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CENTRAL STATISTICAL OFFICE

DIGEST
OF
PUBLIC FINANCE STATISTICS
1999

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**Ministry of Economic Development, Productivity
& Regional Development**

CENTRAL STATISTICAL OFFICE

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DIGEST OF PUBLIC FINANCE STATISTICS

FOREWORD

This is the eleventh 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.

H. Bundhoo

Acting Director of Statistics

Central Statistical Office

Ministry of Economic Development, Productivity and Regional Development

PORT LOUIS

MARCH 2000

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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, the National Savings Fund and the Employees Welfare 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 nonrepayable 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 nonrepayable 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.

Lending minus repayments consists of loans made by government to public and private bodies net of repayments of past loans for purposes of public policy. 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 consolidated 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 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 Postal Services and Waste Water Division.

Extra budgetary units

Civil Service Family Protection Scheme Board
 Conservatoire de Musique "Francois Mitterand Trust Fund"
 Export Processing Zone Development Authority
 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 and Management
 Mauritius Research Council
 Mauritius Standards Bureau
 Mauritius Tourism Promotion Authority
 National Agency for Treatment and Rehabilitation of Substance Abuses
 National Computer Board
 National Handicraft Promotion Agency
 National Trust Fund for Community Health Development
 Outer Islands Development Corporation
 Private Secondary Schools Authority
 Senior Citizen Council
 Small & Medium Industries Development Organisation.
 Stock Exchange Commission
 Sugar Industry Labour Welfare Fund
 Tea Board
 Technical School Management Trust Fund
 Tertiary Education Commission
 Town and Country Planning Board
 Training & Employment of Disabled Persons Board
 Trust Fund for Social Integration
 Trust Fund for Specialised Medical Care
 University of Mauritius

Social security scheme

Employees Welfare Fund
 National Pensions Fund
 National Savings Fund

Local government

Municipal councils
 District councils including village councils

Non financial public enterprises

Agricultural Marketing Board
 Airport Development Corporation
 Beach Casino Ltd.
 Belle Mare Plage Casino Ltd.
 Belle Rive Tea Factory
 Casino de Maurice
 Cargo Handling Corporation
 Central Electricity Board
 Central Water Authority
 Civil Aviation Department
 Development Works Corporation
 Irrigation Authority
 La Pipe Tea Factory
 Le Caudan Waterfront Casino Ltd.
 Le Val Development Ltd.
 Mauritius Broadcasting Corporation
 Mauritius Cooperative Union
 Mauritius Export Development & Investment Authority
 Mauritius Film Development Corporation
 Mauritius Freeport Authority
 Mauritius Jute & Textile Industries Ltd.
 Mauritius Meat Authority
 Mauritius Offshore Business Activities Authority
 Mauritius Port Authority
 Mauritius Shipping Corporation
 Mauritius Sugar Authority
 Mauritius Sugar Industry Research Institute
 Mauritius Sugar Bulk Terminal Corporation
 Mauritius Tea Factories Co. Ltd.
 Mauritius Telecom
 National Housing Development Corporation
 National Transport Corporation
 Nouvelle France Tea Estate
 Postal Services
 Rose Belle Sugar Estate
 State Informatics Ltd.
 State Informatics Training Centre
 State Property Development Company
 State Trading Corporation
 Sugar Planters Mechanical Pool Corporation
 Sun Casino Ltd.
 Tobacco Board
 Waste Water Division

Public financial institutions

Bank of Mauritius
 Development Bank of Mauritius Ltd.
 Mauritius Housing Company Ltd.
 Post Office Savings Bank
 State Bank of Mauritius Ltd.
 State Insurance Corporation of Mauritius Ltd.
 State Investment Corporation Ltd.
 Sugar Insurance Fund Board

Table 1.1 - Main aggregates, 1996/97 - 1999/2000

Budgetary Central Government

R million

Main aggregates	1996/97 ¹	1997/98 ¹	1998/99 ¹	1999/2000 ²
1 Current revenue	16,411.5	18,284.9	20,695.0	23,537.9
(i) Tax revenue	14,000.9	15,886.0	18,199.9	21,147.7
(ii) Nontax revenue	2,410.6	2,398.9	2,495.1	2,390.2
2 Capital revenue	-	-	500.0	800.0
3 Grants	62.8	216.5	135.0	270.0
4 Total revenue and grants	16,474.3	18,501.4	21,330.0	24,607.9
5 Current expenditure	17,208.3	19,213.5	22,361.2	24,600.9
6 Capital expenditure	3,141.7	2,659.3	3,434.5	5,756.2
7 Total expenditure	20,350.0	21,872.8	25,795.7	30,357.1
8 Lending minus repayments	1,536.1	-1,748.3	-705.2	-2,184.6
9 Total expenditure and lending minus repayments	21,886.1	20,124.5	25,090.5	28,172.5
10 Gross fixed capital formation	2,404.1	1,859.7	1,687.1	4,392.3
11 Current account surplus / deficit (1 - 5)	-796.8	-928.6	-1,666.2	-1,063.0
12a Overall deficit / surplus (4 - 9)	-5,411.8	-1,623.1	-3,760.5	-3,564.6
12b Overall deficit excluding P.F and loan to NIDF *	-3,665.8	-3,408.1	-3,649.7	-3,564.6
13 Financing	5,411.8	1,623.1	3,760.5	3,564.6
(i) Domestic	5,211.5	1,900.5	4,938.5	3,894.8
(ii) Foreign	200.3	-277.4	-1,178.0	-330.2
14 Budgetary central government debt	39,477.7	45,369.9	51,010.8	...
(i) Domestic	29,811.4	34,618.4	40,973.8	...
(ii) Foreign	9,666.3	10,751.5	10,037.0	...
15 Total external debt of the Country	25,410.0	29,770.5	30,464.0	...

¹ Revised

² Budget Estimates

* Privatisation Fund and loan to National Infrastructure Development Fund

Table 1.2 Summary of Budgetary Central Government Operations, 1996/97 - 1999/2000

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	and Grants	Total	Revenue							Abroad	Domestic	
1996/97	16,474.3	16,411.5	14,000.9	2,410.6	-	62.8	21,886.1	20,350.0	1,536.1	-5,411.8	200.3	5,211.5	-959.0
1997/98	18,501.4	18,284.9	15,886.0	2,398.9	-	216.5	20,124.5	21,872.8	-1,748.3	-1,623.1	-277.4	1,900.5	1,597.4
1998/99	21,330.0	20,695.0	18,199.9	2,495.1	500.0	135.0	25,090.5	25,795.7	-705.2	-3,760.5	-1,178.0	4,938.5	1,855.0
1999/00	24,607.9	23,537.9	21,147.7	2,390.2	800.0	270.0	28,172.5	30,357.1	-2,184.6	-3,564.6	-330.2	3,894.8	...

Types of 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	Capital revenue	Total Revenue
	Total	Individuals	Corporate				Total	S.T/VAT					
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	-	16,411.5
1997/98	2,408.6	1,237.7	1,170.9	-	-	1,101.5	6,206.8	2,723.8	6,157.0	12.1	2,398.9	-	18,284.9
1998/99	2,699.8	1,362.8	1,337.0	-	-	1,209.2	8,305.0	4,638.6	5,973.0	12.9	2,495.1	500.0	21,195.0
1999/00	3,045.0	1,545.0	1,500.0	-	-	1,622.0	10,095.7	5,580.0	6,370.0	15.0	2,390.2	800.0	24,337.9

Expenditures by function

	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg. Affairs	Fuel and Energy	Agri. Forest Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
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
1997/98	2,259.9	1,855.2	3,506.9	1,767.6	4,237.2	1,251.0	333.6	10.6	1,052.0	140.1	365.7	5,093.0	21,872.8
1998/99	2,383.7	2,224.8	3,865.7	2,131.7	5,139.5	1,508.5	424.6	22.9	1,389.1	154.7	1,051.2	5,499.3	25,795.7
1999/00	3,224.6	2,496.2	4,123.4	2,493.1	5,826.4	2,427.5	499.3	23.9	1,245.3	226.6	1,571.4	6,199.4	30,357.1

Expenditures by economic type

	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		Employer Contribution	Other			Total	Subsidies
1996/97	21,886.1	20,350.0	17,208.3	7,620.1	5,791.3	2,875.1	1,828.8	6,713.1	837.6	5,875.5	3,141.7	1,536.1
1997/98	20,124.5	21,872.8	19,213.5	8,325.3	6,388.7	3,503.3	1,936.6	7,384.9	727.2	6,657.7	2,659.3	-1,748.3
1998/99	25,090.5	25,795.7	22,361.2	9,550.1	7,216.9	3,820.6	2,333.2	8,990.7	773.6	8,217.1	3,434.5	-705.2
1999/00	28,172.5	30,357.1	24,600.9	10,199.4	7,915.3	4,548.1	2,284.1	9,853.4	704.0	9,149.4	5,756.2	-2,184.6

Table 1.3 Summary of Budgetary Central Government Operations, Percentages - 1996/97 - 1999/2000
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	
1996/97	75.3		64.0	11.0	-	0.3	100.0	93.0	7.0	-24.7	0.9	23.8	-4.4
1997/98	91.9		78.9	11.9	-	1.1	100.0	108.7	-8.7	-8.1	-1.4	9.4	7.9
1998/99	85.0		72.5	9.9	2.0	0.5	100.0	102.8	-2.8	-15.0	-4.7	19.7	7.4
1999/00	87.3		75.1	8.5	2.8	1.0	100.0	107.8	-7.8	-12.7	-1.2	13.8	...

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	Capital revenue	Total Revenue
	Total	Corporate				Total	S.T/VAT					
1996/97	13.9	7.4	6.5	-	5.9	31.4	14.9	33.9	0.1	14.7	-	100.0
1997/98	13.2	6.8	6.4	-	6.0	33.9	14.9	33.7	0.1	13.1	-	100.0
1998/99	12.7	6.4	6.3	-	5.7	39.2	21.9	28.2	0.1	11.8	2.4	100.0
1999/00	12.5	6.3	6.2	-	6.7	41.5	22.9	26.2	0.1	9.8	3.3	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. Affairs	Fuel and Energy	Agri. Forest Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
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
1997/98	10.3	8.5	16.0	8.1	19.4	5.7	1.5	-	4.8	0.6	1.7	23.3	100.0
1998/99	9.2	8.6	15.0	8.3	19.9	5.8	1.6	0.1	5.4	0.6	4.1	21.3	100.0
1999/00	10.6	8.2	13.6	8.2	19.2	8.0	1.6	0.1	4.1	0.7	5.2	20.4	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	Employer Contribution		Other	Total			Subsidies
1996/97	100.0	93.0	78.6	34.8	26.5	-	8.4	30.7	3.8	26.8	14.4	7.0
1997/98	100.0	108.7	95.5	41.4	31.7	-	9.6	36.7	3.6	33.1	13.2	-8.7
1998/99	100.0	102.8	89.1	38.1	28.8	-	9.3	35.8	3.1	32.7	13.7	-2.8
1999/00	100.0	107.8	87.3	36.2	28.1	-	8.1	35.0	2.5	32.5	20.4	-7.8

Table 1.4 Revenue and grants, 1996/97 - 1999/2000

Budgetary Central Government

R million

Revenue items	1996/97 ¹		1997/98 ¹		1998/99 ¹		1999/2000 ²	
	Amount	%	Amount	%	Amount	%	Amount	%
Tax revenue	14,000.9	85.0	15,886.0	85.9	18,199.9	85.3	21,147.7	85.9
Tax on income, profits and capital gains	2,287.1	13.9	2,408.6	13.0	2,699.8	12.7	3,045.0	12.4
Individual income tax	(1,219.9)	(7.4)	(1,237.7)	(6.7)	(1,362.8)	(6.4)	(1,545.0)	(6.3)
Corporate tax	(1,067.2)	(6.5)	(1,170.9)	(6.3)	(1,337.0)	(6.3)	(1,500.0)	(6.1)
Social security contributions	-	-	-	-	-	-	-	-
Taxes on payroll and workforce	-	-	-	-	-	-	-	-
Taxes on property	976.4	5.9	1,101.5	6.0	1,209.2	5.7	1,622.0	6.6
Domestic taxes on goods and services	5,157.2	31.3	6,206.8	33.5	8,305.0	38.9	10,095.7	41.0
of which : Excise duties	(1,276.1)	(7.7)	(1,529.4)	(8.3)	(1,775.9)	(8.3)	(2,252.2)	(9.2)
Sales tax /VAT	(2,441.9)	(14.8)	(2,723.8)	(14.7)	(4,638.6)	(21.7)	(5,580.0)	(22.7)
Tax on gambling	(548.3)	(3.3)	(705.3)	(3.8)	(764.9)	(3.6)	(890.0)	(3.6)
Tax on hotel bills	(513.2)	(3.1)	(620.3)	(3.4)	(370.5)	(1.7)	(180.0)	(0.7)
Import duties	5,569.7	33.8	6,157.0	33.3	5,973.0	28.0	6,370.0	25.9
Export duties	-	-	-	-	-	-	-	-
Other tax revenue	10.5	0.1	12.1	0.1	12.9	0.1	15.0	0.1
Nontax revenue	2,410.6	14.6	2,398.9	13.0	2,495.1	11.7	2,390.2	9.7
Property income	1,953.9	11.9	1,873.7	10.1	1,837.9	8.6	1,821.2	7.4
Fees, charges and non-industrial sales	317.5	1.9	369.4	2.0	384.6	1.8	394.2	1.6
Fines and Forfeits	43.6	0.3	54.1	0.3	45.6	0.2	51.5	0.2
Employees' contributions to government employee pension funds	92.1	0.6	101.0	0.5	114.1	0.5	121.3	0.5
Other nontax revenue	3.5	0.0	0.7	-	112.9	0.5	2.0	0.0
Capital revenue	-	-	-	-	500.0	2.3	800.0	3.3
Sale of fixed capital assets	-	-	-	-	500.0	2.3	800.0	3.3
Total revenue	16,411.5	99.6	18,284.9	98.8	21,195.0	99.4	24,337.9	98.9
Grants	62.8	0.4	216.5	1.2	135.0	0.6	270.0	1.1
Total revenue and grants	16,474.3	100.0	18,501.4	100.0	21,330.0	100.0	24,607.9	100.0

¹ Revised² Budget Estimates

Table 1.5 - Functional classification of expenditure, 1996/97 - 1999/2000
Budgetary Central Government

