.6	10,267.8	50.5
Social security and welfare	2,352.0	371.5	2,723.5	15.8	2,683.4	694.7	3,378.1	16.6
Housing and community amenities	1,346.2	84.7	1,430.9	8.3	1,465.0	101.5	1,566.5	7.7
Recreational, cultural and religious services	2,953.7	30.5	2,984.2	17.3	3,756.0	31.1	3,787.1	18.6
Economic Services								
Fuel and energy	327.5	593.7	921.2	5.4	374.4	833.8	1,208.2	5.9
Agriculture, forestry, fishing and hunting	195.6	106.6	302.2	1.8	212.4	115.5	327.9	1.6
Mining and mineral resources, manufacturing and construction	1,402.3	869.9	2,272.2	13.2	1,744.6	815.8	2,560.4	12.5
Transportation and communication	2.3	5.0	7.3	-	3.9	5.0	8.9	-
Other economic services	709.7	267.4	977.1	5.7	789.8	112.0	901.8	4.4
Other functions								
Other expenditure	105.9	19.0	124.9	0.7	130.3	30.6	160.9	0.8
Public debt interest	93.6	526.9	620.5	3.6	100.2	495.8	596.0	2.9
Transfer to local government	490.8	51.6	542.4	3.2	720.4	172.4	892.8	4.4
Other	2,890.8	72.0	2,962.8	17.2	3,497.0	72.0	3,569.0	17.5
	2,890.8	72.0	2,962.8	17.2	3,497.0	72.0	3,569.0	17.5
	(2,332.1)	(-)	(2,332.1)	(13.6)	(2,875.1)	(-)	(2,875.1)	(14.1)
	(558.7)	(72.0)	(630.7)	(3.7)	(621.9)	(72.0)	(693.9)	(3.4)
	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Total	14,585.7	2,622.4	17,208.1	100.0	17,208.3	3,141.7	20,350.0	100.0

¹ Provisional

Table 1.6 - Functional classification of current expenditure, 1993/94 - 1996/97 - Budgetary Central Government

Functional categories	1993/94		1994/95		1995/96		1996/97 ¹	
	Amount	%	Amount	%	Amount	%	Amount	%
General Government Services	2,526.6	21.4	2,765.4	21.1	3,117.6	21.4	3,475.5	20.2
General public services	1,295.9	11.0	1,409.9	10.8	1,627.0	11.2	1,800.5	10.5
Defence	200.0	1.7	224.1	1.7	240.3	1.6	222.0	1.3
Public order and safety	1,030.7	8.7	1,131.4	8.7	1,250.3	8.6	1,453.0	8.4
Community and Social Services	6,031.0	51.0	6,638.1	50.8	7,175.0	49.2	8,491.2	49.3
Education	2,043.8	17.3	2,271.6	17.4	2,352.0	16.1	2,683.4	15.6
Health	1,174.4	9.9	1,242.6	9.5	1,346.2	9.2	1,465.0	8.5
Social security and welfare	2,297.2	19.4	2,584.1	19.8	2,953.7	20.3	3,756.0	21.8
Housing and community amenities	373.9	3.2	380.7	2.9	327.5	2.2	374.4	2.2
Recreational, cultural and religious services	141.7	1.2	159.1	1.2	195.6	1.3	212.4	1.2
Economic Services	1,068.3	9.0	1,129.5	8.6	1,402.3	9.6	1,744.6	10.1
Fuel and energy	1.9	-	2.2	-	2.3	-	3.9	-
Agriculture, forestry, fishing and hunting	664.6	5.6	688.2	5.3	709.7	4.9	789.8	4.6
Mining and mineral resources, manufacturing and construction	67.1	0.6	99.5	0.8	105.9	0.7	130.3	0.8
Transportation and communication	107.3	0.9	97.6	0.7	93.6	0.6	100.2	0.6
Other economic services	227.4	1.9	242.0	1.9	490.8	3.4	720.4	4.2
Other functions	2,198.3	18.6	2,545.2	19.5	2,890.8	19.8	3,497.0	20.3
Other expenditure	2,198.3	18.6	2,545.2	19.5	2,890.8	19.8	3,497.0	20.3
Public debt interest	(1,686.0)	(14.3)	(2,019.9)	(15.4)	(2,332.1)	(16.0)	(2,875.1)	(16.7)
Transfer to local government	(509.4)	(4.3)	(525.3)	(4.0)	(558.7)	(3.8)	(621.9)	(3.6)
Other	(2.9)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Total	11,824.2	100.0	13,078.2	100.0	14,585.7	100.0	17,208.3	100.0

¹ Provisional

Table 1.7 - Functional classification of capital expenditure, 1993/94 - 1996/97 - Budgetary Central Government

Functional categories	1993/94		1994/95		1995/96		1996/97 ¹	
	Amount	%	Amount	%	Amount	%	Amount	%
General Government Services	452.6	18.1	521.5	21.0	493.5	18.8	477.3	15.2
General public services	209.3	8.4	208.9	8.4	173.1	6.6	231.6	7.4
Defence	0.3	-	1.4	0.1	1.8	0.1	1.6	0.1
Public order and safety	243.0	9.7	311.2	12.5	318.6	12.1	244.1	7.8
Community and Social Services	1,045.1	41.7	1,029.5	41.5	1,187.0	45.3	1,776.6	56.5
Education	220.7	8.8	368.0	14.8	371.5	14.2	694.7	22.1
Health	129.2	5.2	78.2	3.2	84.7	3.2	101.5	3.2
Social security and welfare	5.0	0.2	5.7	0.2	30.5	1.2	31.1	1.0
Housing and community amenities	611.8	24.4	474.0	19.1	593.7	22.6	833.8	26.5
Recreational, cultural and religious services	78.4	3.1	103.6	4.2	106.6	4.1	115.5	3.7
Economic Services	1,008.9	40.2	930.7	37.5	869.9	33.2	815.8	26.0
Fuel and energy	5.1	0.2	5.2	0.2	5.0	0.2	5.0	0.2
Agriculture, forestry, fishing and hunting	132.8	5.3	211.8	8.5	267.4	10.2	112.0	3.6
Mining and mineral resources, manufacturing and construction	0.7	-	1.4	0.1	19.0	0.7	30.6	1.0
Transportation and communication	817.3	32.6	686.6	27.7	526.9	20.1	495.8	15.8
Other economic services	53.0	2.1	25.7	1.0	51.6	2.0	172.4	5.5
Other Functions	-	-	-	-	72.0	2.7	72.0	2.3
Other expenditure	-	-	-	-	72.0	2.7	72.0	2.3
Total	2,506.6	100.0	2,481.7	100.0	2,622.4	100.0	3,141.7	100.0

¹ Provisional

Table 1.8 - Economic classification of expenditure, 1993/94 - 1996/97 - Budgetary Central Government

R million

Economic categories	1993/94		1994/95		1995/96		1996/97 ¹	
	Amount	%	Amount	%	Amount	%	Amount	%
Current expenditure	11,824.2	82.5	13,078.2	84.1	14,585.7	84.8	17,208.3	84.6
Wages and salaries	4,590.1	32.0	5,002.7	32.2	5,261.9	30.6	5,791.3	28.5
Employer contributions to pension schemes	-	-	-	-	-	-	-	-
Other purchases of goods and services	1,390.6	9.7	1,463.5	9.4	1,615.4	9.4	1,828.8	9.0
Interest payments	1,686.0	11.8	2,019.9	13.0	2,332.1	13.6	2,875.1	14.1
Subsidies and other current transfers	4,157.5	29.0	4,592.1	29.5	5,376.3	31.2	6,713.1	33.0
Subsidies	(244.2)	(1.7)	(239.8)	(1.5)	(491.3)	(2.9)	(837.6)	(4.1)
Transfer to local government	(509.4)	(3.6)	(525.3)	(3.4)	(558.7)	(3.2)	(621.9)	(3.1)
Transfer to nonprofit institutions and households	(3,369.0)	(23.5)	(3,791.5)	(24.4)	(4,292.0)	(24.9)	(5,200.3)	(25.6)
Transfer abroad	(34.9)	(0.2)	(35.5)	(0.2)	(34.3)	(0.2)	(53.3)	(0.3)
Capital expenditure	2,506.6	17.5	2,481.7	15.9	2,622.4	15.2	3,141.7	15.4
Acquisition of fixed capital assets	1,855.9	13.0	1,886.5	12.1	1,907.4	11.1	2,404.1	11.8
Purchase of land	55.9	0.4	119.6	0.8	129.8	0.8	92.9	0.5
Capital transfers	594.8	4.1	475.6	3.0	585.2	3.4	644.7	3.2
To local government	(-)	(-)	(-)	(-)	(72.0)	(0.4)	(72.0)	(0.4)
To nonfinancial public enterprises	(422.1)	(2.9)	(348.6)	(2.2)	(416.0)	(2.4)	(437.9)	(2.2)
To public financial institutions	(146.4)	(1.0)	(100.0)	(0.6)	(70.0)	(0.4)	(120.0)	(0.6)
Abroad	(26.3)	(0.2)	(27.0)	(0.2)	(27.2)	(0.2)	(14.8)	(0.1)
Total expenditure	14,330.8	100.0	15,559.9	100.0	17,208.1	100.0	20,350.0	100.0

¹ Provisional

Table 1.9 - Functional classification of net lending ,1993/94 - 1996/97

(Budgetary Central Government)

	R million			
Functional classification	1993/94	1994/95	1995/96	1996/97 ¹
General Government Services	-1.5	3.0	-1.0	-0.6
General public services	-1.5	3.0	-1.0	-0.6
Defence	-	-	-	-
Public order and safety	-	-	-	-
Community and Social Services	201.9	10.1	124.9	90.9
Education	46.0	20.7	35.4	29.7
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing and community amenities	155.9	-10.6	89.5	61.2
Recreational, cultural and religious services	-	-	-	-
Economic Services	-68.6	-22.9	404.6	1,445.8
Fuel and energy	-41.0	-73.1	5.2	358.6
Agriculture, forestry, fishing and hunting	19.0	97.8	54.4	44.5
Mining and mineral resources, manufacturing and construction	109.8	195.5	89.7	10.2
Transportation and communication	-57.7	-1.1	-128.6	33.3
Other economic services	-98.7	-242.0	383.9	999.2
Other Functions	-	-	-	-
Other expenditure	-	-	-	-
Total	131.8	-9.8	528.5	1,536.1

¹ Provisional

Table 1.10 - Financing by type of debt holder, 1993/94 - 1996/97

(Budgetary Central Government)

Debt holders	R million			
	1993/94	1994/95	1995/96	1996/97 ¹
Domestic financing	1,605.4	2,809.3	2,530.0	5,213.9
Other general government	-704.3	55.2	-119.8	...
Monetary authorities	1,292.1	733.4	-922.5	...
of which: I.M.F.	(-0.2)	(-0.2)	(-1.0)	...
Deposit money banks	1,263.6	2,290.6	2,044.9	...
Other	-246.0	-269.9	1,527.4	...
Adjustments	-	-	-	...
Foreign financing	-106.4	-383.0	2,374.6	197.9
International development institutions	-37.4	-195.2	2,529.6	...
Foreign governments	-47.4	-149.8	-132.5	...
Other	-27.9	-25.7	-22.7	...
Changes in cash, deposits, etc.	6.3	-12.3	0.2	...
Total	1,499.0	2,426.3	4,904.6	5,411.8

¹ Provisional

Table 1.11 - Financing by type of debt instrument, 1993/94 - 1996/97

(Budgetary Central Government)

Debt instrument	R million			
	1993/94	1994/95	1995/96	1996/97 ¹
Domestic financing	1,605.4	2,809.3	2,530.0	5,213.9
Long-term bonds	1,529.1	-618.4	1,334.2	...
Short-term bonds and bills	-414.1	3,393.9	1,857.5	...
Long-term loans n.e.c	-0.2	-0.2	-1.0	...
of which: I.M.F.	(-0.2)	(-0.2)	(-1.0)	...
Short-term loans and advances	997.4	-180.3	-337.9	...
Other liabilities	-	-	-	...
Changes in cash, deposits, etc	-506.8	214.3	-322.8	...
Discrepancy	-	-	-	...
Foreign financing	-106.4	-383.0	2,374.6	197.9
Long-term loans	-112.7	-370.7	2,374.4	...
Changes in cash, deposits, etc.	6.3	-12.3	0.2	...
Total	1,499.0	2,426.3	4,904.6	5,411.8

¹ Provisional

Table 1.12 - Outstanding debt by type of debt holder, 1993/94 - 1996/97

(Budgetary Central Government)

	R million			
Debt holders	1993/94	1994/95	1995/96	1996/97
Domestic debt	18,675.9	21,664.9	24,646.3	29,811.4
Other general government	4,653.2	4,532.2	5,626.8	8,100.4
Monetary authorities	1,909.7	2,667.3	1,722.7	758.6
of which: I.M.F.	(-)	(-)	(-)	(-)
Deposit money banks	9,681.7	12,309.8	14,539.5	16,624.4
Other	2,431.3	2,155.6	2,757.3	4,328.0
Foreign debt	5,765.6	5,778.3	9,159.1	9,666.3
International development institutions	3,226.7	3,351.6	6,709.4	3,897.9
Foreign governments	2,238.6	2,272.8	2,300.9	2,445.1
Other	300.3	153.9	148.8	3,323.3
Total	24,441.5	27,443.2	33,805.4	39,477.7

