

**Vol 25**



**REPUBLIC OF MAURITIUS**

**Ministry of Finance and Economic Development**

**STATISTICS MAURITIUS**

**DIGEST OF  
PUBLIC FINANCE STATISTICS  
2013**

**December 2014**



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## **DIGEST OF PUBLIC FINANCE STATISTICS**

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

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

The digest contains detailed data on government operations for the periods 2011 to 2013 compiled according to the Government Finance Statistics Manual 2001 (GFSM 2001) of the International Monetary Fund (IMF). Historical series are available on the website of Statistics Mauritius at

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

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

The Treasury, the Rodrigues Regional Assembly, the municipalities, the district councils and the extra budgetary units (including social security schemes) forming part of government have provided information needed for the preparation of this report. This office herewith acknowledges the valuable contribution of these institutions.

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**MAURITIUS**

December 2014

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## Concepts and definitions

### 1. Concepts

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

### 2. Definition of main aggregates

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

There are four main sources of revenue, namely:

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

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

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

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

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

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

The main items of expense are:

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

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

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

**Interest** represents interest payments on securities and loans.

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

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

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

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

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

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

Non financial assets comprise of the following:

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

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

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

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

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

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

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

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

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

### **3. GFSM 2001 Manual**

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

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

### **4. Main changes in GFSM 2001 Manual**

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

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

$$\begin{array}{r} \text{Revenue} \\ \text{minus} \quad \text{Expense} \\ \\ = \quad \quad \quad \textbf{Net operating balance} \\ \text{minus} \quad \text{Transactions in nonfinancial assets} \\ \hline \textbf{Net lending/borrowing} \\ \hline \end{array}$$

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

$$\begin{array}{r} \text{Transactions in financial assets} \\ \text{minus} \quad \text{Transactions in liabilities} \\ \hline \textbf{Net lending/borrowing} \\ \hline \end{array}$$

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

## **5. Change from financial to calendar year basis**

Government accounts moved from a financial year basis (July to June of the following year) to a calendar year basis (January to December) as from 2010. This current issue of Digest of Public Finance contains data for calendar years 2010 to 2012.

## **6. Methodological changes as from 2010 issue of the Digest**

The following methodological changes have been brought to the treatment of data on (a) Civil Service Family Protection Scheme and (b) Public Service Pensions Scheme as from 2008-09 onwards.

### **6.1 Civil Service Family Protection Scheme**

In line with the recommendations of the GFSM 2001 Manual, the amount transferred from Budgetary Central Government to the Civil Service Family Protection Scheme (CSFPS) has been rerouted. Budgetary Central Government is now seen as paying its employees, who then are deemed to make payments of the same amount to the CSFPS. Government payments to its employees are classified as 2122 Imputed social contributions and the payments of the same amount to the CSFPS are classified as 1223 Imputed contributions.

### **6.2 Public Service Pensions Scheme**

Government does not operate any autonomous or non autonomous pension fund for the payments of public service pensions to its employees. These are made directly from the consolidated fund. As explained in the Government Finance Statistics Manual 2001, par 6.18 "In this situation, social contributions equal in value to the amount of social contributions that would be needed to secure the de facto entitlement should be imputed". The amount imputed is twice the amount of employee contributions under new pension scheme. In Table 1 Revenue, the imputed contributions appear as item 1223 Other social contributions: Imputed contributions and in Table 2 Expense, the same amount is classified as item 2122 Imputed social contributions.

### **6.3 Difference with GFS data published on MOFED website**

The GFS data on Budgetary Central Government (BCG) posted on the website of the Ministry of Finance and Economic Development (MOFED) is slightly different from the data published in this Digest. This is due to the rerouting and imputation of CSFPS and Public Service Pensions data respectively. As the deadline for publication of monthly GFS BCG data on MOFED website is short, no adjustments are made. However, this does not affect the main aggregates. For example, data for Net Lending and Borrowing are similar.

## **7. Changes made to data**

### **7.1 National Pensions Fund**

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

### **7.2 IMF transactions**

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

### **7.3 Classification of EBUs and public corporations**

The mission on Multisector Statistics and Cross-Sector Data Consistency also recommended that the list of EBUs and public corporations is examined regularly to ensure their correct classification. After consultation with the Ministry of Finance and Economic Development, it was decided that the National Empowerment Foundation and Enterprise Mauritius will be classified under Extra Budgetary Units in the compilation of 2013 data.

## **8. Consolidation**

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

## **9. Coverage**

### **9.1 The General Government Sector**

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

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

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

**Budgetary Central Government** includes all ministries and departments.

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

**Social Security Schemes** are schemes imposed, controlled or financed by the public authorities for the purpose of providing social security benefits for the community. Included here is the National Pensions Scheme.

**(ii) Regional Government** consists of the administration of Rodrigues.

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

## **9.2 The Public Sector**

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

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

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

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

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

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

**10. List of public institutions as at November 2013.**

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

1. Apravasi Ghat Trust Fund
2. Agalega Island Council
3. Beach Authority
4. Board of Investment
5. Bus Industry Employees Welfare Fund
6. Chagossian Welfare Fund
7. Civil Service Family Protection Scheme Board
8. Competition Commission
9. Conservatoire de Musique Francois Mitterand Trust Fund
10. Construction Industry Development Board
11. Early Childhood Care and Education Authority
12. Employees Welfare Fund
13. Enterprise Mauritius
14. Equal Opportunities Commission
15. Fashion and Design Institute
16. Financial Intelligence Unit
17. Financial Reporting Council
18. Fisherman Welfare Fund
19. Food and Agricultural Research Extension Institute
20. Gambling Regulatory Authority
21. Human Resource Development Council
22. Independent Broadcasting Authority
23. Independent Commission Against Corruption
24. Information & Communication Technologies Authority
25. Irrigation Authority
26. Islamic Cultural Centre for Hajj organisation
27. Islamic Cultural Centre Trust Fund
28. Law Reform Commission
29. Le Morne Heritage Trust Fund

30. Mahatma Gandhi Institute
31. Malcolm De Chazal Trust Fund
32. Manufacturing Sector Workers welfare Fund (ex EPZLWF)
33. Mauritian Cultural Centre Trust
34. Mauritius Council of Registered Librarians
35. Mauritius English Speaking Union
36. Mauritius Ex-Services Trust Fund Board
37. Mauritius Examinations Syndicate
38. Mauritius Film Development Corporation
39. Mauritius Hindi Speaking Union
40. Mauritius Institute of Education
41. Mauritius Institute of Health
42. Mauritius Institute of Training and Development (MITD)
43. Mauritius Land Transport Authority
44. Mauritius Marathi Cultural Centre Trust
45. Mauritius Museums Council
46. Mauritius Oceanography Institute
47. Mauritius Qualifications Authority
48. Mauritius Research Council
49. Mauritius Revenue Authority
50. Mauritius Society for Animal Welfare
51. Mauritius Sports Council
52. Mauritius Standards Bureau
53. Mauritius Tamil Cultural Centre Trust
54. Mauritius Telegu Cultural Centre Trust
55. Mauritius Tourism Promotion Authority
56. Mauritius Urdu Speaking Union
57. Media Trust Fund
58. National Adoption Council
59. National Agricultural Product Regulatory Office
60. National Art Gallery
61. National Children's Council

62. National Computer Board
63. National Council for Rehabilitation of Disabled Persons
64. National Economic and Social Council
65. National Empowerment Foundation
66. National Environment Fund
67. National Institute of Cooperative Entrepreneurship
68. National Heritage Trust Fund
69. National Human Rights Commission
70. National Library
71. National Pensions Fund
72. National Productivity and Competitiveness Council
73. National Women Entrepreneur Council
74. National Women's Council
75. National Youth Council
76. NATReSA
77. Nelson Mandela Centre for African Culture Trust Fund
78. NGO Trust Fund
79. Open University of Mauritius
80. Outer Islands Development Corporation
81. President's Fund for Creative Writing in English
82. Prof Basdeo Bissoondoyal Trust Fund
83. Private Secondary Schools Authority
84. Public Officers' Welfare Council
85. Rabindranath Tagore Institute
86. Rajiv Gandhi Science Centre
87. Ramayana Centre
88. Rights Management Society (ex Mauritius Society of Authors)
89. Road Development Authority
90. Seafarer's Welfare Fund
91. Small and Medium Enterprises Development Authority
92. Senior Citizens Council
93. Small Farmers Welfare Fund

94. Sugar Industry Labour Welfare Fund
95. Tertiary Education Commission
96. Tourism Authority
97. Tourism Employees Welfare Fund
98. Town and Country Planning Board
99. Trade Union Trust Fund
100. Training & Employment of Disabled Persons Board
101. Trust Fund for Excellence in Sports
102. Trust Fund for Specialised Medical Care
103. Université des Mascareignes
104. University of Mauritius
105. University of Technology
106. Utility Regulatory Authority
107. World Hindi Secretariat

**Special Funds and Extra –Budgetary Funds**

108. Build Mauritius Fund
109. Food Security Fund
110. Local Development Fund
111. Maurice Ile Durable (MID) Fund
112. National Resilience Fund
113. National Habitat Fund
114. Road Decongestion Programme Fund

## **10.2 Non-Financial Public Corporations**

1. Agricultural Marketing Board
2. Air Mauritius
3. Airport Logistics Ltd
4. Airport of Rodrigues
5. Airports of Mauritius
6. Beach Casino Ltd
7. BPML Freeport Services
8. Business Parks of Mauritius Ltd
9. Call Services Ltd (Telecom)
10. Capital Assets Management Ltd
11. Cargo Handling Corporation
12. Casino de Maurice Ltd
13. Cellplus Mobile Company Ltd
14. Central Electricity Board
15. Central Water Authority
16. Domaine Les Pailles
17. Editions de L'Océan Indien Ltee
18. Le Caudan Waterfront Casino Ltd
19. Le Grand Casino du Domaine Ltd
20. Mauritius Broadcasting Corporation
21. Mauritius Cane Industry Authority <sup>1</sup>
22. Mauritius Duty Free Paradise Co Ltd
23. Mauritius Meat Authority
24. Mauritius Ports Authority
25. Mauritius Posts Ltd
26. Mauritius Shipping Corporation
27. Mauritius Telecom
28. Multi Carrier Mauritius Ltd
29. National Housing Development Corporation
30. National Transport Corporation
31. Prime Real Estate Ltd

32. Rose Belle Sugar Estate
33. SBM IT Ltd
34. SIC Secretarial and Registry Services Ltd
35. SSR Botanical Garden Trust
36. State Informatics Ltd
37. State Land Development Co Ltd
38. State Property Development Company Ltd
39. State Trading Corporation
40. Sun Casinos Ltd
41. Telecom Plus
42. Teleservices Mauritius Ltd
43. Wastewater Management Authority

<sup>1</sup> The Mauritius Cane Industry Authority took over the functions of the following institutions:

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

### **10.3 Financial Public Corporations**

1. Bank of Mauritius
2. Development Bank of Mauritius Ltd
3. Financial Services Commission
4. Mauritius Civil Service Mutual Aid Association Ltd
5. Mauritius Housing Company Ltd
6. Mauritius Post and Cooperative Bank
7. National Savings Fund
8. SBM Fund Services Ltd
9. SBM Global Investments Ltd
10. SBM Investments Ltd
11. SBM Mauritius Assets Managers Ltd
12. SBM Securities Ltd
13. SICOM Financial Services Ltd
14. SICOM General Insurance Ltd
15. State Bank of Mauritius Ltd
16. State Insurance Company of Mauritius Ltd
17. State Investment Corporation Ltd
18. State Investment Finance Corporation Ltd
19. Sugar Insurance Fund Board

**Table 1.1 - Statement of Government Operations, 2011 - 2013**

**Budgetary Central Government**

**R million**

GFS Code	Statement of Government Operations	Budgetary Central Government		
		2011	2012	2013
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>			
<b>1</b>	<b>Revenue</b>	<b>70,432.4</b>	<b>75,046.9</b>	<b>79,753.0</b>
11	Taxes	59,180.3	64,919.2	67,990.8
12	Social contributions	2,229.6	2,304.3	2,797.2
13	Grants	3,607.2	2,397.8	2,602.5
14	Other revenue	5,415.3	5,425.6	6,362.5
<b>2</b>	<b>Expense</b>	<b>72,146.6</b>	<b>71,508.7</b>	<b>81,415.0</b>
21	Compensation of employees	20,050.4	20,870.9	25,259.3
22	Use of goods and services	6,194.5	6,515.8	7,086.6
24	Interest	9,629.2	10,129.3	9,629.5
25	Subsidies	1,142.0	1,146.6	1,426.0
26	Grants	27,678.8	25,228.1	28,692.2
27	Social benefits	5,129.9	5,245.3	6,486.5
28	Other expense	2,321.8	2,372.7	2,834.9
<b>GOB</b>	<b>Gross operating balance</b>	<b>-1,714.2</b>	<b>3,538.2</b>	<b>-1,662.0</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>			
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>8,632.6</b>	<b>9,615.9</b>	<b>11,161.1</b>
311	Fixed assets	8,194.1	9,186.7	10,518.0
314	Nonproduced assets	438.5	429.2	643.1
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 10,346.8</b>	<b>- 6,077.7</b>	<b>- 12,823.1</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>			
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>4,668.8</b>	<b>2,402.1</b>	<b>9,936.7</b>
321	Domestic	4,568.1	2,015.7	9,627.4
322	Foreign	100.7	386.4	309.3
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>15,015.6</b>	<b>8,479.7</b>	<b>22,759.9</b>
331	Domestic	9,451.1	5,497.4	12,078.2
332	Foreign	5,564.5	2,982.3	10,681.7

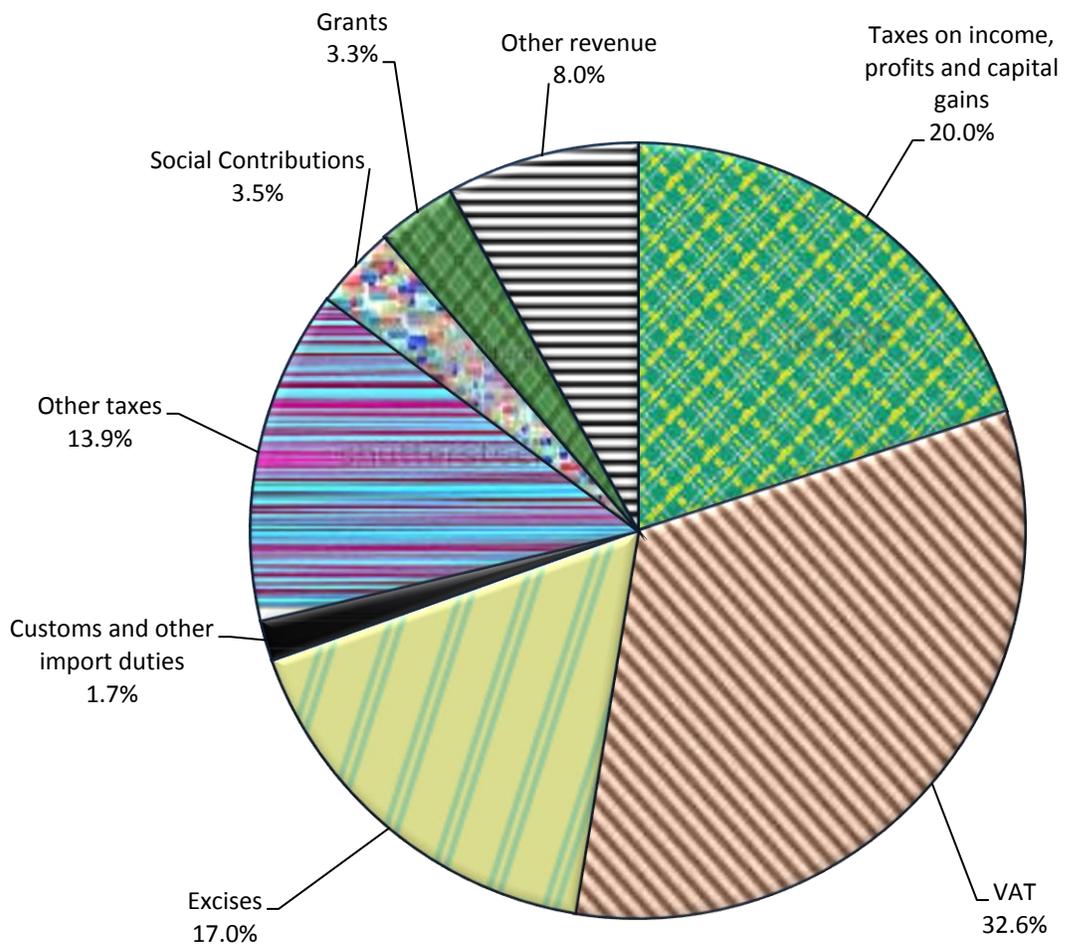
**Table 1.2 - Revenue , 2011 - 2013**

**Budgetary Central Government**

**R million**

GFS Code	REVENUE	Budgetary Central Government		
		2011	2012	2013
<b>1</b>	<b>REVENUE</b>	<b>70,432.4</b>	<b>75,046.9</b>	<b>79,753.0</b>
<b>11</b>	<b>Taxes</b>	<b>59,180.3</b>	<b>64,919.2</b>	<b>67,990.8</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>13,619.7</b>	<b>14,634.1</b>	<b>15,920.0</b>
1111	Payable by individuals	4,913.3	5,331.4	6,214.6
1112	Payable by corporations and other enterprises	7,847.0	8,371.6	8,726.9
1113	Unallocable	859.4	931.1	978.5
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>113</b>	<b>Taxes on property</b>	<b>3,939.5</b>	<b>4,556.3</b>	<b>4,482.6</b>
1131	Recurrent taxes on immovable property	6.3	3.6	6.1
1134	Taxes on financial and capital transactions	3,748.2	4,503.3	4,380.2
1135	Other nonrecurrent taxes on property	185.0	49.4	96.3
<b>114</b>	<b>Taxes on goods and services</b>	<b>38,817.9</b>	<b>43,007.8</b>	<b>44,964.0</b>
1141	General taxes on goods and services	22,713.6	24,958.1	25,999.9
1142	Excises	11,487.1	13,038.7	13,556.6
1144	Taxes on specific services	2,944.8	3,152.0	3,333.9
1145	Taxes on use of goods, permission to use goods	1,672.4	1,859.0	2,073.6
11451	<i>Motor vehicles taxes</i>	<i>1,155.4</i>	<i>1,211.3</i>	<i>1,291.4</i>
11452	<i>Other</i>	<i>517.0</i>	<i>647.7</i>	<i>782.2</i>
1146	Other taxes on goods and services	-	-	-
<b>115</b>	<b>Customs and other import duties</b>	<b>1,560.3</b>	<b>1,505.9</b>	<b>1,389.4</b>
<b>116</b>	<b>Other taxes</b>	<b>1,242.9</b>	<b>1,215.1</b>	<b>1,234.8</b>
<b>12</b>	<b>Social contributions</b>	<b>2,229.6</b>	<b>2,304.3</b>	<b>2,797.2</b>
<b>121</b>	<b>Social security contributions</b>	<b>743.2</b>	<b>768.1</b>	<b>932.4</b>
<b>122</b>	<b>Other social contributions</b>	<b>1,486.4</b>	<b>1,536.2</b>	<b>1,864.8</b>
<b>13</b>	<b>Grants</b>	<b>3,607.2</b>	<b>2,397.8</b>	<b>2,602.5</b>
<b>131</b>	<b>From foreign governments</b>	<b>222.1</b>	<b>122.3</b>	<b>117.9</b>
1311	Current	3.5	49.5	4.4
1312	Capital	218.6	72.8	113.5
<b>132</b>	<b>From international organizations</b>	<b>2,122.4</b>	<b>2,275.5</b>	<b>1,284.6</b>
1321	Current	48.2	53.3	86.8
1322	Capital	2,074.2	2,222.2	1,197.8
<b>133</b>	<b>From other general government units</b>	<b>1,262.7</b>	<b>-</b>	<b>1,200.0</b>
1331	Current	-	-	-
1332	Capital	1,262.7	-	1,200.0
<b>14</b>	<b>Other revenue</b>	<b>5,415.3</b>	<b>5,425.6</b>	<b>6,362.5</b>
<b>141</b>	<b>Property income</b>	<b>3,312.6</b>	<b>3,308.2</b>	<b>4,111.3</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>1,595.0</b>	<b>1,620.8</b>	<b>1,749.3</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>302.4</b>	<b>309.7</b>	<b>342.0</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>205.3</b>	<b>186.9</b>	<b>159.9</b>