R million

Functional categories	1996/97			1997/98				
	Current	Capital	Total	%	Current	Capital	Total	%
General Government Services	3,475.5	477.3	3,952.8	19.4	3,792.4	322.7	4,115.1	18.8
General public services	1,800.5	231.6	2,032.1	10.0	2,022.6	237.3	2,259.9	10.3
Defence	222.0	1.6	223.6	1.1	188.5	0.7	189.2	0.9
Public order and safety	1,453.0	244.1	1,697.1	8.3	1,581.3	84.7	1,666.0	7.6
Community and Social Services	8,491.2	1,776.6	10,267.8	50.5	9,488.9	1,607.4	11,096.3	50.7
Education	2,683.4	694.7	3,378.1	16.6	2,972.8	534.1	3,506.9	16.0
Health	1,465.0	101.5	1,566.5	7.7	1,651.4	116.2	1,767.6	8.1
Social security and welfare	3,756.0	31.1	3,787.1	18.6	4,229.8	7.4	4,237.2	19.4
Housing and community amenities	374.4	833.8	1,208.2	5.9	393.5	857.5	1,251.0	5.7
Recreational, cultural and religious services	212.4	115.5	327.9	1.6	241.4	92.2	333.6	1.5
Economic Services	1,744.6	815.8	2,560.4	12.6	1,763.0	728.7	2,491.7	11.4
Fuel and energy	3.9	5.0	8.9	(-)	5.4	5.2	10.6	(-)
Agriculture, forestry, fishing and hunting	789.8	112.0	901.8	4.4	857.2	194.8	1,052.0	4.8
Mining and mineral resources, manufacturing and construction	130.3	30.6	160.9	0.8	119.2	20.9	140.1	0.6
Transportation and communication	100.2	495.8	596.0	2.9	120.5	245.2	365.7	1.7
Other economic services	720.4	172.4	892.8	4.4	660.7	262.6	923.3	4.2
Other functions	3,497.0	72.0	3,569.0	17.5	4,169.2	0.5	4,169.7	19.1
Other expenditure	3,497.0	72.0	3,569.0	17.5	4,169.2	0.5	4,169.7	19.1
Public debt interest	(2,875.1)	(-)	(2,875.1)	(14.1)	(3,503.3)	(-)	(3,503.3)	(16.0)
Transfer to local government	(621.9)	(72.0)	(693.9)	(3.4)	(665.9)	(0.5)	(666.4)	(3.0)
Other	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Total	17,208.3	3,141.7	20,350.0	100.0	19,213.5	2,659.3	21,872.8	100.0

Table 1.5 (Cont'd) - Functional classification of expenditure, 1996/97 - 1999/2000
Budgetary Central Government

R million

Functional categories	1998/99 ¹			1999/2000 ²				
	Current	Capital	Total	%	Current	Capital	Total	%
General Government Services	4,269.1	339.4	4,608.5	17.9	4,689.9	1,030.9	5,720.8	18.8
General public services	2,228.9	154.8	2,383.7	9.2	2,461.7	762.9	3,224.6	10.6
Defence	215.7	0.9	216.6	0.8	291.1	1.7	292.8	1.0
Public order and safety	1,824.5	183.7	2,008.2	7.8	1,937.1	266.3	2,203.4	7.3
Community and Social Services	11,404.2	1,665.8	13,070.0	50.7	12,498.5	2,871.2	15,369.7	50.6
Education	3,531.5	334.2	3,865.7	15.0	3,669.2	454.2	4,123.4	13.6
Health	2,016.9	114.8	2,131.7	8.3	2,185.3	307.8	2,493.1	8.2
Social security and welfare	5,107.7	31.8	5,139.5	19.9	5,803.3	23.1	5,826.4	19.2
Housing and community amenities	468.0	1,040.5	1,508.5	5.8	537.9	1,889.6	2,427.5	8.0
Recreational, cultural and religious services	280.1	144.5	424.6	1.6	302.8	196.5	499.3	1.6
Economic Services	2,126.2	1,357.3	3,483.5	13.5	2,093.8	1,823.7	3,917.5	12.9
Fuel and energy	12.7	10.2	22.9	(-)	13.9	10.0	23.9	0.1
Agriculture, forestry, fishing and hunting	1,028.6	360.5	1,389.1	5.4	974.6	270.7	1,245.3	4.1
Mining and mineral resources, manufacturing and construction	116.9	37.8	154.7	0.6	203.4	23.2	226.6	0.7
Transportation and communication	140.5	910.7	1,051.2	4.1	179.6	1,391.8	1,571.4	5.2
Other economic services	827.5	38.1	865.6	3.4	722.3	128.0	850.3	2.8
Other functions	4,561.7	72.0	4,633.7	18.0	5,318.7	30.4	5,349.1	17.6
Other expenditure	4,561.7	72.0	4,633.7	18.0	5,318.7	30.4	5,349.1	17.6
Public debt interest	(3,820.6)	(-)	(3,820.6)	(14.8)	(4,548.1)	(-)	(4,548.1)	(15.0)
Transfer to local government	(741.1)	(72.0)	(813.1)	(3.2)	(770.6)	(-)	(770.6)	(2.5)
Other	(-)	(-)	(-)	-	(-)	30.4	(30.4)	(0.1)
Total	22,361.2	3,434.5	25,795.7	100.0	24,600.9	5,756.2	30,357.1	100.0

¹ Revised ² Budget Estimates

Table 1.6 - Functional classification of current expenditure, 1996/97 - 1999/2000
 Budgetary Central Government

Functional categories	1996/97		1997/98		1998/99 ¹		1999/2000 ²	
	Amount	%	Amount	%	Amount	%	Amount	%
General Government Services	3,475.5	20.2	3,792.4	19.7	4,269.1	19.1	4,689.9	19.1
General public services	1,800.5	10.5	2,022.6	10.5	2,228.9	10.0	2,461.7	10.0
Defence	222.0	1.3	188.5	1.0	215.7	1.0	291.1	1.2
Public order and safety	1,453.0	8.4	1,581.3	8.2	1,824.5	8.2	1,937.1	7.9
Community and Social Services	8,491.2	49.3	9,488.9	49.4	11,404.2	51.0	12,498.5	50.8
Education	2,683.4	15.6	2,972.8	15.5	3,531.5	15.8	3,669.2	14.9
Health	1,465.0	8.5	1,651.4	8.6	2,016.9	9.0	2,185.3	8.9
Social security and welfare	3,756.0	21.8	4,229.8	22.0	5,107.7	22.8	5,803.3	23.6
Housing and community amenities	374.4	2.2	393.5	2.0	468.0	2.1	537.9	2.2
Recreational, cultural and religious services	212.4	1.2	241.4	1.3	280.1	1.3	302.8	1.2
Economic Services	1,744.6	10.1	1,763.0	9.2	2,126.2	9.5	2,093.8	8.5
Fuel and energy	3.9	-	5.4	-	12.7	0.1	13.9	0.1
Agriculture, forestry, fishing and hunting	789.8	4.6	857.2	4.5	1,028.6	4.6	974.6	4.0
Mining and mineral resources, manufacturing and construction	130.3	0.8	119.2	0.6	116.9	0.5	203.4	0.8
Transportation and communication	100.2	0.6	120.5	0.6	140.5	0.6	179.6	0.7
Other economic services	720.4	4.2	660.7	3.4	827.5	3.7	722.3	2.9
Other functions	3,497.0	20.3	4,169.2	21.7	4,561.7	20.4	5,318.7	21.6
Other expenditure	3,497.0	20.3	4,169.2	21.7	4,561.7	20.4	5,318.7	21.6
Public debt interest	(2,875.1)	(16.7)	(3,503.3)	(18.2)	(3,820.6)	(17.1)	(4,548.1)	(18.5)
Transfer to local government	(621.9)	(3.6)	(665.9)	(3.5)	(741.1)	(3.3)	(770.6)	(3.1)
Other	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Total	17,208.3	100.0	19,213.5	100.0	22,361.2	100.0	24,600.9	100.0

¹ Revised² Budget Estimates

Table 1.7 - Functional classification of capital expenditure, 1996/97 - 1999/2000
Budgetary Central Government

Functional categories	1996/97		1997/98		1998/99 ¹		1999/2000 ²	
	Amount	%	Amount	%	Amount	%	Amount	%
General Government Services	477.3	15.2	322.7	12.1	339.4	9.9	1,030.9	17.9
General public services	231.6	7.4	237.3	8.9	154.8	4.5	762.9	13.3
Defence	1.6	0.1	0.7	0.0	0.9	-	1.7	0.0
Public order and safety	244.1	7.8	84.7	3.2	183.7	5.3	266.3	4.6
Community and Social Services	1,776.6	56.5	1,607.4	60.4	1,665.8	48.5	2,871.2	49.9
Education	694.7	22.1	534.1	20.1	334.2	9.7	454.2	7.9
Health	101.5	3.2	116.2	4.4	114.8	3.3	307.8	5.3
Social security and welfare	31.1	1.0	7.4	0.3	31.8	0.9	23.1	0.4
Housing and community amenities	833.8	26.5	857.5	32.2	1,040.5	30.3	1,889.6	32.8
Recreational, cultural and religious services	115.5	3.7	92.2	3.5	144.5	4.2	196.5	3.4
Economic Services	815.8	26.0	728.7	27.4	1,357.3	39.5	1,823.7	31.7
Fuel and energy	5.0	0.2	5.2	0.2	10.2	0.3	10.0	0.2
Agriculture, forestry, fishing and hunting	112.0	3.6	194.8	7.3	360.5	10.5	270.7	4.7
Mining and mineral resources, manufacturing and construction	30.6	1.0	20.9	0.8	37.8	1.1	23.2	0.4
Transportation and communication	495.8	15.8	245.2	9.2	910.7	26.5	1,391.8	24.2
Other economic services	172.4	5.5	262.6	9.9	38.1	1.1	128.0	2.2
Other Functions	72.0	2.3	0.5	0.0	72.0	2.1	30.4	0.5
Other expenditure	72.0	2.3	0.5	0.0	72.0	2.1	30.4	0.5
Total	3,141.7	100.0	2,659.3	100.0	3,434.5	100.0	5,756.2	100.0

¹ Revised ² Budget Estimates

Table 1.8 - Economic classification of expenditure, 1996/97 - 1999/2000
Budgetary Central Government

R million

Economic categories	1996/97		1997/98		1998/99 ¹		1999/2000 ²	
	Amount	%	Amount	%	Amount	%	Amount	%
Current expenditure	17,208.3	84.6	19,213.5	87.8	22,361.2	86.7	24,600.9	81.0
Wages and salaries	5,791.3	28.5	6,388.7	29.2	7,330.0	28.4	7,915.3	26.1
Employer contributions to pension schemes	-	-	-	-	-	-	-	-
Other purchases of goods and services	1,828.8	9.0	1,936.6	8.9	2,220.1	8.6	2,284.1	7.5
Interest payments	2,875.1	14.1	3,503.3	16.0	3,820.6	14.8	4,548.1	15.0
Subsidies and other current transfers	6,713.1	33.0	7,384.9	33.8	8,990.5	34.9	9,853.4	32.5
Subsidies	(837.6)	(4.1)	(727.2)	(3.3)	(773.6)	(3.0)	(704.0)	(2.3)
Transfer to local government	(621.9)	(3.1)	(665.9)	(3.0)	(741.1)	(2.9)	(770.6)	(2.5)
Transfer to nonprofit institutions and households	(5,200.3)	(25.6)	(5,925.4)	(27.1)	(7,399.4)	(28.7)	(8,307.2)	(27.4)
Transfer abroad	(53.3)	(0.3)	(66.4)	(0.3)	(76.4)	(0.3)	(71.6)	(0.2)
Capital expenditure	3,141.7	15.4	2,659.3	12.2	3,434.5	13.3	5,756.2	19.0
Acquisition of fixed capital assets	2,404.1	11.8	1,859.7	8.5	1,687.1	6.5	4,392.3	14.5
Purchase of land	92.9	0.5	115.0	0.5	35.6	0.1	90.0	0.3
Capital transfers	644.7	3.2	684.6	3.1	1,711.8	6.6	1,273.9	4.2
To local government	(72.0)	(0.4)	(0.5)	(0.0)	(72.0)	(0.3)	(90.0)	(0.3)
To nonfinancial public enterprises	(437.9)	(2.2)	(599.3)	(2.7)	(1,409.5)	(5.5)	(1,070.5)	(3.5)
To public financial institutions	(120.0)	(0.6)	(72.0)	(0.3)	(222.0)	(0.9)	(73.0)	(0.2)
Other domestic transfers	-	-	-	-	(6.7)	(0.0)	(17.8)	(0.1)
Abroad	(14.8)	(0.1)	(12.8)	(0.1)	(1.6)	(0.0)	(22.6)	(0.1)
Total expenditure	20,350.0	100.0	21,872.8	100.0	25,795.7	100.0	30,357.1	100.0

¹ Revised

² Budget Estimates

Table 1.9 - Functional classification of Lending Minus Repayments, 1996/97 - 1999/2000

Budgetary Central Government

R million

Functional classification	1996/97	1997/98	1998/99 ¹	1999/2000 ²
General Government Services	-0.6	-0.2	-0.1	-0.1
General public services	-0.6	-0.2	-0.1	-0.1
Defence	-	-	-	-
Public order and safety	-	-	-	-
Community and Social Services	90.9	166.3	43.0	80.3
Education	29.7	12.8	-2.0	-6.4
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing and community amenities	61.2	153.5	43.0	86.2
Recreational, cultural and religious services	-	-	2.0	0.5
Economic Services	1,445.8	-1,914.4	-748.1	-2,264.8
Fuel and energy	358.6	-28.9	9.6	-21.7
Agriculture, forestry, fishing and hunting	44.5	-3.1	-6.1	25.8
Mining and mineral resources, manufacturing and construction	10.2	36.3	38.9	26.7
Transportation and communication	33.3	-2,054.4	17.2	-2,265.6
Other economic services	999.2	135.7	-807.7	-30.0
Other Functions	-	-	-	-
Other expenditure	-	-	-	-
Total	1,536.1	-1,748.3	-705.2	-2,184.6

¹ Revised ² Budget Estimates

Table 1.10 - Financing by type of debt holder, 1996/97 - 1999/2000

Budgetary Central Government

R million

Debt holders	1996/97	1997/98	1998/99 ¹	1999/2000 ²
Domestic financing	5,211.5	1,900.5	4,938.5	3,894.8
Other general government	1,879.9	1,088.8	4,447.7	...
Monetary authorities	-959.0	1,597.4	1,855.0	...
of which: I.M.F.	(-)	(0.1)	(-245.4)	...
Deposit money banks	1,927.1	-352.2	-3,395.3	...
Other	2,363.5	-433.5	2,031.1	...
Adjustments	-	-	-	...
Foreign financing	200.3	- 277.4	- 1,178.0	- 330.2
International development institutions	67.8	- 396.1	- 377.1	...
Foreign governments	140.1	87.1	23.3	...
Other	-10.0	34.4	-816.5	...
Changes in cash, deposits, etc.	2.4	-2.8	-7.7	...
Total	5,411.8	1,623.1	3,760.5	3,564.6

