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**DIGEST OF
PUBLIC FINANCE STATISTICS
2005**

DIGEST OF PUBLIC FINANCE STATISTICS

FOREWORD

This is the seventeenth 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 2001/2002 to 2005/2006. 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 defined as having all or a majority of the shares or other forms of capital participation. 'Control' implies having an effective influence in the main aspects of management.

Non-Financial Public Corporations are government-owned or government-controlled units selling goods and services to the public on a large scale. (See List 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 2006

4.1 Extra Budgetary Units

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

37. Mauritius Examinations Syndicate
38. Mauritius Film Development Corporation
39. Mauritius Hindi Speaking Union
40. Mauritius Institute of Education
41. Mauritius Institute of Health
42. Mauritius Marathi Cultural Centre Trust
43. Mauritius Museums Council
44. Mauritius Oceanography Institute
45. Mauritius Qualifications Authority
46. Mauritius Research Council
47. Mauritius Revenue Authority
48. Mauritius Society of Authors
49. Mauritius Sports Council
50. Mauritius Standards Bureau
51. Mauritius Telegu Cultural Centre Trust
52. Mauritius Tourism Promotion Authority
53. Mauritius Urdu Speaking Union
54. Media Trust Fund
55. Monopolies and Mergers Commission
56. National Adoption Council
57. National Art Gallery
58. National Children's Council
59. National Computer Board
60. National Economic and Social Council
61. National Environment Fund
62. National Institute of Cooperative Entrepreneurship
63. National Heritage Trust Fund
64. National Human Rights Commission
65. National Library
66. National Productivity and Competitiveness Council
67. National Trust Fund for Community Health Development
68. National Women Entrepreneur Council
69. National Women's Council
70. National Youth Council
71. NATReSA
72. Nelson Mandela Centre for African Culture
73. NGO Trust Fund
74. Outer Islands Development Corporation
75. Pre School Trust Fund

76. President's Fund for Creative Writing in English
77. Private Secondary Schools Authority
78. Professor Basdeo Bissoondoyal Trust Fund
79. Public Officers' Welfare Council
80. Rabindranath Tagore Institute
81. Radiation Protection Authority
82. Rajiv Gandhi Science Centre Trust Fund
83. Ramayana Centre
84. Road Development Authority
85. Seafarer's Welfare Fund
86. Small Enterprises and Handicraft Development Authority (includes NHPA and SMIDO as from 2005)
87. Senior Citizens Council
88. Small Planters Welfare Fund
89. SSR Botanical Garden Trust
90. Sugar Industry Labour Welfare Fund
91. Tea Board
92. Technical School Management Trust Fund
93. Tertiary Education Commission
94. Tourism Authority
95. Tourism Employees Welfare Fund
96. Town and Country Planning Board
97. Trade Union Trust Fund
98. Training & Employment of Disabled Persons Board
99. Trust Fund for Excellence in Sports
100. Trust Fund for Social Integration of Vulnerable Groups
101. Trust Fund for Specialised Medical Care
102. University of Mauritius
103. University of Technology
104. Utilities Regulatory Authority
105. World Hindi Secretariat

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. Enterprise Mauritius (includes EPZDA, MIDA and SUBEX-M as from 2005)
20. Le Caudan Waterfront Casino Ltd
21. Le Grand Casino du Domaine Ltd
22. Le Val Development Ltd
23. Mauritius Broadcasting Corporation
24. Mauritius Duty Free Paradise
25. Mauritius Jute & Textile Industries Ltd
26. Mauritius Meat Authority
27. Mauritius Ports Authority
28. Mauritius Posts Ltd
29. Mauritius Shipping Corporation
30. Mauritius Sugar Authority
31. Mauritius Sugar Bulk Terminal Corporation
32. Mauritius Sugar Industry Research Institute
33. Mauritius Telecom
34. MSC Coraline Ship Agency Ltd
35. Multi Carrier Mauritius Ltd
36. National Housing Development Corporation
37. National Transport Corporation
38. Prime Real Estate Ltd
39. Rose Belle Sugar Estate
40. SBM IT Ltd
41. Shipping Services to Rodrigues and Outer Islands
42. SIC Secretarial and Registry Services Ltd
43. State Informatics Ltd

44. State Land Development Co Ltd
45. State Property Development Company
46. State Trading Corporation
47. Sugar Planters Mechanical Pool Corporation
48. Sun Casinos Ltd
49. Telecom Plus
50. Teleservices Ltd (Telecom)
51. Tobacco Board
52. 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, 2002/2003 - 2005/2006

Budgetary Central Government

R million

Main aggregates	2002/2003	2003/2004	2004/2005 ¹	2005/2006 ²
1 Current revenue	29,622.4	32,906.2	35,192.4	38,093.6
(i) Tax revenue	25,879.2	29,068.0	32,718.6	34,864.0
(ii) Nontax revenue	3,743.2	3,838.2	2,473.8	3,229.6
2 Capital revenue	-	69.7	383.2	5.0
3 Total revenue	29,622.4	32,975.9	35,575.6	38,098.6
4 Grants	362.7	618.3	444.0	496.0
5 Total revenue and grants	29,985.1	33,594.2	36,019.6	38,594.6
6 Current expenditure	31,538.1	34,885.4	38,042.3	40,375.2
7 Capital expenditure	7,014.5	7,078.0	6,344.8	7,852.6
8 Total expenditure	38,552.6	41,963.4	44,387.1	48,227.8
9 Lending minus repayments	944.8	419.1	637.4	-87.0
10 Total expenditure and lending minus repayments	39,497.4	42,382.5	45,024.5	48,140.8
11 Gross fixed capital formation	6,008.5	5,860.0	5,354.6	6,647.7
12 Current account surplus / deficit (1 - 6)	-1,915.7	-1,979.2	-2,849.9	-2,281.6
13 Overall deficit / surplus (5 - 10)	-9,512.3	-8,788.3	-9,004.9	-9,546.2
14 Financing	9,512.3	8,788.3	9,004.9	9,546.2
(i) Domestic	9,425.6	9,256.2	8,539.2	9,892.3
(ii) Foreign	86.7	-467.9	465.7	-346.1
15 Budgetary central government debt	95,486.2	93,446.7	105,815.7	...
(i) Domestic	86,412.2	85,001.8	96,583.5	...
(ii) Foreign	9,074.0	8,444.9	9,232.2	...
16 Total external debt of the Country	28,974.0	25,619.0 ¹	26,067.0	...

¹ Revised

² Budget Estimates

Table 1.2 Summary of Budgetary Central Government Operations, 2002/2003 - 2005/2006
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		
	Total	Non-tax Revenue	Tax Revenue	Total							Abroad	Domestic	Monetary Authorities
2002/2003	29,985.1	3,743.2	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	3,838.2	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	36,019.6	2,473.8	32,718.6	2,473.8	383.2	444.0	45,024.5	44,387.1	637.4	-9,004.9	8,539.2	465.7	1,312.5
2005/2006	38,594.6	3,229.6	34,864.0	3,229.6	5.0	496.0	48,140.8	48,227.8	-87.0	-9,546.2	9,892.3	-346.1	...

Types of revenue

	Tax on income, profits & capital gains				Social Security Contrib.	Taxes on Payroll & workforce	Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans	Other Taxes	Non tax Revenue	Capital Revenue	Total Revenue
	Total	Corporate		of which S.T/VAT				Total						
		Individuals	Corporate											
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	5,829.0	2,553.2	3,275.8	-	-	1,680.2	17,464.7	12,529.3	7,730.5	14.2	2,473.8	383.2	35,575.6	
2005/2006	6,600.0	2,900.0	3,700.0	-	-	1,755.5	18,955.0	13,400.0	7,540.0	13.5	3,229.6	5.0	38,098.6	

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
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	3,495.9	3,901.7	6,742.8	3,948.1	8,724.7	3,208.9	541.1	69.2	1,550.0	140.9	725.5	11,338.3	44,387.1
2005/2006	4,224.8	4,511.5	7,525.7	4,230.0	9,527.9	3,496.5	609.5	76.0	1,651.7	170.9	1,119.0	1,624.8	38,768.3

Expenditures by economic type

	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services			Subsidies & other current transfers		Capital expenditure	Lending minus Repayments		
				Total	Wages & salaries	Employer Contribution	Other	Total			Other current transfers	
2002/2003	39,497.4	38,552.6	31,538.1	12,548.7	9,383.3	-	3,165.4	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	-	3,368.0	6,585.8	14,031.8	13,498.8	7,078.0	419.1
2004/2005	45,024.5	44,387.1	38,042.3	15,328.3	11,670.3	-	3,658.0	7,184.4	15,529.6	14,945.7	6,344.8	637.4
2005/2006	48,140.8	48,227.8	40,375.2	17,010.1	12,871.8	-	4,138.3	6,809.5	16,555.6	16,004.4	7,852.6	-87.0

Table 1.3 Summary of Budgetary Central Government Operations, Percentages - 2002/2003 - 2005/2006
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	
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	80.0	78.2	72.7	5.5	0.9	1.0	100.0	98.6	1.4	-20.0	19.0	1.0	3.1
2005/2006	80.2	79.1	72.4	6.7	0.0	1.0	100.0	100.2	-0.2	-19.8	20.5	-0.7	...

Types of revenue as % of Total Revenue

	Tax on income, profits & capital gains		Social Security Contrib.	Taxes on Payroll & workforce	Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans	Other Taxes	Non tax Revenue	Capital Revenue	Total Revenue
	Individuals	Corporate				Total	of which S.T/VAT					
	Total	13.5	6.3	7.3	4.6	4.5	47.1	33.1	22.0	0.0	12.6	-
2002/2003	13.5	6.3	7.3	4.6	4.5	47.1	33.1	22.0	0.0	12.6	-	100.0
2003/2004	14.2	6.9	7.3	4.7	4.7	47.1	33.9	22.4	0.0	11.6	0.2	100.0
2004/2005	16.4	7.2	9.2	4.6	4.7	49.1	35.2	21.7	0.0	7.0	1.1	100.0
2005/2006	17.3	7.6	9.7	4.6	4.6	49.8	35.2	19.8	0.0	8.5	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 & Reig. Affairs	Fuel and Energy	Agri. Forest Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
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	7.9	8.8	15.2	8.9	19.7	7.2	1.2	0.2	3.5	0.3	1.6	25.5	100.0
2005/2006	10.9	11.6	19.4	10.9	24.6	9.0	1.6	0.2	4.3	0.4	2.9	4.2	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 minus Repayments	
				Total	Wages & salaries	Employer Contribution		Other	Total	Subsidies		Other current transfers
				97.6	23.8	-		8.0	16.2	2.4		29.5
2002/2003	100.0	97.6	79.8	31.8	23.8	-	8.0	16.2	2.4	29.5	17.8	2.4
2003/2004	100.0	99.0	82.3	33.7	25.7	-	7.9	15.5	1.3	31.8	16.7	1.0
2004/2005	100.0	98.6	84.5	34.0	25.9	-	8.1	16.0	1.3	33.2	14.1	1.4
2005/2006	100.0	100.2	83.9	35.3	26.7	-	8.6	14.1	1.1	33.2	16.3	-0.2

Table 1.4 Revenue and grants, 2002/2003 - 2005/2006
Budgetary Central Government

Revenue items	2002/2003		2003/2004		2004/2005 ¹		2005/2006 ²	
	Amount	%	Amount	%	Amount	%	Amount	%
Current Revenue	29,622.4	98.8	32,906.2	98.0	35,192.4	97.7	38,093.6	98.7
Tax revenue	25,879.2	86.3	29,068.0	86.5	32,718.6	90.8	34,864.6	90.3
Tax on income, profits and capital gains	4,013.5	13.4	4,669.3	13.9	5,829.0	16.2	6,600.0	17.1
Individual income tax	1,859.0	6.2	2,264.5	6.7	2,553.2	7.1	2,900.0	7.5
Corporate tax	2,154.5	7.2	2,404.8	7.2	3,275.8	9.1	3,700.0	9.6
Social security contributions	-	-	-	-	-	-	-	-
Taxes on payroll and workforce	-	-	-	-	-	-	-	-
Taxes on property	1,374.6	4.6	1,469.0	4.4	1,680.2	4.7	1,755.5	4.5
Domestic taxes on goods and services	13,957.0	46.5	15,531.3	46.2	17,464.7	48.5	18,955.0	49.1
of which : Excise duties	2,332.2	7.8	2,407.9	7.2	2,838.4	7.9	2,899.5	7.5
Sales tax /VAT	9,812.2	32.7	11,190.8	33.3	12,529.3	34.8	13,400.0	34.7
Tax on gambling	966.9	3.2	979.6	2.9	1,075.3	3.0	1,140.0	3.0
Tax on hotel bills	3.0	0.0	1.2	0.0	26.5	0.1	450.0	1.2
Import duties	6,522.6	21.8	7,385.4	22.0	7,730.5	21.5	7,540.0	19.5
Export duties	-	-	-	-	-	-	-	-
Other tax revenue	11.5	0.0	13.0	0.0	14.2	0.0	13.5	0.0
Nontax revenue	3,743.2	12.5	3,838.2	11.4	2,473.8	6.9	3,229.6	8.4
Property income	2,861.0	9.5	2,688.6	8.0	1,234.7	3.4	1,823.6	4.7
Fees, charges and non-industrial sales	612.9	2.0	858.2	2.6	899.9	2.5	1,055.3	2.7
Fines and Forfeits	104.1	0.3	114.8	0.3	150.6	0.4	154.7	0.4
Employees' contributions to government employee pension funds	134.9	0.4	161.6	0.5	175.4	0.5	181.0	0.5
Other nontax revenue	30.3	0.1	15.0	0.0	13.2	0.0	15.0	0.0
Capital revenue	-	-	69.7	0.2	383.2	1.1	5.0	0.0
Sale of fixed capital assets	-	-	69.7	0.2	383.2	1.1	5.0	0.0
Total revenue	29,622.4	98.8	32,975.9	98.2	35,575.6	98.8	38,093.6	98.7
Grants	362.7	1.2	618.3	1.8	444.0	1.2	496.0	1.3
Total revenue and grants	29,985.1	100.0	33,594.2	100.0	36,019.6	100.0	38,594.6	100.0

