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Ministry of Finance and Economic Development

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**DIGEST OF
PUBLIC FINANCE STATISTICS
2015/16**

July 2017

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**DIGEST OF
PUBLIC FINANCE STATISTICS
2015/16**

DIGEST OF PUBLIC FINANCE STATISTICS

F O R E W O R D

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

The digest contains detailed data on government operations for the periods 2012 to 2015/16 compiled according to the Government Finance Statistics Manual 2001 (GFSM 2001) of the International Monetary Fund (IMF). Historical series are available on the website of Statistics Mauritius at <http://statsmauritius.govmu.org/English/Pages/Public-Finance.aspx>.

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

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

Y. Cassimally (Mrs)

Ag. Director of Statistics

Statistics Mauritius

Ministry of Finance and Economic Development

Port Louis

MAURITIUS

July 2017

Contact person:

Mr. J. Changeya, Statistician

Public Finance Unit

Statistics Mauritius

Ministry of Finance and Economic Development

LIC Centre, 5th Floor

J. Kennedy Street

Port Louis

MAURITIUS

Telephone: (230) 208 1800 Ext 126,131,271

Fax: 211-4150

Email: statsmauritus@govmu.org

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Concepts and definitions

1. Concepts

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

An updated manual (GFSM 2014) has been released last year. One of the changes brought in the GFSM 2014 is the classification of the Social Security Fund as a sector of General government instead of as a subsector of the Central Government sector.

Although the GFSM 2014 has not yet been implemented, the new sectorization of the Social Security Fund has been adopted when compiling the data published in this volume.

2. Definition of main aggregates

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

There are four main sources of revenue, namely:

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

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

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

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

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

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

The main items of expense are:

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

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

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

Interest represents interest payments on securities and loans.

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

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

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

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

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

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

Non financial assets comprise of the following:

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

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

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

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

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

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

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

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

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

3. GFSM 2001 Manual

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

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

4. Main changes in GFSM 2001 Manual

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

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

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

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

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

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

5. Change in accounting period of the Government

Prior to 2010, accounts of the Government were on a financial year basis (July to June). Government accounts moved to a calendar basis (January to December) as from 2010. In 2015, accounts reverted to the financial year basis ending June. This current issue of Digest of Public Finance covers data for calendar years 2013 and 2014, transition period of January to June 2015 and financial year 2015/16 (i.e July 2015 to June 2016).

6. Methodological changes as from 2010 issue of the Digest

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

6.1 Civil Service Family Protection Scheme

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

6.2 Public Service Pensions Scheme

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

6.3 Difference with GFS data published on MOFED website

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

7. Changes made to data

7.1 National Pensions Fund

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

7.2 IMF transactions

As from 2012, SDR transactions are classified as Foreign transactions under 3201: "Monetary gold and SDRs" and 8227: "International organizations" in table "Transactions in

financial assets and liabilities” and table “Transactions in financial assets and liabilities by sector” respectively.

7.3 Classification of EBUs and public corporations

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

8. Consolidation

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

9. Coverage

9.1 The General Government Sector

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

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

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

Budgetary Central Government includes all ministries and departments.

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

(ii) 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 and the National Savings Fund-Transitional Unemployment Benefit (NSF-TUB).

(iii) Regional Government consists of the administration of Rodrigues.

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

9.2 The Public Sector

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

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

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

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

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

10. Revision in data

10.1 Reclassification of Revenue Items

Following an assessment exercise of the revenue items, it was found that some items needed to be reclassified from *Sales of Goods and Services (142)* to *Taxes on Goods and Permission to used goods (1145)*. Data published in this digest have been revised accordingly. This change however does not alter the total value of Revenue but only its composition (i.e Taxes and Other Revenue)

10.2 Payment of Social Security Benefits (271)

The payment for Social Security Benefits was previously shown as being paid by the Social Security sub-sector (NPF) through grants from the Budgetary Central Government. Following a GFS mission recommendations fielded in 2014, it was decided to show the payments for Social Security Benefits as an expense of Budgetary Central Government although these payments are being made through the NPF.

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

Symbols and Abbreviations

- : Nil

N/A : Not Available

10. List of public institutions as at April 2017.

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

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

30. Islamic Cultural Centre for Hajj organisation
31. Islamic Cultural Centre Trust Fund
32. Law Reform Commission
33. Le Morne Heritage Trust Fund
34. Lois Lagess Trust Fund
35. Mahatma Gandhi Institute
36. Malcolm De Chazal Trust Fund
37. Manufacturing Sector Workers welfare Fund (ex EPZLWF)
38. Marathi Speaking Union
39. Mauritius Council of Registered Librarians
40. Mauritius English Speaking Union
41. Mauritius Examinations Syndicate
42. Mauritius Ex-Services Trust Fund Board
43. Mauritius Film Development Corporation
44. Mauritius Hindi Speaking Union
45. Mauritius Institute of Education
46. Mauritius Institute of Health
47. Mauritius Institute of Training and Development (MITD)
48. Mauritius Land Transport Authority
49. Mauritius Marathi Cultural Centre Trust
50. Mauritius Museums Council
51. Mauritius Oceanography Institute
52. Mauritius Qualifications Authority
53. Mauritius Research Council
54. Mauritius Revenue Authority
55. Mauritius Society for Animal Welfare
56. Mauritius Sports Council
57. Mauritius Standards Bureau
58. Mauritius Tamil Cultural Centre Trust
59. Mauritius Telugu Cultural Centre Trust
60. Mauritius Tourism Promotion Authority
61. Mauritius Urdu Speaking Union

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

94. Seafarer's Welfare Fund
95. Senior Citizens Council
96. Small and Medium Enterprises Development Authority
97. Small Farmers Welfare Fund
98. Statutory Bodies Family Protection Fund
99. Sugar Industry Labour Welfare Fund
100. Tamil Speaking Union
101. Telugu Speaking Union
102. Tertiary Education Commission
103. Tourism Authority
104. Tourism Employees Welfare Fund
105. Town and Country Planning Board
106. Trade Union Trust Fund
107. Training & Employment of Disabled Persons Board
108. Trust Fund for Excellence in Sports
109. Trust Fund for Specialised Medical Care
110. Université des Mascareignes
111. University of Mauritius
112. University of Technology
113. Utility Regulatory Authority
114. Vallee d'Osterlog Endemic Garden
115. World Hindi Secretariat

Special Funds and Extra –Budgetary Funds

116. Build Mauritius Fund
117. National Resilience Fund

10.2 Non-Financial Public Corporations

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

32. SBM IT Ltd
33. SIC Management Services Ltd
34. SSR Botanic Garden Trust
35. State Informatics Ltd
36. State Land Development Co Ltd
37. State Trading Corporation
38. Sun Casinos Ltd
39. Telecom Plus Ltd
40. Teleservices Mauritius Ltd
41. Wastewater Management Authority

¹ The Mauritius Cane Industry Authority took over the functions of the following institutions:

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

* Landscape Mauritius starts operation in Nov 2016 –a fusion of

- (i) State Property Development Company Ltd
- (ii) Business Parks of Mauritius Ltd
- (iii) Tourists Villages Company Ltd
- (iv) Les Pailles International Conference Centre
- (v) State Land Development Company Ltd

10.3 Financial Public Corporations

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

Table 1.1 - Statement of Government Operations, 2013 - 2015/16

Budgetary Central Government

R million

GFS Code	Statement of Government Operations	Budgetary Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
	TRANSACTIONS AFFECTING NET WORTH:				
1	Revenue	79,753.0	81,226.1	40,944.2	89,945.6
11	Taxes	68,319.6	71,727.4	36,569.4	78,223.7
12	Social contributions	2,797.2	2,836.2	1,464.3	3,059.7
13	Grants	2,602.5	406.3	1,196.1	333.4
14	Other revenue	6,033.7	6,256.2	1,714.4	8,328.8
2	Expense	81,415.0	84,249.1	43,681.9	98,834.8
21	Compensation of employees	25,259.3	26,700.2	13,488.4	29,134.7
22	Use of goods and services	7,086.6	7,546.2	3,622.9	8,365.3
24	Interest	9,629.5	10,117.6	4,871.0	10,117.8
25	Subsidies	1,426.0	1,577.5	837.5	1,767.9
26	Grants	17,673.9	16,956.6	8,460.6	20,839.6
27	Social benefits	17,504.8	19,249.5	11,392.9	25,022.5
28	Other expense	2,834.9	2,101.5	1,008.6	3,587.0
GOB	Gross operating balance	-1,662.0	-3,023.0	-2,737.7	-8,889.2
	TRANSACTIONS IN NONFINANCIAL ASSETS:				
31	Net Acquisition of Nonfinancial Assets	11,161.1	9,528.3	3,566.6	5,914.4
311	Fixed assets	10,518.0	8,272.1	3,336.6	5,272.7
314	Nonproduced assets	643.1	1,256.2	230.0	641.7
NLB	Net lending / borrowing	- 12,823.1	- 12,551.3	- 6,304.3	- 14,803.6
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):				
32	Net acquisition of financial assets	9,936.7	5,966.0	-112.7	10,415.9
321	Domestic	9,627.4	5,824.7	192.3	10,403.7
322	Foreign	309.3	141.3	-305.0	12.2
33	Net incurrence of liabilities	22,759.9	18,517.2	6,191.6	25,219.6
331	Domestic	12,078.2	14,280.5	6,618.9	26,405.6
332	Foreign	10,681.7	4,236.7	-427.3	-1,186.0

Table 1.2 - Revenue , 2013 - 2015/16

Budgetary Central Government

R million

GFS Code	REVENUE	Budgetary Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
1	REVENUE	79,753.0	81,226.1	40,944.2	89,945.6
11	Taxes	68,319.6	71,727.4	36,569.4	78,223.7
111	Taxes on income, profits, and capital gains	15,920.0	17,089.1	9,257.9	19,175.9
1111	Payable by individuals	6,214.6	7,048.6	4,022.7	7,620.8
1112	Payable by corporations and other enterprises	8,726.9	8,972.1	4,583.2	10,458.7
1113	Unallocable	978.5	1,068.4	652.0	1,096.4
112	Taxes on payroll and workforce	-	-	-	-
113	Taxes on property	4,482.6	521.3	101.7	167.2
1131	Recurrent taxes on immovable property	6.1	3.7	0.6	3.8
1134	Taxes on financial and capital transactions	4,380.2	-	-	-
1135	Other nonrecurrent taxes on property	96.3	517.6	101.1	163.4
114	Taxes on goods and services	45,292.8	51,296.8	26,020.8	55,822.2
1141	General taxes on goods and services	25,999.9	31,385.2	16,108.4	34,496.7
1142	Excises	13,556.6	14,423.1	7,061.0	15,632.5
1144	Taxes on specific services	3,333.9	3,413.1	1,602.5	3,162.7
1145	Taxes on use of goods, permission to use goods	2,402.4	2,075.4	1,248.9	2,530.3
11451	<i>Motor vehicles taxes</i>	1,291.4	1,345.0	682.7	1,429.6
11452	<i>Other</i>	1,111.0	730.4	566.2	1,100.8
1146	Other taxes on goods and services	-	-	-	-
115	Customs and other import duties	1,389.4	1,238.7	530.0	1,346.9
116	Other taxes	1,234.8	1,581.5	659.0	1,711.6
12	Social contributions	2,797.2	2,836.2	1,464.3	3,059.7
121	Social security contributions	932.4	945.4	488.1	1,019.9
122	Other social contributions	1,864.8	1,890.8	976.2	2,039.8
13	Grants	2,602.5	406.3	1,196.1	333.4
131	From foreign governments	117.9	57.9	179.8	114.9
1311	Current	4.4	-	-	-
1312	Capital	113.5	57.9	179.8	114.9
132	From international organizations	1,284.6	348.4	1,016.3	218.5
1321	Current	86.8	117.4	42.1	73.9
1322	Capital	1,197.8	231.0	974.2	144.5
133	From other general government units	1,200.0	-	-	-
1331	Current	-	-	-	-
1332	Capital	1,200.0	-	-	-
14	Other revenue	6,033.7	6,256.2	1,714.4	8,328.8
141	Property income	4,111.3	3,932.3	658.0	3,929.1
142	Sales of goods and services	1,420.5	1,858.3	858.0	1,723.1
143	Fines, penalties, and forfeits	342.0	325.6	109.3	244.2
144	Transfers not elsewhere classified	159.9	140.0	89.1	2,432.4