¹ Revised ² Budget estimates

Table 1.11 - Financing by type of debt instrument, 1996/97 - 1999/2000

Budgetary Central Government

R million

Debt instrument	1996/97	1997/98	1998/99 ¹	1999/2000 ²
Domestic financing	5,211.5	1,900.5	4,938.5	3,894.8
Long-term bonds	686.4	2,009.9	-688.2	...
Short-term bonds and bills	5,275.3	1,363.2	3,409.1	...
Long-term loans n.e.c	-	-0.1	-245.4	...
of which: I.M.F.	(-)	(-0.1)	(-245.4)	...
Short-term loans and advances	-770.3	1,131.9	1,703.4	...
Other liabilities	-	-	-	...
Changes in cash, deposits, etc	20.1	-2,604.4	759.6	...
Discrepancy	-	-	-	...
Foreign financing	200.3	-277.4	-1,178.0	-330.2
Long-term loans	197.9	-274.6	-1,170.3	...
Changes in cash, deposits, etc.	2.4	-2.8	-7.7	...
Total	5,411.8	1,623.1	3,760.5	3,564.6

¹ Revised ² Budget estimates

Table 1.12 - Outstanding debt by type of debt holder, 1995/96 - 1998/99

Budgetary Central Government

R million

Debt holders	1995/96	1996/97	1997/98	1998/99
Domestic debt	24,646.3	29,811.4	34,618.4	40,973.8
Other general government	5,626.8	8,100.4	11,953.2	16,847.4
Monetary authorities	1,722.7	758.6	2,385.8	4,662.0
of which: I.M.F.	(-)	(-)	(-)	(-)
Deposit money banks	14,539.5	16,624.4	16,004.8	12,706.1
Other	2,757.3	4,328.0	4,274.6	6,758.3
Foreign debt	9,159.1	9,666.3	10,751.5	10,037.0
International development institutions	6,709.4	3,897.9	4,260.8	4,186.2
Foreign governments	2,300.9	2,445.1	2,663.1	2,695.2
Other	148.8	3,323.3	3,827.6	3,155.6
Total	33,805.4	39,477.7	45,369.9	51,010.8

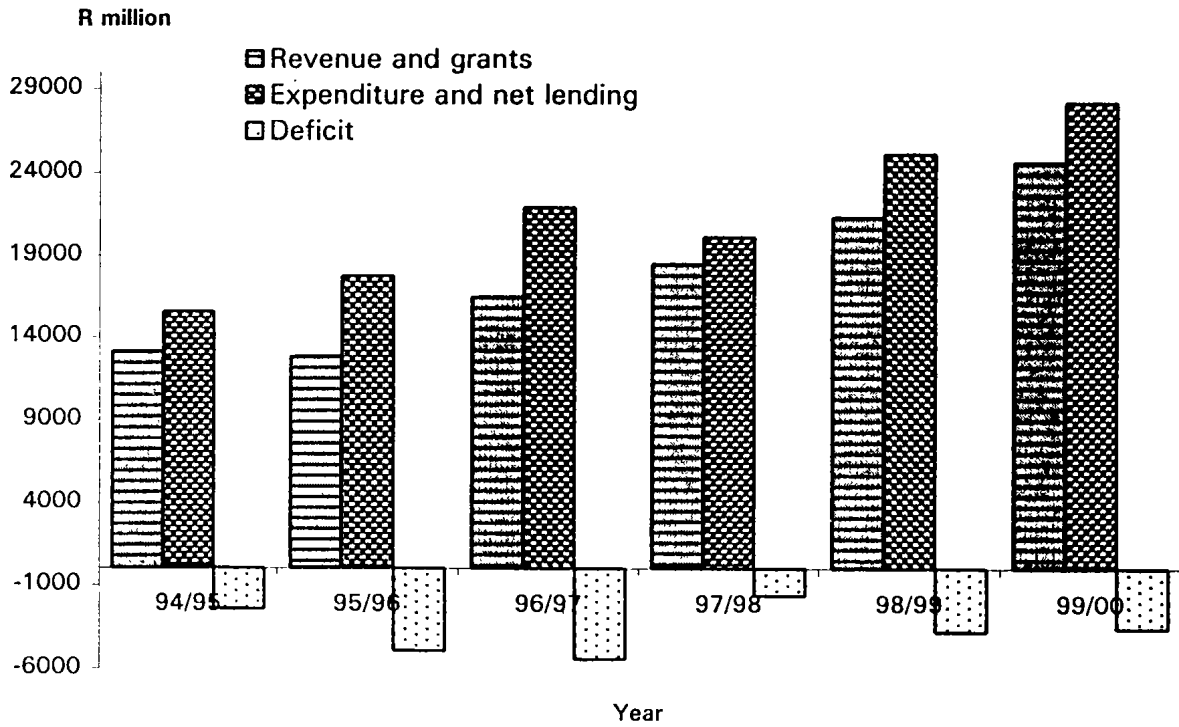
Table 1.13 - Outstanding debt by type of debt instrument, 1995/96 - 1998/99

Budgetary Central Government

R million

Debt instrument	1995/96	1996/97	1997/98	1998/99
Domestic debt	24,646.3	29,811.4	34,618.4	40,973.8
Long-term bonds	11,426.8	12,147.2	14,402.2	13,714.9
Short-term bonds and bills	12,123.0	17,338.0	18,758.1	24,097.4
Long-term loans n.e.c	-	-	-	-
of which: I.M.F.	(-)	(-)	(-)	(-)
Short-term loans and advances	1,096.5	326.2	1,458.1	3,161.5
Other liabilities	-	-	-	-
Foreign debt	9,159.1	9,666.3	10,751.5	10,037.0
Long-term loans	9,159.1	9,666.3	10,751.5	10,037.0
Total	33,805.4	39,477.7	45,369.9	51,010.8

**Fig 1a - Revenue and Expenditure
Budgetary Central Government**



**Fig 1b - Revenue and Expenditure
Consolidated Central Government**

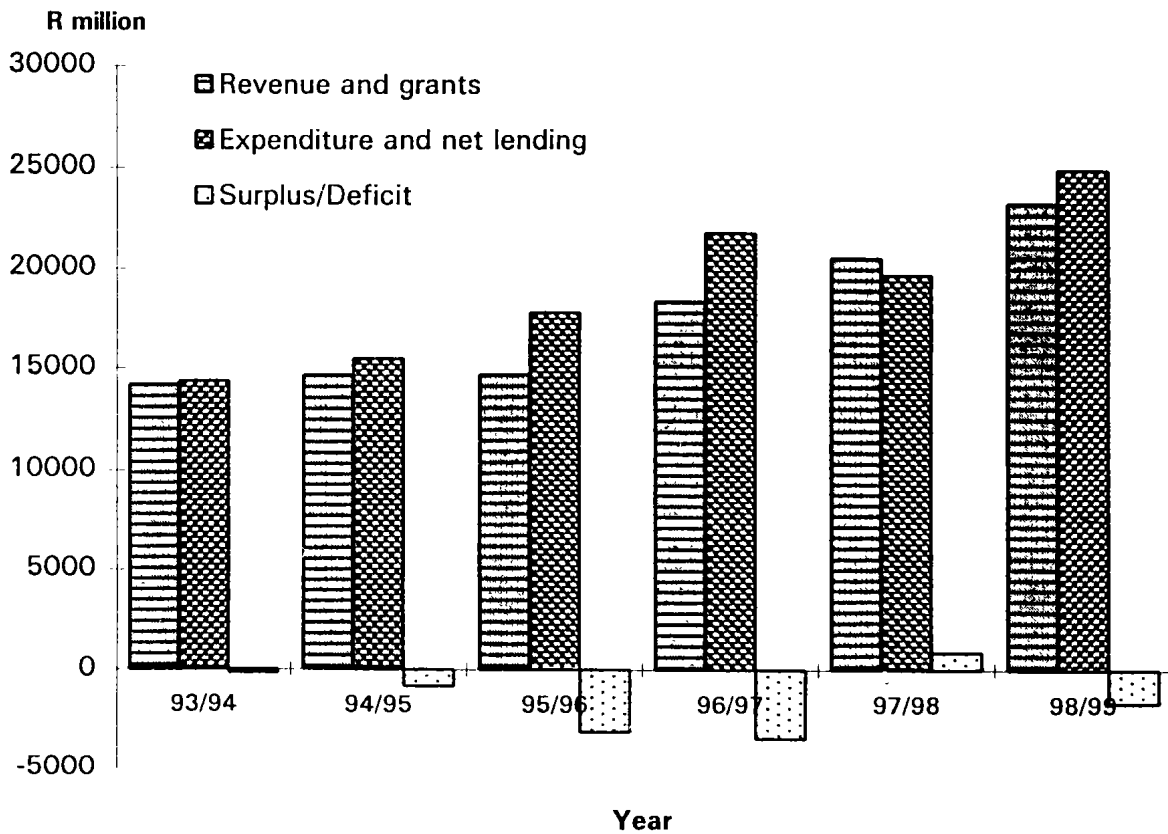


Table 2.1 - Main aggregates, 1995/96 - 1998/99

Consolidated Central Government

R million

Main aggregates	1995/96	1996/97	1997/98 ¹	1998/99 ²
1 Current revenue	14,468.6	18,276.4	20,327.2	22,582.3
(i) Tax revenue	12,668.7	15,050.1	17,053.8	19,433.1
(ii) Nontax revenue	1,799.9	3,226.3	3,273.4	3,149.2
2 Capital revenue	-	-	-	500.0
3 Grants	220.5	62.8	216.5	135.0
4 Total revenue and grants	14,689.1	18,339.2	20,543.7	23,217.3
5 Current expenditure	14,472.7	16,965.7	18,823.5	22,003.9
6 Capital expenditure	2,806.9	3,294.3	2,622.5	3,475.0
7 Total expenditure	17,279.6	20,260.0	21,446.0	25,478.9
8 Lending minus repayments	493.1	1,506.4	-1,761.1	-703.2
9 Total expenditure and lending minus repayments	17,772.7	21,766.4	19,684.9	24,775.7
10 Gross fixed capital formation	2,244.3	2,691.3	1,822.9	1,727.7
11 Current account surplus / deficit (1 - 5)	-4.1	-1,310.7	1,503.7	578.4
12 Overall deficit / surplus (4 - 9)	-3,083.6	-3,427.2	858.8	-1,558.4
13 Financing	3,083.6	3,427.2	-858.8	1,558.4
(i) Domestic	707.5	3,918.6	99.6	1,266.3
(ii) Foreign	2,376.1	-491.4	-958.4	292.1
14 Central government debt at end of period	28,373.7	31,587.3	33,608.6	34,363.4
(i) Domestic	19,214.6	21,921.0	22,857.1	24,326.4
(ii) Foreign	9,159.1	9,666.3	10,751.5	10,037.0
15 Total external debt of the Country	23,807.5	25,410.0	29,770.5	30,454.0

¹ Revised

² Provisional

Table 2.2 Summary of Consolidated Central Government Operations, 1995/96 - 1998/99
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	
1995/96	14,589.1	14,468.6	12,668.7	1,799.9	220.5	17,772.7	17,279.6	493.1	-3,083.6	2,376.1	707.5	-922.5
1996/97	18,339.2	18,276.4	15,050.1	3,226.3	62.8	21,766.4	20,260.0	1,506.4	-3,427.2	-491.4	3,918.6	-959.0
1997/98	20,543.7	20,327.2	17,053.8	3,273.4	216.5	19,684.9	21,446.0	-1,761.1	858.8	-958.4	99.6	1,597.4
1998/99	23,217.3	22,582.3	19,433.1	3,149.2	135.0	24,875.7	25,578.9	-703.2	-1,658.4	292.1	1,266.3	1,855.0

Types of revenue

R million

	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 & Capital rev.	Non tax revenue		Total Revenue
	Total	Individuals				Corporate	Total			ST/VAT	Total	
1995/96	1,972.7	991.1	981.6	912.4	894.9	3,885.0	1,356.9	4,898.2	11.4	1,799.9	1,141.5	14,468.6
1996/97	2,287.1	1,219.9	1,067.2	948.0	976.4	5,157.2	2,441.9	5,569.7	10.5	3,226.3	2,523.2	18,276.4
1997/98	2,408.6	1,237.7	1,170.9	1,053.9	1,101.5	6,206.8	2,723.8	6,157.0	12.1	3,273.4	2,583.3	20,327.2
1998/99	2,699.8	1,362.8	1,337.0	1,130.2	1,209.2	8,305.0	4,638.6	5,973.0	512.9	3,149.2	2,274.6	23,102.3

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 Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
1996/97	2,067.1	1,934.1	3,600.0	1,594.8	3,937.2	1,246.5	373.5	8.9	960.3	160.9	610.7	3,766.0	20,260.0
1997/98	2,262.5	1,848.6	3,622.6	1,787.6	4,421.5	1,254.9	333.3	10.6	1,098.1	140.1	365.7	4,300.5	21,446.0
1998/99	2,384.9	2,216.8	4,027.9	2,139.9	5,378.0	1,519.4	421.6	22.9	1,469.0	168.6	1,051.2	4,678.7	25,478.9

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	Employer Contribution		Other	Total		
1995/96	17,772.7	17,279.6	14,472.7	8,070.2	6,186.2	76.2	1,807.8	4,448.2	606.5	2,806.9	493.1
1996/97	21,766.4	20,260.0	16,965.7	9,043.2	6,869.3	96.6	2,077.3	5,621.7	970.3	3,294.3	1,506.4
1997/98	19,684.9	21,446.0	18,823.5	9,890.5	7,604.8	89.3	2,196.4	6,226.9	899.9	2,622.5	-1,761.1
1998/99	24,775.7	25,478.9	22,003.9	11,645.2	8,710.0	132.8	2,802.4	7,373.4	984.4	3,475.0	-703.2

Table 2.3 Summary of Consolidated Central Government Operations, Percentages, 1995/96 - 1998/99
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	Total	Nontax Revenue							Abroad	Domestic	
1995/96	82.6		81.4	10.1	-	1.2	100.0	97.2	2.8	-17.4	13.4	4.0	-5.2
1996/97	84.3		84.0	14.8	-	0.3	100.0	93.1	6.9	-15.7	-2.3	18.0	-4.4
1997/98	104.4		103.3	16.6	-	1.1	100.0	108.9	-8.9	4.4	-4.9	0.5	8.1
1997/98	93.3		90.8	12.7	2.0	0.5	100.0	102.8	-2.8	-6.7	1.2	5.1	7.5

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 & capital revenue	Non tax revenue		Total Revenue
	Total	Corporate				Total	ST/VAT			Total	Property income	
1995/96	13.6	6.9	6.3	0.6	6.2	26.9	9.4	33.9	0.1	12.4	7.9	100.0
1996/97	12.5	6.7	5.2	0.6	5.3	28.2	13.4	30.5	0.1	17.7	13.8	100.0
1997/98	11.8	6.1	5.2	0.6	5.4	30.5	13.4	30.3	0.1	16.1	12.7	100.0
1998/99	11.7	5.9	4.9	0.5	5.2	35.9	20.1	25.9	2.2	13.6	9.8	100.0