**Fig.1 - Budgetary Central Government - Revenue by Type, 2013**

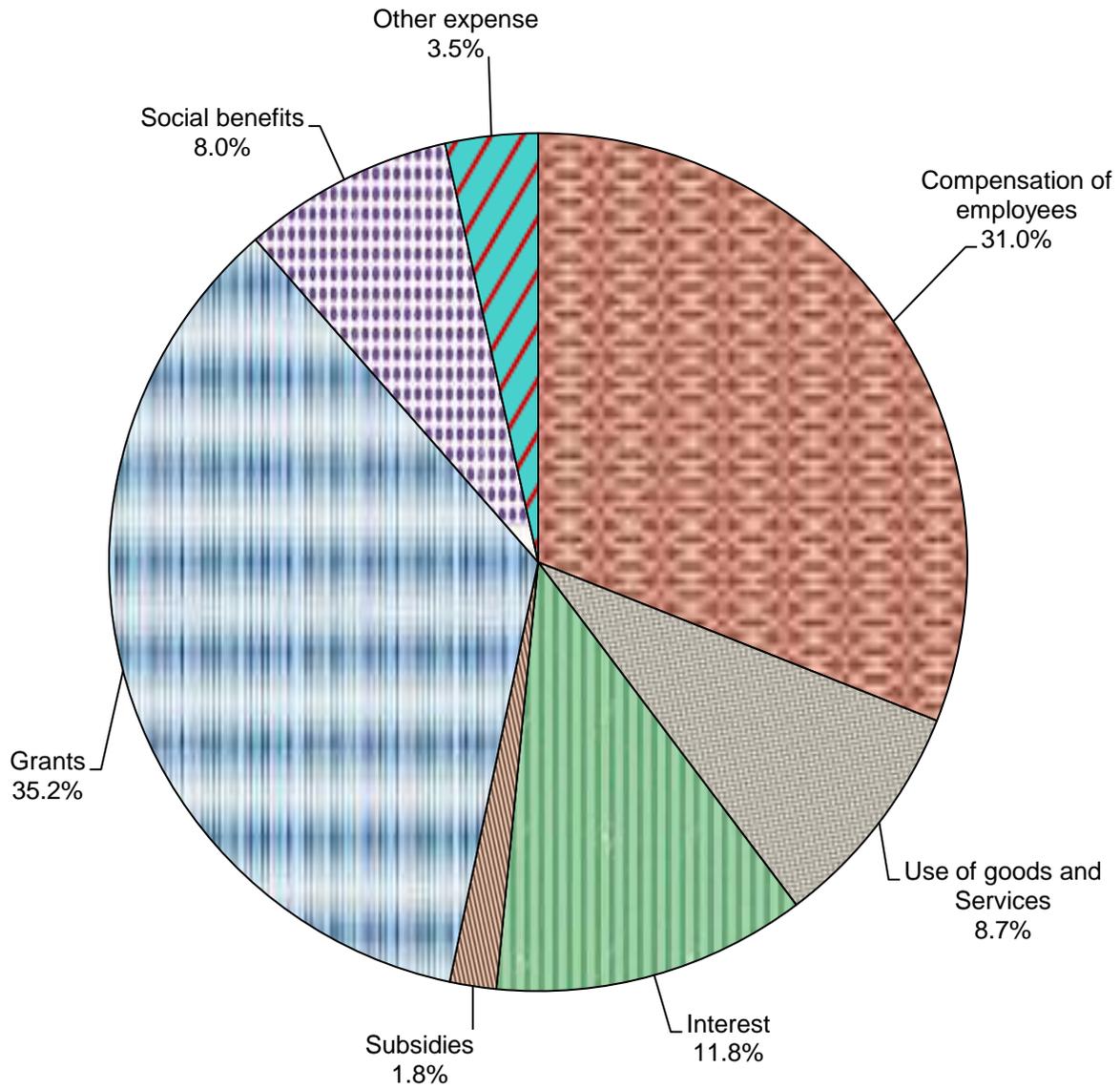


**Table 1.3 - Expense, 2011 - 2013**  
**Budgetary Central Government**

**R million**

GFS Code	EXPENSE	Budgetary Central Government		
		2011	2012	2013
<b>2</b>	<b>EXPENSE</b>	<b>72,146.6</b>	<b>71,508.7</b>	<b>81,415.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>20,050.4</b>	<b>20,870.9</b>	<b>25,259.3</b>
211	Wages and salaries	17,780.6	18,477.6	22,457.5
212	Social contributions	2,269.8	2,393.3	2,801.8
<b>22</b>	<b>Use of goods and services</b>	<b>6,194.5</b>	<b>6,515.8</b>	<b>7,086.6</b>
<b>24</b>	<b>Interest</b>	<b>9,629.2</b>	<b>10,129.3</b>	<b>9,629.5</b>
241	To nonresidents	436.5	502.1	540.6
242	To residents other than general government	5,937.6	6,104.9	5,808.6
243	To other general government units	3,255.1	3,522.3	3,280.3
<b>25</b>	<b>Subsidies</b>	<b>1,142.0</b>	<b>1,146.6</b>	<b>1,426.0</b>
251	To public corporations	416.2	412.1	610.2
252	To private enterprises	725.8	734.5	815.8
<b>26</b>	<b>Grants</b>	<b>27,678.8</b>	<b>25,228.1</b>	<b>28,692.2</b>
261	To foreign governments	4.6	3.0	4.6
2611	Current	-	-	-
2612	Capital	4.6	3.0	4.6
262	To international organizations .	285.4	235.5	253.9
2621	Current	285.4	235.5	253.9
2622	Capital	-	-	-
263	To other general government units	27,388.8	24,989.6	28,433.7
2631	Current	20,393.8	22,165.5	25,333.9
2632	Capital	6,995.0	2,824.1	3,099.8
<b>27</b>	<b>Social benefits</b>	<b>5,129.9</b>	<b>5,245.3</b>	<b>6,486.5</b>
271	Social security benefits	-	-	-
272	Social assistance benefits	941.4	1,029.1	1,125.3
273	Employer social benefits	4,188.5	4,216.2	5,361.2
<b>28</b>	<b>Other expense</b>	<b>2,321.8</b>	<b>2,372.7</b>	<b>2,834.9</b>
282	Miscellaneous other expense	2,321.8	2,372.7	2,834.9
2821	Current	1,312.2	1,505.3	1,856.9
2822	Capital	1,009.6	867.4	978.0

**Fig 2 - Budgetary Central Government -  
Expense by Type, 2013**



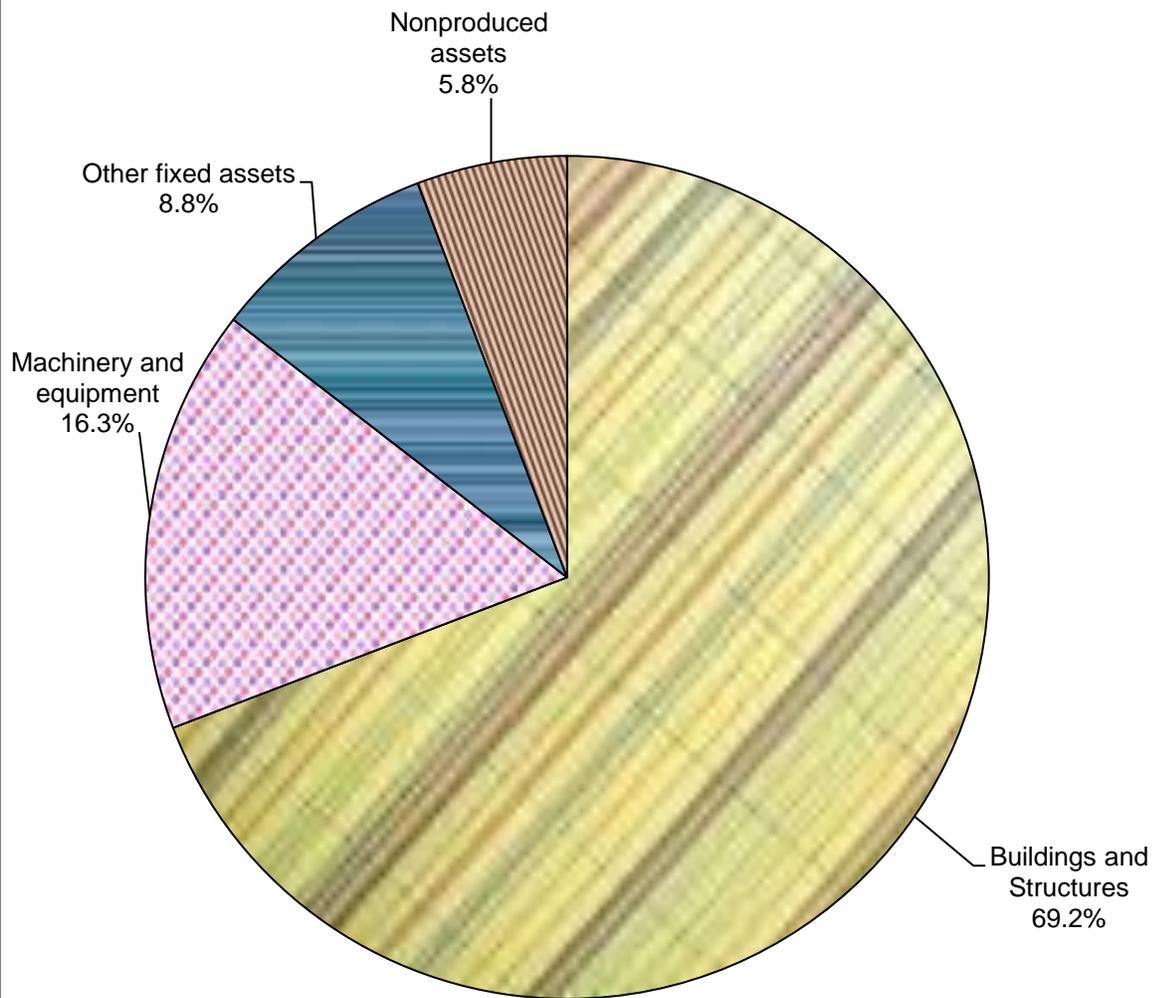
**Table 1.4 - Transactions in Assets and Liabilities, 2011 - 2013**

**Budgetary Central Government**

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Budgetary Central Government		
		2011	2012	2013
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>8,632.6</b>	<b>9,615.9</b>	<b>11,161.1</b>
<b>311</b>	<b>Fixed assets</b>	<b>8,194.1</b>	<b>9,186.7</b>	<b>10,518.0</b>
3111	Buildings and structures	6,536.8	7,807.2	7,722.5
3112	Machinery and equipment	1,499.3	963.9	1,817.3
3113	Other fixed assets	158.0	415.6	978.2
<b>314</b>	<b>Nonproduced assets</b>	<b>438.5</b>	<b>429.2</b>	<b>643.1</b>
<b>32</b>	<b>Net acquisition of financial assets by instrument</b>	<b>4,668.8</b>	<b>2,402.1</b>	<b>9,936.7</b>
3201	Monetary gold and SDRs	-	95.6	190.9
3202	Currency and deposits	1,676.7	978.3	3,958.8
3203	Securities other than shares	-	-	-
3204	Loans	2,265.4	136.6	5,112.6
3205	Shares and other equity	726.7	1,190.6	674.4
<b>321</b>	<b>Domestic</b>	<b>4,568.1</b>	<b>2,014.7</b>	<b>9,627.4</b>
3212	Currency and deposits	1,676.7	983.4	3,958.8
3213	Securities other than shares	-	-	-
3214	Loan	2,265.4	136.6	5,112.6
3215	Shares and other equity	626.0	895.7	556.0
<b>322</b>	<b>Foreign</b>	<b>100.7</b>	<b>386.4</b>	<b>309.3</b>
<b>33</b>	<b>Net incurrence of liabilities by instrument</b>	<b>15,015.6</b>	<b>8,479.7</b>	<b>22,759.9</b>
3302	Currency and deposits	2,869.1	-1,550.5	2,181.5
3303	Securities other than shares	6,563.0	6,728.0	9,637.9
3304	Loans	5,392.3	3,021.8	10,620.9
3305	Shares and other equity	-	-	-
3308	Other accounts payable	191.2	280.4	319.6
<b>331</b>	<b>Domestic</b>	<b>9,451.1</b>	<b>5,497.4</b>	<b>12,078.2</b>
3312	Currency and deposits	2,869.1	-1,550.5	2,181.5
3313	Securities other than shares	6,390.8	6,767.5	9,577.1
3314	Loans	-	-	-
3315	Shares and other equity	-	-	-
3318	Other accounts payable	191.2	280.4	319.6
<b>332</b>	<b>Foreign</b>	<b>5,564.5</b>	<b>2,982.3</b>	<b>10,681.7</b>
3322	Currency and deposits	-	-	-
3323	Securities other than shares	172.2	-39.5	60.8
3324	Loans	5,392.3	3,021.8	10,620.9
3325	Shares and other equity	-	-	-
3328	Other accounts payable	-	-	-

**Fig 3 - Budgetary Central Government -  
Net Acquisition of Nonfinancial Assets by Type,  
2013**



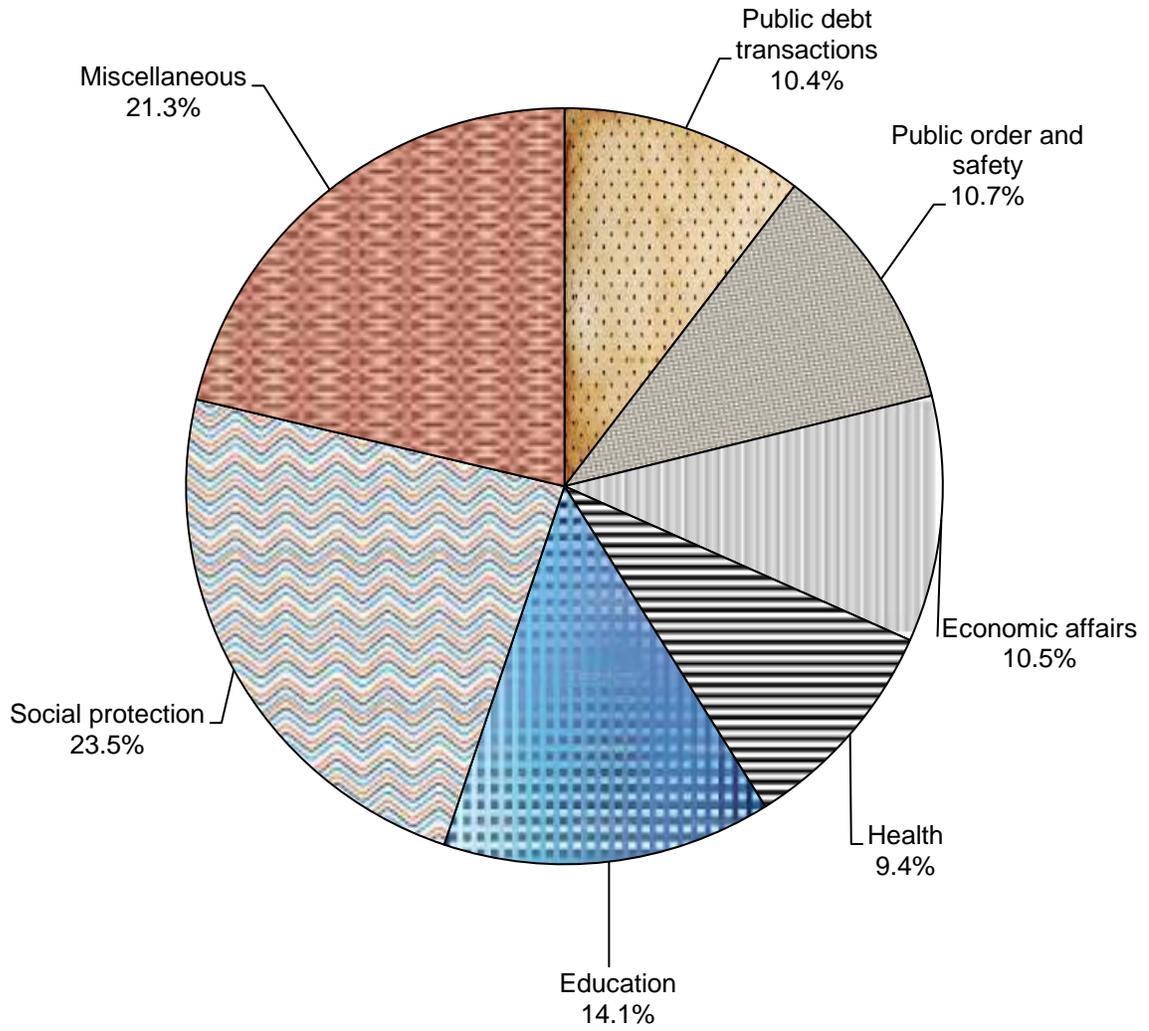
**Table 1.5 - Expenditure by Functions of Government, 2011 - 2013**

**Budgetary Central Government**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Budgetary Central Government		
		2011	2012	2013
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>80,779.2</b>	<b>81,124.5</b>	<b>92,576.2</b>
<b>701</b>	<b>General public services</b>	<b>19,181.7</b>	<b>20,747.1</b>	<b>22,681.0</b>
7017	Public debt transactions	9,629.2	10,129.3	9,629.4
7018	Transfers of general character between levels of govt.	3,897.9	4,315.9	4,345.0
<b>703</b>	<b>Public order and safety</b>	<b>7,441.6</b>	<b>7,368.2</b>	<b>9,949.5</b>
<b>704</b>	<b>Economic affairs</b>	<b>11,462.5</b>	<b>9,129.0</b>	<b>9,746.0</b>
7042	Agriculture, forestry, fishing, and hunting	2,019.3	2,069.9	2,443.7
7043	Fuel and energy	54.9	99.3	101.0
7044	Mining, manufacturing, and construction	262.9	330.9	389.3
7045	Transport	3,909.3	5,548.1	5,593.9
7046	Communication	-	-	-
<b>705</b>	<b>Environmental protection</b>	<b>2,563.3</b>	<b>2,594.1</b>	<b>1,292.7</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>3,718.7</b>	<b>2,702.8</b>	<b>4,547.4</b>
<b>707</b>	<b>Health</b>	<b>7,326.6</b>	<b>7,753.1</b>	<b>8,716.2</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>721.8</b>	<b>742.2</b>	<b>834.2</b>
<b>709</b>	<b>Education</b>	<b>10,329.3</b>	<b>11,110.7</b>	<b>13,014.7</b>
<b>710</b>	<b>Social protection</b>	<b>18,033.7</b>	<b>18,977.3</b>	<b>21,794.5</b>

**Fig. 4 - Budgetary Central Government -  
Expenditure by Functions of Government, 2013**



**Table 1.6 - Transactions in Financial Assets and Liabilities by sector, 2011 - 2013**

**Budgetary Central Government**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Budgetary Central Government		
		2011	2012	2013
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>4,668.8</b>	<b>2,402.1</b>	<b>9,936.7</b>
<b>821</b>	<b>Domestic</b>	<b>4,568.1</b>	<b>2,015.7</b>	<b>9,627.4</b>
8211	General government	1,644.2	-	4,297.9
8212	Central bank	433.1	-	-
8213	Other depository corporations	-23.5	1,002.9	3,442.7
8214	Financial corporations not elsewhere classified	2.7	-2.2	-2.3
8215	Nonfinancial corporations	2,511.6	1,055.4	1,189.3
8216	Households & nonprofit institutions serving h/holds	-	-40.4	699.8
<b>822</b>	<b>Foreign</b>	<b>100.7</b>	<b>386.4</b>	<b>309.3</b>
8221	General government	-	-	-
8227	International organizations	100.7	294.9	297.5
8228	Financial corporations other than internat'l org's	-	91.5	11.8
8229	Other nonresidents	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>15,015.6</b>	<b>8,479.8</b>	<b>22,759.8</b>
<b>831</b>	<b>Domestic</b>	<b>9,451.1</b>	<b>5,497.5</b>	<b>12,078.2</b>
8311	General government	10,665.4	301.3	3,261.8
8312	Central bank	3,808.9	-3,959.0	775.8
8313	Other depository corporations	-6,204.3	5,549.8	5,120.7
8314	Financial corporations not elsewhere classified	1,574.8	3,632.8	3,104.8
8315	Nonfinancial corporations	-269.7	65.6	-70.7
8316	Households & nonprofit institutions serving h/holds	-124.0	-93.0	-114.3
<b>832</b>	<b>Foreign</b>	<b>5,564.5</b>	<b>2,982.3</b>	<b>10,681.7</b>
8321	General government	-	-	2,249.8
8327	International organizations	4,451.0	2,665.9	7,372.1
8328	Financial corporations other than internat'l org's	-104.3	-	1,058.5
8329	Other nonresidents	1,217.8	316.4	1.3

**Table 2.1 - Statement of Government Operations, 2011 - 2013**

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

**R million**

GFS Code	Statement of Government Operations	Central Government		
		2011	2012	2013
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>			
<b>1</b>	<b>Revenue</b>	<b>74,807.3</b>	<b>81,538.7</b>	<b>84,802.6</b>
11	Taxes	59,531.4	65,295.9	68,396.7
12	Social contributions	5,422.3	5,742.9	6,393.8
13	Grants	2,344.5	2,397.8	1,415.5
14	Other revenue	7,509.1	8,102.1	8,596.6
<b>2</b>	<b>Expense</b>	<b>67,452.0</b>	<b>71,378.2</b>	<b>81,466.1</b>
21	Compensation of employees	24,572.1	25,662.0	30,794.0
22	Use of goods and services	8,183.5	8,572.6	9,292.0
24	Interest	6,377.5	6,610.7	6,350.7
25	Subsidies	1,374.0	1,374.3	1,629.8
26	Grants	4,190.0	4,554.4	4,603.5
27	Social benefits	16,774.0	18,174.4	20,642.6
28	Other expense	5,980.9	6,429.8	8,153.4
<b>GOB</b>	<b>Gross operating balance</b>	<b>7,355.3</b>	<b>10,160.5</b>	<b>3,336.5</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>			
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>11,054.4</b>	<b>12,195.8</b>	<b>14,149.5</b>
311	Fixed assets	10,615.9	11,766.6	13,506.4
314	Nonproduced assets	438.5	429.2	643.1
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 3,699.1</b>	<b>- 2,035.3</b>	<b>- 10,812.9</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>			
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>4,228.7</b>	<b>6,143.1</b>	<b>8,687.2</b>
321	Domestic	4,128.0	5,113.8	6,893.1
322	Foreign	100.7	1,029.3	1,794.1
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>7,927.7</b>	<b>8,178.4</b>	<b>19,500.2</b>
331	Domestic	2,363.2	5,196.1	8,818.5
332	Foreign	5,564.5	2,982.3	10,681.7

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

**Table 2.2 - Revenue , 2011 - 2013**  
**Consolidated Central Government<sup>1</sup>**

GFS Code	REVENUE	Central Government		
		2011	2012	2013
<b>1</b>	<b>REVENUE</b>	<b>74,807.3</b>	<b>81,538.7</b>	<b>84,802.6</b>
<b>11</b>	<b>Taxes</b>	<b>59,531.4</b>	<b>65,295.9</b>	<b>68,396.7</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>13,619.7</b>	<b>14,634.1</b>	<b>15,920.0</b>
1111	Payable by individuals	4,913.3	5,331.4	6,214.6
1112	Payable by corporations and other enterprises	7,847.0	8,371.6	8,726.9
1113	Unallocable	859.4	931.1	978.5
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>186.7</b>	<b>201.2</b>	<b>235.4</b>
<b>113</b>	<b>Taxes on property</b>	<b>3,939.5</b>	<b>4,556.3</b>	<b>4,482.6</b>
1131	Recurrent taxes on immovable property	6.3	3.6	6.1
1134	Taxes on financial and capital transactions	3,748.2	4,503.3	4,380.2
1135	Other nonrecurrent taxes on property	185.0	49.4	96.3
<b>114</b>	<b>Taxes on goods and services</b>	<b>38,982.3</b>	<b>43,183.3</b>	<b>45,134.5</b>
1141	General taxes on goods and services	22,849.5	25,106.1	26,157.5
1142	Excises	11,502.0	13,051.7	13,569.5
1144	Taxes on specific services	2,944.8	3,152.0	3,333.9
1145	Taxes on use of goods, permission to use goods	1,686.0	1,873.5	2,073.6
11451	<i>Motor vehicles taxes</i>	<i>1,155.4</i>	<i>1,211.3</i>	<i>1,291.4</i>
11452	<i>Other</i>	<i>530.6</i>	<i>662.2</i>	<i>782.2</i>
1146	Other taxes on goods and services	-	-	-
<b>115</b>	<b>Customs and other import duties</b>	<b>1,560.3</b>	<b>1,505.9</b>	<b>1,389.4</b>
<b>116</b>	<b>Other taxes</b>	<b>1,242.9</b>	<b>1,215.1</b>	<b>1,234.8</b>
<b>12</b>	<b>Social contributions</b>	<b>5,422.3</b>	<b>5,742.9</b>	<b>6,393.8</b>
<b>121</b>	<b>Social security contributions</b>	<b>3,096.0</b>	<b>3,272.9</b>	<b>3,496.3</b>
<b>122</b>	<b>Other social contributions</b>	<b>2,326.3</b>	<b>2,470.0</b>	<b>2,897.5</b>
<b>13</b>	<b>Grants</b>	<b>2,344.5</b>	<b>2,397.8</b>	<b>1,415.5</b>
<b>131</b>	<b>From foreign governments</b>	<b>222.1</b>	<b>122.3</b>	<b>120.5</b>
1311	Current	3.5	49.5	7.0
1312	Capital	218.6	72.8	113.5
<b>132</b>	<b>From international organizations</b>	<b>2,122.4</b>	<b>2,275.5</b>	<b>1,295.0</b>
1321	Current	48.2	53.3	97.2
1322	Capital	2,074.2	2,222.2	1,197.8
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>-</b>	<b>-</b>
1331	Current	-	-	-
1332	Capital	-	-	-
<b>14</b>	<b>Other revenue</b>	<b>7,509.1</b>	<b>8,102.1</b>	<b>8,596.6</b>
<b>141</b>	<b>Property income</b>	<b>4,252.4</b>	<b>4,763.2</b>	<b>5,139.7</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>2,361.0</b>	<b>2,526.4</b>	<b>2,672.4</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>302.4</b>	<b>310.4</b>	<b>342.7</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>545.2</b>	<b>502.1</b>	<b>440.2</b>