¹ Revised² Budget Estimates

Table 1.5 - Functional classification of expenditure, 2002/2003 - 2005/2006
Budgetary Central Government

Functional categories	2002/2003			2003/2004				
	Current	Capital	Total	%	Current	Capital	Total	%
General Government Services	5,508.0	773.9	6,281.9	16.3	6,265.1	921.7	7,186.8	17.1
General public services	2,570.1	507.7	3,077.8	8.0	2,873.5	442.4	3,315.9	7.9
Defence	298.3	0.7	299.0	0.8	308.2	0.1	308.3	0.7
Public order and safety	2,639.6	265.5	2,905.1	7.5	3,083.4	479.2	3,562.6	8.5
Community and Social Services	15,321.0	4,572.0	19,893.0	51.6	17,528.5	4,011.2	21,539.7	51.3
Education	4,527.0	1,060.9	5,587.9	14.5	5,349.5	783.3	6,132.8	14.6
Health	2,826.9	324.3	3,151.2	8.2	3,327.3	437.6	3,764.9	9.0
Social security and welfare	6,941.7	69.9	7,011.6	18.2	7,723.6	163.0	7,886.6	18.8
Housing and community amenities	639.6	2,682.9	3,322.5	8.6	656.4	2,325.6	2,982.0	7.1
Recreational, cultural and religious services	385.8	434.0	819.8	2.1	471.7	301.7	773.4	1.8
Economic Services	2,894.9	1,335.9	4,230.8	11.0	2,633.1	1,635.4	4,268.5	10.2
Fuel and energy	30.2	4.2	34.4	0.1	34.7	-	34.7	0.1
Agriculture, forestry, fishing and hunting	1,054.0	221.3	1,275.3	3.3	1,151.8	419.6	1,571.4	3.7
Mining and mineral resources, manufacturing and construction	113.0	41.7	154.7	0.4	123.9	28.5	152.4	0.4
Transportation and communication	350.9	771.8	1,122.7	2.9	337.8	754.2	1,092.0	2.6
Other economic services	1,346.8	296.9	1,643.7	4.3	984.9	433.1	1,418.0	3.4
Other functions	7,814.2	332.7	8,146.9	21.1	8,458.7	509.7	8,968.4	21.4
Other expenditure	7,814.2	332.7	8,146.9	21.1	8,458.7	509.7	8,968.4	21.4
Public debt interest	6,390.4	-	6,390.4	16.6	6,585.8	-	6,585.8	15.7
Transfer to local government	904.3	64.8	969.1	2.5	1,117.4	82.2	1,199.6	2.9
Transfer to Rodrigues	519.5	267.9	787.4	-	755.5	427.5	1,183.0	2.8
Total	31,538.1	7,014.5	38,552.6	100.0	34,885.4	7,078.0	41,963.4	100.0

R million

Table 1.5 (Cont'd) - Functional classification of expenditure, 2002/2003 - 2005/2006
Budgetary Central Government

Functional categories	2004/2005 ¹			2005/2006 ²			
	Current	Capital	Total	Current	Capital	Total	%
General Government Services	6,755.5	642.1	7,397.6	7,639.2	1,097.1	8,736.3	18.1
General public services	3,105.5	390.4	3,495.9	3,584.9	639.9	4,224.8	8.8
Defence	292.3	0.8	293.1	394.4	2.7	397.1	0.8
Public order and safety	3,357.7	250.9	3,608.6	3,659.9	454.5	4,114.4	8.5
Community and Social Services	19,225.5	3,940.1	23,165.6	20,791.8	4,597.8	25,389.6	52.6
Education	5,834.3	908.5	6,742.8	6,389.0	1,136.7	7,525.7	15.6
Health	3,597.0	351.1	3,948.1	3,725.0	505.0	4,230.0	8.8
Social security and welfare	8,568.7	156.0	8,724.7	9,307.0	220.9	9,527.9	19.8
Housing and community amenities	771.0	2,437.9	3,208.9	880.5	2,616.0	3,496.5	7.2
Recreational, cultural and religious services	454.5	86.6	541.1	490.3	119.2	609.5	1.3
Economic Services	2,828.1	1,281.5	4,109.6	3,039.7	1,602.7	4,642.4	9.6
Fuel and energy	40.3	28.9	69.2	45.0	31.0	76.0	0.2
Agriculture, forestry, fishing and hunting	1,212.4	337.6	1,550.0	1,267.5	384.2	1,651.7	3.4
Mining and mineral resources, manufacturing and construction	119.7	21.2	140.9	153.9	17.0	170.9	0.4
Transportation and communication	357.3	368.2	725.5	450.9	668.1	1,119.0	2.3
Other economic services	1,098.4	525.6	1,624.0	1,122.4	502.4	1,624.8	3.4
Other functions	9,233.2	481.1	9,714.3	8,904.5	555.0	9,459.5	19.6
Other expenditure	9,233.2	481.1	9,714.3	8,904.5	555.0	9,459.5	19.6
Public debt interest	7,184.4	-	7,184.4	6,809.5	-	6,809.5	14.1
Transfer to local government	1,236.4	70.2	1,306.6	1,270.0	80.0	1,350.0	2.8
Transfer to Rodrigues	812.4	410.9	1,223.3	825.0	475.0	1,300.0	2.7
Total	38,042.3	6,344.8	44,387.1	40,375.2	7,852.6	48,227.8	100.0

¹ Revised ² Budget Estimates

Table 1.6 - Functional classification of current expenditure, 2002/2003 - 2005/2006

Functional categories	2002/2003		2003/2004		2004/2005 ¹		2005/2006 ²	
	Amount	%	Amount	%	Amount	%	Amount	%
General Government Services	5,508.0	17.5	6,265.1	18.0	6,755.5	17.8	7,639.2	18.9
General public services	2,570.1	8.1	2,873.5	8.2	3,105.5	8.2	3,584.9	8.9
Defence	298.3	0.9	308.2	0.9	292.3	0.8	394.4	1.0
Public order and safety	2,639.6	8.4	3,083.4	8.8	3,357.7	8.8	3,659.9	9.1
Community and Social Services	15,321.0	48.6	17,528.5	50.2	19,225.5	50.5	20,791.8	51.5
Education	4,527.0	14.4	5,349.5	15.3	5,834.3	15.3	6,389.0	15.8
Health	2,826.9	9.0	3,327.3	9.5	3,597.0	9.5	3,725.0	9.2
Social security and welfare	6,941.7	22.0	7,723.6	22.1	8,568.7	22.5	9,307.0	23.1
Housing and community amenities	639.6	2.0	656.4	1.9	771.0	2.0	880.5	2.2
Recreational, cultural and religious services	385.8	1.2	471.7	1.4	454.5	1.2	490.3	1.2
Economic Services	2,894.9	9.2	2,633.1	7.5	2,828.1	7.4	3,039.7	7.5
Fuel and energy	30.2	0.1	34.7	0.1	40.3	0.1	45.0	0.1
Agriculture, forestry, fishing and hunting	1,054.0	3.3	1,151.8	3.3	1,212.4	3.2	1,267.5	3.1
Mining and mineral resources, manufacturing and construction	113.0	0.4	123.9	0.4	119.7	0.3	153.9	0.4
Transportation and communication	350.9	1.1	337.8	1.0	357.3	0.9	450.9	1.1
Other economic services	1,346.8	4.3	984.9	2.8	1,098.4	2.9	1,122.4	2.8
Other functions	7,814.2	24.8	8,458.7	24.2	9,233.2	24.3	8,904.5	22.1
Other expenditure	7,814.2	24.8	8,458.7	24.2	9,233.2	24.3	8,904.5	22.1
Public debt interest	6,390.4	20.3	6,585.8	18.9	7,184.4	18.9	6,809.5	16.9
Transfer to local government	904.3	2.9	1,117.4	3.2	1,236.4	3.3	1,270.0	3.1
Transfer to Rodrigues	519.5	1.6	755.5	2.2	812.4	2.1	825.0	2.0
Total	31,538.1	100.0	34,885.4	100.0	38,042.3	100.0	40,375.2	100.0

¹ Revised

² Budget Estimates

Table 1.7 - Functional classification of capital expenditure, 2002/2003 - 2005/2006
Budgetary Central Government

Functional categories	2002/2003		2003/2004		2004/2005 ¹		2005/2006 ²	
	Amount	%	Amount	%	Amount	%	Amount	%
General Government Services	773.9	11.0	921.7	13.0	642.1	10.1	1,097.1	14.0
General public services	507.7	7.2	442.4	6.3	390.4	6.2	639.9	8.1
Defence	0.7	0.0	0.1	0.0	0.8	0.0	2.7	0.0
Public order and safety	265.5	3.8	479.2	6.8	250.9	4.0	454.5	5.8
Community and Social Services	4,572.0	65.2	4,011.2	56.7	3,940.1	62.1	4,597.8	58.6
Education	1,060.9	15.1	783.3	11.1	908.5	14.3	1,136.7	14.5
Health	324.3	4.6	437.6	6.2	351.1	5.5	505.0	6.4
Social security and welfare	69.9	1.0	163.0	2.3	156.0	2.5	220.9	2.8
Housing and community amenities	2,682.9	38.2	2,325.6	32.9	2,437.9	38.4	2,616.0	33.3
Recreational, cultural and religious services	434.0	6.2	301.7	4.3	86.6	1.4	119.2	1.5
Economic Services	1,335.9	19.0	1,635.4	23.1	1,281.5	20.2	1,602.7	20.4
Fuel and energy	4.2	0.1	-	-	28.9	0.5	31.0	0.4
Agriculture, forestry, fishing and hunting	221.3	3.2	419.6	5.9	337.6	5.3	384.2	4.9
Mining and mineral resources, manufacturing and construction	41.7	0.6	28.5	0.4	21.2	0.3	17.0	0.2
Transportation and communication	771.8	11.0	754.2	10.7	368.2	5.8	668.1	8.5
Other economic services	296.9	4.2	433.1	6.1	525.6	8.3	502.4	6.4
Other Functions	332.7	4.7	509.7	7.2	481.1	7.6	555.0	7.1
Other expenditure	332.7	4.7	509.7	7.2	481.1	7.6	555.0	7.1
Transfer to Local government	64.8	0.9	82.2	1.2	70.2	1.1	80.0	1.0
Transfer to Rodrigues	267.9	3.8	427.5	6.0	410.9	6.5	475.0	6.0
Total	7,014.5	100.0	7,078.0	100.0	6,344.8	100.0	7,852.6	100.0

¹ Revised ² Budget Estimates

Table 1.8 - Economic classification of expenditure, 2002/2003 - 2005/2006
Budgetary Central Government

R million

Economic categories	2002/2003		2003/2004		2004/2005 ¹		2005/2006 ²	
	Amount	%	Amount	%	Amount	%	Amount	%
Current expenditure	31,538.1	81.8	34,885.4	83.1	38,042.3	85.7	40,375.2	83.7
Wages and salaries	9,383.3	24.3	10,899.8	26.0	11,670.3	26.3	12,871.8	26.7
Employer contributions to pension schemes	-	-	-	-	-	-	-	-
Other purchases of goods and services	3,165.4	8.2	3,368.0	8.0	3,658.0	8.2	4,138.3	8.6
Interest payments	6,390.4	16.6	6,585.8	15.7	7,184.4	16.2	6,809.5	14.1
Subsidies and other current transfers	12,599.0	32.7	14,031.8	33.4	15,529.6	35.0	16,555.6	34.3
Subsidies	951.2	2.5	533.0	1.3	583.9	1.3	551.2	1.1
Transfer to local government	904.3	2.3	1,117.4	2.7	1,236.4	2.8	1,270.0	2.6
Transfer to Rodrigues	519.5	1.3	755.5	1.8	812.4	1.8	825.0	1.7
Transfer to nonprofit institutions and households	10,104.4	26.2	11,495.8	27.4	12,776.1	28.8	13,772.7	28.6
Transfer abroad	119.6	0.3	130.1	0.3	120.8	0.3	136.7	0.3
Capital expenditure	7,014.5	18.2	7,078.0	16.9	6,344.8	14.3	7,852.6	16.3
Acquisition of fixed capital assets	6,008.5	15.6	5,860.0	14.0	5,354.6	12.1	6,647.7	13.8
Purchase of land	164.4	0.4	97.4	0.2	49.6	0.1	70.0	0.1
Capital transfers	841.6	2.2	1,120.6	2.7	940.6	2.1	1,134.9	2.4
To local government	64.8	0.2	82.2	0.2	70.2	0.2	80.0	0.2
To Rodrigues	267.9	0.7	427.5	1.0	410.9	0.9	475.0	1.0
To nonfinancial public enterprises	225.1	0.6	305.7	0.7	238.6	0.5	305.9	0.6
To public financial institutions	192.0	0.5	213.8	0.5	183.5	0.4	185.0	0.4
Other domestic transfers	55.2	0.1	84.9	0.2	30.9	0.1	82.0	0.2
Abroad	36.6	0.1	6.5	0.0	6.5	0.0	7.0	0.0
Total expenditure	38,552.6	100.0	41,963.4	100.0	44,387.1	100.0	48,227.8	100.0

¹ Revised² Budget Estimates

Table 1.9 - Functional classification of Lending Minus Repayments, 2002/2003 - 2005/2006

Budgetary Central Government

R million

Functional classification	2002/2003	2003/2004	2004/2005 ¹	2005/2006 ²
General Government Services	-35.6	-20.3	-0.1	-0.1
General public services	-35.6	-20.3	-0.1	-0.1
Defence	-	-	-	-
Public order and safety	-	-	-	-
Community and Social Services	34.0	153.7	294.6	72.8
Education	-14.2	-19.4	-10.2	-21.9
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing and community amenities	48.2	173.1	155.1	94.7
Recreational, cultural and religious services	-	-	149.7	-
Economic Services	946.4	285.7	342.9	-159.7
Fuel and energy	169.2	9.9	-282.7	-94.4
Agriculture, forestry, fishing and hunting	-2.6	-2.8	-3.0	-10.2
Mining and mineral resources, manufacturing and construction	23.8	-32.9	20.6	-32.1
Transportation and communication	166.8	-10.0	0.3	20.6
Other economic services	589.2	321.5	607.7	-43.6
Other Functions	-	-	-	-
Other expenditure	-	-	-	-
Total	944.8	419.1	637.4	-87.0