Table 1.3 - Expense, 2013 - 2015/16
Budgetary Central Government

R million

GFS Code	EXPENSE	Budgetary Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
2	EXPENSE	81,415.0	84,249.1	43,681.9	98,834.8
21	Compensation of employees	25,259.3	26,700.2	13,488.4	29,134.7
211	Wages and salaries	22,457.5	23,715.8	11,951.6	25,833.1
212	Social contributions	2,801.8	2,984.4	1,536.8	3,301.6
22	Use of goods and services	7,086.6	7,546.2	3,622.9	8,365.3
24	Interest	9,629.5	10,117.6	4,871.0	10,117.8
241	To nonresidents	540.6	643.3	348.4	668.9
242	To residents other than general government	5,808.6	6,165.8	3,014.7	6,433.2
243	To other general government units	3,280.3	3,308.5	1,507.9	3,015.7
25	Subsidies	1,426.0	1,577.5	837.5	1,767.9
251	To public corporations	610.2	628.1	345.5	1,704.4
252	To private enterprises	815.8	949.4	492.0	63.6
26	Grants	17,673.9	16,956.6	8,460.6	20,839.6
261	To foreign governments	4.6	-	25.8	21.0
2611	Current	-	-	25.8	21.0
2612	Capital	4.6	-	-	-
262	To international organizations .	253.9	240.9	252.0	284.3
2621	Current	253.9	240.9	252.0	284.3
2622	Capital	-	-	-	-
263	To other general government units	17,415.4	16,715.7	8,182.8	20,534.3
2631	Current	14,315.6	15,404.4	7,755.5	17,141.8
2632	Capital	3,099.8	1,311.3	427.3	3,392.5
27	Social benefits	17,504.8	19,249.5	11,392.9	25,022.5
271	Social security benefits	-	-	-	-
272	Social assistance benefits	12,143.6	13,649.8	8,563.5	18,979.0
273	Employer social benefits	5,361.2	5,599.7	2,829.4	6,043.5
28	Other expense	2,834.9	2,101.5	1,008.6	3,587.0
282	Miscellaneous other expense	2,834.9	2,101.5	1,008.6	3,587.0
2821	Current	1,856.9	1,441.1	714.6	2,230.6
2822	Capital	978.0	660.4	294.0	1,356.4

Table 1.4 - Transactions in Assets and Liabilities, 2013 - 2015/16

Budgetary Central Government

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Budgetary Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
31	Net acquisition of nonfinancial assets	11,161.1	9,528.3	3,566.6	5,914.4
311	Fixed assets	10,518.0	8,272.1	3,336.6	5,272.7
3111	Buildings and structures	7,722.5	5,622.7	1,682.9	2,923.3
3112	Machinery and equipment	1,817.3	1,690.4	1,500.4	1,980.9
3113	Other fixed assets	978.2	959.0	153.3	368.4
314	Nonproduced assets	643.1	1,256.2	230.0	641.7
32	Net acquisition of financial assets by instrument	9,936.7	5,966.0	-112.7	10,415.9
3201	Monetary gold and SDRs	190.9	34.0	-309.0	-420.7
3202	Currency and deposits	3,958.8	4,969.8	-2,104.1	10,305.8
3203	Securities other than shares	-	-	-	-
3204	Loans	5,112.6	851.2	726.6	-2,003.4
3205	Shares and other equity	674.4	111.0	1,573.8	2,534.2
321	Domestic	9,627.4	5,824.7	192.3	10,403.7
3212	Currency and deposits	3,958.8	4,973.5	-2,108.1	10,305.8
3213	Securities other than shares	-	-	-	-
3214	Loan	5,112.6	851.2	726.6	-2,003.4
3215	Shares and other equity	556.0	-	1,573.8	2,101.3
322	Foreign	309.3	141.3	-305.0	12.2
33	Net incurrence of liabilities by instrument	22,759.9	18,517.2	6,191.6	25,219.6
3302	Currency and deposits	2,181.5	-2,421.8	208.6	314.0
3303	Securities other than shares	9,637.9	16,904.3	6,400.9	25,789.3
3304	Loans	10,620.9	4,426.3	-246.4	-1,325.4
3305	Shares and other equity	-	-	-	139.4
3308	Other accounts payable	319.6	-391.6	-171.5	302.3
331	Domestic	12,078.2	14,280.5	6,618.9	26,405.6
3312	Currency and deposits	2,181.5	-2,421.8	208.6	314.0
3313	Securities other than shares	9,577.1	17,093.9	6,592.8	25,789.3
3314	Loans	-	-	-	-
3315	Shares and other equity	-	-	-	-
3318	Other accounts payable	319.6	-391.6	-182.5	302.3
332	Foreign	10,681.7	4,236.7	-427.3	-1,186.0
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	60.8	-189.6	-191.9	-
3324	Loans	10,620.9	4,426.3	-246.4	-1,325.4
3325	Shares and other equity	-	-	-	139.4
3328	Other accounts payable	-	-	11.0	-

Table 1.5 - Expenditure by Functions of Government, 2013 - 2015/16

Budgetary Central Government

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Budgetary Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
7	TOTAL EXPENDITURE	92,576.2	93,777.4	47,248.7	104,749.2
701	General public services	22,681.0	23,756.9	14,964.4	26,235.5
7017	Public debt transactions	9,629.4	10,117.6	6,378.9	10,129.1
7018	Transfers of general character between levels of govt.	4,345.0	4,981.5	2,369.2	5,655.5
703	Public order and safety	9,949.5	9,404.0	5,282.1	9,965.3
704	Economic affairs	9,746.0	7,157.2	3,883.8	8,199.5
7042	Agriculture, forestry, fishing, and hunting	2,443.7	2,310.4	1,119.0	2,340.8
7043	Fuel and energy	101.0	45.6	1,119.0	43.5
7044	Mining, manufacturing, and construction	389.3	410.7	22.9	817.0
7045	Transport	5,593.9	3,119.3	1,296.8	2,718.3
7046	Communication	-	-	-	-
705	Environmental protection	1,292.7	1,328.7	633.5	1,559.9
706	Housing and community amenities	4,547.4	4,413.2	825.8	4,562.6
707	Health	8,716.2	9,415.5	4,497.8	9,686.0
708	Recreation, culture and religion	834.2	855.6	369.0	779.0
709	Education	13,014.7	13,931.9	6,899.7	14,400.6
710	Social protection	21,794.5	23,514.4	9,892.6	29,360.9

Table 1.6 - Transactions in Financial Assets and Liabilities by sector, 2013 - 2015/16

Budgetary Central Government

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Budgetary Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
82	Net acquisition of financial assets	9,936.7	5,966.0	-112.7	10,415.9
821	Domestic	9,627.4	5,824.7	192.3	10,403.7
8211	General government	4,297.9	-369.4	-0.5	-51.3
8212	Central bank	-	-	-	-
8213	Other depository corporations	3,442.7	4,859.5	-2,108.1	7,959.8
8214	Financial corporations not elsewhere classified	-2.3	-2.4	-1.4	3,060.6
8215	Nonfinancial corporations	1,189.3	873.3	2,049.6	-846.8
8216	Households & nonprofit institutions serving h/holds	699.8	463.7	252.7	281.3
822	Foreign	309.3	141.3	-305.0	12.2
8221	General government	-	-	-	-
8227	International organizations	297.5	145.0	-309.0	12.2
8228	Financial corporations other than internat'l org's	11.8	-3.7	4.0	-
8229	Other nonresidents	-	-	-	-
83	Net incurrence of liabilities	22,759.8	18,517.2	6,191.6	25,219.6
831	Domestic	12,078.2	14,280.5	6,618.9	26,405.6
8311	General government	3,261.8	1,340.9	542.7	-6,100.7
8312	Central bank	775.8	-1,776.3	-722.8	769.4
8313	Other depository corporations	5,120.7	12,457.6	2,520.7	16,722.8
8314	Financial corporations not elsewhere classified	3,104.8	1,040.7	4,138.5	9,389.4
8315	Nonfinancial corporations	-70.7	-38.2	-	5,420.2
8316	Households & nonprofit institutions serving h/holds	-114.3	1,255.8	139.8	204.4
832	Foreign	10,681.7	4,236.7	-427.3	-1,186.0
8321	General government	2,249.8	-	-	-
8327	International organizations	7,372.1	4,150.6	-235.4	-1,325.4
8328	Financial corporations other than internat'l org's	1,058.5	275.8	-	-
8329	Other nonresidents	1.3	-189.6	-191.9	139.4

Table 2.1 - Statement of Government Operations, 2013 - 2015/16

Consolidated Central Government¹

R million

GFS Code	Statement of Government Operations	Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
	TRANSACTIONS AFFECTING NET WORTH:				
1	Revenue	81,262.4	86,018.8	44,156.9	94,631.1
11	Taxes	68,725.5	72,398.9	36,865.6	78,816.0
12	Social contributions	3,844.2	3,959.4	2,030.4	4,312.3
13	Grants	1,415.5	940.2	1,201.7	326.6
14	Other revenue	7,277.2	8,720.3	4,059.1	11,176.2
2	Expense	82,380.8	88,094.7	46,615.9	100,584.9
21	Compensation of employees	30,784.1	32,629.6	16,549.4	35,889.1
22	Use of goods and services	9,036.9	9,703.4	4,980.3	11,079.7
24	Interest	9,631.0	10,122.4	4,872.9	10,126.3
25	Subsidies	1,629.8	1,861.6	851.9	1,907.7
26	Grants	4,603.5	5,222.4	2,821.1	5,961.0
27	Social benefits	18,542.0	20,328.7	11,942.4	26,245.8
28	Other expense	8,153.4	8,226.6	4,597.8	9,375.3
GOB	Gross operating balance	-1,118.4	-2,075.9	-2,459.0	-5,953.8
	TRANSACTIONS IN NONFINANCIAL ASSETS:				
31	Net Acquisition of Nonfinancial Assets	14,059.7	11,820.1	3,721.3	6,224.0
311	Fixed assets	13,416.6	10,327.9	3,456.2	5,512.1
314	Nonproduced assets	643.1	1,296.6	268.8	719.3
NLB	Net lending / borrowing	- 15,178.0	- 13,896.0	- 6,180.3	- 12,177.7
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):				
32	Net acquisition of financial assets	7,581.8	4,918.5	11.3	13,041.9
321	Domestic	7,272.5	4,777.2	316.3	13,029.7
322	Foreign	309.3	141.3	- 305.0	12.2
33	Net incurrence of liabilities	22,759.9	18,814.4	6,191.6	25,219.6
331	Domestic	12,078.2	14,577.7	6,618.9	26,405.6
332	Foreign	10,681.7	4,236.7	- 427.3	- 1,186.0

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

Table 2.2 - Revenue , 2013 - 2015/16
Consolidated Central Government¹

		R million			
GFS Code	REVENUE	Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
1	REVENUE	81,262.4	86,018.8	44,156.9	94,631.1
11	Taxes	68,725.5	72,398.9	36,865.6	78,816.0
111	Taxes on income, profits, and capital gains	15,920.0	17,089.1	9,257.9	19,175.9
1111	Payable by individuals	6,214.6	7,048.6	4,022.7	7,620.8
1112	Payable by corporations and other enterprises	8,726.9	8,972.1	4,583.2	10,458.7
1113	Unallocable	978.5	1,068.4	652.0	1,096.4
112	Taxes on payroll and workforce	235.4	506.5	296.2	592.3
113	Taxes on property	4,482.6	521.3	101.7	167.2
1131	Recurrent taxes on immovable property	6.1	3.7	0.6	3.8
1134	Taxes on financial and capital transactions	4,380.2	-	-	-
1135	Other nonrecurrent taxes on property	96.3	517.6	101.1	163.4
114	Taxes on goods and services	45,463.3	51,461.8	26,020.8	55,822.2
1141	General taxes on goods and services	26,157.5	31,550.2	16,108.4	34,496.7
1142	Excises	13,569.5	14,423.1	7,061.0	15,632.5
1144	Taxes on specific services	3,333.9	3,413.1	1,602.5	3,162.7
1145	Taxes on use of goods, permission to use goods	2,402.4	2,075.4	1,248.9	2,530.3
11451	<i>Motor vehicles taxes</i>	<i>1,291.4</i>	<i>1,345.0</i>	<i>682.7</i>	<i>1,429.6</i>
11452	<i>Other</i>	<i>1,111.0</i>	<i>730.4</i>	<i>566.2</i>	<i>1,100.8</i>
1146	Other taxes on goods and services	-	-	-	-
115	Customs and other import duties	1,389.4	1,238.7	530.0	1,346.9
116	Other taxes	1,234.8	1,581.5	659.0	1,711.6
12	Social contributions	3,844.2	3,959.4	2,030.4	4,312.3
121	Social security contributions	946.7	945.4	490.4	1,024.6
122	Other social contributions	2,897.5	3,014.0	1,540.0	3,287.7
13	Grants	1,415.5	940.2	1,201.7	326.6
131	From foreign governments	120.5	569.3	183.2	121.8
1311	Current	7.0	511.4	3.4	6.9
1312	Capital	113.5	57.9	179.8	114.9
132	From international organizations	1,295.0	370.9	1,018.5	222.9
1321	Current	97.2	119.1	44.0	77.7
1322	Capital	1,197.8	251.8	974.5	145.1
133	From other general government units	-	-	-	- 18.1
1331	Current	-	-	-	- 0.7
1332	Capital	-	-	-	-17.4
14	Other revenue	7,277.2	8,720.3	4,059.1	11,176.2
141	Property income	4,383.5	4,142.8	694.1	3,951.2
142	Sales of goods and services	2,109.2	2,936.6	2,074.3	2,777.3
143	Fines, penalties, and forfeits	342.7	327.8	109.3	244.2
144	Transfers not elsewhere classified	441.8	1,313.1	1,181.4	4,203.5

