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**DIGEST OF  
PUBLIC FINANCE STATISTICS  
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# **DIGEST OF PUBLIC FINANCE STATISTICS**

## **FOREWORD**

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

The digest contains detailed data on government operations for the financial years 2000/2001 to 2004/2005. The tables have been prepared in accordance with the recommendations of the Government Finance Statistics (GFS) 1986 Manual of the International Monetary Fund.

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, the social security schemes and the extra budgetary units forming part of government provide information needed for the preparation of this report. This office herewith acknowledges the valuable contribution of these institutions.

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## Concepts and definitions

### 1. Concepts

Detailed data on revenue, grants, expenditure, lending minus repayments, financing and debt of the general government sector have been prepared according to the concepts and definitions laid down in 'A Manual on Government Finance Statistics (GFS) 1986' of the International Monetary Fund.

Data on wages and salaries in the public sector and income tax analysis by range of liable income for individuals and companies are also provided.

### 2. Definition of main aggregates

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

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

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

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

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

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

### 3. Coverage

#### 3.1 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.

The Consolidated Sinking Fund, which is made up of contributions provided by the Government for the gradual redemption of Government domestic debt, is also considered to form part of the Budgetary Central Government accounts.

**Extra Budgetary Units** are agencies responsible for the performance of specialised governmental functions in such fields as health, education, social welfare, construction and so on, under the authority of Central Government. (See List 4.1)

**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.

#### 3.2 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 meant having all or a majority of the shares or other forms of capital participation. 'Control' implies having an effective influence in the main aspects of management.

**Non-Financial Public Corporations** are government-owned or government-controlled units selling goods and services to the public on a large scale. (See List 4.2)

**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 4.3)

#### **4. List of public institutions as at March 2005**

##### **4.1 Extra Budgetary Units**

1. Aapravasi Ghat Trust Fund
2. Agricultural Research and Extension Unit
3. Beach Authority
4. Board of Investment (includes Mauritius Freeport Authority as from 2004)
5. Bus Industry Employees Welfare Fund
6. Civil Service Family Protection Scheme Board
7. Conservatoire de Musique "Francois Mitterand Trust Fund"
8. Employees Welfare Fund
9. Export Processing Zone Development Authority
10. Export Processing Zone Labour Welfare Fund
11. Farmers Service Corporation
12. Financial Intelligence Unit
13. Financial Services Promotion Agency
14. Fisherman Welfare Fund
15. Food and Agricultural Research Council
16. Human Resource Development Council
17. Ilois Welfare Fund
18. Independent Broadcasting Authority
19. Independent Commission Against Corruption
20. Industrial and Vocational Training Board
21. Information & Communication Technologies Authority
22. Irrigation Authority
23. Islamic Cultural Centre Trust Fund
24. Le Morne Heritage Trust Fund
25. Lois Lagesse Trust Fund
26. Mahatma Gandhi Institute
27. Malcolm De Chazal Trust Fund
28. Mauritian Cultural Centre Trust
29. Mauritian Tamil Cultural Centre
30. Mauritius College of the Air
31. Mauritius Council of Registered Librarians
32. Mauritius Ex-Services Trust Fund
33. Mauritius Examinations Syndicate
34. Mauritius Film Development Corporation
35. Mauritius Industrial Development Authority

36. Mauritius Institute of Education
37. Mauritius Institute of Health
38. Mauritius Marathi Cultural Centre Trust
39. Mauritius Museums Council
40. Mauritius Oceanography Institute
41. Mauritius Qualifications Authority
42. Mauritius Research Council
43. Mauritius Society of Authors
44. Mauritius Sports Council
45. Mauritius Standards Bureau
46. Mauritius Telegu Cultural Centre Trust
47. Mauritius Tourism Promotion Authority
48. Media Trust Fund
49. National Adoption Council
50. National Art Gallery
51. National Children's Council
52. National Computer Board
53. National Economic and Social Council
54. National Handicraft Promotion Agency
55. National Heritage Trust Fund
56. National Human Rights Commission
57. National Library
58. National Productivity and Competitiveness Council
59. National Trust Fund for Community Health Development
60. National Women Entrepreneur Council
61. National Women's Council
62. National Youth Council
63. NATReSA
64. Nelson Mandela Centre for African Culture
65. NGO Trust Fund
66. Outer Islands Development Corporation
67. Pre School Trust Fund
68. President's Fund for Creative Writing in English
69. Private Secondary Schools Authority
70. Professor Basdeo Bissoondoyal Trust Fund
71. Public Officers' Welfare Council
72. Rajiv Gandhi Science Centre Trust Fund
73. Road Development Authority



74. Seafarer's Welfare Fund
75. Senior Citizens Council
76. Small & Medium Industries Development Organisation
77. Small Planters Welfare Fund
78. Sugar Industry Labour Welfare Fund
79. Tea Board
80. Technical School Management Trust Fund
81. Tertiary Education Commission
82. Tourism Authority
83. Tourism Employees Welfare Fund
84. Town and Country Planning Board
85. Trade Union Trust Fund
86. Training & Employment of Disabled Persons Board
87. Trust Fund for Excellence in Sports
88. Trust Fund for Social Integration of Vulnerable Groups
89. Trust Fund for Specialised Medical Care
90. University of Mauritius
91. University of Technology

#### **4.2 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
9. Call Services Ltd (Telecom)
10. Capital Assets Management Ltd
11. Cargo Handling Corporation
12. Casino de Maurice Ltd
13. Cellplus (Telecom)
14. Central Electricity Board
15. Central Water Authority
16. Development Works Corporation
17. Domaine Les Pailles

18. Editions de L'Ocean Indien Ltee
19. Le Caudan Waterfront Casino Ltd
20. Le Grand Casino du Domaine Ltd
21. Le Val Development Ltd
22. Mauritius Broadcasting Corporation
23. Mauritius Duty Free Paradise
24. Mauritius Jute & Textile Industries Ltd
25. Mauritius Meat Authority
26. Mauritius Ports Authority
27. Mauritius Posts Ltd
28. Mauritius Shipping Corporation
29. Mauritius Sugar Authority
30. Mauritius Sugar Bulk Terminal Corporation
31. Mauritius Sugar Industry Research Institute
32. Mauritius Telecom
33. MSC Coraline Ship Agency Ltd
34. Multi Carrier Mauritius Ltd
35. National Housing Development Corporation
36. National Transport Corporation
37. Prime Real Estate Ltd
38. Rose Belle Sugar Estate
39. SBM IT Ltd
40. SIC Secretarial and Registry Services Ltd
41. State Informatics Ltd
42. State Land Development Co Ltd
43. State Property Development Company
44. State Trading Corporation
45. Sugar Planters Mechanical Pool Corporation
46. Sun Casinos Ltd
47. Telecom Plus
48. Teleservices Ltd (Telecom)
49. Tobacco Board
50. Wastewater Management Authority

### **4.3 Public Financial 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 ABN AMRO Asia Securities Ltd
9. SBM Financials Ltd
10. SBM Global Investments Ltd
11. SBM Investments Ltd
12. SBM Lease Ltd
13. SBM Mauritius Assets Managers Ltd
14. SBM Nedbank International Ltd
15. SBM Nedcor Holding Ltd
16. SIC Fund Management Ltd
17. SICOM Financial Services
18. State Bank of Mauritius Ltd
19. State Insurance Corporation of Mauritius Ltd
20. State Investment Corporation Ltd
21. State Investment Finance Corporation Ltd
22. Sugar Insurance Fund Board

**Table 1.1 - Main aggregates, 2001/2002 - 2004/2005**

**Budgetary Central Government**

**R million**

Main aggregates	2001/2002	2002/2003	2003/2004 <sup>1</sup>	2004/2005 <sup>2</sup>
1 Current revenue	24,617.8	29,622.4	32,906.2	35,307.6
(i) Tax revenue	21,519.2	25,879.2	29,068.0	32,668.5
(ii) Nontax revenue	3,098.6	3,743.2	3,838.2	2,639.1
2 Capital revenue	127.8	-	69.7	5.0
3 Total revenue	24,745.6	29,622.4	32,975.9	35,312.6
4 Grants	316.5	362.7	618.3	567.0
5 Total revenue and grants	25,062.1	29,985.1	33,594.2	35,879.6
6 Current expenditure	27,853.8	31,538.1	34,885.4	37,232.7
7 Capital expenditure	5,070.9	7,014.5	7,078.0	7,357.9
8 Total expenditure	32,924.7	38,552.6	41,963.4	44,590.6
9 Lending minus repayments	489.5	944.8	419.1	372.0
10 Total expenditure and lending minus repayments	33,414.2	39,497.4	42,382.5	44,962.6
11 Gross fixed capital formation	4,261.7	6,008.5	5,860.0	6,189.5
12 Current account surplus / deficit (1 - 6)	-3,236.0	-1,915.7	-1,979.2	-1,925.1
13a Overall deficit / surplus (5 - 10)	-8,352.1	-9,512.3	-8,788.3	-9,083.0
13b Overall deficit excluding P.F and loan to NIDF *	-8,507.1	-9,512.3	-8,788.3	-9,083.0
14 Financing	8,352.1	9,512.3	8,788.3	9,083.0
(i) Domestic	7,322.0	9,425.6	9,256.2	8,912.9
(ii) Foreign	1,030.1	86.7	-467.9	170.1
15 Budgetary central government debt	75,879.4	95,486.2	93,446.7	...
(i) Domestic	67,094.8	86,412.2	85,001.8	...
(ii) Foreign	8,784.6	9,074.0	8,444.9	...
16 Total external debt of the Country	29,722.0	28974.0 <sup>1</sup>	25,625.0	...

<sup>1</sup> Revised      <sup>2</sup> Budget Estimates

\* Privatisation Fund and loan to National Infrastructure Development Fund

**Table 1.2 Summary of Budgetary Central Government Operations, 2001/2002 - 2004/2005**

**Major components**

R Million

	Total Revenue and Grants		Current Revenue		Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/ Surplus	Financing		Monetary Authorities
	Total	Revenue and Grants	Tax Revenue	Nontax Revenue							Abroad	Domestic	
2001/2002	25,062.1	24,617.8	21,519.2	3,098.6	127.8	316.5	33,414.2	32,924.7	489.5	-8,352.1	1,030.1	7,322.0	-431.0
2002/2003	29,985.1	29,622.4	25,879.2	3,743.2	-	362.7	39,497.4	38,552.6	944.8	-9,512.3	86.7	9,425.6	-1,026.0
2003/2004	33,594.2	32,906.2	29,068.0	3,838.2	69.7	618.3	42,382.5	41,963.4	419.1	-8,788.3	-467.9	9,256.2	-141.9
2004/2005	35,879.6	35,307.6	32,668.5	2,639.1	5.0	567.0	44,962.6	44,590.6	372.0	-9,083.0	170.1	8,912.9	...

**Types of revenue**

	Tax on income, profits & capital gains		Social Security Contrib.	Taxes on payroll & workforce	Taxes on Housing & Community Amenities	Recre. & Cultural & Relg. Affairs	Fuel and Energy	Agri. Forest & Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total Revenue
	Individuals	Corporate										
2001/2002	3,493.9	1,619.0	1,874.9	-	1,298.9	10,820.4	7,053.4	5,893.4	12.6	3,098.6	127.8	24,745.6
2002/2003	4,013.5	1,859.0	2,154.5	-	1,374.6	13,957.0	9,812.2	6,522.6	11.5	3,743.2	-	29,622.4
2003/2004	4,669.3	2,264.5	2,404.8	-	1,469.0	15,531.3	11,190.8	7,385.4	13.0	3,838.2	69.7	32,975.9
2004/2005	5,565.0	2,630.0	2,935.0	-	1,629.0	17,502.0	12,150.0	7,960.0	12.5	2,639.1	5.0	35,312.6

**Expenditures by function**

	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg. Affairs	Fuel and Energy	Agri. Forest & Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
2001/2002	2,930.6	2,787.8	4,755.0	2,884.1	6,697.7	3,255.3	492.3	44.0	1,276.1	157.3	887.1	6,757.4	32,924.7
2002/2003	3,077.8	3,204.1	5,587.9	3,151.2	7,011.6	3,322.5	819.8	34.4	1,275.3	154.7	1,122.7	9,790.6	38,552.6
2003/2004	3,315.9	3,870.9	6,132.8	3,764.9	7,886.6	2,982.0	773.4	34.7	1,571.4	152.4	1,092.0	10,386.4	41,963.4
2004/2005	3,956.6	4,033.5	6,999.7	3,858.2	8,152.4	3,319.4	560.6	74.9	1,628.0	217.0	844.7	10,945.6	44,590.6

**Expenditures by economic type**

	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services		Interest Payments	Subsidies & other current transfers		Capital expenditure	Lending minus Repayments
				Total	Other		Total	Other current transfers		
2001/2002	33,414.2	32,924.7	27,853.8	11,732.9	8,794.4	4,541.1	11,579.8	10,622.0	5,070.9	489.5
2002/2003	39,497.4	38,552.6	31,538.1	12,548.7	9,383.3	6,390.4	12,599.0	11,647.8	7,014.5	944.8
2003/2004	42,382.5	41,963.4	34,885.4	14,267.8	10,899.8	6,585.8	14,031.8	13,498.8	7,078.0	419.1
2004/2005	44,962.6	44,590.6	37,232.7	15,762.6	11,936.3	6,882.2	14,587.9	14,052.7	7,357.9	372.0

**Table 1.3 Summary of Budgetary Central Government Operations, Percentages - 2001/2002 - 2004/2005**  
**Major components as % of Total Expenditure and Net Lending**

	Total Revenue		Current Revenue		Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/ Surplus	Financing		Monetary Authorities
	Revenue and Grants	Total	Tax Revenue	Nontax Revenue							Abroad	Domestic	
2001/2002	75.0	73.7	64.4	9.3	0.4	0.9	100.0	98.5	1.5	-25.0	3.1	21.9	-1.3
2002/2003	75.9	75.0	65.5	9.5	-	0.9	100.0	97.6	2.4	-24.1	0.2	23.9	-2.6
2003/2004	79.3	77.6	68.6	9.1	0.2	1.5	100.0	99.0	1.0	-20.7	-1.1	21.8	-0.3
2004/2005	79.8	78.5	72.7	5.9	0.0	1.3	100.0	99.2	0.8	-20.2	0.4	19.8	...

**Types of revenue as % of Total Revenue**

	Tax on income, profits & capital gains		Social Security Contrib.	Taxes on Payroll & workforce	Taxes on property	Domestic Taxes on Goods & services Total	Taxes on Intern. Trade & Trans	Other Taxes	Non tax revenue	Capital revenue	Total Revenue
	Individuals	Corporate									
2001/2002	14.1	6.5	7.6	-	5.2	43.7	28.5	0.1	12.5	0.5	100.0
2002/2003	13.5	6.3	7.3	-	4.6	47.1	33.1	0.0	12.6	-	100.0
2003/2004	14.2	6.9	7.3	-	4.5	47.1	33.9	0.0	11.6	0.2	100.0
2004/2005	15.8	7.4	8.3	-	4.6	49.6	34.4	0.0	7.5	0.0	100.0

**Expenditures by function as % of Total Expenditure**

	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg. Affairs	Fuel and Energy	Agri. Forest Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
2001/2002	8.9	8.5	14.4	8.8	20.3	9.9	1.5	0.1	3.9	0.5	2.7	20.5	100.0
2002/2003	8.0	8.3	14.5	8.2	18.2	8.6	2.1	0.1	3.3	0.4	2.9	25.4	100.0
2003/2004	7.9	9.2	14.6	9.0	18.8	7.1	1.8	0.1	3.7	0.4	2.6	24.8	100.0
2004/2005	8.9	9.0	15.7	8.7	18.3	7.4	1.3	0.2	3.7	0.5	1.9	24.5	100.0

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

	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services		Interest Payments	Subsidies & other current transfers		Capital expenditure	Lending minus Repayments
				Total	Other		Total	Other current transfers		
2001/2002	100.0	98.5	83.4	35.1	8.8	13.6	34.7	2.9	15.2	1.5
2002/2003	100.0	97.6	79.8	31.8	8.0	16.2	31.9	2.4	17.8	2.4
2003/2004	100.0	99.0	82.3	33.7	7.9	15.5	33.1	1.3	16.7	1.0
2004/2005	100.0	99.2	82.8	35.1	8.5	15.3	32.4	1.2	16.4	0.8

Table 1.4 Revenue and grants, 2001/2002 - 2004/2005  
 Budgetary Central Government

Revenue items	2001/2002		2002/2003		2003/2004 <sup>1</sup>		2004/2005 <sup>2</sup>	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>Current Revenue</b>	<b>24,617.8</b>	<b>98.2</b>	<b>29,622.4</b>	<b>98.8</b>	<b>32,906.2</b>	<b>98.0</b>	<b>35,307.6</b>	<b>98.4</b>
<b>Tax revenue</b>	<b>21,519.2</b>	<b>85.9</b>	<b>25,879.2</b>	<b>86.3</b>	<b>29,068.0</b>	<b>86.5</b>	<b>32,668.5</b>	<b>91.1</b>
Tax on income, profits and capital gains	3,493.9	13.9	4,013.5	13.4	4,669.3	13.9	5,565.0	15.5
Individual income tax	1,619.0	6.5	1,859.0	6.2	2,264.5	6.7	2,630.0	7.3
Corporate tax	1,874.9	7.5	2,154.5	7.2	2,404.8	7.2	2,935.0	8.2
Social security contributions	-	-	-	-	-	-	-	-
Taxes on payroll and workforce	-	-	-	-	-	-	-	-
Taxes on property	1,298.9	5.2	1,374.6	4.6	1,469.0	4.4	1,629.0	4.5
Domestic taxes on goods and services	10,820.4	43.2	13,957.0	46.5	15,531.3	46.2	17,502.0	48.8
of which : Excise duties	2,298.6	9.2	2,332.2	7.8	2,407.9	7.2	3,000.0	8.4
Sales tax /VAT	7,053.4	28.1	9,812.2	32.7	11,190.8	33.3	12,150.0	33.9
Tax on gambling	891.0	3.6	966.9	3.2	979.6	2.9	1,050.0	2.9
Tax on hotel bills	1.0	0.0	3.0	0.0	1.2	0.0	300.0	0.8
Import duties	5,893.4	23.5	6,522.6	21.8	7,385.4	22.0	7,960.0	22.2
Export duties	-	-	-	-	-	-	-	-
Other tax revenue	12.6	0.1	11.5	0.0	13.0	0.0	12.5	0.0
<b>Nontax revenue</b>	<b>3,098.6</b>	<b>12.4</b>	<b>3,743.2</b>	<b>12.5</b>	<b>3,838.2</b>	<b>11.4</b>	<b>2,639.1</b>	<b>7.4</b>
Property income	1,774.4	7.1	2,861.0	9.5	2,688.6	8.0	1,341.6	3.7
Fees, charges and non-industrial sales	593.6	2.4	612.9	2.0	858.2	2.6	985.0	2.7
Fines and Forfeits	97.2	0.4	104.1	0.3	114.8	0.3	124.0	0.3
Employees' contributions to government employee pension funds	130.6	0.5	134.9	0.4	161.6	0.5	173.5	0.5
Other nontax revenue	502.8	2.0	30.3	0.1	15.0	0.0	15.0	0.0
<b>Capital revenue</b>	<b>127.8</b>	<b>0.5</b>	-	-	<b>69.7</b>	<b>0.2</b>	<b>5.0</b>	<b>0.0</b>
Sale of fixed capital assets	127.8	0.5	-	-	69.7	0.2	5.0	0.0
<b>Total revenue</b>	<b>24,745.6</b>	<b>98.7</b>	<b>29,622.4</b>	<b>98.8</b>	<b>32,975.9</b>	<b>98.2</b>	<b>35,312.6</b>	<b>98.4</b>
<b>Grants</b>	<b>316.5</b>	<b>1.3</b>	<b>362.7</b>	<b>1.2</b>	<b>618.3</b>	<b>1.8</b>	<b>567.0</b>	<b>1.6</b>
<b>Total revenue and grants</b>	<b>25,062.1</b>	<b>100.0</b>	<b>29,985.1</b>	<b>100.0</b>	<b>33,594.2</b>	<b>100.0</b>	<b>35,879.6</b>	<b>100.0</b>