Table 1.13 - Outstanding debt by type of debt instrument, 1993/94 - 1996/97

(Budgetary Central Government)

	R million			
Debt instrument	1993/94	1994/95	1995/96	1996/97
Domestic debt	18,675.9	21,664.9	24,646.3	29,811.4
Long-term bonds	10,721.6	10,103.8	11,426.8	12,147.2
Short-term bonds and bills	6,339.5	10,126.6	12,123.0	17,338.0
Long-term loans n.e.c	-	-	-	-
of which: I.M.F.	(-)	(-)	(-)	(-)
Short-term loans and advances	1,614.8	1,434.5	1,096.5	326.2
Other liabilities	-	-	-	-
Foreign debt	5,765.6	5,778.3	9,159.1	9,666.3
Long-term loans	5,765.6	5,778.3	9,159.1	9,666.3
Total	24,441.5	27,443.2	33,805.4	39,477.7

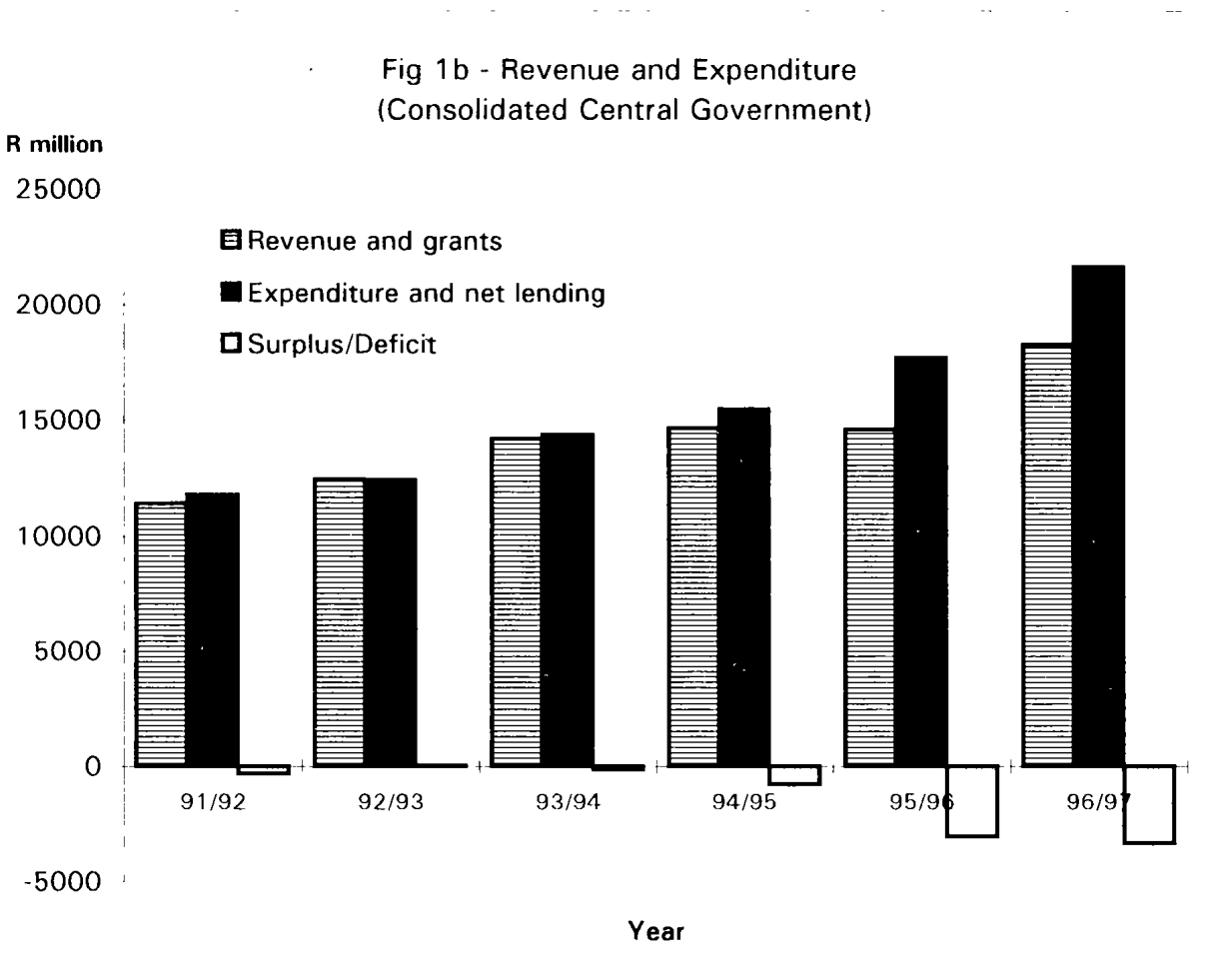
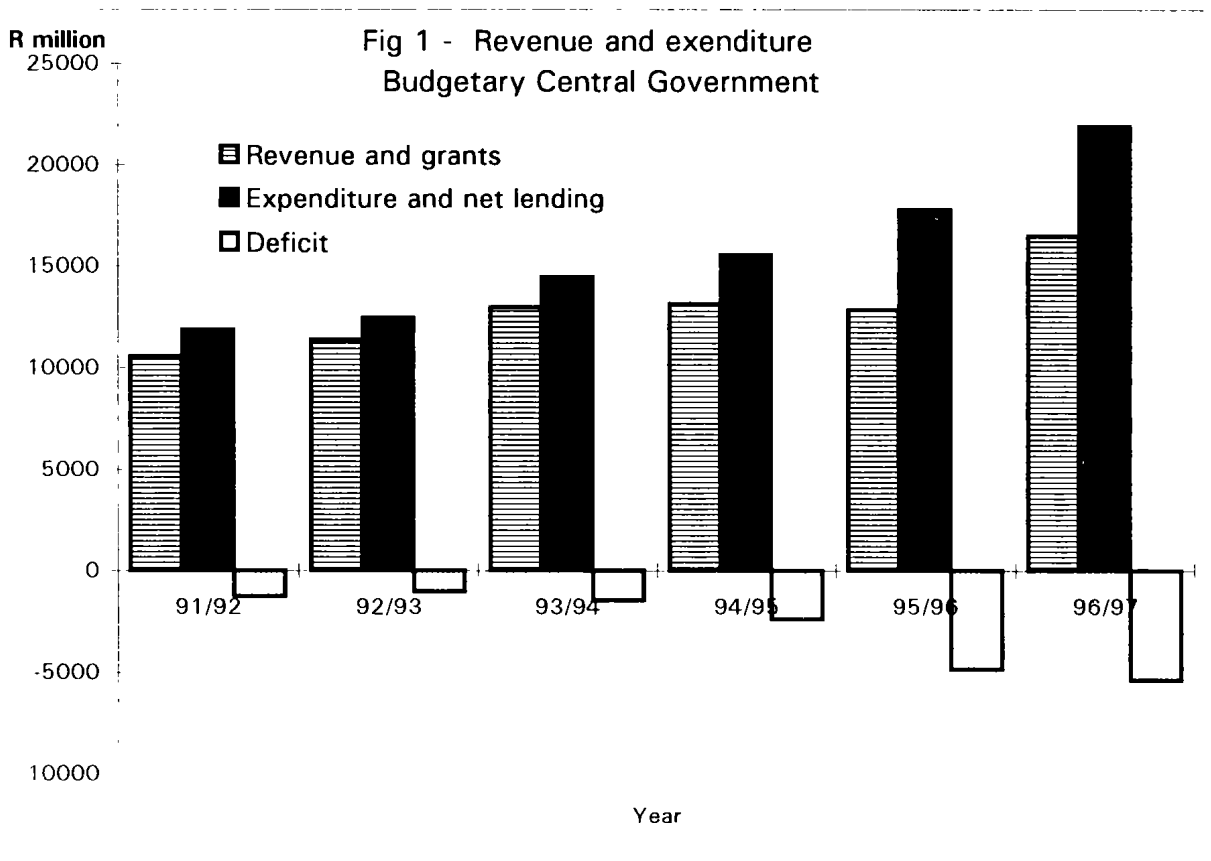


Table 2.1 - Main aggregates, 1993/94 - 1996/97, Consolidated Central Government

R million

Main aggregates	1993/94	1994/95	1995/96	1996/97 ¹
1 Total revenue	14,076.0	14,396.4	14,395.2	18,218.5
(i) Tax revenue	12,254.1	12,024.7	12,526.3	15,090.6
(ii) Nontax revenue	1,821.9	2,371.7	1,868.9	3,127.9
2 Grants	130.2	261.6	220.5	62.8
3 Total revenue and grants	14,206.2	14,658.0	14,615.7	18,281.3
4 Current expenditure	11,549.7	12,890.8	14,414.0	16,865.1
5 Capital expenditure	2,721.7	2,611.4	2,776.3	3,277.2
6 Total expenditure	14,271.4	15,502.2	17,190.3	20,142.3
7 Lending minus repayments	101.8	-30.5	493.1	1,506.4
8 Total expenditure and lending minus repayments	14,373.2	15,471.7	17,683.4	21,648.7
9 Gross fixed capital formation	2,212.0	2,140.9	2,213.7	2,674.2
10 Current account surplus / deficit (1 - 4)	2,526.3	1,505.6	-18.8	1,353.4
11 Overall deficit / surplus (3 - 8)	-167.0	-813.7	-3,067.7	-3,367.4
12 Financing	167.0	813.7	3,067.7	3,367.4
(i) Domestic	273.4	1,627.7	693.1	3,169.5
(ii) Foreign	-106.4	-814.0	2,374.6	197.9
13 Central government debt at end of period	19,914.6	23,089.1	28,378.6	31,566.3
(i) Domestic	14,149.0	17,310.8	19,219.5	21,900.0
(ii) Foreign	5,765.6	5,778.3	9,159.1	9,666.3
14 Total external debt of the Country	17,561.0	19,587.7	23,807.5	25,410.0

¹ Provisional

Table 2.2 Summary of Consolidated Central Government Operations, 1993/94 - 1996/97

Major components

R million

	Total Revenue and Grants		Current Revenue		Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/ Surplus	Financing		Monetary Authorities
	Total	Tax Revenue	Nontax Revenue	Abroad							Domestic		
1993/94	14,206.2	14,076.0	12,254.1	1,821.9	-	130.2	14,373.2	14,271.4	101.8	-167.0	-106.4	273.4	1,292.1
1994/95	14,658.0	14,396.4	12,024.7	2,371.7	-	261.6	15,471.7	15,502.2	-30.5	-813.7	-814.0	1,627.7	733.4
1995/96	14,615.7	14,395.2	12,526.3	1,868.9	-	220.5	17,683.4	17,190.3	493.1	-3,067.1	2,374.6	693.1	-922.5
1996/97	18,281.3	18,218.5	15,090.6	3,127.9	-	62.8	21,648.7	20,142.3	1,506.4	-3,367.4	197.9	3,169.5	...

Types of revenue

R million

	Tax on income, profits & capital gains		Social Security Contrib.	Taxes on Payroll & workforce	Housing & Community Amenities	Recre. & Cultural & Relg Affairs	Fuel and Energy	Agri. Forest & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Non tax revenue		Total Revenue
	Individuals	Corporate										Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans	Other Taxes	Total	Property income
1993/94	1,497.0	682.7	814.3	728.8	776.5	231.3	7.0	821.2	67.8	944.7	2,223.9	1,821.9	1,324.7	14,076.0
1994/95	1,804.2	863.3	940.9	844.6	809.3	267.4	7.4	909.0	100.9	799.6	2,472.4	2,371.7	1,820.6	14,396.4
1995/96	1,972.7	991.1	981.6	911.0	894.9	315.8	7.3	1,001.3	124.9	632.7	3,129.4	1,868.9	1,292.7	14,395.2
1996/97	2,287.1	1,219.9	1,067.2	948.0	976.4	373.2	8.9	931.1	160.9	610.7	3,772.1	3,127.9	2,526.0	18,218.5

Expenditures by function

R million

	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg Affairs	Fuel and Energy	Agri. Forest & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
1994/95	1,628.6	1,681.5	2,762.1	1,326.1	2,674.8	872.4	267.4	7.4	909.0	100.9	799.6	2,472.4	15,502.2
1995/96	1,812.6	1,814.4	2,883.8	1,433.3	3,095.8	939.0	315.8	7.3	1,001.3	124.9	632.7	3,129.4	17,190.3
1996/97	2,070.1	1,934.1	3,509.7	1,589.2	3,936.5	1,245.8	373.2	8.9	931.1	160.9	610.7	3,772.1	20,142.3

Expenditures by Economic Type

R million

	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services		Interest Payments	Subsidies & other current transfers		Capital expenditure	Lending minus Repayments
				Total	Wages & salaries		Total	Other current transfers		
1993/94	14,373.2	14,271.4	11,549.7	6,949.9	5,358.9	1,324.9	3,274.9	2,981.1	2,721.7	101.8
1994/95	15,471.7	15,502.2	12,890.8	7,573.5	5,887.0	1,655.1	3,662.2	3,328.4	2,611.4	-30.5
1995/96	17,683.4	17,190.3	14,414.0	8,072.6	6,186.9	1,958.1	4,383.3	3,788.7	2,776.3	493.1
1996/97	21,648.7	20,142.3	16,865.1	8,979.5	6,836.5	2,300.8	5,584.8	4,649.0	3,277.2	1,506.4

Table 2.3 Summary of Consolidated Central Government Operations, Percentages, 1993/94 - 1996/97
Major components as % of Total Expenditure and Net Lending

	Total Revenue and Grants		Current Revenue		Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/Surplus	Financing	
	Total	and Grants	Total	Nontax Revenue							Abroad	Domestic	Monetary Authorities
1993/94	98.8	97.9	85.3	12.7	0.9	100.0	99.3	0.7	-1.2	-0.7	1.9	9.0
1994/95	94.7	93.0	77.7	15.3	1.7	100.0	100.2	-0.2	-5.3	-5.3	10.5	4.7
1995/96	82.7	81.4	70.8	10.6	1.2	100.0	97.2	2.8	-17.3	13.4	3.9	-5.2
1996/97	84.4	84.2	69.7	14.4	0.3	100.0	93.0	7.0	-15.6	0.9	14.6	...