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

Table 2.3 - Expense, 2013 - 2015/16
Consolidated Central Government¹

R million

GFS Code	EXPENSE	Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
2	EXPENSE	82,380.8	88,094.7	46,615.9	100,584.9
21	Compensation of employees	30,784.1	32,629.6	16,549.4	35,889.1
211	Wages and salaries	27,735.7	29,284.5	14,815.3	32,191.8
212	Social contributions	3,048.4	3,345.1	1,734.2	3,697.3
22	Use of goods and services	9,036.9	9,703.4	4,980.3	11,079.7
24	Interest	9,631.0	10,122.4	4,872.9	10,126.3
241	To nonresidents	542.1	643.3	350.3	673.4
242	To residents other than general government	5,808.6	6,170.6	3,014.7	6,437.2
243	To other general government units	3,280.3	3,308.5	1,507.9	3,015.7
25	Subsidies	1,629.8	1,861.6	851.9	1,907.8
251	To public corporations	610.2	672.1	359.9	1,733.2
252	To private enterprises	1,019.6	1,189.5	492.0	174.6
26	Grants	4,603.5	5,222.4	2,821.1	5,961.0
261	To foreign governments	4.6	-	25.9	21.2
2611	Current	-	-	25.9	21.2
2612	Capital	4.6	-	-	-
262	To international organizations .	253.9	240.9	252.0	284.3
2621	Current	253.9	240.9	252.0	284.3
2622	Capital	-	-	-	-
263	To other general government units	4,345.0	4,981.5	2,543.2	5,655.5
2631	Current	3,919.6	4,494.2	2,223.4	4,990.5
2632	Capital	425.4	487.3	319.8	665.0
27	Social benefits	18,542.0	20,328.7	11,942.4	26,245.8
271	Social security benefits	-	-	-	-
272	Social assistance benefits	12,153.7	14,723.5	8,563.5	18,979.0
273	Employer social benefits	6,388.4	5,605.2	3,378.9	7,266.8
28	Other expense	8,153.4	8,226.6	4,597.8	9,375.3
282	Miscellaneous other expense	8,153.4	8,215.3	4,596.0	9,371.6
2821	Current	6,640.8	6,834.1	3,489.2	8,015.2
2822	Capital	1,512.7	1,381.2	1,106.8	1,356.4

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

Table 2.4 - Transactions in Assets and Liabilities, 2013 - 2015/16
Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
31	Net acquisition of nonfinancial assets	14,059.7	11,820.1	3,721.3	6,224.0
311	Fixed assets	13,416.6	10,327.9	3,456.2	5,512.1
3111	Buildings and structures	10,317.7	7,958.7	1,698.4	2,954.4
3112	Machinery and equipment	2,015.4	1,766.2	1,590.9	2,162.0
3113	Other fixed assets	1,083.4	963.0	166.9	395.7
314	Nonproduced assets	643.1	1,296.6	268.8	719.3
32	Net acquisition of financial assets by instrument	7,581.8	4,918.5	11.3	13,041.9
3201	Monetary gold and SDRs	190.9	34.0	-309.0	-420.7
3202	Currency and deposits	5,903.9	2,130.2	-2,017.4	12,880.5
3203	Securities other than shares	-	-	-	-
3204	Loans	812.6	2,443.3	763.9	-1,952.1
3205	Shares and other equity	674.4	311.0	1,573.8	2,534.2
321	Domestic	7,272.5	4,777.2	316.3	13,029.7
3212	Currency and deposits	5,903.9	2,133.9	-2,021.4	12,880.5
3213	Securities other than shares	-	-	-	-
3214	Loan	812.6	2,443.3	763.9	-1,952.1
3215	Shares and other equity	556.0	200.0	1,573.8	2,101.3
322	Foreign	6,191.6	141.3	-305.0	12.2
33	Net incurrence of liabilities by instrument	22,759.9	18,814.4	6,191.6	25,219.6
3302	Currency and deposits	2,181.5	-2,421.8	208.6	314.0
3303	Securities other than shares	9,637.9	16,904.3	6,400.9	25,789.3
3304	Loans	10,620.9	4,723.5	-246.4	-1,325.4
3305	Shares and other equity	-	-	-	139.4
3308	Other accounts payable	319.6	-391.6	-171.5	302.3
331	Domestic	12,078.2	14,577.7	6,618.9	26,405.6
3312	Currency and deposits	2,181.5	-2,421.8	208.6	314.0
3313	Securities other than shares	9,577.1	17,093.9	6,592.8	25,789.3
3314	Loans	-	297.2	-	-
3315	Shares and other equity	-	-	-	-
3318	Other accounts payable	319.6	-391.6	-182.5	302.3
332	Foreign	10,681.7	4,236.7	-427.3	-1,186.0
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	60.8	-189.6	-191.9	-
3324	Loans	10,620.9	4,426.3	-246.4	-1,325.4
3325	Shares and other equity	-	-	-	139.4
3328	Other accounts payable	-	-	11.0	-

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

Table 2.5 - Expenditure by Functions of Government, 2013 - 2015/16
Consolidated Central Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
7	TOTAL EXPENDITURE	96,440.5	99,914.7	50,337.4	106,808.9
701	General public services	23,276.6	23,770.5	15,676.0	26,903.3
7017	Public debt transactions	9,629.4	10,122.4	6,378.9	10,133.1
7018	Transfers of general character between levels of govt.	4,345.0	4,981.5	2,543.2	5,655.5
703	Public order and safety	9,954.9	9,407.3	5,252.4	9,966.0
704	Economic affairs	11,488.8	9,402.1	4,755.6	8,795.8
7042	Agriculture, forestry, fishing, and hunting	2,421.6	2,300.6	1,137.5	2,374.0
7043	Fuel and energy	323.2	129.9	1,124.1	43.5
7044	Mining, manufacturing, and construction	399.9	419.0	-6.9	706.3
7045	Transport	6,394.0	4,266.1	1,567.8	3,268.9
7046	Communication	168.6	152.0	84.4	173.5
705	Environmental protection	1,300.4	1,336.6	636.9	1,542.5
706	Housing and community amenities	4,135.0	5,732.7	1,085.0	2,666.7
707	Health	8,712.1	9,469.7	4,500.4	9,728.8
708	Recreation, culture and religion	817.0	874.6	336.5	721.4
709	Education	13,955.8	15,226.9	7,632.7	15,935.9
710	Social protection	22,799.9	24,694.3	10,462.0	30,548.6

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

Table 2.6 - Transactions in Financial Assets and Liabilities by sector, 2013 - 2015/16
Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Central Government			
		2013	2014	Jan- Jun 2015	2015/2016
82	Net acquisition of financial assets	7,581.8	4,918.5	11.3	13,041.9
821	Domestic	7,272.5	4,777.2	316.3	13,029.7
8211	General government	-2.1	-70.3	36.8	-
8212	Central bank	-	-	-	-
8213	Other depository corporations	5,387.8	2,029.9	-2,021.4	10,534.5
8214	Financial corporations not elsewhere classified	-2.3	-2.4	-1.4	3,060.6
8215	Nonfinancial corporations	1189.3	873.3	2,049.6	-846.8
8216	Households & nonprofit institutions serving h/holds	699.8	1,946.7	252.7	281.3
822	Foreign	309.3	141.3	-305.0	12.2
8221	General government	-	-	-	-
8227	International organizations	297.5	145.0	-309.0	12.2
8228	Financial corporations other than internat'l org's	11.8	-3.7	4.0	-
8229	Other nonresidents	-	-	-	-
83	Net incurrence of liabilities	22,759.8	18,814.4	6,191.6	25,219.6
831	Domestic	12,078.2	14,577.7	6,618.9	26,405.6
8311	General government	3,261.8	1,638.1	542.7	-6,100.7
8312	Central bank	775.8	-1,776.3	-722.8	769.4
8313	Other depository corporations	5,120.7	12,457.6	2,520.7	16,722.8
8314	Financial corporations not elsewhere classified	3,104.8	1,040.7	4,138.5	9,389.4
8315	Nonfinancial corporations	-70.7	-38.2	-	5,420.2
8316	Households & nonprofit institutions serving h/holds	-114.3	1,255.8	139.8	204.4
832	Foreign	10,681.7	4,236.7	-427.3	-1,186.0
8321	General government	2,249.8	-	-	-
8327	International organizations	7,372.1	4,150.6	-235.4	-1,325.4
8328	Financial corporations other than internat'l org's	1,058.5	275.8	-	-
8329	Other nonresidents	1.3	-189.6	-191.9	139.4

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

Table 3.1 - Statement of Government Operations, 2013 - 2015/16
Consolidated General Government¹

R million

GFS Code	Statement of Government Operations	General Government			
		2013	2014	Jan- Jun 2015	2015/2016
	TRANSACTIONS AFFECTING NET WORTH:				
1	Revenue	85,674.5	91,762.0	47,137.9	100,590.2
11	Taxes	68,988.9	72,676.9	37,010.7	79,110.2
12	Social contributions	6,394.4	7,488.3	3,876.4	8,003.9
13	Grants	1,415.5	940.2	1,201.7	326.6
14	Other revenue	8,875.7	10,656.6	5,049.1	13,149.5
2	Expense	81,971.3	87,477.8	46,560.8	100,405.5
21	Compensation of employees	33,675.9	35,687.7	18,125.3	39,144.8
22	Use of goods and services	10,351.6	11,022.6	5,660.4	12,592.8
24	Interest	6,352.1	6,816.8	3,365.9	7,114.4
25	Subsidies	1,633.9	1,868.3	857.3	1,921.8
26	Grants	258.5	240.9	277.9	305.5
27	Social benefits	21,378.1	23,427.5	13,581.4	29,640.8
28	Other expense	8,321.2	8,414.0	4,692.6	9,685.4
GOB	Gross operating balance	3,703.2	4,284.2	577.1	184.7
	TRANSACTIONS IN NONFINANCIAL ASSETS:				
31	Net Acquisition of Nonfinancial Assets	15,441.9	12,827.9	4,035.5	7,223.8
311	Fixed assets	14,797.6	11,311.8	3,769.3	6,505.4
314	Nonproduced assets	644.3	1,320.5	269.2	723.5
NLB	Net lending / borrowing	-11,738.7	-8,543.7	-3,458.4	-7,039.1
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):				
32	Net acquisition of financial assets	7,759.2	10,537.3	2,190.5	24,281.2
321	Domestic	5,965.1	9,570.2	2,064.2	23,406.4
322	Foreign	1,794.1	967.1	126.3	874.8
33	Net incurrence of liabilities	19,498.1	19,080.9	5,648.9	31,320.3
331	Domestic	8,816.4	14,844.2	6,076.2	32,506.3
332	Foreign	10,681.7	4,236.7	-427.3	-1,186.0