<sup>1</sup> Revised <sup>2</sup> Budget Estimates

**Table 1.5 - Functional classification of expenditure, 2001/2002 - 2004/2005**  
**Budgetary Central Government**

Functional categories	2001/2002			2002/2003			
	Current	Capital	Total	Current	Capital	Total	%
<b>General Government Services</b>	<b>5,109.3</b>	<b>609.1</b>	<b>5,718.4</b>	<b>5,508.0</b>	<b>773.9</b>	<b>6,281.9</b>	<b>16.3</b>
General public services	2,564.5	366.1	2,930.6	2,570.1	507.7	3,077.8	8.0
Defence	269.3	1.1	270.4	298.3	0.7	299.0	0.8
Public order and safety	2,275.5	241.9	2,517.4	2,639.6	265.5	2,905.1	7.5
<b>Community and Social Services</b>	<b>14,588.4</b>	<b>3,496.0</b>	<b>18,084.4</b>	<b>15,321.0</b>	<b>4,572.0</b>	<b>19,893.0</b>	<b>51.6</b>
Education	4,113.6	641.4	4,755.0	4,527.0	1,060.9	5,587.9	14.5
Health	2,647.2	236.9	2,884.1	2,826.9	324.3	3,151.2	8.2
Social security and welfare	6,619.0	78.7	6,697.7	6,941.7	69.9	7,011.6	18.2
Housing and community amenities	850.7	2,404.6	3,255.3	639.6	2,682.9	3,322.5	8.6
Recreational, cultural and religious services	357.9	134.4	492.3	385.8	434.0	819.8	2.1
<b>Economic Services</b>	<b>2,763.6</b>	<b>902.8</b>	<b>3,666.4</b>	<b>2,894.9</b>	<b>1,335.9</b>	<b>4,230.8</b>	<b>11.0</b>
Fuel and energy	33.0	11.0	44.0	30.2	4.2	34.4	0.1
Agriculture, forestry, fishing and hunting	1,074.0	202.1	1,276.1	1,054.0	221.3	1,275.3	3.3
Mining and mineral resources, manufacturing and construction	106.6	50.7	157.3	113.0	41.7	154.7	0.4
Transportation and communication	315.0	572.1	887.1	350.9	771.8	1,122.7	2.9
Other economic services	1,235.0	66.9	1,301.9	1,346.8	296.9	1,643.7	4.3
<b>Other functions</b>	<b>5,392.5</b>	<b>63.0</b>	<b>5,455.5</b>	<b>7,814.2</b>	<b>332.7</b>	<b>8,146.9</b>	<b>21.1</b>
Other expenditure	5,392.5	63.0	5,455.5	7,814.2	332.7	8,146.9	21.1
Public debt interest	4,541.1	-	4,541.1	6,390.4	-	6,390.4	16.6
Transfer to local government	851.4	63.0	914.4	904.3	64.8	969.1	2.5
Transfer to Rodrigues	-	-	-	519.5	267.9	787.4	2.0
<b>Total</b>	<b>27,853.8</b>	<b>5,070.9</b>	<b>32,924.7</b>	<b>31,538.1</b>	<b>7,014.5</b>	<b>38,552.6</b>	<b>100.0</b>

R million



**Table 1.5 (Cont'd) - Functional classification of expenditure, 2001/2002 - 2004/2005**  
**Budgetary Central Government**

R million

Functional categories	2003/2004 <sup>1</sup>			2004/2005 <sup>2</sup>				
	Current	Capital	Total	%	Current	Capital	Total	%
<b>General Government Services</b>	<b>6,265.1</b>	<b>921.7</b>	<b>7,186.8</b>	<b>17.1</b>	<b>6,886.5</b>	<b>1,103.6</b>	<b>7,990.1</b>	<b>17.9</b>
General public services	2,873.5	442.4	3,315.9	7.9	3,234.5	722.1	3,956.6	8.9
Defence	308.2	0.1	308.3	0.7	345.4	3.0	348.4	0.8
Public order and safety	3,083.4	479.2	3,562.6	8.5	3,306.6	378.5	3,685.1	8.3
<b>Community and Social Services</b>	<b>17,528.5</b>	<b>4,011.2</b>	<b>21,539.7</b>	<b>51.3</b>	<b>18,539.2</b>	<b>4,351.1</b>	<b>22,890.3</b>	<b>51.3</b>
Education	5,349.5	783.3	6,132.8	14.6	5,875.0	1,124.7	6,999.7	15.7
Health	3,327.3	437.6	3,764.9	9.0	3,427.2	431.0	3,858.2	8.7
Social security and welfare	7,723.6	163.0	7,886.6	18.8	8,008.8	143.6	8,152.4	18.3
Housing and community amenities	656.4	2,325.6	2,982.0	7.1	775.9	2,543.5	3,319.4	7.4
Recreational, cultural and religious services	471.7	301.7	773.4	1.8	452.3	108.3	560.6	1.3
<b>Economic Services</b>	<b>2,633.1</b>	<b>1,635.4</b>	<b>4,268.5</b>	<b>10.2</b>	<b>2,959.2</b>	<b>1,411.2</b>	<b>4,370.4</b>	<b>9.8</b>
Fuel and energy	34.7	-	34.7	0.1	43.4	31.5	74.9	0.2
Agriculture, forestry, fishing and hunting	1,151.8	419.6	1,571.4	3.7	1,236.0	392.0	1,628.0	3.7
Mining and mineral resources, manufacturing and construction	123.9	28.5	152.4	0.4	173.5	43.5	217.0	0.5
Transportation and communication	337.8	754.2	1,092.0	2.6	444.8	399.9	844.7	1.9
Other economic services	984.9	433.1	1,418.0	3.4	1,061.5	544.3	1,605.8	3.6
<b>Other functions</b>	<b>8,458.7</b>	<b>509.7</b>	<b>8,968.4</b>	<b>21.4</b>	<b>8,847.8</b>	<b>492.0</b>	<b>9,339.8</b>	<b>20.9</b>
Other expenditure	8,458.7	509.7	8,968.4	21.4	8,847.8	492.0	9,339.8	20.9
Public debt interest	6,585.8	-	6,585.8	15.7	6,882.2	-	6,882.2	15.4
Transfer to local government	1,117.4	82.2	1,199.6	2.9	1,175.0	65.0	1,240.0	2.8
Transfer to Rodrigues	755.5	427.5	1,183.0	2.8	790.6	427.0	1,217.6	2.7
<b>Total</b>	<b>34,885.4</b>	<b>7,078.0</b>	<b>41,963.4</b>	<b>100.0</b>	<b>37,232.7</b>	<b>7,357.9</b>	<b>44,590.6</b>	<b>100.0</b>

<sup>1</sup> Revised    <sup>2</sup> Budget Estimates

**Table 1.6 - Functional classification of current expenditure, 2001/2002 - 2004/2005**  
**Budgetary Central Government**

Functional categories	2001/2002		2002/2003		2003/2004 <sup>1</sup>		2004/2005 <sup>2</sup>	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>General Government Services</b>	<b>5,109.3</b>	<b>18.3</b>	<b>5,508.0</b>	<b>17.5</b>	<b>6,265.1</b>	<b>18.0</b>	<b>6,886.5</b>	<b>18.5</b>
General public services	2,564.5	9.2	2,570.1	8.1	2,873.5	8.2	3,234.5	8.7
Defence	269.3	1.0	298.3	0.9	308.2	0.9	345.4	0.9
Public order and safety	2,275.5	8.2	2,639.6	8.4	3,083.4	8.8	3,306.6	8.9
<b>Community and Social Services</b>	<b>14,588.4</b>	<b>52.4</b>	<b>15,321.0</b>	<b>48.6</b>	<b>17,528.5</b>	<b>50.2</b>	<b>18,539.2</b>	<b>49.8</b>
Education	4,113.6	14.8	4,527.0	14.4	5,349.5	15.3	5,875.0	15.8
Health	2,647.2	9.5	2,826.9	9.0	3,327.3	9.5	3,427.2	9.2
Social security and welfare	6,619.0	23.8	6,941.7	22.0	7,723.6	22.1	8,008.8	21.5
Housing and community amenities	850.7	3.1	639.6	2.0	656.4	1.9	775.9	2.1
Recreational, cultural and religious services	357.9	1.3	385.8	1.2	471.7	1.4	452.3	1.2
<b>Economic Services</b>	<b>2,763.6</b>	<b>9.9</b>	<b>2,894.9</b>	<b>9.2</b>	<b>2,633.1</b>	<b>7.5</b>	<b>2,959.2</b>	<b>7.9</b>
Fuel and energy	33.0	0.1	30.2	0.1	34.7	0.1	43.4	0.1
Agriculture, forestry, fishing and hunting	1,074.0	3.9	1,054.0	3.3	1,151.8	3.3	1,236.0	3.3
Mining and mineral resources, manufacturing and construction	106.6	0.4	113.0	0.4	123.9	0.4	173.5	0.5
Transportation and communication	315.0	1.1	350.9	1.1	337.8	1.0	444.8	1.2
Other economic services	1,235.0	4.4	1,346.8	4.3	984.9	2.8	1,061.5	2.9
<b>Other functions</b>	<b>5,392.5</b>	<b>19.4</b>	<b>7,814.2</b>	<b>24.8</b>	<b>8,458.7</b>	<b>24.2</b>	<b>8,847.8</b>	<b>23.8</b>
Other expenditure	5,392.5	19.4	7,814.2	24.8	8,458.7	24.2	8,847.8	23.8
Public debt interest	4,541.1	16.3	6,390.4	20.3	6,585.8	18.9	6,882.2	18.5
Transfer to local government	851.4	3.1	904.3	2.9	1,117.4	3.2	1,175.0	3.2
Transfer to Rodrigues	-	-	519.5	1.6	755.5	2.2	790.6	2.1
<b>Total</b>	<b>27,853.8</b>	<b>100.0</b>	<b>31,538.1</b>	<b>100.0</b>	<b>34,885.4</b>	<b>100.0</b>	<b>37,232.7</b>	<b>100.0</b>

<sup>1</sup> Revised      <sup>2</sup> Budget Estimates

**Table 1.7 - Functional classification of capital expenditure, 2001/2002 - 2004/2005**  
**Budgetary Central Government**

Functional categories	2001/2002		2002/2003		2003/2004 <sup>1</sup>		2004/2005 <sup>2</sup>	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>General Government Services</b>	<b>609.1</b>	<b>12.0</b>	<b>773.9</b>	<b>11.0</b>	<b>921.7</b>	<b>13.0</b>	<b>1,103.6</b>	<b>15.0</b>
General public services	366.1	7.2	507.7	7.2	442.4	6.3	722.1	9.8
Defence	1.1	0.0	0.7	0.0	0.1	0.0	3.0	0.0
Public order and safety	241.9	4.8	265.5	3.8	479.2	6.8	378.5	5.1
<b>Community and Social Services</b>	<b>3,496.0</b>	<b>68.9</b>	<b>4,572.0</b>	<b>65.2</b>	<b>4,011.2</b>	<b>56.7</b>	<b>4,351.1</b>	<b>59.1</b>
Education	641.4	12.6	1,060.9	15.1	783.3	11.1	1,124.7	15.3
Health	236.9	4.7	324.3	4.6	437.6	6.2	431.0	5.9
Social security and welfare	78.7	1.6	69.9	1.0	163.0	2.3	143.6	2.0
Housing and community amenities	2,404.6	47.4	2,682.9	38.2	2,325.6	32.9	2,543.5	34.6
Recreational, cultural and religious services	134.4	2.7	434.0	6.2	301.7	4.3	108.3	1.5
<b>Economic Services</b>	<b>902.8</b>	<b>17.8</b>	<b>1,335.9</b>	<b>19.0</b>	<b>1,635.4</b>	<b>23.1</b>	<b>1,411.2</b>	<b>19.2</b>
Fuel and energy	11.0	0.2	4.2	0.1	-	-	31.5	0.4
Agriculture, forestry, fishing and hunting	202.1	4.0	221.3	3.2	419.6	5.9	392.0	5.3
Mining and mineral resources, manufacturing and construction	50.7	1.0	41.7	0.6	28.5	0.4	43.5	0.6
Transportation and communication	572.1	11.3	771.8	11.0	754.2	10.7	399.9	5.4
Other economic services	66.9	1.3	296.9	4.2	433.1	6.1	544.3	7.4
<b>Other Functions</b>	<b>63.0</b>	<b>1.2</b>	<b>332.7</b>	<b>4.7</b>	<b>509.7</b>	<b>7.2</b>	<b>492.0</b>	<b>6.7</b>
Other expenditure	63.0	1.2	332.7	4.7	509.7	7.2	492.0	6.7
Transfer to Local government	63.0	1.2	64.8	0.9	82.2	1.2	65.0	0.9
Transfer to Rodrigues	-	-	267.9	3.8	427.5	6.0	427.0	5.8
<b>Total</b>	<b>5,070.9</b>	<b>100.0</b>	<b>7,014.5</b>	<b>100.0</b>	<b>7,078.0</b>	<b>100.0</b>	<b>7,357.9</b>	<b>100.0</b>

<sup>1</sup> Revised    <sup>2</sup> Budget Estimates

Table 1.8 - Economic classification of expenditure, 2001/2002 - 2004/2005  
Budgetary Central Government

R million

Economic categories	2001/2002		2002/2003		2003/2004 <sup>1</sup>		2004/2005 <sup>2</sup>	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>Current expenditure</b>	<b>27,853.8</b>	<b>84.6</b>	<b>31,538.1</b>	<b>81.8</b>	<b>34,885.4</b>	<b>83.1</b>	<b>37,232.7</b>	<b>83.5</b>
Wages and salaries	8,794.4	26.7	9,383.3	24.3	10,899.8	26.0	11,936.3	26.8
Employer contributions to pension schemes	-	-	-	-	-	-	-	-
Other purchases of goods and services	2,938.5	8.9	3,165.4	8.2	3,368.0	8.0	3,826.3	8.6
Interest payments	4,541.1	13.8	6,390.4	16.6	6,585.8	15.7	6,882.2	15.4
Subsidies and other current transfers	11,579.8	35.2	12,599.0	32.7	14,031.8	33.4	14,587.9	32.7
Subsidies	957.8	2.9	951.2	2.5	533.0	1.3	545.8	1.2
Transfer to local government	851.4	2.6	904.3	2.3	1,117.4	2.7	1,175.0	2.6
Transfer to Rodrigues	-	-	519.5	1.3	755.5	1.8	790.6	1.8
Transfer to nonprofit institutions and households	9,673.8	29.4	10,104.4	26.2	11,495.8	27.4	11,964.9	26.8
Transfer abroad	96.8	0.3	119.6	0.3	130.1	0.3	122.2	0.3
<b>Capital expenditure</b>	<b>5,070.9</b>	<b>15.4</b>	<b>7,014.5</b>	<b>18.2</b>	<b>7,078.0</b>	<b>16.9</b>	<b>7,357.9</b>	<b>16.5</b>
Acquisition of fixed capital assets	4,261.7	12.9	6,008.5	15.6	5,860.0	14.0	6,189.5	13.9
Purchase of land	196.0	0.6	164.4	0.4	97.4	0.2	70.0	0.2
Capital transfers	613.2	1.9	841.6	2.2	1,120.6	2.7	1,098.4	2.5
To local government	63.0	0.2	64.8	0.2	82.2	0.2	65.0	0.1
To Rodrigues	-	-	267.9	0.7	427.5	1.0	427.0	1.0
To nonfinancial public enterprises	312.7	0.9	225.1	0.6	305.7	0.7	244.4	0.5
To public financial institutions	195.7	0.6	192.0	0.5	213.8	0.5	320.0	0.7
Other domestic transfers	30.5	0.1	55.2	0.1	84.9	0.2	35.0	0.1
Abroad	11.3	0.0	36.6	0.1	6.5	0.0	7.0	0.0
<b>Total expenditure</b>	<b>32,924.7</b>	<b>100.0</b>	<b>38,552.6</b>	<b>100.0</b>	<b>41,963.4</b>	<b>100.0</b>	<b>44,590.6</b>	<b>100.0</b>

<sup>1</sup> Revised

<sup>2</sup> Budget Estimates

**Table 1.9 - Functional classification of Lending Minus Repayments, 2001/2002 - 2004/2005**

**Budgetary Central Government**

**R million**

Functional classification	2001/2002	2002/2003	2003/2004 <sup>1</sup>	2004/2005 <sup>2</sup>
<b>General Government Services</b>	<b>0.9</b>	<b>-35.6</b>	<b>-20.3</b>	<b>-0.2</b>
General public services	0.9	-35.6	-20.3	-0.2
Defence	-	-	-	-
Public order and safety	-	-	-	-
<b>Community and Social Services</b>	<b>91.8</b>	<b>34.0</b>	<b>153.7</b>	<b>148.2</b>
Education	-10.6	-14.2	-19.4	-18.0
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing and community amenities	102.4	48.2	173.1	166.2
Recreational, cultural and religious services	-	-	-	-
<b>Economic Services</b>	<b>396.8</b>	<b>946.4</b>	<b>285.7</b>	<b>224.0</b>
Fuel and energy	193.7	169.2	9.9	-57.6
Agriculture, forestry, fishing and hunting	-3.8	-2.6	-2.8	-7.6
Mining and mineral resources, manufacturing and construction	1.5	23.8	-32.9	-29.1
Transportation and communication	242.5	166.8	-10.0	38.0
Other economic services	-37.1	589.2	321.5	280.3
<b>Other Functions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other expenditure	-	-	-	-
<b>Total</b>	<b>489.5</b>	<b>944.8</b>	<b>419.1</b>	<b>372.0</b>