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

**Table 2.3 - Expense, 2011 - 2013**  
**Consolidated Central Government<sup>1</sup>**

GFS Code	EXPENSE	R million		
		Central Government		
		2011	2012	2013
<b>2</b>	<b>EXPENSE</b>	<b>67,452.0</b>	<b>71,378.2</b>	<b>81,466.1</b>
<b>21</b>	<b>Compensation of employees</b>	<b>24,572.1</b>	<b>25,662.0</b>	<b>30,794.0</b>
211	Wages and salaries	22,047.6	23,012.5	27,745.6
212	Social contributions	2,524.5	2,649.5	3,048.4
<b>22</b>	<b>Use of goods and services</b>	<b>8,183.5</b>	<b>8,572.6</b>	<b>9,292.0</b>
<b>24</b>	<b>Interest</b>	<b>6,377.5</b>	<b>6,610.7</b>	<b>6,350.7</b>
241	To nonresidents	439.7	504.9	542.1
242	To residents other than general government	5,937.8	6,105.8	5,808.6
243	To other general government units	-	-	-
<b>25</b>	<b>Subsidies</b>	<b>1,374.0</b>	<b>1,374.3</b>	<b>1,629.8</b>
251	To public corporations	421.0	417.0	610.2
252	To private enterprises	953.0	957.3	1,019.6
<b>26</b>	<b>Grants</b>	<b>4,190.0</b>	<b>4,554.4</b>	<b>4,603.5</b>
261	To foreign governments	4.6	3.0	4.6
2611	Current	-	-	-
2612	Capital	4.6	3.0	4.6
262	To international organizations .	287.4	235.5	253.9
2621	Current	287.4	235.5	253.9
2622	Capital	-	-	-
263	To other general government units	3,898.0	4,315.9	4,345.0
2631	Current	3,262.7	3,626.2	3,919.6
2632	Capital	635.3	689.7	425.4
<b>27</b>	<b>Social benefits</b>	<b>16,774.0</b>	<b>18,174.4</b>	<b>20,642.6</b>
271	Social security benefits	10,826.3	12,016.0	13,128.2
272	Social assistance benefits	941.4	1,029.1	1,126.1
273	Employer social benefits	5,006.3	5,129.3	6,388.4
<b>28</b>	<b>Other expense</b>	<b>5,980.9</b>	<b>6,429.8</b>	<b>8,153.4</b>
282	Miscellaneous other expense	5,980.9	6,429.8	8,153.4
2821	Current	4,970.6	5,386.4	6,640.8
2822	Capital	1,010.3	1,043.4	1,512.7

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

**Table 2.4 - Transactions in Assets and Liabilities, 2011 - 2013**

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

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Central Government		
		2011	2012	2013
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>11,054.4</b>	<b>12,195.8</b>	<b>14,149.5</b>
<b>311</b>	<b>Fixed assets</b>	<b>10,615.9</b>	<b>11,766.6</b>	<b>13,506.4</b>
3111	Buildings and structures	8,699.4	10,102.6	10,317.7
3112	Machinery and equipment	1,715.6	1,193.0	2,105.2
3113	Other fixed assets	200.9	471.0	1,083.4
<b>314</b>	<b>Nonproduced assets</b>	<b>438.5</b>	<b>429.2</b>	<b>643.1</b>
<b>32</b>	<b>Net acquisition of financial assets by instrument</b>	<b>4,228.7</b>	<b>6,143.1</b>	<b>8,687.2</b>
3201	Monetary gold and SDRs	-	95.6	190.9
3202	Currency and deposits	589.6	4,330.5	1,928.6
3203	Securities other than shares	559.2	463.1	3,550.8
3204	Loans	2,200.9	-1,231.4	751.5
3205	Shares and other equity	879.0	2,485.3	2,265.4
<b>321</b>	<b>Domestic</b>	<b>4,128.0</b>	<b>5,113.8</b>	<b>6,893.1</b>
3212	Currency and deposits	589.6	4,334.6	1,928.6
3213	Securities other than shares	559.2	-179.8	3,550.8
3214	Loan	2,200.9	-1,231.4	751.5
3215	Shares and other equity	778.3	2,190.4	662.2
<b>322</b>	<b>Foreign</b>	<b>100.7</b>	<b>1,029.3</b>	<b>1,794.1</b>
<b>33</b>	<b>Net incurrence of liabilities by instrument</b>	<b>7,927.7</b>	<b>8,178.4</b>	<b>19,500.2</b>
3302	Currency and deposits	2,869.1	-250.5	2,181.5
3303	Securities other than shares	-524.9	5,126.7	6,378.2
3304	Loans	5,392.3	3,021.8	10,620.9
3305	Shares and other equity	-	-	-
3308	Other accounts payable	191.2	280.4	319.6
<b>331</b>	<b>Domestic</b>	<b>2,363.2</b>	<b>5,196.1</b>	<b>8,818.5</b>
3312	Currency and deposits	2,869.1	-250.5	2,181.5
3313	Securities other than shares	-697.1	5,166.2	6,317.4
3314	Loans	-	-	-
3315	Shares and other equity	-	-	-
3318	Other accounts payable	191.2	280.4	319.6
<b>332</b>	<b>Foreign</b>	<b>5,564.5</b>	<b>2,982.3</b>	<b>10,681.7</b>
3322	Currency and deposits	-	-	-
3323	Securities other than shares	172.2	-39.5	60.8
3324	Loans	5,392.3	3,021.8	10,620.9
3325	Shares and other equity	-	-	-
3328	Other accounts payable	-	-	-

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

**Table 2.5 - Expenditure by Functions of Government, 2011 - 2013**

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

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Central Government		
		2011	2012	2013
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>78,506.3</b>	<b>83,573.9</b>	<b>95,615.6</b>
<b>701</b>	<b>General public services</b>	<b>16,200.6</b>	<b>17,826.4</b>	<b>19,996.3</b>
7017	Public debt transactions	6,377.5	6,610.7	6,350.6
7018	Transfers of general character between levels of govt.	3,897.9	4,315.9	4,345.0
<b>703</b>	<b>Public order and safety</b>	<b>7,441.6</b>	<b>7,354.1</b>	<b>9,954.9</b>
<b>704</b>	<b>Economic affairs</b>	<b>9,322.6</b>	<b>10,228.4</b>	<b>11,488.8</b>
7042	Agriculture, forestry, fishing, and hunting	2,191.1	2,272.3	2,421.6
7043	Fuel and energy	65.9	96.3	323.2
7044	Mining, manufacturing, and construction	276.4	352.7	399.9
7045	Transport	5,331.5	5,901.7	6,394.0
7046	Communication	198.0	200.1	168.6
<b>705</b>	<b>Environmental protection</b>	<b>2,571.6</b>	<b>2,604.6</b>	<b>1,300.4</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>2,261.3</b>	<b>2,761.7</b>	<b>4,135.0</b>
<b>707</b>	<b>Health</b>	<b>7,348.6</b>	<b>7,775.3</b>	<b>8,712.1</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>761.9</b>	<b>725.8</b>	<b>817.0</b>
<b>709</b>	<b>Education</b>	<b>11,596.4</b>	<b>12,370.1</b>	<b>13,955.8</b>
<b>710</b>	<b>Social protection</b>	<b>21,001.7</b>	<b>21,927.5</b>	<b>25,255.3</b>

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

**Table 2.6 - Transactions in Financial Assets and Liabilities by sector, 2011 - 2013**  
**Consolidated Central Government<sup>1</sup>**

		<b>R million</b>		
<b>GFS Code</b>	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR</b>	<b>Central Government</b>		
		<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>4,228.7</b>	<b>6,143.1</b>	<b>8,687.2</b>
<b>821</b>	<b>Domestic</b>	<b>4,128.0</b>	<b>5,113.8</b>	<b>6,893.1</b>
8211	General government	2203.4	1.0	-
8212	Central bank	433.1	-330.8	1358.9
8213	Other depository corporations	-1110.6	3760.8	1633.6
8214	Financial corporations not elsewhere classified	155.0	95.8	1285.4
8215	Nonfinancial corporations	2447.1	1627.4	1915.4
8216	Households & nonprofit institutions serving h/holds	-	-40.4	699.8
<b>822</b>	<b>Foreign</b>	<b>100.7</b>	<b>1,029.3</b>	<b>1,794.1</b>
8221	General government	-	-	-
8227	International organizations	100.7	294.9	297.5
8228	Financial corporations other than internat'l org's	-	734.4	1,496.6
8229	Other nonresidents	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>7,927.7</b>	<b>8,178.8</b>	<b>19,500.1</b>
<b>831</b>	<b>Domestic</b>	<b>2,363.2</b>	<b>5,196.2</b>	<b>8,818.5</b>
8311	General government	3,577.5	0.0	2.1
8312	Central bank	3,808.9	-3,959.0	775.8
8313	Other depository corporations	-6,204.3	5,549.8	5,120.7
8314	Financial corporations not elsewhere classified	1,574.8	3,632.8	3,104.8
8315	Nonfinancial corporations	-269.7	65.6	-70.4
8316	Households & nonprofit institutions serving h/holds	-124.0	-93.0	-114.3
<b>832</b>	<b>Foreign</b>	<b>5,564.5</b>	<b>2,982.3</b>	<b>10,681.7</b>
8321	General government	-	-	2,249.8
8327	International organizations	4,451.0	2,665.9	7,372.1
8328	Financial corporations other than internat'l org's	-104.3	0.0	1,058.5
8329	Other nonresidents	1,217.8	316.4	1.3

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

**Table 3.1 - Statement of Government Operations, 2011 - 2013**  
**Consolidated General Government<sup>1</sup>**

		<b>R million</b>		
<b>GFS Code</b>	<b>Statement of Government Operations</b>	<b>General Government</b>		
		<b>2011</b>	<b>2012</b>	<b>2013</b>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>			
<b>1</b>	<b>Revenue</b>	<b>75,845.0</b>	<b>82,411.4</b>	<b>85,674.5</b>
11	Taxes	60,293.7	65,906.2	68,660.1
12	Social contributions	5,422.8	5,743.1	6,394.4
13	Grants	2,344.5	2,397.8	1,415.5
14	Other revenue	7,784.0	8,364.3	9,204.5
<b>2</b>	<b>Expense</b>	<b>67,636.5</b>	<b>71,209.8</b>	<b>81,971.4</b>
21	Compensation of employees	26,980.0	28,067.4	33,675.9
22	Use of goods and services	9,107.8	9,533.3	10,351.6
24	Interest	6,380.5	6,610.7	6,352.1
25	Subsidies	1,378.0	1,378.2	1,633.9
26	Grants	292.0	238.5	258.5
27	Social benefits	17,373.7	18,827.8	21,378.1
28	Other expense	6,124.5	6,553.9	8,321.2
<b>GOB</b>	<b>Gross operating balance</b>	<b>8,208.5</b>	<b>11,201.6</b>	<b>3,703.1</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>			
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>11,967.8</b>	<b>13,036.9</b>	<b>15,441.9</b>
311	Fixed assets	11,527.6	12,605.0	14,797.6
314	Nonproduced assets	440.2	431.9	644.3
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 3,759.3</b>	<b>- 1,835.3</b>	<b>- 11,738.8</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>			
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>4,244.4</b>	<b>6,343.1</b>	<b>7,759.2</b>
321	Domestic	4,143.7	5,313.8	5,965.1
322	Foreign	100.7	1,029.3	1,794.1
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>8,003.7</b>	<b>8,178.4</b>	<b>19,498.1</b>
331	Domestic	2,439.2	5,196.1	8,816.4
332	Foreign	5,564.5	2,982.3	10,681.7

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

**Table 3.2 - Revenue, 2011 - 2013**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	REVENUE	General Government		
		2011	2012	2013
<b>1</b>	<b>REVENUE</b>	<b>75,845.0</b>	<b>82,411.4</b>	<b>85,674.5</b>
<b>11</b>	<b>Taxes</b>	<b>60,293.7</b>	<b>65,906.2</b>	<b>68,660.1</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>13,619.7</b>	<b>14,634.1</b>	<b>15,920.0</b>
1111	Payable by individuals	4,913.3	5,331.4	6,214.6
1112	Payable by corporations and other enterprises	7,847.0	8,371.6	8,726.9
1113	Unallocable	859.4	931.1	978.5
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>186.7</b>	<b>201.2</b>	<b>235.4</b>
<b>113</b>	<b>Taxes on property</b>	<b>4,349.7</b>	<b>4,791.0</b>	<b>4,743.8</b>
1131	Recurrent taxes on immovable property	416.5	238.3	267.3
1134	Taxes on financial and capital transactions	3,748.2	4,503.3	4,380.2
1135	Other nonrecurrent taxes on property	185.0	49.4	96.3
<b>114</b>	<b>Taxes on goods and services</b>	<b>39,334.3</b>	<b>43,540.9</b>	<b>45,136.7</b>
1141	General taxes on goods and services	22,921.0	25,203.5	26,157.5
1142	Excises	11,502.0	13,051.7	13,569.5
1144	Taxes on specific services	2,944.8	3,152.0	3,333.9
1145	Taxes on use of goods, permission to use goods	1,959.4	2,127.0	2,075.8
11451	<i>Motor vehicles taxes</i>	<i>1,155.4</i>	<i>1,211.3</i>	<i>1,293.6</i>
11452	<i>Other</i>	<i>804.0</i>	<i>915.7</i>	<i>782.2</i>
1146	Other taxes on goods and services	7.1	6.7	-
<b>115</b>	<b>Customs and other import duties</b>	<b>1,560.3</b>	<b>1,505.9</b>	<b>1,389.4</b>
<b>116</b>	<b>Other taxes</b>	<b>1,242.9</b>	<b>1,233.1</b>	<b>1,234.8</b>
<b>12</b>	<b>Social contributions</b>	<b>5,422.8</b>	<b>5,743.1</b>	<b>6,394.4</b>
<b>121</b>	<b>Social security contributions</b>	<b>3,096.0</b>	<b>3,272.9</b>	<b>3,496.3</b>
<b>122</b>	<b>Other social contributions</b>	<b>2,326.8</b>	<b>2,470.2</b>	<b>2,898.1</b>
<b>13</b>	<b>Grants</b>	<b>2,344.5</b>	<b>2,397.8</b>	<b>1,415.5</b>
<b>131</b>	<b>From foreign governments</b>	<b>222.1</b>	<b>122.3</b>	<b>120.5</b>
1311	Current	3.5	49.5	7.0
1312	Capital	218.6	72.8	113.5
<b>132</b>	<b>From international organizations</b>	<b>2,122.4</b>	<b>2,275.5</b>	<b>1,295.0</b>
1321	Current	48.2	53.3	97.2
1322	Capital	2,074.2	2,222.2	1,197.8
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>-</b>	<b>-</b>
1331	Current	-	-	-
1332	Capital	-	-	-
<b>14</b>	<b>Other revenue</b>	<b>7,784.0</b>	<b>8,364.3</b>	<b>9,204.5</b>
<b>141</b>	<b>Property income</b>	<b>4,327.6</b>	<b>4,846.1</b>	<b>5,314.7</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>2,495.0</b>	<b>2,635.5</b>	<b>3,098.9</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>306.4</b>	<b>316.3</b>	<b>347.0</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>606.9</b>	<b>566.4</b>	<b>442.3</b>

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

**Table 3.3 - Expense, 2011- 2013**  
**Consolidated General Government<sup>1</sup>**

GFS Code	EXPENSE	General Government		
		2011	2012	2013
<b>2</b>	<b>EXPENSE</b>	<b>67,636.5</b>	<b>71,209.8</b>	<b>81,971.4</b>
<b>21</b>	<b>Compensation of employees</b>	<b>26,980.0</b>	<b>28,067.4</b>	<b>33,675.9</b>
211	Wages and salaries	24,224.8	25,201.7	30,421.7
212	Social contributions	2,755.2	2,865.7	3,254.1
<b>22</b>	<b>Use of goods and services</b>	<b>9,107.8</b>	<b>9,533.3</b>	<b>10,351.6</b>
<b>24</b>	<b>Interest</b>	<b>6,380.5</b>	<b>6,610.7</b>	<b>6,352.1</b>
241	To nonresidents	439.7	504.9	542.1
242	To residents other than general government	5,937.8	6,105.8	5,810.0
243	To other general government units	3.0	0.0	0.0
<b>25</b>	<b>Subsidies</b>	<b>1,378.0</b>	<b>1,378.2</b>	<b>1,633.9</b>
251	To public corporations	425.0	420.9	614.3
252	To private enterprises	953.0	957.3	1,019.6
<b>26</b>	<b>Grants</b>	<b>292.0</b>	<b>238.5</b>	<b>258.5</b>
261	To foreign governments	4.6	3.0	4.6
2611	Current	-	-	-
2612	Capital	4.6	3.0	4.6
262	To international organizations .	287.4	235.5	253.9
2621	Current	287.4	235.5	253.9
2622	Capital	-	-	-
263	To other general government units	-	-	-
2631	Current	-	-	-
2632	Capital	-	-	-
<b>27</b>	<b>Social benefits</b>	<b>17,373.7</b>	<b>18,827.8</b>	<b>21,378.1</b>
271	Social security benefits	11,083.5	12,297.9	13,415.4
272	Social assistance benefits	1,034.4	1,139.2	1,264.3
273	Employer social benefits	5,255.8	5,390.7	6,698.5
<b>28</b>	<b>Other expense</b>	<b>6,124.5</b>	<b>6,553.9</b>	<b>8,321.2</b>
282	Miscellaneous other expense	6,124.5	6,553.9	8,321.2
2821	Current	5,113.3	5,510.5	6,808.0
2822	Capital	1,011.2	1,043.4	1,513.3

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

**Table 3.4 - Transactions in Assets and Liabilities, 2011- 2013**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	General Government		
		2011	2012	2013
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>11,967.8</b>	<b>13,036.9</b>	<b>15,441.9</b>
<b>311</b>	<b>Fixed assets</b>	<b>11,527.6</b>	<b>12,605.0</b>	<b>14,797.6</b>
3111	Buildings and structures	9,495.3	10,827.1	11,434.3
3112	Machinery and equipment	1,820.7	1,276.7	2,242.6
3113	Other fixed assets	211.6	501.2	1,120.7
<b>314</b>	<b>Nonproduced assets</b>	<b>440.2</b>	<b>431.9</b>	<b>644.3</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>4,244.4</b>	<b>6,343.1</b>	<b>7,759.2</b>
3201	Monetary gold and SDRs	-	95.6	190.9
3202	Currency and deposits	605.3	4,530.5	1,000.6
3203	Securities other than shares	559.2	463.1	3,550.8
3204	Loans	2,200.9	-1,231.4	751.5
3205	Shares and other equity	879.0	2,485.3	2,265.4
<b>321</b>	<b>Domestic</b>	<b>4,143.7</b>	<b>5,313.8</b>	<b>5,965.1</b>
3212	Currency and deposits	605.3	4,534.6	1,000.6
3213	Securities other than shares	559.2	-179.8	3,550.8
3214	Loan	2,200.9	-1,231.4	751.5
3215	Shares and other equity	778.3	2,190.4	662.2
<b>322</b>	<b>Foreign</b>	<b>100.7</b>	<b>1,029.3</b>	<b>1,794.1</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>8,003.7</b>	<b>8,178.4</b>	<b>19,498.1</b>
3302	Currency and deposits	2,945.1	-250.5	2,181.5
3303	Securities other than shares	-524.9	5,126.7	6,378.2
3304	Loans	5,392.3	3,021.8	10,618.8
3305	Shares and other equity	-	-	-
3308	Other accounts payable	191.2	280.4	319.6
<b>331</b>	<b>Domestic</b>	<b>2,439.2</b>	<b>5,196.1</b>	<b>8,816.4</b>
3312	Currency and deposits	2,945.1	-250.5	2,181.5
3313	Securities other than shares	-697.1	5,166.2	6,317.4
3314	Loans	-	-	-2.1
3315	Shares and other equity	-	-	-
3318	Other accounts payable	191.2	280.4	319.6
<b>332</b>	<b>Foreign</b>	<b>5,564.5</b>	<b>2,982.3</b>	<b>10,681.7</b>
3322	Currency and deposits	-	-	-
3323	Securities other than shares	172.2	-39.5	60.8
3324	Loans	5,392.3	3,021.8	10,620.9
3325	Shares and other equity	-	-	-
3328	Other accounts payable	-	-	-

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

**Table 3.5 - Expenditure by Functions of Government, 2011- 2013**  
**Consolidated General Government<sup>1</sup>**

		<b>R million</b>		
<b>GFS Code</b>	<b>EXPENDITURE BY FUNCTIONS OF GOVERNMENT</b>	<b>General Government</b>		
		<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>79,604.4</b>	<b>84,246.6</b>	<b>97,413.5</b>
<b>701</b>	<b>General public services</b>	<b>13,562.1</b>	<b>14,563.2</b>	<b>17,211.0</b>
7017	Public debt transactions	6,380.5	6,610.7	6,352.0
7018	Transfers of general character betw. levels of govt.	-	-	-
<b>703</b>	<b>Public order and safety</b>	<b>7,476.1</b>	<b>7,388.3</b>	<b>9,996.2</b>
<b>704</b>	<b>Economic affairs</b>	<b>10,252.1</b>	<b>11,349.9</b>	<b>12,702.2</b>
7042	Agriculture, forestry, fishing, and hunting	2,345.5	2,440.9	2,605.7
7043	Fuel and energy	65.9	96.3	323.2
7044	Mining, manufacturing, and construction	720.8	848.5	883.2
7045	Transport	5,637.2	6,332.4	6,911.5
7046	Communication	201.8	203.4	172.4
<b>705</b>	<b>Environmental protection</b>	<b>2,924.2</b>	<b>3,146.2</b>	<b>2,051.7</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>3,109.7</b>	<b>3,418.1</b>	<b>4,990.5</b>
<b>707</b>	<b>Health</b>	<b>7,720.1</b>	<b>8,099.6</b>	<b>9,054.8</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>1,007.1</b>	<b>978.3</b>	<b>1,168.9</b>
<b>709</b>	<b>Education</b>	<b>11,838.0</b>	<b>12,611.9</b>	<b>14,209.9</b>
<b>710</b>	<b>Social protection</b>	<b>21,715.0</b>	<b>22,691.1</b>	<b>26,028.3</b>