Types of revenue as % of Total Revenue

	Tax on income, profits & capital gains		Social Security Contrib.	Taxes on payroll & workforce	Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans	Other Taxes	Non tax revenue		Total Revenue
	Total	Individuals				Corporate	Total			Sales tax	Total		Property income
1993/94	10.6	4.9	5.8	0.5	5.5	24.1	8.6	40.9	0.1	12.9	9.4	100.0
1994/95	12.5	6.0	6.5	0.5	5.6	24.3	8.8	34.6	0.1	16.5	12.6	100.0
1995/96	13.7	6.9	6.8	0.7	6.2	26.0	9.4	34.0	0.1	13.0	9.0	100.0
1996/97	12.6	6.7	5.9	0.6	5.4	28.5	13.4	30.6	0.1	17.2	13.9	100.0

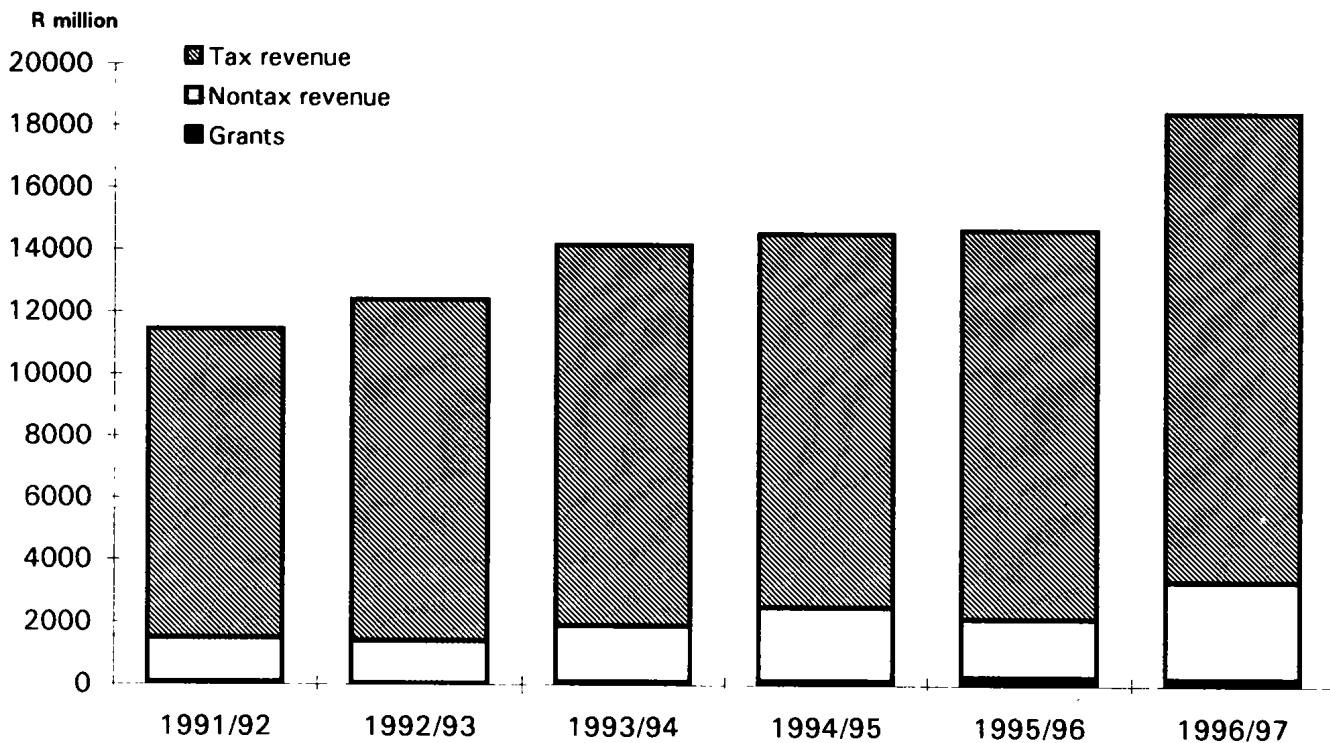
Expenditures by function as % of Total Expenditure Government

	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg Affair	Fuel and Energy	Agri. Forest & Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
1993/94	10.6	10.3	16.2	9.2	16.6	7.0	1.6	-	5.8	0.5	6.6	15.6	100.0
1994/95	10.5	10.8	17.8	8.6	17.3	5.6	1.7	-	5.9	0.7	5.2	15.9	100.0
1995/96	10.5	10.6	16.8	8.3	18.0	5.5	1.8	-	5.8	0.7	3.7	18.2	100.0
1996/97	10.3	9.6	17.4	7.9	19.5	6.2	1.9	-	4.6	0.8	3.0	18.7	100.0

Expenditure by economic type as a % of Total Expenditure and Net Lending

	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services		Interest Payments	Subsidies & other current transfers		Capital expenditure minus Repayments
				Total	Wages & salaries		Total	Subsidies		Other current transfers
1993/94	100.0	99.3	80.4	48.4	37.3	9.2	22.8	2.0	18.9
1994/95	100.0	100.2	83.3	49.0	38.1	10.7	23.7	2.2	16.9
1995/96	100.0	97.2	81.5	45.7	35.0	11.1	24.8	3.4	15.7
1996/97	100.0	93.0	77.9	41.5	31.6	10.6	25.8	4.3	15.1

**Fig 2a - Revenue and Grants
(Consolidated Central Government)**



**Fig 2b - Tax Revenue
(Consolidated Central Government)**

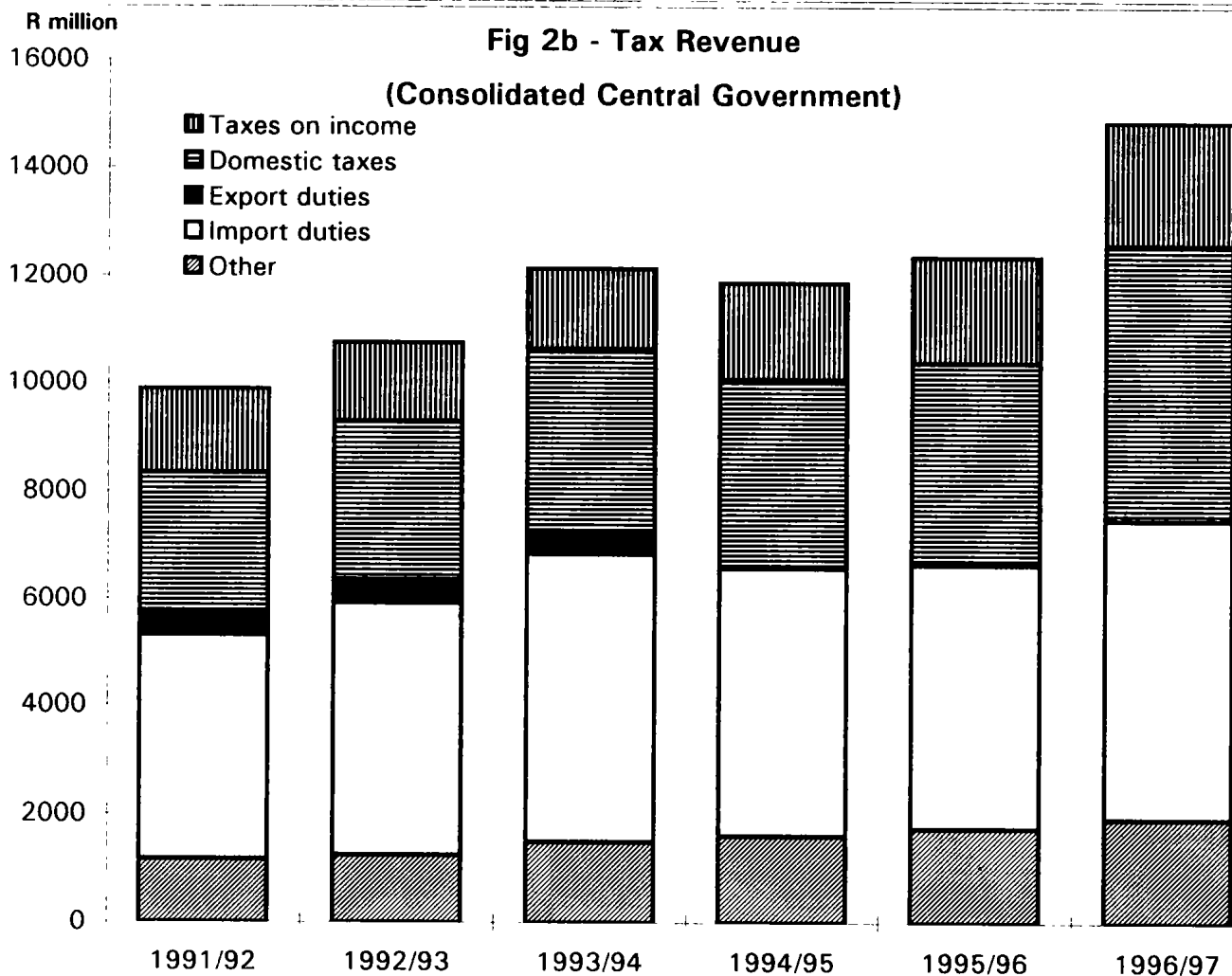


Table 2.4 - Revenue and grants, 1993/94 - 1996/97

(Consolidated Central Government)

R million

Revenue items	1993/94				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Tax revenue	11,411.6	113.7	728.8	12,254.1	86.3
Tax on income, profits and capital gains	1,497.0	-	-	1,497.0	10.5
Individual income tax	(682.7)	(-)	(-)	(682.7)	(4.8)
Corporate tax	(814.3)	(-)	(-)	(814.3)	(5.7)
Social security contributions	-	-	728.8	728.8	5.1
Taxes on payroll and workforce	-	71.6	-	71.6	0.5
Taxes on property	776.5	-	-	776.5	5.5
Domestic taxes on goods and services	3,356.3	42.1	-	3,398.4	23.9
of which : Excise duties	(1,126.0)	(-)	(-)	(1,126.0)	(7.9)
Sales tax	(1,209.8)	(-)	(-)	(1,209.8)	(8.5)
Tax on gambling	(350.5)	(-)	(-)	(350.5)	(2.5)
Tax on hotel bills	(373.1)	(-)	(-)	(373.1)	(2.6)
Import duties	5,363.3	-	-	5,363.3	37.8
Export duties	400.3	-	-	400.3	2.8
Other tax revenue	18.2	-	-	18.2	0.1
Nontax revenue	1,323.7	210.1	288.1	1,821.9	12.8
Property income	1,022.6	19.5	282.6	1,324.7	9.3
Fees, charges and non-industrial sales	265.8	118.5	5.5	389.8	2.7
Fines and forfeits	33.0	-	-	33.0	0.2
Employees' contributions to government employee pension funds	0.7	72.1	-	72.8	0.5
Other nontax revenue	1.6	-	-	1.6	-
Total revenue	12,735.3	323.8	1,016.9	14,076.0	99.1
Grants	130.2	-	-	130.2	0.9
Total revenue and grants	12,865.5	323.8	1,016.9	14,206.2	100.0

Table 2.4 (Cont'd) - Revenue and grants, 1992/93 - 1995/96

(Consolidated Central Government)

R million

Revenue items	1994/95				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Tax revenue	11,067.5	112.6	844.6	12,024.7	82.0
Tax on income, profits and capital gains	1,804.2	-	-	1,804.2	12.3
Individual income tax	(863.3)	(-)	(-)	(863.3)	(5.9)
Corporate tax	(940.9)	(-)	(-)	(940.9)	(6.4)
Social security contributions	-	-	844.6	844.6	5.8
Taxes on payroll and workforce	-	77.0	-	77.0	0.5
Taxes on property	809.3	-	-	809.3	5.5
Domestic taxes on goods and services	3,463.8	35.6	-	3,499.4	23.9
of which : Excise duties	(1,100.5)	(-)	(-)	(1,100.5)	(7.5)
Sales tax	(1,263.8)	(-)	(-)	(1,263.8)	(8.6)
Tax on gambling	(411.6)	(-)	(-)	(411.6)	(2.8)
Tax on hotel bills	(361.0)	(-)	(-)	(361.0)	(2.5)
Import duties	4,978.5	-	-	4,978.5	34.0
Export duties	-	-	-	-	-
Other tax revenue	11.7	-	-	11.7	0.1
Nontax revenue	1,688.7	242.8	440.2	2,371.7	16.2
Property income	1,371.2	25.7	423.7	1,820.6	12.4
Fees, charges and non-industrial sales	263.8	140.1	16.5	420.4	2.9
Fines and forfeits	27.3	-	-	27.3	0.2
Employees' contributions to government employee pension funds	0.7	77.0	-	77.7	0.5
Other nontax revenue	25.7	-	-	25.7	0.2
Total revenue	12,756.2	355.4	1,284.8	14,396.4	98.2
Grants	261.6	-	-	261.6	1.8
Total revenue and grants	13,017.8	355.4	1,284.8	14,658.0	100.0