<sup>1</sup> Revised      <sup>2</sup> Budget Estimates

**Table 1.10 - Financing by type of debt holder, 2001/2002 - 2004/2005**

**Budgetary Central Government**

**R million**

Debt holders	2001/2002	2002/2003	2003/2004 <sup>1</sup>	2004/2005 <sup>2</sup>
<b>Domestic financing</b>	<b>7,322.0</b>	<b>9,425.6</b>	<b>9,256.2</b>	<b>8,912.9</b>
Other general government	-2,852.1	-3,006.4	9,933.8	...
Monetary authorities	-431.0	-1,026.0	-141.9	...
of which: I.M.F.	-	-	-	...
Deposit money banks	7,009.6	10,444.3	3,335.5	...
Other	3,595.5	3,013.7	-3,871.2	...
Adjustments	-	-	-	...
<b>Foreign financing</b>	<b>1,030.1</b>	<b>86.7</b>	<b>- 467.9</b>	<b>170.1</b>
International development institutions	1,018.4	-58.1	-472.7	...
Foreign governments	58.0	-9.1	322.4	...
Other	-46.3	153.9	-317.6	...
Changes in cash, deposits, etc.	-	-	-	...
<b>Total</b>	<b>8,352.1</b>	<b>9,512.3</b>	<b>8,788.3</b>	<b>9,083.0</b>

<sup>1</sup> Revised    <sup>2</sup> Budget estimates

**Table 1.11 - Financing by type of debt instrument, 2001/2002 - 2004/2005**

**Budgetary Central Government**

**R million    R million**

Debt instrument	2001/2002	2002/2003	2003/2004 <sup>1</sup>	2004/2005 <sup>2</sup>
<b>Domestic financing</b>	<b>7,322.0</b>	<b>9,425.6</b>	<b>9,256.2</b>	<b>8,912.9</b>
Long-term bonds	-905.7	322.5	4,135.3	...
Short-term bonds and bills	12,153.0	16,000.4	-3,698.9	...
Long-term loans n.e.c	-	-	-	...
of which: I.M.F.	-	-	-	...
Short-term loans and advances	-	-	-	...
Other liabilities	-	-	-	...
Changes in cash, deposits, etc	-3,925.3	-6,897.3	8,819.8	...
Discrepancy	-	-	-	...
<b>Foreign financing</b>	<b>1,030.1</b>	<b>86.7</b>	<b>- 467.9</b>	<b>170.1</b>
Short-term bonds and bills	-40.0	163.0	-312.4	...
Long-term loans	1,070.1	-76.3	-155.5	...
Changes in cash, deposits, etc.	-	-	-	...
<b>Total</b>	<b>8,352.1</b>	<b>9,512.3</b>	<b>8,788.3</b>	<b>9,083.0</b>

<sup>1</sup> Revised    <sup>2</sup> Budget estimates

**Table 1.12 - Outstanding debt by type of debt holder, 2000/2001 - 2003/2004**

**Budgetary Central Government**

**R million**

Debt holders	2000/2001	2001/2002	2002/2003	2003/2004
<b>Domestic debt</b>	<b>53,744.9</b>	<b>67,094.8</b>	<b>86,412.2</b>	<b>85,001.8</b>
Other general government	20,340.5	18,702.0	23,481.7	23,467.8
Monetary authorities	2,499.3	2,027.4	980.0	1,714.7
of which: I.M.F.	-	-	-	-
Deposit money banks	17,538.4	25,685.5	38,024.8	40,647.1
Other	13,366.7	20,679.9	23,925.7	19,172.2
<b>Foreign debt</b>	<b>6,815.9</b>	<b>8,784.6</b>	<b>9,074.0</b>	<b>8,444.9</b>
International development institutions	4,185.3	5,507.3	5,504.0	4,990.7
Foreign governments	2,547.5	2,877.9	2,973.7	3,265.9
Other	83.1	399.4	596.3	188.3
<b>Total</b>	<b>60,560.8</b>	<b>75,879.4</b>	<b>95,486.2</b>	<b>93,446.7</b>

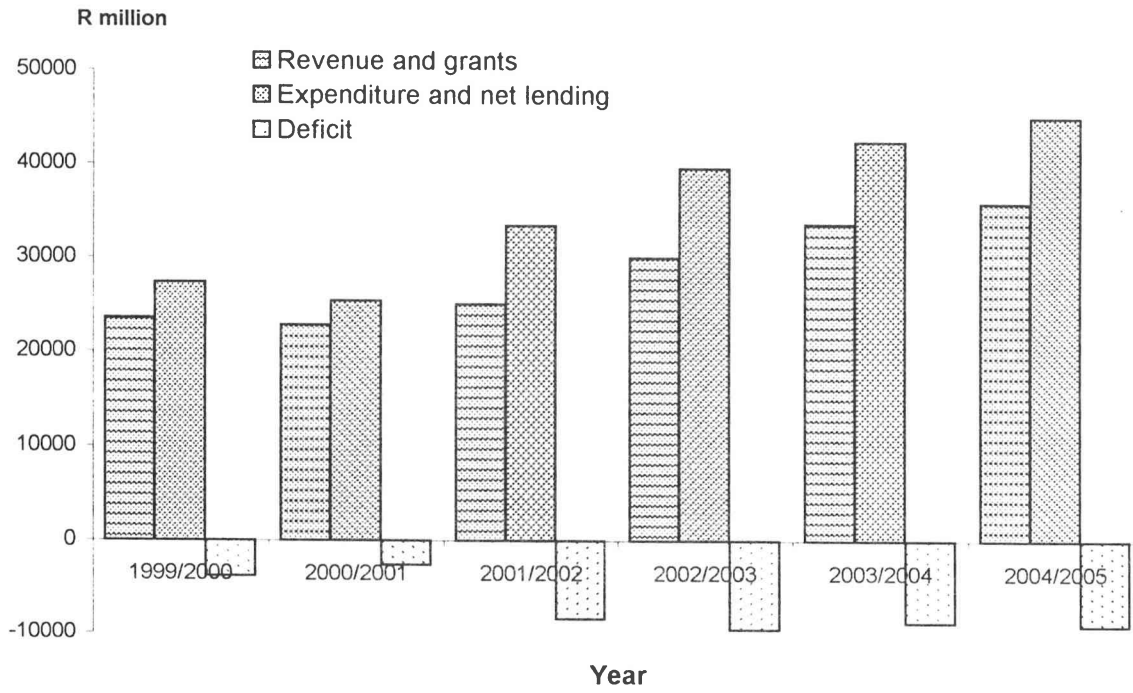
**Table 1.13 - Outstanding debt by type of debt instrument, 2000/2001 - 2003/2004**

**Budgetary Central Government**

**R million**

Debt instrument	2000/2001	2001/2002	2002/2003	2003/2004
<b>Domestic debt</b>	<b>53,744.9</b>	<b>67,094.8</b>	<b>86,412.2</b>	<b>85,001.8</b>
Long-term bonds	12,710.0	11,807.8	12,274.3	16,669.3
Short-term bonds and bills	41,034.9	55,287.0	74,137.9	68,332.5
Long-term loans n.e.c.	-	-	-	-
of which: I.M.F.	-	-	-	-
Short-term loans and advances	-	-	-	-
Other liabilities	-	-	-	-
<b>Foreign debt</b>	<b>6,815.9</b>	<b>8,784.6</b>	<b>9,074.0</b>	<b>8,444.9</b>
Short-term bonds and bills	...	320.0	524.3	124.5
Long-term loans	6,815.9	8,464.6	8,549.7	8,320.4
<b>Total</b>	<b>60,560.8</b>	<b>75,879.4</b>	<b>95,486.2</b>	<b>93,446.7</b>

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



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

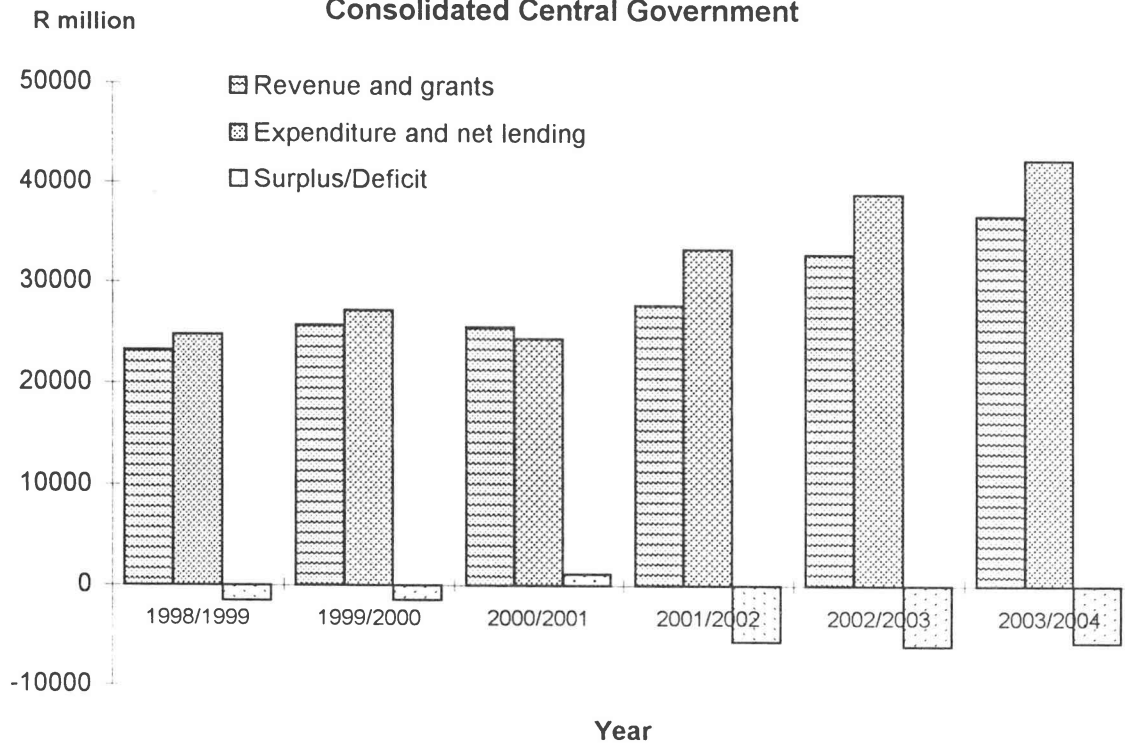




Table 2.1 - Main aggregates, 2000/2001- 2003/2004

Consolidated Central Government

R million

Main aggregates	2000/2001	2001/2002	2002/2003 <sup>1</sup>	2003/2004
1 Current revenue	25,372.7	27,288.4	32,445.6	36,003.1
(i) Tax revenue	21,642.3	22,865.1	27,241.8	30,612.0
(ii) Nontax revenue	3,730.4	4,423.3	5,203.8	5,391.1
2 Capital revenue	0.9	129.6	1.7	71.6
3 Total Revenue	25,373.6	27,418.0	32,447.3	36,074.7
4 Grants	199.2	316.5	362.7	618.3
5 Total revenue and grants	25,572.8	27,734.5	32,810.0	36,693.0
6 Current expenditure	25,435.0	27,757.5	30,757.6	34,773.4
7 Capital expenditure	5,156.6	5,085.2	7,129.1	7,129.0
8 Total expenditure	30,591.6	32,842.7	37,886.7	41,902.4
9 Lending minus repayments	-6,189.4	500.1	959.0	438.5
10 Total expenditure and lending minus repayments	24,402.2	33,342.8	38,845.7	42,340.9
11 Gross fixed capital formation	3,586.7	4,230.3	6,079.4	5,843.8
12 Current account surplus / deficit (1 - 6)	-62.3	-469.1	1,688.0	1,229.7
13 Overall deficit / surplus (5 - 10)	1,170.6	-5,608.3	-6,035.7	-5,647.9
14 Financing	-1,170.6	5,608.3	6,035.7	5,647.9
(i) Domestic	2,413.0	4,730.2	5,949.0	6,115.8
(ii) Foreign	-3,583.6	878.1	86.7	-467.9
15 Central government debt at end of period	40,580.3	57,757.4	72,604.5	70,668.9
(i) Domestic	33,764.4	48,972.8	63,530.5	62,224.0
(ii) Foreign	6,815.9	8,784.6	9,074.0	8,444.9
16 Total external debt of the Country	28,408.0	29,722.0	28,974.0 <sup>1</sup>	25,625.0

<sup>1</sup> Revised

**Table 2.2 Summary of Consolidated Central Government Operations, 2000/2001 - 2003/2004**  
Major components

	R million												
	Total Revenue and Grants	Current Revenue			Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/ Surplus	Financing		Monetary Authorities
		Total	Tax Revenue	Nontax Revenue							Abroad	Domestic	
2000/2001	25,572.8	21,642.3	3,730.4	0.9	199.2	24,402.2	30,591.6	-6,189.4	1,170.6	-3,583.6	2,413.0	-576.6	
2001/2002	27,734.5	22,865.1	4,423.3	129.6	316.5	33,342.8	32,842.7	500.1	-5,608.3	878.1	4,730.2	-431.0	
2002/2003	32,810.0	27,241.8	5,203.8	1.7	362.7	38,845.7	37,886.7	959.0	-6,035.7	86.7	5,949.0	-1,026.0	
2003/2004	36,693.0	30,612.0	5,391.1	71.6	618.3	42,340.9	41,902.4	438.5	-5,647.9	-467.9	6,115.8	-122.0	

	R million													
	Total	Tax on income, profits & capital gains			Social Security Contrib.	Taxes on Payroll & workforce	Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans	Other Taxes & Capital rev.	Non tax revenue		Total Revenue
		Individuals	Corporate	Total				ST/VAT	Total			Property income		
2000/2001	3,039.1	1,517.9	1,521.2	1,294.3	151.6	1,324.2	9,472.7	5,924.5	6,349.1	12.2	3,730.4	2,756.8	25,373.6	
2001/2002	3,493.9	1,619.0	1,874.9	1,097.3	163.3	1,298.9	10,905.7	7,053.4	5,893.4	142.2	4,423.3	2,735.1	27,418.0	
2002/2003	4,013.5	1,859.0	2,154.5	1,120.6	171.7	1,374.6	14,027.3	9,812.2	6,522.6	13.2	5,203.8	3,887.7	32,447.3	
2003/2004	4,669.3	2,264.5	2,404.8	1,232.0	183.2	1,469.0	15,660.1	11,190.8	7,385.4	84.6	5,391.1	3,634.2	36,074.7	

	R million												
	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg. Affairs	Fuel and Energy	Agri. Forest Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
2000/2001	2,995.7	2,437.9	4,514.1	2,561.9	6,550.5	2,021.1	401.0	22.8	1,405.4	213.3	1,855.3	5,612.6	30,591.6
2001/2002	2,940.9	2,779.8	5,113.9	2,891.8	7,157.0	3,255.6	496.7	44.0	1,312.8	193.3	887.6	5,769.3	32,842.7
2002/2003	3,108.5	3,196.1	5,997.4	3,177.0	7,723.7	3,325.6	834.7	34.4	1,323.6	195.4	1,159.9	7,810.4	37,886.7
2003/2004	3,341.0	3,858.6	6,619.5	3,773.1	8,649.9	2,991.2	795.5	34.7	1,676.9	218.1	1,137.8	8,806.1	41,902.4

	R million											
	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services			Interest Payments	Subsidies & other current transfers		Capital expenditure	Lending minus Repayments	
				Total	Wages & salaries	Employer Contribution		Other	Total			Other current transfers
2000/2001	24,402.2	30,591.6	25,435.0	13,357.7	9,820.8	165.5	3,371.4	3,443.3	8,634.0	1,104.8	7,529.2	-6,189.4
2001/2002	33,342.8	32,842.7	27,757.5	14,617.2	10,786.7	188.1	3,642.4	3,533.1	9,607.2	1,312.6	8,294.6	500.1
2002/2003	38,845.7	37,886.7	30,757.6	15,826.7	11,613.8	195.0	4,017.9	4,439.6	10,491.3	1,322.5	9,168.8	959.0
2003/2004	42,340.9	41,902.4	34,773.4	18,239.9	13,666.9	220.0	4,353.0	5,077.7	11,455.8	955.2	10,500.6	438.5

**Expenditures by Economic Type**

**Table 2.3 Summary of Consolidated Central Government Operations, Percentages, 2000/2001 - 2003/2004**  
Major components as % of Total Expenditure and Net Lending

	Total Revenue and Grants		Current Revenue		Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/ Surplus	Financing		Monetary Authorities
	Total	and Grants	Tax Revenue	Nontax Revenue							Abroad	Domestic	
2000/2001	104.8		88.7	15.3	0.0	0.8	100.0	125.4	-25.4	4.8	-14.7	9.9	-2.4
2001/2002	83.2		68.6	13.3	0.4	0.9	100.0	98.5	1.5	-16.8	2.6	14.2	-1.3
2002/2003	84.5		70.1	13.4	0.0	0.9	100.0	97.5	2.5	-15.5	0.2	15.3	-2.6
2003/2004	86.7		72.3	12.7	0.2	1.5	100.0	99.0	1.0	-13.3	-1.1	14.4	-0.3