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

**Table 3.6 - Transactions in Financial Assets and Liabilities by sector, 2011 - 2013**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	General Government		
		2011	2012	2013
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>4,244.4</b>	<b>6,343.1</b>	<b>7,759.2</b>
<b>821</b>	<b>Domestic</b>	<b>4,143.7</b>	<b>5,313.8</b>	<b>5,965.1</b>
8211	General government	2,203.4	1.0	-
8212	Central bank	433.1	-330.8	1,358.9
8213	Other depository corporations	-1,094.9	3,960.8	705.6
8214	Financial corporations not elsewhere classified	155.0	95.8	1,285.4
8215	Nonfinancial corporations	2,447.1	1,627.4	1,915.4
8216	Households & nonprofit institutions serving h/holds	-	-40.4	699.8
<b>822</b>	<b>Foreign</b>	<b>100.7</b>	<b>1,029.3</b>	<b>1,794.1</b>
8221	General government	-	-	-
8227	International organizations	100.7	294.9	297.5
8228	Financial corporations other than internat'l org's	-	734.4	1,496.6
8229	Other nonresidents	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>8,003.7</b>	<b>8,178.5</b>	<b>19,498.0</b>
<b>831</b>	<b>Domestic</b>	<b>2,439.2</b>	<b>5,196.2</b>	<b>8,816.4</b>
8311	General government	3,577.5	-	-
8312	Central bank	3,808.9	-3,959.0	775.8
8313	Other depository corporations	-6,128.3	5,549.8	5,120.7
8314	Financial corporations not elsewhere classified	1,574.8	3,632.8	3,104.8
8315	Nonfinancial corporations	-269.7	65.6	-70.7
8316	Households & nonprofit institutions serving h/holds	-124.0	-93.0	-114.3
<b>832</b>	<b>Foreign</b>	<b>5,564.5</b>	<b>2,982.3</b>	<b>10,681.7</b>
8321	General government	-	-	2,249.8
8327	International organizations	4,451.0	2,665.9	7,372.1
8328	Financial corporations other than internat'l org's	-104.3	-	1,058.5
8329	Other nonresidents	1,217.8	316.4	1.3

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

**Table 4.1 - Statement of Government Operations, 2011**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	Statement of Government Operations	2011			
		Central Government			
		Budgetary Central Government <sup>2</sup>	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>				
<b>1</b>	<b>Revenue</b>	<b>70,432.4</b>	<b>16,888.0</b>	<b>15,794.2</b>	<b>74,807.3</b>
11	Taxes	59,180.3	351.1	-	59,531.4
12	Social contributions	2,229.6	850.1	2,342.6	5,422.3
13	Grants	3,607.2	14,452.9	9,234.5	2,344.5
14	Other revenue	5,415.3	1,233.9	4,217.1	7,509.1
<b>2</b>	<b>Expense</b>	<b>72,146.6</b>	<b>12,583.3</b>	<b>11,029.4</b>	<b>67,452.0</b>
21	Compensation of employees	20,050.4	4,516.2	5.5	24,572.1
22	Use of goods and services	6,194.5	1,893.5	197.6	8,183.5
24	Interest	9,629.2	3.4	-	6,377.5
25	Subsidies	1,142.0	232.0	-	1,374.0
26	Grants	27,678.8	1,461.3	-	4,190.0
27	Social benefits	5,129.9	817.8	10,826.3	16,774.0
28	Other expense	2,321.8	3,659.1	-	5,980.9
<b>GOB</b>	<b>Gross operating balance</b>	<b>- 1,714.2</b>	<b>4,304.7</b>	<b>4,764.8</b>	<b>7,355.3</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>				
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>8,632.6</b>	<b>2,370.5</b>	<b>51.3</b>	<b>11,054.4</b>
311	Fixed assets	8,194.1	2,370.5	51.3	10,615.9
314	Nonproduced assets	438.5	-	-	438.5
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 10,346.8</b>	<b>1,934.2</b>	<b>4,713.5</b>	<b>- 3,699.1</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>				
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>4,668.8</b>	<b>1,934.3</b>	<b>4,713.5</b>	<b>4,228.7</b>
321	Domestic	4,568.1	1,934.3	4,713.5	4,128.0
322	Foreign	100.7	-	-	100.7
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>15,015.6</b>	<b>-</b>	<b>-</b>	<b>7,927.7</b>
331	Domestic	9,451.1	-	-	2,363.2
332	Foreign	5,564.5	-	-	5,564.5

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

Table 4.2 - Revenue, 2011

Consolidated Central Government<sup>1</sup>

R million

GFS Code	REVENUE	2011				
		Central Government				
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>	
					Amount	%
<b>1</b>	<b>REVENUE</b>	<b>70,432.4</b>	<b>16,888.0</b>	<b>15,794.2</b>	<b>74,807.3</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>59,180.3</b>	<b>351.1</b>	<b>-</b>	<b>59,531.4</b>	<b>79.6</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>13,619.7</b>	<b>-</b>	<b>-</b>	<b>13,619.7</b>	<b>18.2</b>
1111	Payable by individuals	4,913.3	-	-	4,913.3	6.6
1112	Payable by corporations and other enterprises	7,847.0	-	-	7,847.0	10.5
1113	Unallocable	859.4	-	-	859.4	1.1
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>186.7</b>	<b>-</b>	<b>186.7</b>	<b>0.2</b>
<b>113</b>	<b>Taxes on property</b>	<b>3,939.5</b>	<b>-</b>	<b>-</b>	<b>3,939.5</b>	<b>5.3</b>
1131	Recurrent taxes on immovable property	6.3	-	-	6.3	-
1134	Taxes on financial and capital transactions	3,748.2	-	-	3,748.2	5.0
1135	Other nonrecurrent taxes on property	185.0	-	-	185.0	0.2
<b>114</b>	<b>Taxes on goods and services</b>	<b>38,817.9</b>	<b>164.4</b>	<b>-</b>	<b>38,982.3</b>	<b>52.1</b>
1141	General taxes on goods and services	22,713.6	135.9	-	22,849.5	30.5
1142	Excises	11,487.1	14.9	-	11,502.0	15.4
1144	Taxes on specific services	2,944.8	-	-	2,944.8	3.9
1145	Taxes on use of goods, permission to use goods	1,672.4	13.6	-	1,686.0	2.3
11451	Motor vehicles taxes	1,155.4	-	-	1,155.4	1.5
11452	Other	517.0	13.6	-	530.6	0.7
<b>115</b>	<b>Customs and other import duties</b>	<b>1,560.3</b>	<b>-</b>	<b>-</b>	<b>1,560.3</b>	<b>2.1</b>
<b>116</b>	<b>Other taxes</b>	<b>1,242.9</b>	<b>-</b>	<b>-</b>	<b>1,242.9</b>	<b>1.7</b>
<b>12</b>	<b>Social contributions</b>	<b>2,229.6</b>	<b>850.1</b>	<b>2,342.6</b>	<b>5,422.3</b>	<b>7.2</b>
<b>121</b>	<b>Social security contributions</b>	<b>743.2</b>	<b>10.2</b>	<b>2,342.6</b>	<b>3,096.0</b>	<b>4.1</b>
<b>122</b>	<b>Other social contributions</b>	<b>1,486.4</b>	<b>839.9</b>	<b>-</b>	<b>2,326.3</b>	<b>3.1</b>
<b>13</b>	<b>Grants</b>	<b>3,607.2</b>	<b>14,452.9</b>	<b>9,234.5</b>	<b>2,344.5</b>	<b>3.1</b>
<b>131</b>	<b>From foreign governments</b>	<b>222.1</b>	<b>-</b>	<b>-</b>	<b>222.1</b>	<b>-</b>
1311	Current	3.5	-	-	3.5	-
1312	Capital	218.6	-	-	218.6	0.3
<b>132</b>	<b>From international organizations</b>	<b>2,122.4</b>	<b>-</b>	<b>-</b>	<b>2,122.4</b>	<b>2.8</b>
1321	Current	48.2	-	-	48.2	0.1
1322	Capital	2,074.2	-	-	2,074.2	2.8
<b>133</b>	<b>From other general government units</b>	<b>1,262.7</b>	<b>14,452.9</b>	<b>9,234.5</b>	<b>-</b>	<b>-</b>
1331	Current	-	7,896.6	9,234.5	-	-
1332	Capital	1,262.7	6,556.3	-	-	-
<b>14</b>	<b>Other revenue</b>	<b>5,415.3</b>	<b>1,233.9</b>	<b>4,217.1</b>	<b>7,509.1</b>	<b>10.0</b>
<b>141</b>	<b>Property income</b>	<b>3,312.6</b>	<b>341.4</b>	<b>3,853.5</b>	<b>4,252.4</b>	<b>5.7</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>1,595.0</b>	<b>621.2</b>	<b>246.9</b>	<b>2,361.0</b>	<b>3.2</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>302.4</b>	<b>-</b>	<b>-</b>	<b>302.4</b>	<b>0.4</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>205.3</b>	<b>271.3</b>	<b>116.7</b>	<b>593.3</b>	<b>0.8</b>

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

**Table 4.3 - Expense, 2011**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENSE	2011				
		Central Government				Consolidated Central Government <sup>1</sup>
		Budgetary Central Government	Extra Budgetary	Social Security	Amount	
<b>2</b>	<b>EXPENSE</b>	<b>72,146.6</b>	<b>12,583.3</b>	<b>11,029.4</b>	<b>67,452.0</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>20,050.4</b>	<b>4,516.2</b>	<b>5.5</b>	<b>24,572.1</b>	<b>36.4</b>
211	Wages and salaries	17,780.6	4,261.5	5.5	22,047.6	32.7
212	Social contributions	2,269.8	254.7	-	2,524.5	3.7
<b>22</b>	<b>Use of goods and services</b>	<b>6,194.5</b>	<b>1,893.5</b>	<b>197.6</b>	<b>8,183.5</b>	<b>12.1</b>
<b>24</b>	<b>Interest</b>	<b>9,629.2</b>	<b>3.4</b>	<b>-</b>	<b>6,377.5</b>	<b>9.5</b>
241	To nonresidents	436.5	3.2	-	439.7	0.7
242	To residents other than general government	5,937.6	0.2	-	5,937.8	8.8
243	To other general government units	3,255.1	-	-	-	-
<b>25</b>	<b>Subsidies</b>	<b>1,142.0</b>	<b>232.0</b>	<b>-</b>	<b>1,374.0</b>	<b>2.0</b>
251	To public corporations	416.2	4.8	-	421.0	0.6
252	To private enterprises	725.8	227.2	-	953.0	1.4
<b>26</b>	<b>Grants</b>	<b>27,678.8</b>	<b>1,461.3</b>	<b>-</b>	<b>4,190.0</b>	<b>6.2</b>
261	To foreign governments	4.6	-	-	4.6	-
262	To international organizations .	285.4	2.0	-	287.4	0.4
2621	Current	285.4	2.0	-	287.4	0.4
2622	Capital	-	-	-	-	-
263	To other general government units	27,388.8	1,459.3	-	3,898.0	5.8
2631	Current	20,393.8	-	-	3,262.7	4.8
2632	Capital	6,995.0	1,459.3	-	635.3	0.9
<b>27</b>	<b>Social benefits</b>	<b>5,129.9</b>	<b>817.8</b>	<b>10,826.3</b>	<b>16,774.0</b>	<b>24.9</b>
271	Social security benefits	-	-	10,826.3	10,826.3	16.1
272	Social assistance benefits	941.4	-	-	941.4	1.4
273	Employer social benefits	4,188.5	817.8	-	5,006.3	7.4
<b>28</b>	<b>Other expense</b>	<b>2,321.8</b>	<b>3,659.1</b>	<b>-</b>	<b>5,980.9</b>	<b>8.9</b>
282	Miscellaneous other expense	2,321.8	3,659.1	-	5,980.9	8.9
2821	Current	1,312.2	3,658.4	-	4,970.6	7.4
2822	Capital	1,009.6	0.7	-	1,010.3	1.5

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

**Table 4.4 - Transactions in Assets and Liabilities, 2011****Consolidated Central Government<sup>1</sup>****R million**

GFS Code	TRANSACTION IN ASSETS AND LIABILITIES	2011			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>8,632.6</b>	<b>2,370.5</b>	<b>51.3</b>	<b>11,054.4</b>
<b>311</b>	<b>Fixed assets</b>	<b>8,194.1</b>	<b>2,370.5</b>	<b>51.3</b>	<b>10,615.9</b>
3111	Buildings and structures	6,536.8	2,162.6	-	8,699.4
3112	Machinery and equipment	1,499.3	165.7	50.6	1,715.6
3113	Other fixed assets	158.0	42.2	0.7	200.9
<b>314</b>	<b>Nonproduced assets</b>	<b>438.5</b>	<b>-</b>	<b>-</b>	<b>438.5</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>4,668.8</b>	<b>1,934.3</b>	<b>4,713.5</b>	<b>4,228.7</b>
3201	Monetary gold and SDRs	-	-	-	-
3202	Currency and deposits	1,676.7	1,934.3	-3,021.4	589.6
3203	Securities other than shares	-	-	7,647.1	559.2
3204	Loans	2,265.4	-	-64.5	2,200.9
3205	Shares and other equity	726.7	-	152.3	879.0
<b>321</b>	<b>Domestic</b>	<b>4,568.1</b>	<b>1,934.3</b>	<b>4,713.5</b>	<b>4,128.0</b>
3212	Currency and deposits	1,676.7	1,934.3	-3,021.4	589.6
3213	Securities other than shares	-	-	7,647.1	559.2
3214	Loans	2,265.4	-	-64.5	2,200.9
3215	Shares and other equity	626.0	-	152.3	778.3
<b>322</b>	<b>Foreign</b>	<b>100.7</b>	<b>-</b>	<b>-</b>	<b>100.7</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>15,015.6</b>	<b>-</b>	<b>-</b>	<b>7,927.7</b>
3302	Currency and deposits	2,869.1	-	-	2,869.1
3303	Securities other than shares	6,563.0	-	-	-524.9
3304	Loans	5,392.3	-	-	5,392.3
3305	Shares and other equity	-	-	-	-
3308	Other accounts payable	191.2	-	-	191.2
<b>331</b>	<b>Domestic</b>	<b>9,451.1</b>	<b>-</b>	<b>-</b>	<b>2,363.2</b>
3312	Currency and deposits	2,869.1	-	-	2,869.1
3313	Securities other than shares	6,390.8	-	-	-697.1
3314	Loans	-	-	-	-
3315	Shares and other equity	-	-	-	-
3318	Other accounts payable	191.2	-	-	191.2
<b>332</b>	<b>Foreign</b>	<b>5,564.5</b>	<b>-</b>	<b>-</b>	<b>5,564.5</b>
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	172.2	-	-	172.2
3324	Loans	5,392.3	-	-	5,392.3
3325	Shares and other equity	-	-	-	-
3328	Other accounts payable	-	-	-	-

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

**Table 4.5 - Expenditure by Functions of Government, 2011**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2011				
		Central Government				
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>	
					Amount	%
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>80,779.2</b>	<b>14,953.8</b>	<b>11,080.6</b>	<b>78,506.3</b>	<b>100.0</b>
<b>701</b>	<b>General public services</b>	<b>19,181.7</b>	<b>1,528.5</b>	<b>-</b>	<b>16,200.6</b>	<b>20.6</b>
7017	Public debt transactions	9,629.2	3.4	-	6,377.5	8.1
7018	Transfers of general character betw. levels of govt.	3,897.9	-	-	3,897.9	5.0
<b>703</b>	<b>Public order and safety</b>	<b>7,441.6</b>	<b>136.1</b>	<b>-</b>	<b>7,441.6</b>	<b>9.5</b>
<b>704</b>	<b>Economic affairs</b>	<b>11,462.5</b>	<b>4,063.0</b>	<b>-</b>	<b>9,322.6</b>	<b>11.9</b>
7042	Agriculture, forestry, fishing, and hunting	2,019.3	482.9	-	2,191.1	2.8
7043	Fuel and energy	54.9	646.7	-	65.9	0.1
7044	Mining, manufacturing, and construction	262.9	52.4	-	276.4	0.4
7045	Transport	3,909.3	1,967.2	-	5,331.5	6.8
7046	Communication	-	199.8	-	198.0	0.3
<b>705</b>	<b>Environmental protection</b>	<b>2,563.3</b>	<b>32.7</b>	<b>-</b>	<b>2,571.6</b>	<b>3.3</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>3,718.7</b>	<b>370.9</b>	<b>-</b>	<b>2,261.3</b>	<b>2.9</b>
<b>707</b>	<b>Health</b>	<b>7,326.6</b>	<b>183.6</b>	<b>-</b>	<b>7,348.6</b>	<b>9.4</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>721.8</b>	<b>210.2</b>	<b>-</b>	<b>761.9</b>	<b>1.0</b>
<b>709</b>	<b>Education</b>	<b>10,329.3</b>	<b>6,817.7</b>	<b>-</b>	<b>11,596.4</b>	<b>14.8</b>
<b>710</b>	<b>Social protection</b>	<b>18,033.7</b>	<b>1,611.1</b>	<b>11,080.6</b>	<b>21,001.7</b>	<b>26.8</b>

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

**Table 4.6 - Transactions in Financial Assets and Liabilities by Sector, 2011**

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

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2011			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>4,668.8</b>	<b>1,934.3</b>	<b>4,713.5</b>	<b>4,228.7</b>
<b>821</b>	<b>Domestic</b>	<b>4,568.1</b>	<b>1,934.3</b>	<b>4,713.5</b>	<b>4,128.0</b>
8211	General government	1,644.2	-	7,647.1	2,203.4
8212	Central bank	433.1	-	-	433.1
8213	Other depository corporations	-23.5	1,934.3	-3,021.4	-1,110.6
8214	Financial corporations not elsewhere classified	2.7	-	152.3	155.0
8215	Nonfinancial corporations	2,511.6	-	-64.5	2,447.1
8216	Households & nonprofit institutions serving h/holds	-	-	-	-
<b>822</b>	<b>Foreign</b>	<b>100.7</b>	<b>-</b>	<b>-</b>	<b>100.7</b>
8221	General government	-	-	-	-
8227	International organizations	100.7	-	-	100.7
8228	Financial corporations other than internat'l org's	-	-	-	-
8229	Other nonresidents	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>15,015.6</b>	<b>-</b>	<b>-</b>	<b>7,927.7</b>
<b>831</b>	<b>Domestic</b>	<b>9,451.1</b>	<b>-</b>	<b>-</b>	<b>2,363.2</b>
8311	General government	10,665.4	-	-	3,577.5
8312	Central bank	3,808.9	-	-	3,808.9
8313	Other depository corporations	-6,204.3	-	-	-6,204.3
8314	Financial corporations not elsewhere classified	1,574.8	-	-	1,574.8
8315	Nonfinancial corporations	-269.7	-	-	-269.7
8316	Households & nonprofit institutions serving h/holds	-124.0	-	-	-124.0
<b>832</b>	<b>Foreign</b>	<b>5,564.5</b>	<b>-</b>	<b>-</b>	<b>5,564.5</b>
8321	General government	-	-	-	-
8327	International organizations	4,451.0	-	-	4,451.0
8328	Financial corporations other than internat'l org's	-104.3	-	-	-104.3
8329	Other nonresidents	1,217.8	-	-	1,217.8

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

**Table 5.1 - Statement of Government Operations, 2011**  
**Consolidated General Government <sup>1</sup>**

**R million**

GFS Code	Statement of Government Operations	2011			
		General Government			
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>				
<b>1</b>	<b>Revenue</b>	<b>74,807.3</b>	<b>1,702.6</b>	<b>3,233.0</b>	<b>75,845.0</b>
11	Taxes	59,531.4	2.6	759.7	60,293.7
12	Social contributions	5,422.3	0.5	-	5,422.8
13	Grants	2,344.5	1,677.0	2,220.9	2,344.5
14	Other revenue	7,509.1	22.5	252.4	7,784.0
<b>2</b>	<b>Expense</b>	<b>67,452.0</b>	<b>1,332.9</b>	<b>2,749.6</b>	<b>67,636.5</b>
21	Compensation of employees	24,572.1	679.4	1,728.5	26,980.0
22	Use of goods and services	8,183.5	210.9	713.4	9,107.8
24	Interest	6,377.5	-	3.0	6,380.5
25	Subsidies	1,374.0	2.0	2.0	1,378.0
26	Grants	4,190.0	-	-	292.0
27	Social benefits	16,774.0	350.2	249.5	17,373.7
28	Other expense	5,980.9	90.4	53.2	6,124.5
<b>GOB</b>	<b>Gross operating balance</b>	<b>7,355.3</b>	<b>369.7</b>	<b>483.4</b>	<b>8,208.5</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>				
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>11,054.4</b>	<b>354.0</b>	<b>559.4</b>	<b>11,967.8</b>
311	Fixed assets	10,615.9	352.3	559.4	11,527.6
314	Nonproduced assets	438.5	1.7	-	440.2
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 3,699.1</b>	<b>15.7</b>	<b>-76.0</b>	<b>-3,759.3</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>				
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>4,228.7</b>	<b>15.7</b>	<b>-</b>	<b>4,244.4</b>
321	Domestic	4,128.0	15.7	-	4,143.7
322	Foreign	100.7	-	-	100.7
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>7,927.7</b>	<b>-</b>	<b>76.0</b>	<b>8,003.7</b>
331	Domestic	2,363.2	-	76.0	2,439.2
332	Foreign	5,564.5	-	-	5,564.5