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

Table 3.2 - Revenue, 2013 - 2015/16
Consolidated General Government¹

GFS Code	REVENUE	General Government			
		2013	2014	Jan- Jun 2015	2015/2016
1	REVENUE	85,674.5	91,762.0	47,137.9	100,590.3
11	Taxes	68,988.9	72,676.9	37,010.7	79,110.2
111	Taxes on income, profits, and capital gains	15,920.0	17,089.1	9,257.9	19,175.9
1111	Payable by individuals	6,214.6	7,048.6	4,022.7	7,620.8
1112	Payable by corporations and other enterprises	8,726.9	8,972.1	4,583.2	10,458.7
1113	Unallocable	978.5	1,068.4	652.0	1,096.4
112	Taxes on payroll and workforce	235.4	506.5	296.2	592.3
113	Taxes on property	4,743.8	796.4	245.1	459.5
1131	Recurrent taxes on immovable property	267.3	278.8	144.0	296.1
1134	Taxes on financial and capital transactions	4,380.2	-	-	-
1135	Other nonrecurrent taxes on property	96.3	517.6	101.1	163.4
114	Taxes on goods and services	45,465.5	51,464.7	26,022.5	55,824.1
1141	General taxes on goods and services	26,157.5	31,550.2	16,108.4	34,496.7
1142	Excises	13,569.5	14,423.1	7,061.0	15,632.5
1144	Taxes on specific services	3,333.9	3,413.1	1,602.5	3,162.7
1145	Taxes on use of goods, permission to use goods	2,404.6	2,078.3	1,250.6	2,532.2
11451	<i>Motor vehicles taxes</i>	<i>1,291.4</i>	<i>1,345.0</i>	<i>682.7</i>	<i>1,429.6</i>
11452	<i>Other</i>	<i>1,113.2</i>	<i>733.3</i>	<i>567.9</i>	<i>1,102.7</i>
1146	Other taxes on goods and services	-	-	-	-
115	Customs and other import duties	1,389.4	1,238.7	530.0	1,346.9
116	Other taxes	1,234.8	1,581.5	659.0	1,711.6
12	Social contributions	6,394.4	7,488.3	3,876.4	8,003.9
121	Social security contributions	3,496.3	4,473.8	2,336.1	4,715.9
122	Other social contributions	2,898.1	3,014.5	1,540.3	3,288.0
13	Grants	1,415.5	940.2	1,201.7	326.6
131	From foreign governments	120.5	569.3	183.2	121.8
1311	Current	7.0	511.4	3.4	6.9
1312	Capital	113.5	57.9	179.8	114.9
132	From international organizations	1,295.0	370.9	1,018.5	222.9
1321	Current	97.2	119.1	44.0	77.7
1322	Capital	1,197.8	251.8	974.5	145.1
133	From other general government units	-	-	-	-18.1
1331	Current	-	-	-	-0.7
1332	Capital	-	-	-	- 17.4
14	Other revenue	8,875.7	10,656.6	5,049.1	13,149.5
141	Property income	5,314.7	5,236.6	1,247.6	5,047.6
142	Sales of goods and services	2,770.1	3,774.4	2,508.6	3,651.2
143	Fines, penalties, and forfeits	347.0	332.0	111.1	246.6
144	Transfers not elsewhere classified	443.9	1,313.6	1,181.8	4,204.1

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

Table 3.3 - Expense, 2013 - 2015/16
Consolidated General Government¹

		R million			
GFS Code	EXPENSE	General Government			
		2013	2014	Jan- Jun 2015	2015/2016
2	EXPENSE	81,971.4	87,477.8	46,560.8	100,405.5
21	Compensation of employees	33,675.9	35,687.7	18,125.3	39,144.8
211	Wages and salaries	30,421.7	32,095.7	16,304.4	35,293.3
212	Social contributions	3,254.1	3,592.0	1,820.8	3,851.5
22	Use of goods and services	10,351.6	11,022.6	5,660.4	12,592.8
24	Interest	6,352.1	6,816.8	3,365.9	7,114.4
241	To nonresidents	542.1	643.3	350.3	673.4
242	To residents other than general government	5,810.0	6,173.5	3,015.5	6,441.0
243	To other general government units	-	-	-	-
25	Subsidies	1,633.9	1,868.3	857.3	1,921.8
251	To public corporations	614.3	678.8	365.3	1,747.2
252	To private enterprises	1,019.6	1,189.5	492.0	174.6
26	Grants	258.5	240.9	277.9	305.5
261	To foreign governments	4.6	-	25.9	21.2
2611	Current	-	-	25.9	21.2
2612	Capital	4.6	-	-	-
262	To international organizations .	253.9	240.9	252.0	284.3
2621	Current	253.9	240.9	252.0	284.3
2622	Capital	-	-	-	-
263	To other general government units	-	-	-	-
2631	Current	-	-	-	-
2632	Capital	-	-	-	-
27	Social benefits	21,378.1	23,427.5	13,581.4	29,640.8
271	Social security benefits	2,387.7	2,791.7	1,384.6	2,824.3
272	Social assistance benefits	12,291.9	14,749.3	8,659.2	19,205.1
273	Employer social benefits	6,698.5	5,886.5	3,537.6	7,611.4
28	Other expense	8,321.2	8,414.0	4,692.6	9,685.4
282	Miscellaneous other expense	8,321.2	8,402.7	4,690.9	9,681.7
2821	Current	6,808.0	7,021.5	3,583.3	8,325.2
2822	Capital	1,513.3	1,381.2	1,107.6	1,356.5

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

Table 3.4 - Transactions in Assets and Liabilities, 2013 - 2015/16
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	General Government			
		2013	2014	Jan- Jun 2015	2015/2016
31	Net acquisition of nonfinancial assets	15,441.9	12,827.9	4,035.5	7,223.8
311	Fixed assets	14,797.6	11,311.8	3,769.3	6,505.4
3111	Buildings and structures	11,434.3	8,336.4	2,075.5	3,929.9
3112	Machinery and equipment	2,242.6	1,945.7	1,647.0	2,271.2
3113	Other fixed assets	1,120.7	1,029.8	46.8	304.3
314	Nonproduced assets	644.3	1,320.5	269.2	723.5
32	Net acquisition of financial assets	7,759.2	10,537.3	2,190.5	24,281.2
3201	Monetary gold and SDRs	190.9	34.0	-309.0	-420.7
3202	Currency and deposits	1,000.6	1,727.0	-2,761.8	11,009.3
3203	Securities other than shares	3,550.8	3,985.8	1,344.2	9,876.6
3204	Loans	751.5	2,446.7	705.9	-1,993.1
3205	Shares and other equity	2,265.4	2,427.7	3,211.3	5,809.1
321	Domestic	5,965.1	9,570.2	2,064.2	23,406.4
3212	Currency and deposits	1,000.6	1,730.7	-2,765.8	11,009.3
3213	Securities other than shares	3,550.8	3,985.8	1,344.2	9,876.6
3214	Loan	751.5	2,446.7	705.9	-1,993.1
3215	Shares and other equity	662.2	1,490.9	2,780.0	4,513.6
322	Foreign	1,794.1	967.1	126.3	874.8
33	Net incurrence of liabilities	19,498.1	19,080.9	5,648.9	31,320.3
3302	Currency and deposits	2,181.5	-2,382.1	208.6	314.0
3303	Securities other than shares	6,378.2	15,266.2	5,858.2	31,891.0
3304	Loans	10,618.8	4,665.7	-246.4	-1,326.4
3305	Shares and other equity	-	-	-	139.4
3308	Other accounts payable	319.6	1,391.1	-171.5	302.3
331	Domestic	8,816.4	14,844.2	6,076.2	32,506.3
3312	Currency and deposits	2,181.5	-2,382.1	208.6	314.0
3313	Securities other than shares	6,317.4	15,455.8	6,050.1	31,891.0
3314	Loans	-2.1	239.4	-	-1.0
3315	Shares and other equity	-	-	-	-
3318	Other accounts payable	319.6	1,391.1	-182.5	302.3
332	Foreign	10,681.7	4,236.7	-427.3	-1,186.0
3322	Currency and deposits	-	-	-	-
3323	Securities other than shares	60.8	-189.6	-191.9	-
3324	Loans	10,620.9	4,426.3	-246.4	-1,325.4
3325	Shares and other equity	-	-	-	139.4
3328	Other accounts payable	-	-	11.0	-

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

Table 3.5 - Expenditure by Functions of Government, 2013 - 2015/16
Consolidated General Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	General Government			
		2013	2014	Jan- Jun 2015	2015/2016
7	TOTAL EXPENDITURE	97,413.5	100,305.2	50,596.6	107,629.3
701	General public services	17,211.0	16,999.4	12,285.8	22,713.6
7017	Public debt transactions	6,352.0	6,816.8	4,871.0	10,133.1
7018	Transfers of general character betw. levels of govt.	-	-	-	-
703	Public order and safety	9,996.2	9,452.6	5,275.5	10,022.5
704	Economic affairs	12,702.2	10,777.0	5,467.7	10,445.9
7042	Agriculture, forestry, fishing, and hunting	2,605.7	2,489.9	1,221.2	2,587.7
7043	Fuel and energy	323.2	129.9	1,124.1	43.5
7044	Mining, manufacturing, and construction	883.2	1,313.0	464.6	1,665.8
7045	Transport	6,911.5	4,531.8	1,700.5	3,681.0
7046	Communication	172.4	152.0	84.4	173.5
705	Environmental protection	2,051.7	2,123.2	1,151.5	2,660.7
706	Housing and community amenities	4,990.5	6,378.4	1,229.2	2,982.8
707	Health	9,054.8	9,831.6	4,648.9	10,082.0
708	Recreation, culture and religion	1,168.9	1,167.6	540.1	1,184.9
709	Education	14,209.9	15,515.0	7,776.8	16,352.0
710	Social protection	26,028.3	28,060.4	12,221.1	31,185.0

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

Table 3.6 - Transactions in Financial Assets and Liabilities by sector, 2013 - 2015/16
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	General Government			
		2013	2014	Jan- Jun 2015	2015/2016
82	Net acquisition of financial assets	7,759.2	10,537.3	2,190.5	24,281.2
821	Domestic	5,965.1	9,570.2	2,064.2	23,406.4
8211	General government	-	-	-	-
8212	Central bank	1,358.9	1,286.2	771.8	2,183.3
8213	Other depository corporations	705.6	3,070.1	-2,761.5	9,262.9
8214	Financial corporations not elsewhere classified	1,285.4	55.3	605.1	6,457.1
8215	Nonfinancial corporations	1,915.4	3,420.9	3,196.0	5,221.8
8216	Households & nonprofit institutions serving h/h	699.8	1,737.7	252.7	281.3
822	Foreign	1,794.1	967.1	126.3	874.8
8221	General government	-	-	-	-
8227	International organizations	297.5	145.0	-309.0	12.2
8228	Financial corporations other than internat'l org's	1,496.6	822.1	435.3	862.6
8229	Other nonresidents	-	-	-	-
83	Net incurrence of liabilities	19,498.0	19,080.9	5,648.9	31,320.3
831	Domestic	8,816.4	14,844.2	6,076.2	32,506.3
8311	General government	-	-	-	-
8312	Central bank	775.8	-1,776.3	-722.8	769.4
8313	Other depository corporations	5,120.7	12,439.5	2,520.7	16,722.8
8314	Financial corporations not elsewhere classified	3,104.8	1,040.7	4,138.5	9,389.4
8315	Nonfinancial corporations	-70.7	87.6	-	5,420.2
8316	Households & nonprofit institutions serving h/h	-114.3	3,052.7	139.8	204.4
832	Foreign	10,681.7	4,236.7	-427.3	-1,186.0
8321	General government	2,249.8	-	-	-
8327	International organizations	7,372.1	4,150.6	-235.4	-1,325.4
8328	Financial corporations other than internat'l org's	1,058.5	275.8	-	-
8329	Other nonresidents	1.3	-189.6	-191.9	139.4

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

**Table 4.1 - Statement of Government Operations, 2013
Consolidated Central Government¹**

R million

GFS Code	Statement of Government Operations	2013		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
	TRANSACTIONS AFFECTING NET WORTH:			
1	Revenue	79,753.0	15,916.1	81,262.4
11	Taxes	68,319.6	405.9	68,725.5
12	Social contributions	2,797.2	1,047.0	3,844.2
13	Grants	2,602.5	13,083.4	1,415.5
14	Other revenue	6,033.7	1,379.8	7,277.2
2	Expense	81,415.0	15,372.5	82,380.8
21	Compensation of employees	25,259.3	5,524.8	30,784.1
22	Use of goods and services	7,086.6	2,086.6	9,036.9
24	Interest	9,629.5	1.5	9,631.0
25	Subsidies	1,426.0	203.8	1,629.8
26	Grants	17,673.9	1,200.0	4,603.5
27	Social benefits	17,504.8	1,037.2	18,542.0
28	Other expense	2,834.9	5,318.5	8,153.4
GOB	Gross operating balance	- 1,662.0	543.6	- 1,118.4
	TRANSACTIONS IN NONFINANCIAL ASSETS:			
31	Net Acquisition of Nonfinancial Assets	11,161.1	2,898.6	14,059.7
311	Fixed assets	10,518.0	2,898.6	13,416.6
314	Nonproduced assets	643.1	-	643.1
NLB	Net lending / borrowing	- 12,823.1	- 2,355.0	- 15,178.1
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):			
32	Net acquisition of financial assets	9,936.7	1,945.1	7,581.8
321	Domestic	9,627.4	1,945.1	7,272.5
322	Foreign	309.3	-	309.3
33	Net incurrence of liabilities	22,759.9	4,300.0	22,759.9
331	Domestic	12,078.2	4,300.0	12,078.2
332	Foreign	10,681.7	-	10,681.7