Table 2.4 (Cont'd) - Revenue and grants, 1992/93 - 1995/96

(Consolidated Central Government)

R million

Revenue items	1995/96				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
Tax revenue	11,487.5	127.8	911.0	12,526.3	85.7
Tax on income, profits and capital gains	1,972.7	-	-	1,972.7	13.5
Individual income tax	(991.1)	(-)	(-)	(991.1)	(6.8)
Corporate tax	(981.6)	(-)	(-)	(981.6)	(6.7)
Social security contributions	-	-	911.0	911.0	6.2
Taxes on payroll and workforce	-	93.8	-	93.8	0.6
Taxes on property	894.9	-	-	894.9	6.1
Domestic taxes on goods and services	3,710.0	34.0	-	3,744.0	25.6
of which : Excise duties	(1,162.5)	(-)	(-)	(1,162.5)	(8.0)
Sales tax	(1,356.9)	(-)	(-)	(1,356.9)	(9.3)
Tax on gambling	(456.9)	(-)	(-)	(456.9)	(3.1)
Tax on hotel bills	(390.8)	(-)	(-)	(390.8)	(2.7)
Import duties	4,898.2	-	-	4,898.2	33.5
Export duties	-	-	-	-	-
Other tax revenue	11.7	-	-	11.7	0.1
Nontax revenue	1,015.0	245.7	608.2	1,868.9	12.8
Property income	645.6	39.2	607.9	1,292.7	8.8
Fees, charges and non-industrial sales	258.8	125.9	0.3	385.0	2.6
Fines and forfeits	38.9	-	-	38.9	0.3
Employees' contributions to government employee pension funds	0.7	80.6	-	81.3	0.6
Other nontax revenue	71.0	-	-	71.0	0.5
Total revenue	12,502.5	373.5	1,519.2	14,395.2	98.5
Grants	220.5	-	-	220.5	1.5
Total revenue and grants	12,723.0	373.5	1,519.2	14,615.7	100.0

¹ Revised

Table 2.4 (Cont'd) - Revenue and grants, 1992/93 - 1995/96

(Consolidated Central Government)

R million

Revenue items	1996/97 ¹				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Tax revenue	14,000.9	141.7	948.0	15,090.6	82.5
Tax on income, profits and capital gains	2,287.1	-	-	2,287.1	12.5
Individual income tax	(1,219.9)	(-)	(-)	(1,219.9)	(6.7)
Corporate tax	(1,067.2)	(-)	(-)	(1,067.2)	(5.8)
Social security contributions	-	-	948.0	948.0	5.2
Taxes on payroll and workforce	-	101.2	-	101.2	0.6
Taxes on property	976.4	-	-	976.4	5.3
Domestic taxes on goods and services	5,157.2	40.5	-	5,197.7	28.4
of which : Excise duties	(1,276.1)	(-)	(-)	(1,276.1)	(7.0)
Sales tax	(2,441.9)	(-)	(-)	(2,441.9)	(13.4)
Tax on gambling	(548.3)	(-)	(-)	(548.3)	(3.0)
Tax on hotel bills	(513.2)	(-)	(-)	(513.2)	(2.8)
Import duties	5,569.7	-	-	5,569.7	30.5
Export duties	-	-	-	-	-
Other tax revenue	10.5	-	-	10.5	0.1
Nontax revenue	2,283.6	279.2	565.1	3,127.9	17.1
Property income	1,953.9	29.0	543.1	2,526.0	13.8
Fees, charges and non-industrial sales	281.8	158.9	22.0	462.7	2.5
Fines and forfeits	43.6	-	-	43.6	0.2
Employees' contributions to government					
employee pension funds	0.8	91.3	-	92.1	0.5
Other nontax revenue	3.5	-	-	3.5	-
Total revenue	16,284.5	420.9	1,513.1	18,218.5	99.7
Grants	62.8	-	-	62.8	0.3
Total revenue and grants	16,347.3	420.9	1,513.1	18,281.3	100.0

¹ Provisional

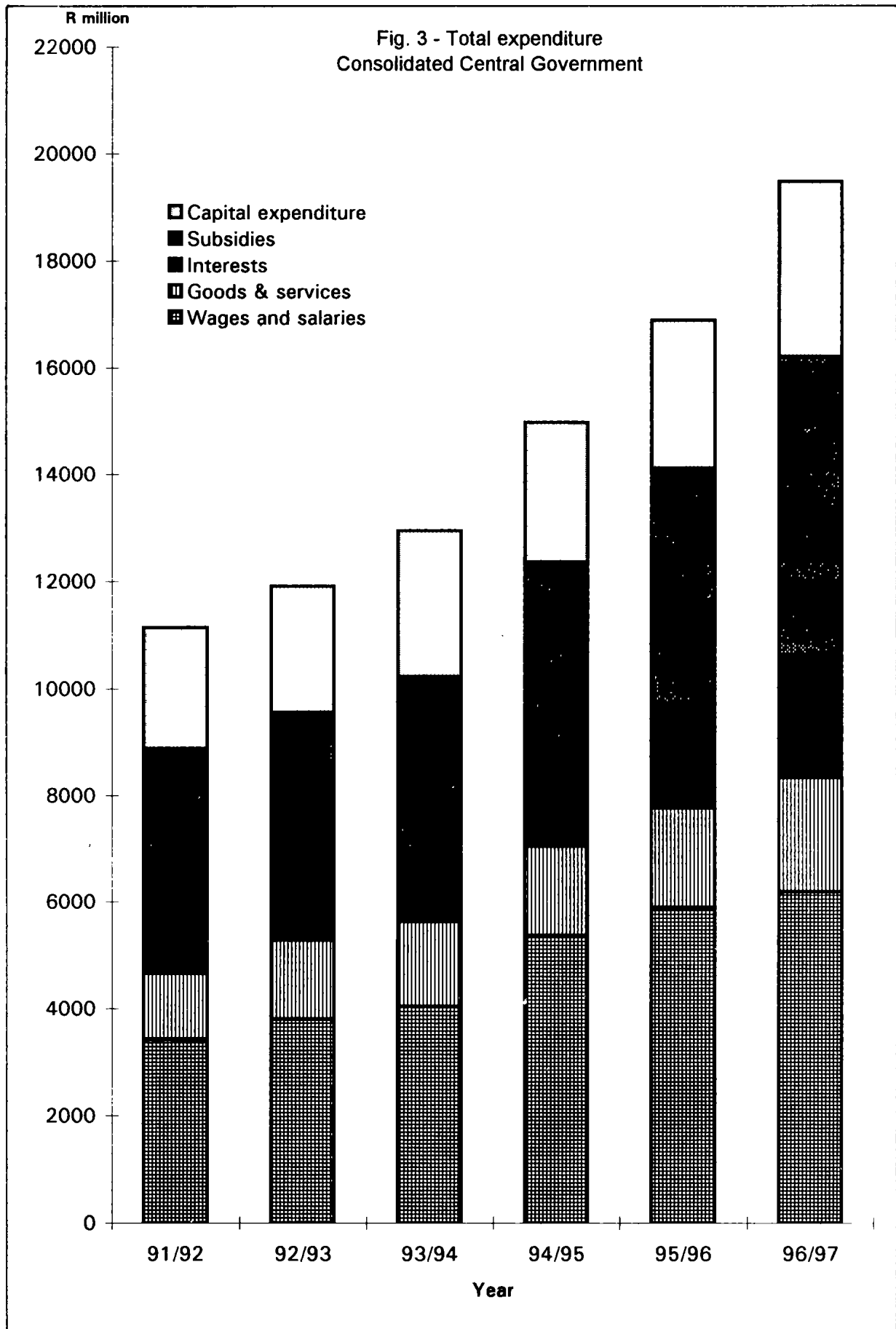


Table 2.5 - Functional classification of expenditure, 1993/94 - 1996/97 - Consolidated Central Government

R million

Functional categories	1993/94			1994/95				
	Current	Capital	Total	%	Current	Capital	Total	%
General Government Services	2,519.7	471.6	2,991.3	21.0	2,756.7	553.4	3,310.1	21.4
General public services	1,295.6	219.3	1,514.9	10.6	1,407.8	220.8	1,628.6	10.5
Defence	200.0	0.3	200.3	1.4	224.1	1.4	225.5	1.5
Public order and safety	1,024.1	252.0	1,276.1	8.9	1,124.8	331.2	1,456.0	9.4
Community and Social Services	6,115.0	1,100.5	7,215.5	50.6	6,818.3	1,084.5	7,902.8	51.0
Education	2,060.2	249.7	2,309.9	16.2	2,353.6	408.5	2,762.1	17.8
Health	1,176.8	129.3	1,306.1	9.2	1,242.9	83.2	1,326.1	8.6
Social security and welfare	2,356.2	12.6	2,368.8	16.6	2,670.5	4.3	2,674.8	17.3
Housing and community amenities	378.2	621.2	999.4	7.0	391.3	481.1	872.4	5.6
Recreational, cultural and religious services	143.6	87.7	231.3	1.6	160.0	107.4	267.4	1.7
Economic Services	1,077.8	1,043.2	2,121.0	14.9	1,138.0	956.0	2,094.0	13.5
Fuel and energy	1.9	5.1	7.0	-	2.2	5.2	7.4	-
Agriculture, forestry, fishing and hunting	674.2	147.0	821.2	5.8	696.8	212.2	909.0	5.9
Mining and mineral resources, manufacturing and construction	67.1	0.7	67.8	0.5	99.5	1.4	100.9	0.7
Transportation and communication	107.3	837.4	944.7	6.6	97.6	702.0	799.6	5.2
Other economic services	227.3	53.0	280.3	2.0	241.9	35.2	277.1	1.8
Other functions	1,837.2	106.4	1,943.6	13.6	2,177.8	17.5	2,195.3	14.2
Other expenditure	1,837.2	106.4	1,943.6	13.6	2,177.8	17.5	2,195.3	14.2
Public debt interest	(1,324.9)	(-)	(1,324.9)	(9.3)	(1,652.5)	(-)	(1,652.5)	(10.7)
Transfer to local government	(509.4)	(-)	(509.4)	(3.6)	(525.3)	(-)	(525.3)	(3.4)
Other	(2.9)	(106.4)	(109.3)	(0.8)	(-)	(17.5)	(17.5)	(0.1)
Total	11,549.7	2,721.7	14,271.4	100.0	12,890.8	2,611.4	15,502.2	100.0

Table 2.5(Cont') - Functional classification of expenditure, 1993/94 - 1996/97 - Consolidated Central Government

R million

Functional categories	1995/96			1996/97 ¹				
	Current	Capital	Total	%	Current	Capital	Total	%
General Government Services	3,110.4	516.6	3,627.0	21.1	3,466.8	537.4	4,004.2	19.9
General public services	1,626.4	186.2	1,812.6	10.5	1,798.4	271.7	2,070.1	10.3
Defence	240.3	1.8	242.1	1.4	222.0	1.6	223.6	1.1
Public order and safety	1,243.7	328.6	1,572.3	9.1	1,446.4	264.1	1,710.5	8.5
Community and Social Services	7,376.1	1,291.6	8,667.7	50.4	8,720.6	1,933.8	10,654.4	52.9
Education	2,432.4	451.4	2,883.8	16.8	2,755.3	754.4	3,509.7	17.4
Health	1,347.1	86.2	1,433.3	8.3	1,477.3	111.9	1,589.2	7.9
Social security and welfare	3,062.2	33.6	3,095.8	18.0	3,891.2	45.3	3,936.5	19.5
Housing and community amenities	338.5	600.5	939.0	5.5	384.6	861.2	1,245.8	6.2
Recreational, cultural and religious services	195.9	119.9	315.8	1.8	212.2	161.0	373.2	1.9
Economic Services	1,414.5	894.0	2,308.5	13.4	1,755.0	730.4	2,485.4	12.3
Fuel and energy	2.3	5.0	7.3	-	3.9	5.0	8.9	-
Agriculture, forestry, fishing and hunting	722.0	279.3	1,001.3	5.8	800.8	130.3	931.1	4.6
Mining and mineral resources, manufacturing and construction	105.9	19.0	124.9	0.7	130.3	30.6	160.9	0.8
Transportation and communication	93.6	539.1	632.7	3.7	100.1	510.6	610.7	3.0
Other economic services	490.7	51.6	542.3	3.2	719.9	53.9	773.8	3.8
Other functions	2,513.0	74.1	2,587.1	15.0	2,922.7	75.6	2,998.3	14.9
Other expenditure	2,513.0	74.1	2,587.1	15.0	2,922.7	75.6	2,998.3	14.9
Public debt interest	(1,954.3)	(-)	(1,954.3)	(11.4)	(2,300.8)	(-)	(2,300.8)	11.4
Transfer to local government	(558.7)	(72.0)	(630.7)	(3.7)	(621.9)	(72.0)	(693.9)	(3.4)
Other	(-)	(2.1)	(2.1)	(0.0)	(-)	(3.6)	(3.6)	(-)
Total	14,414.0	2,776.3	17,190.3	100.0	16,865.1	3,277.2	20,142.3	100.0

¹ Provisional

Table 2.6 - Functional classification of current expenditure, 1993/94 - 1996/97
(Consolidated Central Government)