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

**Table 5.2 - Revenue, 2011**  
**Consolidated General Government <sup>1</sup>**

**R million**

GFS Code	REVENUE	2011				
		General Government				Consolidated General Government <sup>1</sup>
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Amount	
<b>1</b>	<b>REVENUE</b>	<b>74,807.3</b>	<b>1,702.6</b>	<b>3,233.0</b>	<b>75,845.0</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>59,531.4</b>	<b>2.6</b>	<b>759.7</b>	<b>60,293.7</b>	<b>79.5</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>13,619.7</b>	<b>-</b>	<b>-</b>	<b>13,619.7</b>	<b>18.0</b>
1111	Payable by individuals	4,913.3	-	-	4,913.3	6.5
1112	Payable by corporations and other enterprises	7,847.0	-	-	7,847.0	10.3
1113	Unallocable	859.4	-	-	859.4	1.1
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>186.7</b>	<b>-</b>	<b>-</b>	<b>186.7</b>	<b>0.2</b>
<b>113</b>	<b>Taxes on property</b>	<b>3,939.5</b>	<b>-</b>	<b>410.2</b>	<b>4,349.7</b>	<b>5.7</b>
1131	Recurrent taxes on immovable property	6.3	-	410.2	416.5	0.5
1134	Taxes on financial and capital transactions	3,748.2	-	-	3,748.2	4.9
1135	Other nonrecurrent taxes on property	185.0	-	-	185.0	0.2
<b>114</b>	<b>Taxes on goods and services</b>	<b>38,982.3</b>	<b>2.5</b>	<b>349.5</b>	<b>39,334.3</b>	<b>51.9</b>
1141	General taxes on goods and services	22,849.5	-	71.5	22,921.0	30.2
1142	Excises	11,502.0	-	-	11,502.0	15.2
1144	Taxes on specific services	2,944.8	-	-	2,944.8	3.9
1145	Taxes on use of goods, permission to use goods	1,686.0	2.5	270.9	1,959.4	2.6
11451	<i>Motor vehicles taxes</i>	<i>1,155.4</i>	<i>-</i>	<i>-</i>	<i>1,155.4</i>	<i>1.5</i>
11452	<i>Other</i>	<i>530.6</i>	<i>2.5</i>	<i>270.9</i>	<i>804.0</i>	<i>1.1</i>
1146	Other taxes on goods and services	-	-	7.1	7.1	-
<b>115</b>	<b>Customs and other import duties</b>	<b>1,560.3</b>	<b>-</b>	<b>-</b>	<b>1,560.3</b>	<b>2.1</b>
<b>116</b>	<b>Other taxes</b>	<b>1,242.9</b>	<b>-</b>	<b>-</b>	<b>1,242.9</b>	<b>1.6</b>
<b>12</b>	<b>Social contributions</b>	<b>5,422.3</b>	<b>0.5</b>	<b>-</b>	<b>5,422.8</b>	<b>7.1</b>
<b>121</b>	<b>Social security contributions</b>	<b>3,096.0</b>	<b>-</b>	<b>-</b>	<b>3,096.0</b>	<b>4.1</b>
<b>122</b>	<b>Other social contributions</b>	<b>2,326.3</b>	<b>0.5</b>	<b>-</b>	<b>2,326.8</b>	<b>3.1</b>
<b>13</b>	<b>Grants</b>	<b>2,344.5</b>	<b>1,677.0</b>	<b>2,220.9</b>	<b>2,344.5</b>	<b>3.1</b>
<b>131</b>	<b>From foreign governments</b>	<b>222.1</b>	<b>-</b>	<b>-</b>	<b>222.1</b>	<b>0.3</b>
1311	Current	3.5	-	-	3.5	-
1312	Capital	218.6	-	-	218.6	0.3
<b>132</b>	<b>From international organizations</b>	<b>2,122.4</b>	<b>-</b>	<b>-</b>	<b>2,122.4</b>	<b>2.8</b>
1321	Current	48.2	-	-	48.2	0.1
1322	Capital	2,074.2	-	-	2,074.2	2.7
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>1,677.0</b>	<b>2,220.9</b>	<b>-</b>	<b>-</b>
1331	Current	-	1,308.0	1,954.7	-	-
1332	Capital	-	369.0	266.2	-	-
<b>14</b>	<b>Other revenue</b>	<b>7,509.1</b>	<b>22.5</b>	<b>252.4</b>	<b>7,784.0</b>	<b>10.3</b>
<b>141</b>	<b>Property income</b>	<b>4,252.4</b>	<b>11.2</b>	<b>64.0</b>	<b>4,327.6</b>	<b>5.7</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>2,361.0</b>	<b>6.6</b>	<b>127.4</b>	<b>2,495.0</b>	<b>3.3</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>302.4</b>	<b>4.0</b>	<b>-</b>	<b>306.4</b>	<b>0.4</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>545.2</b>	<b>0.7</b>	<b>61.0</b>	<b>606.9</b>	<b>0.8</b>

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

**Table 5.3 - Expense, 2011**  
**Consolidated General Government <sup>1</sup>**

**R million**

GFS Code	EXPENSE	2011				
		General Government				Consolidated General Government <sup>1</sup>
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Amount	
<b>2</b>	<b>EXPENSE</b>	<b>67,452.0</b>	<b>1,332.9</b>	<b>2,749.6</b>	<b>67,636.5</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>24,572.1</b>	<b>679.4</b>	<b>1,728.5</b>	<b>26,980.0</b>	<b>39.9</b>
211	Wages and salaries	22,047.6	679.4	1,497.8	24,224.8	35.8
212	Social contributions	2,524.5	-	230.7	2,755.2	4.1
<b>22</b>	<b>Use of goods and services</b>	<b>8,183.5</b>	<b>210.9</b>	<b>713.4</b>	<b>9,107.8</b>	<b>13.5</b>
<b>24</b>	<b>Interest</b>	<b>6,377.5</b>	<b>-</b>	<b>3.0</b>	<b>6,380.5</b>	<b>9.4</b>
241	To nonresidents	439.7	-	-	439.7	0.7
242	To residents other than general government	5,937.8	-	-	5,937.8	8.8
243	To other general government units	-	-	3.0	3.0	-
<b>25</b>	<b>Subsidies</b>	<b>1,374.0</b>	<b>2.0</b>	<b>2.0</b>	<b>1,378.0</b>	<b>2.0</b>
251	To public corporations	421.0	2.0	2.0	425.0	0.6
252	To private enterprises	953.0	-	-	953.0	1.4
<b>26</b>	<b>Grants</b>	<b>4,190.0</b>	<b>-</b>	<b>-</b>	<b>292.0</b>	<b>0.4</b>
261	To foreign governments	4.6	-	-	4.6	-
262	To international organizations .	287.4	-	-	287.4	0.4
2621	Current	287.4	-	-	287.7	0.4
2622	Capital	-	-	-	-	-
263	To other general government units	3,898.0	-	-	-	-
2631	Current	3,262.7	-	-	-	-
2632	Capital	635.3	-	-	-	-
<b>27</b>	<b>Social benefits</b>	<b>16,774.0</b>	<b>350.2</b>	<b>249.5</b>	<b>17,373.7</b>	<b>25.7</b>
271	Social security benefits	10,826.3	257.2	-	11,083.5	16.4
272	Social assistance benefits	941.4	93.0	-	1,034.4	1.5
273	Employer social benefits	5,006.3	-	249.5	5,255.8	7.8
<b>28</b>	<b>Other expense</b>	<b>5,980.9</b>	<b>90.4</b>	<b>53.2</b>	<b>6,124.5</b>	<b>9.1</b>
282	Miscellaneous other expense	5,980.9	90.4	53.2	6,124.5	9.1
2821	Current	4,970.6	89.5	53.2	5,113.3	7.6
2822	Capital	1,010.3	0.9	-	1,011.2	1.5

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

**Table 5.4 - Transactions in Assets and Liabilities, 2011**

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

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2011			
		General Government			
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>11,054.4</b>	<b>354.0</b>	<b>559.4</b>	<b>11,967.8</b>
<b>311</b>	<b>Fixed assets</b>	<b>10,615.9</b>	<b>352.3</b>	<b>559.4</b>	<b>11,527.6</b>
3111	Buildings and structures	8,699.4	331.9	464.0	9,495.3
3112	Machinery and equipment	1,715.6	13.3	91.8	1,820.7
3113	Other fixed assets	200.9	7.1	3.6	211.6
<b>314</b>	<b>Nonproduced assets</b>	<b>438.5</b>	<b>1.7</b>	<b>-</b>	<b>440.2</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>4,228.7</b>	<b>15.7</b>	<b>0.0</b>	<b>4,244.4</b>
3201	Monetary gold and SDRs	-	-	-	-
3202	Currency and deposits	589.6	15.7	-	605.3
3203	Securities other than shares	559.2	-	-	559.2
3204	Loans	2,200.9	-	-	2,200.9
3205	Shares and other equity	879.0	-	-	879.0
<b>321</b>	<b>Domestic</b>	<b>4,128.0</b>	<b>15.7</b>	<b>0.0</b>	<b>4,143.7</b>
3212	Currency and deposits	589.6	15.7	0.0	605.3
3213	Securities other than shares	559.2	-	-	559.2
3214	Loan	2,200.9	-	-	2,200.9
3215	Shares and other equity	778.3	-	-	778.3
<b>322</b>	<b>Foreign</b>	<b>100.7</b>	<b>-</b>	<b>-</b>	<b>100.7</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>7,927.7</b>	<b>-</b>	<b>76.0</b>	<b>8,003.7</b>
3302	Currency and deposits	2,869.1	-	76.0	2,945.1
3303	Securities other than shares	-524.9	-	-	-524.9
3304	Loans	5,392.3	-	-	5,392.3
3305	Shares and other equity	-	-	-	-
3308	Other accounts payable	191.2	-	-	191.2
<b>331</b>	<b>Domestic</b>	<b>2,363.2</b>	<b>-</b>	<b>76.0</b>	<b>2,439.2</b>
3312	Currency and deposits	2,869.1	-	76.0	2,945.1
3313	Securities other than shares	-697.1	-	-	-697.1
3314	Loans	-	-	-	-
3315	Shares and other equity	-	-	-	-
3318	Other accounts payable	191.2	-	-	191.2
<b>332</b>	<b>Foreign</b>	<b>5,564.5</b>	<b>-</b>	<b>-</b>	<b>5,564.5</b>
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	172.2	-	-	172.2
3324	Loans	5,392.3	-	-	5,392.3
3325	Shares and other equity	-	-	-	-
3328	Other accounts payable	-	-	-	-

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

**Table 5.5 - Expenditure by Functions of Government, 2011**  
**Consolidated General Government<sup>1</sup>**

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2011				
		General Government				
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>	
					Amount	%
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>78,506.3</b>	<b>1,686.9</b>	<b>3,309.1</b>	<b>79,604.4</b>	<b>100.0</b>
<b>701</b>	<b>General public services</b>	<b>16,200.6</b>	<b>214.1</b>	<b>1,045.3</b>	<b>13,562.1</b>	<b>17.0</b>
7017	Public debt transactions	6,377.5	-	3.0	6,380.5	8.0
7018	Transfers of general character betw. levels of govt.	3,897.9	-	-	-	-
<b>703</b>	<b>Public order and safety</b>	<b>7,441.6</b>	<b>34.5</b>	<b>-</b>	<b>7,476.1</b>	<b>9.4</b>
<b>704</b>	<b>Economic affairs</b>	<b>9,322.6</b>	<b>270.2</b>	<b>659.3</b>	<b>10,252.1</b>	<b>12.9</b>
7042	Agriculture, forestry, fishing, and hunting	2,191.1	154.4	-	2,345.5	2.9
7043	Fuel and energy	65.9	-	-	65.9	0.1
7044	Mining, manufacturing, and construction	276.4	0.9	443.5	720.8	0.9
7045	Transport	5,331.5	93.7	212.0	5,637.2	7.1
7046	Communication	198.0	-	3.8	201.8	0.3
<b>705</b>	<b>Environmental protection</b>	<b>2,571.6</b>	<b>86.3</b>	<b>266.3</b>	<b>2,924.2</b>	<b>3.7</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>2,261.3</b>	<b>212.9</b>	<b>635.5</b>	<b>3,109.7</b>	<b>3.9</b>
<b>707</b>	<b>Health</b>	<b>7,348.6</b>	<b>223.0</b>	<b>148.5</b>	<b>7,720.1</b>	<b>9.7</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>761.9</b>	<b>57.2</b>	<b>188.0</b>	<b>1,007.1</b>	<b>1.3</b>
<b>709</b>	<b>Education</b>	<b>11,596.4</b>	<b>221.1</b>	<b>20.5</b>	<b>11,838.0</b>	<b>14.9</b>
<b>710</b>	<b>Social protection</b>	<b>21,001.7</b>	<b>367.6</b>	<b>345.7</b>	<b>21,715.0</b>	<b>27.3</b>

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

**Table 5.6 - Transactions in Financial Assets and Liabilities by Sector, 2011**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2011			
		General Government			
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>4,228.7</b>	<b>15.7</b>	<b>-</b>	<b>4,244.4</b>
<b>821</b>	<b>Domestic</b>	<b>4,128.0</b>	<b>15.7</b>	<b>-</b>	<b>4,143.7</b>
8211	General government	2,203.4	-	-	2,203.4
8212	Central bank	433.1	-	-	433.1
8213	Other depository corporations	-1,110.6	15.7	-	-1,094.9
8214	Financial corporations not elsewhere classified	155.0	-	-	155.0
8215	Nonfinancial corporations	2,447.1	-	-	2,447.1
8216	Households & nonprofit institutions serving h/holds	-	-	-	-
<b>822</b>	<b>Foreign</b>	<b>100.7</b>	<b>-</b>	<b>-</b>	<b>100.7</b>
8221	General government	-	-	-	-
8227	International organizations	100.7	-	-	100.7
8228	Financial corporations other than internat'l org's	-	-	-	-
8229	Other nonresidents	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>7,927.7</b>	<b>-</b>	<b>76.0</b>	<b>8,003.7</b>
<b>831</b>	<b>Domestic</b>	<b>2,363.2</b>	<b>-</b>	<b>76.0</b>	<b>2,439.2</b>
8311	General government	3,577.5	-	-	3,577.5
8312	Central bank	3,808.9	-	-	3,808.9
8313	Other depository corporations	-6,204.3	-	76.0	-6,128.3
8314	Financial corporations not elsewhere classified	1,574.8	-	-	1,574.8
8315	Nonfinancial corporations	-269.7	-	-	-269.7
8316	Households & nonprofit institutions serving h/holds	-124.0	-	-	-124.0
<b>832</b>	<b>Foreign</b>	<b>5,564.5</b>	<b>-</b>	<b>-</b>	<b>5,564.5</b>
8321	General government	-	-	-	-
8327	International organizations	4,451.0	-	-	4,451.0
8328	Financial corporations other than internat'l org's	-104.3	-	-	-104.3
8329	Other nonresidents	1,217.8	-	-	1,217.8

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

**Table 6.1 - Statement of Government Operations, 2012**  
**Consolidated Central Government<sup>1</sup>**

R million

GFS Code	Statement of Government Operations	2012			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>				
<b>1</b>	<b>Revenue</b>	<b>75,046.9</b>	<b>13,539.0</b>	<b>17,514.9</b>	<b>81,538.7</b>
11	Taxes	64,919.2	376.7	-	65,295.9
12	Social contributions	2,304.3	947.3	2,491.3	5,742.9
13	Grants	2,397.8	10,795.2	10,154.5	2,397.8
14	Other revenue	5,425.6	1,419.8	4,869.1	8,102.1
<b>2</b>	<b>Expense</b>	<b>71,508.7</b>	<b>12,300.5</b>	<b>12,131.1</b>	<b>71,378.2</b>
21	Compensation of employees	20,870.9	4,783.7	7.4	25,662.0
22	Use of goods and services	6,515.8	2,039.2	107.7	8,572.6
24	Interest	10,129.3	3.7	-	6,610.7
25	Subsidies	1,146.6	227.7	-	1,374.3
26	Grants	25,228.1	276.0	-	4,554.4
27	Social benefits	5,245.3	913.1	12,016.0	18,174.4
28	Other expense	2,372.7	4,057.1	-	6,429.8
<b>GOB</b>	<b>Gross operating balance</b>	<b>3,538.2</b>	<b>1,238.5</b>	<b>5,383.8</b>	<b>10,160.5</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>				
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>9,615.9</b>	<b>2,534.4</b>	<b>45.5</b>	<b>12,195.8</b>
311	Fixed assets	9,186.7	2,534.4	45.5	11,766.6
314	Nonproduced assets	429.2	-	-	429.2
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 6,077.7</b>	<b>- 1,295.9</b>	<b>5,338.3</b>	<b>- 2,035.3</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>				
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>2,402.1</b>	<b>- 1,296.0</b>	<b>5,338.3</b>	<b>6,143.1</b>
321	Domestic	2,015.7	- 1,296.0	4,695.4	5,113.8
322	Foreign	386.4	-	642.9	1,029.3
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>8,479.7</b>	<b>-</b>	<b>-</b>	<b>8,178.4</b>
331	Domestic	5,497.4	-	-	5,196.1
332	Foreign	2,982.3	-	-	2,982.3

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

**Table 6.2 - Revenue, 2012**

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

**R million**

GFS Code	REVENUE	2012				
		Central Government				
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>	
					Amount	%
<b>1</b>	<b>REVENUE</b>	<b>75,046.9</b>	<b>13,539.0</b>	<b>17,514.9</b>	<b>81,538.7</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>64,919.2</b>	<b>376.7</b>	<b>-</b>	<b>65,295.9</b>	<b>80.1</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>14,634.1</b>	<b>-</b>	<b>-</b>	<b>14,634.1</b>	<b>17.9</b>
1111	Payable by individuals	5,331.4	-	-	5,331.4	6.5
1112	Payable by corporations and other enterprises	8,371.6	-	-	8,371.6	10.3
1113	Unallocable	931.1	-	-	931.1	1.1
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>201.2</b>	<b>-</b>	<b>201.2</b>	<b>0.2</b>
<b>113</b>	<b>Taxes on property</b>	<b>4,556.3</b>	<b>-</b>	<b>-</b>	<b>4,556.3</b>	<b>5.6</b>
1131	Recurrent taxes on immovable property	3.6	-	-	3.6	-
1134	Taxes on financial and capital transactions	4,503.3	-	-	4,503.3	5.5
1135	Other nonrecurrent taxes on property	49.4	-	-	49.4	0.1
<b>114</b>	<b>Taxes on goods and services</b>	<b>43,007.8</b>	<b>175.5</b>	<b>-</b>	<b>43,183.3</b>	<b>53.0</b>
1141	General taxes on goods and services	24,958.1	148.0	-	25,106.1	30.8
1142	Excises	13,038.7	13.0	-	13,051.7	16.0
1144	Taxes on specific services	3,152.0	-	-	3,152.0	3.9
1145	Taxes on use of goods, permission to use goods	1,859.0	14.5	-	1,873.5	2.3
11451	<i>Motor vehicles taxes</i>	<i>1,211.3</i>	<i>-</i>	<i>-</i>	<i>1,211.3</i>	<i>1.5</i>
11452	<i>Other</i>	<i>647.7</i>	<i>14.5</i>	<i>-</i>	<i>662.2</i>	<i>0.8</i>
<b>115</b>	<b>Customs and other import duties</b>	<b>1,505.9</b>	<b>-</b>	<b>-</b>	<b>1,505.9</b>	<b>1.8</b>
<b>116</b>	<b>Other taxes</b>	<b>1,215.1</b>	<b>-</b>	<b>-</b>	<b>1,215.1</b>	<b>1.5</b>
<b>12</b>	<b>Social contributions</b>	<b>2,304.3</b>	<b>947.3</b>	<b>2,491.3</b>	<b>5,742.9</b>	<b>7.0</b>
<b>121</b>	<b>Social security contributions</b>	<b>768.1</b>	<b>13.5</b>	<b>2,491.3</b>	<b>3,272.9</b>	<b>4.0</b>
<b>122</b>	<b>Other social contributions</b>	<b>1,536.2</b>	<b>933.8</b>	<b>-</b>	<b>2,470.0</b>	<b>3.0</b>
<b>13</b>	<b>Grants</b>	<b>2,397.8</b>	<b>10,795.2</b>	<b>10,154.5</b>	<b>2,397.8</b>	<b>2.9</b>
<b>131</b>	<b>From foreign governments</b>	<b>122.3</b>	<b>-</b>	<b>-</b>	<b>122.3</b>	<b>0.1</b>
1311	Current	49.5	-	-	49.5	0.1
1312	Capital	72.8	-	-	72.8	0.1
<b>132</b>	<b>From international organizations</b>	<b>2,275.5</b>	<b>-</b>	<b>-</b>	<b>2,275.5</b>	<b>2.8</b>
1321	Current	53.3	-	-	53.3	0.1
1322	Capital	2,222.2	-	-	2,222.2	2.7
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>10,795.2</b>	<b>10,154.5</b>	<b>-</b>	<b>-</b>
1331	Current	-	8,391.8	10,154.5	-	-
1332	Capital	-	2,403.4	-	-	-
<b>14</b>	<b>Other revenue</b>	<b>5,425.6</b>	<b>1,419.8</b>	<b>4,869.1</b>	<b>8,102.1</b>	<b>9.9</b>
<b>141</b>	<b>Property income</b>	<b>3,308.2</b>	<b>324.5</b>	<b>4,652.8</b>	<b>4,763.2</b>	<b>5.8</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>1,620.8</b>	<b>779.4</b>	<b>216.3</b>	<b>2,526.4</b>	<b>3.1</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>309.7</b>	<b>0.7</b>	<b>-</b>	<b>310.4</b>	<b>0.4</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>186.9</b>	<b>315.2</b>	<b>-</b>	<b>502.1</b>	<b>0.6</b>

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

**Table 6.3 - Expense, 2012**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENSE	2012				
		Central Government				Consolidated Central Government <sup>1</sup>
		Budgetary Central Government	Extra Budgetary	Social Security	Amount	
<b>2</b>	<b>EXPENSE</b>	<b>71,508.7</b>	<b>12,300.5</b>	<b>12,131.1</b>	<b>71,378.2</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>20,870.9</b>	<b>4,783.7</b>	<b>7.4</b>	<b>25,662.0</b>	<b>36.0</b>
211	Wages and salaries	18,477.6	4,527.5	7.4	23,012.5	32.2
212	Social contributions	2,393.3	256.2	-	2,649.5	3.7
<b>22</b>	<b>Use of goods and services</b>	<b>6,515.8</b>	<b>2,039.2</b>	<b>107.7</b>	<b>8,572.6</b>	<b>12.0</b>
<b>24</b>	<b>Interest</b>	<b>10,129.3</b>	<b>3.7</b>	<b>-</b>	<b>6,610.7</b>	<b>9.3</b>
241	To nonresidents	502.1	2.8	-	504.9	0.7
242	To residents other than general government	6,104.9	0.9	-	6,105.8	8.6
243	To other general government units	3,522.3	-	-	-	-
<b>25</b>	<b>Subsidies</b>	<b>1,146.6</b>	<b>227.7</b>	<b>-</b>	<b>1,374.3</b>	<b>1.9</b>
251	To public corporations	412.1	4.9	-	417.0	0.6
252	To private enterprises	734.5	222.8	-	957.3	1.3
<b>26</b>	<b>Grants</b>	<b>25,228.1</b>	<b>276.0</b>	<b>-</b>	<b>4,554.4</b>	<b>6.4</b>
261	To foreign governments	3.0	-	-	3.0	-
262	To international organizations .	235.5	-	-	235.5	0.3
2621	Current	235.5	-	-	235.5	0.3
2622	Capital	-	-	-	-	-
263	To other general government units	24,989.6	276.0	-	4,315.9	6.0
2631	Current	22,165.5	7.0	-	3,626.2	5.1
2632	Capital	2,824.1	269.0	-	689.7	1.0
<b>27</b>	<b>Social benefits</b>	<b>5,245.3</b>	<b>913.1</b>	<b>12,016.0</b>	<b>18,174.4</b>	<b>25.5</b>
271	Social security benefits	-	-	12,016.0	12,016.0	16.8
272	Social assistance benefits	1,029.1	-	-	1,029.1	1.4
273	Employer social benefits	4,216.2	913.1	-	5,129.3	7.2
<b>28</b>	<b>Other expense</b>	<b>2,372.7</b>	<b>4,057.1</b>	<b>-</b>	<b>6,429.8</b>	<b>9.0</b>
282	Miscellaneous other expense	2,372.7	4,057.1	-	6,429.8	9.0
2821	Current	1,505.3	3,881.1	-	5,386.4	7.5
2822	Capital	867.4	176.0	-	1,043.4	1.5