**Types of revenue as % of Total Revenue**

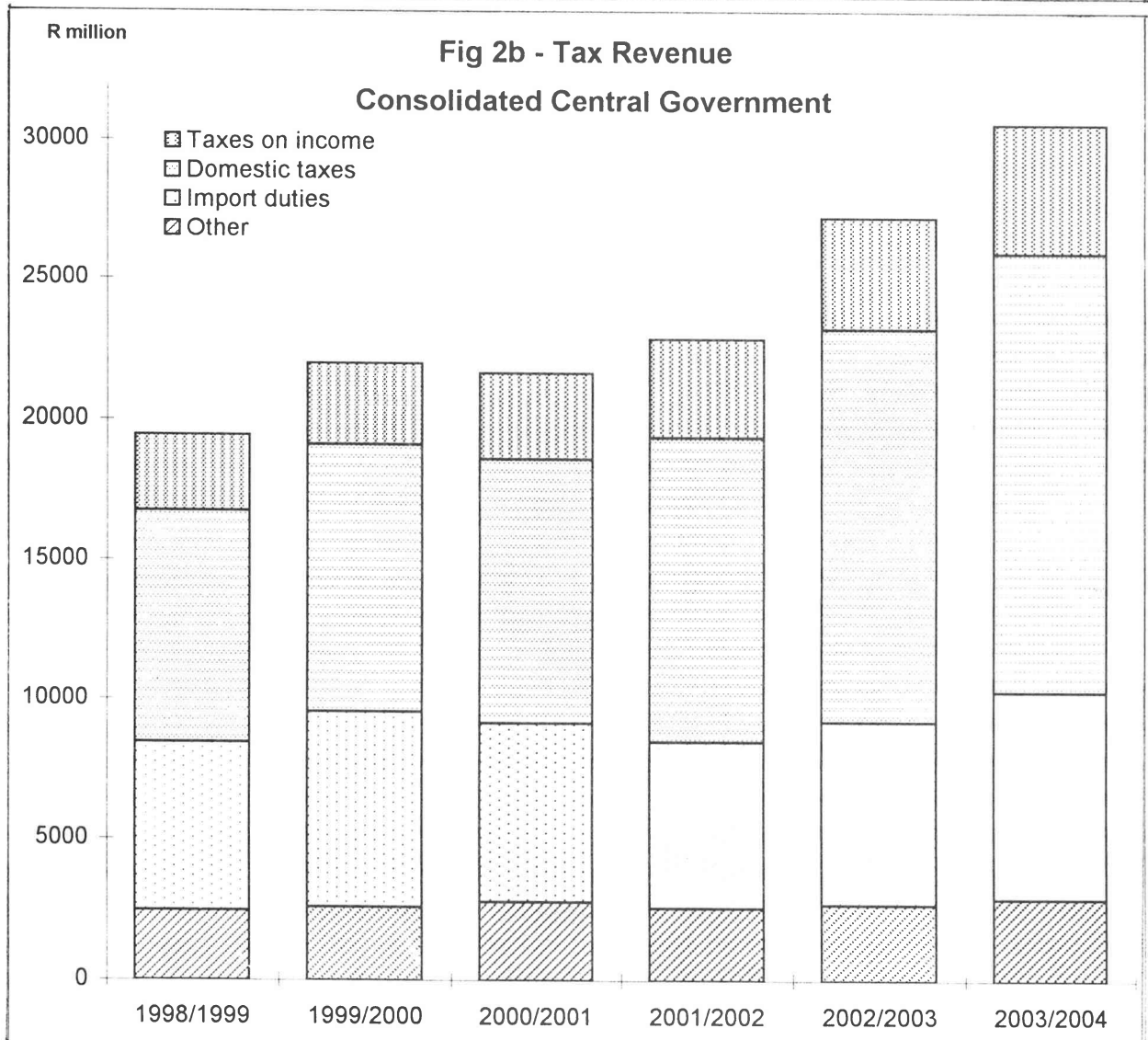
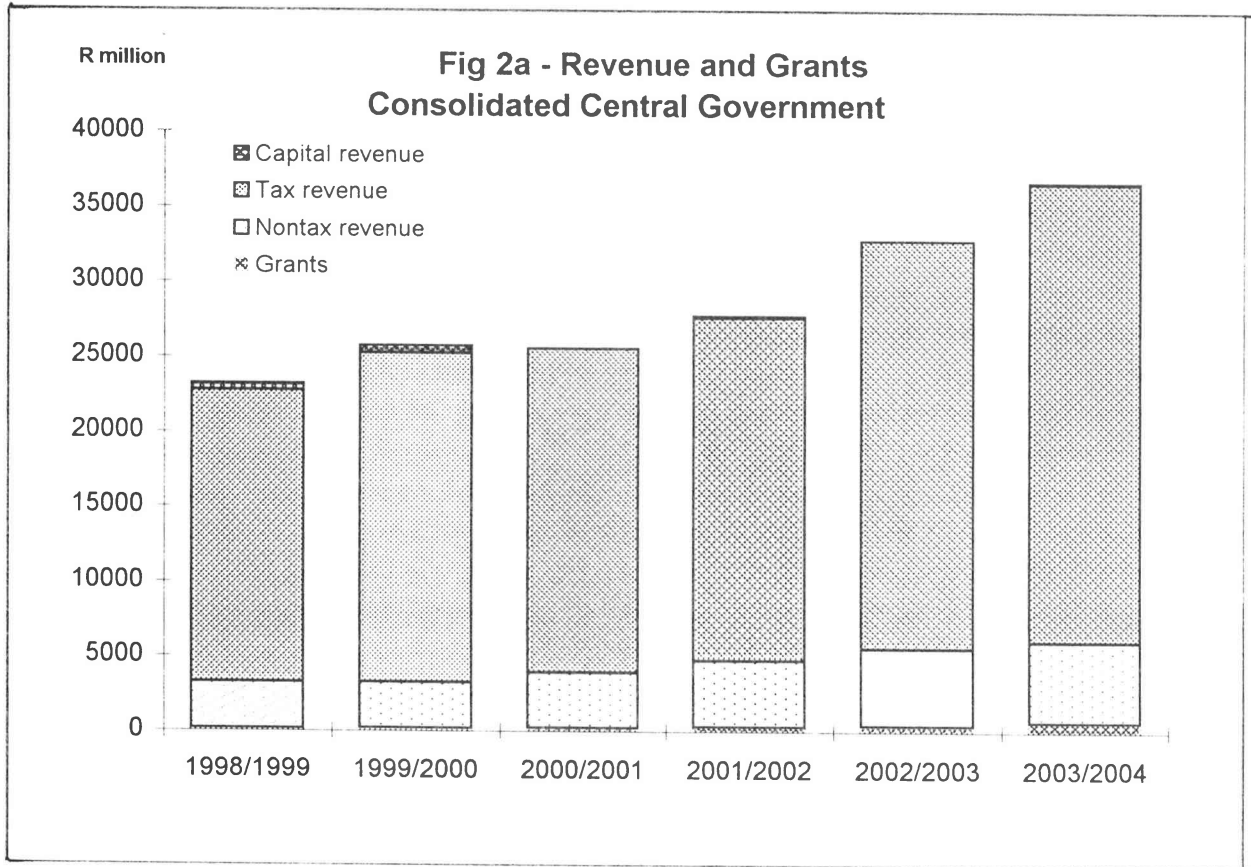
	Tax on income, profits & capital gains		Social Security Contrib.	Taxes on Payroll & workforce	Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans	Other taxes & capital revenue	Non tax revenue		Total Revenue
	Total	Corporate				Total	ST/VAT			Total	Property income	
2000/2001	12.0	6.0	5.1	0.6	5.2	37.3	23.3	25.0	0.0	14.7	10.9	100.0
2001/2002	12.7	5.9	4.0	0.6	4.7	39.8	25.7	21.5	0.5	16.1	10.0	100.0
2002/2003	12.4	5.7	3.5	0.5	4.2	43.2	30.2	20.1	0.0	16.0	12.0	100.0
2003/2004	12.9	6.3	3.4	0.5	4.1	43.4	31.0	20.5	0.2	14.9	10.1	100.0

**Expenditures by function as % of Total Expenditure Government**

	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg Affairs	Fuel and Energy	Agri. Forest & Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
2001/2002	9.0	8.5	15.6	8.8	21.8	6.9	1.5	0.1	4.0	0.6	2.7	17.6	100.0
2002/2003	8.2	8.4	15.8	8.4	20.4	8.8	2.2	0.1	3.5	0.5	3.1	20.6	100.0
2003/2004	8.0	9.2	15.8	9.0	20.6	7.1	1.9	0.1	4.0	0.5	2.7	21.0	100.0

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

	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services			Interest Payments	Subsidies & other current transfers		Capital expenditure	Lending minus Repayments
				Total	Wages & salaries	Employer Contribution		Other	Total		
2000/2001	100.0	125.4	104.2	54.7	40.2	0.7	13.8	35.4	4.5	21.1	-25.4
2001/2002	100.0	98.5	83.2	43.8	32.4	0.6	10.9	28.8	3.9	15.3	1.5
2002/2003	100.0	97.5	79.2	40.7	29.9	0.5	10.3	27.0	3.4	18.4	2.5
2003/2004	100.0	99.0	82.1	43.1	32.3	0.5	10.3	27.1	2.3	16.8	1.0



**Table 2.4 - Revenue and grants, 2000/2001 - 2003/2004**

**Consolidated Central Government**

**R million**

Revenue items	2000/2001				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	( 1 )	( 2 )	( 3 )	( 1+2+3 )	( % )
<b>Current Revenue</b>	<b>22,433.5</b>	<b>663.9</b>	<b>2,275.3</b>	<b>25,372.7</b>	<b>99.2</b>
<b>Tax revenue</b>	<b>20,189.5</b>	<b>158.5</b>	<b>1,294.3</b>	<b>21,642.3</b>	<b>84.6</b>
Tax on income, profits and capital gains	3,039.1	-	-	3,039.1	11.9
Individual income tax	1,517.9	-	-	1,517.9	5.9
Corporate tax	1,521.2	-	-	1,521.2	5.9
Social security contributions	-	-	1,294.3	1,294.3	5.1
Taxes on payroll and workforce	-	151.6	-	151.6	0.6
Taxes on property	1,324.2	-	-	1,324.2	5.2
Domestic taxes on goods and services	9,465.8	6.9	-	9,472.7	37.0
of which : Excise duties	2,106.9	-	-	2,106.9	8.2
Sales tax	5,924.5	-	-	5,924.5	23.2
Tax on gambling	858.8	-	-	858.8	3.4
Tax on hotel bills	26.8	-	-	26.8	0.1
Import duties	6,349.1	-	-	6,349.1	24.8
Export duties	-	-	-	-	-
Other tax revenue	11.3	-	-	11.3	0.0
<b>Nontax revenue</b>	<b>2,244.0</b>	<b>505.4</b>	<b>981.0</b>	<b>3,730.4</b>	<b>14.6</b>
Property income	1,749.4	52.3	955.1	2,756.8	10.8
Fees, charges and non-industrial sales	408.7	276.6	25.9	711.2	2.8
Fines and forfeits	76.3	-	-	76.3	0.3
Employees' contributions to government employee pension funds	1.3	122.1	-	123.4	0.5
Other nontax revenue	8.3	54.4	-	62.7	0.2
<b>Capital Revenue</b>	<b>-</b>	<b>0.9</b>	<b>-</b>	<b>0.9</b>	<b>0.0</b>
<b>Total revenue</b>	<b>22,433.5</b>	<b>664.8</b>	<b>2,275.3</b>	<b>25,373.6</b>	<b>99.2</b>
<b>Grants</b>	<b>199.2</b>	<b>-</b>	<b>-</b>	<b>199.2</b>	<b>0.8</b>
<b>Total revenue and grants</b>	<b>22,632.7</b>	<b>664.8</b>	<b>2,275.3</b>	<b>25,572.8</b>	<b>100.0</b>

Table 2.4 (Cont'd) - Revenue and grants, 2000/2001 - 2003/2004

Consolidated Central Government

R million

Revenue items	2001/2002				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
<b>Current Revenue</b>	<b>24,445.1</b>	<b>865.2</b>	<b>1,978.1</b>	<b>27,288.4</b>	<b>98.4</b>
<b>Tax revenue</b>	<b>21,519.2</b>	<b>248.6</b>	<b>1,097.3</b>	<b>22,865.1</b>	<b>82.4</b>
Tax on income, profits and capital gains	3,493.9	-	-	3,493.9	12.6
Individual income tax	1,619.0	-	-	1,619.0	5.8
Corporate tax	1,874.9	-	-	1,874.9	6.8
Social security contributions	-	-	1,097.3	1,097.3	4.0
Taxes on payroll and workforce	-	163.3	-	163.3	0.6
Taxes on property	1,298.9	-	-	1,298.9	4.7
Domestic taxes on goods and services	10,820.4	85.3	-	10,905.7	39.3
of which : Excise duties	2,298.6	-	-	2,298.6	8.3
Sales tax	7,053.4	-	-	7,053.4	25.4
Tax on gambling	891.0	-	-	891.0	3.2
Tax on hotel bills	1.0	-	-	1.0	0.0
Import duties	5,893.4	-	-	5,893.4	21.2
Export duties	-	-	-	-	-
Other tax revenue	12.6	-	-	12.6	0.0
<b>Nontax revenue</b>	<b>2,925.9</b>	<b>616.6</b>	<b>880.8</b>	<b>4,423.3</b>	<b>15.9</b>
Property income	1,774.4	110.3	850.4	2,735.1	9.9
Fees, charges and non-industrial sales	550.1	322.9	30.4	903.4	3.3
Fines and forfeits	97.2	-	-	97.2	0.4
Employees' contributions to government employee pension funds	1.4	129.2	-	130.6	0.5
Other nontax revenue	502.8	54.2	-	557.0	2.0
<b>Capital Revenue</b>	<b>127.8</b>	<b>1.7</b>	<b>0.1</b>	<b>129.6</b>	<b>0.5</b>
<b>Total revenue</b>	<b>24,572.9</b>	<b>866.9</b>	<b>1,978.2</b>	<b>27,418.0</b>	<b>98.9</b>
<b>Grants</b>	<b>316.5</b>	<b>-</b>	<b>-</b>	<b>316.5</b>	<b>1.1</b>
<b>Total revenue and grants</b>	<b>24,889.4</b>	<b>866.9</b>	<b>1,978.2</b>	<b>27,734.5</b>	<b>100.0</b>

**Table 2.4 (Cont'd) - Revenue and grants, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

R million

Revenue items	2002/2003				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
<b>Current Revenue</b>	<b>29,440.2</b>	<b>953.4</b>	<b>2,052.0</b>	<b>32,445.6</b>	<b>98.9</b>
<b>Tax revenue</b>	<b>25,879.2</b>	<b>242.0</b>	<b>1,120.6</b>	<b>27,241.8</b>	<b>83.0</b>
Tax on income, profits and capital gains	4,013.5	-	-	4,013.5	12.2
Individual income tax	1,859.0	-	-	1,859.0	5.7
Corporate tax	2,154.5	-	-	2,154.5	6.6
Social security contributions	-	-	1,120.6	1,120.6	3.4
Taxes on payroll and workforce	-	171.7	-	171.7	0.5
Taxes on property	1,374.6	-	-	1,374.6	4.2
Domestic taxes on goods and services	13,957.0	70.3	-	14,027.3	42.8
of which : Excise duties	2,332.2	-	-	2,332.2	7.1
Sales tax	9,812.2	-	-	9,812.2	29.9
Tax on gambling	966.9	-	-	966.9	2.9
Tax on hotel bills	3.0	-	-	3.0	0.0
Import duties	6,522.6	-	-	6,522.6	19.9
Export duties	-	-	-	-	-
Other tax revenue	11.5	-	-	11.5	0.0
<b>Nontax revenue</b>	<b>3,561.0</b>	<b>711.4</b>	<b>931.4</b>	<b>5,203.8</b>	<b>15.9</b>
Property income	2,861.0	124.3	902.4	3,887.7	11.8
Fees, charges and non-industrial sales	564.3	365.9	29.0	959.2	2.9
Fines and forfeits	104.1	-	-	104.1	0.3
Employees' contributions to government employee pension funds	1.3	133.6	-	134.9	0.4
Other nontax revenue	30.3	87.6	-	117.9	0.4
<b>Capital Revenue</b>	<b>-</b>	<b>1.7</b>	<b>-</b>	<b>1.7</b>	<b>0.0</b>
<b>Total revenue</b>	<b>29,440.2</b>	<b>955.1</b>	<b>2,052.0</b>	<b>32,447.3</b>	<b>98.9</b>
<b>Grants</b>	<b>362.7</b>	<b>-</b>	<b>-</b>	<b>362.7</b>	<b>1.1</b>
<b>Total revenue and grants</b>	<b>29,802.9</b>	<b>955.1</b>	<b>2,052.0</b>	<b>32,810.0</b>	<b>100.0</b>

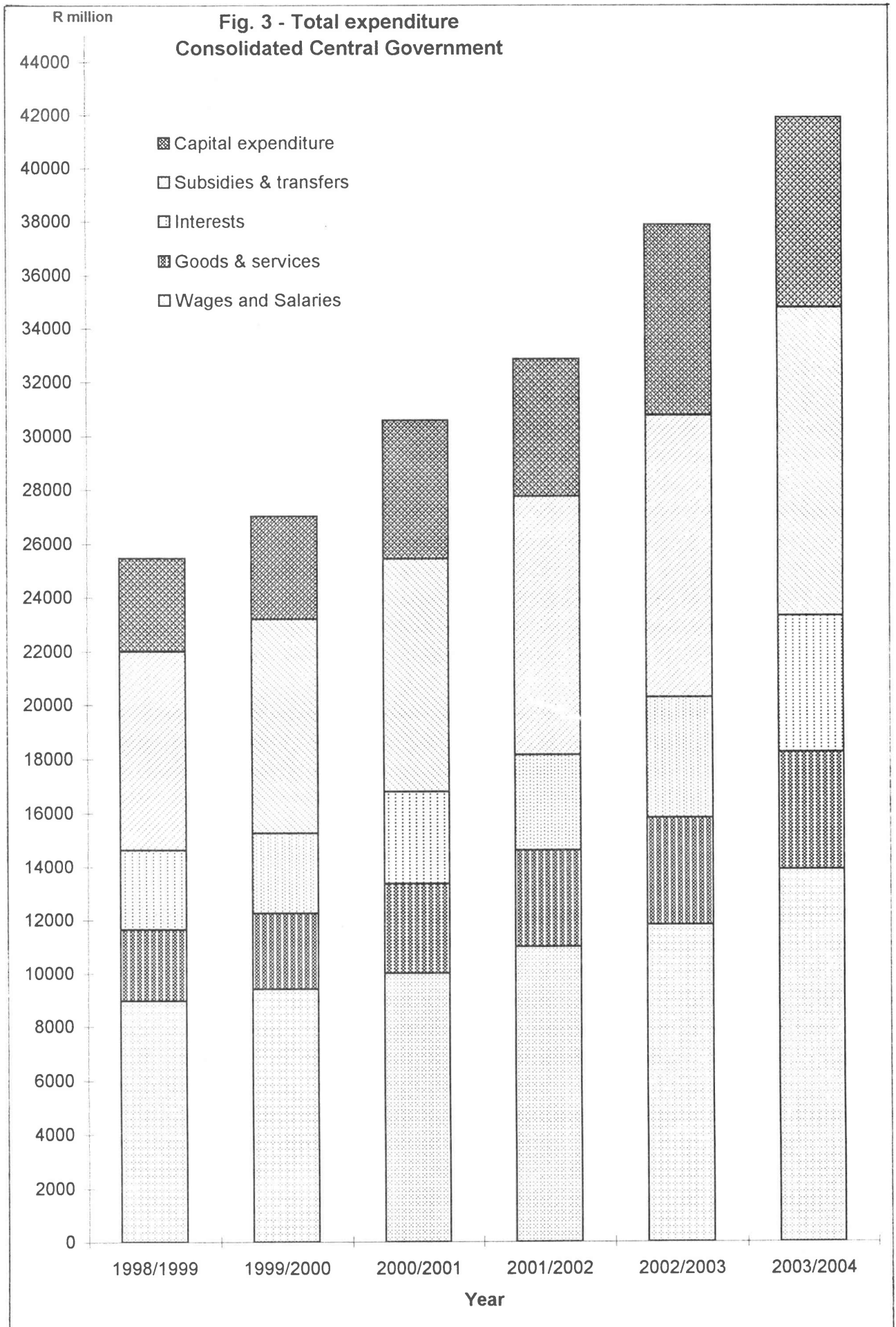
Table 2.4 (Cont'd) - Revenue and grants, 2000/2001 - 2003/2004