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

Table 4.2 - Revenue, 2013
Consolidated Central Government¹

		R million			
GFS Code	REVENUE	2013			
		Central Government			Consolidated Central Government ¹
		Budgetary Central Government	Extra Budgetary	Amount	
1	REVENUE	79,753.0	15,916.1	81,262.4	100.0
11	Taxes	68,319.6	405.9	68,725.5	84.6
111	Taxes on income, profits, and capital gains	15,920.0	-	15,920.0	19.6
1111	Payable by individuals	6,214.6	-	6,214.6	7.6
1112	Payable by corporations and other enterprises	8,726.9	-	8,726.9	10.7
1113	Unallocable	978.5	-	978.5	1.2
112	Taxes on payroll and workforce	-	235.4	235.4	0.3
113	Taxes on property	4,482.6	-	4,482.6	5.5
1131	Recurrent taxes on immovable property	6.1	-	6.1	0.0
1134	Taxes on financial and capital transactions	4,380.2	-	4,380.2	5.4
1135	Other nonrecurrent taxes on property	96.3	-	96.3	0.1
114	Taxes on goods and services	45,292.8	170.5	45,463.3	55.9
1141	General taxes on goods and services	25,999.9	157.6	26,157.5	32.2
1142	Excises	13,556.6	12.9	13,569.5	16.7
1144	Taxes on specific services	3,333.9	-	3,333.9	4.1
1145	Taxes on use of goods, permission to use goods	2,402.4	-	2,402.4	3.0
11451	<i>Motor vehicles taxes</i>	<i>1,291.4</i>	<i>-</i>	<i>1,291.4</i>	<i>1.6</i>
11452	<i>Other</i>	<i>1,111.0</i>	<i>-</i>	<i>1,111.0</i>	<i>1.4</i>
115	Customs and other import duties	1,389.4	-	1,389.4	1.7
116	Other taxes	1,234.8	-	1,234.8	1.5
12	Social contributions	2,797.2	1,047.0	3,844.2	4.7
121	Social security contributions	932.4	14.3	946.7	1.2
122	Other social contributions	1,864.8	1,032.7	2,897.5	3.6
13	Grants	2,602.5	13,083.4	1,415.5	1.7
131	From foreign governments	117.9	2.6	120.5	0.1
1311	Current	4.4	2.6	7.0	0.0
1312	Capital	113.5	-	113.5	0.1
132	From international organizations	1,284.6	10.4	1,295.0	1.6
1321	Current	86.8	10.4	97.2	0.1
1322	Capital	1,197.8	-	1,197.8	1.5
133	From other general government units	1,200.0	13,070.4	-	0.0
1331	Current	-	10,396.0	-	0.0
1332	Capital	1,200.0	2,674.4	-	0.0
14	Other revenue	6,033.7	1,379.8	7,277.2	9.0
141	Property income	4,111.3	272.2	4,383.5	5.4
142	Sales of goods and services	1,420.5	825.0	2,109.2	2.6
143	Fines, penalties, and forfeits	342.0	0.7	342.7	0.4
144	Transfers not elsewhere classified	159.9	281.9	441.8	0.5

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

Table 4.3 - Expense, 2013
Consolidated Central Government¹

		R million			
GFS Code	EXPENSE	2013			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government¹	
Amount	%				
2	EXPENSE	81,415.0	15,372.5	82,380.8	100.0
21	Compensation of employees	25,259.3	5,524.8	30,784.1	37.4
211	Wages and salaries	22,457.5	5,278.2	27,735.7	33.7
212	Social contributions	2,801.8	246.6	3,048.4	3.7
22	Use of goods and services	7,086.6	2,086.6	9,036.9	11.0
24	Interest	9,629.5	1.5	9,631.0	11.7
241	To nonresidents	540.6	1.5	542.1	0.7
242	To residents other than general government	5,808.6	-	5,808.6	7.1
243	To other general government units	3,280.3	-	3,280.3	4.0
25	Subsidies	1,426.0	203.8	1,629.8	2.0
251	To public corporations	610.2	-	610.2	0.7
252	To private enterprises	815.8	203.8	1,019.6	1.2
26	Grants	17,673.9	1,200.0	4,603.5	5.6
261	To foreign governments	4.6	-	4.6	0.0
262	To international organizations .	253.9	-	253.9	0.3
2621	Current	253.9	-	253.9	0.3
2622	Capital	-	-	-	0.0
263	To other general government units	17,415.4	1,200.0	4,345.0	5.3
2631	Current	14,315.6	-	3,919.6	4.8
2632	Capital	3,099.8	1,200.0	425.4	0.5
27	Social benefits	17,504.8	1,037.2	18,542.0	22.5
271	Social security benefits	-	-	-	-
272	Social assistance benefits	12,143.6	10.1	12,153.7	14.8
273	Employer social benefits	5,361.2	1,027.2	6,388.4	7.8
28	Other expense	2,834.9	5,318.5	8,153.4	9.9
282	Miscellaneous other expense	2,834.9	5,318.5	8,153.4	9.9
2821	Current	1,856.9	4,783.9	6,640.8	8.1
2822	Capital	978.0	534.7	1,512.7	1.8

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

Table 4.4 - Transactions in Assets and Liabilities, 2013
Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2013		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
31	Net acquisition of nonfinancial assets	11,161.1	2,898.6	14,059.6
311	Fixed assets	10,518.0	2,898.6	13,416.6
3111	Buildings and structures	7,722.5	2,595.2	10,317.7
3112	Machinery and equipment	1,817.3	198.1	2,015.4
3113	Other fixed assets	978.2	105.2	1,083.4
314	Nonproduced assets	643.1	-	643.1
32	Net acquisition of financial assets	9,936.7	1,945.1	7,581.8
3201	Monetary gold and SDRs	190.9	-	190.9
3202	Currency and deposits	3,958.8	1,945.1	5,903.9
3203	Securities other than shares	-	-	-
3204	Loans	5,112.6	-	812.6
3205	Shares and other equity	674.4	-	674.4
321	Domestic	9,627.4	1,945.1	7,272.5
3212	Currency and deposits	3,958.8	1,945.1	5,903.9
3213	Securities other than shares	-	-	0.0
3214	Loans	5,112.6	-	812.6
3215	Shares and other equity	556.0	-	556.0
322	Foreign	309.3	-	309.3
33	Net incurrence of liabilities	22,759.9	4,300.0	22,759.9
3302	Currency and deposits	2,181.5	-	2,181.5
3303	Securities other than shares	9,637.9	-	9,637.9
3304	Loans	10,620.9	4,300.0	10,620.9
3305	Shares and other equity	-	-	-
3308	Other accounts payable	319.6	-	319.6
331	Domestic	12,078.2	4,300.0	12,078.2
3312	Currency and deposits	2,181.5	-	2,181.5
3313	Securities other than shares	9,577.1	-	9,577.1
3314	Loans	-	4,300.0	-
3315	Shares and other equity	-	-	-
3318	Other accounts payable	319.6	-	319.6
332	Foreign	10,681.7	-	10,681.7
3322	Currency and deposits	-	-	-
3323	Securities other than shares	60.8	-	60.8
3324	Loans	10,620.9	-	10,620.9
3325	Shares and other equity	-	-	-
3328	Other accounts payable	-	-	-

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

Table 4.5 - Expenditure by Functions of Government, 2013
Consolidated Central Government¹

		R million			
GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2013			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
Amount	%				
7	TOTAL EXPENDITURE	92,576.2	18,271.0	96,440.5	100.0
701	General public services	22,681.0	2,571.6	23,276.6	24.1
7017	Public debt transactions	9,629.4	-	9,629.4	10.0
7018	Transfers of general character betw. levels of govt.	4,345.0	-	4,345.0	4.5
703	Public order and safety	9,949.5	275.0	9,954.9	10.3
704	Economic affairs	9,746.0	5,879.0	11,488.8	11.9
7042	Agriculture, forestry, fishing, and hunting	2,443.7	387.6	2,421.6	2.5
7043	Fuel and energy	101.0	222.2	323.2	0.3
7044	Mining, manufacturing, and construction	389.3	59.9	399.9	0.4
7045	Transport	5,593.9	2,619.6	6,394.0	6.6
7046	Communication	-	170.0	168.6	0.2
705	Environmental protection	1,292.7	35.0	1,300.4	1.3
706	Housing and community amenities	4,547.4	138.1	4,135.0	4.3
707	Health	8,716.2	206.4	8,712.1	9.0
708	Recreation, culture and religion	834.2	250.0	817.0	0.8
709	Education	13,014.7	7,281.9	13,955.8	14.5
710	Social protection	21,794.5	1,634.0	22,799.9	23.6

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

Table 4.6 - Transactions in Financial Assets and Liabilities by Sector, 2013
Consolidated Central Government¹

		R million		
GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2013		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government¹
82	Net acquisition of financial assets	9,936.7	1,945.1	7,581.8
821	Domestic	9,627.4	1,945.1	7,272.5
8211	General government	4,297.9	-	-2.1
8212	Central bank	-	-	-
8213	Other depository corporations	3,442.7	1,945.1	5,387.8
8214	Financial corporations not elsewhere classified	-2.3	-	-2.3
8215	Nonfinancial corporations	1,189.3	-	1,189.3
8216	Households & nonprofit institutions serving h/holds	699.8	-	699.8
822	Foreign	309.3	-	309.3
8221	General government	-	-	-
8227	International organizations	297.5	-	297.5
8228	Financial corporations other than internat'l org's	11.8	-	11.8
8229	Other nonresidents	-	-	-
83	Net incurrence of liabilities	22,759.8	4,300.0	22,759.8
831	Domestic	12,078.2	4,300.0	12,078.1
8311	General government	3,261.8	4,300.0	3,261.8
8312	Central bank	775.8	-	775.8
8313	Other depository corporations	5,120.7	-	5,120.7
8314	Financial corporations not elsewhere classified	3,104.8	-	3,104.8
8315	Nonfinancial corporations	-70.7	-	-70.7
8316	Households & nonprofit institutions serving h/holds	-114.3	-	-114.3
832	Foreign	10,681.7	-	10,681.7
8321	General government	2,249.8	-	2,249.8
8327	International organizations	7,372.1	-	7,372.1
8328	Financial corporations other than internat'l org's	1,058.5	-	1,058.5
8329	Other nonresidents	1.3	-	1.3

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

Table 5.1 - Statement of Government Operations, 2013
Consolidated General Government ¹

R million

GFS Code	Statement of Government Operations	2013				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
	TRANSACTIONS AFFECTING NET WORTH:					
1	Revenue	81,262.4	6,820.5	2,009.4	3,207.5	85,674.5
11	Taxes	68,725.5	-	2.2	261.2	68,988.9
12	Social contributions	3,844.2	2,549.6	0.6	-	6,394.4
13	Grants	1,415.5	-	1,979.3	2,365.7	1,415.5
14	Other revenue	7,277.2	4,270.9	27.3	580.6	8,875.7
2	Expense	82,380.8	2,365.6	1,581.4	3,268.9	81,971.3
21	Compensation of employees	30,784.1	9.9	844.2	2,037.7	33,675.9
22	Use of goods and services	9,036.9	255.1	209.3	850.3	10,351.6
24	Interest	9,631.0	-	-	1.4	6,352.1
25	Subsidies	1,629.8	-	2.2	1.9	1,633.9
26	Grants	4,603.5	-	-	-	258.5
27	Social benefits	18,542.1	2,100.6	424.9	310.6	21,378.1
28	Other expense	8,153.4	-	100.8	67.0	8,321.2
GOB	Gross operating balance	- 1,118.4	4,454.9	428.0	- 61.4	3,703.2
	TRANSACTIONS IN NONFINANCIAL ASSETS:					
31	Net Acquisition of Nonfinancial Assets	14,059.7	89.8	392.5	900.0	15,441.9
311	Fixed assets	13,416.6	89.8	391.3	900.0	14,797.6
314	Nonproduced assets	643.1	-	1.2	-	644.3
NLB	Net lending / borrowing	- 15,178.1	4,365.1	35.5	-961.4	- 11,738.7
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):					
32	Net acquisition of financial assets	7,581.8	4,365.1	35.5	-963.5	7,759.2
321	Domestic	7,272.5	2,880.3	35.5	-963.5	5,965.1
322	Foreign	309.3	1,484.8	-	-	1,794.1
33	Net incurrence of liabilities	22,759.9	-	-	-2.1	19,498.1
331	Domestic	12,078.2	-	-	-2.1	8,816.4
332	Foreign	10,681.7	-	-	-	10,681.7