R million

Functional categories	1993/94				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
General Government Services	2,510.8	8.9	-	2,519.7	21.8
General public services	1,286.7	8.9	-	1,295.6	11.2
Defence	200.0	-	-	200.0	1.7
Public order and safety	1,024.1	-	-	1,024.1	8.9
Community and Social Services	3,654.4	1,129.4	1,331.2	6,115.0	52.9
Education	1,145.4	914.8	-	2,060.2	17.8
Health	1,163.9	12.9	-	1,176.8	10.2
Social security and welfare	857.0	168.0	1,331.2	2,356.2	20.4
Housing and community amenities	359.8	18.4	-	378.2	3.3
Recreational, cultural and religious services	128.3	15.3	-	143.6	1.2
Economic Services	1,026.5	51.3	-	1,077.8	9.3
Fuel and energy	1.9	-	-	1.9	-
Agriculture, forestry, fishing and hunting	628.3	45.9	-	674.2	5.8
Mining and mineral resources, manufacturing and construction	67.1	-	-	67.1	0.6
Transportation and communication	107.3	-	-	107.3	0.9
Other economic services	221.9	5.4	-	227.3	2.0
Other Functions	1,837.2	-	-	1,837.2	15.9
Other expenditure	1,837.2	-	-	1,837.2	15.9
Public debt interest	(1,324.9)	(-)	(-)	(1,324.9)	(11.5)
Transfer to local government	(509.4)	(-)	(-)	(509.4)	(4.4)
Other	(2.9)	(-)	(-)	(2.9)	(-)
Total	9,028.9	1,189.6	1,331.2	11,549.7	100.0

Table 2.6 (Cont'd) - Functional classification of current expenditure, 1993/94 - 1996/97
(Consolidated Central Government)

R million

Functional categories	1994/95				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
General Government Services	2,745.9	10.8	-	2,756.7	21.4
General public services	1,397.0	10.8	-	1,407.8	10.9
Defence	224.1	-	-	224.1	1.7
Public order and safety	1,124.8	-	-	1,124.8	8.7
Community and Social Services	3,946.2	1,340.0	1,532.1	6,818.3	52.9
Education	1,259.0	1,094.6	-	2,353.6	18.3
Health	1,235.6	7.3	-	1,242.9	9.6
Social security and welfare	942.4	196.0	1,532.1	2,670.5	20.7
Housing and community amenities	364.9	26.4	-	391.3	3.0
Recreational, cultural and religious services	144.3	15.7	-	160.0	1.2
Economic Services	1,089.2	48.8	-	1,138.0	8.8
Fuel and energy	2.2	-	-	2.2	-
Agriculture, forestry, fishing and hunting	653.7	43.1	-	696.8	5.4
Mining and mineral resources, manufacturing and construction	99.5	-	-	99.5	0.8
Transportation and communication	97.6	-	-	97.6	0.8
Other economic services	236.2	5.7	-	241.9	1.9
Other Functions	2,177.8	-	-	2,177.8	16.9
Other expenditure	2,177.8	-	-	2,177.8	16.9
Public debt interest	(1,652.5)	(-)	(-)	(1,652.5)	(12.8)
Transfer to local government	(525.3)	(-)	(-)	(525.3)	(4.1)
Other	(-)	(-)	(-)	(-)	(-)
Total	9,959.1	1,399.6	1,532.1	12,890.8	100.0

Table 2.6 (Cont'd) - Functional classification of current expenditure, 1993/94 - 1996/97
(Consolidated Central Government)

R million

Functional categories	1995/96				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
General Government Services	3,096.0	14.4	-	3,110.4	21.6
General public services	1,612.0	14.4	-	1,626.4	11.3
Defence	240.3	-	-	240.3	1.7
Public order and safety	1,243.7	-	-	1,243.7	8.6
Community and Social Services	4,131.4	1,441.2	1,803.5	7,376.1	51.2
Education	1,261.2	1,171.2	-	2,432.4	16.9
Health	1,335.4	11.7	-	1,347.1	9.3
Social security and welfare	1,044.7	214.0	1,803.5	3,062.2	21.2
Housing and community amenities	310.5	28.0	-	338.5	2.3
Recreational, cultural and religious services	179.6	16.3	-	195.9	1.4
Economic Services	1,368.5	46.0	-	1,414.5	9.8
Fuel and energy	2.3	-	-	2.3	-
Agriculture, forestry, fishing and hunting	681.9	40.1	-	722.0	5.0
Mining and mineral resources, manufacturing and construction	105.9	-	-	105.9	0.7
Transportation and communication	93.6	-	-	93.6	0.6
Other economic services	484.8	5.9	-	490.7	3.4
Other Functions	2,513.0	-	-	2,513.0	17.4
Other expenditure	2,513.0	-	-	2,513.0	17.4
Public debt interest	(1,954.3)	(-)	(-)	(1,954.3)	(13.6)
Transfer to local government	(558.7)	(-)	(-)	(558.7)	(3.9)
Other	(-)	(-)	(-)	(-)	(-)
Total	11,108.9	1,501.6	1,803.5	14,414.0	100.0

**Table 2.6 (Cont'd) - Functional classification of current expenditure, 1993/94 - 1996/97
(Consolidated Central Government)**

Functional categories	R million				
	1996/97 ¹				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government (1 + 2 + 3) (%)	
General Government Services	3,450.0	16.8	-	3,466.8	20.6
General public services	1,781.6	16.8	-	1,798.4	10.7
Defence	222.0	-	-	222.0	1.3
Public order and safety	1,446.4	-	-	1,446.4	8.6
Community and Social Services	4,638.1	1,625.0	2,457.5	8,720.6	51.7
Education	1,435.5	1,319.8	-	2,755.3	16.3
Health	1,464.9	12.4	-	1,477.3	8.8
Social security and welfare	1,186.4	247.3	2,457.5	3,891.2	23.1
Housing and community amenities	355.9	28.7	-	384.6	2.3
Recreational, cultural and religious services	195.4	16.8	-	212.2	1.3
Economic Services	1,718.1	36.9	-	1,755.0	10.4
Fuel and energy	3.9	-	-	3.9	-
Agriculture, forestry, fishing and hunting	769.7	31.1	-	800.8	4.7
Mining and mineral resources, manufacturing and construction	130.3	-	-	130.3	0.8
Transportation and communication	100.1	-	-	100.1	0.6
Other economic services	714.1	5.8	-	719.9	4.3
Other Functions	2,922.7	-	-	2,922.7	17.3
Other expenditure	2,922.7	-	-	2,922.7	17.3
Public debt interest	(2,300.8)	(-)	(-)	(2,300.8)	(13.6)
Transfer to local government	(621.9)	(-)	(-)	(621.9)	(3.7)
Other	(-)	(-)	(-)	(-)	(-)
Total	12,728.9	1,678.7	2,457.5	16,865.1	100.0

¹ Provisional

Table 2.7 - Functional classification of capital expenditure, 1993/94 - 1996/97

(Consolidated Central Government)

R million

Functional categories	1993/94				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
General Government Services	392.6	79.0	-	471.6	17.3
General public services	189.3	30.0	-	219.3	8.0
Defence	0.3	-	-	0.3	-
Public order and safety	203.0	49.0	-	252.0	9.3
Community and Social Services	904.8	186.8	8.9	1,100.5	40.4
Education	177.2	72.5	-	249.7	9.2
Health	112.2	17.1	-	129.3	4.8
Social security and welfare	2.1	1.6	8.9	12.6	0.5
Housing and community amenities	556.4	64.8	-	621.2	22.8
Recreational, cultural and religious services	56.9	30.8	-	87.7	3.2
Economic Services	917.8	125.4	-	1,043.2	38.3
Fuel and energy	5.1	-	-	5.1	0.2
Agriculture, forestry, fishing and hunting	107.2	39.8	-	147.0	5.4
Mining and mineral resources, manufacturing and construction	0.7	-	-	0.7	-
Transportation and communication	758.3	79.1	-	837.4	30.8
Other economic services	46.5	6.5	-	53.0	1.9
Other Functions	-	-	106.4	106.4	3.9
Other expenditure	-	-	106.4	106.4	3.9
Total	2,215.2	391.2	115.3	2,721.7	100.0

Table 2.7(Cont') - Functional classification of capital expenditure, 1993/94 - 1996/97
(Consolidated Central Government)

R million

Functional categories	1994/95				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
General Government Services	467.5	85.9	-	553.4	21.2
General public services	174.9	45.9	-	220.8	8.5
Defence	1.4	-	-	1.4	0.1
Public order and safety	291.2	40.0	-	331.2	12.7
Community and Social Services	784.5	297.0	3.0	1,084.5	41.5
Education	186.5	222.0	-	408.5	15.6
Health	73.2	10.0	-	83.2	3.2
Social security and welfare	1.3	-	3.0	4.3	0.2
Housing and community amenities	451.1	30.0	-	481.1	18.4
Recreational, cultural and religious services	72.4	35.0	-	107.4	4.1
Economic Services	900.5	55.5	-	956.0	36.6
Fuel and energy	5.2	-	-	5.2	0.2
Agriculture, forestry, fishing and hunting	201.8	10.4	-	212.2	8.1
Mining and mineral resources, manufacturing and construction	1.4	-	-	1.4	0.1
Transportation and communication	667.0	35.0	-	702.0	26.9
Other economic services	25.1	10.1	-	35.2	1.3
Other Functions	-	-	17.5	17.5	0.7
Other expenditure	-	-	17.5	17.5	0.7
Total	2,152.5	438.4	20.5	2,611.4	100.0

Table 2.7(Cont') - Functional classification of capital expenditure, 1993/94 - 1996/97
(Consolidated Central Government)

R million

Functional categories	1995/96				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
General Government Services	436.1	80.5	-	516.6	18.6
General public services	135.7	50.5	-	186.2	6.7
Defence	1.8	-	-	1.8	0.1
Public order and safety	298.6	30.0	-	328.6	11.8
Community and Social Services	928.4	360.8	2.4	1,291.6	46.5
Education	188.5	262.9	-	451.4	16.3
Health	74.7	11.5	-	86.2	3.1
Social security and welfare	28.0	3.2	2.4	33.6	1.2
Housing and community amenities	568.6	31.9	-	600.5	21.6
Recreational, cultural and religious services	68.6	51.3	-	119.9	4.3
Economic Services	824.3	69.7	-	894.0	32.2
Fuel and energy	5.0	-	-	5.0	0.2
Agriculture, forestry, fishing and hunting	250.6	28.7	-	279.3	10.1
Mining and mineral resources, manufacturing and construction	19.0	-	-	19.0	0.7
Transportation and communication	504.1	35.0	-	539.1	19.4
Other economic services	45.6	6.0	-	51.6	1.9
Other Functions	72.0	-	2.1	74.1	2.7
Other expenditure	72.0	-	2.1	74.1	2.7
Total	2,260.8	511.0	4.5	2,776.3	100.0

Table 2.7(Cont') - Functional classification of capital expenditure, 1993/94 - 1996/97
(Consolidated Central Government)

R million

Functional categories	1996/97 ¹				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
General Government Services	477.3	60.1	-	537.4	16.4
General public services	231.6	40.1	-	271.7	8.3
Defence	1.6	-	-	1.6	-
Public order and safety	244.1	20.0	-	264.1	8.1
Community and Social Services	1,642.6	277.7	13.5	1,933.8	59.0
Education	570.2	184.2	-	754.4	23.0
Health	101.5	10.4	-	111.9	3.4
Social security and welfare	30.2	1.6	13.5	45.3	1.4
Housing and community amenities	830.3	30.9	-	861.2	26.3
Recreational, cultural and religious services	110.4	50.6	-	161.0	4.9
Economic Services	654.0	76.4	-	730.4	22.3
Fuel and energy	5.0	-	-	5.0	0.2
Agriculture, forestry, fishing and hunting	112.0	18.3	-	130.3	4.0
Mining and mineral resources, manufacturing and construction	30.6	-	-	30.6	0.9
Transportation and communication	480.6	30.0	-	510.6	15.6
Other economic services	25.8	28.1	-	53.9	1.6
Other Functions	72.0	-	3.6	75.6	2.3
Other expenditure	72.0	-	3.6	75.6	2.3
Total	2,845.9	414.2	17.1	3,277.2	100.0

¹ Provisional

Table 2.8 - Economic classification of expenditure, 1993/94 - 1996/97

(Consolidated Central Government)

R million

Economic categories	1993/94				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
<u>Current expenditure</u>	9,028.9	1,189.6	1,331.2	11,549.7	80.9
Wages and salaries	4,590.1	765.3	3.5	5,358.9	37.5
Employer contributions to pension scheme	-	65.5	-	65.5	0.5
Other purchases of goods and services	1,366.9	135.2	23.4	1,525.5	10.7
Interest payments	1,324.9	-	-	1,324.9	9.3
Subsidies and other current transfers	1,747.0	223.6	1,304.3	3,274.9	22.9
Subsidies	(220.4)	(73.4)	(-)	(293.8)	(2.1)
Transfers to local government	(509.4)	(-)	(-)	(509.4)	(3.6)
Transfers to nonprofit institutions and households	(982.3)	(150.2)	(1,304.3)	(2,436.8)	(17.1)
Transfers abroad	(34.9)	(-)	(-)	(34.9)	(0.2)
<u>Capital expenditure</u>	2,215.2	391.2	115.3	2,721.7	19.1
Acquisition of fixed capital assets	1,705.5	391.2	115.3	2,212.0	15.5
Purchase of land	55.9	-	-	55.9	0.4
Capital transfers	453.8	-	-	453.8	3.2
To local government	(-)	(-)	(-)	(-)	(-)
To nonfinancial public enterprises	(281.1)	(-)	(-)	(281.1)	(2.0)
To public financial institutions	(146.4)	(-)	(-)	(146.4)	(1.0)
Abroad	(26.3)	(-)	(-)	(26.3)	(0.2)
Total	11,244.1	1,580.8	1,446.5	14,271.4	100.0