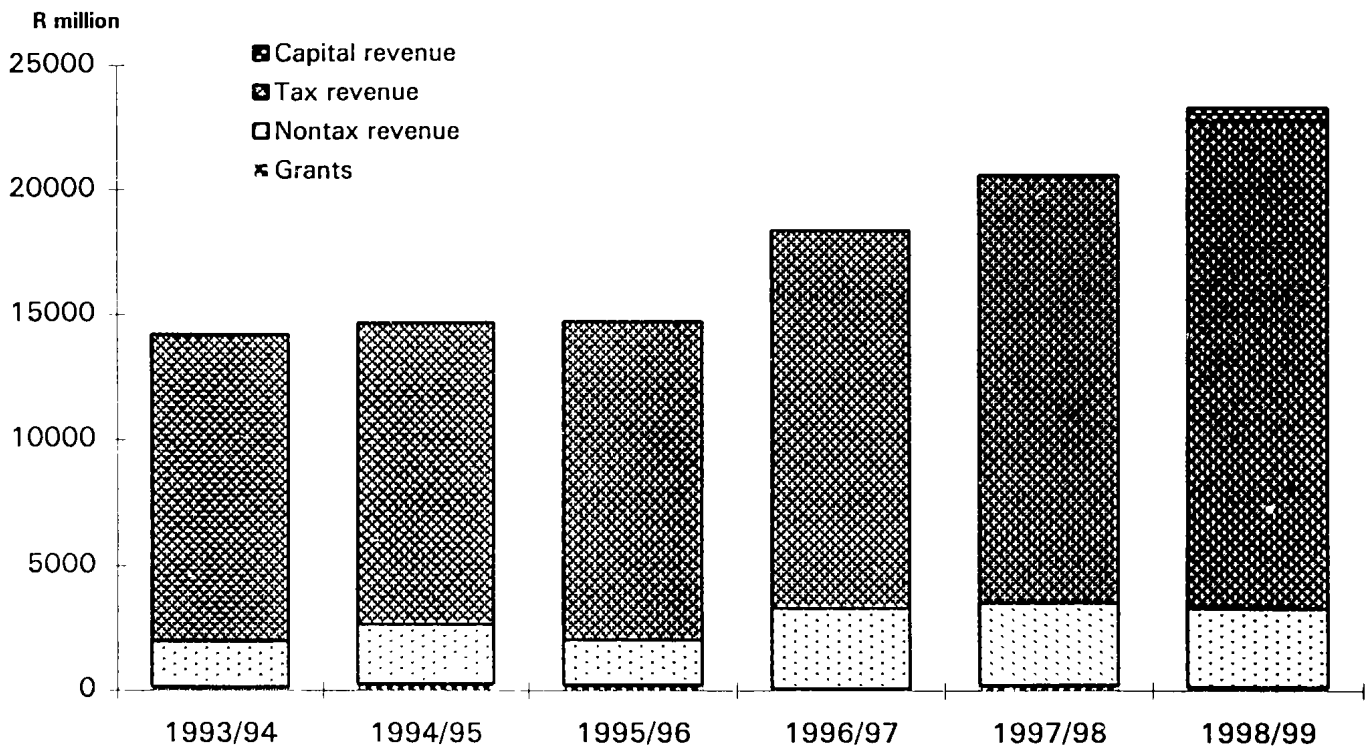
Expenditures by function as % of Total Expenditure Government

	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg Affairs	Fuel and Energy	Agri. Forest & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
1995/96	10.5	10.5	16.7	8.3	18.2	5.5	1.9	0.0	5.8	0.7	3.7	18.1	100.0
1996/97	10.2	9.5	17.8	7.9	19.4	6.2	1.8	0.0	4.7	0.8	3.0	18.6	100.0
1997/98	10.5	8.6	16.9	8.3	20.6	5.9	1.6	0.0	5.1	0.7	1.7	20.1	100.0
1998/99	9.4	8.7	15.8	8.4	21.1	6.0	1.7	0.1	5.8	0.7	4.1	18.4	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	Lending minus Repayments
				Total	Wages & salaries	Employer Contribution		Other	Total		
1995/96	100.0	97.2	81.4	45.4	34.8	0.4	10.2	25.0	3.4	15.8	2.8
1996/97	100.0	93.1	77.9	41.5	31.6	0.4	9.5	25.8	4.5	15.1	6.9
1997/98	100.0	108.9	95.6	50.2	38.6	0.5	11.2	31.6	4.6	13.3	-8.9
1998/99	100.0	102.8	88.8	47.0	35.2	0.5	11.3	29.8	4.0	14.0	-2.8

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



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

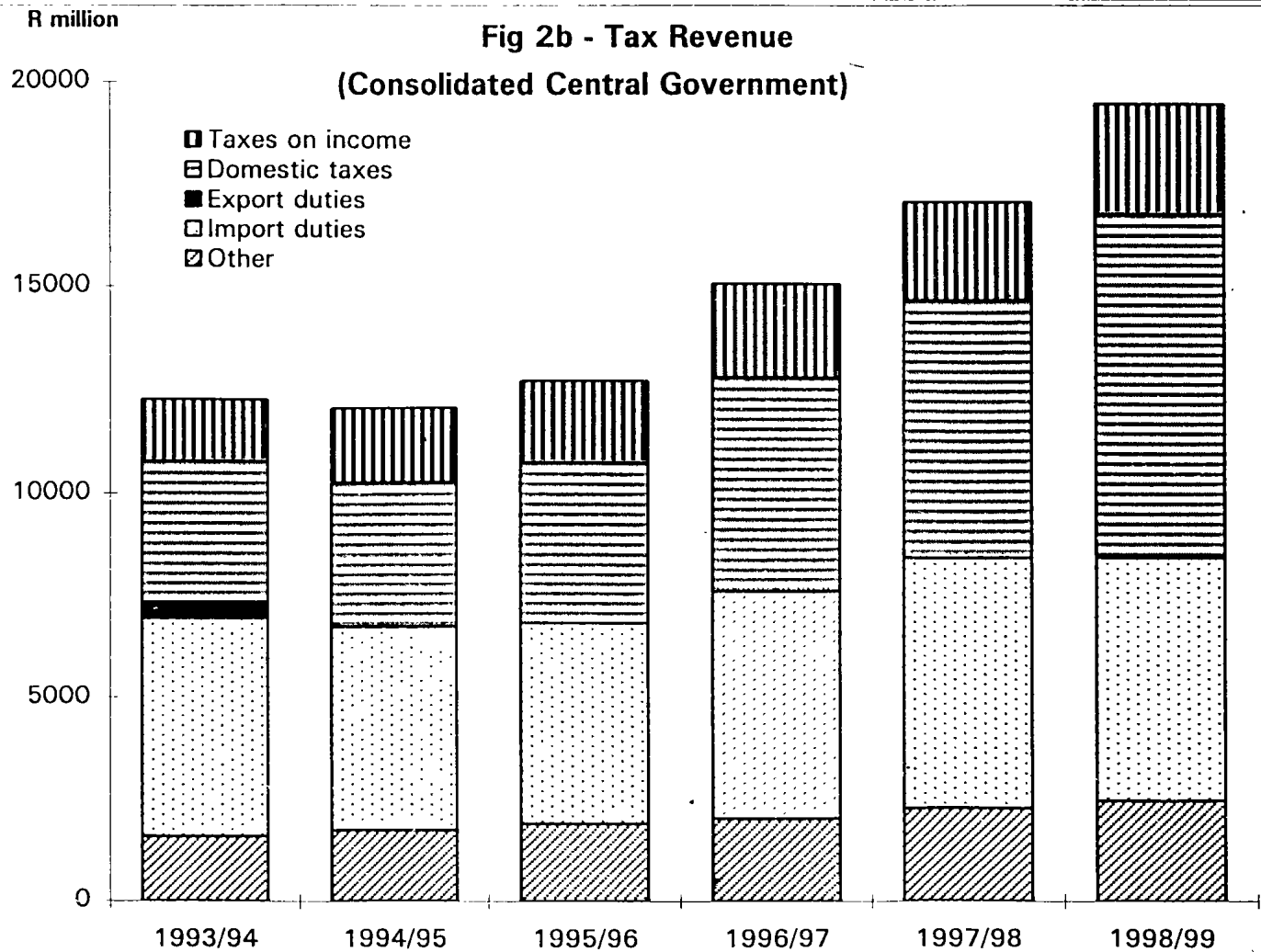


Table 2.4 - Revenue and grants, 1995/96 - 1998/99
(Consolidated Central Government)

R million

Revenue items	1995/96 ¹				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Tax revenue	11,652.5	93.8	912.4	12,668.7	86.2
Tax on income, profits and capital gains	1,972.7	-	-	1,972.7	(13.4)
Individual income tax	(991.1)	(-)	(-)	(991.1)	(6.7)
Corporate tax	(981.6)	(-)	(-)	(981.6)	6.7
Social security contributions	-	-	912.4	912.4	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	3,885.0	-	-	3,885.0	(26.4)
of which : Excise duties	(1,162.5)	-	-	(1,162.5)	(7.9)
Sales tax	(1,356.9)	-	-	(1,356.9)	(9.2)
Tax on gambling	(456.9)	-	-	(456.9)	(3.1)
Tax on hotel bills	(390.8)	-	-	(390.8)	2.7
Import duties	4,898.5	-	-	4,898.5	33.3
Export duties	-	-	-	-	-
Other tax revenue	11.4	-	-	11.4	0.1
Nontax revenue	840.0	328.1	631.8	1,799.9	12.3
Property income	470.6	40.4	630.5	1,141.5	7.8
Fees, charges and non-industrial sales	258.8	161.1	1.3	421.2	2.9
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	46.0	-	117.0	0.8
Total revenue	12,502.5	421.9	1,544.2	14,468.6	98.5
Grants	220.5	-	-	220.5	1.5
Total revenue and grants	12,723.0	421.9	1,544.2	14,689.1	100.0

¹ Revised

Table 2.4 (Cont'd) - Revenue and grants, 1995/96 - 1998/99
(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	101.2	948.0	15,050.1	82.1
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	-	-	5,157.2	28.1
of which : Excise duties	(1,276.1)	-	-	(1,276.1)	(7.0)
Sales tax	(2,441.9)	-	-	(2,441.9)	(13.3)
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	30.4
Export duties	-	-	-	-	-
Other tax revenue	10.5	-	-	10.5	0.1
Nontax revenue	2,283.6	394.1	548.6	3,226.3	17.6
Property income	1,953.9	42.7	526.6	2,523.2	13.8
Fees, charges and non-industrial sales	281.8	184.7	22.0	488.5	2.7
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	75.4	-	78.9	0.4
Total revenue	16,284.5	495.3	1,496.6	18,276.4	99.7
Grants	62.8	-	-	62.8	0.3
Total revenue and grants	16,347.3	495.3	1,496.6	18,339.2	100.0

¹ Revised

Table 2.4 (Cont'd) - Revenue and grants, 1995/96 - 1998/99
(Consolidated Central Government)

R million

Revenue items	1997/98 ¹				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Tax revenue	15,886.0	113.9	1,053.9	17,053.8	83.0
Tax on income, profits and capital gains	2,408.6	-	-	2,408.6	11.7
Individual income tax	(1,237.7)	(-)	(-)	(1,237.7)	(6.0)
Corporate tax	(1,170.9)	(-)	(-)	(1,170.9)	(5.7)
Social security contributions	-	-	1,053.9	1,053.9	5.1
Taxes on payroll and workforce	-	113.9	-	113.9	0.6
Taxes on property	1,101.5	-	-	1,101.5	5.4
Domestic taxes on goods and services	6,206.8	-	-	6,206.8	30.2
of which : Excise duties	(1,529.4)	-	-	(1,529.4)	(7.4)
Sales tax	(2,723.8)	-	-	(2,723.8)	(13.3)
Tax on gambling	(705.3)	-	-	(705.3)	(3.4)
Tax on hotel bills	(620.3)	-	-	(620.3)	(3.0)
Import duties	6,157.0	-	-	6,157.0	30.0
Export duties	-	-	-	-	-
Other tax revenue	12.1	-	-	12.1	0.1
Nontax revenue	2,261.5	304.6	707.3	3,273.4	15.9
Property income	1,873.7	30.8	678.8	2,583.3	12.6
Fees, charges and non-industrial sales	332.2	96.7	27.0	455.9	2.2
Fines and forfeits	54.1	-	-	54.1	0.3
Employees' contributions to government employee pension funds	0.8	100.4	-	101.2	0.5
Other nontax revenue	0.7	76.7	1.5	78.9	0.4
Total revenue	18,147.5	418.5	1,761.2	20,327.2	98.9
Grants	216.5	-	-	216.5	1.1
Total revenue and grants	18,364.0	418.5	1,761.2	20,543.7	100.0

¹ Revised

Table 2.4 (Cont'd) - Revenue and grants, 1995/96 - 1998/99

(Consolidated Central Government)

R million

Revenue items	1998/99 ²				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Tax revenue	18,199.9	123.0	1,110.2	19,433.1	83.7
Tax on income, profits and capital gains	2,699.8	-	-	2,699.8	11.6
Individual income tax	(1,362.8)	(-)	(-)	(1,362.8)	(5.9)
Corporate tax	(1,337.0)	(-)	(-)	(1,337.0)	(5.8)
Social security contributions	-	-	1,110.2	1,110.2	4.8
Taxes on payroll and workforce	-	123.0	-	123.0	0.5
Taxes on property	1,209.2	-	-	1,209.2	5.2
Domestic taxes on goods and services	8,305.0	-	-	8,305.0	35.8
of which : Excise duties	(1,775.9)	-	-	(1,775.9)	(7.6)
Sales tax	(4,638.6)	-	-	(4,638.6)	(20.0)
Tax on gambling	(764.9)	-	-	(764.9)	(3.3)
Tax on hotel bills	(370.5)	-	-	(370.5)	(1.6)
Import duties	5,973.0	-	-	5,973.0	25.7
Export duties	-	-	-	-	-
Other tax revenue	12.9	-	-	12.9	0.1
Nontax revenue	2,342.7	383.4	423.1	3,149.2	13.6
Property income	1,837.9	33.0	403.7	2,274.6	9.8
Fees, charges and non-industrial sales	345.1	140.7	15.5	501.3	2.2
Fines and forfeits	45.6	-	-	45.6	0.2
Employees' contributions to government employee pension funds	1.2	112.9	-	114.1	0.5
Other nontax revenue	112.9	96.8	3.9	213.6	0.9
Capital Revenue	500.0			500.0	2.2
Total revenue	21,042.6	506.4	1,533.3	23,082.3	99.4
Grants	135.0	-	-	135.0	0.6
Total revenue and grants	21,177.6	506.4	1,533.3	23,217.3	100.0