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

Table 5.2 - Revenue, 2013
Consolidated General Government ¹

R million

GFS Code	REVENUE	2013						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
1	REVENUE	81,262.4	6,820.5	2,009.4	3,207.5	85,674.5	100.0	
11	Taxes	68,725.5	-	2.2	261.2	68,988.9	80.5	
111	Taxes on income, profits, and capital gains	15,920.0	-	-	-	15,920.0	18.6	
1111	Payable by individuals	6,214.6	-	-	-	6,214.6	7.3	
1112	Payable by corporations and other enterprises	8,726.9	-	-	-	8,726.9	10.2	
1113	Unallocable	978.5	-	-	-	978.5	1.1	
112	Taxes on payroll and workforce	235.4	-	-	-	235.4	0.3	
113	Taxes on property	4,482.6	-	-	261.2	4,743.8	5.5	
1131	Recurrent taxes on immovable property	6.1	-	-	261.2	267.3	0.3	
1134	Taxes on financial and capital transactions	4,380.2	-	-	-	4,380.2	5.1	
1135	Other nonrecurrent taxes on property	96.3	-	-	-	96.3	0.1	
114	Taxes on goods and services	45,463.3	-	2.2	-	45,465.5	53.1	
1141	General taxes on goods and services	26,157.5	-	-	-	26,157.5	30.5	
1142	Excises	13,569.5	-	-	-	13,569.5	15.8	
1144	Taxes on specific services	3,333.9	-	-	-	3,333.9	3.9	
1145	Taxes on use of goods, permission to use goods	2,402.4	-	2.2	-	2,404.6	2.8	
11451	<i>Motor vehicles taxes</i>	<i>1,291.4</i>	-	-	-	<i>1,291.4</i>	<i>1.5</i>	
11452	<i>Other</i>	<i>1,111.0</i>	-	2.2	-	<i>1,113.2</i>	<i>1.3</i>	
1146	Other taxes on goods and services	-	-	-	-	-	0.0	
115	Customs and other import duties	1,389.4	-	-	-	1,389.4	1.6	
116	Other taxes	1,234.8	-	-	-	1,234.8	1.4	
12	Social contributions	3,844.2	2,549.6	0.6	-	6,394.4	7.5	
121	Social security contributions	946.7	2,549.6	-	-	3,496.3	4.1	
122	Other social contributions	2,897.5	-	-	-	2,898.1	3.4	
13	Grants	1,415.5	0.0	1,979.3	2,365.7	1,415.5	1.7	
131	From foreign governments	120.5	-	-	-	120.5	0.1	
1311	Current	7.0	-	-	-	7.0	0.0	
1312	Capital	113.5	-	-	-	113.5	0.1	
132	From international organizations	1,295.0	-	-	-	1,295.0	1.5	
1321	Current	97.2	-	-	-	97.2	1.5	
1322	Capital	1,197.8	-	-	-	1,197.8	0.1	
133	From other general government units	-	-	1,979.3	2,365.7	-	1.4	
1331	Current	-	-	1,553.9	2,365.7	-	0.0	
1332	Capital	-	-	425.4	-	-	0.0	
14	Other revenue	7,277.2	4,270.9	27.3	580.6	8,875.7	0.0	
141	Property income	4,383.5	4,036.5	13.8	161.2	5,314.7	10.4	
142	Sales of goods and services	2,109.2	234.4	7.1	419.4	2,770.1	6.2	
143	Fines, penalties, and forfeits	342.7	-	4.3	-	347.0	3.2	
144	Transfers not elsewhere classified	441.8	-	2.1	-	443.9	0.5	

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

Table 5.3 - Expense, 2013
Consolidated General Government ¹

R million

GFS Code	EXPENSE	2013					
		General Government					Consolidated General Government ¹
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	
2	EXPENSE	82,380.8	2,365.6	1,581.4	3,268.9	81,971.3	100.0
21	Compensation of employees	30,784.1	9.9	844.2	2,037.7	33,675.9	41.1
211	Wages and salaries	27,735.7	9.9	844.2	1,832.0	30,421.7	37.1
212	Social contributions	3,048.4	-	-	205.7	3,254.1	4.0
22	Use of goods and services	9,036.9	255.1	209.3	850.3	10,351.6	12.6
24	Interest	9,631.0	-	-	1.4	6,352.1	7.7
241	To nonresidents	542.1	-	-	-	542.1	0.7
242	To residents other than general government	5,808.6	-	-	1.4	5,810.0	7.1
243	To other general government units	3,280.3	-	-	-	-	0.0
25	Subsidies	1,629.8	-	2.2	1.9	1,633.9	2.0
251	To public corporations	610.2	-	2.2	1.9	614.3	0.7
252	To private enterprises	1,019.6	-	-	-	1,019.6	1.2
26	Grants	4,603.5	-	-	-	258.5	0.3
261	To foreign governments	4.6	-	-	-	4.6	0.0
262	To international organizations .	253.9	-	-	-	253.9	0.3
2621	Current	253.9	-	-	-	253.9	0.3
2622	Capital	-	-	-	-	-	0.0
263	To other general government units	4,345.0	-	-	-	-	0.0
2631	Current	3,919.6	-	-	-	-	0.0
2632	Capital	425.4	-	-	-	-	0.0
27	Social benefits	18,542.0	2,100.6	424.9	310.6	21,378.1	26.1
271	Social security benefits	-	2,100.6	287.2	-	2,387.8	2.9
272	Social assistance benefits	12,153.7	-	137.7	0.5	12,291.9	15.0
273	Employer social benefits	6,388.4	-	-	310.1	6,698.5	8.2
28	Other expense	8,153.5	-	100.8	67.0	8,321.2	10.2
282	Miscellaneous other expense	8,153.4	-	100.8	67.0	8,321.2	10.2
2821	Current	6,640.8	-	100.2	67.0	6,808.0	8.3
2822	Capital	1,512.7	-	0.6	-	1,513.3	1.8

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

Table 5.4 - Transactions in Assets and Liabilities, 2013
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2013				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
31	Net acquisition of nonfinancial assets	14,059.7	89.8	392.5	900.0	15,441.9
311	Fixed assets	13,416.6	89.8	391.3	900.0	14,797.6
3111	Buildings and structures	10,317.7	-	345.1	771.5	11,434.3
3112	Machinery and equipment	2,015.4	89.8	31.5	105.9	2,242.6
3113	Other fixed assets	1,083.4	-	14.7	22.6	1,120.7
314	Nonproduced assets	643.1	-	1.2	-	644.3
32	Net acquisition of financial assets	7,581.8	4,365.1	35.5	-963.5	7,759.2
3201	Monetary gold and SDRs	190.9	-	-	-	190.9
3202	Currency and deposits	5,903.9	-3,975.3	35.5	-963.5	1,000.6
3203	Securities other than shares	-	6,810.5	-	-	3,550.8
3204	Loans	812.6	-61.1	-	-	751.5
3205	Shares and other equity	674.4	1,591.0	-	-	2,265.4
321	Domestic	7,272.5	2,880.3	35.5	-963.5	5,965.1
3212	Currency and deposits	5,903.9	-3,975.3	35.5	-963.5	1,000.6
3213	Securities other than shares	-	6,810.5	-	-	3,550.8
3214	Loan	812.6	-61.1	-	-	751.5
3215	Shares and other equity	556.0	106.2	-	-	662.2
322	Foreign	309.3	1,484.8	-	-	1,794.1
33	Net incurrence of liabilities	22,759.9	-	-	-2.1	19,498.1
3302	Currency and deposits	2,181.5	-	-	-	2,181.5
3303	Securities other than shares	9,637.9	-	-	-	6,378.2
3304	Loans	10,620.9	-	-	-2.1	10,618.8
3305	Shares and other equity	-	-	-	-	-
3308	Other accounts payable	319.6	-	-	-	319.6
331	Domestic	12,078.2	-	-	-2.1	8,816.4
3312	Currency and deposits	2,181.5	-	-	-	2,181.5
3313	Securities other than shares	9,577.1	-	-	-	6,317.4
3314	Loans	-	-	-	-2.1	-2.1
3315	Shares and other equity	-	-	-	-	-
3318	Other accounts payable	319.6	-	-	-	319.6
332	Foreign	10,681.7	-	-	-	10,681.7
3322	Currency and deposits	-	-	-	-	-
3323	Securities other than shares	60.8	-	-	-	60.8
3324	Loans	10,620.9	-	-	-	10,620.9
3325	Shares and other equity	-	-	-	-	-
3328	Other accounts payable	-	-	-	-	-

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

Table 5.5 - Expenditure by Functions of Government, 2013
Consolidated General Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2013						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
7	TOTAL EXPENDITURE	96,440.5	2,455.4	1,974.0	4,168.9	97,413.5	100.0	
701	General public services	23,276.6	-	212.2	1,347.5	17,211.0	17.7	
7017	Public debt transactions	9,629.4	-	-	-	6,349.1	6.5	
7018	Transfers of general character betw. levels of govt.	4,345.0	-	-	-	-	-	
703	Public order and safety	9,954.9	-	41.3	-	9,996.2	10.3	
704	Economic affairs	11,488.8	-	435.7	777.7	12,702.2	13.0	
7042	Agriculture, forestry, fishing, and hunting	2,421.6	-	184.1	-	2,605.7	2.7	
7043	Fuel and energy	323.2	-	-	-	323.2	0.3	
7044	Mining, manufacturing, and construction	399.9	-	1.6	481.7	883.2	0.9	
7045	Transport	6,394.0	-	225.3	292.2	6,911.5	7.1	
7046	Communication	168.6	-	-	3.8	172.4	0.2	
705	Environmental protection	1,300.4	-	91.1	660.2	2,051.7	2.1	
706	Housing and community amenities	4,135.0	-	191.8	663.7	4,990.5	5.1	
707	Health	8,712.1	-	273.9	68.8	9,054.8	9.3	
708	Recreation, culture and religion	817.0	-	76.3	275.6	1,168.9	1.2	
709	Education	13,955.8	-	227.6	26.5	14,209.9	14.6	
710	Social protection	22,799.9	2,455.4	424.1	348.9	26,028.3	26.7	

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

Table 5.6 - Transactions in Financial Assets and Liabilities by Sector, 2013
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2013				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
82	Net acquisition of financial assets	7,581.8	4,365.1	35.5	-963.5	7,759.2
821	Domestic	7,272.5	2,880.3	35.5	-963.5	5,965.1
8211	General government	-2.1	3,261.8	-	-	-
8212	Central bank	-	1,358.9	-	-	1,358.9
8213	Other depository corporations	5387.8	-3,754.2	35.5	-963.5	705.6
8214	Financial corporations not elsewhere classified	-2.3	1,287.7	-	-	1,285.4
8215	Nonfinancial corporations	1189.3	726.1	-	-	1,915.4
8216	Households & nonprofit institutions serving h/ho	699.8	-	-	-	699.8
822	Foreign	309.3	1,484.8	-	-	1,794.1
8221	General government	-	-	-	-	-
8227	International organizations	297.5	-	-	-	297.5
8228	Financial corporations other than internat'l org's	11.8	1,484.8	-	-	1,496.6
8229	Other nonresidents	-	-	-	-	-
83	Net incurrence of liabilities	22,759.8	-	-	-2.1	19,498.0
831	Domestic	12,078.2	-	-	-2.1	8,816.4
8311	General government	3,261.8	-	-	-2.1	-
8312	Central bank	775.8	-	-	-	775.8
8313	Other depository corporations	5,120.7	-	-	-	5,120.7
8314	Financial corporations not elsewhere classified	3,104.8	-	-	-	3,104.8
8315	Nonfinancial corporations	-70.7	-	-	-	-70.7
8316	Households & nonprofit institutions serving h/ho	-114.3	-	-	-	-114.3
832	Foreign	10,681.7	-	-	-	10,681.7
8321	General government	2,249.8	-	-	-	2,249.8
8327	International organizations	7,372.1	-	-	-	7,372.1
8328	Financial corporations other than internat'l org's	1,058.5	-	-	-	1,058.5
8329	Other nonresidents	1.3	-	-	-	1.3