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

**Table 6.4 - Transactions in Assets and Liabilities, 2012**  
**Consolidated Central Government<sup>1</sup>**

		<b>R million</b>			
GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2012			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>9,615.9</b>	<b>2,534.4</b>	<b>45.5</b>	<b>12,195.8</b>
<b>311</b>	<b>Fixed assets</b>	<b>9,186.7</b>	<b>2,534.4</b>	<b>45.5</b>	<b>11,766.6</b>
3111	Buildings and structures	7,807.2	2,295.4	-	10,102.6
3112	Machinery and equipment	963.9	183.6	45.5	1,193.0
3113	Other fixed assets	415.6	55.4	-	471.0
<b>314</b>	<b>Nonproduced assets</b>	<b>429.2</b>	<b>-</b>	<b>-</b>	<b>429.2</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>2,402.1</b>	<b>-1,296.0</b>	<b>5,338.3</b>	<b>6,143.1</b>
3201	Monetary gold and SDRs	95.6	-	-	95.6
3202	Currency and deposits	979.3	4.0	2,048.2	4,330.5
3203	Securities other than shares	-	-	2,063.4	463.1
3204	Loans	136.6	-1,300.0	-68.0	-1,231.4
3205	Shares and other equity	1,190.6	-	1,294.7	2,485.3
<b>321</b>	<b>Domestic</b>	<b>2,015.7</b>	<b>-1,296.0</b>	<b>4,695.4</b>	<b>5,113.8</b>
3212	Currency and deposits	983.4	4.0	2,048.2	4,334.6
3213	Securities other than shares	-	-	1,420.5	-179.8
3214	Loans	136.6	-1,300.0	-68.0	-1,231.4
3215	Shares and other equity	895.7	-	1,294.7	2,190.4
<b>322</b>	<b>Foreign</b>	<b>386.4</b>	<b>-</b>	<b>642.9</b>	<b>1,029.3</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>8,479.7</b>	<b>-</b>	<b>-</b>	<b>8,178.4</b>
3302	Currency and deposits	-1,550.5	-	-	-250.5
3303	Securities other than shares	6,728.0	-	-	5,126.7
3304	Loans	3,021.8	-	-	3,021.8
3305	Shares and other equity	-	-	-	-
3308	Other accounts payable	280.4	-	-	280.4
<b>331</b>	<b>Domestic</b>	<b>5,497.4</b>	<b>-</b>	<b>-</b>	<b>5,196.1</b>
3312	Currency and deposits	-1,550.5	-	-	-250.5
3313	Securities other than shares	6,767.5	-	-	5,166.2
3314	Loans	-	-	-	-
3315	Shares and other equity	-	-	-	-
3318	Other accounts payable	280.4	-	-	280.4
<b>332</b>	<b>Foreign</b>	<b>2,982.3</b>	<b>-</b>	<b>-</b>	<b>2,982.3</b>
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	-39.5	-	-	-39.5
3324	Loans	3,021.8	-	-	3,021.8
3325	Shares and other equity	-	-	-	-
3328	Other accounts payable	-	-	-	-

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

**Table 6.5 - Expenditure by Functions of Government, 2012**  
**Consolidated Central Government<sup>1</sup>**

		<b>R million</b>				
GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2012				
		Central Government				
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>	
					Amount	%
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>81,124.5</b>	<b>14,834.9</b>	<b>12,176.6</b>	<b>83,573.9</b>	<b>100.0</b>
<b>701</b>	<b>General public services</b>	<b>20,747.1</b>	<b>2,036.3</b>	<b>-</b>	<b>17,826.4</b>	<b>21.3</b>
7017	Public debt transactions	10,129.3	3.7	-	6,610.7	7.9
7018	Transfers of general character betw. levels of govt.	4,315.9	-	-	4,315.9	5.2
<b>703</b>	<b>Public order and safety</b>	<b>7,368.2</b>	<b>139.5</b>	<b>-</b>	<b>7,354.1</b>	<b>8.8</b>
<b>704</b>	<b>Economic affairs</b>	<b>9,129.0</b>	<b>4,018.9</b>	<b>-</b>	<b>10,228.4</b>	<b>12.2</b>
7042	Agriculture, forestry, fishing, and hunting	2,069.9	507.5	-	2,272.3	2.7
7043	Fuel and energy	99.3	197.0	-	96.3	0.1
7044	Mining, manufacturing, and construction	330.9	62.3	-	352.7	0.4
7045	Transport	5,548.1	2,123.6	-	5,901.7	7.1
7046	Communication	-	201.5	-	200.1	0.2
<b>705</b>	<b>Environmental protection</b>	<b>2,594.1</b>	<b>30.5</b>	<b>-</b>	<b>2,604.6</b>	<b>3.1</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>2,702.8</b>	<b>393.1</b>	<b>-</b>	<b>2,761.7</b>	<b>3.3</b>
<b>707</b>	<b>Health</b>	<b>7,753.1</b>	<b>189.0</b>	<b>-</b>	<b>7,775.3</b>	<b>9.3</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>742.2</b>	<b>192.2</b>	<b>-</b>	<b>725.8</b>	<b>0.9</b>
<b>709</b>	<b>Education</b>	<b>11,110.7</b>	<b>6,391.0</b>	<b>-</b>	<b>12,370.1</b>	<b>14.8</b>
<b>710</b>	<b>Social protection</b>	<b>18,977.3</b>	<b>1,444.4</b>	<b>12,176.6</b>	<b>21,927.5</b>	<b>26.2</b>

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

**Table 6.6 - Transactions in Financial Assets and Liabilities by Sector, 2012**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2012			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>2,402.1</b>	<b>-1,296.0</b>	<b>5,338.3</b>	<b>6,143.1</b>
<b>821</b>	<b>Domestic</b>	<b>2,015.7</b>	<b>-1,296.0</b>	<b>4,695.4</b>	<b>5,113.8</b>
8211	General government	-	-1,300.0	1,601.3	-
8212	Central bank	-	-	-330.8	-330.8
8213	Other depository corporations	1,002.9	4.0	2,754.9	3,760.8
8214	Financial corporations not elsewhere classified	-2.2	-	98.0	95.8
8215	Nonfinancial corporations	1,055.4	-	572.0	1,627.4
8216	Households & nonprofit institutions serving h/holds	-40.4	-	-	-40.4
<b>822</b>	<b>Foreign</b>	<b>386.4</b>	<b>-</b>	<b>642.9</b>	<b>1,029.3</b>
8221	General government	-	-	-	-
8227	International organizations	294.9	-	-	294.9
8228	Financial corporations other than internat'l org's	91.5	-	642.9	734.4
8229	Other nonresidents	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>8,479.8</b>	<b>-</b>	<b>-</b>	<b>8,178.5</b>
<b>831</b>	<b>Domestic</b>	<b>5,497.5</b>	<b>-</b>	<b>-</b>	<b>5,196.2</b>
8311	General government	301.3	-	-	-
8312	Central bank	-3,959.0	-	-	-3,959.0
8313	Other depository corporations	5,549.8	-	-	5,549.8
8314	Financial corporations not elsewhere classified	3,632.8	-	-	3,632.8
8315	Nonfinancial corporations	65.6	-	-	65.6
8316	Households & nonprofit institutions serving h/holds	-93.0	-	-	-93.0
<b>832</b>	<b>Foreign</b>	<b>2,982.3</b>	<b>-</b>	<b>-</b>	<b>2,982.3</b>
8321	General government	-	-	-	-
8327	International organizations	2,665.9	-	-	2,665.9
8328	Financial corporations other than internat'l org's	-	-	-	-
8329	Other nonresidents	316.4	-	-	316.4

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

**Table 7.1 - Statement of Government Operations, 2012**  
**Consolidated General Government <sup>1</sup>**

R million

GFS Code	Statement of Government Operations	2012			
		General Government			
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>				
<b>1</b>	<b>Revenue</b>	<b>81,538.7</b>	<b>1,835.4</b>	<b>3,353.2</b>	<b>82,411.4</b>
11	Taxes	65,295.9	2.3	608.0	65,906.2
12	Social contributions	5,742.9	0.2	-	5,743.1
13	Grants	2,397.8	1,808.3	2,507.6	2,397.8
14	Other revenue	8,102.1	24.6	237.6	8,364.3
<b>2</b>	<b>Expense</b>	<b>71,378.2</b>	<b>1,401.4</b>	<b>2,746.1</b>	<b>71,209.8</b>
21	Compensation of employees	25,662.0	700.2	1,705.2	28,067.4
22	Use of goods and services	8,572.6	216.2	744.5	9,533.3
24	Interest	6,610.7	-	-	6,610.7
25	Subsidies	1,374.3	1.8	2.1	1,378.2
26	Grants	4,554.4	-	-	238.5
27	Social benefits	18,174.4	391.8	261.6	18,827.8
28	Other expense	6,429.8	91.4	32.7	6,553.9
<b>GOB</b>	<b>Gross operating balance</b>	<b>10,160.5</b>	<b>434.0</b>	<b>607.1</b>	<b>11,201.6</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>				
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>12,195.8</b>	<b>403.0</b>	<b>438.1</b>	<b>13,036.9</b>
311	Fixed assets	11,766.6	400.3	438.1	12,605.0
314	Nonproduced assets	429.2	2.7	-	431.9
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 2,035.3</b>	<b>31.0</b>	<b>169.0</b>	<b>-1,835.3</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>				
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>6,143.1</b>	<b>31.0</b>	<b>169.0</b>	<b>6,343.1</b>
321	Domestic	5,113.8	31.0	169.0	5,313.8
322	Foreign	1,029.3	-	-	1,029.3
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>8,178.4</b>	<b>-</b>	<b>-</b>	<b>8,178.4</b>
331	Domestic	5,196.1	-	-	5,196.1
332	Foreign	2,982.3	-	-	2,982.3

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

**Table 7.2 - Revenue, 2012**  
**Consolidated General Government <sup>1</sup>**

R million

GFS Code	REVENUE	2012				
		General Government				Consolidated General Government <sup>1</sup>
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Amount	
<b>1</b>	<b>REVENUE</b>	<b>81,538.7</b>	<b>1,835.4</b>	<b>3,353.2</b>	<b>82,411.4</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>65,295.9</b>	<b>2.3</b>	<b>608.0</b>	<b>65,906.2</b>	<b>80.0</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>14,634.1</b>	<b>-</b>	<b>-</b>	<b>14,634.1</b>	<b>17.8</b>
1111	Payable by individuals	5,331.4	-	-	5,331.4	6.5
1112	Payable by corporations and other enterprises	8,371.6	-	-	8,371.6	10.2
1113	Unallocable	931.1	-	-	931.1	1.1
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>201.2</b>	<b>-</b>	<b>-</b>	<b>201.2</b>	<b>0.2</b>
<b>113</b>	<b>Taxes on property</b>	<b>4,556.3</b>	<b>-</b>	<b>234.7</b>	<b>4,791.0</b>	<b>5.8</b>
1131	Recurrent taxes on immovable property	3.6	-	234.7	238.3	0.3
1134	Taxes on financial and capital transactions	4,503.3	-	-	4,503.3	5.5
1135	Other nonrecurrent taxes on property	49.4	-	-	49.4	0.1
<b>114</b>	<b>Taxes on goods and services</b>	<b>43,183.3</b>	<b>2.3</b>	<b>355.3</b>	<b>43,540.9</b>	<b>52.8</b>
1141	General taxes on goods and services	25,106.1	-	97.4	25,203.5	30.6
1142	Excises	13,051.7	-	-	13,051.7	15.8
1144	Taxes on specific services	3,152.0	-	-	3,152.0	3.8
1145	Taxes on use of goods, permission to use goods	1,873.5	2.3	251.2	2,127.0	2.6
11451	<i>Motor vehicles taxes</i>	<i>1,211.3</i>	<i>-</i>	<i>-</i>	<i>1,211.3</i>	<i>1.5</i>
11452	<i>Other</i>	<i>662.2</i>	<i>2.3</i>	<i>251.2</i>	<i>915.7</i>	<i>1.1</i>
1146	Other taxes on goods and services	-	-	6.7	6.7	-
<b>115</b>	<b>Customs and other import duties</b>	<b>1,505.9</b>	<b>-</b>	<b>-</b>	<b>1,505.9</b>	<b>1.8</b>
<b>116</b>	<b>Other taxes</b>	<b>1,215.1</b>	<b>-</b>	<b>18.0</b>	<b>1,233.1</b>	<b>1.5</b>
<b>12</b>	<b>Social contributions</b>	<b>5,742.9</b>	<b>0.2</b>	<b>-</b>	<b>5,743.1</b>	<b>7.0</b>
<b>121</b>	<b>Social security contributions</b>	<b>3,272.9</b>	<b>-</b>	<b>-</b>	<b>3,272.9</b>	<b>4.0</b>
<b>122</b>	<b>Other social contributions</b>	<b>2,470.0</b>	<b>0.2</b>	<b>-</b>	<b>2,470.2</b>	<b>3.0</b>
<b>13</b>	<b>Grants</b>	<b>2,397.8</b>	<b>1,808.3</b>	<b>2,507.6</b>	<b>2,397.8</b>	<b>2.9</b>
<b>131</b>	<b>From foreign governments</b>	<b>122.3</b>	<b>-</b>	<b>-</b>	<b>122.3</b>	<b>0.1</b>
1311	Current	49.5	-	-	49.5	0.1
1312	Capital	72.8	-	-	72.8	0.1
<b>132</b>	<b>From international organizations</b>	<b>2,275.5</b>	<b>-</b>	<b>-</b>	<b>2,275.5</b>	<b>2.8</b>
1321	Current	53.3	-	-	53.3	0.1
1322	Capital	2,222.2	-	-	2,222.2	2.7
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>1,808.3</b>	<b>2,507.6</b>	<b>-</b>	<b>-</b>
1331	Current	-	1,387.6	2,238.6	-	-
1332	Capital	-	420.7	269.0	-	-
<b>14</b>	<b>Other revenue</b>	<b>8,102.1</b>	<b>24.6</b>	<b>237.6</b>	<b>8,364.3</b>	<b>10.1</b>
<b>141</b>	<b>Property income</b>	<b>4,763.3</b>	<b>10.2</b>	<b>72.7</b>	<b>4,846.1</b>	<b>5.9</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>2,526.4</b>	<b>7.7</b>	<b>101.4</b>	<b>2,635.5</b>	<b>3.2</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>310.4</b>	<b>5.9</b>	<b>-</b>	<b>316.3</b>	<b>0.4</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>502.1</b>	<b>0.8</b>	<b>63.5</b>	<b>566.4</b>	<b>0.7</b>

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

**Table 7.3 - Expense, 2012**  
**Consolidated General Government <sup>1</sup>**

**R million**

GFS Code	EXPENSE	2012				
		General Government				
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>	
Amount	%					
<b>2</b>	<b>EXPENSE</b>	<b>71,378.2</b>	<b>1,401.4</b>	<b>2,746.1</b>	<b>71,209.8</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>25,662.0</b>	<b>700.2</b>	<b>1,705.2</b>	<b>28,067.4</b>	<b>39.4</b>
211	Wages and salaries	23,012.5	700.2	1,489.0	25,201.7	35.4
212	Social contributions	2,649.5	-	216.2	2,865.7	4.0
<b>22</b>	<b>Use of goods and services</b>	<b>8,572.6</b>	<b>216.2</b>	<b>744.5</b>	<b>9,533.3</b>	<b>13.4</b>
<b>24</b>	<b>Interest</b>	<b>6,610.7</b>	<b>-</b>	<b>-</b>	<b>6,610.7</b>	<b>9.3</b>
241	To nonresidents	504.9	-	-	504.9	0.7
242	To residents other than general government	6,105.8	-	-	6,105.8	8.6
243	To other general government units	-	-	-	-	-
<b>25</b>	<b>Subsidies</b>	<b>1,374.3</b>	<b>1.8</b>	<b>2.1</b>	<b>1,378.2</b>	<b>1.9</b>
251	To public corporations	417.0	1.8	2.1	420.9	0.6
252	To private enterprises	957.3	-	-	957.3	1.3
<b>26</b>	<b>Grants</b>	<b>4,554.4</b>	<b>-</b>	<b>-</b>	<b>238.5</b>	<b>0.3</b>
261	To foreign governments	3.0	-	-	3.0	-
262	To international organizations .	235.5	-	-	235.5	0.3
2621	Current	235.5	-	-	235.5	0.3
2622	Capital	-	-	-	-	-
263	To other general government units	4,315.9	-	-	-	-
2631	Current	3,626.2	-	-	-	-
2632	Capital	689.7	-	-	-	-
<b>27</b>	<b>Social benefits</b>	<b>18,174.4</b>	<b>391.8</b>	<b>261.6</b>	<b>18,827.8</b>	<b>26.4</b>
271	Social security benefits	12,016.0	281.9	-	12,297.9	17.3
272	Social assistance benefits	1,029.1	109.9	0.2	1,139.2	1.6
273	Employer social benefits	5,129.3	-	261.4	5,390.7	7.6
<b>28</b>	<b>Other expense</b>	<b>6,429.8</b>	<b>91.4</b>	<b>32.7</b>	<b>6,553.9</b>	<b>9.2</b>
282	Miscellaneous other expense	6,429.8	91.4	32.7	6,553.9	9.2
2821	Current	5,386.4	91.4	32.7	5,510.5	7.7
2822	Capital	1,043.4	-	-	1,043.4	1.5

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

**Table 7.4 - Transactions in Assets and Liabilities, 2012**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2012			
		General Government			
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>12,195.8</b>	<b>403.0</b>	<b>438.1</b>	<b>13,036.9</b>
<b>311</b>	<b>Fixed assets</b>	<b>11,766.6</b>	<b>400.3</b>	<b>438.1</b>	<b>12,605.0</b>
3111	Buildings and structures	10,102.6	376.2	348.3	10,827.1
3112	Machinery and equipment	1,193.0	16.9	66.8	1,276.7
3113	Other fixed assets	471.0	7.2	23.0	501.2
<b>314</b>	<b>Nonproduced assets</b>	<b>429.2</b>	<b>2.7</b>	<b>-</b>	<b>431.9</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>6,143.1</b>	<b>31.0</b>	<b>169.0</b>	<b>6,343.1</b>
3201	Monetary gold and SDRs	95.6	-	-	95.6
3202	Currency and deposits	4,330.5	31.0	169.0	4,530.5
3203	Securities other than shares	463.1	-	-	463.1
3204	Loans	-1,231.4	-	-	-1,231.4
3205	Shares and other equity	2,485.3	-	-	2,485.3
<b>321</b>	<b>Domestic</b>	<b>5,113.8</b>	<b>31.0</b>	<b>169.0</b>	<b>5,313.8</b>
3212	Currency and deposits	4,334.6	31.0	169.0	4,534.6
3213	Securities other than shares	-179.8	-	-	-179.8
3214	Loan	-1,231.4	-	-	-1,231.4
3215	Shares and other equity	2,190.4	-	-	2,190.4
<b>322</b>	<b>Foreign</b>	<b>1,029.3</b>	<b>-</b>	<b>-</b>	<b>1,029.3</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>8,178.4</b>	<b>-</b>	<b>-</b>	<b>8,178.4</b>
3302	Currency and deposits	-250.5	-	-	-250.5
3303	Securities other than shares	5,126.7	-	-	5,126.7
3304	Loans	3,021.8	-	-	3,021.8
3305	Shares and other equity	-	-	-	-
3308	Other accounts payable	280.4	-	-	280.4
<b>331</b>	<b>Domestic</b>	<b>5,196.1</b>	<b>-</b>	<b>-</b>	<b>5,196.1</b>
3312	Currency and deposits	-250.5	-	-	-250.5
3313	Securities other than shares	5,166.2	-	-	5,166.2
3314	Loans	-	-	-	-
3315	Shares and other equity	-	-	-	-
3318	Other accounts payable	280.4	-	-	280.4
<b>332</b>	<b>Foreign</b>	<b>2,982.3</b>	<b>-</b>	<b>-</b>	<b>2,982.3</b>
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	-39.5	-	-	-39.5
3324	Loans	3,021.8	-	-	3,021.8
3325	Shares and other equity	-	-	-	-
3328	Other accounts payable	-	-	-	-

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

**Table 7.5 - Expenditure by Functions of Government, 2012**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2012				
		General Government				
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>	
					Amount	%
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>83,573.9</b>	<b>1,804.5</b>	<b>3,184.1</b>	<b>84,246.6</b>	<b>100.0</b>
<b>701</b>	<b>General public services</b>	<b>17,826.4</b>	<b>175.8</b>	<b>876.9</b>	<b>14,563.2</b>	<b>17.3</b>
7017	Public debt transactions	6,610.7	-	-	6,610.7	7.8
7018	Transfers of general character betw. levels of govt.	4,315.9	-	-	-	-
<b>703</b>	<b>Public order and safety</b>	<b>7,354.1</b>	<b>34.2</b>	<b>-</b>	<b>7,388.3</b>	<b>8.8</b>
<b>704</b>	<b>Economic affairs</b>	<b>10,228.4</b>	<b>393.8</b>	<b>727.7</b>	<b>11,349.9</b>	<b>13.5</b>
7042	Agriculture, forestry, fishing, and hunting	2,272.3	168.6	-	2,440.9	2.9
7043	Fuel and energy	96.3	-	-	96.3	0.1
7044	Mining, manufacturing, and construction	352.7	0.6	495.2	848.5	1.0
7045	Transport	5,901.7	201.5	229.2	6,332.4	7.5
7046	Communication	200.1	-	3.3	203.4	0.2
<b>705</b>	<b>Environmental protection</b>	<b>2,604.6</b>	<b>80.4</b>	<b>461.2</b>	<b>3,146.2</b>	<b>3.7</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>2,761.7</b>	<b>182.1</b>	<b>474.3</b>	<b>3,418.1</b>	<b>4.1</b>
<b>707</b>	<b>Health</b>	<b>7,775.3</b>	<b>250.3</b>	<b>74.0</b>	<b>8,099.6</b>	<b>9.6</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>725.8</b>	<b>55.4</b>	<b>197.1</b>	<b>978.3</b>	<b>1.2</b>
<b>709</b>	<b>Education</b>	<b>12,370.1</b>	<b>230.5</b>	<b>11.3</b>	<b>12,611.9</b>	<b>15.0</b>
<b>710</b>	<b>Social protection</b>	<b>21,927.5</b>	<b>402.0</b>	<b>361.6</b>	<b>22,691.1</b>	<b>26.9</b>

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

**Table 7.6 - Transactions in Financial Assets and Liabilities by Sector, 2012**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2012			
		General Government			
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>6,143.1</b>	<b>31.0</b>	<b>169.0</b>	<b>6,343.1</b>
<b>821</b>	<b>Domestic</b>	<b>5,113.8</b>	<b>31.0</b>	<b>169.0</b>	<b>5,313.8</b>
8211	General government	-	-	-	-
8212	Central bank	-330.8	-	-	-330.8
8213	Other depository corporations	3,760.8	31.0	169.0	3,960.8
8214	Financial corporations not elsewhere classified	95.8	-	-	95.8
8215	Nonfinancial corporations	1,627.4	-	-	1,627.4
8216	Households & nonprofit institutions serving h/holds	-40.4	-	-	-40.4
<b>822</b>	<b>Foreign</b>	<b>1,029.3</b>	<b>-</b>	<b>-</b>	<b>1,029.3</b>
8221	General government	-	-	-	-
8227	International organizations	294.9	-	-	294.9
8228	Financial corporations other than internat'l org's	734.4	-	-	734.4
8229	Other nonresidents	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>8,178.5</b>	<b>-</b>	<b>-</b>	<b>8,178.5</b>
<b>831</b>	<b>Domestic</b>	<b>5,196.2</b>	<b>-</b>	<b>-</b>	<b>5,196.2</b>
8311	General government	-	-	-	-
8312	Central bank	-3,959.0	-	-	-3,959.0
8313	Other depository corporations	5,549.8	-	-	5,549.8
8314	Financial corporations not elsewhere classified	3,632.8	-	-	3,632.8
8315	Nonfinancial corporations	65.6	-	-	65.6
8316	Households & nonprofit institutions serving h/holds	-93.0	-	-	-93.0
<b>832</b>	<b>Foreign</b>	<b>2,982.3</b>	<b>-</b>	<b>-</b>	<b>2,982.3</b>
8321	General government	-	-	-	-
8327	International organizations	2,665.9	-	-	2,665.9
8328	Financial corporations other than internat'l org's	0.0	-	-	-
8329	Other nonresidents	316.4	-	-	316.4