Consolidated Central Government

R million

Revenue items	2003/2004				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
<b>Current Revenue</b>	<b>32,696.0</b>	<b>1,179.8</b>	<b>2,127.3</b>	<b>36,003.1</b>	<b>98.1</b>
<b>Tax revenue</b>	<b>29,068.0</b>	<b>312.0</b>	<b>1,232.0</b>	<b>30,612.0</b>	<b>83.4</b>
Tax on income, profits and capital gains	4,669.3	-	-	4,669.3	12.7
Individual income tax	2,264.5	-	-	2,264.5	6.2
Corporate tax	2,404.8	-	-	2,404.8	6.6
Social security contributions	-	-	1,232.0	1,232.0	3.4
Taxes on payroll and workforce	-	183.2	-	183.2	0.5
Taxes on property	1,469.0	-	-	1,469.0	4.0
Domestic taxes on goods and services	15,531.3	128.8	-	15,660.1	42.7
of which : Excise duties	2,407.9	-	-	2,407.9	6.6
Sales tax	11,190.8	-	-	11,190.8	30.5
Tax on gambling	979.6	-	-	979.6	2.7
Tax on hotel bills	1.2	-	-	1.2	0.0
Import duties	7,385.4	-	-	7,385.4	20.1
Export duties	-	-	-	-	-
Other tax revenue	13.0	-	-	13.0	0.0
<b>Nontax revenue</b>	<b>3,628.0</b>	<b>867.8</b>	<b>895.3</b>	<b>5,391.1</b>	<b>14.7</b>
Property income	2,688.6	92.8	852.8	3,634.2	9.9
Fees, charges and non-industrial sales	807.8	408.1	42.5	1,258.4	3.4
Fines and forfeits	114.8	-	-	114.8	0.3
Employees' contributions to government employee pension funds	1.8	159.8	-	161.6	0.4
Other nontax revenue	15.0	207.1	-	222.1	0.6
<b>Capital Revenue</b>	<b>69.7</b>	<b>1.9</b>	<b>-</b>	<b>71.6</b>	<b>0.2</b>
<b>Total revenue</b>	<b>32,765.7</b>	<b>1,181.7</b>	<b>2,127.3</b>	<b>36,074.7</b>	<b>98.3</b>
<b>Grants</b>	<b>618.3</b>	<b>-</b>	<b>-</b>	<b>618.3</b>	<b>1.7</b>
<b>Total revenue and grants</b>	<b>33,384.0</b>	<b>1,181.7</b>	<b>2,127.3</b>	<b>36,693.0</b>	<b>100.0</b>





**Table 2.5 - Functional classification of expenditure, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

Functional categories	2000/2001				2001/2002			
	Current	Capital	Total	%	Current	Capital	Total	%
	R million							
<b>General Government Services</b>	<b>4,930.8</b>	<b>502.8</b>	<b>5,433.6</b>	<b>17.8</b>	<b>5,113.2</b>	<b>607.5</b>	<b>5,720.7</b>	<b>17.4</b>
General public services	2,674.4	321.3	2,995.7	9.8	2,576.4	364.5	2,940.9	9.0
Defence	252.1	0.5	252.6	0.8	269.3	1.1	270.4	0.8
Public order and safety	2,004.3	181.0	2,185.3	7.1	2,267.5	241.9	2,509.4	7.6
<b>Community and Social Services</b>	<b>13,849.3</b>	<b>2,199.3</b>	<b>16,048.6</b>	<b>52.5</b>	<b>15,388.8</b>	<b>3,526.2</b>	<b>18,915.0</b>	<b>57.6</b>
Education	4,199.3	314.8	4,514.1	14.8	4,496.5	617.4	5,113.9	15.6
Health	2,460.9	101.0	2,561.9	8.4	2,654.8	237.0	2,891.8	8.8
Social security and welfare	6,359.0	191.5	6,550.5	21.4	7,029.1	127.9	7,157.0	21.8
Housing and community amenities	515.3	1,505.8	2,021.1	6.6	851.2	2,404.4	3,255.6	9.9
Recreational, cultural and religious services	314.8	86.2	401.0	1.3	357.2	139.5	496.7	1.5
<b>Economic Services</b>	<b>2,413.4</b>	<b>2,391.9</b>	<b>4,805.3</b>	<b>15.7</b>	<b>2,871.0</b>	<b>888.5</b>	<b>3,759.5</b>	<b>11.4</b>
Fuel and energy	15.0	7.8	22.8	0.1	33.0	11.0	44.0	0.1
Agriculture, forestry, fishing and hunting	1,158.9	246.5	1,405.4	4.6	1,119.8	193.0	1,312.8	4.0
Mining and mineral resources, manufacturing and construction	185.4	27.9	213.3	0.7	127.4	65.9	193.3	0.6
Transportation and communication	280.8	1,574.5	1,855.3	6.1	327.0	560.6	887.6	2.7
Other economic services	773.3	535.2	1,308.5	4.3	1,263.8	58.0	1,321.8	4.0
<b>Other functions</b>	<b>4,241.5</b>	<b>62.6</b>	<b>4,304.1</b>	<b>14.1</b>	<b>4,384.5</b>	<b>63.0</b>	<b>4,447.5</b>	<b>13.5</b>
Other expenditure	4,241.5	62.6	4,304.1	14.1	4,384.5	63.0	4,447.5	13.5
Public debt interest	3,443.3	-	3,443.3	11.3	3,533.1	-	3,533.1	10.8
Transfer to local government	798.2	62.6	860.8	2.8	851.4	63.0	914.4	2.8
Transfer to Rodrigues	-	-	-	-	-	-	-	-
<b>Total</b>	<b>25,435.0</b>	<b>5,156.6</b>	<b>30,591.6</b>	<b>100.0</b>	<b>27,757.5</b>	<b>5,085.2</b>	<b>32,842.7</b>	<b>100.0</b>

Table 2.5(Cont'd) - Functional classification of expenditure, 2000/2001 - 2003/2004  
Consolidated Central Government

R million

Functional categories	2002/2003 <sup>1</sup>			2003/2004				
	Current	Capital	Total	%	Current	Capital	Total	%
<b>General Government Services</b>	<b>5,516.0</b>	<b>788.6</b>	<b>6,304.6</b>	<b>16.6</b>	<b>6,267.4</b>	<b>932.2</b>	<b>7,199.6</b>	<b>17.2</b>
General public services	2,586.1	522.4	3,108.5	8.2	2,886.5	454.5	3,341.0	8.0
Defence	298.3	0.7	299.0	0.8	308.2	0.1	308.3	0.7
Public order and safety	2,631.6	265.5	2,897.1	7.6	3,072.7	477.6	3,550.3	8.5
<b>Community and Social Services</b>	<b>16,417.0</b>	<b>4,641.4</b>	<b>21,058.4</b>	<b>55.6</b>	<b>18,824.5</b>	<b>4,004.7</b>	<b>22,829.2</b>	<b>54.5</b>
Education	4,944.2	1,053.2	5,997.4	15.8	5,871.9	747.6	6,619.5	15.8
Health	2,824.5	352.5	3,177.0	8.4	3,331.4	441.7	3,773.1	9.0
Social security and welfare	7,609.5	114.2	7,723.7	20.4	8,462.3	187.6	8,649.9	20.6
Housing and community amenities	642.9	2,682.7	3,325.6	8.8	668.8	2,322.4	2,991.2	7.1
Recreational, cultural and religious services	395.9	438.8	834.7	2.2	490.1	305.4	795.5	1.9
<b>Economic Services</b>	<b>3,040.0</b>	<b>1,366.4</b>	<b>4,406.4</b>	<b>11.6</b>	<b>2,841.0</b>	<b>1,682.4</b>	<b>4,523.4</b>	<b>10.8</b>
Fuel and energy	30.2	4.2	34.4	0.1	34.7	-	34.7	0.1
Agriculture, forestry, fishing and hunting	1,097.4	226.2	1,323.6	3.5	1,240.9	436.0	1,676.9	4.0
Mining and mineral resources, manufacturing and construction	141.4	54.0	195.4	0.5	143.8	74.3	218.1	0.5
Transportation and communication	376.5	783.4	1,159.9	3.1	383.5	754.3	1,137.8	2.7
Other economic services	1,394.5	298.6	1,693.1	4.5	1,038.1	417.8	1,455.9	3.5
<b>Other functions</b>	<b>5,784.6</b>	<b>332.7</b>	<b>6,117.3</b>	<b>16.1</b>	<b>6,840.5</b>	<b>509.7</b>	<b>7,350.2</b>	<b>17.5</b>
Other expenditure	5,784.6	332.7	6,117.3	16.1	6,840.5	509.7	7,350.2	17.5
Public debt interest	4,439.6	-	4,439.6	11.7	5,077.5	-	5,077.5	12.1
Transfer to local government	904.3	64.8	969.1	2.6	1,117.4	82.2	1,199.6	2.9
Transfer to Rodrigues	440.7	267.9	708.6	1.9	645.6	427.5	1,073.1	2.6
<b>Total</b>	<b>30,757.6</b>	<b>7,129.1</b>	<b>37,886.7</b>	<b>100.0</b>	<b>34,773.4</b>	<b>7,129.0</b>	<b>41,902.4</b>	<b>100.0</b>

<sup>1</sup> Revised

**Table 2.6 - Functional classification of current expenditure, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

R million

Functional categories	2000/2001				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
<b>General Government Services</b>	<b>4,849.7</b>	<b>81.1</b>	<b>-</b>	<b>4,930.8</b>	<b>19.4</b>
General public services	2,593.3	81.1	-	2,674.4	10.5
Defence	252.1	-	-	252.1	1.0
Public order and safety	2,004.3	-	-	2,004.3	7.9
<b>Community and Social Services</b>	<b>7,141.6</b>	<b>2,708.7</b>	<b>3,999.0</b>	<b>13,849.3</b>	<b>54.4</b>
Education	2,039.3	2,160.0	-	4,199.3	16.5
Health	2,384.1	76.8	-	2,460.9	9.7
Social security and welfare	1,950.9	409.1	3,999.0	6,359.0	25.0
Housing and community amenities	485.0	30.3	-	515.3	2.0
Recreational, cultural and religious services	282.3	32.5	-	314.8	1.2
<b>Economic Services</b>	<b>1,959.9</b>	<b>453.5</b>	<b>-</b>	<b>2,413.4</b>	<b>9.5</b>
Fuel and energy	15.0	-	-	15.0	0.1
Agriculture, forestry, fishing and hunting	985.9	173.0	-	1,158.9	4.6
Mining and mineral resources, manufacturing and construction	95.5	89.9	-	185.4	0.7
Transportation and communication	280.8	-	-	280.8	1.1
Other economic services	582.7	190.6	-	773.3	3.0
<b>Other Functions</b>	<b>4,241.5</b>	<b>-</b>	<b>-</b>	<b>4,241.5</b>	<b>16.7</b>
Other expenditure	4,241.5	-	-	4,241.5	16.7
Public debt interest	3,443.3	-	-	3,443.3	13.5
Transfer to local government	798.2	-	-	798.2	3.1
Transfer to Rodrigues	-	-	-	-	-
<b>Total</b>	<b>18,192.7</b>	<b>3,243.3</b>	<b>3,999.0</b>	<b>25,435.0</b>	<b>100.0</b>

**Table 2.6 (Cont'd) - Functional classification of current expenditure, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

Functional categories	R million				
	2001/2002			Consolidated Central Government	
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	(1+2+3)	(%)
<b>General Government Services</b>	<b>5,011.6</b>	<b>101.6</b>	<b>-</b>	<b>5,113.2</b>	<b>18.4</b>
General public services	2,474.8	101.6	-	2,576.4	9.3
Defence	269.3	-	-	269.3	1.0
Public order and safety	2,267.5	-	-	2,267.5	8.2
<b>Community and Social Services</b>	<b>8,035.3</b>	<b>3,055.5</b>	<b>4,298.0</b>	<b>15,388.8</b>	<b>55.4</b>
Education	2,156.1	2,340.4	-	4,496.5	16.2
Health	2,593.4	61.4	-	2,654.8	9.6
Social security and welfare	2,192.5	538.6	4,298.0	7,029.1	25.3
Housing and community amenities	812.5	38.7	-	851.2	3.1
Recreational, cultural and religious services	280.8	76.4	-	357.2	1.3
<b>Economic Services</b>	<b>2,360.2</b>	<b>510.8</b>	<b>-</b>	<b>2,871.0</b>	<b>10.3</b>
Fuel and energy	33.0	-	-	33.0	0.1
Agriculture, forestry, fishing and hunting	921.1	198.7	-	1,119.8	4.0
Mining and mineral resources, manufacturing and construction	36.7	90.7	-	127.4	0.5
Transportation and communication	312.4	14.6	-	327.0	1.2
Other economic services	1,057.0	206.8	-	1,263.8	4.6
<b>Other Functions</b>	<b>4,384.5</b>	<b>-</b>	<b>-</b>	<b>4,384.5</b>	<b>15.8</b>
Other expenditure	4,384.5	-	-	4,384.5	15.8
Public debt interest	3,533.1	-	-	3,533.1	12.7
Transfer to local government	851.4	-	-	851.4	3.1
Transfer to Rodrigues	-	-	-	-	-
<b>Total</b>	<b>19,791.6</b>	<b>3,667.9</b>	<b>4,298.0</b>	<b>27,757.5</b>	<b>100.0</b>

**Table 2.6 (Cont'd) - Functional classification of current expenditure, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

R million

Functional categories	2002/2003 <sup>1</sup>				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
<b>General Government Services</b>	<b>5,359.3</b>	<b>156.7</b>	<b>-</b>	<b>5,516.0</b>	<b>17.9</b>
General public services	2,429.4	156.7	-	2,586.1	8.4
Defence	298.3	-	-	298.3	1.0
Public order and safety	2,631.6	-	-	2,631.6	8.6
<b>Community and Social Services</b>	<b>8,202.6</b>	<b>3,361.1</b>	<b>4,853.3</b>	<b>16,417.0</b>	<b>53.4</b>
Education	2,375.5	2,568.7	-	4,944.2	16.1
Health	2,764.5	60.0	-	2,824.5	9.2
Social security and welfare	2,164.3	591.9	4,853.3	7,609.5	24.7
Housing and community amenities	604.8	38.1	-	642.9	2.1
Recreational, cultural and religious services	293.5	102.4	-	395.9	1.3
<b>Economic Services</b>	<b>2,454.6</b>	<b>585.4</b>	<b>-</b>	<b>3,040.0</b>	<b>9.9</b>
Fuel and energy	30.2	-	-	30.2	0.1
Agriculture, forestry, fishing and hunting	891.4	206.0	-	1,097.4	3.6
Mining and mineral resources, manufacturing and construction	45.5	95.9	-	141.4	0.5
Transportation and communication	339.9	36.6	-	376.5	1.2
Other economic services	1,147.6	246.9	-	1,394.5	4.5
<b>Other Functions</b>	<b>5,784.5</b>	<b>0.1</b>	<b>-</b>	<b>5,784.6</b>	<b>18.8</b>
Other expenditure	5,784.5	0.1	-	5,784.6	18.8
Public debt interest	4,439.5	0.1	-	4,439.6	14.4
Transfer to local government	904.3	-	-	904.3	2.9
Transfer to Rodrigues	440.7	-	-	440.7	1.4
<b>Total</b>	<b>21,801.0</b>	<b>4,103.3</b>	<b>4,853.3</b>	<b>30,757.6</b>	<b>100.0</b>

<sup>1</sup> Revised

**Table 2.6 (Cont'd) - Functional classification of current expenditure, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

R million

Functional categories	2003/2004				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
<b>General Government Services</b>	<b>6,023.2</b>	<b>244.2</b>	-	<b>6,267.4</b>	<b>18.0</b>
General public services	2,711.6	174.9	-	2,886.5	8.3
Defence	308.2	-	-	308.2	0.9
Public order and safety	3,003.4	69.3	-	3,072.7	8.8
<b>Community and Social Services</b>	<b>9,660.6</b>	<b>3,960.0</b>	<b>5,203.9</b>	<b>18,824.5</b>	<b>54.1</b>
Education	2,839.3	3,032.6	-	5,871.9	16.9
Health	3,253.2	78.2	-	3,331.4	9.6
Social security and welfare	2,584.7	673.7	5,203.9	8,462.3	24.3
Housing and community amenities	617.0	51.8	-	668.8	1.9
Recreational, cultural and religious services	366.4	123.7	-	490.1	1.4
<b>Economic Services</b>	<b>2,148.2</b>	<b>652.8</b>	-	<b>2,841.0</b>	<b>8.2</b>
Fuel and energy	34.7	-	-	34.7	0.1
Agriculture, forestry, fishing and hunting	960.2	280.7	-	1,240.9	3.6
Mining and mineral resources, manufacturing and construction	48.0	95.8	-	143.8	0.4
Transportation and communication	325.0	58.5	-	383.5	1.1
Other economic services	780.3	257.8	-	1,038.1	3.0
<b>Other Functions</b>	<b>6,840.5</b>	-	-	<b>6,840.5</b>	<b>19.7</b>
Other expenditure	6,840.5	-	-	6,840.5	19.7
Public debt interest	5,077.5	-	-	5,077.5	14.6
Transfer to local government	1,117.4	-	-	1,117.4	3.2
Transfer to Rodrigues	645.6	-	-	645.6	1.9
<b>Total</b>	<b>24,672.5</b>	<b>4,897.0</b>	<b>5,203.9</b>	<b>34,773.4</b>	<b>100.0</b>

**Table 2.7 - Functional classification of capital expenditure, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

Functional categories	R million				
	2000/2001				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
<b>General Government Services</b>	<b>462.0</b>	<b>40.8</b>	-	<b>502.8</b>	<b>9.8</b>
General public services	280.5	40.8	-	321.3	6.2
Defence	0.5	-	-	0.5	0.0
Public order and safety	181.0	-	-	181.0	3.5
<b>Community and Social Services</b>	<b>1,936.5</b>	<b>145.5</b>	<b>117.3</b>	<b>2,199.3</b>	<b>42.7</b>
Education	191.4	123.4	-	314.8	6.1
Health	99.5	1.5	-	101.0	2.0
Social security and welfare	73.0	1.2	117.3	191.5	3.7
Housing and community amenities	1,488.0	17.8	-	1,505.8	29.2
Recreational, cultural and religious services	84.6	1.6	-	86.2	1.7
<b>Economic Services</b>	<b>2,115.3</b>	<b>276.6</b>	-	<b>2,391.9</b>	<b>46.4</b>
Fuel and energy	7.8	-	-	7.8	0.2
Agriculture, forestry, fishing and hunting	230.9	15.6	-	246.5	4.8
Mining and mineral resources, manufacturing and construction	13.6	14.3	-	27.9	0.5
Transportation and communication	1,338.7	235.8	-	1,574.5	30.5
Other economic services	524.3	10.9	-	535.2	10.4
<b>Other Functions</b>	<b>62.6</b>	-	-	<b>62.6</b>	<b>1.2</b>
Other expenditure	62.6	-	-	62.6	1.2
Transfer to Local government	62.6	-	-	62.6	1.2
Transfer to Rodrigues	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>4,576.4</b>	<b>462.9</b>	<b>117.3</b>	<b>5,156.6</b>	<b>100.0</b>