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

**Table 6.1 - Statement of Government Operations, 2014
Consolidated Central Government¹**

R million

GFS Code	Statement of Government Operations	2014		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
	TRANSACTIONS AFFECTING NET WORTH:			
1	Revenue	81,226.1	16,526.9	86,018.8
11	Taxes	71,727.4	671.5	72,398.9
12	Social contributions	2,836.2	1,123.2	3,959.4
13	Grants	406.3	12,268.1	940.2
14	Other revenue	6,256.2	2,464.1	8,720.3
2	Expense	84,249.1	15,579.8	88,094.7
21	Compensation of employees	26,700.2	5,929.4	32,629.6
22	Use of goods and services	7,546.2	2,157.2	9,703.4
24	Interest	10,117.6	4.8	10,122.4
25	Subsidies	1,577.5	284.1	1,861.6
26	Grants	16,956.6	-	5,222.4
27	Social benefits	19,249.5	1,079.2	20,328.7
28	Other expense	2,101.5	6,125.1	8,226.6
GOB	Gross operating balance	- 3,023.0	947.1	- 2,075.9
	TRANSACTIONS IN NONFINANCIAL ASSETS:			
31	Net Acquisition of Nonfinancial Assets	9,528.3	2,291.8	11,820.1
311	Fixed assets	8,272.1	2,055.8	10,327.9
314	Nonproduced assets	1,256.2	40.4	1,296.6
NLB	Net lending / borrowing	- 12,551.3	- 1,344.7	- 13,896.0
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):			
32	Net acquisition of financial assets	5,966.0	-1,346.6	4,918.5
321	Domestic	5,824.7	-1,346.6	4,777.2
322	Foreign	141.3	-	141.3
33	Net incurrence of liabilities	18,517.2	- 1.9	18,814.4
331	Domestic	14,280.5	- 1.9	14,577.7
332	Foreign	4,236.7	-	4,236.7

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

Table 6.2 - Revenue, 2014
Consolidated Central Government¹

R million

GFS Code	REVENUE	2014			
		Central Government			Consolidated Central Government ¹
		Budgetary Central Government	Extra Budgetary	Amount	
1	REVENUE	81,226.1	16,526.9	86,018.8	100.0
11	Taxes	71,727.4	671.5	72,398.9	84.2
111	Taxes on income, profits, and capital gains	17,089.1	-	17,089.1	19.9
1111	Payable by individuals	7,048.6	-	7,048.6	8.2
1112	Payable by corporations and other enterprises	8,972.1	-	8,972.1	10.4
1113	Unallocable	1,068.4	-	1,068.4	1.2
112	Taxes on payroll and workforce	-	506.5	506.5	0.6
113	Taxes on property	521.3	-	521.3	0.6
1131	Recurrent taxes on immovable property	3.7	-	3.7	0.0
1134	Taxes on financial and capital transactions	-	-	-	0.0
1135	Other nonrecurrent taxes on property	517.6	-	517.6	0.6
114	Taxes on goods and services	51,296.8	165.0	51,461.8	59.8
1141	General taxes on goods and services	31,385.2	165.0	31,550.2	36.7
1142	Excises	14,423.1	-	14,423.1	16.8
1144	Taxes on specific services	3,413.1	-	3,413.1	4.0
1145	Taxes on use of goods, permission to use goods	2,075.4	-	2,075.4	2.4
11451	<i>Motor vehicles taxes</i>	<i>1,345.0</i>	<i>-</i>	<i>1,345.0</i>	<i>1.6</i>
11452	<i>Other</i>	<i>730.4</i>	<i>-</i>	<i>730.4</i>	<i>0.8</i>
115	Customs and other import duties	1,238.7	-	1,238.7	1.4
116	Other taxes	1,581.5	-	1,581.5	1.8
12	Social contributions	2,836.2	1,123.2	3,959.4	4.6
121	Social security contributions	945.4	-	945.4	1.1
122	Other social contributions	1,890.8	1,123.2	3,014.0	3.5
13	Grants	406.3	12,268.1	940.2	1.1
131	From foreign governments	57.9	511.4	569.3	0.7
1311	Current	0.0	511.4	511.4	0.6
1312	Capital	57.9	-	57.9	0.1
132	From international organizations	348.4	22.5	370.9	0.4
1321	Current	117.4	1.7	119.1	0.1
1322	Capital	231.0	20.8	251.8	0.3
133	From other general government units	-	11,734.2	-	0.0
1331	Current	-	10,910.2	-	0.0
1332	Capital	-	824.0	-	0.0
14	Other revenue	6,256.2	2,464.1	8,720.3	10.1
141	Property income	3,932.3	210.5	4,142.8	4.8
142	Sales of goods and services	1,858.3	1,078.3	2,936.6	3.4
143	Fines, penalties, and forfeits	325.6	2.2	327.8	0.4
144	Transfers not elsewhere classified	140.0	1,173.1	1,313.1	1.5

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

Table 6.3 - Expense, 2014
Consolidated Central Government¹

R million

GFS Code	EXPENSE	2014			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
2	EXPENSE	84,249.1	15,579.8	88,094.7	100.0
21	Compensation of employees	26,700.2	5,929.4	32,629.6	37.0
211	Wages and salaries	23,715.8	5,568.7	29,284.5	33.2
212	Social contributions	2,984.4	360.7	3,345.1	3.8
22	Use of goods and services	7,546.2	2,157.2	9,703.4	11.0
24	Interest	10,117.6	4.8	10,122.4	11.5
241	To nonresidents	643.3	-	643.3	0.7
242	To residents other than general government	6,165.8	4.8	6,170.6	7.0
243	To other general government units	3,308.5	-	3,308.5	3.8
25	Subsidies	1,577.5	284.1	1,861.6	2.1
251	To public corporations	6,281.1	44.0	672.1	0.8
252	To private enterprises	949.4	240.1	1,189.5	1.4
26	Grants	16,956.6	-	5,222.4	5.9
261	To foreign governments	-	-	-	-
262	To international organizations .	240.9	-	240.9	0.3
2621	Current	240.9	-	240.9	0.3
2622	Capital	-	-	-	0.0
263	To other general government units	16,715.7	-	4,981.5	5.7
2631	Current	15,404.4	-	4,494.2	5.1
2632	Capital	1,311.3	-	487.3	0.6
27	Social benefits	19,249.5	1,079.2	20,328.7	23.1
271	Social security benefits	-	-	-	0.0
272	Social assistance benefits	13,649.8	1,073.7	14,723.5	16.7
273	Employer social benefits	5,599.7	5.5	5,605.2	6.4
28	Other expense	2,101.5	6,125.1	8,226.6	9.3
282	Miscellaneous other expense	2,101.5	6,113.8	8,215.3	9.3
2821	Current	1,441.1	5,393.0	6,834.1	7.8
2822	Capital	660.4	720.8	1,381.2	1.6

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

Table 6.4 - Transactions in Assets and Liabilities, 2014
Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2014		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
31	Net acquisition of nonfinancial assets	9,528.3	2,291.8	11,820.1
311	Fixed assets	8,272.1	2,055.8	10,327.9
3111	Buildings and structures	5,622.7	1,976.0	7,598.7
3112	Machinery and equipment	1,690.4	75.8	1,766.2
3113	Other fixed assets	959.0	4.0	963.0
314	Nonproduced assets	1,256.2	40.4	1,296.0
32	Net acquisition of financial assets	5,966.0	-1,346.6	4,918.5
3201	Monetary gold and SDRs	34.0	-	34.0
3202	Currency and deposits	4,969.8	-2,839.6	2,130.2
3203	Securities other than shares	-	-	-
3204	Loans	851.2	1,293.0	2,443.3
3205	Shares and other equity	111.0	200.0	311.0
321	Domestic	5,824.7	-1,346.6	4,777.2
3212	Currency and deposits	4,973.5	-2,839.6	2,133.9
3213	Securities other than shares	-	-	-
3214	Loans	851.2	1,293.0	2,443.3
3215	Shares and other equity	-	200.0	200.0
322	Foreign	141.3	-	141.3
33	Net incurrence of liabilities	18,517.2	-1.9	18,814.4
3302	Currency and deposits	-2,421.8	-	-2,421.8
3303	Securities other than shares	16,904.3	-	16,904.3
3304	Loans	4,426.3	-1.9	4,723.5
3305	Shares and other equity	-	-	-
3308	Other accounts payable	-391.6	-	-391.6
331	Domestic	14,280.5	-1.9	14,577.7
3312	Currency and deposits	-2,421.8	-	-2,421.8
3313	Securities other than shares	17,093.9	-	17,093.9
3314	Loans	-	-	297.2
3315	Shares and other equity	-	-	-
3318	Other accounts payable	-391.6	-	-391.6
332	Foreign	4,236.7	-	4,236.7
3322	Currency and deposits	-	-	-
3323	Securities other than shares	-189.6	-	-189.6
3324	Loans	4,426.3	-	4,426.3
3325	Shares and other equity	-	-	-
3328	Other accounts payable	-	-	-

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

Table 6.5 - Expenditure by Functions of Government, 2014
Consolidated Central Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2014			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
7	TOTAL EXPENDITURE	93,777.4	17,871.6	99,914.7	100.0
701	General public services	23,756.9	2,105.5	23,770.5	23.8
7017	Public debt transactions	10,117.6	4.8	10,122.4	10.1
7018	Transfers of general character betw. levels of govt.	4,981.5	-	4,981.5	5.0
703	Public order and safety	9,404.0	348.6	9,407.3	9.4
704	Economic affairs	7,157.2	3,377.5	9,402.1	9.4
7042	Agriculture, forestry, fishing, and hunting	2,310.4	361.1	2,300.6	2.3
7043	Fuel and energy	45.6	84.3	129.9	0.1
7044	Mining, manufacturing, and construction	410.7	59.9	419.0	0.4
7045	Transport	3,119.3	1,268.5	4,266.1	4.3
7046	Communication	-	153.4	152.0	0.2
705	Environmental protection	1,328.7	34.2	1,336.6	1.3
706	Housing and community amenities	4,413.2	1,747.9	5,732.7	5.7
707	Health	9,415.5	275.0	9,469.7	9.5
708	Recreation, culture and religion	855.6	259.0	874.6	0.9
709	Education	13,931.9	8,045.7	15,226.9	15.2
710	Social protection	23,514.4	1,678.2	24,694.3	24.7

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

Table 6.6 - Transactions in Financial Assets and Liabilities by Sector, 2014
Consolidated Central Government¹

		R million		
GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2014		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
82	Net acquisition of financial assets	5,966.0	-1,346.6	4,918.5
821	Domestic	5,824.7	-1,346.6	4,777.2
8211	General government	-369.4	-	-70.3
8212	Central bank	-	-	-
8213	Other depository corporations	4,859.5	-2,829.6	2,029.9
8214	Financial corporations not elsewhere classified	-2.4	-	-2.4
8215	Nonfinancial corporations	873.3	-	873.3
8216	Households & nonprofit institutions serving h/holds	463.7	1,483.0	1,946.7
822	Foreign	141.3	-	141.3
8221	General government	-	-	-
8227	International organizations	145.0	-	145.0
8228	Financial corporations other than internat'l org's	-3.7	-	-3.7
8229	Other nonresidents	-	-	-
83	Net incurrence of liabilities	18,517.2	-1.9	18,814.4
831	Domestic	14,280.5	-1.9	14,577.7
8311	General government	1,340.9	-1.9	1,638.1
8312	Central bank	-1,776.3	-	-1,776.3
8313	Other depository corporations	12,457.6	-	12,457.6
8314	Financial corporations not elsewhere classified	1,040.7	-	1,040.7
8315	Nonfinancial corporations	-38.2	-	-38.2
8316	Households & nonprofit institutions serving h/holds	1,255.8	-	1,255.8
832	Foreign	4,236.7	-	4,236.7
8321	General government	-	-	-
8327	International organizations	4,150.6	-	4,150.6
8328	Financial corporations other than internat'l org's	275.8	-	275.8
8329	Other nonresidents	-189.6	-	-189.6

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

Table 7.1 - Statement of Government Operations, 2014
Consolidated General Government ¹