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

**Table 8.1 - Statement of Government Operations, 2013**  
**Consolidated Central Government<sup>1</sup>**

R million

GFS Code	Statement of Government Operations	2013			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>				
<b>1</b>	<b>Revenue</b>	<b>79,753.0</b>	<b>15,916.1</b>	<b>17,838.8</b>	<b>84,802.6</b>
11	Taxes	67,990.8	405.9	-	68,396.7
12	Social contributions	2,797.2	1,047.0	2,549.6	6,393.8
13	Grants	2,602.5	13,083.4	11,018.3	1,415.5
14	Other revenue	6,362.5	1,379.8	4,270.9	8,596.6
<b>2</b>	<b>Expense</b>	<b>81,415.0</b>	<b>15,372.5</b>	<b>13,383.9</b>	<b>81,466.1</b>
21	Compensation of employees	25,259.3	5,524.8	9.9	30,794.0
22	Use of goods and services	7,086.6	2,086.6	255.1	9,292.0
24	Interest	9,629.5	1.5	-	6,350.7
25	Subsidies	1,426.0	203.8	-	1,629.8
26	Grants	28,692.2	1,200.0	-	4,603.5
27	Social benefits	6,486.5	1,037.2	13,118.9	20,642.6
28	Other expense	2,834.9	5,318.5	-	8,153.4
<b>GOB</b>	<b>Gross operating balance</b>	<b>- 1,662.0</b>	<b>543.6</b>	<b>4,454.9</b>	<b>3,336.5</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>				
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>11,161.1</b>	<b>2,898.6</b>	<b>89.8</b>	<b>14,149.5</b>
311	Fixed assets	10,518.0	2,898.6	89.8	13,506.4
314	Nonproduced assets	643.1	-	-	643.1
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 12,823.1</b>	<b>- 2,354.9</b>	<b>4,365.1</b>	<b>- 10,812.9</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>				
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>9,936.7</b>	<b>1,945.1</b>	<b>4,365.1</b>	<b>8,687.2</b>
321	Domestic	9,627.4	1,945.1	2,880.3	6,893.1
322	Foreign	309.3	-	1,484.8	1,794.1
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>22,759.9</b>	<b>4,300.0</b>	<b>-</b>	<b>19,500.2</b>
331	Domestic	12,078.2	4,300.0	-	8,818.5
332	Foreign	10,681.7	-	-	10,681.7

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

Table 8.2 - Revenue, 2013

Consolidated Central Government<sup>1</sup>

R million

GFS Code	REVENUE	2013				
		Central Government				
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>	
					Amount	%
<b>1</b>	<b>REVENUE</b>	<b>79,753.0</b>	<b>15,916.1</b>	<b>17,838.8</b>	<b>84,802.6</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>67,990.8</b>	<b>405.9</b>	<b>-</b>	<b>68,396.7</b>	<b>80.7</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>15,920.0</b>	<b>-</b>	<b>-</b>	<b>15,920.0</b>	<b>18.8</b>
1111	Payable by individuals	6,214.6	-	-	6,214.6	7.3
1112	Payable by corporations and other enterprises	8,726.9	-	-	8,726.9	10.3
1113	Unallocable	978.5	-	-	978.5	1.2
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>235.4</b>	<b>-</b>	<b>235.4</b>	<b>0.3</b>
<b>113</b>	<b>Taxes on property</b>	<b>4,482.6</b>	<b>-</b>	<b>-</b>	<b>4,482.6</b>	<b>5.3</b>
1131	Recurrent taxes on immovable property	6.1	-	-	6.1	0.0
1134	Taxes on financial and capital transactions	4,380.2	-	-	4,380.2	5.2
1135	Other nonrecurrent taxes on property	96.3	-	-	96.3	0.1
<b>114</b>	<b>Taxes on goods and services</b>	<b>44,964.0</b>	<b>170.5</b>	<b>-</b>	<b>45,134.5</b>	<b>53.2</b>
1141	General taxes on goods and services	25,999.9	157.6	-	26,157.5	30.8
1142	Excises	13,556.6	12.9	-	13,569.5	16.0
1144	Taxes on specific services	3,333.9	-	-	3,333.9	3.9
1145	Taxes on use of goods, permission to use goods	2,073.6	-	-	2,073.6	2.4
11451	<i>Motor vehicles taxes</i>	<i>1,291.4</i>	<i>-</i>	<i>-</i>	<i>1,291.4</i>	<i>1.5</i>
11452	<i>Other</i>	<i>782.2</i>	<i>-</i>	<i>-</i>	<i>782.2</i>	<i>0.9</i>
<b>115</b>	<b>Customs and other import duties</b>	<b>1,389.4</b>	<b>-</b>	<b>-</b>	<b>1,389.4</b>	<b>1.6</b>
<b>116</b>	<b>Other taxes</b>	<b>1,234.8</b>	<b>-</b>	<b>-</b>	<b>1,234.8</b>	<b>1.5</b>
<b>12</b>	<b>Social contributions</b>	<b>2,797.2</b>	<b>1,047.0</b>	<b>2,549.6</b>	<b>6,393.8</b>	<b>7.5</b>
<b>121</b>	<b>Social security contributions</b>	<b>932.4</b>	<b>14.3</b>	<b>2,549.6</b>	<b>3,496.3</b>	<b>4.1</b>
<b>122</b>	<b>Other social contributions</b>	<b>1,864.8</b>	<b>1,032.7</b>	<b>-</b>	<b>2,897.5</b>	<b>3.4</b>
<b>13</b>	<b>Grants</b>	<b>2,602.5</b>	<b>13,083.4</b>	<b>11,018.3</b>	<b>1,415.5</b>	<b>1.7</b>
<b>131</b>	<b>From foreign governments</b>	<b>117.9</b>	<b>2.6</b>	<b>-</b>	<b>120.5</b>	<b>0.1</b>
1311	Current	4.4	2.6	-	7.0	0.0
1312	Capital	113.5	-	-	113.5	0.1
<b>132</b>	<b>From international organizations</b>	<b>1,284.6</b>	<b>10.4</b>	<b>-</b>	<b>1,295.0</b>	<b>1.5</b>
1321	Current	86.8	10.4	-	97.2	0.1
1322	Capital	1,197.8	-	-	1,197.8	1.4
<b>133</b>	<b>From other general government units</b>	<b>1,200.0</b>	<b>13,070.4</b>	<b>11,018.3</b>	<b>-</b>	<b>0.0</b>
1331	Current	-	10,396.0	11,018.3	-	0.0
1332	Capital	1,200.0	2,674.4	-	-	0.0
<b>14</b>	<b>Other revenue</b>	<b>6,362.5</b>	<b>1,379.8</b>	<b>4,270.9</b>	<b>8,596.6</b>	<b>10.1</b>
<b>141</b>	<b>Property income</b>	<b>4,111.3</b>	<b>272.2</b>	<b>4,036.5</b>	<b>5,139.7</b>	<b>6.1</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>1,749.3</b>	<b>825.0</b>	<b>234.4</b>	<b>2,672.4</b>	<b>3.2</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>342.0</b>	<b>0.7</b>	<b>-</b>	<b>342.7</b>	<b>0.4</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>159.9</b>	<b>281.9</b>	<b>-</b>	<b>441.8</b>	<b>0.5</b>

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

**Table 8.3 - Expense, 2013**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENSE	2013				
		Central Government				
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>	
					Amount	%
<b>2</b>	<b>EXPENSE</b>	<b>81,415.0</b>	<b>15,372.5</b>	<b>13,383.9</b>	<b>81,466.1</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>25,259.3</b>	<b>5,524.8</b>	<b>9.9</b>	<b>30,794.0</b>	<b>37.8</b>
211	Wages and salaries	22,457.5	5,278.2	9.9	27,745.6	34.1
212	Social contributions	2,801.8	246.6	-	3,048.4	3.7
<b>22</b>	<b>Use of goods and services</b>	<b>7,086.6</b>	<b>2,086.6</b>	<b>255.1</b>	<b>9,292.0</b>	<b>11.4</b>
<b>24</b>	<b>Interest</b>	<b>9,629.5</b>	<b>1.5</b>	<b>-</b>	<b>6,350.7</b>	<b>7.8</b>
241	To nonresidents	540.6	1.5	-	542.1	0.7
242	To residents other than general government	5,808.6	-	-	5,808.6	7.1
243	To other general government units	3,280.3	-	-	-	0.0
<b>25</b>	<b>Subsidies</b>	<b>1,426.0</b>	<b>203.8</b>	<b>-</b>	<b>1,629.8</b>	<b>2.0</b>
251	To public corporations	610.2	-	-	610.2	0.7
252	To private enterprises	815.8	203.8	-	1,019.6	1.3
<b>26</b>	<b>Grants</b>	<b>28,692.2</b>	<b>1,200.0</b>	<b>-</b>	<b>4,603.5</b>	<b>5.7</b>
261	To foreign governments	4.6	-	-	4.6	-
262	To international organizations .	253.9	-	-	253.9	0.3
2621	Current	253.9	-	-	253.9	0.3
2622	Capital	-	-	-	-	0.0
263	To other general government units	28,433.7	1,200.0	-	4,345.0	5.3
2631	Current	25,333.9	-	-	3,919.6	4.8
2632	Capital	3,099.8	1,200.0	-	425.4	0.5
<b>27</b>	<b>Social benefits</b>	<b>6,486.5</b>	<b>1,037.2</b>	<b>13,118.9</b>	<b>20,642.6</b>	<b>25.3</b>
271	Social security benefits	-	9.3	13,118.9	13,128.2	16.1
272	Social assistance benefits	1,125.3	0.8	-	1,126.1	1.4
273	Employer social benefits	5,361.2	1,027.2	-	6,388.4	7.8
<b>28</b>	<b>Other expense</b>	<b>2,834.9</b>	<b>5,318.5</b>	<b>-</b>	<b>8,153.4</b>	<b>10.0</b>
282	Miscellaneous other expense	2,834.9	5,318.5	-	8,153.4	10.0
2821	Current	1,856.9	4,783.9	-	6,640.8	8.2
2822	Capital	978.0	534.7	-	1,512.7	1.9

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

**Table 8.4 - Transactions in Assets and Liabilities, 2013**

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

**R million**

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2013			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>11,161.1</b>	<b>2,898.6</b>	<b>89.8</b>	<b>14,149.5</b>
<b>311</b>	<b>Fixed assets</b>	<b>10,518.0</b>	<b>2,898.6</b>	<b>89.8</b>	<b>13,506.4</b>
3111	Buildings and structures	7,722.5	2,595.2	-	10,317.7
3112	Machinery and equipment	1,817.3	198.1	89.8	2,105.2
3113	Other fixed assets	978.2	105.2	-	1,083.4
<b>314</b>	<b>Nonproduced assets</b>	<b>643.1</b>	<b>-</b>	<b>-</b>	<b>643.1</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>9,936.7</b>	<b>1,945.1</b>	<b>4,365.1</b>	<b>8,687.2</b>
3201	Monetary gold and SDRs	<b>190.9</b>	-	-	<b>190.9</b>
3202	Currency and deposits	3,958.8	<b>1,945.1</b>	-3,975.3	1,928.6
3203	Securities other than shares	-	-	6,810.5	3,550.8
3204	Loans	5,112.6	-	-61.1	751.5
3205	Shares and other equity	674.4	-	1,591.0	2,265.4
<b>321</b>	<b>Domestic</b>	<b>9,627.4</b>	<b>1,945.1</b>	<b>2,880.3</b>	<b>6,893.1</b>
3212	Currency and deposits	3,958.8	1,945.1	-3,975.3	1,928.6
3213	Securities other than shares	-	-	6,810.5	3,550.8
3214	Loans	5,112.6	-	-61.1	751.5
3215	Shares and other equity	556.0	-	106.2	662.2
<b>322</b>	<b>Foreign</b>	<b>309.3</b>	<b>-</b>	<b>1,484.8</b>	<b>1,794.1</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>22,759.9</b>	<b>4,300.0</b>	<b>-</b>	<b>19,500.2</b>
3302	Currency and deposits	2,181.5	0.0	-	2,181.5
3303	Securities other than shares	9,637.9	-	-	6,378.2
3304	Loans	10,620.9	4,300.0	-	10,620.9
3305	Shares and other equity	-	-	-	-
3308	Other accounts payable	319.6	-	-	319.6
<b>331</b>	<b>Domestic</b>	<b>12,078.2</b>	<b>4,300.0</b>	<b>-</b>	<b>8,818.5</b>
3312	Currency and deposits	2,181.5	0.0	-	2,181.5
3313	Securities other than shares	9,577.1	-	-	6,317.4
3314	Loans	-	4,300.0	-	-
3315	Shares and other equity	-	-	-	-
3318	Other accounts payable	319.6	-	-	319.6
<b>332</b>	<b>Foreign</b>	<b>10,681.7</b>	<b>-</b>	<b>-</b>	<b>10,681.7</b>
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	60.8	-	-	60.8
3324	Loans	10,620.9	-	-	10,620.9
3325	Shares and other equity	-	-	-	-
3328	Other accounts payable	-	-	-	-

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

**Table 8.5 - Expenditure by Functions of Government, 2013**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2013				
		Central Government				
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>	
					Amount	%
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>92,576.2</b>	<b>18,271.0</b>	<b>13,473.7</b>	<b>95,615.6</b>	<b>100.0</b>
<b>701</b>	<b>General public services</b>	<b>22,681.0</b>	<b>2,571.6</b>	<b>-</b>	<b>19,996.3</b>	<b>20.9</b>
7017	Public debt transactions	9,629.4	1.5	-	6,350.6	6.6
7018	Transfers of general character betw. levels of govt.	4,345.0	-	-	4,345.0	4.5
<b>703</b>	<b>Public order and safety</b>	<b>9,949.5</b>	<b>275.0</b>	<b>-</b>	<b>9,954.9</b>	<b>10.4</b>
<b>704</b>	<b>Economic affairs</b>	<b>9,746.0</b>	<b>5,879.0</b>	<b>-</b>	<b>11,488.8</b>	<b>12.0</b>
7042	Agriculture, forestry, fishing, and hunting	2,443.7	387.6	-	2,421.6	2.5
7043	Fuel and energy	101.0	222.2	-	323.2	0.3
7044	Mining, manufacturing, and construction	389.3	59.9	-	399.9	0.4
7045	Transport	5,593.9	2,619.6	-	6,394.0	6.7
7046	Communication	-	170.0	-	168.6	0.2
<b>705</b>	<b>Environmental protection</b>	<b>1,292.7</b>	<b>35.0</b>	<b>-</b>	<b>1,300.4</b>	<b>1.4</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>4,547.4</b>	<b>138.1</b>	<b>-</b>	<b>4,135.0</b>	<b>4.3</b>
<b>707</b>	<b>Health</b>	<b>8,716.2</b>	<b>206.4</b>	<b>-</b>	<b>8,712.1</b>	<b>9.1</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>834.2</b>	<b>250.0</b>	<b>-</b>	<b>817.0</b>	<b>0.9</b>
<b>709</b>	<b>Education</b>	<b>13,014.7</b>	<b>7,281.9</b>	<b>-</b>	<b>13,955.8</b>	<b>14.6</b>
<b>710</b>	<b>Social protection</b>	<b>21,794.5</b>	<b>1,634.0</b>	<b>13,473.7</b>	<b>25,255.3</b>	<b>26.4</b>

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

**Table 8.6 - Transactions in Financial Assets and Liabilities by Sector, 2013**  
**Consolidated Central Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2013			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Social Security	Consolidated Central Government <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>9,936.7</b>	1,945.1	<b>4,365.1</b>	<b>8,687.2</b>
<b>821</b>	<b>Domestic</b>	<b>9,627.4</b>	<b>1,945.1</b>	<b>2,880.3</b>	<b>6,893.1</b>
8211	General government	4,297.9	-	3,261.8	-
8212	Central bank	-	-	1,358.9	1,358.9
8213	Other depository corporations	3,442.7	1,945.1	-3,754.2	1,633.6
8214	Financial corporations not elsewhere classified	-2.3	-	1,287.7	1,285.4
8215	Nonfinancial corporations	1,189.3	-	726.1	1,915.4
8216	Households & nonprofit institutions serving h/holds	699.8	-	-	699.8
<b>822</b>	<b>Foreign</b>	<b>309.3</b>	-	<b>1,484.8</b>	<b>1,794.1</b>
8221	General government	-	-	-	-
8227	International organizations	297.5	-	-	297.5
8228	Financial corporations other than internat'l org's	11.8	-	1,484.8	1,496.6
8229	Other nonresidents	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>22,759.8</b>	<b>4,300.0</b>	-	<b>19,500.1</b>
<b>831</b>	<b>Domestic</b>	<b>12,078.2</b>	<b>4,300.0</b>	-	<b>8,818.5</b>
8311	General government	3,261.8	4,300.0	-	2.1
8312	Central bank	775.8	-	-	775.8
8313	Other depository corporations	5,120.7	-	-	5,120.7
8314	Financial corporations not elsewhere classified	3,104.8	-	-	3,104.8
8315	Nonfinancial corporations	-70.7	-	-	-70.7
8316	Households & nonprofit institutions serving h/holds	-114.3	-	-	-114.3
<b>832</b>	<b>Foreign</b>	<b>10,681.7</b>	-	-	<b>10,681.7</b>
8321	General government	2,249.8	-	-	2,249.8
8327	International organizations	7,372.1	-	-	7,372.1
8328	Financial corporations other than internat'l org's	1,058.5	-	-	1,058.5
8329	Other nonresidents	1.3	-	-	1.3

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

**Table 9.1 - Statement of Government Operations, 2013**  
**Consolidated General Government <sup>1</sup>**

R million

GFS Code	Statement of Government Operations	2013			
		General Government			
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>				
<b>1</b>	<b>Revenue</b>	<b>84,802.6</b>	<b>2,009.4</b>	<b>3,207.5</b>	<b>85,674.5</b>
11	Taxes	68,396.7	2.2	261.2	68,660.1
12	Social contributions	6,393.8	0.6	-	6,394.4
13	Grants	1,415.5	1,979.3	2,365.7	1,415.5
14	Other revenue	8,596.6	27.3	580.6	9,204.5
<b>2</b>	<b>Expense</b>	<b>81,466.1</b>	<b>1,581.4</b>	<b>3,268.9</b>	<b>81,971.4</b>
21	Compensation of employees	30,794.0	844.2	2,037.7	33,675.9
22	Use of goods and services	9,292.0	209.3	850.3	10,351.6
24	Interest	6,350.7	-	1.4	6,352.1
25	Subsidies	1,629.8	2.2	1.9	1,633.9
26	Grants	4,603.5	-	-	258.5
27	Social benefits	20,642.6	424.9	310.6	21,378.1
28	Other expense	8,153.4	100.8	67.0	8,321.2
<b>GOB</b>	<b>Gross operating balance</b>	<b>3,336.5</b>	<b>428.0</b>	<b>- 61.4</b>	<b>3,703.1</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>				
<b>31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>14,149.5</b>	<b>392.5</b>	<b>900.0</b>	<b>15,441.9</b>
311	Fixed assets	13,506.4	391.3	900.0	14,797.6
314	Nonproduced assets	643.1	1.2	-	644.3
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>- 10,812.9</b>	<b>35.5</b>	<b>-961.4</b>	<b>- 11,738.8</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>				
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>8,687.2</b>	<b>35.5</b>	<b>-963.5</b>	<b>7,759.2</b>
321	Domestic	6,893.1	35.5	-963.5	5,965.1
322	Foreign	1,794.1	-	-	1,794.1
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>19,500.2</b>	<b>-</b>	<b>-2.1</b>	<b>19,498.1</b>
331	Domestic	8,818.5	-	-2.1	8,816.4
332	Foreign	10,681.7	-	-	10,681.7

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

**Table 9.2 - Revenue, 2013**  
**Consolidated General Government <sup>1</sup>**

R million

GFS Code	REVENUE	2013				
		General Government				
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>	
					Amount	%
<b>1</b>	<b>REVENUE</b>	<b>84,802.6</b>	<b>2,009.4</b>	<b>3,207.5</b>	<b>85,674.5</b>	<b>100.0</b>
<b>11</b>	<b>Taxes</b>	<b>68,396.7</b>	<b>2.2</b>	<b>261.2</b>	<b>68,660.1</b>	<b>80.1</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains</b>	<b>15,920.0</b>	<b>-</b>	<b>-</b>	<b>15,920.0</b>	<b>18.6</b>
1111	Payable by individuals	6,214.6	-	-	6,214.6	7.3
1112	Payable by corporations and other enterprises	8,726.9	-	-	8,726.9	10.2
1113	Unallocable	978.5	-	-	978.5	1.1
<b>112</b>	<b>Taxes on payroll and workforce</b>	<b>235.4</b>	<b>-</b>	<b>-</b>	<b>235.4</b>	<b>0.3</b>
<b>113</b>	<b>Taxes on property</b>	<b>4,482.6</b>	<b>-</b>	<b>261.2</b>	<b>4,743.8</b>	<b>5.5</b>
1131	Recurrent taxes on immovable property	6.1	-	261.2	267.3	0.3
1134	Taxes on financial and capital transactions	4,380.2	-	-	4,380.2	5.1
1135	Other nonrecurrent taxes on property	96.3	-	-	96.3	0.1
<b>114</b>	<b>Taxes on goods and services</b>	<b>45,134.5</b>	<b>2.2</b>	<b>-</b>	<b>45,136.7</b>	<b>52.7</b>
1141	General taxes on goods and services	26,157.5	-	-	26,157.5	30.5
1142	Excises	13,569.5	-	-	13,569.5	15.8
1144	Taxes on specific services	3,333.9	-	-	3,333.9	3.9
1145	Taxes on use of goods, permission to use goods	2,073.6	2.2	-	2,075.8	2.4
11451	<i>Motor vehicles taxes</i>	<i>1,291.4</i>	<i>2.2</i>	<i>-</i>	<i>1,293.6</i>	<i>1.5</i>
11452	<i>Other</i>	<i>782.2</i>	<i>-</i>	<i>-</i>	<i>782.2</i>	<i>0.9</i>
1146	Other taxes on goods and services	-	-	-	-	0.0
<b>115</b>	<b>Customs and other import duties</b>	<b>1,389.4</b>	<b>-</b>	<b>-</b>	<b>1,389.4</b>	<b>1.6</b>
<b>116</b>	<b>Other taxes</b>	<b>1,234.8</b>	<b>-</b>	<b>-</b>	<b>1,234.8</b>	<b>1.4</b>
<b>12</b>	<b>Social contributions</b>	<b>6,393.8</b>	<b>0.6</b>	<b>-</b>	<b>6,394.4</b>	<b>7.5</b>
<b>121</b>	<b>Social security contributions</b>	<b>3,496.3</b>	<b>-</b>	<b>-</b>	<b>3,496.3</b>	<b>4.1</b>
<b>122</b>	<b>Other social contributions</b>	<b>2,897.5</b>	<b>-</b>	<b>-</b>	<b>2,898.1</b>	<b>3.4</b>
<b>13</b>	<b>Grants</b>	<b>1,415.5</b>	<b>1,979.3</b>	<b>2,365.7</b>	<b>1,415.5</b>	<b>1.7</b>
<b>131</b>	<b>From foreign governments</b>	<b>120.5</b>	<b>-</b>	<b>-</b>	<b>120.5</b>	<b>0.1</b>
1311	Current	7.0	-	-	7.0	0.0
1312	Capital	113.5	-	-	113.5	0.1
<b>132</b>	<b>From international organizations</b>	<b>1,295.0</b>	<b>-</b>	<b>-</b>	<b>1,295.0</b>	<b>1.5</b>
1321	Current	97.2	-	-	97.2	1.5
1322	Capital	1,197.8	-	-	1,197.8	0.1
<b>133</b>	<b>From other general government units</b>	<b>-</b>	<b>1,979.3</b>	<b>2,365.7</b>	<b>-</b>	<b>1.4</b>
1331	Current	-	1,553.9	2,365.7	-	0.0
1332	Capital	-	425.4	-	-	0.0
<b>14</b>	<b>Other revenue</b>	<b>8,596.6</b>	<b>27.3</b>	<b>580.6</b>	<b>9,204.5</b>	<b>0.0</b>
<b>141</b>	<b>Property income</b>	<b>5,139.7</b>	<b>13.8</b>	<b>161.2</b>	<b>5,314.7</b>	<b>10.7</b>
<b>142</b>	<b>Sales of goods and services</b>	<b>2,672.4</b>	<b>7.1</b>	<b>419.4</b>	<b>3,098.9</b>	<b>6.2</b>
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>342.7</b>	<b>4.3</b>	<b>-</b>	<b>347.0</b>	<b>3.6</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>441.8</b>	<b>2.1</b>	<b>-</b>	<b>443.9</b>	<b>0.4</b>