¹ Revised ² Budget Estimates

Table 1.10 - Financing by type of debt holder, 2002/2003 - 2005/2006

Budgetary Central Government

R million

Debt holders	2002/2003 ¹	2003/2004 ¹	2004/2005 ¹	2005/2006 ²
Domestic financing	9,425.6	9,256.2	8,539.2	9,892.3
Other general government	-3,006.4	9,933.8	2,119.3	...
Monetary authorities	-1,026.0	-141.9	1,312.5	...
of which: I.M.F.	-0.1	-305.6	-44.0	...
Deposit money banks	10,444.3	3,335.5	4,054.8	...
Other	3,013.7	-3,871.2	1,052.6	...
Adjustments	-	-	-	...
Foreign financing	86.7	- 467.9	465.7	- 346.1
International development institutions	-58.1	-472.7	-244.7	...
Foreign governments	-9.1	322.4	507.7	...
Other	153.9	-317.6	202.7	...
Changes in cash, deposits, etc.	-	-	-	...
Total	9,512.3	8,788.3	9,004.9	9,546.2

¹ Revised ² Budget estimates

Table 1.11 - Financing by type of debt instrument, 2002/2003 - 2005/2006

Budgetary Central Government

R million

Debt instrument	2002/2003	2003/2004	2004/2005 ¹	2005/2006 ²
Domestic financing	9,425.6	9,256.2	8,539.2	9,892.3
Long-term bonds and bills	322.5	4,135.3	15,954.1	...
Short-term bonds and bills	16,000.4	-3,698.9	-6,059.1	...
Long-term loans n.e.c	-	-	-	...
of which: I.M.F.	-	-	-	...
Short-term loans and advances	-	-	-	...
Other liabilities	-	-	-	...
Changes in cash, deposits, etc	-6,897.3	8,819.8	-1,355.8	...
Discrepancy	-	-	-	...
Foreign financing	86.7	- 467.9	465.7	-346.1
Short-term bonds and bills	163.0	-312.4	208.2	...
Long-term loans	-76.3	-155.5	257.5	...
Changes in cash, deposits, etc.	-	-	-	...
Total	9,512.3	8,788.3	9,004.9	9,546.2

¹ Revised ² Budget estimates

Table 1.12 - Outstanding debt by type of debt holder, 2001/2002 - 2004/2005

Budgetary Central Government

R million

Debt holders	2001/2002	2002/2003	2003/2004	2004/2005
Domestic debt	67,094.8	86,412.2	85,001.8	96,583.5
Other general government	18,702.0	23,481.7	23,467.8	26,856.6
Monetary authorities	2,027.4	980.0	1,714.7	3,321.7
of which: I.M.F.	-	-	-	-
Deposit money banks	25,685.5	38,024.8	40,647.1	44,765.9
Other	20,679.9	23,925.7	19,172.2	21,639.3
Foreign debt	8,784.6	9,074.0	8,444.9	9,232.2
International development institutions	5,507.3	5,504.0	4,990.7	4,912.4
Foreign governments	2,877.9	2,973.7	3,265.9	3,908.8
Other	399.4	596.3	188.3	411.0
Total	75,879.4	95,486.2	93,446.7	105,815.7

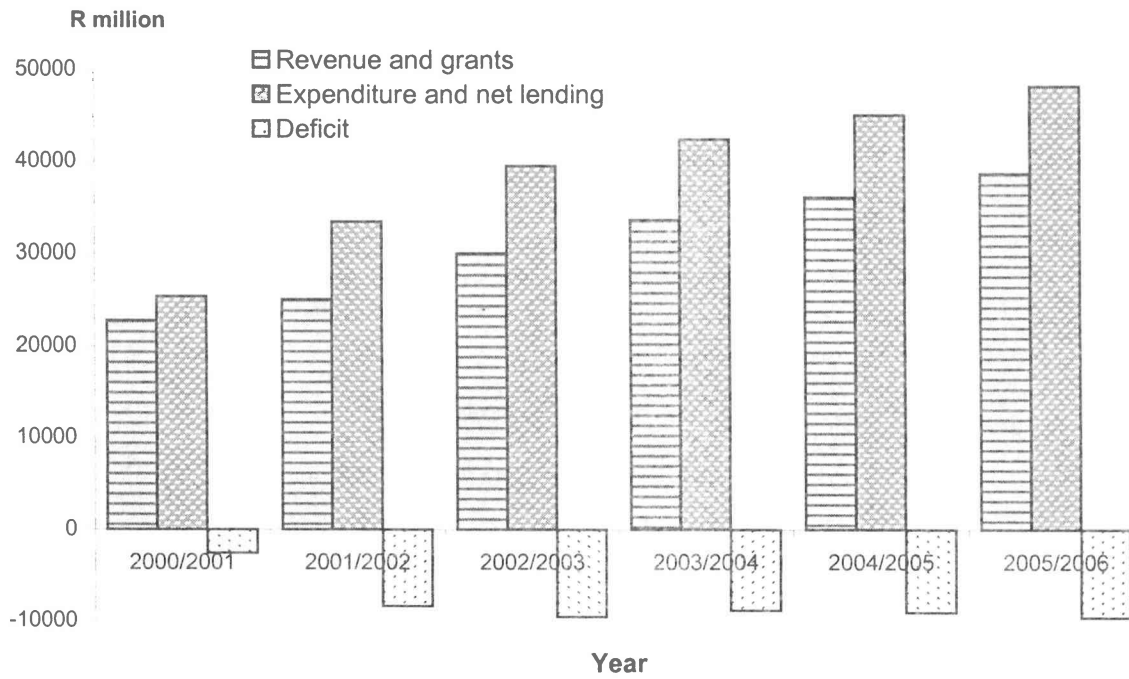
Table 1.13 - Outstanding debt by type of debt instrument, 2001/2002 - 2004/2005

Budgetary Central Government

R million

Debt instrument	2001/2002	2002/2003	2003/2004	2004/2005
Domestic debt	67,094.8	86,412.2	85,001.8	96,583.5
Long-term bonds	11,807.8	12,274.3	16,669.3	37,852.7
Short-term bonds and bills	55,287.0	74,137.9	68,332.5	58,730.8
Long-term loans n.e.c	-	-	-	-
of which: I.M.F.	-	-	-	-
Short-term loans and advances	-	-	-	-
Other liabilities	-	-	-	-
Foreign debt	8,784.6	9,074.0	8,444.9	9,232.2
Short-term bonds and bills	320.0	524.3	124.5	350.1
Long-term loans	8,464.6	8,549.7	8,320.4	8,882.1
Total	75,879.4	95,486.2	93,446.7	105,815.7

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



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

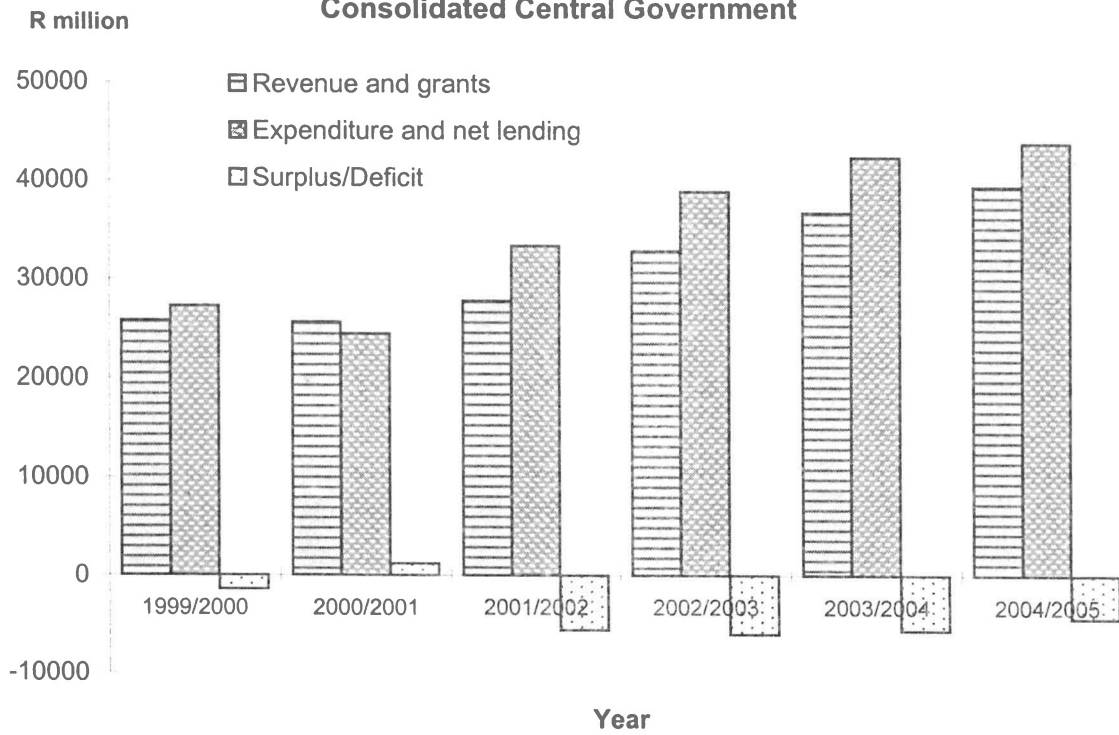


Table 2.1 - Main aggregates, 2001/2002- 2004/2005

Consolidated Central Government

R million

Main aggregates	2001/2002	2002/2003	2003/2004¹	2004/2005
1 Current revenue	27,288.4	32,445.6	36,003.1	38,490.0
(i) Tax revenue	22,865.1	27,241.8	30,612.0	34,338.7
(ii) Nontax revenue	4,423.3	5,203.8	5,391.1	4,151.3
2 Capital revenue	129.6	1.7	71.6	386.4
3 Total Revenue	27,418.0	32,447.3	36,074.7	38,876.4
4 Grants	316.5	362.7	618.3	444.0
5 Total revenue and grants	27,734.5	32,810.0	36,693.0	39,320.4
6 Current expenditure	27,757.5	30,757.6	34,773.4	37,041.3
7 Capital expenditure	5,085.2	7,129.1	7,129.1	6,063.0
8 Total expenditure	32,842.7	37,886.7	41,902.4	43,104.3
9 Lending minus repayments	500.1	959.0	438.5	647.6
10 Total expenditure and lending minus repayments	33,342.8	38,845.7	42,340.9	43,751.9
11 Gross fixed capital formation	4,230.3	6,079.4	5,843.8	4,985.0
12 Current account surplus / deficit (1 - 6)	-469.1	1,688.0	1,229.7	1,448.7
13 Overall deficit / surplus (5 - 10)	-5,608.3	-6,035.7	-5,647.9	-4,431.5
14 Financing	5,608.3	6,035.7	5,647.9	4,431.5
(i) Domestic	4,730.2	5,949.0	6,115.8	3,907.8
(ii) Foreign	878.1	86.7	-467.9	523.7
15 Central government debt at end of period	57,757.4	72,604.5	70,668.9	79,797.1
(i) Domestic	48,972.8	63,530.5	62,224.0	70,506.9
(ii) Foreign	8,784.6	9,074.0	8,444.9	9,290.2
16 Total external debt of the Country	29,722.0	28,974.0	25,619.0	26,067.0

¹ Revised

Table 2.2 Summary of Consolidated 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	and Grants	Tax Revenue	Nontax Revenue							Abroad	Domestic	
2001/2002	27,734.5	27,288.4	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	32,445.6	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	36,003.1	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
2004/2005	39,320.4	38,490.0	34,338.7	4,151.3	386.4	444.0	43,751.9	43,104.3	647.6	-4,431.5	523.7	3,907.8	1,312.5

Types of revenue

	Tax on income, profits & capital gains				Social Security Contrib.	Taxes on Payroll & workforce	Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans	Other Taxes	Non tax Revenue	Capital Revenue	Total Revenue
	Total	Individuals	Corporate	Total				of which S,T/VAT						
									Total					
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	
2004/2005	5,829.0	2,553.2	3,275.8	1,311.1	204.1	1,680.2	17,569.6	12,529.3	7,730.5	400.6	4,151.3	2,344.1	38,876.4	

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	2,940.9	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
2004/2005	3,499.4	3,895.5	7,028.2	3,965.2	9,499.7	3,216.4	544.4	69.2	1,667.4	182.7	610.2	8,926.0	43,104.3

Expenditures by Economic Type

	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services			Interest Payments	Subsidies & other current transfers		Capital expenditure	Lending minus Repayments		
				Total	Wages & salaries	Employer Contribution		Other	Total			Subsidies	Other current transfers
2001/2002	33,342.8	32,842.7	27,757.5	14,617.2	10,786.7	188.1	3,642.4	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	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	11,455.8	955.2	10,500.6	438.5		
2004/2005	43,751.9	43,104.3	37,041.3	19,808.7	14,772.3	250.0	4,786.4	12,563.2	1,040.6	11,522.6	647.6		

Table 2.3 Summary of Consolidated Central Government Operations, Percentages, 2001/2002 - 2004/2005
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	Tax Revenue							Nontax Revenue	Abroad	
2001/2002	83.2	81.8	68.6	13.3	0.4	100.0	98.5	1.5	-16.8	2.6	14.2	-1.3
2002/2003	84.5	83.5	70.1	13.4	0.0	100.0	97.5	2.5	-15.5	0.2	15.3	-2.6
2003/2004	86.7	85.0	72.3	12.7	0.2	100.0	99.0	1.0	-13.3	-1.1	14.4	-0.3
2004/2005	89.9	88.0	78.5	9.5	0.9	100.0	98.5	1.5	-10.1	1.2	8.9	3.0