Table 2.8(Cont') - Economic classification of expenditure, 1993/94 - 1996/97

(Consolidated Central Government)

R million

Economic categories	1994/95				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
<u>Current expenditure</u>	9,959.1	1,399.6	1,532.1	12,890.8	83.2
Wages and salaries	5,002.7	880.2	4.1	5,887.0	38.0
Employer contributions to pension scheme	-	75.9	-	75.9	0.5
Other purchases of goods and services	1,432.7	147.8	30.1	1,610.6	10.4
Interest payments	1,652.5	2.6	-	1,655.1	10.7
Subsidies and other current transfers	1,871.2	293.1	1,497.9	3,662.2	23.6
Subsidies	(218.1)	(115.7)	(-)	(333.8)	(2.2)
Transfers to local government	(525.3)	(-)	(-)	(525.3)	(3.4)
Transfers to nonprofit institutions and households	(1,092.3)	(177.2)	(1,497.9)	(2,767.4)	(17.9)
Transfers abroad	(35.5)	(0.2)	(-)	(35.7)	(0.2)
<u>Capital expenditure</u>	2,152.5	438.4	20.5	2,611.4	16.8
Acquisition of fixed capital assets	1,682.0	438.4	20.5	2,140.9	13.8
Purchase of land	119.6	-	-	119.6	0.8
Capital transfers	350.9	-	-	350.9	2.3
To local government	(-)	(-)	(-)	(-)	(-)
To nonfinancial public enterprises	(223.9)	(-)	(-)	(223.9)	(1.4)
To public financial institutions	(100.0)	(-)	(-)	(100.0)	(0.6)
Abroad	(27.0)	(-)	(-)	(27.0)	(0.2)
Total	12,111.6	1,838.0	1,552.6	15,502.2	100.0

Table 2.8(Cont') - Economic classification of expenditure, 1993/94 - 1996/97

(Consolidated Central Government)

R million

Economic categories	1995/96				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
<u>Current expenditure</u>	11,108.9	1,501.6	1,803.5	14,414.0	83.8
Wages and salaries	5,261.9	918.5	6.5	6,186.9	36.0
Employer contributions to pension scheme	-	76.2	-	76.2	0.4
Other purchases of goods and services	1,584.6	195.2	29.7	1,809.5	10.5
Interest payments	1,954.3	3.8	-	1,958.1	11.4
Subsidies and other current transfers	2,308.1	307.9	1,767.3	4,383.3	25.5
Subsidies	(478.4)	(116.2)	(-)	(594.6)	(3.5)
Transfers to local government	(558.7)	(-)	(-)	(558.7)	(3.3)
Transfers to nonprofit institutions and households	(1,236.7)	(191.5)	(1,767.3)	(3,195.5)	(18.6)
Transfers abroad	(34.3)	(0.2)	(-)	(34.5)	(0.2)
<u>Capital expenditure</u>	2,260.8	511.0	4.5	2,776.3	16.2
Acquisition of fixed capital assets	1,698.2	511.0	4.5	2,213.7	12.9
Purchase of land	129.8	-	-	129.8	0.8
Capital transfers	432.8	-	-	432.8	2.5
To local government	(72.0)	(-)	(-)	(72.0)	(0.4)
To nonfinancial public enterprises	(263.6)	(-)	(-)	(263.6)	(1.5)
To public financial institutions	(70.0)	(-)	(-)	(70.0)	(0.4)
Abroad	(27.2)	(-)	(-)	(27.2)	(0.2)
Total	13,369.7	2,012.6	1,808.0	17,190.3	100.0

Table 2.8(Cont') - Economic classification of expenditure, 1993/94 - 1996/97

(Consolidated Central Government)

R million

Economic categories	1996/97 ¹				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
<u>Current expenditure</u>	12,728.9	1,678.7	2,457.5	16,865.1	83.7
Wages and salaries	5,791.3	1,038.2	7.0	6,836.5	33.9
Employer contributions to pension scheme	-	92.7	-	92.7	0.5
Other purchases of goods and services	1,798.0	220.1	32.2	2,050.3	10.2
Interest payments	2,300.8	-	-	2,300.8	11.4
Subsidies and other current transfers	2,838.8	327.7	2,418.3	5,584.8	27.7
Subsidies	(832.8)	(103.0)	(-)	(935.8)	(4.6)
Transfers to local government	(621.9)	(-)	(-)	(621.9)	(3.1)
Transfers to nonprofit institutions and households	(1,330.8)	(224.1)	(2,418.3)	(3,973.2)	(19.7)
Transfers abroad	(53.3)	(0.6)	-	(53.9)	(0.3)
<u>Capital expenditure</u>	2,845.9	414.2	17.1	3,277.2	16.3
Acquisition of fixed capital assets	2,242.9	414.2	17.1	2,674.2	13.3
Purchase of land	92.9	-	-	92.9	0.5
Capital transfers	510.1	-	-	510.1	2.5
To local government	(72.0)	(-)	(-)	(72.0)	(0.4)
To nonfinancial public enterprises	(303.3)	(-)	(-)	(303.3)	(1.5)
To public financial institutions	(120.0)	(-)	(-)	(120.0)	(0.6)
Abroad	(14.8)	(-)	(-)	(14.8)	(0.1)
Total	15,574.8	2,092.9	2,474.6	20,142.3	100.0

¹ Provisional

Table 2.9 - Functional classification of net lending, 1993/94 - 1996/97, Consolidated Central Government

R million

Functional categories	1993/94				1994/95			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
General Government Services								
General public services	-1.5	-	-	-1.5	3.0	-	-	3.0
Defence	-1.5	-	-	-1.5	3.0	-	-	3.0
Public order and safety	-	-	-	-	-	-	-	-
Community and Social Services	171.9	-	-	171.9	-10.6	-	-	-10.6
Education	16.0	-	-	16.0	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	155.9	-	-	155.9	-10.6	-	-	-10.6
Recreational, cultural and religious services	-	-	-	-	-	-	-	-
Economic Services	-68.6	-	-	-68.6	-22.9	-	-	-22.9
Fuel and energy	-41.0	-	-	-41.0	-73.1	-	-	-73.1
Agriculture, forestry, fishing and hunting	19.0	-	-	19.0	97.8	-	-	97.8
Mining and mineral resources, manufacturing and construction	109.8	-	-	109.8	195.5	-	-	195.5
Transportation and communication	-57.7	-	-	-57.7	-1.1	-	-	-1.1
Other economic services	-98.7	-	-	-98.7	-242.0	-	-	-242.0
Other Functions	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-
Total	101.8	-	-	101.8	-30.5	-	-	-30.5

Table 2.9 (Cont') - Functional classification of net lending, 1993/94 - 1996/97, Consolidated Central Government

Functional categories	1995/96				1996/97 ¹				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
General Government Services									
General public services	-1.0	-	-	-1.0	-0.6	-	-	-0.6	
Defence	-1.0	-	-	-1.0	-0.6	-	-	-0.6	
Public order and safety	-	-	-	-	-	-	-	-	
Community and Social Services	89.5	-	-	89.5	61.2	-	-	61.2	
Education	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Social security and welfare	-	-	-	-	-	-	-	-	
Housing and community amenities	89.5	-	-	89.5	61.2	-	-	61.2	
Recreational, cultural and religious services	-	-	-	-	-	-	-	-	
Economic Services	404.6	-	-	404.6	1,445.8	-	-	1,445.8	
Fuel and energy	5.2	-	-	5.2	358.6	-	-	358.6	
Agriculture, forestry, fishing and hunting	54.4	-	-	54.4	44.5	-	-	44.5	
Mining and mineral resources, manufacturing and construction	89.7	-	-	89.7	10.2	-	-	10.2	
Transportation and communication	-128.6	-	-	-128.6	33.3	-	-	33.3	
Other economic services	383.9	-	-	383.9	999.2	-	-	999.2	
Other Functions	-	-	-	-	-	-	-	-	
Other expenditure	-	-	-	-	-	-	-	-	
Total	493.1	-	-	493.1	1,506.4	-	-	1,506.4	

¹ Provisional

Table 2.10 - Financing by type of debt holder, 1993/94 - 1996/97, Consolidated Central Government

R million

Debt holders	1993/94				1994/95			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	1,764.2	-86.2	-1,404.6	273.4	2,785.5	-76.5	-1,081.3	1,627.7
Other general government	-547.3	-	-	-547.3	1.5	-	-	1.5
Monetary authorities	1,292.1	-	-	1,292.1	733.4	-	-	733.4
of which: I.M.F.	(-0.2)	(-)	(-)	(-0.2)	(-0.2)	(-)	(-)	(-0.2)
Deposit money banks	1,263.6	-75.3	-916.1	272.2	2,290.6	-41.7	-582.3	1,666.6
Other	-246.0	-10.9	-488.5	-745.4	-269.9	-34.8	-499.0	-803.7
Adjustments	1.8	-	-	1.8	29.9	-	-	29.9
Foreign financing	-106.4	-	-	-106.4	-383.0	-	-431.0	-814.0
International development institutions	-37.4	-	-	-37.4	-195.2	-	-	-195.2
Foreign governments	-47.4	-	-	-47.4	-149.8	-	-	-149.8
Other	-27.9	-	-	-27.9	-25.7	-	-	-25.7
Changes in cash, deposits, etc.	6.3	-	-	6.3	-12.3	-	-431.0	-443.3
Total	1,657.8	-86.2	-1,404.6	167.0	2,402.5	-76.5	-1,512.3	813.7

Table 2.10 (Cont') - Financing by type of debt holder, 1993/94 - 1996/97, Consolidated Central Government

R million

Debt holders	1995/96				1996/97 ¹			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	1,090.0	-58.1	-338.8	693.1	...	...	...	3,169.5
Other general government	-1,708.5	-	-	-1,708.5				
Monetary authorities	-922.5	-	-	-922.5				
of which: I.M.F.	(-1.0)	(-)	(-)	(-1.0)				
Deposit money banks	2,044.9	-80.2	-327.7	1,637.0				
Other	1,527.4	22.1	-11.1	1,538.4				
Adjustments	148.7	-	-	148.7				
Foreign financing	2,374.6	-	-	2,374.6	...	...	...	197.9
International development institutions	2,529.6	-	-	2,529.6				
Foreign governments	-132.5	-	-	-132.5				
Other	-22.7	-	-	-22.7				
Changes in cash, deposits, etc.	0.2	-	-	0.2				
Total	3,464.6	-58.1	-338.8	3,067.7	...	...	...	3,367.4

¹ Provisional

Table 2.11 - Financing by type of debt instrument, 1993/94 - 1996/97, Consolidated Central Government

R million

Debt instrument	1993/94				1994/95			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	1,764.2	-86.2	-1,404.6	273.4	2,785.5	-76.5	-1,081.3	1,627.7
Long-term bonds	1,625.4	-	2.5	1,627.9	-479.8	-	-	-479.8
Short-term bonds and bills	-353.4	-	-	-353.4	3,201.6	-	-	3,201.6
Long-term loans n.e.c	-0.2	-0.5	-524.5	-525.2	-0.2	-	-477.7	-477.9
of which: I.M.F.	(-0.2)	(-)	(-)	(-0.2)	(-0.2)	(-)	(-)	(-0.2)
Short-term loans and advances	997.4	-	-	997.4	-180.3	-	-	-180.3
Other liabilities	-	-10.9	-	-10.9	-	-34.8	-	-34.8
Changes in cash ,deposits,etc	-506.8	-74.8	-882.6	-1,464.2	214.3	-41.7	-603.6	-431.0
Discrepancy	1.8	-	-	1.8	29.9	-	-	29.9
Foreign financing	-106.4	-	-	-106.4	-383.0	-	-431.0	-814.0
Long-term loans	-112.7	-	-	-112.7	-370.7	-	-	-370.7
Changes in cash,deposits,etc.	6.3	-	-	6.3	-12.3	-	-431.0	-443.3
Total	1,657.8	-86.2	-1,404.6	167.0	2,402.5	-76.5	-1,512.3	813.7

Table 2.11 (Cont'd) - Financing by type of debt instrument, 1993/94 - 1996/97, Consolidated Central Government

R million

Debt instrument	1995/96				1996/97 ¹			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	1,090.0	-58.1	-338.8	693.1	...	...	...	3,169.5
Long-term bonds	-135.2	-	-	-135.2				
Short-term bonds and bills	1,738.2	-	-	1,738.2				
Long-term loans n.e.c	-1.0	-	135.3	134.3				
of which: I.M.F.	(-1.0)	(-)	(-)	(-1.0)				
Short-term loans and advances	-337.9	-	-	-337.9				
Other liabilities	-	22.1	-	22.1				
Changes in cash ,deposits,etc	-322.8	80.2	-474.1	-877.1				
Discrepancy	148.7	-	-	148.7				
Foreign financing	2,374.6	-	0.0	2,374.6	...	...	...	197.9
Long term loans	2,374.4	-	-	2,374.4				
Changes in cash,deposits,etc.	0.2	-	-	0.2				
Total	3,464.6	-58.1	-338.8	3,067.7	...	...	...	3,367.4