² Provisional

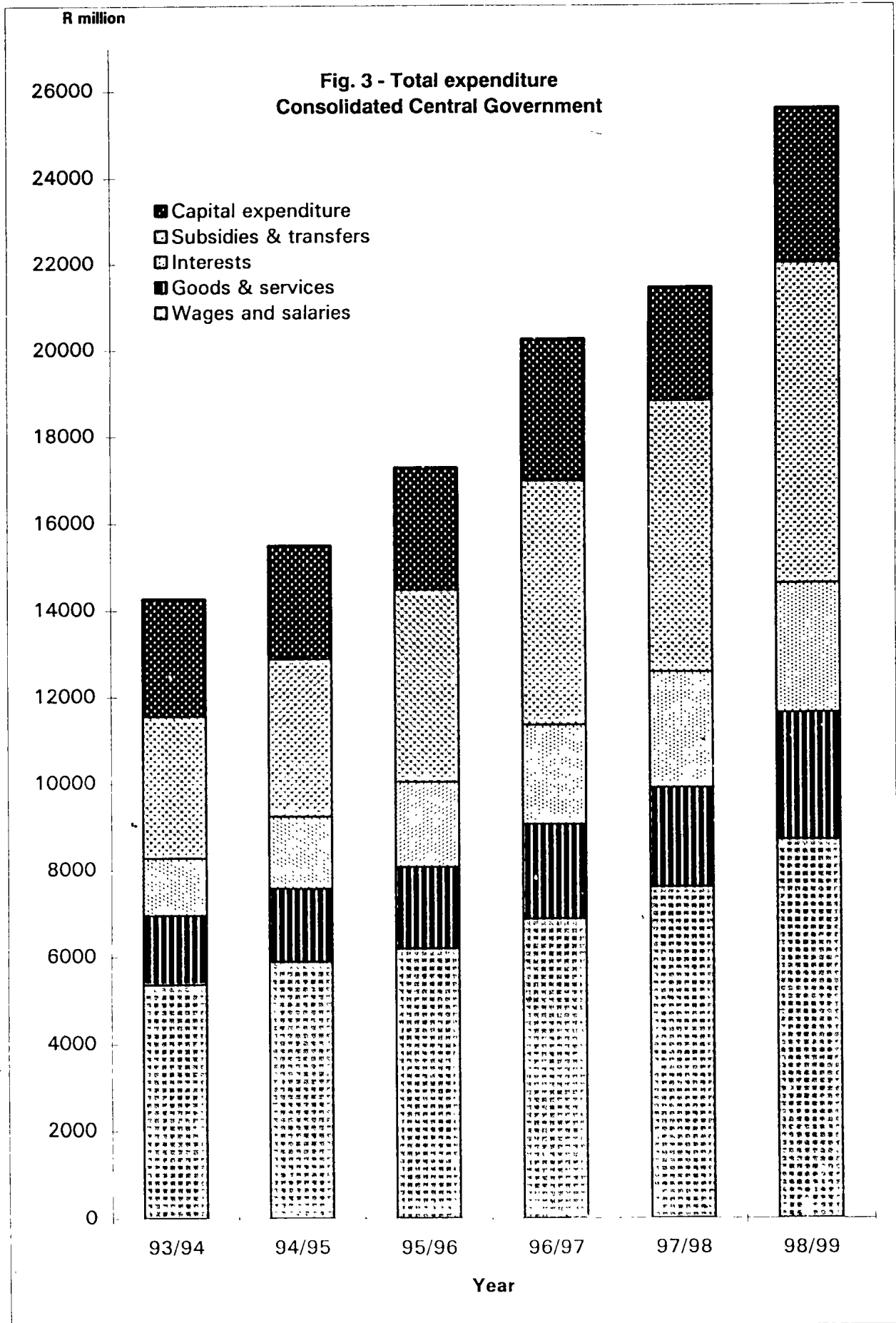


Table 2.5 - Functional classification of expenditure, 1995/96 - 1998/99
Consolidated Central Government

R million

Functional categories	1995/96			1996/97				
	Current	Capital	Total	%	Current	Capital	Total	%
General Government Services	3,110.4	529.1	3,639.5	21.1	3,461.9	539.3	4,001.2	19.7
General public services	1,626.4	193.7	1,820.1	10.5	1,793.5	273.6	2,067.1	10.2
Defence	240.3	1.8	242.1	1.4	222.0	1.6	223.6	1.1
Public order and safety	1,243.7	333.6	1,577.3	9.1	1,446.4	264.1	1,710.5	8.4
Community and Social Services	7,425.4	1,304.6	8,730.0	50.5	8,790.7	1,961.3	10,752.0	53.1
Education	2,428.7	449.7	2,878.4	16.7	2,816.7	783.3	3,600.0	17.8
Health	1,347.1	91.2	1,438.3	8.3	1,482.7	112.1	1,594.8	7.9
Social security and welfare	3,115.2	33.3	3,148.5	18.2	3,892.7	44.5	3,937.2	19.4
Housing and community amenities	338.5	605.5	944.0	5.5	385.8	860.7	1,246.5	6.2
Recreational, cultural and religious services	195.9	124.9	320.8	1.9	212.8	160.7	373.5	1.8
Economic Services	1,423.9	898.8	2,322.7	13.4	1,790.4	718.1	2,508.5	12.4
Fuel and energy	2.3	5.0	7.3	-	3.9	5.0	8.9	-
Agriculture, forestry, fishing and hunting	731.5	279.1	1,010.6	5.8	836.1	124.2	960.3	4.7
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	544.1	637.7	3.7	100.1	510.6	610.7	3.0
Other economic services	490.6	51.6	542.2	3.1	720.0	47.7	767.7	3.8
Other functions	2,513.0	74.4	2,587.4	15.0	2,922.7	75.6	2,998.3	14.8
Other expenditure	2,513.0	74.4	2,587.4	15.0	2,922.7	75.6	2,998.3	14.8
Public debt interest	(1,954.3)	(-)	(1,954.3)	(11.3)	(2,300.8)	(-)	(2,300.8)	(11.4)
Transfer to local government	(558.7)	(72.0)	(630.7)	(3.6)	(621.9)	(72.0)	(693.9)	(3.4)
Other	-	(2.4)	(2.4)	(0.0)	(-)	(3.6)	(3.6)	(-)
Total	14,472.7	2,806.9	17,279.6	100.0	16,965.7	3,294.3	20,260.0	100.0

Table 2.5(Cont') - Functional classification of expenditure, 1994/95 - 1997/98
Consolidated Central Government

Functional categories	1997/98			1998/99 ¹			R million	
	Current	Capital	Total	%	Current	Capital		Total
General Government Services	3,788.3	322.8	4,111.1	19.2	4,260.5	341.2	4,601.7	18.1
General public services	2,025.1	237.4	2,262.5	10.5	2,228.3	156.6	2,384.9	9.4
Defence	188.5	0.7	189.2	0.9	215.7	0.9	216.6	0.9
Public order and safety	1,574.7	84.7	1,659.4	7.7	1,816.5	183.7	2,000.2	7.9
Community and Social Services	9,855.8	1,564.1	11,419.9	53.2	11,794.9	1,691.9	13,486.8	52.9
Education	3,137.0	485.6	3,622.6	16.9	3,677.2	350.7	4,027.9	15.8
Health	1,669.2	118.4	1,787.6	8.3	2,025.2	114.7	2,139.9	8.4
Social security and welfare	4,403.9	17.6	4,421.5	20.6	5,336.3	41.7	5,378.0	21.1
Housing and community amenities	405.1	849.8	1,254.9	5.9	478.9	1,040.5	1,519.4	6.0
Recreational, cultural and religious services	240.6	92.7	333.3	1.6	277.3	144.3	421.6	1.7
Economic Services	1,807.4	727.6	2,535.0	11.8	2,222.1	1,369.9	3,592.0	14.1
Fuel and energy	5.4	5.2	10.6	-	12.7	10.2	22.9	-
Agriculture, forestry, fishing and hunting	902.6	195.5	1,098.1	5.1	1,096.8	372.2	1,469.0	5.8
Mining and mineral resources, manufacturing and construction	119.2	20.9	140.1	0.7	124.6	44.0	168.6	0.7
Transportation and communication	120.5	245.2	365.7	1.7	140.5	910.7	1,051.2	4.1
Other economic services	659.7	260.8	920.5	4.3	847.5	32.8	880.3	3.5
Other functions	3,372.0	8.0	3,380.0	15.8	3,726.4	72.0	3,798.4	14.9
Other expenditure	3,372.0	8.0	3,380.0	15.8	3,726.4	72.0	3,798.4	14.9
Public debt interest	(2,706.1)	(-)	(2,706.1)	(12.6)	(2,985.3)	(-)	(2,985.3)	11.7
Transfer to local government	(665.9)	(0.5)	(666.4)	(3.1)	(741.1)	(72.0)	(813.1)	(3.2)
Other	(-)	(7.5)	(7.5)	(-)	(-)	(-)	-	(-)
Total	18,823.5	2,622.5	21,446.0	100.0	22,003.9	3,475.0	25,478.9	100.0

¹ Provisional

Table 2.6 - Functional classification of current expenditure, 1995/96 - 1998/99
(Consolidated Central Government)

Functional categories	R million				
	1995/96			Consolidated Central Government	
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	(1+2+3)	(%)
General Government Services	3,096.0	14.4	-	3,110.4	21.5
General public services	1,612.0	14.4	-	1,626.4	11.2
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	1,437.5	1,856.5	7,425.4	51.3
Education	1,261.2	1,167.5	-	2,428.7	16.8
Health	1,335.4	11.7	-	1,347.1	9.3
Social security and welfare	1,044.7	214.0	1,856.5	3,115.2	21.5
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	55.4	-	1,423.9	9.8
Fuel and energy	2.3	-	-	2.3	-
Agriculture, forestry, fishing and hunting	681.9	49.6	-	731.5	5.1
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	5.8	-	490.6	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)	(13.5)
Transfer to local government	(558.7)	(-)	(-)	(558.7)	(3.9)
Other	(-)	(-)	(-)	(-)	(-)
Total	11,108.9	1,507.3	1,856.5	14,472.7	100.0

**Table 2.6 (Cont'd) - Functional classification of current expenditure, 1995/96 - 1998/99
(Consolidated Central Government)**

R million

Functional categories	1996/97				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
General Government Services	3,450.0	11.9	-	3,461.9	20.4
General public services	1,781.6	11.9	-	1,793.5	10.6
Defence	222.0	-	-	222.0	1.3
Public order and safety	1,446.4	-	-	1,446.4	8.5
Community and Social Services	4,638.1	1,695.2	2,457.4	8,790.7	51.8
Education	1,435.5	1,381.2	-	2,816.7	16.6
Health	1,464.9	17.8	-	1,482.7	8.7
Social security and welfare	1,186.4	248.9	2,457.4	3,892.7	22.9
Housing and community amenities	355.9	29.9	-	385.8	2.3
Recreational, cultural and religious services	195.4	17.4	-	212.8	1.3
Economic Services	1,718.1	72.3	-	1,790.4	10.6
Fuel and energy	3.9	-	-	3.9	-
Agriculture, forestry, fishing and hunting	769.7	66.4	-	836.1	4.9
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	5.9	-	720.0	4.2
Other Functions	2,922.7	-	-	2,922.7	17.2
Other expenditure	2,922.7	-	-	2,922.7	17.2
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	1,779.4	2,457.4	16,965.7	100.0

Table 2.6 (Cont'd) - Functional classification of current expenditure, 1995/96 - 1998/99
(Consolidated Central Government)

R million

Functional categories	1997/98				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
General Government Services	3,770.3	18.0	-	3,788.3	20.1
General public services	2,007.1	18.0	-	2,025.1	10.8
Defence	188.5	-	-	188.5	1.0
Public order and safety	1,574.7	-	-	1,574.7	8.4
Community and Social Services	5,149.1	1,929.7	2,777.0	9,855.8	52.4
Education	1,567.7	1,569.3	-	3,137.0	16.7
Health	1,651.4	17.8	-	1,669.2	8.9
Social security and welfare	1,338.2	288.7	2,777.0	4,403.9	23.4
Housing and community amenities	371.1	34.0	-	405.1	2.2
Recreational, cultural and religious services	220.7	19.9	-	240.6	1.3
Economic Services	1,737.4	70.0	-	1,807.4	9.6
Fuel and energy	5.4	-	-	5.4	-
Agriculture, forestry, fishing and hunting	838.9	63.7	-	902.6	4.8
Mining and mineral resources, manufacturing and construction	119.2	-	-	119.2	0.6
Transportation and communication	120.5	-	-	120.5	0.6
Other economic services	653.4	6.3	-	659.7	3.5
Other Functions	3,372.0	-	-	3,372.0	17.9
Other expenditure	3,372.0	-	-	3,372.0	17.9
Public debt interest	(2,706.1)	(-)	(-)	(2,706.1)	(14.4)
Transfer to local government	(665.9)	(-)	(-)	(665.9)	(3.5)
Other	(-)	(-)	(-)	(-)	(-)
Total	14,028.8	2,017.7	2,777.0	18,823.5	100.0

**Table 2.6 (Cont'd) - Functional classification of current expenditure, 1995/96 - 1998/99
(Consolidated Central Government)**

R million

Functional categories	1998/99				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
General Government Services	4,226.4	34.1	-	4,260.5	19.4
General public services	2,194.2	34.1	-	2,228.3	10.1
Defence	215.7	0.0	-	215.7	1.0
Public order and safety	1,816.5	0.0	-	1,816.5	8.3
Community and Social Services	6,295.5	2,243.1	3,256.3	11,794.9	53.6
Education	1,849.0	1,828.2	-	3,677.2	16.7
Health	1,985.4	39.8	-	2,025.2	9.2
Social security and welfare	1,761.3	318.7	3,256.3	5,336.3	24.3
Housing and community amenities	443.2	35.7	-	478.9	2.2
Recreational, cultural and religious services	256.6	20.7	-	277.3	1.3
Economic Services	1,864.5	357.6	-	2,222.1	10.1
Fuel and energy	12.7	0.0	-	12.7	-
Agriculture, forestry, fishing and hunting	945.7	151.1	-	1,096.8	5.0
Mining and mineral resources, manufacturing and construction	90.4	34.2	-	124.6	0.6
Transportation and communication	140.5	0.0	-	140.5	0.6
Other economic services	675.2	172.3	-	847.5	3.9
Other Functions	3,726.4	-	-	3,726.4	16.9
Other expenditure	3,726.4	-	-	3,726.4	16.9
Public debt interest	(2,985.3)	(-)	(-)	(2,985.3)	(13.6)
Transfer to local government	(741.1)	(-)	(-)	(741.1)	(3.4)
Other	(-)	(-)	(-)	(-)	(-)
Total	16,112.8	2,634.8	3,256.3	22,003.9	100.0

Table 2.7 - Functional classification of capital expenditure, 1995/96 - 1998/99
(Consolidated Central Government)