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 of which S.T/VAT		Taxes on Intern. Trade & Trans	Other Taxes	Non tax Revenue	Capital Revenue	Total Revenue
	Total	Corporate				Total	S.T/VAT					
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
2004/2005	15.0	6.6	3.4	0.5	4.3	45.2	32.2	19.9	1.0	10.7	6.0	100.0

Expenditures by function as % of Total Expenditure Government

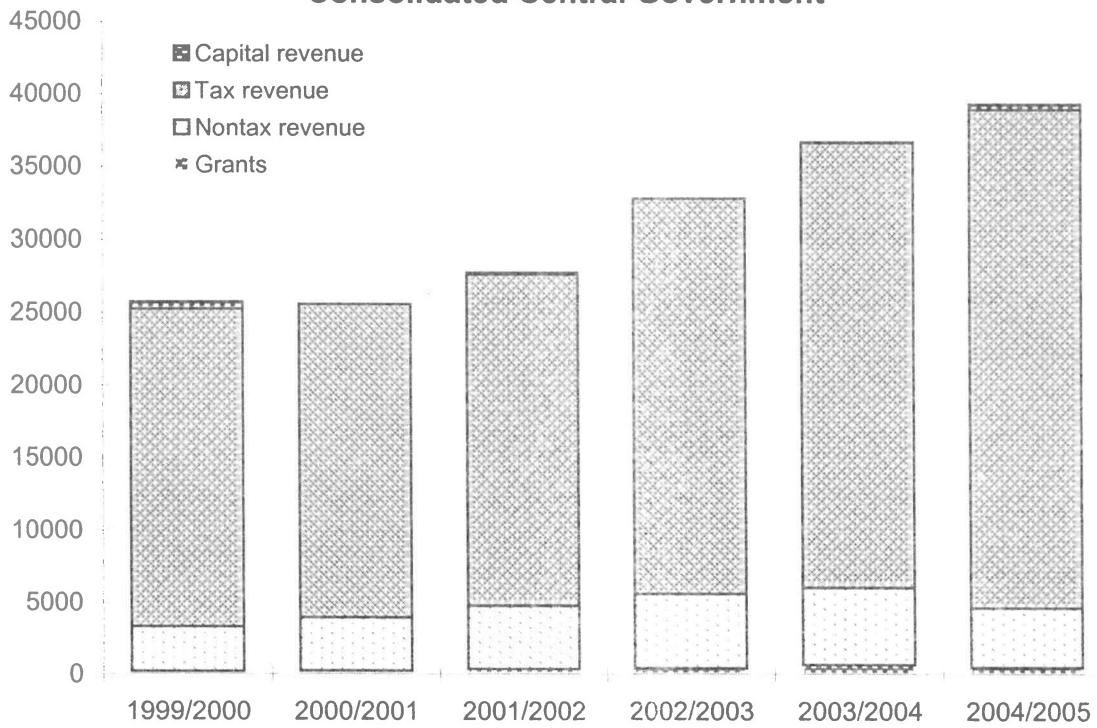
	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg Affairs	Fuel and Energy	Agri. Forest & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
2001/2002	9.0	8.5	15.6	8.8	21.8	9.9	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
2004/2005	8.1	9.0	16.3	9.2	22.0	7.5	1.3	0.2	3.9	0.4	1.4	20.7	100.0

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

	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services			Interest Payments	Subsidies & other current transfers		Capital expenditure	Lending minus Repayments	
				Total	Wages & salaries	Employer Contribution		Other	Total			Subsidies
2001/2002	100.0	98.5	83.2	43.8	32.4	0.6	10.6	28.8	3.9	24.9	15.3	1.5
2002/2003	100.0	97.5	79.2	40.7	29.9	0.5	11.4	27.0	3.4	23.6	18.4	2.5
2003/2004	100.0	99.0	82.1	43.1	32.3	0.5	12.0	27.1	2.3	24.8	16.8	1.0
2004/2005	100.0	98.5	84.7	45.3	33.8	0.6	10.7	28.7	2.4	26.3	13.9	1.5

R million

Fig 2a - Revenue and Grants
Consolidated Central Government



R million

Fig 2b - Tax Revenue
Consolidated Central Government

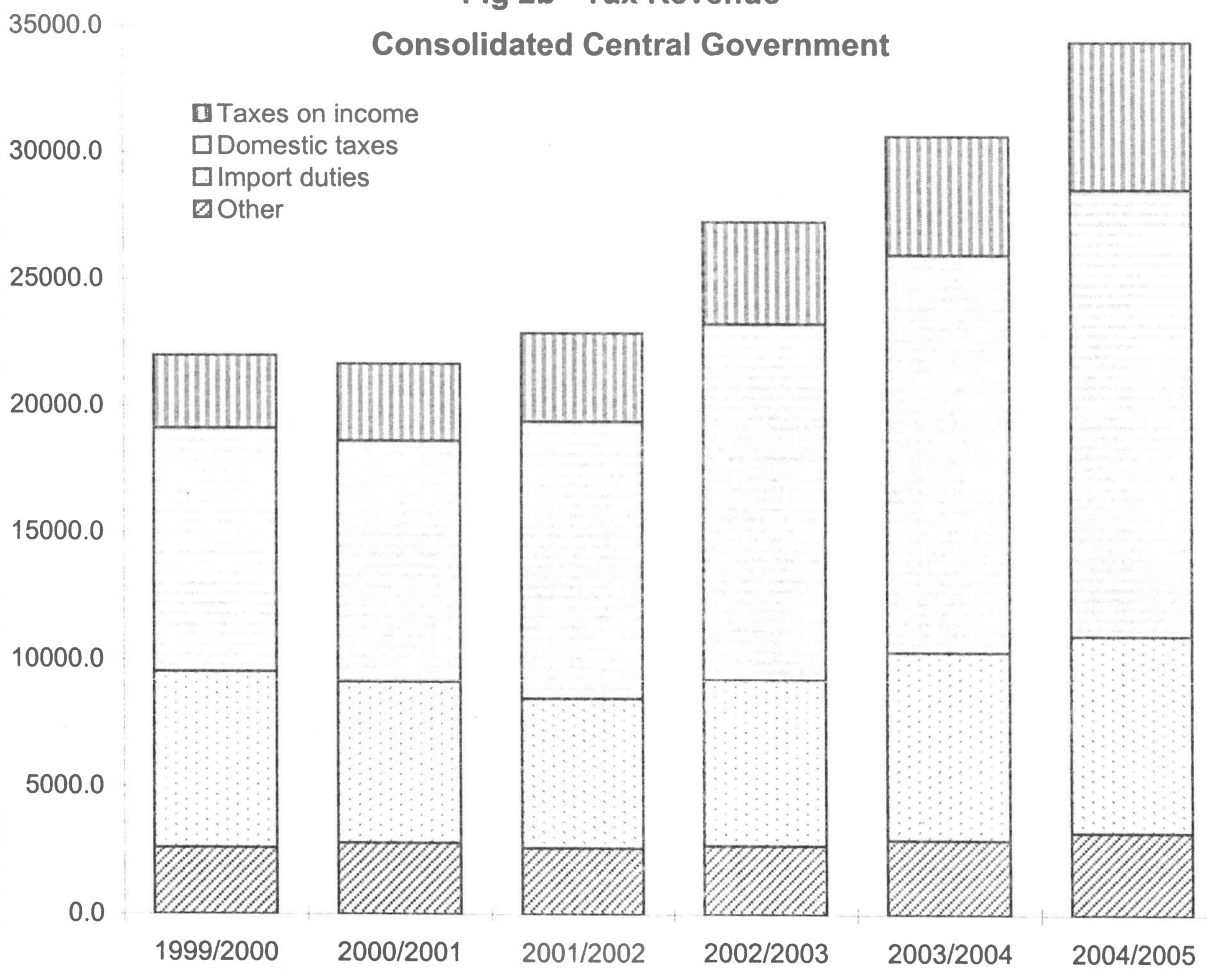


Table 2.4 - Revenue and grants, 2001/2002 - 2004/2005

Consolidated Central Government

R million

Revenue items	2001/2002				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Current Revenue	24,445.1	865.2	1,978.1	27,288.4	98.4
Tax revenue	21,519.2	248.6	1,097.3	22,865.1	82.4
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
Nontax revenue	2,925.9	616.6	880.8	4,423.3	15.9
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
Capital Revenue	127.8	1.7	0.1	129.6	0.5
Total revenue	24,572.9	866.9	1,978.2	27,418.0	98.9
Grants	316.5	-	-	316.5	1.1
Total revenue and grants	24,889.4	866.9	1,978.2	27,734.5	100.0

Table 2.4 (Cont'd) - Revenue and grants, 2001/2002 - 2004/2005
Consolidated Central Government

Revenue items	R million				
	2002/2003				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
			(1+2+3)	(%)	
Current Revenue	29,440.2	953.4	2,052.0	32,445.6	98.9
Tax revenue	25,879.2	242.0	1,120.6	27,241.8	83.0
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
Nontax revenue	3,561.0	711.4	931.4	5,203.8	15.9
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
Capital Revenue	-	1.7	-	1.7	0.0
Total revenue	29,440.2	955.1	2,052.0	32,447.3	98.9
Grants	362.7	-	-	362.7	1.1
Total revenue and grants	29,802.9	955.1	2,052.0	32,810.0	100.0

Table 2.4 (Cont'd) - Revenue and grants, 2001/2002 - 2004/2005
Consolidated Central Government

R million

Revenue items	2003/2004				
	Budgetary	Extra	Social	Consolidated Central	
	Accounts	Budgetary	Security	Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Current Revenue	32,696.0	1,179.8	2,127.3	36,003.1	98.1
Tax revenue	29,068.0	312.0	1,232.0	30,612.0	83.4
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
Nontax revenue	3,628.0	867.8	895.3	5,391.1	14.7
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
Capital Revenue	69.7	1.9	-	71.6	0.2
Total revenue	32,765.7	1,181.7	2,127.3	36,074.7	98.3
Grants	618.3	-	-	618.3	1.7
Total revenue and grants	33,384.0	1,181.7	2,127.3	36,693.0	100.0

Table 2.4 (Cont'd) - Revenue and grants, 2001/2002 - 2004/2005
Consolidated Central Government

R million

Revenue items	2004/2005				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Current Revenue	34,965.4	1,200.9	2,323.7	38,490.0	97.9
Tax revenue	32,718.6	309.0	1,311.1	34,338.7	87.3
Tax on income, profits and capital gains	5,829.0	-	-	5,829.0	14.8
Individual income tax	2,553.2	-	-	2,553.2	6.5
Corporate tax	3,275.8	-	-	3,275.8	8.3
Social security contributions	-	-	1,311.1	1,311.1	3.3
Taxes on payroll and workforce	-	204.1	-	204.1	0.5
Taxes on property	1,680.2	-	-	1,680.2	4.3
Domestic taxes on goods and services	17,464.7	104.9	-	17,569.6	44.7
of which : Excise duties	2,838.4	-	-	2,838.4	7.2
Sales tax	12,529.3	-	-	12,529.3	31.9
Tax on gambling	1,075.3	-	-	1,075.3	2.7
Tax on hotel bills	26.5	-	-	26.5	0.1
Import duties	7,730.5	-	-	7,730.5	19.7
Export duties	-	-	-	-	-
Other tax revenue	14.2	-	-	14.2	0.0
Nontax revenue	2,246.8	891.9	1,012.6	4,151.3	10.6
Property income	1,234.7	136.4	973.0	2,344.1	6.0
Fees, charges and non-industrial sales	846.5	396.8	39.6	1,282.9	3.3
Fines and forfeits	150.6	-	-	150.6	0.4
Employees' contributions to government employee pension funds	1.8	173.6	-	175.4	0.4
Other nontax revenue	13.2	185.1	-	198.3	0.5
Capital Revenue	383.2	3.2	-	386.4	1.0
Total revenue	35,348.6	1,204.1	2,323.7	38,876.4	98.9
Grants	444.0	-	-	444.0	1.1
Total revenue and grants	35,792.6	1,204.1	2,323.7	39,320.4	100.0

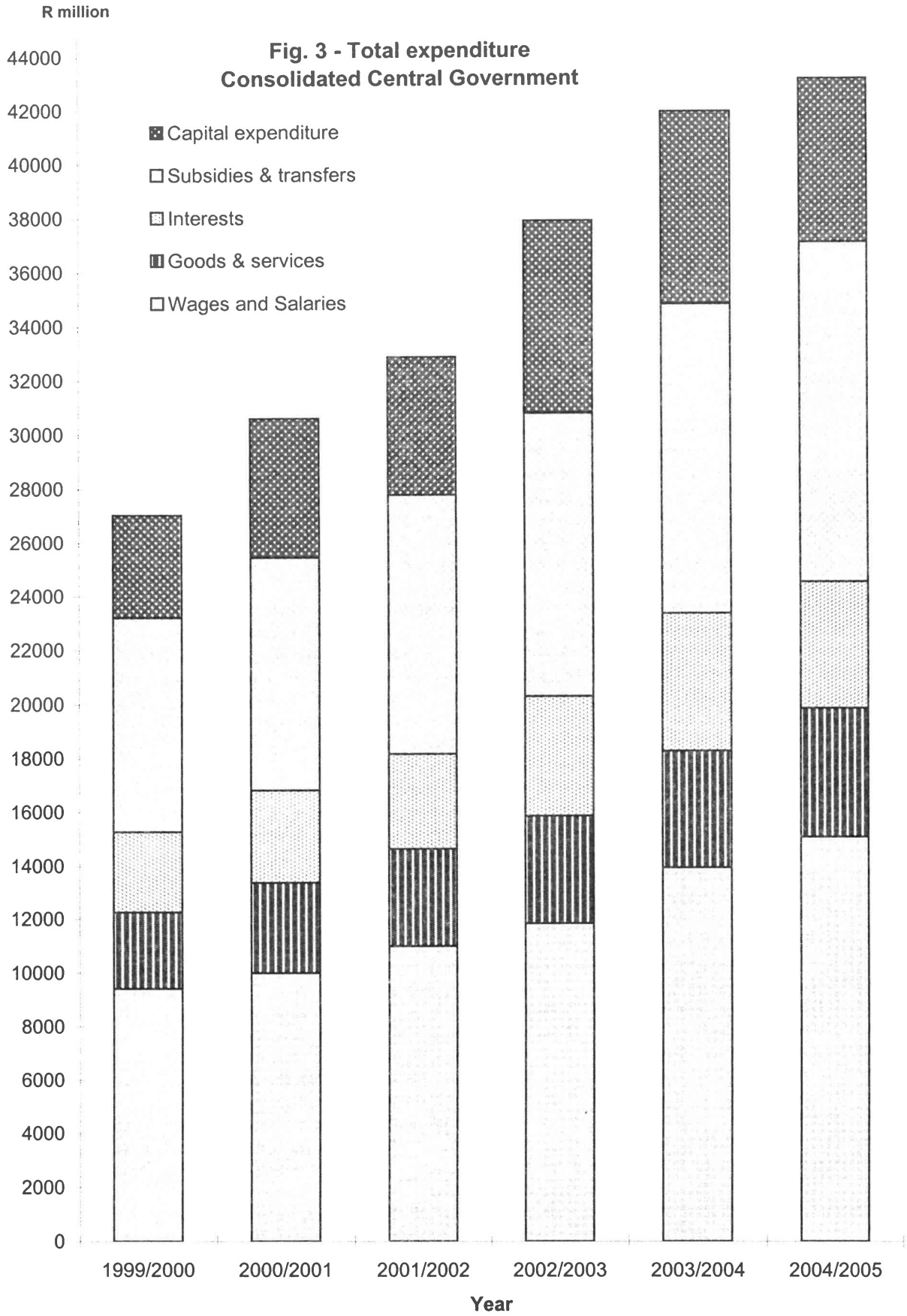


Table 2.5 - Functional classification of expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