**Table 2.7(Cont'd) - Functional classification of capital expenditure, 2000/2001 - 2003/2004  
Consolidated Central Government**

Functional categories	2001/2002				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
<b>General Government Services</b>	<b>521.2</b>	<b>86.3</b>	-	<b>607.5</b>	<b>11.9</b>
General public services	278.2	86.3	-	364.5	7.2
Defence	1.1	-	-	1.1	0.0
Public order and safety	241.9	-	-	241.9	4.8
<b>Community and Social Services</b>	<b>3,189.1</b>	<b>322.0</b>	<b>15.1</b>	<b>3,526.2</b>	<b>69.3</b>
Education	412.8	204.6	-	617.4	12.1
Health	234.5	2.5	-	237.0	4.7
Social security and welfare	14.5	98.3	15.1	127.9	2.5
Housing and community amenities	2,393.8	10.6	-	2,404.4	47.3
Recreational,cultural and religious services	133.5	6.0	-	139.5	2.7
<b>Economic Services</b>	<b>428.6</b>	<b>459.9</b>	-	<b>888.5</b>	<b>17.5</b>
Fuel and energy	11.0	-	-	11.0	0.2
Agriculture,forestry,fishing and hunting	139.3	53.7	-	193.0	3.8
Mining and mineral resources, manufacturing and construction	40.2	25.7	-	65.9	1.3
Transportation and communication	184.3	376.3	-	560.6	11.0
Other economic services	53.8	4.2	-	58.0	1.1
<b>Other Functions</b>	<b>63.0</b>	-	-	<b>63.0</b>	<b>1.2</b>
Other expenditure	63.0	-	-	63.0	1.2
Transfer to Local government	63.0	-	-	63.0	1.2
Transfer to Rodrigues	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>4,201.9</b>	<b>868.2</b>	<b>15.1</b>	<b>5,085.2</b>	<b>100.0</b>

**Table 2.7(Cont'd) - Functional classification of capital expenditure, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

Functional categories	R million				
	2002/2003				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
			(1+2+3)	(%)	
<b>General Government Services</b>	<b>754.4</b>	<b>34.2</b>	-	<b>788.6</b>	<b>11.1</b>
General public services	488.2	34.2	-	522.4	7.3
Defence	0.7	-	-	0.7	0.0
Public order and safety	265.5	-	-	265.5	3.7
<b>Community and Social Services</b>	<b>4,281.1</b>	<b>354.5</b>	<b>5.8</b>	<b>4,641.4</b>	<b>65.1</b>
Education	830.0	223.2	-	1,053.2	14.8
Health	324.2	28.3	-	352.5	4.9
Social security and welfare	27.8	80.6	5.8	114.2	1.6
Housing and community amenities	2,667.2	15.5	-	2,682.7	37.6
Recreational, cultural and religious services	431.9	6.9	-	438.8	6.2
<b>Economic Services</b>	<b>580.9</b>	<b>785.5</b>	-	<b>1,366.4</b>	<b>19.2</b>
Fuel and energy	4.2	-	-	4.2	0.1
Agriculture, forestry, fishing and hunting	132.1	94.1	-	226.2	3.2
Mining and mineral resources, manufacturing and construction	26.8	27.2	-	54.0	0.8
Transportation and communication	143.9	639.5	-	783.4	11.0
Other economic services	273.9	24.7	-	298.6	4.2
<b>Other Functions</b>	<b>332.7</b>	-	-	<b>332.7</b>	<b>4.7</b>
Other expenditure	332.7	-	-	332.7	4.7
Transfer to Local government	64.8	-	-	64.8	0.9
Transfer to Rodrigues	267.9	-	-	267.9	3.8
Other	-	-	-	-	-
<b>Total</b>	<b>5,949.1</b>	<b>1,174.2</b>	<b>5.8</b>	<b>7,129.1</b>	<b>100.0</b>

**Table 2.7(Cont'd) - Functional classification of capital expenditure, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

Functional categories	R million				
	2003/2004				Consolidated Central Government
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	(1+2+3)	
<b>General Government Services</b>	<b>906.7</b>	<b>25.5</b>	<b>-</b>	<b>932.2</b>	<b>13.1</b>
General public services	438.4	16.1	-	454.5	6.4
Defence	0.1	-	-	0.1	0.0
Public order and safety	468.2	9.4	-	477.6	6.7
<b>Community and Social Services</b>	<b>3,669.2</b>	<b>321.2</b>	<b>14.3</b>	<b>4,004.7</b>	<b>56.2</b>
Education	556.5	191.1	-	747.6	10.5
Health	437.4	4.3	-	441.7	6.2
Social security and welfare	73.5	99.8	14.3	187.6	2.6
Housing and community amenities	2,304.9	17.5	-	2,322.4	32.6
Recreational, cultural and religious services	296.9	8.5	-	305.4	4.3
<b>Economic Services</b>	<b>922.0</b>	<b>760.4</b>	<b>-</b>	<b>1,682.4</b>	<b>23.6</b>
Fuel and energy	-	-	-	-	-
Agriculture, forestry, fishing and hunting	254.0	182.0	-	436.0	6.1
Mining and mineral resources, manufacturing and construction	14.9	59.4	-	74.3	1.0
Transportation and communication	243.7	510.6	-	754.3	10.6
Other economic services	409.4	8.4	-	417.8	5.9
<b>Other Functions</b>	<b>509.7</b>	<b>-</b>	<b>-</b>	<b>509.7</b>	<b>7.1</b>
Other expenditure	509.7	-	-	509.7	7.1
Transfer to Local government	82.2	-	-	82.2	1.2
Transfer to Rodrigues	427.5	-	-	427.5	6.0
Other	-	-	-	-	-
<b>Total</b>	<b>6,007.6</b>	<b>1,107.1</b>	<b>14.3</b>	<b>7,129.0</b>	<b>100.0</b>

**Table 2.8 - Economic classification of expenditure, 2000/2001 - 2003/2004**

**Consolidated Central Government**

R million

Economic categories	2000/2001				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
<b>Current expenditure</b>	<b>18,192.7</b>	<b>3,243.3</b>	<b>3,999.0</b>	<b>25,435.0</b>	<b>83.1</b>
Wages and salaries	8,053.1	1,759.8	7.9	9,820.8	32.1
Employer contributions to pension schemes	-	165.5	-	165.5	0.5
Other purchases of goods and services	2,710.2	631.3	29.9	3,371.4	11.0
Interest payments	3,443.3	-	-	3,443.3	11.3
Subsidies and other current transfers	3,986.1	686.7	3,961.2	8,634.0	28.2
Subsidies	770.3	334.5	-	1,104.8	3.6
Transfers to local government	798.2	-	-	798.2	2.6
Transfers to Rodrigues	-	-	-	-	-
Transfers to nonprofit institutions and households	2,333.7	350.8	3,961.2	6,645.7	21.7
Transfers abroad	83.9	1.4	-	85.3	0.3
<b>Capital expenditure</b>	<b>4,576.4</b>	<b>462.9</b>	<b>117.3</b>	<b>5,156.6</b>	<b>16.9</b>
Acquisition of fixed capital assets	3,006.5	462.9	117.3	3,586.7	11.7
Purchase of land	84.2	-	-	84.2	0.3
Capital transfers	1,485.7	-	-	1,485.7	4.9
To local government	62.6	-	-	62.6	0.2
To Rodrigues	-	-	-	-	-
To nonfinancial public enterprises	1,163.3	-	-	1,163.3	3.8
To public financial institutions	237.1	-	-	237.1	0.8
Other domestic transfers	14.5	-	-	14.5	0.0
Abroad	8.2	-	-	8.2	0.0
<b>Total</b>	<b>22,769.1</b>	<b>3,706.2</b>	<b>4,116.3</b>	<b>30,591.6</b>	<b>100.0</b>

Table 2.8(Cont'd) - Economic classification of expenditure, 2000/2001 - 2003/2004

Consolidated Central Government

R million

Economic categories	2001/2002				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
<b>Current expenditure</b>	<b>19,791.6</b>	<b>3,667.9</b>	<b>4,298.0</b>	<b>27,757.5</b>	<b>84.5</b>
Wages and salaries	8,794.4	1,984.8	7.5	10,786.7	32.8
Employer contributions to pension schemes	-	188.1	-	188.1	0.6
Other purchases of goods and services	2,897.3	710.1	35.0	3,642.4	11.1
Interest payments	3,533.1	-	-	3,533.1	10.8
Subsidies and other current transfers	4,566.8	784.9	4,255.5	9,607.2	29.3
Subsidies	957.8	354.8	-	1,312.6	4.0
Transfers to local government	851.4	-	-	851.4	2.6
Transfers to Rodrigues	-	-	-	-	-
Transfers to nonprofit institutions and households	2,660.8	427.3	4,255.5	7,343.6	22.4
Transfers abroad	96.8	2.8	-	99.6	0.3
<b>Capital expenditure</b>	<b>4,201.9</b>	<b>868.2</b>	<b>15.1</b>	<b>5,085.2</b>	<b>15.5</b>
Acquisition of fixed capital assets	3,392.7	822.5	15.1	4,230.3	12.9
Purchase of land	196.0	-	-	196.0	0.6
Capital transfers	613.2	45.7	-	658.9	2.0
To local government	63.0	-	-	63.0	0.2
To Rodrigues	-	-	-	-	-
To nonfinancial public enterprises	312.7	-	-	312.7	1.0
To public financial institutions	195.7	-	-	195.7	0.6
Other domestic transfers	30.5	45.7	-	76.2	0.2
Abroad	11.3	-	-	11.3	0.0
<b>Total</b>	<b>23,993.5</b>	<b>4,536.1</b>	<b>4,313.1</b>	<b>32,842.7</b>	<b>100.0</b>

Table 2.8(Cont'd) - Economic classification of expenditure, 2000/2001 - 2003/2004

Consolidated Central Government

R million

Economic categories	2002/2003 <sup>1</sup>				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
<b>Current expenditure</b>	<b>21,801.0</b>	<b>4,103.3</b>	<b>4,853.3</b>	<b>30,757.6</b>	<b>81.2</b>
Wages and salaries	9,383.3	2,225.1	5.4	11,613.8	30.7
Employer contributions to pension schemes	-	195.0	-	195.0	0.5
Other purchases of goods and services	3,124.2	849.1	44.6	4,017.9	10.6
Interest payments	4,439.5	0.1	-	4,439.6	11.7
Subsidies and other current transfers	4,854.0	834.0	4,803.3	10,491.3	27.7
Subsidies	951.2	371.3	-	1,322.5	3.5
Transfers to local government	904.3	-	-	904.3	2.4
Transfers to Rodrigues	440.7	-	-	440.7	1.2
Transfers to nonprofit institutions and households	2,438.2	461.0	4,803.3	7,702.5	20.3
Transfers abroad	119.6	1.7	-	121.3	0.3
<b>Capital expenditure</b>	<b>5,949.1</b>	<b>1,174.2</b>	<b>5.8</b>	<b>7,129.1</b>	<b>18.8</b>
Acquisition of fixed capital assets	4,943.1	1,130.5	5.8	6,079.4	16.0
Purchase of land	164.4	-	-	164.4	0.4
Capital transfers	841.6	43.7	-	885.3	2.3
To local government	64.8	-	-	64.8	0.2
To Rodrigues	267.9	-	-	267.9	0.7
To nonfinancial public enterprises	225.1	-	-	225.1	0.6
To public financial institutions	192.0	-	-	192.0	0.5
Other domestic transfers	55.2	43.7	-	98.9	0.3
Abroad	36.6	-	-	36.6	0.1
<b>Total</b>	<b>27,750.1</b>	<b>5,277.5</b>	<b>4,859.1</b>	<b>37,886.7</b>	<b>100.0</b>

<sup>1</sup> Revised

**Table 2.8(Cont'd) - Economic classification of expenditure, 2000/2001 - 2003/2004**

**Consolidated Central Government**

R million

Economic categories	2003/2004				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
<b>Current expenditure</b>	<b>24,672.5</b>	<b>4,897.0</b>	<b>5,203.9</b>	<b>34,773.4</b>	<b>83.0</b>
Wages and salaries	10,899.8	2,763.1	4.0	13,666.9	32.6
Employer contributions to pension schemes	-	220.0	-	220.0	0.5
Other purchases of goods and services	3,326.8	978.4	47.8	4,353.0	10.4
Interest payments	5,077.7	-	-	5,077.7	12.1
Subsidies and other current transfers	5,368.2	935.5	5,152.1	11,455.8	27.3
Subsidies	533.0	422.2	-	955.2	2.3
Transfers to local government	1,117.4	-	-	1,117.4	2.7
Transfers to Rodrigues	645.6	-	-	645.6	1.5
Transfers to nonprofit institutions and households	2,942.1	512.4	5,152.1	8,606.6	20.5
Transfers abroad	130.1	0.9	-	131.0	0.3
<b>Capital expenditure</b>	<b>6,007.6</b>	<b>1,107.1</b>	<b>14.3</b>	<b>7,129.0</b>	<b>17.0</b>
Acquisition of fixed capital assets	4,789.6	1,039.9	14.3	5,843.8	13.9
Purchase of land	97.4	-	-	97.4	0.2
Capital transfers	1,120.6	67.2	-	1,187.8	2.8
To local government	82.2	-	-	82.2	0.2
To Rodrigues	427.5	-	-	427.5	1.0
To nonfinancial public enterprises	305.7	-	-	305.7	0.7
To public financial institutions	213.8	-	-	213.8	0.5
Other domestic transfers	84.9	67.2	-	152.1	0.4
Abroad	6.5	-	-	6.5	0.0
<b>Total</b>	<b>30,680.1</b>	<b>6,004.1</b>	<b>5,218.2</b>	<b>41,902.4</b>	<b>100.0</b>

**Table 2.9 - Functional classification of Lending Minus Repayments, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

Functional categories	2000/2001				2001/2002				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
<b>General Government Services</b>	7.5	-	-	7.5	0.9	-	-	0.9	0.9
General public services	7.5	-	-	7.5	0.9	-	-	0.9	0.9
Defence	-	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-	-
<b>Community and Social Services</b>	121.9	-	-	121.9	102.4	-	-	102.4	102.4
Education	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-	-
Housing and community amenities	121.9	-	-	121.9	102.4	-	-	102.4	102.4
Recreational, cultural and religious services	-	-	-	-	-	-	-	-	-
<b>Economic Services</b>	-6,318.8	-	-	-6,318.8	396.8	-	-	396.8	396.8
Fuel and energy	13.5	-	-	13.5	193.7	-	-	193.7	193.7
Agriculture, forestry, fishing and hunting	40.7	-	-	40.7	-3.8	-	-	-3.8	-3.8
Mining and mineral resources, manufacturing and construction	-12.4	-	-	-12.4	1.5	-	-	1.5	1.5
Transportation and communication	-4,648.6	-	-	-4,648.6	242.5	-	-	242.5	242.5
Other economic services	-1,712.0	-	-	-1,712.0	-37.1	-	-	-37.1	-37.1
<b>Other Functions</b>	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-6,189.4</b>	<b>-</b>	<b>-</b>	<b>-6,189.4</b>	<b>500.1</b>	<b>-</b>	<b>-</b>	<b>500.1</b>	<b>500.1</b>

R million



Table 2.9 (Cont'd) - Functional classification of Lending Minus Repayments, 2000/2001 - 2003/2004  
Consolidated Central Government

Functional categories	R million							
	2002/2003			2003/2004				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
<b>General Government Services</b>								
General public services	-35.6	-	-	-35.6	-20.3	-	-	-20.3
Defence	-35.6	-	-	-35.6	-20.3	-	-	-20.3
Public order and safety	-	-	-	-	-	-	-	-
<b>Community and Social Services</b>	48.2	-	-	48.2	173.1	-	-	173.1
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	48.2	-	-	48.2	173.1	-	-	173.1
Recreational, cultural and religious services	-	-	-	-	-	-	-	-
<b>Economic Services</b>	946.4	-	-	946.4	285.7	-	-	285.7
Fuel and energy	169.2	-	-	169.2	9.9	-	-	9.9
Agriculture, forestry, fishing and hunting	-2.6	-	-	-2.6	-2.8	-	-	-2.8
Mining and mineral resources, manufacturing and construction	23.8	-	-	23.8	-32.9	-	-	-32.9
Transportation and communication	166.8	-	-	166.8	-10.0	-	-	-10.0
Other economic services	589.2	-	-	589.2	321.5	-	-	321.5
<b>Other Functions</b>	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-
<b>Total</b>	<b>959.0</b>	-	-	<b>959.0</b>	<b>438.5</b>	-	-	<b>438.5</b>

**Table 2.10 - Financing by type of debt holder, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

R million

Debt holders	2000/2001				2001/2002			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
	<b>Domestic financing</b>	<b>2,648.7</b>	<b>-111.8</b>	<b>-123.9</b>	<b>2,413.0</b>	<b>5,651.7</b>	<b>-223.7</b>	<b>-697.8</b>
Other general government	925.0	-	-	925.0	-4,532.5	-	-	-4,532.5
Monetary authorities of which: I.M.F.	-576.6	-	-	-576.6	-431.0	-	-	-431.0
Deposit money banks	-497.0	-132.7	-554.1	-1,183.8	7,009.6	-245.7	-528.5	6,235.4
Other	2,790.1	20.9	430.2	3,241.2	3,595.5	22.0	-169.3	3,448.2
Adjustments	7.2	-	-	7.2	10.1	-	-	10.1
<b>Foreign financing</b>	<b>-3,583.6</b>	<b>-</b>	<b>-</b>	<b>-3,583.6</b>	<b>1,030.1</b>	<b>-</b>	<b>-152.0</b>	<b>878.1</b>
International development institutions	-420.1	-	-	-420.1	1,018.4	-	-	1,018.4
Foreign governments	-18.0	-	-	-18.0	58.0	-	-	58.0
Other	-3,145.5	-	-	-3,145.5	-46.3	-	-	-46.3
Changes in cash, deposits, etc.	-	-	-	-	-	-	-152.0	-152.0
<b>Total</b>	<b>-934.9</b>	<b>-111.8</b>	<b>-123.9</b>	<b>-1,170.6</b>	<b>6,681.8</b>	<b>-223.7</b>	<b>-849.8</b>	<b>5,608.3</b>