Functional categories	R million				
	1995/96				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
			(1+2+3)	(%)	
General Government Services	436.1	93.0	-	529.1	18.8
General public services	135.7	58.0	-	193.7	6.9
Defence	1.8	-	-	1.8	-
Public order and safety	298.6	35.0	-	333.6	11.9
Community and Social Services	928.4	374.1	2.1	1,304.6	46.5
Education	188.5	261.2	-	449.7	16.0
Health	74.7	16.5	-	91.2	3.2
Social security and welfare	28.0	3.2	2.1	33.3	1.2
Housing and community amenities	568.6	36.9	-	605.5	21.6
Recreational, cultural and religious services	68.6	56.3	-	124.9	4.4
Economic Services	824.3	74.5	-	898.8	32.0
Fuel and energy	5.0	-	-	5.0	0.2
Agriculture, forestry, fishing and hunting	250.6	28.5	-	279.1	9.9
Mining and mineral resources, manufacturing and construction	19.0	-	-	19.0	0.7
Transportation and communication	504.1	40.0	-	544.1	19.4
Other economic services	45.6	6.0	-	51.6	1.8
Other Functions	72.0	-	2.4	74.4	2.7
Other expenditure	72.0	-	2.4	74.4	2.7
Total	2,260.8	541.6	4.5	2,806.9	100.0

**Table 2.7(Cont') - Functional classification of capital expenditure,]1995/96 - 1998/99
(Consolidated Central Government)**

Functional categories	1996/97				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
General Government Services	477.3	62.0	-	539.3	16.4
General public services	231.6	42.0	-	273.6	8.3
Defence	1.6	-	-	1.6	-
Public order and safety	244.1	20.0	-	264.1	8.0
Community and Social Services	1,642.6	305.2	13.5	1,961.3	59.5
Education	570.2	213.1	-	783.3	23.8
Health	101.5	10.6	-	112.1	3.4
Social security and welfare	30.2	0.8	13.5	44.5	1.4
Housing and community amenities	830.3	30.4	-	860.7	26.1
Recreational,cultural and religious services	110.4	50.3	-	160.7	4.9
Economic Services	654.0	64.1	-	718.1	21.8
Fuel and energy	5.0	-	-	5.0	0.2
Agriculture,forestry,fishing and hunting	112.0	12.2	-	124.2	3.8
Mining and mineral resources, manufacturing and construction	30.6	-	-	30.6	0.9
Transportation and communication	480.6	30.0	-	510.6	15.5
Other economic services	25.8	21.9	-	47.7	1.4
Other Functions	72.0	-	3.6	75.6	2.3
Other expenditure	72.0	-	3.6	75.6	2.3
Total	2,845.9	431.3	17.1	3,294.3	100.0

Table 2.7(Cont') - Functional classification of capital expenditure, 1995/96 - 1998/99
(Consolidated Central Government)

R million

Functional categories	1997/98				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
General Government Services	322.7	0.1	-	322.8	12.3
General public services	237.3	0.1	-	237.4	9.1
Defence	0.7	-	-	0.7	
Public order and safety	84.7	-	-	84.7	3.2
Community and Social Services	1,440.8	114.9	8.4	1,564.1	59.6
Education	379.5	106.1	-	485.6	18.5
Health	116.2	2.2	-	118.4	4.5
Social security and welfare	5.9	3.3	8.4	17.6	0.7
Housing and community amenities	847.8	2.0	-	849.8	32.4
Recreational, cultural and religious services	91.4	1.3	-	92.7	3.5
Economic Services	726.2	1.4	-	727.6	27.7
Fuel and energy	5.2	-	-	5.2	0.2
Agriculture, forestry, fishing and hunting	194.8	0.7	-	195.5	7.5
Mining and mineral resources, manufacturing and construction	20.9	-	-	20.9	0.8
Transportation and communication	245.2	-	-	245.2	9.3
Other economic services	260.1	0.7	-	260.8	9.9
Other Functions	0.5	-	7.5	8.0	0.3
Other expenditure	0.5	-	7.5	8.0	0.3
Total	2,490.2	116.4	15.9	2,622.5	100.0

¹ Revised

**Table 2.7(Cont') - Functional classification of capital expenditure, 1995/96 - 1998/99
(Consolidated Central Government)**

Functional categories	R million				
	1998/99 ¹				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
General Government Services	339.4	1.8	-	341.2	9.8
General public services	154.8	1.8	-	156.6	4.5
Defence	0.9	-	-	0.9	-
Public order and safety	183.7	-	-	183.7	5.3
Community and Social Services	1,536.7	145.3	9.9	1,691.9	48.7
Education	230.6	120.1	-	350.7	10.1
Health	101.0	13.7	-	114.7	3.3
Social security and welfare	30.5	1.3	9.9	41.7	1.2
Housing and community amenities	1,030.8	9.7	-	1,040.5	29.9
Recreational, cultural and religious services	143.8	0.5	-	144.3	4.2
Economic Services	1,336.8	33.1	-	1,369.9	39.4
Fuel and energy	10.2	-	-	10.2	0.3
Agriculture, forestry, fishing and hunting	355.6	16.6	-	372.2	10.7
Mining and mineral resources, manufacturing and construction	37.8	6.2	-	44.0	1.3
Transportation and communication	909.7	1.0	-	910.7	26.2
Other economic services	23.5	9.3	-	32.8	0.9
Other Functions	72.0	-	-	72.0	2.1
Other expenditure	72.0	-	-	72.0	2.1
Total	3,284.9	180.2	9.9	3,475.0	100.0

¹ Provisional

Table 2.8 - Economic classification of expenditure, 1995/96 - 1998/99

(Consolidated Central Government)

R million

Economic categories	1995/96				
	Budgetary	Extra	Social	Consolidated Central	
	Accounts	Budgetary	Security	Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Current expenditure	11,108.9	1,507.3	1,856.5	14,472.7	83.8
Wages and salaries	5,261.9	917.8	6.5	6,186.2	35.8
Employer contributions to pension schemes	-	76.2	-	76.2	0.4
Other purchases of goods and services	1,584.6	193.5	29.7	1,807.8	10.5
Interest payments	1,954.3	-	-	1,954.3	11.3
Subsidies and other current transfers	2,308.1	319.8	1,820.3	4,448.2	25.7
Subsidies	(478.4)	(128.1)	(-)	(606.5)	(3.5)
Transfers to local government	(558.7)	(-)	(-)	(558.7)	(3.2)
Transfers to nonprofit institutions and households	(1,236.7)	(191.5)	(1,820.3)	(3,248.5)	(18.8)
Transfers abroad	(34.3)	(0.2)	(-)	(34.5)	(0.2)
Capital expenditure	2,260.8	541.6	4.5	2,806.9	16.2
Acquisition of fixed capital assets	1,698.2	541.6	4.5	2,244.3	13.0
Purchase of land	129.8	-	-	129.8	0.8
Capital transfers	432.8	-	-	432.8	2.5
To local government	(72.0)	(-)	(-)	(72.0)	(-)
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	2,048.9	1,861.0	17,279.6	100.0

Table 2.8(Cont') - Economic classification of expenditure, 1995/96 - 1998/99
(Consolidated Central Government)

R million

Economic categories	1996/97				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Current expenditure	12,728.9	1,779.4	2,457.4	16,965.7	83.7
Wages and salaries	5,791.3	1,071.0	7.0	6,869.3	33.9
Employer contributions to pension schemes	-	96.6	-	96.6	0.5
Other purchases of goods and services	1,798.0	247.1	32.2	2,077.3	10.3
Interest payments	2,300.8	-	-	2,300.8	11.4
Subsidies and other current transfers	2,838.8	364.7	2,418.2	5,621.7	27.7
Subsidies	(832.8)	(137.5)	(-)	(970.3)	(4.8)
Transfers to local government	(621.9)	(-)	(-)	(621.9)	(3.1)
Transfers to nonprofit institutions and households	(1,330.8)	(227.1)	(2,418.2)	(3,976.1)	(19.6)
Transfers abroad	(53.3)	(0.1)	(-)	(53.4)	(0.3)
Capital expenditure	2,845.9	431.3	17.1	3,294.3	16.3
Acquisition of fixed capital assets	2,242.9	431.3	17.1	2,691.3	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)	(-)
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	2,210.7	2,474.5	20,260.0	100.0

Table 2.8(Cont') - Economic classification of expenditure, 1995/96 - 1998/99

(Consolidated Central Government)

R million

Economic categories	1997/98				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Current expenditure	14,028.8	2,017.7	2,777.0	18,823.5	87.8
Wages and salaries	6,388.7	1,209.1	7.0	7,604.8	35.5
Employer contributions to pension schemes	-	89.3	-	89.3	0.4
Other purchases of goods and services	1,905.8	263.3	27.3	2,196.4	10.2
Interest payments	2,706.1	-	-	2,706.1	12.6
Subsidies and other current transfers	3,028.2	456.0	2,742.7	6,226.9	29.0
Subsidies	(724.2)	(175.7)	(-)	(899.9)	(4.2)
Transfers to local government	(665.9)	(-)	(-)	(665.9)	(3.1)
Transfers to nonprofit institutions and households	(1,571.7)	(280.2)	(2,742.7)	(4,594.6)	(21.4)
Transfers abroad	(66.4)	(0.1)	(-)	(66.5)	(0.3)
Capital expenditure	2,490.2	116.4	15.9	2,622.5	12.2
Acquisition of fixed capital assets	1,690.6	116.4	15.9	1,822.9	8.5
Purchase of land	115.0	-	-	115.0	0.5
Capital transfers	684.6	-	-	684.6	3.2
To local government	(0.5)	(-)	(-)	(0.5)	(0.4)
To nonfinancial public enterprises	(599.3)	(-)	(-)	(599.3)	(2.8)
To public financial institutions	(72.0)	(-)	(-)	(72.0)	(0.3)
Abroad	(12.8)	(-)	(-)	(12.8)	(0.1)
Total	16,519.0	2,134.1	2,792.9	21,446.0	100.0

¹ Revised

Table 2.8(Cont') - Economic classification of expenditure, 1995/96 - 1998/99
(Consolidated Central Government)

R million

Economic categories	1998/99 ¹				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Current expenditure	16,112.8	2,634.8	3,256.3	22,003.9	86.4
Wages and salaries	7,330.0	1,485.9	7.1	8,823.0	34.6
Employer contributions to pension schemes	-	132.8	-	132.8	0.5
Other purchases of goods and services	2,179.0	470.9	39.5	2,689.4	10.6
Interest payments	2,985.3	-	-	2,985.3	11.7
Subsidies and other current transfers	3,618.5	545.2	3,209.7	7,373.4	28.9
Subsidies	(771.1)	(213.3)	(-)	(984.4)	(3.9)
Transfers to local government	(741.1)	(-)	(-)	(741.1)	(2.9)
Transfers to nonprofit institutions and households	(2,029.9)	(331.0)	(3,209.7)	(5,570.6)	(21.9)
Transfers abroad	(76.4)	(0.9)	(-)	(77.3)	(0.3)
Capital expenditure	3,284.9	180.2	9.9	3,475.0	13.6
Acquisition of fixed capital assets	1,537.6	180.2	9.9	1,727.7	6.8
Purchase of land	35.6	-	-	35.6	0.1
Capital transfers	1,711.7	-	-	1,711.7	6.7
To local government	(1,710.1)	(-)	(-)	(1,710.1)	(6.7)
To nonfinancial public enterprises	(72.0)	(-)	(-)	(72.0)	(0.3)
To public financial institutions	(1,409.4)	(-)	(-)	(1,409.4)	(5.5)
Abroad	(222.0)	(-)	(-)	(222.0)	(0.9)
Total	19,397.7	2,815.0	3,266.2	25,478.9	100.0

¹ Provisional

Table 2.9 - Functional classification of Lending Minus Repayments, 1995/96 - 1998/99, Consolidated Central Government

R million

Functional categories	1995/96				1996/97			
	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

Table 2.9 (Cont') - Functional classification of Lending Minus Repayments, 1995/96 - 1998/99, Consolidated Central Government

R million

Functional categories	1997/98				1998/99 ¹			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
General Government Services								
General public services	-0.2	-	-	-0.2	-0.1	-	-	-0.1
Defence	-0.2	-	-	-0.2	-0.1	-	-	-0.1
Public order and safety	-	-	-	-	-	-	-	-
Community and Social Services	153.5	-	-	153.5	45.0	-	-	45.0
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	153.5	-	-	153.5	43.0	-	-	43.0
Recreational, cultural and religious services	-	-	-	-	2.0	-	-	2.0
Economic Services	-1,914.4	-	-	-1,914.4	-748.1	-	-	-748.1
Fuel and energy	-28.9	-	-	-28.9	9.6	-	-	9.6
Agriculture, forestry, fishing and hunting	-3.1	-	-	-3.1	-6.1	-	-	-6.1
Mining and mineral resources, manufacturing and construction	36.3	-	-	36.3	38.9	-	-	38.9
Transportation and communication	-2,054.4	-	-	-2,054.4	17.2	-	-	17.2
Other economic services	135.7	-	-	135.7	-807.7	-	-	-807.7
Other Functions								
Other expenditure	-	-	-	-	-	-	-	-
Total	-1,761.1	-	-	-1,761.1	-703.2	-	-	-703.2

¹ Provisional

Table 2.10 - Financing by type of debt holder, 1995/96 - 1998/99
Consolidated Central Government

R million

Debt holders	1995/96				1996/97			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	990.8	-72.7	-210.6	707.5	3,193.2	-10.6	736.0	3,918.6
Other general government	-1,705.1	-	-	-1,705.1	-108.1	-	-	-108.1
Monetary authorities	-922.5	-	-	-922.5	-959.0	-	-	-959.0
of which: I.M.F.	(-1.0)	(-)	(-)	(-1.0)	(-)	(-)	(-)	(-)
Deposit money banks	2,044.9	-71.0	-261.7	1,712.2	1,927.1	7.2	1,347.0	3,281.3
Other	1,527.4	-1.7	51.1	1,576.8	2,363.5	-17.8	-611.0	1,734.7
Adjustments	46.1	-	-	46.1	-30.3	-	-	-30.3
Foreign financing	2,374.6	-	1.5	2,376.1	200.3	-	-691.7	-491.4
International development institutions	2,529.6	-	-	2,529.6	67.8	-	-	67.8
Foreign governments	-132.5	-	-	-132.5	140.1	-	-	140.1
Other	-22.7	-	-	-22.7	-10.0	-	-	-10.0
Changes in cash, deposits, etc.	0.2	-	1.5	1.7	2.4	-	-691.7	-689.3
Total	3,365.4	-72.7	-209.1	3,083.6	3,393.5	-10.6	44.3	3,427.2

Table 2.10 (Cont') - Financing by type of debt holder, 1995/96 - 1998/99
Consolidated Central Government