Functional categories	2001/2002				2002/2003			
	Current	Capital	Total	%	Current	Capital	Total	%
	R million	R million	R million		R million	R million	R million	
General Government Services	5,113.2	607.5	5,720.7	17.4	5,516.0	788.6	6,304.6	16.6
General public services	2,576.4	364.5	2,940.9	9.0	2,586.1	522.4	3,108.5	8.2
Defence	269.3	1.1	270.4	0.8	298.3	0.7	299.0	0.8
Public order and safety	2,267.5	241.9	2,509.4	7.6	2,631.6	265.5	2,897.1	7.6
Community and Social Services	15,388.8	3,526.2	18,915.0	57.6	16,417.0	4,641.4	21,058.4	55.6
Education	4,496.5	617.4	5,113.9	15.6	4,944.2	1,053.2	5,997.4	15.8
Health	2,654.8	237.0	2,891.8	8.8	2,824.5	352.5	3,177.0	8.4
Social security and welfare	7,029.1	127.9	7,157.0	21.8	7,609.5	114.2	7,723.7	20.4
Housing and community amenities	851.2	2,404.4	3,255.6	9.9	642.9	2,682.7	3,325.6	8.8
Recreational, cultural and religious services	357.2	139.5	496.7	1.5	395.9	438.8	834.7	2.2
Economic Services	2,871.0	888.5	3,759.5	11.4	3,040.0	1,366.4	4,406.4	11.6
Fuel and energy	33.0	11.0	44.0	0.1	30.2	4.2	34.4	0.1
Agriculture, forestry, fishing and hunting	1,119.8	193.0	1,312.8	4.0	1,097.4	226.2	1,323.6	3.5
Mining and mineral resources, manufacturing and construction	127.4	65.9	193.3	0.6	141.4	54.0	195.4	0.5
Transportation and communication	327.0	560.6	887.6	2.7	376.5	783.4	1,159.9	3.1
Other economic services	1,263.8	58.0	1,321.8	4.0	1,394.5	298.6	1,693.1	4.5
Other functions	4,384.5	63.0	4,447.5	13.5	5,784.6	332.7	6,117.3	16.1
Other expenditure	4,384.5	63.0	4,447.5	13.5	5,784.6	332.7	6,117.3	16.1
Public debt interest	3,533.1	-	3,533.1	10.8	4,439.6	-	4,439.6	11.7
Transfer to local government	851.4	63.0	914.4	2.8	904.3	64.8	969.1	2.6
Transfer to Rodrigues	-	-	-	-	440.7	267.9	708.6	1.9
Total	27,757.5	5,085.2	32,842.7	100.0	30,757.6	7,129.1	37,886.7	100.0

Table 2.5(Cont'd) - Functional classification of expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

Functional categories	2003/2004 ¹			2004/2005				
	Current	Capital	Total	%	Current	Capital	Total	%
General Government Services			7,199.6	17.2	6,744.6	650.3	7,394.9	17.2
General public services	2,886.5	454.5	3,341.0	8.0	3,101.7	397.7	3,499.4	8.1
Defence	308.2	0.1	308.3	0.7	292.3	0.8	293.1	0.7
Public order and safety	3,072.7	477.6	3,550.3	8.5	3,350.6	251.8	3,602.4	8.4
Community and Social Services	18,824.5	4,004.7	22,829.2	54.5	20,430.7	3,823.2	24,253.9	56.3
Education	5,871.9	747.6	6,619.5	15.8	6,227.9	800.3	7,028.2	16.3
Health	3,331.4	441.7	3,773.1	9.0	3,609.2	356.0	3,965.2	9.2
Social security and welfare	8,462.3	187.6	8,649.9	20.6	9,345.5	154.2	9,499.7	22.0
Housing and community amenities	668.8	2,322.4	2,991.2	7.1	788.0	2,428.4	3,216.4	7.5
Recreational, cultural and religious services	490.1	305.4	795.5	1.9	460.1	84.3	544.4	1.3
Economic Services	2,840.8	1,682.4	4,523.2	10.8	3,269.4	1,108.4	4,377.8	10.2
Fuel and energy	34.7	-	34.7	0.1	40.3	28.9	69.2	0.2
Agriculture, forestry, fishing and hunting	1,240.7	436.0	1,676.7	4.0	1,313.2	354.2	1,667.4	3.9
Mining and mineral resources, manufacturing and construction	143.8	74.3	218.1	0.5	166.7	16.0	182.7	0.4
Transportation and communication	383.5	754.3	1,137.8	2.7	421.6	188.6	610.2	1.4
Other economic services	1,038.1	417.8	1,455.9	3.5	1,327.6	520.7	1,848.3	4.3
Other functions	6,840.7	509.7	7,350.4	17.5	6,596.6	481.1	7,077.7	16.4
Other expenditure	6,840.7	509.7	7,350.4	17.5	6,596.6	481.1	7,077.7	16.4
Public debt interest	5,077.7	-	5,077.7	12.1	4,669.4	-	4,669.4	10.8
Transfer to local government	1,117.4	82.2	1,199.6	2.9	1,236.4	70.2	1,306.6	3.0
Transfer to Rodrigues	645.6	427.5	1,073.1	2.6	690.8	410.9	1,101.7	2.6
Total	34,773.4	7,129.0	41,902.4	100.0	37,041.3	6,063.0	43,104.3	100.0

¹ Revised

Table 2.6 - Functional classification of current expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

R million

Functional categories	2001/2002				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
General Government Services	5,011.6	101.6	-	5,113.2	18.4
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
Community and Social Services	8,035.3	3,055.5	4,298.0	15,388.8	55.4
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
Economic Services	2,360.2	510.8	-	2,871.0	10.3
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
Other Functions	4,384.5	-	-	4,384.5	15.8
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	-	-	-	-	-
Total	19,791.6	3,667.9	4,298.0	27,757.5	100.0

Table 2.6 (Cont'd) - Functional classification of current expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

Functional categories	R million				
	2002/2003			Consolidated Central Government	
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	(1+2+3)	(%)
General Government Services	5,359.3	156.7	-	5,516.0	17.9
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
Community and Social Services	8,202.6	3,361.1	4,853.3	16,417.0	53.4
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
Economic Services	2,454.6	585.4	-	3,040.0	9.9
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
Other Functions	5,784.5	0.1	-	5,784.6	18.8
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
Total	21,801.0	4,103.3	4,853.3	30,757.6	100.0

**Table 2.6 (Cont'd) - Functional classification of current expenditure, 2001/2002 - 2004/2005
Consolidated Central Government**

Functional categories	2003/2004 ¹				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
General Government Services	6,023.2	244.2	-	6,267.4	18.0
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
Community and Social Services	9,660.6	3,960.0	5,203.9	18,824.5	54.1
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
Economic Services	2,148.0	692.8	-	2,840.8	8.2
Fuel and energy	34.7	-	-	34.7	0.1
Agriculture, forestry, fishing and hunting	960.0	280.7	-	1,240.7	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
Other Functions	6,840.7	-	-	6,840.7	19.7
Other expenditure	6,840.7	-	-	6,840.7	19.7
Public debt interest	5,077.7	-	-	5,077.7	14.6
Transfer to local government	1,117.4	-	-	1,117.4	3.2
Transfer to Rodrigues	645.6	-	-	645.6	1.9
Total	24,672.5	4,897.0	5,203.9	34,773.4	100.0

¹ Revised

Table 2.6 (Cont'd) - Functional classification of current expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

Functional categories	R million				
	2004/2005				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
			(1+2+3)	(%)	
General Government Services	6,462.0	282.6	-	6,744.6	18.2
General public services	2,916.0	185.7	-	3,101.7	8.4
Defence	292.3	-	-	292.3	0.8
Public order and safety	3,253.7	96.9	-	3,350.6	9.0
Community and Social Services	10,518.4	4,225.8	5,686.5	20,430.7	55.2
Education	3,023.8	3,204.1	-	6,227.9	16.8
Health	3,506.3	102.9	-	3,609.2	9.7
Social security and welfare	2,920.7	738.3	5,686.5	9,345.5	25.2
Housing and community amenities	735.2	52.8	-	788.0	2.1
Recreational,cultural and religious services	332.4	127.7	-	460.1	1.2
Economic Services	2,268.6	1,000.8	-	3,269.4	8.8
Fuel and energy	40.3	-	-	40.3	0.1
Agriculture,forestry,fishing and hunting	1,004.0	309.2	-	1,313.2	3.5
Mining and mineral resources, manufacturing and construction	55.6	111.1	-	166.7	0.5
Transportation and communication	343.1	78.5	-	421.6	1.1
Other economic services	825.6	502.0	-	1,327.6	3.6
Other Functions	6,596.3	0.3	-	6,596.6	17.8
Other expenditure	6,596.3	0.3	-	6,596.6	17.8
Public debt interest	4,669.1	0.3	-	4,669.4	12.6
Transfer to local government	1,236.4	-	-	1,236.4	3.3
Transfer to Rodrigues	690.8	-	-	690.8	1.9
Total	25,845.3	5,509.5	5,686.5	37,041.3	100.0

Table 2.7 - Functional classification of capital expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

Functional categories	2001/2002				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
General Government Services	521.2	86.3	-	607.5	11.9
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
Community and Social Services	3,189.1	322.0	15.1	3,526.2	69.3
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
Economic Services	428.6	459.9	-	888.5	17.5
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
Other Functions	63.0	-	-	63.0	1.2
Other expenditure	63.0	-	-	63.0	1.2
Transfer to Local government	63.0	-	-	63.0	1.2
Transfer to Rodrigues	-	-	-	-	-
Other	-	-	-	-	-
Total	4,201.9	868.2	15.1	5,085.2	100.0

Table 2.7(Cont'd) - Functional classification of capital expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

Functional categories	2002/2003				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
General Government Services	754.4	34.2	-	788.6	11.1
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
Community and Social Services	4,281.1	354.5	5.8	4,641.4	65.1
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
Economic Services	580.9	785.5	-	1,366.4	19.2
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
Other Functions	332.7	-	-	332.7	4.7
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	-	-	-	-	-
Total	5,949.1	1,174.2	5.8	7,129.1	100.0

Table 2.7(Cont'd) - Functional classification of capital expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

R million

Functional categories	2003/2004				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
General Government Services	906.7	25.5	-	932.2	13.1
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
Community and Social Services	3,669.2	321.2	14.3	4,004.7	56.2
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
Economic Services	922.9	760.4	-	1,682.4	23.6
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
Other Functions	509.7	-	-	509.7	7.1
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	-	-	-	-	-
Total	6,007.6	1,107.1	14.3	7,129.0	100.0

Table 2.7(Cont'd) - Functional classification of capital expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

R million

Functional categories	2004/2005				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
General Government Services	600.4	49.9	-	650.3	10.7
General public services	351.7	46.0	-	397.7	6.6
Defence	0.8	-	-	0.8	0.0
Public order and safety	247.9	3.9	-	251.8	4.2
Community and Social Services	3,596.4	210.9	15.9	3,823.2	63.1
Education	706.3	94.0	-	800.3	13.2
Health	350.4	5.6	-	356.0	5.9
Social security and welfare	42.7	95.6	15.9	154.2	2.5
Housing and community amenities	2,417.8	10.6	-	2,428.4	40.1
Recreational,cultural and religious services	79.2	5.1	-	84.3	1.4
Economic Services	782.3	326.1	-	1,108.4	18.3
Fuel and energy	28.9	-	-	-	-
Agriculture,forestry,fishing and hunting	162.0	192.2	-	354.2	5.8
Mining and mineral resources, manufacturing and construction	1.1	14.9	-	16.0	0.3
Transportation and communication	93.0	95.6	-	188.6	3.1
Other economic services	497.3	23.4	-	520.7	8.6
Other Functions	481.1	-	-	481.1	7.9
Other expenditure	481.1	-	-	481.1	7.9
Transfer to Local government	70.2	-	-	70.2	1.2
Transfer to Rodrigues	410.9	-	-	410.9	6.8
Other	-	-	-	-	-
Total	5,460.2	586.9	15.9	6,063.0	100.0

Table 2.8 - Economic classification of expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

R million

Economic categories	2001/2002				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Current expenditure	19,791.6	3,667.9	4,298.0	27,757.5	84.5
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
Capital expenditure	4,201.9	868.2	15.1	5,085.2	15.5
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
Total	23,993.5	4,536.1	4,313.1	32,842.7	100.0