**Table 2.10 (Cont'd) - Financing by type of debt holder, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

R million

Debt holders	2002/2003 <sup>1</sup>				2003/2004			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
<b>Domestic financing</b>	<b>5,748.7</b>	<b>240.1</b>	<b>-39.8</b>	<b>5,949.0</b>	<b>9,183.1</b>	<b>-204.2</b>	<b>-2,863.1</b>	<b>6,115.8</b>
Other general government	-6,734.0	-	-	-6,734.0	9,881.8	-	-	9,881.8
Monetary authorities	-1,026.0	-	-	-1,026.0	-141.9	-	19.9	-122.0
of which: I.M.F.	-	-	-	-	-	-	-	-
Deposit money banks	10,444.3	58.7	-115.1	10,387.9	3,335.5	-202.5	2,223.2	5,356.2
Other	3,013.7	181.4	75.3	3,270.4	-3,871.2	-1.7	-5,106.2	-8,979.1
Adjustments	50.7	-	-	50.7	-21.1	-	-	-21.1
<b>Foreign financing</b>	<b>86.7</b>	<b>-</b>	<b>-</b>	<b>86.7</b>	<b>-467.9</b>	<b>-</b>	<b>-</b>	<b>-467.9</b>
International development institutions	-58.1	-	-	-58.1	-472.7	-	-	-472.7
Foreign governments	-9.1	-	-	-9.1	322.4	-	-	322.4
Other	153.9	-	-	153.9	-317.6	-	-	-317.6
Changes in cash, deposits, etc.	-	-	-	-	-	-	-	-
<b>Total</b>	<b>5,835.4</b>	<b>240.1</b>	<b>-39.8</b>	<b>6,035.7</b>	<b>8,715.2</b>	<b>-204.2</b>	<b>-2,863.1</b>	<b>5,647.9</b>

<sup>1</sup> Revised

**Table 2.11 - Financing by type of debt instrument, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

Debt instrument	2000/2001				2001/2002				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
<b>Domestic financing</b>	<b>2,648.7</b>	<b>-111.8</b>	<b>-123.9</b>	<b>2,413.0</b>	<b>5,651.7</b>	<b>-223.7</b>	<b>-697.8</b>	<b>4,730.2</b>	
Long-term bonds	122.0	-	-	122.0	-668.6	-	-	-668.6	
Short-term bonds and bills	3,412.8	-	-	3,412.8	10,235.5	-	-	10,235.5	
Long-term loans n.e.c	-	-	-232.6	-232.6	-	-91.7	-180.2	-271.9	
of which: I.M.F.	-	-	-	-	-	-	-	-	
Short-term loans and advances	-1,089.4	-	-	-1,089.4	-	-	-	-	
Other liabilities	-	20.9	-	20.9	-	113.7	-	113.7	
Changes in cash ,deposits,etc	196.1	-132.7	108.7	172.1	-3,925.3	-245.7	-517.6	-4,688.6	
Discrepancy	7.2	-	-	7.2	10.1	-	-	10.1	
<b>Foreign financing</b>	<b>-3,583.6</b>	<b>-</b>	<b>-</b>	<b>-3,583.6</b>	<b>1,030.1</b>	<b>-</b>	<b>-152.0</b>	<b>878.1</b>	
Short-term bonds and bills	-	-	-	-	-40.0	-	-	-40.0	
Long-term loans	-3,583.6	-	-	-3,583.6	1,070.1	-	-	1,070.1	
Changes in cash,deposits,etc.	-	-	-	-	-	-	-152.0	-152.0	
<b>Total</b>	<b>-934.9</b>	<b>-111.8</b>	<b>-123.9</b>	<b>-1,170.6</b>	<b>6,681.8</b>	<b>-223.7</b>	<b>-849.8</b>	<b>5,608.3</b>	

R million

Table 2.11 (Cont'd) - Financing by type of debt instrument, 2000/2001 - 2003/2004  
Consolidated Central Government

Debt instrument	2002/2003 <sup>1</sup>						2003/2004			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.		
<b>Domestic financing</b>	<b>5,748.7</b>	<b>240.1</b>	<b>-39.8</b>	<b>5,949.0</b>	<b>9,183.1</b>	<b>-204.2</b>	<b>-2,863.1</b>	<b>6,115.8</b>		
Long-term bonds	170.8	-	-	170.8	2,209.6	-	-	2,209.6		
Short-term bonds and bills	12,424.5	-	-	12,424.5	-1,825.2	-	-	-1,825.2		
Long-term loans n.e.c of which: I.M.F.	-	-49.1	-11.5	-60.6	-	-17.1	1,480.0	1,462.9		
Short-term loans and advances	-	-	-	-	-	-	-	-		
Other liabilities	-	-	-	-	-	-0.4	-	-0.4		
Changes in cash ,deposits,etc	-6,897.3	289.2	-28.3	260.9	-	-186.7	-4,343.1	-4,529.8		
Discrepancy	50.7	-	-	50.7	8,819.8	-	-	8,819.8		
<b>Foreign financing</b>	<b>86.7</b>	<b>-</b>	<b>-</b>	<b>86.7</b>	<b>-467.9</b>	<b>-</b>	<b>-</b>	<b>-467.9</b>		
Short-term bonds and bills	163.0	-	-	163.0	-312.4	-	-	-312.4		
Long-term loans	-76.3	-	-	-76.3	-155.5	-	-	-155.5		
Changes in cash,deposits,etc.	-	-	-	-	-	-	-	-		
<b>Total</b>	<b>5,835.4</b>	<b>240.1</b>	<b>-39.8</b>	<b>6,035.7</b>	<b>8,715.2</b>	<b>-204.2</b>	<b>-2,863.1</b>	<b>5,647.9</b>		

<sup>1</sup> Revised

Table 2.12 - Outstanding debt by type of debt holder, 2000/2001 - 2003/2004

Debt holders	Consolidated Central Government						R million					
	2000/2001			2001/2002			2002/2003			2003/2004		
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
<b>Domestic debt</b>	<b>33,404.4</b>	<b>360.0</b>	-	<b>33,764.4</b>	<b>48,392.8</b>	<b>580.0</b>	-	<b>48,972.8</b>				
Other general government	-	-	-	-	-	-	-	-				
Monetary authorities of which: I.M.F.	2,499.3	-	-	2,499.3	2,027.4	-	-	2,027.4				
Deposit money banks	17,538.4	19.4	-	17,557.8	25,685.5	-	-	25,685.5				
Other	13,366.7	340.6	-	13,707.3	20,679.9	580.0	-	21,259.9				
<b>Foreign debt</b>	<b>6,815.9</b>	-	-	<b>6,815.9</b>	<b>8,784.6</b>	-	-	<b>8,784.6</b>				
International development institutions	4,185.3	-	-	4,185.3	5,507.3	-	-	5,507.3				
Foreign governments	2,547.5	-	-	2,547.5	2,877.9	-	-	2,877.9				
Other	83.1	-	-	83.1	399.4	-	-	399.4				
<b>Total</b>	<b>40,220.3</b>	<b>360.0</b>	-	<b>40,580.3</b>	<b>57,177.4</b>	<b>580.0</b>	-	<b>57,757.4</b>				

Table 2.12 (cont'd) - Outstanding debt by type of debt holder, 2000/2001 - 2003/2004

Debt holders	Consolidated Central Government						R million					
	2002/2003			2003/2004			2003/2004			2003/2004		
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
<b>Domestic debt</b>	<b>62,930.5</b>	<b>600.0</b>	-	<b>63,530.5</b>	<b>61,534.0</b>	<b>690.0</b>	-	<b>62,224.0</b>				
Other general government	-	-	-	-	-	-	-	-				
Monetary authorities of which: I.M.F.	980.0	-	-	980.0	1,714.7	-	-	1,714.7				
Deposit money banks	38,024.8	44.7	-	38,069.5	40,647.1	55.0	-	40,702.1				
Other	23,925.7	555.3	-	24,481.0	19,172.2	635.0	-	19,807.2				
<b>Foreign debt</b>	<b>9,074.0</b>	-	-	<b>9,074.0</b>	<b>8,444.9</b>	-	-	<b>8,444.9</b>				
International development institutions	5,504.0	-	-	5,504.0	4,990.7	-	-	4,990.7				
Foreign governments	2,973.7	-	-	2,973.7	3,265.9	-	-	3,265.9				
Other	596.3	-	-	596.3	188.3	-	-	188.3				
<b>Total</b>	<b>72,004.5</b>	<b>600.0</b>	-	<b>72,604.5</b>	<b>69,978.9</b>	<b>690.0</b>	-	<b>70,668.9</b>				

**Table 2.13 - Outstanding debt by type of debt instrument, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

Debt instrument	2000/2001				2001/2002				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
<b>Domestic debt</b>	<b>33,404.4</b>	<b>360.0</b>	-	<b>33,764.4</b>	<b>48,392.8</b>	<b>580.0</b>	-	<b>48,972.8</b>	
Long-term bonds	5,538.6	-	-	5,538.6	5,008.0	-	-	5,008.0	
Short-term bonds and bills	27,865.8	-	-	27,865.8	43,384.8	-	-	43,384.8	
Long-term loans n.e.c of which: I.M.F.	-	-	-	-	-	-	-	-	
Short-term loans and advances	-	-	-	-	-	-	-	-	
Other liabilities	-	360.0	-	360.0	-	580.0	-	580.0	
<b>Foreign debt</b>	<b>6,815.9</b>	-	-	<b>6,815.9</b>	<b>8,784.6</b>	-	-	<b>8,784.6</b>	
Short-term bonds and bills	-	-	-	-	320.0	-	-	320.0	
Long-term loans	6,815.9	-	-	6,815.9	8,464.6	-	-	8,464.6	
<b>Total</b>	<b>40,220.3</b>	<b>360.0</b>	-	<b>40,580.3</b>	<b>57,177.4</b>	<b>580.0</b>	-	<b>57,757.4</b>	

**Table 2.13 (cont'd) - Outstanding debt by type of debt instrument, 2000/2001 - 2003/2004**  
**Consolidated Central Government**

Debt instrument	2002/2003				2003/2004				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
<b>Domestic debt</b>	<b>62,930.5</b>	<b>600.0</b>	-	<b>63,530.5</b>	<b>61,534.0</b>	<b>690.0</b>	-	<b>62,224.0</b>	
Long-term bonds	4,926.3	-	-	4,926.3	7,302.2	2.0	-	7,304.2	
Short-term bonds and bills	58,004.2	-	-	58,004.2	54,231.8	-	-	54,231.8	
Long-term loans n.e.c of which: I.M.F.	-	-	-	-	-	-	-	-	
Short-term loans and advances	-	-	-	-	-	-	-	-	
Other liabilities	-	600.0	-	600.0	-	688.0	-	688.0	
<b>Foreign debt</b>	<b>9,074.0</b>	-	-	<b>9,074.0</b>	<b>8,444.9</b>	-	-	<b>8,444.9</b>	
Short-term bonds and bills	524.3	-	-	524.3	124.5	-	-	124.5	
Long-term loans	8,549.7	-	-	8,549.7	8,320.4	-	-	8,320.4	
<b>Total</b>	<b>72,004.5</b>	<b>600.0</b>	-	<b>72,604.5</b>	<b>69,978.9</b>	<b>690.0</b>	-	<b>70,668.9</b>	

Table 2.14 - Debt charges, 2000/2001 - 2003/2004

Consolidated Central Government

R million

Debt charges	2000/2001		2001/2002		2002/2003		2003/2004	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>1 Amortization</b>	<b>6,888.1</b>	<b>66.6</b>	<b>1,613.5</b>	<b>31.2</b>	<b>1,758.3</b>	<b>28.3</b>	<b>1,487.4</b>	<b>20.6</b>
Internal	2,956.0	28.6	905.7	17.5	922.1	14.9	605.0	8.4
External	3,932.1	38.0	707.8	13.7	836.2	13.5	882.4	12.2
<b>2 Interest</b>	<b>3,443.3</b>	<b>33.3</b>	<b>3,533.1</b>	<b>68.4</b>	<b>4,439.6</b>	<b>71.5</b>	<b>5,705.9</b>	<b>79.2</b>
Internal	3,041.9	29.4	3,325.9	64.3	4,251.0	68.5	5,500.3	76.3
External	401.4	3.9	207.2	4.0	188.6	3.0	205.6	2.9
<b>3 Management charges</b>	<b>17.5</b>	<b>0.2</b>	<b>21.9</b>	<b>0.4</b>	<b>10.8</b>	<b>0.2</b>	<b>11.8</b>	<b>0.2</b>
<b>Total debt servicing</b>	<b>10,348.9</b>	<b>100.0</b>	<b>5,168.5</b>	<b>100.0</b>	<b>6,208.7</b>	<b>100.0</b>	<b>7,205.1</b>	<b>100.0</b>



**Table 3.1 - Revenue and grants, 2000/2001 - 2003/2004**

**Local Government**

**R million**

Revenue items	2000/2001	2001/2002	2002/2003	2003/2004
<b>Tax revenue</b>	<b>414.5</b>	<b>415.6</b>	<b>454.2</b>	<b>463.5</b>
Taxes on property	222.7	216.5	230.3	244.3
Domestic taxes on goods and services	191.8	199.1	223.9	219.2
<b>Nontax revenue</b>	<b>158.4</b>	<b>169.4</b>	<b>165.2</b>	<b>163.9</b>
Property income	88.4	80.2	71.7	68.0
Fees, charges and non-industrial sales	65.4	77.6	88.0	85.3
Fines and Forfeits	0.1	-	-	-
Other nontax revenue	4.5	11.6	5.5	10.6
<b>Capital revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenue</b>	<b>572.9</b>	<b>585.0</b>	<b>619.4</b>	<b>627.4</b>
<b>Grants</b>	<b>860.8</b>	<b>914.4</b>	<b>969.1</b>	<b>1,199.6</b>
<b>Total revenue and grants</b>	<b>1,433.7</b>	<b>1,499.4</b>	<b>1,588.5</b>	<b>1,827.0</b>

**Table 3.2 - Functional classification of expenditure, 2000/2001 - 2003/2004**

**Local Government**

**R million**

Functional classification	2000/2001	2001/2002	2002/2003	2003/2004
General public services	289.6	330.1	383.2	399.2
Public order and safety	-	-	-	-
Education	12.6	13.3	15.0	11.8
Social security and welfare	96.7	111.3	113.4	118.0
Housing and community amenities	508.2	514.4	532.1	771.0
Recreational, cultural & religious services	138.0	148.0	158.8	159.4
Mining, manufacturing and construction	145.3	190.4	214.9	292.6
Transportation & communication	141.7	140.8	149.7	126.3
Other economic	2.2	0.7	-	-
Other expenditure	9.0	8.5	8.5	7.9
<b>Total</b>	<b>1,343.3</b>	<b>1,457.5</b>	<b>1,575.6</b>	<b>1,886.2</b>

**Table 3.3 - Economic classification of expenditure, 2000/2001 - 2003/2004**

**Local Government**

**R million**

Economic classification	2000/2001	2001/2002	2002/2003	2003/2004
<b>Current expenditure</b>	<b>1,163.6</b>	<b>1,258.0</b>	<b>1,314.9</b>	<b>1,527.0</b>
Wages and salaries	667.2	673.0	754.6	855.9
Other purchase of goods and services	355.7	417.2	423.5	511.8
Interest payment	9.0	8.5	8.5	7.9
Transfer to non-profit institutions and households	131.7	159.3	128.3	151.4
<b>Capital expenditure</b>	<b>179.7</b>	<b>199.5</b>	<b>260.7</b>	<b>359.2</b>
Acquisition of fixed capital assets	179.7	198.9	260.7	359.2
Purchase of land	-	0.6	-	-
<b>Total</b>	<b>1,343.3</b>	<b>1,457.5</b>	<b>1,575.6</b>	<b>1,886.2</b>

**Table 4.1 - Main Aggregates, 2000/2001 -2003/2004**

**Consolidated General Government**

**R million**

<b>Main aggregates</b>	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003 <sup>1</sup></b>	<b>2003/2004</b>
1 Current revenue	25,945.6	27,873.4	33,071.2	36,646.5
(i) Tax revenue	22,056.8	23,280.7	27,696.4	31,076.4
(ii) Nontax revenue	3,888.8	4,592.7	5,374.8	5,570.1
2 Capital revenue	0.9	129.6	1.7	71.6
3 Total revenue	25,946.5	28,003.0	33,072.9	36,718.1
4 Grants	199.2	316.5	362.7	618.3
5 Total revenue and grants	26,145.7	28,319.5	33,435.6	37,336.4
6 Current expenditure	25,800.4	28,164.1	31,173.4	35,195.6
7 Capital expenditure	5,273.7	5,221.7	7,324.4	7,375.2
8 Total expenditure	31,074.1	33,385.8	38,497.8	42,570.8
9 Lending minus repayments	-6,189.4	500.1	959.0	438.5
10 Total expenditure and lending minus repayments	24,884.7	33,885.9	39,456.8	43,009.3
11 Gross fixed capital formation	3,766.4	4,429.2	6,592.5	6,599.7
12 Current account surplus (1 - 6)	145.2	-290.7	1,897.8	1,450.9
13 Overall deficit / surplus (5 - 10)	1,261.0	-5,566.4	-6,021.2	-5,672.9
14 Financing	-1,261.0	5,566.4	6,021.2	5,672.9
(i) Domestic	2,322.6	4,688.3	5,934.5	6,140.8
(ii) Foreign	-3,583.6	878.1	86.7	-467.9

**Table 4.2 - Revenue and grants, 2000/2001 - 2003/2004  
Consolidated General Government**

**R million**

Revenue items	2000/2001			2001/2002		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
<b>Tax revenue</b>	<b>21,642.3</b>	<b>414.5</b>	<b>22,056.8</b>	<b>22,865.1</b>	<b>415.6</b>	<b>23,280.7</b>
Tax on income, profits and capital gains	3,039.1	-	3,039.1	3,493.9	-	3,493.9
Social security contributions	1,294.3	-	1,294.3	1,097.3	-	1,097.3
Taxes on payroll and workforce	151.6	-	151.6	163.3	-	163.3
Taxes on property	1,324.2	222.7	1,546.9	1,298.9	216.5	1,515.4
Domestic taxes on goods and services	9,472.7	191.8	9,664.5	10,905.7	199.1	11,104.8
Taxes on international trade and transaction	6,349.1	-	6,349.1	5,893.4	-	5,893.4
Other tax revenue	11.3	-	11.3	12.6	-	12.6
<b>Nontax revenue</b>	<b>3,730.4</b>	<b>158.4</b>	<b>3,888.8</b>	<b>4,423.3</b>	<b>169.4</b>	<b>4,592.7</b>
Property income	2,756.8	88.4	2,845.2	2,735.1	80.2	2,815.3
Fees, charges and non-industrial sales	711.2	65.4	776.6	903.4	77.6	981.0
Fines and Forfeits	76.3	0.1	76.4	97.2	-	97.2
Employees' contributions to government employee pension funds	123.4	-	123.4	130.6	-	130.6
Other nontax revenue	62.7	4.5	67.2	557.0	11.6	568.6
<b>Capital revenue</b>	<b>0.9</b>	<b>-</b>	<b>0.9</b>	<b>129.6</b>	<b>-</b>	<b>129.6</b>
Sale of fixed capital assets	0.9	-	0.9	129.6	-	129.6
<b>Total revenue</b>	<b>25,373.6</b>	<b>572.9</b>	<b>25,946.5</b>	<b>27,418.0</b>	<b>585.0</b>	<b>28,003.0</b>
<b>Grants</b>	<b>199.2</b>	<b>-</b>	<b>199.2</b>	<b>316.5</b>	<b>-</b>	<b>316.5</b>
<b>Total revenue and grants</b>	<b>25,572.8</b>	<b>572.9</b>	<b>26,145.7</b>	<b>27,734.5</b>	<b>585.0</b>	<b>28,319.5</b>