¹ Provisional

Table 2.12 - Outstanding debt by type of debt holder, 1992/93 - 1995/96, Consolidated Central Government

Debt holders	1992/93					1993/94						
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic debt	11,625.5	70.0	-	11,695.5	14,022.7	126.3	-	14,149.0				
Other general government	-	-	-	-	-	-	-	-				
Monetary authorities of which: I.M.F.	617.4 (-)	-	-	617.4 (-)	1,909.7 (-)	-	-	1,909.7 (-)				
Deposit money banks	8,396.0	13.3	-	8,409.3	9,681.7	26.5	-	9,708.2				
Other	2,612.1	56.7	-	2,668.8	2,431.3	99.8	-	2,531.1				
Foreign debt	5,712.1	-	-	5,712.1	5,765.6	-	-	5,765.6				
International development institutions	3,209.7	-	-	3,209.7	3,226.7	-	-	3,226.7				
Foreign governments	2,253.3	-	-	2,253.3	2,238.6	-	-	2,238.6				
Other	249.1	-	-	249.1	300.3	-	-	300.3				
Total	17,337.6	70.0	-	17,407.6	19,788.3	126.3	-	19,914.6				

R million

Table 2.12 (cont'd) - Outstanding debt by type of debt holder, 1992/93 - 1995/96, Consolidated Central Government

Debt holders	1994/95					1995/96						
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic debt	17,132.7	178.1	-	17,310.8	19,019.5	200.0	-	19,219.5				
Other general government	-	-	-	-	-	-	-	-				
Monetary authorities of which: I.M.F.	2,667.3 (-)	-	-	2,667.3 (-)	1,722.7 (-)	-	-	1,722.7 (-)				
Deposit money banks	12,309.8	48.1	-	12,357.9	14,539.5	30.0	-	14,569.5				
Other	2,155.6	130.0	-	2,285.6	2,757.3	170.0	-	2,927.3				
Foreign debt	5,778.3	-	-	5,778.3	9,159.1	-	-	9,159.1				
International development institutions	3,351.6	-	-	3,351.6	6,709.4	-	-	6,709.4				
Foreign governments	2,272.8	-	-	2,272.8	2,300.9	-	-	2,300.9				
Other	153.9	-	-	153.9	148.8	-	-	148.8				
Total	22,911.0	178.1	-	23,089.1	28,178.6	200.0	-	28,378.6				

R million

Table 2.13 - Outstanding debt by type of debt instrument, 1992/93 - 1995/96, Consolidated Central Government

Debt instrument	1992/93				1993/94				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
Domestic debt	11,625.5	70.0	-	11,695.5	14,022.7	126.3	-	14,149.0	
Long-term bonds	4,971.7	-	-	4,971.7	6,068.4	-	-	6,068.4	
Short-term bonds and bills	6,036.4	-	-	6,036.4	6,339.5	-	-	6,339.5	
Long-term loans n.e.c of which: I.M.F.	- (-)	1.2 (-)	- (-)	1.2 (-)	- (-)	0.7 (-)	- (-)	0.7 (-)	
Short-term loans and advances	617.4	12.1	-	629.5	1,614.8	-	-	1,614.8	
Other liabilities	-	56.7	-	56.7	-	125.6	-	125.6	
Foreign debt	5,712.1	-	-	5,712.1	5,765.6	-	-	5,765.6	
Long-term loans	5,712.1	-	-	5,712.1	5,765.6	-	-	5,765.6	
Total	17,337.6	70.0	-	17,407.6	19,788.3	126.3	-	19,914.6	

R million

Table 2.13 (cont'd) - Outstanding debt by type of debt instrument, 1992/93 - 1995/96, Consolidated Central Government

Debt instrument	1994/95				1995/96				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
Domestic debt	17,132.7	178.1	-	17,310.8	19,019.5	200.0	-	19,219.5	
Long-term bonds	6,007.8	-	-	6,007.8	6,043.6	-	-	6,043.6	
Short-term bonds and bills	9,690.4	-	-	9,690.4	11,879.4	-	-	11,879.4	
Long-term loans n.e.c of which: I.M.F.	- (-)	0.7 (-)	- (-)	0.7 (-)	- (-)	- (-)	- (-)	- (-)	
Short-term loans and advances	1,434.5	-	-	1,434.5	1,096.5	-	-	1,096.5	
Other liabilities	-	177.4	-	177.4	-	200.0	-	200.0	
Foreign debt	5,778.3	-	-	5,778.3	9,159.1	-	-	9,159.1	
Long-term loans	5,778.3	-	-	5,778.3	9,159.1	-	-	9,159.1	
Total	22,911.0	178.1	-	23,089.1	28,178.6	200.0	-	28,378.6	

R million

Table 2.14 - Central government debt charges, 1993/94 - 1996/97, Consolidated Central Government

R million

Debt charges	1993/94		1994/95		1995/96		1996/97 ¹	
	Amount	%	Amount	%	Amount	%	Amount	%
1 Amortization	1,048.3	43.9	1,244.1	42.7	1,706.9	46.2	1,445.0	38.4
Internal	432.2	18.1	618.4	21.2	1,040.7	28.2	727.0	19.3
Consolidated Sinking Fund redemption	(432.2)	(18.1)	(618.4)	(21.2)	(1,040.7)	(28.2)	(727.0)	(19.3)
Anonymous Bearer Bonds	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
International Monetary Fund	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
External	616.1	25.8	625.7	21.5	666.2	18.0	718.0	19.1
2 Interest	1,324.9	55.3	1,652.5	56.7	1,954.3	52.9	2,300.8	61.1
Internal	1,021.1	42.6	1,349.1	46.3	1,653.5	44.8	1,827.5	48.5
Short term borrowings	(453.3)	(18.9)	(674.2)	(23.1)	(1,081.4)	(29.3)	(1,308.4)	(34.7)
International Monetary Fund charges	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Other	(567.8)	(23.7)	(674.9)	(23.2)	(572.1)	(15.5)	(519.1)	(13.8)
External	303.8	12.7	303.4	10.4	300.8	8.1	473.3	12.6
3 Management charges	19.0	0.8	18.1	0.6	32.3	0.9	21.3	0.6
Total debt servicing	2,392.2	100.0	2,914.7	100.0	3,693.5	100.0	3,767.1	100.0

¹ Provisional

Table 3.1 Revenue and grants, 1992/93 - 1995/96

(Local Government)

R million

Revenue items	1992/93	1993/94	1994/95	1995/96
Tax revenue	176.3	215.6	253.6	283.2
Taxes on property	100.8	106.7	135.3	152.5
Domestic taxes on goods and services	75.5	108.9	118.3	130.7
Nontax revenue	44.7	44.4	51.0	76.4
Property income	29.4	26.7	25.2	45.2
Fees, charges and non-industrial sales	14.3	15.7	22.0	28.8
Fines and Forfeits	0.1	0.1	0.1	0.2
Other nontax revenue	0.9	1.9	3.7	2.2
Total revenue	221.0	260.0	304.6	359.6
Grants	437.5	509.4	525.3	630.7
Total revenue and grants	658.5	769.4	829.9	990.3

Table 3.2 Functional classification of expenditure , 1992/93 - 1995/96

(Local Government)

R million

Functional classification	1992/93	1993/94	1994/95	1994/95
General public services	139.6	145.6	195.0	226.4
Public order and safety	7.1	6.8	8.3	9.2
Education	6.6	7.2	7.0	8.0
Social security and welfare	32.4	46.9	47.0	52.6
Housing and community amenities	243.6	261.8	278.6	301.7
Recreational, cultural & religious services	61.1	73.2	76.0	83.0
Mining, manufacturing and construction	47.9	61.6	68.4	90.5
Transportation & communication	70.5	73.1	91.6	130.2
Other expenditure	-	-	-	-
Total	608.8	676.2	771.9	901.6

Table 3.3 Economic classification of expenditure , 1992/93 - 1995/96

(Local Government)

R million

Economic classification	1992/93	1993/94	1994/95	1995/96
Current expenditure	532.3	604.6	708.8	750.7
Wages and salaries	283.6	333.5	387.1	411.1
Other purchase of goods and services	202.9	205.0	226.6	240.5
Interest payment	12.4	6.3	24.5	25.7
Transfer to non-profit institutions and households	33.4	59.8	70.6	73.4
Capital expenditure	76.5	71.6	63.1	150.9
Acquisition of fixed capital assets	76.5	71.6	63.1	150.9
Total	608.8	676.2	771.9	901.6

Table 4.1 - Main aggregates, 1992/93 - 1995/96, Consolidated General Government

R million

Main aggregates	1992/93	1993/94	1994/95	1995/96
1 Total revenue	12,584.2	14,336.0	14,701.0	14,754.8
(i) Tax revenue	11,173.1	12,469.7	12,278.3	12,809.5
(ii) Nontax revenue	1,411.1	1,866.3	2,422.7	1,945.3
2 Grants	78.0	130.2	261.6	220.5
3 Total revenue and grants	12,662.2	14,466.2	14,962.6	14,975.3
4 Current expenditure	9,880.4	11,644.9	13,074.3	14,606.0
5 Capital expenditure	2,438.7	2,793.3	2,674.5	2,855.2
6 Total expenditure	12,319.1	14,438.2	15,748.8	17,461.2
7 Lending minus repayments	275.8	103.6	-29.1	493.8
8 Total expenditure and lending minus repayments	12,594.9	14,541.8	15,719.7	17,955.0
9 Gross fixed capital formation	2,051.2	2,283.6	2,204.0	2,364.5
10 Current account surplus (1 - 4)	2,703.8	2,691.1	1,626.7	148.8
11 Overall deficit / surplus (3 - 8)	67.3	-75.6	-757.1	-2,979.7
12 Financing	-67.3	75.6	757.1	2,979.7
(i) Domestic	246.4	182.0	1,571.1	605.1
(ii) Foreign	-313.7	-106.4	-814.0	2,374.8

Table 4.2 - Revenue and grants, 1992/93 - 1995/96, Consolidated General Government

R million

Revenue items	1992/93			1993/94		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
Tax revenue	10,996.8	176.3	11,173.1	12,254.1	215.6	12,469.7
Tax on income, profits and capital gains	1,464.7	-	1,464.7	1,497.0	-	1,497.0
Social security contributions	673.5	-	673.5	728.8	-	728.8
Taxes on payroll and workforce	63.8	-	63.8	71.6	-	71.6
Taxes on property	716.1	100.8	816.9	776.5	106.7	883.2
Domestic taxes on goods and services	2,939.8	75.5	3,015.3	3,398.4	108.9	3,507.3
Taxes on international trade and transaction	5,119.1	-	5,119.1	5,763.7	-	5,763.7
Other tax revenue	19.8	-	19.8	18.1	-	18.1
Nontax revenue	1,366.4	44.7	1,411.1	1,821.9	44.4	1,866.3
Property income	957.2	29.4	986.6	1,324.7	26.7	1,351.4
Fees, charges and non-industrial sales	306.4	14.3	320.7	389.8	15.7	405.5
Fines and Forfeits	29.3	0.1	29.4	33.0	0.1	33.1
Employees' contributions to government employee pension funds	49.9	-	49.9	72.8	-	72.8
Other nontax revenue	23.6	0.9	24.5	1.6	1.9	3.5
Total revenue	12,363.2	221.0	12,584.2	14,076.0	260.0	14,336.0
Grants	78.0	-	78.0	130.2	-	130.2
Total revenue and grants	12,441.2	221.0	12,662.2	14,206.2	260.0	14,466.2

Table 4.2 (Cont'd) - Revenue and grants, 1992/93 - 1995/96, Consolidated General Government

R million

Revenue items	1994/95			1995/96		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
Tax revenue	12,024.7	253.6	12,278.3	12,526.3	283.2	12,809.5
Tax on income, profits and capital gains	1,804.2	-	1,804.2	1,972.7	-	1,972.7
Social security contributions	844.6	-	844.6	911.0	-	911.0
Taxes on payroll and workforce	77.0	-	77.0	93.8	-	93.8
Taxes on property	809.3	135.3	944.6	894.4	152.5	1,047.4
Domestic taxes on goods and services	3,499.4	118.3	3,617.7	3,744.0	130.7	3,874.7
Taxes on international trade and transaction	4,978.6	-	4,978.6	4,898.5	-	4,898.5
Other tax revenue	11.6	-	11.6	11.4	-	11.4
Nontax revenue	2,371.7	51.0	2,422.7	1,868.9	76.4	1,945.3
Property income	1,820.6	25.2	1,845.8	1,292.7	45.2	1,337.9
Fees, charges and non-industrial sales	420.4	22.0	442.4	385.0	28.8	413.8
Fines and Forfeits	27.3	0.1	27.4	38.9	0.2	39.1
Employees' contributions to government employee pension funds	77.7	-	77.7	81.3	-	81.3
Other nontax revenue	25.7	3.7	29.4	71.0	2.2	73.2
Total revenue	14,396.4	304.6	14,701.0	14,395.2	359.6	14,754.8
Grants	261.6	-	261.6	220.5	-	220.5
Total revenue and grants	14,658.0	304.6	14,962.6	14,615.7	359.6	14,975.3

Table 4.3 - Functional classification of expenditure, 1992/93 - 1995/96, Consolidated General Government