R million

Debt holders	1997/98				1998/99 ¹			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	338.3	-51.5	-187.2	99.6	1,817.5	-59.4	-491.8	1,266.3
Other general government	-439.3	-	-	-439.3	1,298.0	-	-	1,298.0
Monetary authorities	1,597.4	-	-	1,597.4	1,855.0	-	-	1,855.0
of which: I.M.F.	(-0.1)	(-)	(-)	(-0.1)	(-245.4)	(-)	(-)	(-245.4)
Deposit money banks	-352.2	-56.7	777.4	368.5	-3,395.3	-16.1	-429.5	-3,840.9
Other	-433.5	5.2	-964.6	-1,392.9	2,031.1	-43.3	-62.3	1,925.5
Adjustments	-34.1	-	-	-34.1	28.7	-	-	28.7
Foreign financing	-277.4	-	-681.0	-958.4	-1,178.0	-	1,470.1	292.1
International development institutions	-396.1	-	-	-396.1	-377.1	-	-	-377.1
Foreign governments	87.1	-	-	87.1	23.3	-	-	23.3
Other	34.4	-	-	34.4	-816.5	-	-	-816.5
Changes in cash, deposits, etc.	-2.8	-	-681.0	-683.8	-7.7	-	1,470.1	-1,462.4
Total	60.9	-51.5	-868.2	-858.8	639.5	-59.4	978.3	1,558.4

¹ Provisional

Table 2.11 - Financing by type of debt instrument, 1995/96 - 1998/99
Consolidated Central Government

R million

Debt instrument	1995/96				1996/97			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	990.8	-72.7	-210.6	707.5	3,193.2	-10.6	736.0	3,918.6
Long-term bonds	-131.8	-	-	-131.8	-183.7	-	9.4	-174.3
Short-term bonds and bills	1,738.2	-	-	1,738.2	4,157.4	-	-	4,157.4
Long-term loans n.e.c	-1.0	-	231.5	230.5	-	-	63.3	63.3
of which: I.M.F.	(-1.0)	(-)	(-)	(-1.0)	(-)	(-)	(-)	(-0.0)
Short-term loans and advances	-337.9	-	-	-337.9	-770.3	-	-	-770.3
Other liabilities	-	-1.7	-	-1.7	-	-17.8	-	-17.8
Changes in cash ,deposits,etc	-322.8	-71.0	-442.1	-835.9	20.1	7.2	663.3	690.6
Discrepancy	46.1	-	-	46.1	-30.3	-	-	-30.3
Foreign financing	2,374.6	-	1.5	2,376.1	200.3	-	-691.7	-491.4
Long-term loans	2,374.4	-	-	2,374.4	197.9	-	-	197.9
Changes in cash,deposits,etc.	0.2	-	1.5	1.7	2.4	-	-691.7	-689.3
Total	3,365.4	-72.7	-209.1	3,083.6	3,393.5	-10.6	44.3	3,427.2

**Table 2.11 (Cont'd) - Financing by type of debt instrument, 1995/96 - 1998/99
Consolidated Central Government**

R million

Debt instrument	1997/98				1998/99 ¹			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	338.3	-51.5	-187.2	99.6	1,817.5	-59.4	-491.8	1,266.3
Long-term bonds	1,247.7	-	5.0	1,252.7	-488.8	-	-	-488.8
Short-term bonds and bills	597.3	-	-	597.3	60.0	-	-	60.0
Long-term loans n.e.c	-0.1	-	56.8	56.7	-245.4	-0.2	176.5	-69.1
of which: I.M.F.	(-0.1)	-	-	(-0.1)	(-245.4)	-	-	(-245.4)
Short-term loans and advances	1,131.9	-	-	1,131.9	1,703.4	-	-	1,703.4
Other liabilities	-	5.2	-	5.2	-	-43.3	-	-43.3
Changes in cash ,deposits,etc	-2,604.4	-56.7	-249.0	-2,910.1	759.6	-15.9	-668.3	75.4
Discrepancy	-34.1	-	-	-34.1	28.7	-	-	28.7
Foreign financing	-277.4	-	-681.0	-958.4	-1,178.0	-	1,470.1	292.1
Long-term loans	-274.6	-	-	-274.6	-1,170.3	-	-	-1,170.3
Changes in cash,deposits,etc.	-2.8	-	-681.0	-683.8	-7.7	-	1,470.1	1,462.4
Total	60.9	-51.5	-868.2	-858.8	639.5	-59.4	978.3	1,558.4

¹ Provisional

Table 2.12 - Outstanding debt by type of debt holder, 1995/96 - 1998/99

Consolidated Central Government

Debt holders	1995/96				1996/97				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
Domestic debt	19,019.5	195.1	-	19,214.6	21,711.0	210.0	-	21,921.0	
Other general government	-	-	-	-	-	-	-	-	
Monetary authorities of which: I.M.F.	1,722.7	-	-	1,722.7	758.6	-	-	758.6	
Deposit money banks	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	
Other	14,539.5	68.9	-	14,608.4	16,624.4	60.0	-	16,684.4	
Foreign debt	2,757.3	126.2	-	2,883.5	4,328.0	150.0	-	4,478.0	
International development institutions	9,159.1	-	-	9,159.1	9,666.3	-	-	9,666.3	
Foreign governments	6,709.4	-	-	6,709.4	3,897.9	-	-	3,897.9	
Other	2,300.9	-	-	2,300.9	2,445.1	-	-	2,445.1	
	148.8	-	-	148.8	3,323.3	-	-	3,323.3	
Total	28,178.6	195.1	-	28,373.7	31,377.3	210.0	-	31,587.3	

Table 2.12 (cont'd) - Outstanding debt by type of debt holder, 1995/96 - 1998/99

Consolidated Central Government

Debt holders	1997/98				1998/99 ¹				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
Domestic debt	22,665.2	191.9	-	22,857.1	24,126.4	200.0	-	24,326.4	
Other general government	-	-	-	-	-	-	-	-	
Monetary authorities of which: I.M.F.	2,385.8	-	-	2,385.8	4,662.0	-	-	4,662.0	
Deposit money banks	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	
Other	16,004.8	4.6	-	16,009.4	12,706.1	5.0	-	12,711.1	
Foreign debt	4,274.6	187.3	-	4,461.9	6,758.3	195.0	-	6,953.3	
International development institutions	10,751.5	-	-	10,751.5	10,037.0	-	-	10,037.0	
Foreign governments	4,260.8	-	-	4,260.8	4,186.2	-	-	4,186.2	
Other	2,663.1	-	-	2,663.1	2,695.2	-	-	2,695.2	
	3,827.6	-	-	3,827.6	3,155.6	-	-	3,155.6	
Total	33,416.7	191.9	-	33,608.6	34,163.4	200.0	-	34,363.4	

¹ Provisional

Table 2.13 - Outstanding debt by type of debt instrument, 1995/96 - 1998/99
Consolidated Central Government

R million

Debt instrument	1995/96				1996/97			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic debt	19,019.5	195.1	-	19,214.6	21,711.0	210.0	-	21,921.0
Long-term bonds	6,043.6	-	-	6,043.6	5,406.4	-	-	5,406.4
Short-term bonds and bills	11,879.4	-	-	11,879.4	15,978.4	-	-	15,978.4
Long-term loans n.e.c	-	0.7	-	0.7	-	-	-	-
of which: I.M.F.	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Short-term loans and advances	1,096.5	-	-	1,096.5	326.2	-	-	326.2
Other liabilities	-	194.4	-	194.4	-	210.0	-	210.0
Foreign debt	9,159.1	-	-	9,159.1	9,666.3	-	-	9,666.3
Long-term loans	9,159.1	-	-	9,159.1	9,666.3	-	-	9,666.3
Total	28,178.6	195.1	-	28,373.7	31,377.3	210.0	-	31,587.3

Table 2.13 (cont'd) - Outstanding debt by type of debt instrument, 1995/96 - 1998/99

Consolidated Central Government

R million

Debt instrument	1997/98				1998/99 ¹			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic debt	22,665.2	191.9	-	22,857.1	24,126.4	200.0	-	24,326.4
Long-term bonds	6,519.8	-	-	6,519.8	6,015.2	-	-	6,015.2
Short-term bonds and bills	14,687.3	-	-	14,687.3	14,949.7	-	-	14,949.7
Long-term loans n.e.c	-	-	-	-	-	-	-	-
of which: I.M.F.	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Short-term loans and advances	1,458.1	-	-	1,458.1	3,161.5	-	-	3,161.5
Other liabilities	-	191.9	-	191.9	-	200.0	-	200.0
Foreign debt	10,751.5	-	-	10,751.5	10,037.0	-	-	10,037.0
Long-term loans	10,751.5	-	-	10,751.5	10,037.0	-	-	10,037.0
Total	33,416.7	191.9	-	33,608.6	34,163.4	200.0	-	34,363.4

¹ Provisional

Table 2.14 - Central government debt charges, 1995/96 - 1998/99
Consolidated Central Government

R million

Debt charges	1995/96		1996/97		1997/98		1998/99 ¹	
	Amount	%	Amount	%	Amount	%	Amount	%
1 Amortization	1,706.9	46.2	1,445.0	38.4	1,550.8	36.3	2,322.2	43.7
Internal	1,040.7	28.2	727.0	19.3	745.5	17.4	688.2	12.9
Consolidated Sinking Fund redemption	(1,040.7)	(28.2)	(727.0)	(19.3)	(745.5)	(17.4)	(688.2)	(12.9)
Anonymous Bearer Bonds	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
International Monetary Fund	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
External	666.2	18.0	718.0	19.1	805.3	18.8	1,634.0	30.7
2 Interest	1,954.3	52.9	2,300.8	61.1	2,706.1	63.3	2,985.3	56.1
Internal	1,653.5	44.8	1,827.5	48.5	2,194.6	51.3	2,484.7	46.7
Short term borrowings	(1,081.4)	(29.3)	(308.4)	(34.7)	(1,724.2)	(40.3)	(1,973.7)	(37.1)
International Monetary Fund charges	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Other	(572.1)	(15.5)	(519.1)	(13.8)	(470.4)	(11.0)	(511.0)	(9.6)
External	300.8	8.1	473.3	12.6	511.5	12.0	500.6	9.4
3 Management charges	32.3	0.9	21.3	0.6	17.6	0.4	12.3	0.2
Total debt servicing	3,693.5	100.0	3,767.1	100.0	4,274.5	100.0	5,319.8	100.0

¹ Provisional

Table 3.1 Revenue and grants, 1994/95 - 1997/98
Local Government

R million

Revenue items	1994/95	1995/96	1996/97	1997/98
Tax revenue	253.6	283.2	317.2	343.3
Taxes on property	135.3	152.5	170.8	180.8
Domestic taxes on goods and services	118.3	130.7	146.4	162.5
Nontax revenue	51.0	76.4	89.3	105.4
Property income	25.2	45.2	53.9	56.1
Fees, charges and non-industrial sales	22.0	28.8	31.5	39.5
Fines and Forfeits	0.1	0.2	0.1	0.2
Other nontax revenue	3.7	2.2	3.8	9.6
Total revenue	304.6	359.6	406.5	448.7
Grants	525.3	630.7	693.9	666.3
Total revenue and grants	829.9	990.3	1,100.4	1,115.0

Table 3.2 Functional classification of expenditure , 1994/95 - 1997/98

Local Government

R million

Functional classification	1994/95	1995/96	1996/97	1997/98
General public services	181.9	214.9	223.7	236.9
Public order and safety	8.3	9.2	10.0	10.1
Education	7.0	8.0	8.4	9.5
Social security and welfare	47.0	52.6	60.2	63.3
Housing and community amenities	270.8	294.5	340.0	383.8
Recreational, cultural & religious services	73.8	77.9	81.2	88.1
Mining, manufacturing and construction	68.4	90.5	133.9	126.3
Transportation & communication	90.6	128.3	130.2	127.3
Other expenditure	24.5	25.7	10.1	11.0
Total	771.9	901.6	997.7	1,056.3

Table 3.3 Economic classification of expenditure , 1994/95 - 1997/98

Local Government

R million

Economic classification	1994/95	1995/96	1996/97	1997/98
Current expenditure	708.8	750.7	822.3	889.5
Wages and salaries	387.1	411.1	458.4	517.0
Other purchase of goods and services	226.6	240.5	266.8	274.9
Interest payment	24.5	25.7	10.1	11.0
Transfer to non-profit institutions and households	70.6	73.4	87.0	86.6
Capital expenditure	63.1	150.9	175.4	166.8
Acquisition of fixed capital assets	63.1	150.9	175.4	166.8
Total	771.9	901.6	997.7	1,056.3

Table 4.1 - Main aggregates, 1994/95 -1997/98

Consolidated General Government

R million

Main aggregates	1994/95 ¹	1995/96 ¹	1996/97 ¹	1997/98 ²
1 Total revenue	14,701.0	14,828.2	18,682.9	20,775.9
(i) Tax revenue	12,417.7	12,951.9	15,367.3	17,397.1
(ii) Nontax revenue	2,283.3	1,876.3	3,315.6	3,378.8
2 Grants	261.6	220.5	62.8	216.5
3 Total revenue and grants	14,962.6	15,048.7	18,745.7	20,992.4
4 Current expenditure	13,074.3	14,664.7	17,166.1	19,047.1
5 Capital expenditure	2,674.5	2,885.8	3,397.7	2,788.8
6 Total expenditure	15,748.8	17,550.5	20,563.8	21,835.9
7 Lending minus repayments	-29.1	494.5	1,507.2	-1,760.8
8 Total expenditure and lending minus repayments	15,719.7	18,045.0	22,071.0	20,075.1
9 Gross fixed capital formation	2,204.0	2,395.2	2,866.7	1,989.7
10 Current account surplus (1 - 4)	1,626.7	163.5	1,516.8	1,728.8
11 Overall deficit / surplus (3 - 8)	-757.1	-2,996.3	-3,325.3	917.3
12 Financing	757.1	2,996.3	3,325.3	-917.3
(i) Domestic	1,571.1	620.2	3,816.7	41.1
(ii) Foreign	-814.0	2,376.1	-491.4	-958.4

¹ Revised ² Provisional

Table 4.2 - Revenue and grants, 1994/95 - 1997/98, Consolidated General Government
Consolidated General Government

R million

Revenue items	1994/95 ¹			1995/96 ¹		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
Tax revenue	12,164.1	253.6	12,417.7	12,668.7	283.2	12,951.9
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	912.4	-	912.4
Taxes on payroll and workforce	77.0	-	77.0	93.8	-	93.8
Taxes on property	809.3	133.3	944.6	894.9	152.5	1,047.4
Domestic taxes on goods and services	3,638.8	113.3	3,752.1	3,885.0	130.7	4,015.7
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	2,232.3	51.0	2,283.3	1,799.9	76.4	1,876.3
Property income	1,645.6	25.2	1,670.8	1,141.5	45.2	1,186.7
Fees, charges and non-industrial sales	420.4	22.0	442.4	421.2	28.8	450.0
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	61.3	3.7	65.0	117.0	2.2	119.2
Total revenue	14,396.4	304.6	14,701.0	14,468.6	359.6	14,828.2
Grants	261.6	-	261.6	220.5	-	220.5
Total revenue and grants	14,658.0	304.6	14,962.6	14,689.1	359.6	15,048.7

¹ Revised ² Provisional

Table 4.2 (Cont'd) - Revenue and grants, 1994/95 - 1997/98, Consolidated General Government