Table 2.8(Cont'd) - Economic classification of expenditure, 2001/2002 - 2004/2005

Consolidated Central Government

R million

Economic categories	2002/2003				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1+2+3)	(%)
Current expenditure	21,801.0	4,103.3	4,853.3	30,757.6	81.2
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
Capital expenditure	5,949.1	1,174.2	5.8	7,129.1	18.8
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
Total	27,750.1	5,277.5	4,859.1	37,886.7	100.0

Table 2.8(Cont'd) - Economic classification of expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

Economic categories	R million				
	2003/2004 ¹				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
			(1+2+3)	(%)	
Current expenditure	24,672.5	4,897.0	5,203.9	34,773.4	83.0
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
Capital expenditure	6,007.6	1,107.1	14.3	7,129.0	17.0
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
Total	30,680.1	6,004.1	5,218.2	41,902.4	100.0

¹ Revised

Table 2.8(Cont'd) - Economic classification of expenditure, 2001/2002 - 2004/2005
Consolidated Central Government

R million

Economic categories	2004/2005				
	Budgetary	Extra	Social	Consolidated Central	
	Accounts	Budgetary	Security	Government	
	(1)	(2)	(3)	(1+2+3)	(%)
Current expenditure	25,845.3	5,509.5	5,686.5	37,041.3	85.9
Wages and salaries	11,670.3	3,097.5	4.5	14,772.3	34.3
Employer contributions to pension schemes	-	250.0	-	250.0	0.6
Other purchases of goods and services	3,616.8	1,116.7	52.9	4,786.4	11.1
Interest payments	4,669.1	0.3	-	4,669.4	10.8
Subsidies and other current transfers	5,889.1	1,045.0	5,629.1	12,563.2	29.1
Subsidies	583.9	456.7	-	1,040.6	2.4
Transfers to local government	1,236.4	-	-	1,236.4	2.9
Transfers to Rodrigues	690.8	-	-	690.8	1.6
Transfers to nonprofit institutions and households	3,257.2	584.8	5,629.1	9,471.1	22.0
Transfers abroad	120.8	3.5	-	124.3	0.3
Capital expenditure	5,460.2	586.9	15.9	6,063.0	14.1
Acquisition of fixed capital assets	4,470.0	499.1	15.9	4,985.0	11.6
Purchase of land	49.6	-	-	49.6	0.1
Capital transfers	940.6	87.8	-	1,028.4	2.4
To local government	70.2	-	-	70.2	0.2
To Rodrigues	410.9	-	-	410.9	1.0
To nonfinancial public enterprises	238.6	-	-	238.6	0.6
To public financial institutions	183.5	-	-	183.5	0.4
Other domestic transfers	30.9	87.8	-	118.7	0.3
Abroad	6.5	-	-	6.5	0.0
Total	31,305.5	6,096.4	5,702.4	43,104.3	100.0

**Table 2.9 - Functional classification of Lending Minus Repayments, 2001/2002 - 2004/2005
Consolidated Central Government**

Functional categories	2001/2002				2002/2003				R million
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt	
General Government Services	0.9	-	-	0.9	-35.6	-	-	-35.6	
General public services	0.9	-	-	0.9	-35.6	-	-	-35.6	
Defence	-	-	-	-	-	-	-	-	
Public order and safety	-	-	-	-	-	-	-	-	
Community and Social Services	102.4	-	-	102.4	48.2	-	-	48.2	
Education	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Social security and welfare	-	-	-	-	-	-	-	-	
Housing and community amenities	102.4	-	-	102.4	48.2	-	-	48.2	
Recreational, cultural and religious services	-	-	-	-	-	-	-	-	
Economic Services	396.8	-	-	396.8	946.4	-	-	946.4	
Fuel and energy	193.7	-	-	193.7	169.2	-	-	169.2	
Agriculture, forestry, fishing and hunting	-3.8	-	-	-3.8	-2.6	-	-	-2.6	
Mining and mineral resources, manufacturing and construction	1.5	-	-	1.5	23.8	-	-	23.8	
Transportation and communication	242.5	-	-	242.5	166.8	-	-	166.8	
Other economic services	-37.1	-	-	-37.1	589.2	-	-	589.2	
Other Functions	-	-	-	-	-	-	-	-	
Other expenditure	-	-	-	-	-	-	-	-	
Total	500.1	-	-	500.1	959.0	-	-	959.0	

Table 2.9 (Cont'd) - Functional classification of Lending Minus Repayments, 2001/2002 - 2004/2005

R million

Functional categories	2003/2004				2004/2005			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
General Government Services								
General public services	-20.3	-	-	-20.3	-0.1	-	-	-0.1
Defence	-20.3	-	-	-20.3	-0.1	-	-	-0.1
Public order and safety	-	-	-	-	-	-	-	-
Community and Social Services	173.1	-	-	173.1	304.8	-	-	304.8
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	173.1	-	-	173.1	155.1	-	-	155.1
Recreational, cultural and religious services	-	-	-	-	149.7	-	-	149.7
Economic Services	285.7	-	-	285.7	342.9	-	-	342.9
Fuel and energy	9.9	-	-	9.9	-282.7	-	-	-282.7
Agriculture, forestry, fishing and hunting	-2.8	-	-	-2.8	-3.0	-	-	-3.0
Mining and mineral resources, manufacturing and construction	-32.9	-	-	-32.9	20.6	-	-	20.6
Transportation and communication	-10.0	-	-	-10.0	0.3	-	-	0.3
Other economic services	321.5	-	-	321.5	607.7	-	-	607.7
Other Functions	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-
Total	438.5	-	-	438.5	647.6	-	-	647.6

Table 2.10 - Financing by type of debt holder, 2001/2002 - 2004/2005
Consolidated Central Government

Debt holders	R million							
	2001/2002			2002/2003				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	5,651.7	-223.7	-697.8	4,730.2	5,748.7	240.1	-39.8	5,949.0
Other general government	-4,532.5	-	-	-4,532.5	-6,734.0	-	-	-6,734.0
Monetary authorities	-431.0	-	-	-431.0	-1,026.0	-	-	-1,026.0
of which: I.M.F.	-	-	-	-	-	-	-	-
Deposit money banks	7,009.6	-245.7	-528.5	6,235.4	10,444.3	58.7	-115.1	10,387.9
Other	3,595.5	22.0	-169.3	3,448.2	3,013.7	181.4	75.3	3,270.4
Adjustments	10.1	-	-	10.1	50.7	-	-	50.7
Foreign financing	1,030.1	-	-152.0	878.1	86.7	-	-	86.7
International development institutions	1,018.4	-	-	1,018.4	-58.1	-	-	-58.1
Foreign governments	58.0	-	-	58.0	-9.1	-	-	-9.1
Other	-46.3	-	-	-46.3	153.9	-	-	153.9
Changes in cash, deposits, etc.	-	-	-152.0	-152.0	-	-	-	-
Total	6,681.8	-223.7	-849.8	5,608.3	5,835.4	240.1	-39.8	6,035.7

Table 2.10 (Cont'd) - Financing by type of debt holder, 2001/2002 - 2004/2005
Consolidated Central Government

Debt holders	2003/2004 ¹				2004/2005			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	9,183.1	-204.2	-2,863.1	6,115.8	6,017.8	-279.2	-1,830.8	3,907.8
Other general government	9,881.8	-	-	9,881.8	-359.6	-	-	-359.6
Monetary authorities	-141.9	-	19.9	-122.0	1,312.5	-	-	1,312.5
of which: I.M.F.	-305.6	-	-	-305.6	-44.0	-	-	-44.0
Deposit money banks	3,335.5	-202.5	2,223.2	5,356.2	4,054.8	-90.8	-1,982.3	1,981.7
Other	-3,871.2	-1.7	-5,106.2	-8,979.1	1,052.6	-188.4	151.5	1,015.7
Adjustments	-21.1	-	-	-21.1	-42.5	-	-	-42.5
Foreign financing	-467.9	-	-	-467.9	465.7	58.0	-	523.7
International development institutions	-472.7	-	-	-472.7	-244.7	58.0	-	-186.7
Foreign governments	322.4	-	-	322.4	507.7	-	-	507.7
Other	-317.6	-	-	-317.6	202.7	-	-	202.7
Changes in cash, deposits, etc.	-	-	-	-	-	-	-	-
Total	8,715.2	-204.2	-2,863.1	5,647.9	6,483.5	-221.2	-1,830.8	4,431.5

¹ Revised

Table 2.11 - Financing by type of debt instrument, 2001/2002 - 2004/2005
Consolidated Central Government

Debt instrument	2001/2002					2002/2003						
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	5,651.7	-223.7	-697.8	4,730.2	5,748.7	240.1	-39.8	5,949.0				
Long-term bonds	-668.6	-	-	-668.6	170.8	-	-	170.8				
Short-term bonds and bills	10,235.5	-	-	10,235.5	12,424.5	-	-	12,424.5				
Long-term loans n.e.c	-	-91.7	-180.2	-271.9	-	-49.1	-11.5	-60.6				
of which: I.M.F.	-	-	-	-	-	-	-	-				
Short-term loans and advances	-	-	-	-	-	-	-	-				
Other liabilities	-	113.7	-	113.7	-	289.2	-28.3	260.9				
Changes in cash ,deposits,etc	-3,925.3	-245.7	-517.6	-4,688.6	-6,897.3	-	-	-6,897.3				
Discrepancy	10.1	-	-	10.1	50.7	-	-	50.7				
Foreign financing	1,030.1	-	-152.0	878.1	86.7	-	-	86.7				
Short-term bonds and bills	-40.0	-	-	-40.0	163.0	-	-	163.0				
Long-term loans	1,070.1	-	-	1,070.1	-76.3	-	-	-76.3				
Changes in cash,deposits,etc.	-	-	-152.0	-152.0	-	-	-	-				
Total	6,681.8	-223.7	-849.8	5,608.3	5,835.4	240.1	-39.8	6,035.7				

R million

Table 2.11 (Cont'd) - Financing by type of debt instrument, 2001/2002 - 2004/2005
Consolidated Central Government

Debt instrument	2003/2004 ¹				2004/2005			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
Domestic financing	9,183.1	-204.2	-2,863.1	6,115.8	6,017.8	-279.2	-1,830.8	3,907.8
Long-term bonds	2,209.6	-	-	2,209.6	7,319.0	-	-	7,319.0
Short-term bonds and bills	-1,825.2	-	-	-1,825.2	97.1	-	-	97.1
Long-term loans n.e.c	-	-17.1	1,480.0	1,462.9	-	-9.2	143.7	134.5
of which: I.M.F.	-	-	-	-	-	-	-	-
Short-term loans and advances	-	-0.4	-	-0.4	-	0.6	-	0.6
Other liabilities	-	-186.7	-4,343.1	-4,529.8	-	-270.6	-1,974.5	-2,245.1
Changes in cash, deposits, etc	8,819.8	-	-	8,819.8	-1,355.8	-	-	-1,355.8
Discrepancy	-21.1	-	-	-21.1	-42.5	-	-	-42.5
Foreign financing	-467.9	-	-	-467.9	465.7	58.0	-	523.7
Short-term bonds and bills	-312.4	-	-	-312.4	208.2	-	-	208.2
Long-term loans	-155.5	-	-	-155.5	257.5	58.0	-	315.5
Changes in cash, deposits, etc.	-	-	-	-	-	-	-	-
Total	8,715.2	-204.2	-2,863.1	5,647.9	6,483.5	-221.2	-1,830.8	4,431.5

¹ Revised

Table 2.12 - Outstanding debt by type of debt holder, 2001/2002 - 2004/2005
Consolidated Central Government

Debt holders	2001/2002					2002/2003				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.		
Domestic debt	48,392.8	580.0	-	48,972.8	62,930.5	600.0	-	63,530.5		
Other general government	-	-	-	-	-	-	-	-		
Monetary authorities of which: I.M.F.	2,027.4	-	-	2,027.4	980.0	-	-	980.0		
Deposit money banks	25,685.5	-	-	25,685.5	38,024.8	44.7	-	38,069.5		
Other	20,679.9	580.0	-	21,259.9	23,925.7	555.3	-	24,481.0		
Foreign debt	8,784.6	-	-	8,784.6	9,074.0	-	-	9,074.0		
International development institutions	5,507.3	-	-	5,507.3	5,504.0	-	-	5,504.0		
Foreign governments	2,877.9	-	-	2,877.9	2,973.7	-	-	2,973.7		
Other	399.4	-	-	399.4	596.3	-	-	596.3		
Total	57,177.4	580.0	-	57,757.4	72,004.5	600.0	-	72,604.5		

Table 2.12 (cont'd) - Outstanding debt by type of debt holder, 2001/2002 - 2004/2005
Consolidated Central Government

Debt holders	2003/2004					2004/2005				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.		
Domestic debt	61,534.0	690.0	-	62,224.0	69,726.9	780.0	-	70,506.9		
Other general government	-	-	-	-	-	-	-	-		
Monetary authorities of which: I.M.F.	1,714.7	-	-	1,714.7	3,321.7	-	-	3,321.7		
Deposit money banks	40,647.1	55.0	-	40,702.1	44,765.9	150.0	-	44,915.9		
Other	19,172.2	635.0	-	19,807.2	21,639.3	630.0	-	22,269.3		
Foreign debt	8,444.9	-	-	8,444.9	9,232.2	58.0	-	9,290.2		
International development institutions	4,990.7	-	-	4,990.7	4,912.4	58.0	-	4,970.4		
Foreign governments	3,265.9	-	-	3,265.9	3,908.8	-	-	3,908.8		
Other	188.3	-	-	188.3	411.0	-	-	411.0		
Total	69,978.9	690.0	-	70,668.9	78,959.1	838.0	-	79,797.1		

Table 2.13 - Outstanding debt by type of debt instrument, 2001/2002 - 2004/2005
Consolidated Central Government