R million

Functional categories	1992/93			1993/94		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
General public services	1,257.7	139.6	1,397.3	1,514.9	145.6	1,660.5
Defence	180.1	-	180.1	200.3	-	200.3
Public order and safety	1,093.8	7.1	1,100.9	1,276.1	6.8	1,282.9
Education	1,816.3	6.6	1,822.9	2,309.9	7.2	2,317.1
Health	1,145.8	-	1,145.8	1,306.1	-	1,306.1
Social security and welfare	1,966.2	32.4	1,998.6	2,368.8	46.9	2,415.7
Housing and community amenities	738.7	243.6	982.3	999.4	261.8	1,261.2
Recreational, cultural and religious services	234.4	61.1	295.5	231.3	73.2	304.5
Fuel and energy	2.1	-	2.1	7.0	-	7.0
Agriculture, forestry, fishing and hunting	715.2	-	715.2	821.2	-	821.2
Mining and mineral resources, manufacturing & construction	67.1	47.9	115.0	67.8	61.6	129.4
Transportation & communication	665.2	70.5	735.7	944.7	73.1	1,017.8
Other economic services	436.5	-	436.5	280.3	-	280.3
Other expenditure	1,391.2	-	1,391.2	1,434.2	-	1,434.2
Total	11,710.3	608.8	12,319.1	13,762.0	676.2	14,438.2

Table 4.3 (Cont'd)- Functional classification of expenditure, 1992/93 - 1995/96, Consolidated General Government

R million

Functional categories	1994/95			1995/96		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
General public services	1,628.6	195.0	1,823.6	1,812.6	226.4	2,039.0
Defence	225.5	-	225.5	242.1	-	242.1
Public order and safety	1,456.0	8.3	1,464.3	1,572.3	9.2	1,581.5
Education	2,762.1	7.0	2,769.1	2,883.8	8.0	2,891.8
Health	1,326.1	-	1,326.1	1,433.3	-	1,433.3
Social security and welfare	2,674.8	47.0	2,721.8	3,095.8	52.6	3,148.4
Housing and community amenities	872.4	278.6	1,151.0	939.0	301.7	1,240.7
Recreational,cultural and religious services	267.4	76.0	343.4	315.8	83.0	398.8
Fuel and energy	7.4	-	7.4	7.3	-	7.3
Agriculture,forestry,fishing and hunting	909.0	-	909.0	1,001.3	-	1,001.3
Mining and mineral resources, manufacturing & construction	100.9	68.4	169.3	124.9	90.5	215.4
Transportation & communication	799.6	91.6	891.2	632.7	130.2	762.9
Other economic services	277.1	-	277.1	542.3	-	542.3
Other expenditure	1,670.0	-	1,670.0	1,956.4	-	1,956.4
Total	14,976.9	771.9	15,748.8	16,559.6	901.6	17,461.2

Table 4.4 - Economic classification of expenditure, 1992/93 - 1995/96, Consolidated General Government

R million

Economic categories	1992/93			1993/94		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
Current expenditure	9,348.1	532.3	9,880.4	11,040.3	604.6	11,644.9
Wages and salaries	4,033.1	283.6	4,316.7	5,358.9	333.5	5,692.4
Employer contributions to pension schemes	46.6	-	46.6	65.5	-	65.5
Other purchases of goods and services	1,427.1	202.9	1,630.0	1,525.5	205.0	1,730.5
Interest payments	1,182.3	12.4	1,194.7	1,324.9	6.3	1,331.2
Subsidies and other current transfers	2,659.0	33.4	2,692.4	2,765.5	59.8	2,825.3
Capital expenditure	2,362.2	76.5	2,438.7	2,721.7	71.6	2,793.3
Acquisition of fixed capital assets	1,974.7	76.5	2,051.2	2,212.0	71.6	2,283.6
Purchase of land	71.2	-	71.2	55.9	-	55.9
Capital transfers	316.3	-	316.3	453.8	-	453.8
Total	11,710.3	608.8	12,319.1	13,762.0	676.2	14,438.2

Table 4.4 (cont'd) - Economic classification of expenditure, 1992/93 - 1995/96, Consolidated General Government

R million

Economic categories	1994/95			1995/96		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
Current expenditure	12,365.5	708.8	13,074.3	13,855.3	750.7	14,606.0
Wages and salaries	5,887.0	387.1	6,274.1	6,186.9	411.1	6,598.0
Employer contributions to pension schemes	75.9	-	75.9	76.2	-	76.2
Other purchases of goods and services	1,610.6	226.6	1,837.2	1,809.5	240.5	2,050.0
Interest payments	1,655.1	24.5	1,679.6	1,958.1	25.7	1,983.8
Subsidies and other current transfers	3,136.9	70.6	3,207.5	3,824.6	73.4	3,898.0
Capital expenditure	2,611.4	63.1	2,674.5	2,704.3	150.9	2,855.2
Acquisition of fixed capital assets	2,140.9	63.1	2,204.0	2,213.7	150.9	2,364.6
Purchase of land	119.6	-	119.6	129.8	-	129.8
Capital transfers	350.9	-	350.9	360.8	-	360.8
Total	14,976.9	771.9	15,748.8	16,559.6	901.6	17,461.2

PUBLIC SECTOR

Table 5.1 Employment and wages & salaries in the public sector, 1993/94 - 1996/97

Public institutions	1993/94		1994/95 ¹		1995/96 ¹		1996/97 ²	
	No of employees (Sept. 93)	Wages, salaries	No of employees (Sept. 94)	Wages, salaries	No of employees (Sept. 95)	Wages, salaries	No of employees (Jan 97)	Wages, salaries
Budgetary central government	54,559	4,202	53,921	4,627	53,529	4,826	53,642	5,337
Extra budgetary units	6,253	454	6,740	523	6,598	537	6,530	608
Local government	5,365	334	5,333	355	5,360	366	5,447	430
Non financial public enterprises	17,288	1,644	15,485	1,521	15,213	1,555	14,974	1,800
Public financial institutions	2,163	212	2,162	239	2,150	274	1,946	285
Total	85,628	6,846	83,641	7,265	82,850	7,558	82,539	8,460

R million

¹ Revised

² Provisional

Table 6.1 - Income tax - Individuals: Analysis by range of gross income, years of assessment, 1993/94-1996/97

Range of gross income (Rupees)	Year of assessment 1993/94 ^{2 3}				Year of assessment 1994/95 ²			
	Number of taxpayers ¹	Gross income	Chargeable income	Tax payable	Number of taxpayers ¹	Gross income	Chargeable income	Tax payable
20,000 or less	74	0.8	0.3	-	67	0.6	0.6	-
20,001 - 30,000	125	3.2	1.2	0.1	27	0.6	0.6	0.1
30,001 - 40,000	263	9.4	4.3	0.3	24	0.8	0.8	0.1
40,001 - 50,000	306	14.1	7.1	0.5	2,272	108.6	4.9	0.3
50,001 - 100,000	2,174	164.0	70.0	6.3	30,998	2,320.1	530.8	38.3
100,001 - 250,000	2,004	304.3	178.8	28.6	26,622	3,888.5	1,453.3	235.1
250,001 - 500,000	647	222.4	157.8	36.3	3,710	1,225.1	660.8	155.0
Over 500,000	476	519.7	425.6	114.9	1,172	1,051.5	710.2	187.6
Sub Total	6,069	1,237.9	845.1	187.0	64,892	8,595.8	3,362.0	616.5
Gross income not stated	331	...	...	1.9				
Total	6,400	...	...	188.9	64,892	8,595.8	3,362.0	616.5

R million

¹ A wife electing to be assessed separately is counted as one taxpayer.

² Figures are provisional and subject to amendment

³ With the introduction of PAYE with effect from 1st July 1993, the tax payable by an individual taxpayer deriving gross income consisting exclusively of emoluments or emoluments and rent during financial year 1992/93 has been remitted.

Table 6.1 (cont'd) - Income tax - Individuals: Analysis by range of gross income, years of assessment, 1993/94-1996/97

R million

Range of gross income (Rupees)	Year of assessment 1995/96 ²				Year of assessment 1996/97 ²			
	Number of taxpayers ¹	Gross income	Chargeable income	Tax payable	Number of taxpayers ¹	Gross income	Chargeable income	Tax payable
50,000 or less	1,832	85.2	4.7	0.3	1,681	78.1	5.4	0.4
50,001 - 60,000	5,723	315.8	40.3	2.0	5,274	291.7	37.8	1.9
60,001 - 70,000	6,270	409.1	86.0	4.5	6,206	405.3	83.7	4.3
70,001 - 80,000	7,181	536.8	126.2	8.3	7,698	576.4	137.1	9.0
80,001 - 90,000	6,341	539.9	136.1	10.4	6,694	568.4	141.4	10.8
90,001 - 100,000	7,447	706.7	187.9	16.7	7,677	730.9	191.8	17.1
100,001 - 125,000	13,976	1,557.6	457.2	49.7	16,675	1,863.8	539.8	58.8
125,001 - 150,000	7,537	1,026.6	356.8	48.9	9,178	1,248.5	424.2	58.2
150,001 - 175,000	4,619	746.8	287.2	46.4	5,332	861.5	327.1	53.3
175,001 - 200,000	3,489	653.6	273.1	49.6	3,823	717.3	294.9	54.6
200,001 - 300,000	5,492	1,318.9	621.0	130.5	6,395	1,536.5	715.0	152.4
300,001 - 400,000	1,860	637.1	339.5	77.7	2,169	741.9	394.3	93.0
400,001 - 500,000	821	366.0	211.7	49.4	957	423.6	235.3	57.1
Over 500,000	1,451	1,354.3	940.8	242.2	1,719	1,606.1	1,091.6	284.7
Total	74,039	10,254.4	4,068.7	736.5	81,478	11,649.9	4,619.3	855.5

¹ A wife electing to be assessed separately is counted as one taxpayer.

² Figures are provisional and subject to amendment.

Table 6.2 - Income tax - Companies: Analysis by range of liable income, years of assessment, 1993/94-1996/97

Range of liable income (Rupees)	R million									
	Year of assessment 1993/94 ¹					Year of assessment 1994/95 ¹				
	Number of companies	Liable income	Chargeable income	Tax payable	Number of companies	Liable income	Chargeable income	Tax payable		
25,000 or less	247	3.1	3.1	1.0	250	3.3	3.3	1.1		
25,001 - 50,000	173	6.4	6.2	2.2	178	5.3	5.0	2.3		
50,001 - 100,000	221	16.2	15.5	5.3	230	16.1	15.3	5.5		
100,001 - 150,000	136	16.9	16.0	5.4	142	16.3	15.1	5.6		
150,001 - 250,000	191	37.6	34.7	11.7	199	37.2	34.7	11.2		
250,001 - 500,000	215	77.0	72.0	22.4	218	74.0	70.8	23.0		
500,001 - 750,000	104	64.2	59.3	18.7	107	66.2	62.2	18.9		
750,001 - 1,000,000	70	60.3	57.4	18.3	87	75.3	73.3	21.8		
1,000,001 - 1,500,000	82	98.6	94.4	27.2	79	90.0	87.7	26.9		
1,500,001 - 2,000,000	58	102.3	94.1	26.6	56	92.1	87.8	28.8		
2,000,001 - 5,000,000	125	397.4	379.0	102.4	119	368.5	341.4	85.4		
5,000,001 - 10,000,000	51	340.9	310.5	80.8	65	445.5	426.8	108.2		
Over 10,000,000	49	1,468.7	1,439.1	415.5	59	1,815.3	1,802.0	554.9		
Total	1,722	2,689.6	2,581.3	737.5	1,789	3,105.1	3,025.4	893.6		

¹ Figures are provisional and subject to amendment.

Table 6.2 (Cont'd) - Income tax - Companies: Analysis by range of liable income, years of assessment, 1993/94-1996/97

R million

Range of liable income (Rupees)	Year of assessment 1995/96 ¹				Year of assessment 1996/97 ¹			
	Number of companies	Liable income	Chargeable income	Tax payable	Number of companies	Liable income	Chargeable income	Tax payable
25,000 or less	225	2.8	2.7	0.9	164	2.2	2.0	0.7
25,001 - 50,000	161	6.0	5.7	1.9	97	3.5	3.2	1.0
50,001 - 100,000	221	16.1	15.3	5.0	156	11.6	10.3	3.0
100,001 - 150,000	135	16.5	15.2	4.9	86	10.6	10.0	3.2
150,001 - 250,000	177	34.4	32.6	10.4	129	25.4	23.5	6.6
250,001 - 500,000	225	79.7	75.3	22.5	177	65.2	60.4	16.2
500,001 - 750,000	119	75.6	70.0	19.1	91	55.1	49.7	12.4
750,001 - 1,000,000	86	74.6	71.3	21.7	54	47.2	46.0	11.7
1,000,001 - 1,500,000	103	127.6	122.4	34.3	88	106.8	98.7	24.5
1,500,001 - 2,000,000	57	97.8	96.7	24.3	50	88.2	81.7	19.0
2,000,001 - 5,000,000	135	434.8	412.0	101.5	134	430.6	420.0	82.7
5,000,001 - 10,000,000	64	447.4	430.1	105.8	66	457.9	430.3	89.3
Over 10,000,000	70	2,002.8	1,909.9	557.5	84	3,480.3	3,380.5	732.5
Total	1,778	3,416.1	3,259.2	909.8	1,376	4,784.6	4,616.3	1,002.8

¹ Figures are provisional and subject to amendment.

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