R million

Revenue items	1996/97 ¹			1997/98 ²		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
Tax revenue	15,050.1	317.2	15,367.3	17,053.8	343.3	17,397.1
Tax on income, profits and capital gains	2,287.1	-	2,287.1	2,408.6	-	2,408.6
Social security contributions	948.0	-	948.0	1,053.9	-	1,053.9
Taxes on payroll and workforce	101.2	-	101.2	113.9	-	113.9
Taxes on property	976.4	170.8	1,147.2	1,101.5	180.8	1,282.3
Domestic taxes on goods and services	5,157.2	146.4	5,303.6	6,206.8	162.5	6,369.3
Taxes on international trade and transaction	5,569.7	-	5,569.7	6,157.0	-	6,157.0
Other tax revenue	10.5	-	10.5	12.1	-	12.1
Nontax revenue	3,226.3	89.3	3,315.6	3,273.4	105.4	3,378.8
Property income	2,523.2	53.9	2,577.1	2,583.3	56.1	2,639.4
Fees, charges and non-industrial sales	488.5	31.5	520.0	455.9	39.5	495.4
Fines and Forfeits	43.6	0.1	43.7	54.1	0.2	54.3
Employees' contributions to government employee pension funds	92.1	-	92.1	101.2	-	101.2
Other nontax revenue	78.9	3.8	82.7	78.9	9.6	88.5
Total revenue	18,276.4	406.5	18,682.9	20,327.2	448.7	20,775.9
Grants	62.8	-	62.8	216.5	-	216.5
Total revenue and grants	18,339.2	406.5	18,745.7	20,543.7	448.7	20,992.4

¹ Revised ² Provisional

Table 4.3 - Functional classification of expenditure, 1994/95 - 1997/98, Consolidated General Government
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	181.5	1,810.1	1,820.1	214.9	2,035.0
Defence	225.5	-	225.5	242.1	-	242.1
Public order and safety	1,456.0	8.3	1,464.3	1,577.3	9.2	1,586.5
Education	2,762.1	7.0	2,769.1	2,878.4	8.0	2,886.4
Health	1,326.1	-	1,326.1	1,438.3	-	1,438.3
Social security and welfare	2,674.8	47.0	2,721.8	3,148.5	52.6	3,201.1
Housing and community amenities	872.4	270.8	1,143.2	944.0	294.5	1,238.5
Recreational, cultural and religious services	267.4	73.8	341.2	320.8	77.9	398.7
Fuel and energy	7.4	-	7.4	7.3	-	7.3
Agriculture, forestry, fishing and hunting	909.0	-	909.0	1,010.6	-	1,010.6
Mining and mineral resources, manufacturing & construction	100.9	68.4	169.3	124.9	90.5	215.4
Transportation & communication	799.6	90.6	890.2	637.7	128.3	766.0
Other economic services	277.1	-	277.1	542.2	-	542.2
Other expenditure	1,670.0	24.5	1,694.5	1,956.7	25.7	1,982.4
Total	14,976.9	771.9	15,748.8	16,648.9	901.6	17,550.5

Table 4.3 (Cont'd) - Functional classification of expenditure, 1994/95 - 1997/98
Consolidated General Government

Functional categories	1996/97			1997/98 ¹			Consolidated General Govt.
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.	
General public services	2,067.1	223.7	2,290.8	2,262.5	236.9	2,499.4	
Defence	223.6	-	223.6	189.2	-	189.2	
Public order and safety	1,710.5	10.0	1,720.5	1,659.4	10.1	1,669.5	
Education	3,600.0	8.4	3,608.4	3,622.6	9.5	3,632.1	
Health	1,594.8	-	1,594.8	1,787.6	-	1,787.6	
Social security and welfare	3,937.2	60.2	3,997.4	4,421.5	63.3	4,484.8	
Housing and community amenities	1,246.5	340.0	1,586.5	1,254.9	383.8	1,638.7	
Recreational,cultural and religious services	373.5	81.2	454.7	333.3	88.1	421.4	
Fuel and energy	8.9	-	8.9	10.6	-	10.6	
Agriculture,forestry,fishing and hunting	960.3	-	960.3	1,098.1	-	1,098.1	
Mining and mineral resources, manufacturing & construction	160.9	133.9	294.8	140.1	126.3	266.4	
Transportation & communication	610.7	130.2	740.9	365.7	127.3	493.0	
Other economic services	767.7	-	767.7	920.5	-	920.5	
Other expenditure	2,304.4	10.1	2,314.5	2,713.6	11.0	2,724.6	
Total	19,566.1	997.7	20,563.8	20,779.6	1,056.3	21,835.9	

¹ Provisional

R million

Table 4 - Frequency distribution of types of cases

continued from page 10

Frequency	Percentage	Number of cases	Percentage of total cases
1	100%	1	100%
2	100%	2	100%
3	100%	3	100%
4	100%	4	100%
5	100%	5	100%
6	100%	6	100%
7	100%	7	100%
8	100%	8	100%
9	100%	9	100%
10	100%	10	100%
11	100%	11	100%
12	100%	12	100%
13	100%	13	100%
14	100%	14	100%
15	100%	15	100%
16	100%	16	100%
17	100%	17	100%
18	100%	18	100%
19	100%	19	100%
20	100%	20	100%
21	100%	21	100%
22	100%	22	100%
23	100%	23	100%
24	100%	24	100%
25	100%	25	100%
26	100%	26	100%
27	100%	27	100%
28	100%	28	100%
29	100%	29	100%
30	100%	30	100%
31	100%	31	100%
32	100%	32	100%
33	100%	33	100%
34	100%	34	100%
35	100%	35	100%
36	100%	36	100%
37	100%	37	100%
38	100%	38	100%
39	100%	39	100%
40	100%	40	100%
41	100%	41	100%
42	100%	42	100%
43	100%	43	100%
44	100%	44	100%
45	100%	45	100%
46	100%	46	100%
47	100%	47	100%
48	100%	48	100%
49	100%	49	100%
50	100%	50	100%

Table 5 - Frequency distribution of types of cases

continued from page 10

Frequency	Percentage	Number of cases	Percentage of total cases
1	100%	1	100%
2	100%	2	100%
3	100%	3	100%
4	100%	4	100%
5	100%	5	100%
6	100%	6	100%
7	100%	7	100%
8	100%	8	100%
9	100%	9	100%
10	100%	10	100%
11	100%	11	100%
12	100%	12	100%
13	100%	13	100%
14	100%	14	100%
15	100%	15	100%
16	100%	16	100%
17	100%	17	100%
18	100%	18	100%
19	100%	19	100%
20	100%	20	100%
21	100%	21	100%
22	100%	22	100%
23	100%	23	100%
24	100%	24	100%
25	100%	25	100%
26	100%	26	100%
27	100%	27	100%
28	100%	28	100%
29	100%	29	100%
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31	100%	31	100%
32	100%	32	100%
33	100%	33	100%
34	100%	34	100%
35	100%	35	100%
36	100%	36	100%
37	100%	37	100%
38	100%	38	100%
39	100%	39	100%
40	100%	40	100%
41	100%	41	100%
42	100%	42	100%
43	100%	43	100%
44	100%	44	100%
45	100%	45	100%
46	100%	46	100%
47	100%	47	100%
48	100%	48	100%
49	100%	49	100%
50	100%	50	100%

PUBLIC SECTOR

Table 5.1 Employment and wages & salaries in the public sector, 1995/96 - 1998/99

R million

Public institutions	1995/96 ¹		1996/97 ¹		1997/98 ¹		1998/99 ²	
	No of employees (Sept. 95)	Wages, salaries	No of employees (Jan 97)	Wages, salaries	No of employees (Sept 97)	Wages, salaries	No of employees (Oct 98)	Wages, salaries
Budgetary central government *	53,107	4,793	53,220	5,296	52,995	5,708	52,784	6,585
Extra budgetary units	6,598	537	6,530	589	6,672	673	6,547	764
Local government	5,360	366	5,447	417	5,499	454	5,483	497
Non financial public enterprises	16,402	1,655	16,359	1,980	16,768	2,004	16,444	2,101
Public financial institutions	2,150	274	1,946	261	1,904	290	1,897	327
Total	83,617	7,625	83,502	8,543	83,838	9,129	83,155	10,274

¹ Revised

² Provisional

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

Table 6.1 : Income tax - Individuals - Analysis by range of gross income, years of assessment, 1995/96 - 1998/99

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
50000 or less	1,832	85.2	4.7	0.3	1,694	78.7	5.4	0.4
50,001 - 60,000	5,723	315.8	40.3	2.0	5,299	293.1	37.8	1.9
60,001 - 70,000	6,270	409.1	86.0	4.5	6,232	407.0	84.2	4.4
70,001 - 80,000	7,181	536.8	126.2	8.3	7,728	578.6	136.6	9.0
80,001 - 90,000	6,341	539.9	136.1	10.4	6,725	571.0	141.9	10.8
90,001 - 100,000	7,447	706.7	187.9	16.7	7,708	733.9	192.5	17.2
100,001 - 125,000	13,976	1,557.6	457.2	49.7	16,734	1,870.2	538.3	58.9
125,001 - 150,000	7,537	1,026.6	356.8	48.9	9,215	1,253.6	426.4	58.5
150,001 - 175,000	4,619	746.8	287.2	46.4	5,338	862.5	327.3	53.3
175,001 - 200,000	3,489	653.6	273.1	49.6	3,835	719.5	295.6	54.7
200,001 - 300,000	5,492	1,318.9	621.0	130.5	6,428	1,544.4	718.6	153.2
300,001 - 400,000	1,860	637.1	339.5	77.7	2,175	744.0	395.0	93.2
400,001 - 500,000	821	366.0	211.7	49.4	966	427.7	237.8	57.6
Over 500,000	1,451	1,354.3	940.8	242.2	1,731	1,620.3	1,101.8	287.4
Total	74,039	10,254.4	4,068.5	736.6	81,808	11,704.5	4,639.2	860.5

¹ A wife electing to be assessed separately is counted as one taxpayer² Figures are provisional and subject to amendment

Table 6.1 (cont'd) - Income tax - Individuals: Analysis by range of gross income, years of assessment, 1995/96-1998/99

R million

Range of gross income (Rupees)	Year of assessment 1997/98 ²				Year of assessment 1998/99 ²			
	Number of taxpayers ¹	Gross income	Chargeable income	Tax payable	Number of taxpayers ¹	Gross income	Chargeable income	Tax payable
50000 or less	109	3.7	3.5	0.3	120	3.1	2.8	0.2
50,001 - 60,000	32	1.8	1.3	0.2	10	0.6	0.3	0.0
60,001 - 70,000	373	24.8	7.7	0.4	161	10.7	3.3	0.1
70,001 - 80,000	3,564	269.6	69.2	4.8	2,150	164.5	39.3	2.5
80,001 - 90,000	3,936	334.3	95.0	8.0	4,249	361.4	94.8	7.5
90,001 - 100,000	3,671	348.8	107.9	10.3	3,795	360.1	105.6	9.7
100,001 - 125,000	11,925	1,347.4	420.6	49.4	9,350	1,055.3	325.5	37.3
125,001 - 150,000	9,522	1,298.3	409.5	56.1	11,427	1,562.0	487.2	68.3
150,001 - 175,000	6,456	1,045.0	349.4	55.7	6,962	1,128.5	355.8	56.3
175,001 - 200,000	4,311	806.0	297.5	53.4	4,992	932.5	310.3	54.4
200,001 - 300,000	8,575	2,049.2	849.7	175.9	9,764	2,346.9	890.4	185.2
300,001 - 400,000	2,742	936.3	460.1	107.6	3,314	1,133.9	510.6	120.5
400,001 - 500,000	1,201	534.3	293.8	72.8	1,420	630.6	310.0	78.0
Over 500,000	2,037	1,904.4	1,313.7	339.9	2,491	2,373.1	1,561.8	422.8
Total	58,454	10,903.9	4,678.9	934.8	60,205	12,063.2	4,997.7	1,042.8

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, 1995/96-1998/99

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	186	2.4	2.2	0.7
25,001 - 50,000	161	6.0	5.7	1.9	103	3.8	3.5	1.1
50,001 - 100,000	221	16.1	15.3	5.0	163	12.1	10.7	3.1
100,001 - 150,000	135	16.5	15.2	4.9	93	11.5	10.9	3.5
150,001 - 250,000	177	34.4	32.6	10.4	140	27.5	25.5	7.2
250,001 - 500,000	225	79.7	75.3	22.5	200	74.0	66.7	18.2
500,001 - 750,000	119	75.6	70.0	19.1	98	59.3	53.2	13.4
750,001 - 1,000,000	86	74.6	71.3	21.7	60	52.2	48.4	12.6
1,000,001 - 1,500,000	103	127.6	122.4	34.3	95	115.2	107.1	26.9
1,500,001 - 2,000,000	57	97.8	96.7	24.3	55	96.4	90.0	20.6
2,000,001 - 5,000,000	135	434.8	412.0	101.5	136	435.8	425.2	84.3
5,000,001 - 10,000,000	64	447.4	430.1	105.8	69	480.4	452.7	93.6
Over 10,000,000	70	2,002.8	1,909.9	557.5	87	3,549.5	3,442.0	746.6
Total	1,778	3,416.1	3,259.2	909.8	1,485	4,920.1	4,738.1	1,031.8

¹Figures are provisional and subject to amendment.

Table 6.2 (Cont'd) - Income tax - Companies: Analysis by range of liable income, years of assessment, 1995/96-1998/99

R million

Range of liable income (Rupees)	Year of assessment 1997/98 ¹				Year of assessment 1998/99 ¹			
	Number of companies	Liable income	Chargeable income	Tax payable	Number of companies	Liable income	Chargeable income	Tax payable
25,000 or less	219	2.7	2.7	0.9	245	3.2	3.2	1.1
25,001 - 50,000	131	4.8	4.8	1.5	163	6.0	6.0	1.9
50,001 - 100,000	181	13.3	13.3	4.0	184	13.6	13.6	4.0
100,001 - 150,000	116	14.3	14.2	4.5	127	15.6	15.6	4.8
150,001 - 250,000	143	28.3	28.3	8.1	168	33.8	33.8	9.8
250,001 - 500,000	198	70.1	70.1	19.2	189	68.9	68.9	19.3
500,001 - 750,000	95	59.0	59.0	15.2	129	79.1	78.4	21.2
750,001 - 1,000,000	68	58.9	58.9	14.4	71	62.3	62.3	15.1
1,000,001 - 1,500,000	86	106.0	105.0	25.5	110	135.6	135.0	33.5
1,500,001 - 2,000,000	40	69.0	69.0	16.9	53	90.8	90.8	22.4
2,000,001 - 5,000,000	116	375.2	374.4	86.3	139	444.4	442.2	106.6
5,000,001 - 10,000,000	68	474.2	474.3	101.8	67	456.7	456.3	99.3
Over 10,000,000	94	4,275.8	4,272.2	835.4	106	4,412.6	4,385.5	948.4
Total	1,555	5,551.6	5,546.2	1,133.7	1,751	5,822.6	5,791.6	1,287.4

¹Figures are provisional and subject to amendment.

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