Debt instrument	2001/2002				2002/2003				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
Domestic debt	48,392.8	580.0	-	48,972.8	62,930.5	600.0	-	63,530.5	
Long-term bonds and bills	5,008.0	-	-	5,008.0	4,926.3	-	-	4,926.3	
Short-term bonds and bills	43,384.8	-	-	43,384.8	58,004.2	-	-	58,004.2	
Long-term loans n.e.c of which: I.M.F.	-	-	-	-	-	-	-	-	
Short-term loans and advances	-	-	-	-	-	-	-	-	
Other liabilities	-	580.0	-	580.0	-	600.0	-	600.0	
Foreign debt	8,784.6	-	-	8,784.6	9,074.0	-	-	9,074.0	
Short-term bonds and bills	320.0	-	-	320.0	524.3	-	-	524.3	
Long-term loans	8,464.6	-	-	8,464.6	8,549.7	-	-	8,549.7	
Total	57,177.4	580.0	-	57,757.4	72,004.5	600.0	-	72,604.5	

Table 2.13 (cont'd) - Outstanding debt by type of debt instrument, 2001/2002 - 2004/2005
Consolidated Central Government

Debt instrument	2003/2004 ¹				2004/2005				Consolidated Central Govt.
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	
Domestic debt	61,534.0	690.0	-	62,224.0	69,726.9	780.0	-	70,506.9	
Long-term bonds and bills	7,302.2	-	-	7,302.2	17,584.5	-	-	17,584.5	
Short-term bonds and bills	54,231.8	-	-	54,231.8	52,142.4	-	-	52,142.4	
Long-term loans n.e.c of which: I.M.F.	-	2.0	-	2.0	-	67.0	-	67.0	
Short-term loans and advances	-	-	-	-	-	-	-	-	
Other liabilities	-	688.0	-	688.0	-	713.0	-	713.0	
Foreign debt	8,444.9	-	-	8,444.9	9,232.2	58.0	-	9,290.2	
Short-term bonds and bills	124.5	-	-	124.5	350.1	-	-	350.1	
Long-term loans	8,320.4	-	-	8,320.4	8,882.1	58.0	-	8,940.1	
Total	69,978.9	690.0	-	70,668.9	78,959.1	838.0	-	79,797.1	

¹ Revised

Table 2.14 - Debt charges, 2001/2002 - 2004/2005

		2001/2002				2002/2003				2003/2004 ¹		2004/2005	
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Debt charges													
1 Amortization		1,613.5	31.2	1,758.3	28.3	1,487.4	22.6	1,968.1	29.6				
Internal		905.7	17.5	922.1	14.9	605.0	9.2	1,038.2	15.6				
External		707.8	13.7	836.2	13.5	882.4	13.4	929.9	14.0				
2 Interest		3,533.1	68.4	4,439.6	71.5	5,077.7	77.2	4,669.4	70.2				
Internal		3,325.9	64.3	4,251.0	68.5	4,872.1	74.1	4,453.1	67.0				
External		207.2	4.0	188.6	3.0	205.6	3.1	216.3	3.3				
3 Management charges		21.9	0.4	10.8	0.2	11.8	0.2	10.8	0.2				
Total debt servicing		5,168.5	100.0	6,208.7	100.0	6,576.9	100.0	6,648.3	100.0				

¹ Revised

Table 3.1 - Revenue and grants, 2001/2002 - 2004/2005

Local Government

R million

Revenue items	2001/2002	2002/2003	2003/2004	2004/2005
Tax revenue	415.6	454.2	463.5	484.2
Taxes on property	216.5	230.3	244.3	240.1
Domestic taxes on goods and services	199.1	223.9	219.2	244.1
Nontax revenue	169.4	165.2	163.9	157.2
Property income	80.2	71.7	68.0	45.2
Fees, charges and non-industrial sales	77.6	88.0	85.3	95.9
Fines and Forfeits	-	-	-	0.1
Other nontax revenue	11.6	5.5	10.6	16.0
Capital revenue	-	-	-	-
Total revenue	585.0	619.4	627.4	641.4
Grants	914.4	969.1	1,199.6	1,306.6
Total revenue and grants	1,499.4	1,588.5	1,827.0	1,948.0

Table 3.2 - Functional classification of expenditure, 2001/2002 - 2004/2005

Local Government

R million

Functional classification	2001/2002	2002/2003	2003/2004	2004/2005
General public services	330.1	383.2	399.2	435.7
Public order and safety	-	-	-	-
Education	13.3	15.0	11.8	12.4
Social security and welfare	111.3	113.4	118.0	146.1
Housing and community amenities	514.4	532.1	771.0	763.0
Recreational, cultural & religious services	148.0	158.8	159.4	190.1
Mining, manufacturing and construction	190.4	214.9	292.6	309.1
Transportation & communication	140.8	149.7	126.3	123.6
Other economic	0.7	-	-	-
Other expenditure	8.5	8.5	7.9	7.8
Total	1,457.5	1,575.6	1,886.2	1,987.8

Table 3.3 - Economic classification of expenditure, 2001/2002 - 2004/2005

Local Government

R million

Economic classification	2001/2002	2002/2003	2003/2004	2004/2005
Current expenditure	1,258.0	1,314.9	1,527.0	1,675.7
Wages and salaries	673.0	754.6	855.9	927.2
Other purchase of goods and services	417.2	423.5	511.8	553.3
Interest payment	8.5	8.5	7.9	7.8
Transfer to non-profit institutions and households	159.3	128.3	151.4	186.8
Transfers abroad	-	-	-	0.6
Capital expenditure	199.5	260.7	359.2	312.1
Acquisition of fixed capital assets	198.9	260.7	359.2	310.3
Purchase of land	0.6	-	-	1.8
Total	1,457.5	1,575.6	1,886.2	1,987.8

Table 4.1 - Main Aggregates, 2001/2002 -2004/2005

Consolidated General Government

R million

Main aggregates	2001/2002	2002/2003	2003/2004 ¹	2004/2005
1 Current revenue	27,873.4	33,071.2	36,646.5	39,146.1
(i) Tax revenue	23,280.7	27,696.4	31,076.4	34,824.9
(ii) Nontax revenue	4,592.7	5,374.8	5,570.1	4,321.2
2 Capital revenue	129.6	1.7	71.6	386.4
3 Total revenue	28,003.0	33,072.9	36,718.1	39,532.5
4 Grants	316.5	362.7	618.3	444.0
5 Total revenue and grants	28,319.5	33,435.6	37,336.4	39,976.5
6 Current expenditure	28,164.1	31,173.4	35,195.6	37,491.1
7 Capital expenditure	5,221.7	7,324.4	7,375.2	6,314.4
8 Total expenditure	33,385.8	38,497.8	42,570.8	43,805.5
9 Lending minus repayments	500.1	959.0	438.5	647.6
10 Total expenditure and lending minus repayments	33,885.9	39,456.8	43,009.3	44,453.1
11 Gross fixed capital formation	4,429.2	6,592.5	6,599.7	5,705.1
12 Current account surplus (1 - 6)	-290.7	1,897.8	1,450.9	1,655.0
13 Overall deficit / surplus (5 - 10)	-5,566.4	-6,021.2	-5,672.9	-4,476.6
14 Financing	5,566.4	6,021.2	5,672.9	4,476.6
(i) Domestic	4,688.3	5,934.5	6,140.8	3,952.9
(ii) Foreign	878.1	86.7	-467.9	523.7

¹ Revised

Table 4.2 - Revenue and grants, 2001/2002 - 2004/2005
Consolidated General Government

R million

Revenue items	2001/2002				2002/2003			
	Central Government	Local Government	Consolidated General Govt.	Central Government	Regional Government *	Local Government	Consolidated General Govt.	
Tax revenue	22,865.1	415.6	23,280.7	27,241.8	0.4	454.2	27,696.4	
Tax on income, profits and capital gains	3,493.9	-	3,493.9	4,013.5	-	-	4,013.5	
Social security contributions	1,097.3	-	1,097.3	1,120.6	-	-	1,120.6	
Taxes on payroll and workforce	163.3	-	163.3	171.7	-	-	171.7	
Taxes on property	1,298.9	216.5	1,515.4	1,374.6	-	230.3	1,604.9	
Domestic taxes on goods and services	10,905.7	199.1	11,104.8	14,027.3	0.4	223.9	14,251.6	
Taxes on international trade and transaction	5,893.4	-	5,893.4	6,522.6	-	-	6,522.6	
Other tax revenue	12.6	-	12.6	11.5	-	-	11.5	
Nontax revenue	4,423.3	169.4	4,592.7	5,203.8	5.8	165.2	5,374.8	
Property income	2,735.1	80.2	2,815.3	3,887.7	2.0	71.7	3,961.4	
Fees, charges and non-industrial sales	903.4	77.6	981.0	959.2	3.1	88.0	1,050.3	
Fines and Forfeits	97.2	-	97.2	104.1	0.7	-	104.8	
Employees' contributions to government employee pension funds	130.6	-	130.6	134.9	-	-	134.9	
Other nontax revenue	557.0	11.6	568.6	117.9	-	5.5	123.4	
Capital revenue	129.6	-	129.6	1.7	-	-	1.7	
Sale of fixed capital assets	129.6	-	129.6	1.7	-	-	1.7	
Total revenue	27,418.0	585.0	28,003.0	32,447.3	6.2	619.4	33,072.9	
Grants	316.5	-	316.5	362.7	-	-	362.7	
Total revenue and grants	27,734.5	585.0	28,319.5	32,810.0	6.2	619.4	33,435.6	

* Rodrigues Regional Assembly as from October 2002

Table 4.2 (Cont'd) - Revenue and grants, 2001/2002 - 2004/2005
Consolidated General Government

R million

Revenue items	2003/2004				2004/2005			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
Tax revenue	30,612.0	0.9	463.5	31,076.4	34,338.7	2.0	484.2	34,824.9
Tax on income, profits and capital gains	4,669.3	-	-	4,669.3	5,829.0	-	-	5,829.0
Social security contributions	1,232.0	-	-	1,232.0	1,311.1	-	-	1,311.1
Taxes on payroll and workforce	183.2	-	-	183.2	204.1	-	-	204.1
Taxes on property	1,469.0	-	244.3	1,713.3	1,680.2	-	240.1	1,920.3
Domestic taxes on goods and services	15,660.1	0.9	219.2	15,880.2	17,569.6	2.0	244.1	17,815.7
Taxes on international trade and transaction	7,385.4	-	-	7,385.4	7,730.5	-	-	7,730.5
Other tax revenue	13.0	-	-	13.0	14.2	-	-	14.2
Nontax revenue	5,391.1	15.1	163.9	5,570.1	4,151.3	12.7	157.2	4,321.2
Property income	3,634.2	8.8	68.0	3,711.0	2,344.1	5.9	45.2	2,395.2
Fees, charges and non-industrial sales	1,258.4	4.7	85.3	1,348.4	1,282.9	5.7	95.9	1,384.5
Fines and Forfeits	114.8	1.3	-	116.1	150.6	0.9	0.1	151.6
Employees' contributions to government employee pension funds	161.6	0.3	-	161.9	175.4	0.2	-	175.6
Other nontax revenue	222.1	-	10.6	232.7	198.3	-	16.0	214.3
Capital revenue	71.6	-	-	71.6	386.4	-	-	386.4
Sale of fixed capital assets	71.6	-	-	71.6	386.4	-	-	386.4
Total revenue	36,074.7	16.0	627.4	36,718.1	38,876.4	14.7	641.4	39,532.5
Grants	618.3	-	-	618.3	444.0	-	-	444.0
Total revenue and grants	36,693.0	16.0	627.4	37,336.4	39,320.4	14.7	641.4	39,976.5

Table 4.3 - Functional classification of expenditure, 2001/2002 - 2004/2005
Consolidated General Government

Functional categories	2001/2002				2002/2003 ¹				R million
	Central Government	Local Government	Consolidated General Govt.	Central Government	Regional Government *	Local Government	Consolidated General Govt.		
General Government Services	5,720.7	330.1	6,050.8	6,304.6	112.8	383.2	6,800.6		
General public services	2,940.9	330.1	3,271.0	3,108.5	100.8	383.2	3,592.5		
Defence	270.4	-	270.4	299.0	-	-	299.0		
Public order and safety	2,509.4	-	2,509.4	2,897.1	12.0	-	2,909.1		
Community and Social Services	18,915.0	787.0	19,702.0	21,058.4	419.5	819.3	22,297.2		
Education	5,113.9	13.3	5,127.2	5,997.4	130.2	15.0	6,142.6		
Health	2,891.8	-	2,891.8	3,177.0	77.5	-	3,254.5		
Social security and welfare	7,157.0	111.3	7,268.3	7,723.7	61.2	113.4	7,898.3		
Housing and community amenities	3,255.6	514.4	3,770.0	3,325.6	136.2	532.1	3,993.9		
Recreational,cultural and religious services	496.7	148.0	644.7	834.7	14.4	158.8	1,007.9		
Economic Services	3,759.5	331.9	4,091.4	4,406.4	180.9	364.6	4,951.9		
Fuel and energy	44.0	-	44.0	34.4	-	-	34.4		
Agriculture,forestry,fishing and hunting	1,312.8	-	1,312.8	1,323.6	66.0	-	1,389.6		
Mining and mineral resources, manufacturing & construction	193.3	190.4	383.7	195.4	-	214.9	410.3		
Transportation & communication	887.6	140.8	1,028.4	1,159.9	92.6	149.7	1,402.2		
Other economic services	1,321.8	0.7	1,322.5	1,693.1	22.3	-	1,715.4		
Other functions	3,533.1	8.5	3,541.6	4,439.6	-	8.5	4,448.1		
Other expenditure	3,533.1	8.5	3,541.6	4,439.6	-	8.5	4,448.1		
Total	31,928.3	1,457.5	33,385.8	36,209.0	713.2	1,575.6	38,497.8		

¹ Revised

* Rodrigues Regional Assembly as from October 2002

Table 4.3 (Cont'd)- Functional classification of expenditure, 2001/2002 - 2004/2005