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

**Table 9.3 - Expense, 2013**  
**Consolidated General Government <sup>1</sup>**

**R million**

GFS Code	EXPENSE	2013				
		General Government				
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>	
Amount	%					
<b>2</b>	<b>EXPENSE</b>	<b>81,466.1</b>	<b>1,581.4</b>	<b>3,268.9</b>	<b>81,971.4</b>	<b>100.0</b>
<b>21</b>	<b>Compensation of employees</b>	<b>30,794.0</b>	<b>844.2</b>	<b>2,037.7</b>	<b>33,675.9</b>	<b>41.1</b>
211	Wages and salaries	27,745.6	844.2	1,832.0	30,421.7	37.1
212	Social contributions	3,048.4	-	205.7	3,254.1	4.0
<b>22</b>	<b>Use of goods and services</b>	<b>9,292.0</b>	<b>209.3</b>	<b>850.3</b>	<b>10,351.6</b>	<b>12.6</b>
<b>24</b>	<b>Interest</b>	<b>6,350.7</b>	<b>-</b>	<b>1.4</b>	<b>6,352.1</b>	<b>7.7</b>
241	To nonresidents	542.1	-	-	542.1	0.7
242	To residents other than general government	5,808.6	-	1.4	5,810.0	7.1
243	To other general government units	-	-	-	-	0.0
<b>25</b>	<b>Subsidies</b>	<b>1,629.8</b>	<b>2.2</b>	<b>1.9</b>	<b>1,633.9</b>	<b>2.0</b>
251	To public corporations	610.2	2.2	1.9	614.3	0.7
252	To private enterprises	1,019.6	-	-	1,019.6	1.2
<b>26</b>	<b>Grants</b>	<b>4,603.5</b>	<b>-</b>	<b>-</b>	<b>258.5</b>	<b>0.3</b>
261	To foreign governments	4.6	-	-	4.6	0.0
262	To international organizations .	253.9	-	-	253.9	0.3
2621	Current	253.9	-	-	253.9	0.3
2622	Capital	-	-	-	-	0.0
263	To other general government units	4,345.0	-	-	-	0.0
2631	Current	3,919.6	-	-	-	0.0
2632	Capital	425.4	-	-	-	0.0
<b>27</b>	<b>Social benefits</b>	<b>20,642.6</b>	<b>424.9</b>	<b>310.6</b>	<b>21,378.1</b>	<b>26.1</b>
271	Social security benefits	13,128.2	287.2	-	13,415.4	16.4
272	Social assistance benefits	1,126.1	137.7	0.5	1,264.3	1.5
273	Employer social benefits	6,388.4	-	310.1	6,698.5	8.2
<b>28</b>	<b>Other expense</b>	<b>8,153.4</b>	<b>100.8</b>	<b>67.0</b>	<b>8,321.2</b>	<b>10.2</b>
282	Miscellaneous other expense	8,153.4	100.8	67.0	8,321.2	10.2
2821	Current	6,640.8	100.2	67.0	6,808.0	8.3
2822	Capital	1,512.7	0.6	-	1,513.3	1.8

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

**Table 9.4 - Transactions in Assets and Liabilities, 2013**  
**Consolidated General Government<sup>1</sup>**

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2013			
		General Government			
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
<b>31</b>	<b>Net acquisition of nonfinancial assets</b>	<b>14,149.5</b>	<b>392.5</b>	<b>900.0</b>	<b>15,441.9</b>
<b>311</b>	<b>Fixed assets</b>	<b>13,506.4</b>	<b>391.3</b>	<b>900.0</b>	<b>14,797.6</b>
3111	Buildings and structures	10,317.7	345.1	771.5	11,434.3
3112	Machinery and equipment	2,105.2	31.5	105.9	2,242.6
3113	Other fixed assets	1,083.4	14.7	22.6	1,120.7
<b>314</b>	<b>Nonproduced assets</b>	<b>643.1</b>	<b>1.2</b>	<b>-</b>	<b>644.3</b>
<b>32</b>	<b>Net acquisition of financial assets</b>	<b>8,687.2</b>	<b>35.5</b>	<b>-963.5</b>	<b>7,759.2</b>
3201	Monetary gold and SDRs	190.9	-	-	190.9
3202	Currency and deposits	1,928.6	35.5	-963.5	1,000.6
3203	Securities other than shares	3,550.8	-	-	3,550.8
3204	Loans	751.5	-	-	751.5
3205	Shares and other equity	2,265.4	-	-	2,265.4
<b>321</b>	<b>Domestic</b>	<b>6,893.1</b>	<b>35.5</b>	<b>-963.5</b>	<b>5,965.1</b>
3212	Currency and deposits	1,928.6	35.5	-963.5	1,000.6
3213	Securities other than shares	3,550.8	-	-	3,550.8
3214	Loan	751.5	-	-	751.5
3215	Shares and other equity	662.2	-	-	662.2
<b>322</b>	<b>Foreign</b>	<b>1,794.1</b>	<b>-</b>	<b>-</b>	<b>1,794.1</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>19,500.2</b>	<b>-</b>	<b>-2.1</b>	<b>19,498.1</b>
3302	Currency and deposits	2,181.5	-	-	2,181.5
3303	Securities other than shares	6,378.2	-	-	6,378.2
3304	Loans	10,620.9	-	-2.1	10,618.8
3305	Shares and other equity	-	-	-	-
3308	Other accounts payable	319.6	-	-	319.6
<b>331</b>	<b>Domestic</b>	<b>8,818.5</b>	<b>-</b>	<b>-2.1</b>	<b>8,816.4</b>
3312	Currency and deposits	2,181.5	-	-	2,181.5
3313	Securities other than shares	6,317.4	-	-	6,317.4
3314	Loans	-	-	-2.1	-2.1
3315	Shares and other equity	-	-	-	-
3318	Other accounts payable	319.6	-	-	319.6
<b>332</b>	<b>Foreign</b>	<b>10,681.7</b>	<b>-</b>	<b>-</b>	<b>10,681.7</b>
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	60.8	-	-	60.8
3324	Loans	10,620.9	-	-	10,620.9
3325	Shares and other equity	-	-	-	-
3328	Other accounts payable	-	-	-	-

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

**Table 9.5 - Expenditure by Functions of Government, 2013**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2013				
		General Government				
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>	
					Amount	%
<b>7</b>	<b>TOTAL EXPENDITURE</b>	<b>95,615.6</b>	<b>1,974.0</b>	<b>4,168.9</b>	<b>97,413.5</b>	<b>100.0</b>
<b>701</b>	<b>General public services</b>	<b>19,996.3</b>	<b>212.2</b>	<b>1,347.5</b>	<b>17,211.0</b>	<b>17.7</b>
7017	Public debt transactions	6,350.6	-	1.4	6,352.0	6.5
7018	Transfers of general character betw. levels of govt.	4,345.0	-	-	-	-
<b>703</b>	<b>Public order and safety</b>	<b>9,954.9</b>	<b>41.3</b>	<b>-</b>	<b>9,996.2</b>	<b>10.3</b>
<b>704</b>	<b>Economic affairs</b>	<b>11,488.8</b>	<b>435.7</b>	<b>777.7</b>	<b>12,702.2</b>	<b>13.0</b>
7042	Agriculture, forestry, fishing, and hunting	2,421.6	184.1	-	2,605.7	2.7
7043	Fuel and energy	323.2	-	-	323.2	0.3
7044	Mining, manufacturing, and construction	399.9	1.6	481.7	883.2	0.9
7045	Transport	6,394.0	225.3	292.2	6,911.5	7.1
7046	Communication	168.6	-	3.8	172.4	0.2
<b>705</b>	<b>Environmental protection</b>	<b>1,300.4</b>	<b>91.1</b>	<b>660.2</b>	<b>2,051.7</b>	<b>2.1</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>4,135.0</b>	<b>191.8</b>	<b>663.7</b>	<b>4,990.5</b>	<b>5.1</b>
<b>707</b>	<b>Health</b>	<b>8,712.1</b>	<b>273.9</b>	<b>68.8</b>	<b>9,054.8</b>	<b>9.3</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>817.0</b>	<b>76.3</b>	<b>275.6</b>	<b>1,168.9</b>	<b>1.2</b>
<b>709</b>	<b>Education</b>	<b>13,955.8</b>	<b>227.6</b>	<b>26.5</b>	<b>14,209.9</b>	<b>14.6</b>
<b>710</b>	<b>Social protection</b>	<b>25,255.3</b>	<b>424.1</b>	<b>348.9</b>	<b>26,028.3</b>	<b>26.7</b>

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

**Table 9.6 - Transactions in Financial Assets and Liabilities by Sector, 2013**  
**Consolidated General Government<sup>1</sup>**

**R million**

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2013			
		General Government			
		Consolidated Central Government	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government <sup>1</sup>
<b>82</b>	<b>Net acquisition of financial assets</b>	<b>8,687.2</b>	<b>35.5</b>	<b>-963.5</b>	<b>7,759.2</b>
<b>821</b>	<b>Domestic</b>	<b>6,893.1</b>	<b>35.5</b>	<b>-963.5</b>	<b>5,965.1</b>
8211	General government	-	-	-	-
8212	Central bank	1358.9	-	-	1,358.9
8213	Other depository corporations	1633.6	35.5	-963.5	705.6
8214	Financial corporations not elsewhere classified	1285.4	-	-	1,285.4
8215	Nonfinancial corporations	1915.4	-	-	1,915.4
8216	Households & nonprofit institutions serving h/holds	699.8	-	-	699.8
<b>822</b>	<b>Foreign</b>	<b>1,794.1</b>	<b>-</b>	<b>-</b>	<b>1,794.1</b>
8221	General government	-	-	-	-
8227	International organizations	297.5	-	-	297.5
8228	Financial corporations other than internat'l org's	1,496.6	-	-	1,496.6
8229	Other nonresidents	-	-	-	-
<b>83</b>	<b>Net incurrence of liabilities</b>	<b>19,500.1</b>	<b>-</b>	<b>-2.1</b>	<b>19,498.0</b>
<b>831</b>	<b>Domestic</b>	<b>8,818.5</b>	<b>-</b>	<b>-2.1</b>	<b>8,816.4</b>
8311	General government	2.1	-	-2.1	-
8312	Central bank	775.8	-	-	775.8
8313	Other depository corporations	5,120.7	-	-	5,120.7
8314	Financial corporations not elsewhere classified	3,104.8	-	-	3,104.8
8315	Nonfinancial corporations	-70.4	-	-	-70.7
8316	Households & nonprofit institutions serving h/holds	-114.3	-	-	-114.3
<b>832</b>	<b>Foreign</b>	<b>10,681.7</b>	<b>-</b>	<b>-</b>	<b>10,681.7</b>
8321	General government	2,249.8	-	-	2,249.8
8327	International organizations	7,372.1	-	-	7,372.1
8328	Financial corporations other than internat'l org's	1,058.5	-	-	1,058.5
8329	Other nonresidents	1.3	-	-	1.3

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

**PUBLIC SECTOR**

**Table 10.1 - Employment and wages & salaries<sup>1</sup> in the public sector, 2011 - 2014**

Public institutions	2011		2012		2013		2014	
	No of employees (April 2011)	Wages, salaries (R million)	No of employees (April 2012)	Wages, salaries <sup>2</sup> (R million)	No of employees (April 2013)	Wages, salaries <sup>2</sup> (R million)	No of employees (April 2014)	Wages, salaries <sup>3</sup> (R million)
Budgetary central government <sup>4</sup>	50,115	15,972	50,574	16,573	50,128	20,307	50,943	22,500
Rodrigues regional government	2,788	623	2,788	642	2,531	801	2,428	809
Extra budgetary units	17,370	5,726	17,284	6,015	17,463	7,085	18,090	7,821
of which PSSA - Private Schools	6,821	2,221	6,836	2,251	6,979	2,747	7,090	2,912
Local government	6,546	1,309	6,375	1,303	6,479	1,536	6,494	1,853
Non financial public corporations	18,547	7,212	18,534	7,870	18,567	8,176	18,652	9,789
Financial public corporations	3,014	1,442	2,957	1,486	2,972	1,624	2,868	1,741
<b>Total</b>	<b>98,380</b>	<b>32,284</b>	<b>98,512</b>	<b>33,889</b>	<b>98,140</b>	<b>39,529</b>	<b>99,475</b>	<b>44,513</b>

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

2 Revised

3 Estimates

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

**Table 10.2 - Percentage distribution of employees and wages/salaries in the public sector, 2012 - 2014**

Gross salary range Rupees per month	April 2012				April 2013				April 2014			
	Employees		Wages & salaries		Employees		Wages & salaries		Employees		Wages & salaries	
	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %
Up to 5,000	0.5	0.5	0.1	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.1
5,001 - 6,000	0.2	0.7	0.1	0.2	0.2	0.4	0.1	0.2	0.2	0.4	0.1	0.2
6,001 - 7,000	0.5	1.2	0.2	0.4	0.4	0.8	0.1	0.3	0.2	0.6	0.1	0.3
7,001 - 8,000	0.9	2.1	0.3	0.7	0.6	1.4	0.2	0.5	0.5	1.1	0.1	0.4
8,001 - 9,000	2.0	4.1	0.8	1.5	1.3	2.7	0.5	1.0	0.7	1.8	0.2	0.6
9,001 - 10,000	3.8	7.9	1.7	3.2	2.3	5.0	0.9	1.9	1.1	2.9	0.4	1.0
10,001 - 11,000	6.0	13.9	3.0	6.2	2.5	7.5	1.1	3.0	2.4	5.3	0.9	1.9
11,001 - 12,000	6.5	20.4	3.6	9.8	5.2	12.7	2.4	5.4	5.1	10.4	2.2	4.1
12,001 - 13,000	6.6	27.0	3.9	13.7	4.7	17.4	2.4	7.8	4.2	14.6	2.0	6.1
13,001 - 14,000	7.4	34.4	4.7	18.4	5.9	23.3	3.2	11.0	3.6	18.2	1.9	8.0
14,001 - 15,000	6.0	40.4	4.1	22.5	5.3	28.6	3.1	14.1	5.8	24.0	3.2	11.2
15,001 - 20,000	17.4	57.8	14.1	36.6	22.6	51.2	15.8	29.9	23.1	47.1	15.5	26.7
20,001 - 25,000	14.3	72.1	15.0	51.6	12.3	63.5	11.2	41.1	13.6	60.7	11.6	38.3
25,001 - 30,000	11.8	83.9	15.1	66.7	11.1	74.6	12.4	53.5	10.5	71.2	11.1	49.4
30,001 - 35,000	6.2	90.1	9.3	76.0	9.2	83.8	12.0	65.5	8.5	79.7	10.5	59.9
35,001 - 40,000	2.8	92.9	5.0	81.0	5.7	89.5	8.6	74.1	7.2	86.9	10.2	70.1
40,001 and over	7.1	100.0	19.0	100.0	10.5	100.0	25.9	100.0	13.1	100.0	29.9	100.0
Total	100.0		100.0		100.0		100.0		100.0		100.0	

## INCOME TAX STATISTICS

**Table 11.1 - Income tax - Individuals: Analysis by range of net income, Years of assessment, 2011 - 2014**

Range of net income (Rupees)	Year of assessment 2011				Year of assessment 2012			
	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million
75,000 or less	486	14	14	2	463	15	14	20
75,001 - 100,000	85	7	7	1	144	13	12	4
100,001 - 150,000	155	19	19	3	184	23	22	6
150,001 - 200,000	100	17	17	3	121	21	19	7
200,001 - 250,000	66	15	15	2	71	16	14	4
250,001 - 500,000	35,033	13,060	2,903	435	35,394	13,203	2,961	458
500,001 - 750,000	16,903	10,152	4,129	618	17,853	10,780	4,201	641
750,001 - 1,000,000	5,542	4,751	2,770	415	6,114	5,257	2,925	450
1,000,001 - 1,500,000	4,377	5,277	3,697	553	4,977	6,016	4,079	630
1,500,001 - 2,000,000	1,918	3,306	2,605	391	2,064	3,557	2,745	430
2,000,001 - 2,500,000	933	2,075	1,728	259	1,074	2,387	1,976	314
2,500,001 - 5,000,000	1,638	5,524	4,905	735	1,809	6,178	5,485	858
Over 5,000,000	646	5,759	5,510	824	802	7,236	6,920	1,117
<b>Total</b>	<b>67,882</b>	<b>49,976</b>	<b>28,319</b>	<b>4,241</b>	<b>71,070</b>	<b>54,702</b>	<b>31,373</b>	<b>4,939</b>

Figures are provisional and subject to amendment  
Source : Mauritius Revenue Authority

**Table 11.1 - (Cont'd) - Income tax - Individuals: Analysis by range of net income, Years of assessment, 2011 - 2014**

Range of net income (Rupees)	Year of assessment 2013				Year of assessment 2014			
	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million
75,000 or less	248	9	9	1	273	11	11	2
75,001 - 100,000	154	13	13	2	89	8	8	1
100,001 - 150,000	149	18	18	3	159	20	20	3
150,001 - 200,000	91	16	16	2	113	20	20	3
200,001 - 250,000	66	15	15	2	90	20	20	3
250,001 - 500,000	32,982	12,590	2,677	401	35,432	13,777	2,997	449
500,001 - 750,000	19,592	11,842	4,394	659	25,893	15,577	5,710	856
750,001 - 1,000,000	6,919	5,942	3,184	477	9,537	8,147	4,338	651
1,000,001 - 1,500,000	5,536	6,705	4,463	669	6,700	8,076	5,329	799
1,500,001 - 2,000,000	2,221	3,819	2,901	435	2,822	4,857	3,671	550
2,000,001 - 2,500,000	1,246	2,775	2,302	344	1,397	3,108	2,567	384
2,500,001 - 5,000,000	1,932	6,582	5,836	875	2,175	7,439	6,593	989
Over 5,000,000	906	8,309	7,949	1,191	977	9,175	8,782	1,312
<b>Total</b>	<b>72,042</b>	<b>58,635</b>	<b>33,777</b>	<b>5,061</b>	<b>85,657</b>	<b>70,235</b>	<b>40,066</b>	<b>6,002</b>

Figures are provisional and subject to amendment

Source : Mauritius Revenue Authority

**Table 11.2 - Income tax - Companies: Analysis by range of gross income, Years of assessment, 2010 - 2013**

Range of Gross Income (Rupees)	Year of assessment 2010					Year of assessment 2011			
	Number of companies	Gross income R million	Chargeable income R million	Tax payable (inc NRPT) R million	Tax payable (exc NRPT) R million	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million
100,000 or less	349	6	569	12	1	126	6	10	2
100,001 - 150,000	64	8	3	1	0	57	7	9	1
150,001 - 250,000	127	26	9	2	1	130	26	8	1
250,001 - 500,000	275	105	22	4	3	307	116	27	5
500,001 - 750,000	290	182	50	5	5	309	193	35	5
750,001 - 1,000,000	274	240	39	6	6	316	277	64	11
1,000,001 - 1,500,000	498	627	78	12	11	535	666	94	15
1,500,001 - 2,000,000	580	1,019	117	18	16	657	1,155	138	28
2,000,001 - 5,000,000	1,123	3,798	579	76	70	1,198	3,990	563	76
5,000,001 - 10,000,000	928	6,748	1,010	126	120	1,014	7,316	927	127
Over 10,000,000	2,521	610,659	54,798	5,489	5,014	2,807	693,457	64,003	6,533
Not Declared	1,188	...	49,450	1,554	1,540	1,609	...	51,696	1,701
<b>Total</b>	<b>8,217</b>	<b>623,417</b>	<b>106,725</b>	<b>7,305</b>	<b>6,786</b>	<b>9,065</b>	<b>707,209</b>	<b>117,574</b>	<b>8,505</b>

Figures are provisional and subject to amendment.

Source : Mauritius Revenue Authority

... Not available

**Table 11.2 - (Cont'd) - Income tax - Companies: Analysis by range of gross income, Years of assessment, 2010 - 2013**

Range of Gross Income (Rupees)	Year of assessment 2012				Year of assessment 2013			
	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million
	100, 000 or less	139	7	6	2	141	7	4
100,001 - 150,000	61	7	2	1	61	8	11	2
150,001 - 250,000	131	26	7	3	138	28	9	1
250,001 - 500,000	352	132	33	6	333	124	31	5
500,001 - 750,000	304	189	32	5	322	200	41	6
750,001 - 1,000,000	307	269	37	6	324	284	43	7
1,000,001 - 1,500,000	575	714	65	15	555	696	104	15
1,500,001 - 2,000,000	708	1,251	133	21	553	970	124	19
2,000,001 - 5,000,000	1,285	4,317	596	85	1,414	4,628	666	91
5,000,001 - 10,000,000	1,052	7,577	1,021	127	1,081	7,757	1,018	137
Over 10,000,000	2,929	795,805	76,478	7,060	2,977	988,596	95,698	7,425
Not Declared	1,647	...	46,999	1,570	1,583	...	57,627	1,661
<b>Total</b>	<b>9,490</b>	<b>810,294</b>	<b>125,409</b>	<b>8,901</b>	<b>9,482</b>	<b>1,003,298</b>	<b>155,376</b>	<b>9,370</b>

Figures are provisional and subject to amendment.

Source : Mauritius Revenue Authority

... Not available