Table 4.2 (Cont'd) - Revenue and grants, 2000/2001 - 2003/2004  
Consolidated General Government

R million

Revenue items	2002/2003				2003/2004			
	Central Government	Regional Government *	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
<b>Tax revenue</b>	<b>27,241.8</b>	<b>0.4</b>	<b>454.2</b>	<b>27,696.4</b>	<b>30,612.0</b>	<b>0.9</b>	<b>463.5</b>	<b>31,076.4</b>
Tax on income, profits and capital gains	4,013.5	-	-	4,013.5	4,669.3	-	-	4,669.3
Social security contributions	1,120.6	-	-	1,120.6	1,232.0	-	-	1,232.0
Taxes on payroll and workforce	171.7	-	-	171.7	183.2	-	-	183.2
Taxes on property	1,374.6	-	230.3	1,604.9	1,469.0	-	244.3	1,713.3
Domestic taxes on goods and services	14,027.3	0.4	223.9	14,251.6	15,660.1	0.9	219.2	15,880.2
Taxes on international trade and transaction	6,522.6	-	-	6,522.6	7,385.4	-	-	7,385.4
Other tax revenue	11.5	-	-	11.5	13.0	-	-	13.0
<b>Nontax revenue</b>	<b>5,203.8</b>	<b>5.8</b>	<b>165.2</b>	<b>5,374.8</b>	<b>5,391.1</b>	<b>15.1</b>	<b>163.9</b>	<b>5,570.1</b>
Property income	3,887.7	2.0	71.7	3,961.4	3,634.2	8.8	68.0	3,711.0
Fees, charges and non-industrial sales	959.2	3.1	88.0	1,050.3	1,258.4	4.7	85.3	1,348.4
Fines and Forfeits	104.1	0.7	-	104.8	114.8	1.3	-	116.1
Employees' contributions to government employee pension funds	134.9	-	-	134.9	161.6	0.3	-	161.9
Other nontax revenue	117.9	-	5.5	123.4	222.1	-	10.6	232.7
<b>Capital revenue</b>	<b>1.7</b>	<b>-</b>	<b>-</b>	<b>1.7</b>	<b>71.6</b>	<b>-</b>	<b>-</b>	<b>71.6</b>
Sale of fixed capital assets	1.7	-	-	1.7	71.6	-	-	71.6
<b>Total revenue</b>	<b>32,447.3</b>	<b>6.2</b>	<b>619.4</b>	<b>33,072.9</b>	<b>36,074.7</b>	<b>16.0</b>	<b>627.4</b>	<b>36,718.1</b>
<b>Grants</b>	<b>362.7</b>	<b>-</b>	<b>-</b>	<b>362.7</b>	<b>618.3</b>	<b>-</b>	<b>-</b>	<b>618.3</b>
<b>Total revenue and grants</b>	<b>32,810.0</b>	<b>6.2</b>	<b>619.4</b>	<b>33,435.6</b>	<b>36,693.0</b>	<b>16.0</b>	<b>627.4</b>	<b>37,336.4</b>

\* Rodrigues Regional Assembly as from October 2002

**Table 4.3 - Functional classification of expenditure, 2000/2001 - 2003/2004  
Consolidated General Government**

**R million**

Functional categories	2000/2001			2001/2002		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
General public services	2,995.7	289.6	3,285.3	2,940.9	330.1	3,271.0
Defence	252.6	-	252.6	270.4	-	270.4
Public order and safety	2,185.3	-	2,185.3	2,509.4	-	2,509.4
Education	4,514.1	12.6	4,526.7	5,113.9	13.3	5,127.2
Health	2,561.9	-	2,561.9	2,891.8	-	2,891.8
Social security and welfare	6,550.5	96.7	6,647.2	7,157.0	111.3	7,268.3
Housing and community amenities	2,021.1	508.2	2,529.3	3,255.6	514.4	3,770.0
Recreational,cultural and religious services	401.0	138.0	539.0	496.7	148.0	644.7
Fuel and energy	22.8	-	22.8	44.0	-	44.0
Agriculture,forestry,fishing and hunting	1,405.4	-	1,405.4	1,312.8	-	1,312.8
Mining and mineral resources, manufacturing & construction	213.3	145.3	358.6	193.3	190.4	383.7
Transportation & communication	1,855.3	141.7	1,997.0	887.6	140.8	1,028.4
Other economic services	1,308.5	2.2	1,310.7	1,321.8	0.7	1,322.5
Other expenditure	3,443.3	9.0	3,452.3	3,533.1	8.5	3,541.6
<b>Total</b>	<b>29,730.8</b>	<b>1,343.3</b>	<b>31,074.1</b>	<b>31,928.3</b>	<b>1,457.5</b>	<b>33,385.8</b>

**Table 4.3 (Cont'd)- Functional classification of expenditure, 2000/2001 - 2003/2004**  
**Consolidated General Government**

Functional categories	2002/2003 <sup>1</sup>				2003/2004				R million
	Central Government	Regional Government *	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.	
General public services	3,108.5	100.8	383.2	3,592.5	3,341.0	148.2	399.2	3,888.4	
Defence	299.0	-	-	299.0	308.3	-	-	308.3	
Public order and safety	2,875.1	34.0	-	2,909.1	3,513.3	55.6	-	3,568.9	
Education	5,997.4	130.2	15.0	6,142.6	6,619.5	161.7	11.8	6,793.0	
Health	3,177.0	77.5	-	3,254.5	3,773.1	130.2	-	3,903.3	
Social security and welfare	7,723.7	61.2	113.4	7,898.3	8,649.9	84.0	118.0	8,851.9	
Housing and community amenities	3,325.6	136.2	532.1	3,993.9	2,991.2	202.1	771.0	3,964.3	
Recreational, cultural and religious services	834.7	14.4	158.8	1,007.9	795.5	49.9	159.4	1,004.8	
Fuel and energy	34.4	-	-	34.4	34.7	-	-	34.7	
Agriculture, forestry, fishing and hunting	1,323.6	66.0	-	1,389.6	1,676.9	103.0	-	1,779.9	
Mining and mineral resources, manufacturing & construction	195.4	-	214.9	410.3	218.1	-	292.6	510.7	
Transportation & communication	1,159.9	92.6	149.7	1,402.2	1,137.8	143.9	126.3	1,408.0	
Other economic services	1,693.1	22.3	-	1,715.4	1,455.9	13.3	-	1,469.2	
Other expenditure	4,439.6	-	8.5	4,448.1	5,077.5	-	7.9	5,085.4	
<b>Total</b>	<b>36,187.0</b>	<b>735.2</b>	<b>1,575.6</b>	<b>38,497.8</b>	<b>39,592.7</b>	<b>1,091.9</b>	<b>1,886.2</b>	<b>42,570.8</b>	

<sup>1</sup> Revised

\* Rodrigues Regional Assembly as from October 2002

Table 4.4 - Economic classification of expenditure, 2000/2001 - 2003/2004

Economic categories	Consolidated General Government						R million		
	2000/2001			2001/2002					
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
<b>Current expenditure</b>	<b>24,636.8</b>	<b>1,163.6</b>	<b>25,800.4</b>	<b>26,906.1</b>	<b>1,258.0</b>	<b>28,164.1</b>			
Wages and salaries	9,820.8	667.2	10,488.0	10,786.7	673.0	11,459.7			
Employer contributions to pension schemes	165.5	-	165.5	188.1	-	188.1			
Other purchases of goods and services	3,371.4	355.7	3,727.1	3,683.6	417.2	4,100.8			
Interest payments	3,443.3	9.0	3,452.3	3,533.1	8.5	3,541.6			
Subsidies and other current transfers	7,835.8	131.7	7,967.5	8,714.6	159.3	8,873.9			
<b>Capital expenditure</b>	<b>5,094.0</b>	<b>179.7</b>	<b>5,273.7</b>	<b>5,022.2</b>	<b>199.5</b>	<b>5,221.7</b>			
Acquisition of fixed capital assets	3,586.7	179.7	3,766.4	4,230.3	198.9	4,429.2			
Purchase of land	84.2	-	84.2	196.0	0.6	196.6			
Capital transfers	1,423.1	-	1,423.1	595.9	-	595.9			
<b>Total</b>	<b>29,730.8</b>	<b>1,343.3</b>	<b>31,074.1</b>	<b>31,928.3</b>	<b>1,457.5</b>	<b>33,385.8</b>			

Table 4.4 (cont'd) - Economic classification of expenditure, 2000/2001 - 2003/2004  
Consolidated General Government

R million

Economic categories	2002/2003 <sup>1</sup>				2003/2004			
	Central Government	Regional Government *	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
Current expenditure	29,390.6	467.9	1,314.9	31,173.4	32,973.4	695.2	1,527.0	35,195.6
Wages and salaries	11,593.8	323.5	754.6	12,671.9	13,633.9	478.4	855.9	14,968.2
Employer contributions to pension schemes	195.0	-	-	195.0	220.0	-	-	220.0
Other purchases of goods and services	4,015.9	68.6	423.5	4,508.0	4,349.0	105.5	511.8	4,966.3
Interest payments	4,439.6	-	8.5	4,448.1	5,077.7	-	7.9	5,085.6
Subsidies and other current transfers	9,146.3	75.8	128.3	9,350.4	9,692.8	111.3	151.4	9,955.5
Capital expenditure	6,796.4	267.3	260.7	7,324.4	6,619.3	396.7	359.2	7,375.2
Acquisition of fixed capital assets	6,079.4	252.4	260.7	6,592.5	5,843.8	396.7	359.2	6,599.7
Purchase of land	164.4	-	-	164.4	97.4	-	-	97.4
Capital transfers	552.6	14.9	-	567.5	678.1	-	-	678.1
<b>Total</b>	<b>36,187.0</b>	<b>735.2</b>	<b>1,575.6</b>	<b>38,497.8</b>	<b>39,592.7</b>	<b>1,091.9</b>	<b>1,886.2</b>	<b>42,570.8</b>

<sup>1</sup> Revised

\* Rodrigues Regional Assembly as from October 2002



**PUBLIC SECTOR**

**Table 5.1 Employment and wages & salaries\* in the public sector, 2000/2001 - 2003/2004**

Public institutions	2000/2001		2001/2002		2002/2003		2003/2004 <sup>1</sup>	
	No of employees (Sep 2000)	Wages, salaries (Rs Mn)	No of employees (Sep 2001)	Wages, salaries (Rs Mn)	No of employees (Sep 2002)	Wages, salaries (Rs Mn)	No of employees (Sep 2003)	Wages, salaries (Rs Mn)
Budgetary central government <sup>2</sup>	53,829	7,461	54,828	7,813	57,278	8,470	52,601	9,620
Rodrigues regional government							3,130	413
Extra budgetary units	10,558	1,666	11,254	1,742	12,082	1,999	12,410	2,406
of which PSSA - Private Schools	4,816	775	4,906	846	5,392	913	5,782	1,080
Local government	5,722	542	5,754	590	5,876	662	6,594	768
Non financial public enterprises	17,943	3,299	18,001	3,289	17,796	3,635	19,201	4,523
Public financial institutions	1,837	422	1,930	530	2,048	550	2,384	658
<b>Total</b>	<b>89,889</b>	<b>13,390</b>	<b>91,767</b>	<b>13,964</b>	<b>95,080</b>	<b>15,316</b>	<b>93,190</b>	<b>17,975</b>

<sup>1</sup> Provisional

<sup>2</sup> No of employees for budgetary central government excludes those with nil salaries and those paid on manual paysheets

\* Basic wages and salaries, overtime, bonuses, salary compensation & allowances paid

Note : For years 2000/2001 to 2002/2003, Rodrigues is included in budgetary central government.



**Table 6.1 : Income tax - Individuals - Analysis by range of gross income, years of assessment, 2000/2001 - 2003/2004**

Range of gross income (Rupees)	Year of assessment 2000/2001 <sup>2</sup>				Year of assessment 2001/2002 <sup>2</sup>				R million
	Number of taxpayers <sup>1</sup>	Gross income R million	Chargeable income R million	Tax payable R million	Number of taxpayers <sup>1</sup>	Gross income R million	Chargeable income R million	Tax payable R million	
50000 or less	31	1	1	0	36	2	2	0	
50,001 - 60,000	3	0	0	0	12	1	1	0	
60,001 - 70,000	112	8	3	0	121	8	1	0	
70,001 - 80,000	543	42	22	1	655	51	4	1	
80,001 - 90,000	2,883	246	59	4	3,096	264	18	3	
90,001 - 100,000	3,545	337	90	8	3,608	343	39	6	
100,001 - 150,000	14,530	1,811	547	67	15,074	1,864	344	58	
150,001 - 200,000	14,665	2,517	756	118	14,415	2,488	526	103	
200,001 - 300,000	13,312	3,234	1,044	200	13,904	3,389	849	181	
300,001 - 400,000	5,034	1,733	668	150	5,449	1,872	600	137	
400,001 - 500,000	2,268	1,011	429	103	2,551	1,133	419	98	
Over 500,000	3,919	3,882	2,469	661	4,541	4,581	2,845	700	
<b>Total</b>	<b>60,845</b>	<b>14,822</b>	<b>6,088</b>	<b>1,312</b>	<b>63,462</b>	<b>15,996</b>	<b>5,648</b>	<b>1,287</b>	

<sup>1</sup> A wife electing to be assessed separately is counted as one taxpayer

<sup>2</sup> Figures are provisional and subject to amendment

**Table 6.1 (cont'd) - Income tax - Individuals: Analysis by range of gross income, years of assessment, 2000/2001 - 2003/2004**

R million

Range of gross income (Rupees)	Year of assessment 2002/2003 <sup>2</sup>				Year of assessment 2003/2004 <sup>2</sup>			
	Number of taxpayers <sup>1</sup>	Gross income R million	Chargeable income R million	Tax payable R million	Number of taxpayers <sup>1</sup>	Gross income R million	Chargeable income R million	Tax payable R million
75000 or less	146	10	2	0	6	0	0	0
75,001 - 100,000	4,788	441	31	4	2,221	212	8	1
100,001 - 150,000	13,502	1,666	282	46	12,095	1,494	207	34
150,001 - 200,000	13,124	2,270	454	88	11,600	2,024	399	77
200,001 - 250,000	8,000	1,786	401	83	7,495	1,674	375	78
250,001 - 500,000	15,119	5,086	1,522	345	14,532	4,886	1,406	318
500,001 - 750,000	2,812	1,686	722	173	2,637	1,573	654	157
750,001 - 1,000,000	992	853	470	115	830	713	360	88
1,000,001 - 1,500,000	736	882	570	141	590	708	428	105
1,500,001 - 2,000,000	287	495	370	92	214	365	258	64
Over 2,000,000	421	1,506	1,309	326	302	976	816	203
<b>Total</b>	<b>59,927</b>	<b>16,681</b>	<b>6,133</b>	<b>1,413</b>	<b>52,522</b>	<b>14,625</b>	<b>4,911</b>	<b>1,125</b>

<sup>1</sup> A wife electing to be assessed separately is counted as one taxpayer

<sup>2</sup> Figures are provisional and subject to amendment

Source : Income Tax Department

Table 6.2 - Income tax - Companies: Analysis by range of liable income, years of assessment, 2000/2001 - 2003/2004

R million

Range of liable income (Rupees)	Year of assessment 2000/2001 <sup>1</sup>					Year of assessment 2001/2002 <sup>1</sup>						
	Number of companies	Liable income R million	Chargeable income R million	Tax payable R million	Number of companies	Liable income R million	Chargeable income R million	Tax payable R million	Number of companies	Liable income R million	Chargeable income R million	Tax payable R million
25,000 or less	239	3	3	1	227	3	3	1	227	3	3	1
25,001 - 50,000	168	6	6	2	218	8	7	2	218	8	7	2
50,001 - 100,000	238	17	16	5	266	20	18	5	266	20	18	4
100,001 - 150,000	146	18	16	5	173	22	20	5	173	22	20	4
150,001 - 250,000	219	43	38	11	197	38	35	11	197	38	35	7
250,001 - 500,000	260	94	86	23	308	110	101	23	308	110	101	21
500,001 - 750,000	144	89	82	21	187	114	104	21	187	114	104	21
750,001 - 1,000,000	99	87	79	21	112	98	94	21	112	98	94	18
1,000,001 - 1,500,000	128	157	147	34	158	194	184	34	158	194	184	37
1,500,001 - 2,000,000	73	127	121	28	123	211	206	28	123	211	206	38
2,000,001 - 5,000,000	244	777	742	158	250	784	738	158	250	784	738	131
5,000,001 - 10,000,000	89	625	600	133	117	827	786	133	117	827	786	143
Over 10,000,000	149	13,899	12,894	1,037	178	11,854	11,675	1,037	178	11,854	11,675	962
<b>Total</b>	<b>2,196</b>	<b>15,942</b>	<b>14,830</b>	<b>1,479</b>	<b>2,514</b>	<b>14,283</b>	<b>13,971</b>	<b>1,479</b>	<b>2,514</b>	<b>14,283</b>	<b>13,971</b>	<b>1,389</b>

<sup>1</sup> Figures are provisional and subject to amendment.

Source : Income Tax Department and Large Taxpayer Department

**Table 6.2 (Cont'd) - Income tax - Companies: Analysis by range of liable income, years of assessment, 2000/2001 - 2003/2004**

R million

Range of liable income (Rupees)	Year of assessment 2002/2003 <sup>1</sup>				Year of assessment 2003/2004 <sup>1</sup>			
	Number of companies	Liable income R million	Chargeable income R million	Tax payable R million	Number of companies	Liable income R million	Chargeable income R million	Tax payable R million
25,000 or less	276	3	3	1	340	4	4	1
25,001 - 50,000	230	9	8	2	283	11	10	2
50,001 - 100,000	281	20	19	4	324	24	22	4
100,001 - 150,000	207	26	24	5	234	28	26	6
150,001 - 250,000	238	47	42	9	255	50	46	10
250,001 - 500,000	322	116	105	20	375	135	124	23
500,001 - 750,000	176	109	101	19	201	124	116	22
750,001 - 1,000,000	144	125	116	22	177	154	144	25
1,000,001 - 1,500,000	189	235	221	40	247	303	282	48
1,500,001 - 2,000,000	119	207	194	33	121	209	197	31
2,000,001 - 5,000,000	289	938	884	140	375	1,213	1,171	181
5,000,001 - 10,000,000	166	1,185	1,147	167	196	1,343	1,300	179
Over 10,000,000	238	17,400	16,959	1,388	335	22,137	21,687	1,724
<b>Total</b>	<b>2,875</b>	<b>20,420</b>	<b>19,823</b>	<b>1,850</b>	<b>3,463</b>	<b>25,735</b>	<b>25,129</b>	<b>2,256</b>

<sup>1</sup> Figures are provisional and subject to amendment.

Source : Income Tax Department and Large Taxpayer Department



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