Functional categories	2003/2004 ¹					2004/2005			R million
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.	
	General Government Services	7,199.6	166.8	399.2	7,765.6	7,394.9	215.5	435.7	
General public services	3,341.0	148.2	399.2	3,888.4	3,499.4	196.2	435.7	4,131.3	
Defence	308.3	-	-	308.3	293.1	-	-	293.1	
Public order and safety	3,550.3	18.6	-	3,568.9	3,602.4	19.3	-	3,621.7	
Community and Social Services	22,829.2	627.9	1,060.2	24,517.3	24,253.9	600.6	1,111.6	25,966.1	
Education	6,619.5	161.7	11.8	6,793.0	7,028.2	141.9	12.4	7,182.5	
Health	3,773.1	130.2	-	3,903.3	3,965.2	140.0	-	4,105.2	
Social security and welfare	8,649.9	84.0	118.0	8,851.9	9,499.7	36.1	146.1	9,681.9	
Housing and community amenities	2,991.2	202.1	771.0	3,964.3	3,216.4	180.9	763.0	4,160.3	
Recreational,cultural and religious services	795.5	49.9	159.4	1,004.8	544.4	101.7	190.1	836.2	
Economic Services	4,523.4	260.2	418.9	5,202.5	4,377.8	305.6	432.7	5,116.1	
Fuel and energy	34.7	-	-	34.7	69.2	-	-	69.2	
Agriculture,forestry,fishing and hunting	1,676.9	103.0	-	1,779.9	1,667.4	158.1	-	1,825.5	
Mining and mineral resources, manufacturing & construction	218.1	-	292.6	510.7	182.7	-	309.1	491.8	
Transportation & communication	1,137.8	143.9	126.3	1,408.0	610.2	133.8	123.6	867.6	
Other economic services	1,455.9	13.3	-	1,469.2	1,848.3	13.7	-	1,862.0	
Other functions	5,077.5	-	7.9	5,085.4	-	-	7.8	4,677.2	
Other expenditure	5,077.5	-	7.9	5,085.4	4,669.4	-	7.8	4,677.2	
Total	39,629.7	1,054.9	1,886.2	42,570.8	40,696.0	1,121.7	1,987.8	43,805.5	

¹ Revised

Table 4.4 - Economic classification of expenditure, 2001/2002 - 2004/2005
Consolidated General Government

R million

Economic categories	2001/2002 ¹			2002/2003 ¹			
	Central Government	Local Government	Consolidated General Govt.	Central Government	Regional Government*	Local Government	Consolidated General Govt.
Current expenditure	26,906.1	1,258.0	28,164.1	29,412.6	445.9	1,314.9	31,173.4
Wages and salaries	10,671.5	673.0	11,344.5	11,613.8	303.5	754.6	12,671.9
Employer contributions to pension schemes	303.3	-	303.3	195.0	-	-	195.0
Other purchases of goods and services	3,642.4	417.2	4,059.6	4,017.9	66.6	423.5	4,508.0
Interest payments	3,533.1	8.5	3,541.6	4,439.6	-	8.5	4,448.1
Subsidies and other current transfers	8,755.8	159.3	8,915.1	9,146.3	75.8	128.3	9,350.4
Capital expenditure	5,022.2	199.5	5,221.7	6,796.4	267.3	260.7	7,324.4
Acquisition of fixed capital assets	4,230.3	198.9	4,429.2	6,079.4	252.4	260.7	6,592.5
Purchase of land	196.0	0.6	196.6	164.4	-	-	164.4
Capital transfers	595.9	-	595.9	552.6	14.9	-	567.5
Total	31,928.3	1,457.5	33,385.8	36,209.0	713.2	1,575.6	38,497.8

¹ Revised

* Rodrigues Regional Assembly as from October 2002

Table 4.4 (cont'd) - Economic classification of expenditure, 2001/2002 - 2004/2005

Economic categories	R million							
	2003/2004 ¹				2004/2005			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
Current expenditure	33,010.4	658.2	1,527.0	35,195.6	35,114.1	701.3	1,675.7	37,491.1
Wages and salaries	13,666.9	445.4	855.9	14,968.2	14,772.3	476.5	927.2	16,176.0
Employer contributions to pension schemes	220.0	-	-	220.0	250.0	-	-	250.0
Other purchases of goods and services	4,353.0	101.5	511.8	4,966.3	4,786.4	110.0	553.3	5,449.7
Interest payments	5,077.7	-	7.9	5,085.6	4,669.4	-	7.8	4,677.2
Subsidies and other current transfers	9,692.8	111.3	151.4	9,955.5	10,636.0	114.8	187.4	10,938.2
Capital expenditure	6,619.3	396.7	359.2	7,375.2	5,581.9	420.4	312.1	6,314.4
Acquisition of fixed capital assets	5,843.8	396.7	359.2	6,599.7	4,985.0	409.8	310.3	5,705.1
Purchase of land	97.4	-	-	97.4	49.6	10.6	1.8	62.0
Capital transfers	678.1	-	-	678.1	547.3	-	-	547.3
Total	39,629.7	1,054.9	1,886.2	42,570.8	40,696.0	1,121.7	1,987.8	43,805.5

¹ Revised

PUBLIC SECTOR

Table 5.1 Employment and wages & salaries* in the public sector, 2001/2002 - 2004/2005

Public institutions	2001/2002		2002/2003		2003/2004 ¹		2004/2005 ²	
	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)	No of employees (Sep 2004)	Wages, salaries (Rs Mn)
Budgetary central government ³	54,828	7,813	57,278	8,470	53,774	9,620	52,601	10,300
Rodrigues regional government					3,241	413	3,130	440
Extra budgetary units	11,254	1,742	12,082	1,999	12,374	2,443	13,275	2,779
of which PSSA - Private Schools	4,906	846	5,392	913	5,223	1,080	5,782	1,197
Local government	5,754	590	5,876	662	6,410	768	6,594	827
Non financial public enterprises	18,001	3,289	17,796	3,635	18,169	4,564	19,201	4,731
Public financial institutions	1,930	530	2,048	550	2,011	659	2,390	681
Total	91,767	13,964	95,080	15,316	95,979	18,467	97,191	19,758

¹ Revised

² Provisional

³ 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 2001/2002 and 2002/2003, Rodrigues is included in budgetary central government.

Table 5.2 Percentage distribution of employees and wages/salaries in the public sector, 2002 - 2004

Gross salary range Rupees per month	September 2002			September 2003			September 2004			
	Employees		Wages & salaries	Employees		Wages & salaries	Employees		Wages & salaries	
	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %
Up to 3,000	0.6	0.6	0.1	0.1	0.5	0.1	0.1	0.4	0.1	0.1
3,001 - 3,500	0.3	0.9	0.1	0.2	0.8	0.1	0.2	0.2	0.0	0.1
3,501 - 4,000	0.9	1.8	0.3	0.5	1.6	0.2	0.4	0.3	0.1	0.2
4,001 - 4,500	1.3	3.1	0.5	1.0	2.1	0.2	0.6	0.3	0.1	0.3
4,501 - 5,000	1.8	4.9	0.8	1.8	2.8	0.3	0.9	0.8	0.3	0.6
5,001 - 6,000	13.5	18.4	7.4	9.2	6.0	1.5	2.4	2.0	0.3	0.6
6,001 - 7,000	14.2	32.6	9.0	18.2	18.4	6.9	9.3	4.8	1.2	1.8
7,001 - 8,000	12.9	45.5	9.2	27.4	32.6	8.8	18.1	10.0	2.6	4.4
8,001 - 9,000	9.7	55.2	7.8	35.2	43.6	7.6	25.7	14.8	8.5	12.9
9,001 - 10,000	6.8	62.0	6.2	41.4	53.6	7.8	33.5	15.1	10.0	22.9
10,001 - 11,000	4.7	66.7	4.8	46.2	59.0	4.6	38.1	9.7	7.2	30.1
11,001 - 12,000	7.4	74.1	8.3	54.5	63.4	4.2	42.3	6.9	5.6	35.7
12,001 - 13,000	7.1	81.2	8.5	63.0	67.3	4.0	46.3	4.0	3.6	39.3
13,001 - 14,000	4.7	85.9	6.1	69.1	74.3	7.8	54.1	4.3	4.1	43.4
14,001 - 15,000	2.2	88.1	3.1	72.2	81.1	8.1	62.2	3.4	3.5	46.9
15,001 and over	11.9	100.0	27.8	100.0	100.0	37.8	100.0	26.2	46.7	53.3
Total	100.0		100.0		100.0	100.0		100.0	100.0	100.0

Table 6.1: Income Tax

Individuals: Analysis by range of gross income, years of assessment, 2001/2002 - 2002004/2005

Range of gross income (Rupees)	Year of assessment 2001/2002 ²			
	Number of taxpayers ¹	Gross income R million	Chargeable income R million	Tax payable R million
50,000 or less	36	2	2	-
50,001 - 60,000	12	1	1	-
60,001 - 70,000	121	8	1	-
70,001 - 80,000	655	51	4	1
80,001 - 90,000	3,096	264	18	3
90,001 - 100,000	3,608	343	39	6
100,001 - 150,000	15,074	1,864	344	58
150,001 - 200,000	14,415	2,488	526	103
200,001 - 300,000	13,904	3,389	849	181
300,001 - 400,000	5,449	1,872	600	137
400,001 - 500,000	2,551	1,133	419	98
Over 500,000	4,541	4,581	2,845	700
Total	63,462	15,996	5,648	1,287

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

² Figures are provisional and subject to amendment

Source : Income Tax Department

Table 6.1 (cont'd) - Income tax - Individuals: Analysis by range of gross income, years of assessment, 2001/2002 - 2004/2005

Range of gross income (Rupees)	Year of assessment 2002/2003 ²						Year of assessment 2003/2004 ²						Year of assessment 2004/2005 ²					
	Number of taxpayers ¹		Gross income R million	Chargeable income R million	Tax payable R million	Number of taxpayers ¹	Gross income R million	Chargeable income R million	Tax payable R million	Number of taxpayers ¹	Gross income R million	Chargeable income R million	Tax payable R million	Number of taxpayers ¹	Gross income R million	Chargeable income R million	Tax payable R million	
	75000 or less	146	10	2	0	6	-	-	-	4	-	-	-	4	-	-	-	-
75,001 - 100,000	4,788	441	31	4	2,221	212	8	1	3,057	286	14	2	3,057	286	14	2	2	
100,001 - 150,000	13,502	1,666	282	46	12,095	1,494	207	34	15,325	1,905	273	44	15,325	1,905	273	44	44	
150,001 - 200,000	13,124	2,270	454	88	11,600	2,024	399	77	12,761	2,247	442	86	12,761	2,247	442	86	86	
200,001 - 250,000	8,000	1,786	401	83	7,495	1,674	375	78	12,420	2,770	596	123	12,420	2,770	596	123	123	
250,001 - 500,000	15,119	5,086	1,522	345	14,532	4,886	1,406	318	21,456	7,261	2,061	465	21,456	7,261	2,061	465	465	
500,001 - 750,000	2,812	1,686	722	173	2,637	1,573	654	157	4,362	2,621	1,122	270	4,362	2,621	1,122	270	270	
750,001 - 1,000,000	992	853	470	115	830	713	360	88	1,425	1,226	629	154	1,425	1,226	629	154	154	
1,000,001 - 1,500,000	736	882	570	141	590	708	428	105	1,082	1,305	807	199	1,082	1,305	807	199	199	
1,500,001 - 2,000,000	287	495	370	92	214	365	258	64	419	723	519	129	419	723	519	129	129	
Over 2,000,000	421	1,506	1,309	326	302	976	816	203	661	2,468	2,120	528	661	2,468	2,120	528	528	
Total	59,927	16,681	6,133	1,413	52,522	14,625	4,911	1,125	72,972	22,812	8,583	2,000	72,972	22,812	8,583	2,000	2,000	

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

² 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, 2001/2002 - 2004/2005

R million

Range of liable income (Rupees)	Year of assessment 2001/2002 ¹					Year of assessment 2002/2003 ¹				
	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	227	3	3	1	276	3	3	1		
25,001 - 50,000	218	8	7	2	230	9	8	2		
50,001 - 100,000	266	20	18	4	281	20	19	4		
100,001 - 150,000	173	22	20	4	207	26	24	5		
150,001 - 250,000	197	38	35	7	238	47	42	9		
250,001 - 500,000	308	110	101	21	322	116	105	20		
500,001 - 750,000	187	114	104	21	176	109	101	19		
750,001 - 1,000,000	112	98	94	18	144	125	116	22		
1,000,001 - 1,500,000	158	194	184	37	189	235	221	40		
1,500,001 - 2,000,000	123	211	206	38	119	207	194	33		
2,000,001 - 5,000,000	250	784	738	131	289	938	884	140		
5,000,001 - 10,000,000	117	827	786	143	166	1,185	1,147	167		
Over 10,000,000	178	11,854	11,675	962	238	17,400	16,959	1,388		
Total	2,514	14,283	13,971	1,389	2,875	20,420	19,823	1,850		

¹Figures 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, 2001/2002 - 2004/2005

Range of liable income (Rupees)	Year of assessment 2003/2004 ¹				Year of assessment 2004/2005 ¹				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	340	4	4	1	356	4	4	1	
25,001 - 50,000	283	11	10	2	253	9	8	2	
50,001 - 100,000	324	24	22	4	362	26	25	7	
100,001 - 150,000	234	28	26	6	242	30	28	6	
150,001 - 250,000	255	50	46	10	318	61	56	12	
250,001 - 500,000	375	135	124	23	393	142	131	28	
500,001 - 750,000	201	124	116	22	236	145	133	27	
750,001 - 1,000,000	177	154	144	25	170	149	138	27	
1,000,001 - 1,500,000	247	303	282	48	259	319	296	57	
1,500,001 - 2,000,000	121	209	197	31	157	271	259	51	
2,000,001 - 5,000,000	375	1,213	1,171	181	404	1,335	1,225	228	
5,000,001 - 10,000,000	196	1,343	1,300	179	244	1,715	1,654	308	
Over 10,000,000	335	22,137	21,687	1,724	378	29,304	28,714	4,827	
Total	3,463	25,735	25,129	2,256	3,772	33,510	32,671	5,581	

¹Figures are provisional and subject to amendment.

Source : Income Tax Department and Large Taxpayer Department

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