R million

GFS Code	Statement of Government Operations	2014				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
	TRANSACTIONS AFFECTING NET WORTH:					
1	Revenue	86,018.8	8,141.8	2,206.3	3,812.8	91,762.0
11	Taxes	72,398.9	-	2.9	275.1	72,676.9
12	Social contributions	3,959.4	3,528.4	0.5	-	7,488.3
13	Grants	940.2	-	2,180.9	2,800.6	940.2
14	Other revenue	8,720.3	4,613.4	22.0	737.1	10,656.6
2	Expense	88,094.7	2,594.0	1,706.6	3,500.2	87,477.8
21	Compensation of employees	32,629.6	9.1	863.7	2,185.3	35,687.7
22	Use of goods and services	9,703.4	248.5	254.5	943.9	11,022.6
24	Interest	10,122.4	-	-	-	6,816.8
25	Subsidies	1,861.6	-	6.7	-	1,868.3
26	Grants	5,222.4	-	-	-	240.9
27	Social benefits	20,328.7	2,319.0	472.7	307.1	23,427.5
28	Other expense	8,226.6	17.4	109.0	61.0	8,414.0
GOB	Gross operating balance	- 2,075.9	5,547.8	499.7	312.6	4,284.2
	TRANSACTIONS IN NONFINANCIAL ASSETS:					
31	Net Acquisition of Nonfinancial Assets	11,820.1	39.9	485.3	482.6	12,827.9
311	Fixed assets	10,327.9	39.9	461.4	482.6	11,311.8
314	Nonproduced assets	1,296.6	-	23.9	-	1,320.5
NLB	Net lending / borrowing	- 13,896.0	5,507.9	14.4	-170.0	- 8,543.7
	ASSETS AND LIABILITIES (FINANCING):					
32	Net acquisition of financial assets	4,918.5	7,164.8	14.4	7.4	10,537.3
321	Domestic	4,777.2	6339.0	14.4	7.4	9,570.2
322	Foreign	141.3	825.8	-	-	967.1
33	Net incurrence of liabilities	18,814.4	1656.9	-	177.4	19,080.9
331	Domestic	14,577.7	1656.9	-	177.4	14,844.2
332	Foreign	4,236.7	-	-	-	4,236.7

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

Table 7.2 - Revenue, 2014
Consolidated General Government ¹

R million

GFS Code	REVENUE	2014					
		General Government					Consolidated General Government ¹
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	
1	REVENUE	86,018.8	8,141.8	2,206.3	3,812.8	91,762.0	100.0
11	Taxes	72,398.9	-	2.9	275.1	72,676.9	79.2
111	Taxes on income, profits, and capital gains	17,089.1	-	-	-	17,089.1	18.6
1111	Payable by individuals	7,048.6	-	-	-	7,048.6	7.7
1112	Payable by corporations and other enterprises	8,972.1	-	-	-	8,972.1	9.8
1113	Unallocable	1,068.4	-	-	-	1,068.4	1.2
112	Taxes on payroll and workforce	506.5	-	-	-	506.5	0.6
113	Taxes on property	521.3	-	-	275.1	796.4	0.9
1131	Recurrent taxes on immovable property	3.7	-	-	275.1	278.8	0.3
1134	Taxes on financial and capital transactions	-	-	-	-	-	-
1135	Other nonrecurrent taxes on property	517.6	-	-	-	517.6	0.6
114	Taxes on goods and services	51,461.8	-	2.9	-	51,464.7	56.1
1141	General taxes on goods and services	31,550.2	-	-	-	31,550.2	34.4
1142	Excises	14,423.1	-	-	-	14,423.1	15.7
1144	Taxes on specific services	3,413.1	-	-	-	3,413.1	3.7
1145	Taxes on use of goods, permission to use goods	2,075.4	-	2.9	-	2,078.3	2.3
11451	<i>Motor vehicles taxes</i>	<i>1,345.0</i>	-	-	-	<i>1,345.0</i>	<i>1.5</i>
11452	<i>Other</i>	<i>730.4</i>	-	2.9	-	<i>733.3</i>	<i>0.8</i>
1146	Other taxes on goods and services	-	-	-	-	-	-
115	Customs and other import duties	1,238.7	-	-	-	1,238.7	1.3
116	Other taxes	1,581.5	-	-	-	1,581.5	1.7
12	Social contributions	3,959.4	3,528.4	0.5	-	7,488.3	8.2
121	Social security contributions	945.4	3,528.4	-	-	4,473.8	4.9
122	Other social contributions	3,014.0	-	0.5	-	3,014.5	3.3
13	Grants	940.2	-	2,180.9	2,800.6	940.2	1.0
131	From foreign governments	569.3	-	-	-	569.3	0.6
1311	Current	511.4	-	-	-	511.4	0.6
1312	Capital	57.9	-	-	-	57.9	0.1
132	From international organizations	370.9	-	-	-	370.9	0.4
1321	Current	119.1	-	-	-	119.1	0.1
1322	Capital	251.8	-	-	-	251.8	0.3
133	From other general government units	-	-	2,180.9	2,800.6	-	-
1331	Current	-	-	1,693.6	2,800.6	-	-
1332	Capital	-	-	487.3	-	-	-
14	Other revenue	8,720.3	4,613.4	22.0	737.1	10,656.6	11.6
141	Property income	4,142.8	4,346.0	10.5	45.8	5,236.6	5.7
142	Sales of goods and services	2,936.6	267.4	6.8	45.8	3,774.4	4.1
143	Fines, penalties, and forfeits	327.8	-	4.2	691.3	332.0	0.4
144	Transfers not elsewhere classified	1,313.1	-	0.5	-	1,313.6	1.4

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

Table 7.3 - Expense, 2014
Consolidated General Government ¹

R million

GFS Code	EXPENSE	2014						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
2	EXPENSE	88,094.7	2,594.0	1,706.6	3,500.2	87,477.8	100.0	
21	Compensation of employees	32,629.6	9.1	863.7	2,185.3	35,687.7	40.8	
211	Wages and salaries	29,284.5	9.1	863.7	1,938.4	32,095.7	36.7	
212	Social contributions	3,345.1	-	-	246.9	3,592.0	4.1	
22	Use of goods and services	9,703.4	248.5	254.5	943.9	11,022.6	12.6	
24	Interest	10,122.4	-	-	2.9	6,816.8	7.8	
241	To nonresidents	643.3	-	-	-	643.3	0.7	
242	To residents other than general government	6,170.6	-	-	2.9	6,173.5	7.1	
243	To other general government units	3,308.5	-	-	-	-	-	
25	Subsidies	1,861.6	-	6.7	-	1,868.3	2.1	
251	To public corporations	672.1	-	6.7	-	678.8	0.8	
252	To private enterprises	1,189.5	-	-	-	1,189.5	1.4	
26	Grants	5,222.4	-	-	-	240.9	0.3	
261	To foreign governments	-	-	-	-	-	-	
262	To international organizations .	240.9	-	-	-	240.9	0.3	
2621	Current	240.9	-	-	-	240.9	0.3	
2622	Capital	-	-	-	-	-	-	
263	To other general government units	4,981.5	-	-	-	-	-	
2631	Current	4,494.2	-	-	-	-	-	
2632	Capital	487.3	-	-	-	-	-	
27	Social benefits	20,328.7	2,319.0	472.7	307.1	23,427.5	26.8	
271	Social security benefits	-	2,319.0	472.7	-	2,791.7	3.2	
272	Social assistance benefits	14,723.5	-	-	25.8	14,749.3	16.9	
273	Employer social benefits	5,605.2	-	-	281.3	5,886.5	6.7	
28	Other expense	8,226.6	17.4	109.0	61.0	8,414.0	9.6	
282	Miscellaneous other expense	11.3	17.4	109.0	61.0	8,402.7	9.6	
2821	Current	6,834.1	17.4	109.0	61.0	7,021.5	8.0	
2822	Capital	1,381.2	-	-	-	1,381.2	1.6	

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

Table 7.4 - Transactions in Assets and Liabilities, 2014
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2014				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
31	Net acquisition of nonfinancial assets	11,820.1	39.9	485.3	482.6	12,827.9
311	Fixed assets	10,327.9	39.9	461.4	482.6	11,311.8
3111	Buildings and structures	7,598.7	-	426.9	310.8	8,336.4
3112	Machinery and equipment	1,766.2	39.9	29.5	110.1	1,945.7
3113	Other fixed assets	963.0	-	5.1	61.7	1,029.8
314	Nonproduced assets	1,296.6	-	23.9	-	1,320.5
32	Net acquisition of financial assets	4,918.5	7,164.8	14.4	7.4	10,537.3
3201	Monetary gold and SDRs	34.0	-	-	-	34.0
3202	Currency and deposits	2,130.2	-643.0	14.4	216.4	1,727.0
3203	Securities other than shares	-	5,623.9	-	-	3,985.8
3204	Loans	2,443.3	-74.7	-	7.8	2,446.7
3205	Shares and other equity	311.0	2,116.7	-	-	2,427.7
321	Domestic	4,777.2	6,339.0	14.4	7.4	9,570.2
3212	Currency and deposits	2,133.9	-634.0	14.4	216.4	1,730.7
3213	Securities other than shares	-	5,623.9	-	-	3,985.8
3214	Loan	2,443.3	-74.7	-	7.8	2,446.7
3215	Shares and other equity	200.0	1,290.9	-	-	1,490.9
322	Foreign	141.3	825.8	-	-	967.7
33	Net incurrence of liabilities	18,814.4	1,656.9	-	177.4	19,080.9
3302	Currency and deposits	-2,421.8	-	-	39.7	-2,382.1
3303	Securities other than shares	16,904.3	-	-	-	15,266.2
3304	Loans	4,723.5	-	-	-128.1	4,665.7
3305	Shares and other equity	-	-	-	-	-
3308	Other accounts payable	-391.6	1,656.9	-	125.8	1,391.1
331	Domestic	14,577.7	1,656.9	-	177.4	14,844.2
3312	Currency and deposits	-2,421.8	-	-	39.7	-2,382.1
3313	Securities other than shares	17,093.9	-	-	-	15,455.8
3314	Loans	297.2	-	-	-128.1	239.4
3315	Shares and other equity	-	-	-	-	-
3318	Other accounts payable	-391.6	1,656.9	-	125.8	1,391.1
332	Foreign	4,236.7	-	-	-	4,236.7
3322	Currency and deposits	-	-	-	-	-
3323	Securities other than shares	-189.6	-	-	-	-189.6
3324	Loans	4,426.3	-	-	-	4,426.3
3325	Shares and other equity	-	-	-	-	-
3328	Other accounts payable	-	-	-	-	-

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

Table 7.5 - Expenditure by Functions of Government, 2014
Consolidated General Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2014					
		General Government					Consolidated General Government ¹
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	
7	TOTAL EXPENDITURE	99,914.7	2,633.9	2,191.9	3,982.8	100,305.2	100.0
701	General public services	23,770.5	-	240.6	1,278.7	1,699.4	1.7
7017	Public debt transactions	10,122.4	-	-	2.9	6,816.8	6.8
7018	Transfers of general character betw. levels of govt.	4,981.5	-	-	-	-	-
703	Public order and safety	9,407.3	-	45.3		9,452.6	9.4
704	Economic affairs	9,402.1	-	428.6	946.3	10,777.0	10.7
7042	Agriculture, forestry, fishing, and hunting	2,300.6	-	189.3	-	2,489.9	2.5
7043	Fuel and energy	129.9	-	-	-	129.9	0.1
7044	Mining, manufacturing, and construction	419.0	-	2.3	891.7	1,313.0	1.3
7045	Transport	4,266.1	-	211.1	54.6	4,531.8	4.5
7046	Communication	152.0	-	-	-	152.0	0.2
705	Environmental protection	1,336.6	-	96.6	690.0	2,123.2	2.1
706	Housing and community amenities	5,732.7	-	259.9	385.8	6,378.4	6.4
707	Health	9,469.7	-	306.0	55.9	9,831.6	9.8
708	Recreation, culture and religion	874.6	-	78.0	215.0	1,167.6	1.2
709	Education	15,226.9	-	257.6	30.5	15,515.0	15.5
710	Social protection	24,694.3	2,633.9	479.3	380.6	28,060.4	28.0

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

Table 7.6 - Transactions in Financial Assets and Liabilities by Sector, 2014
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2014				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
82	Net acquisition of financial assets	4,918.5	7,164.8	14.4	7.4	10,537.3
821	Domestic	4,777.2	6,339.0	14.4	7.4	9,570.2
8211	General government	-70.3	1,638.1	-	-	-
8212	Central bank	-	1,286.2	-	-	1,286.2
8213	Other depository corporations	2029.9	809.4	14.4	216.4	3,070.1
8214	Financial corporations not elsewhere classified	-2.4	57.7	-	-	55.3
8215	Nonfinancial corporations	873.3	2,547.6	-	-	3,420.9
8216	Households & nonprofit institutions serving h/holds	1,946.7	-	-	-209.0	1,737.7
822	Foreign	141.3	825.8	-	-	967.1
8221	General government	-	-	-	-	-
8227	International organizations	145.0	-	-	-	145.0
8228	Financial corporations other than internat'l org's	-3.7	825.8	-	-	822.1
8229	Other nonresidents	-	-	-	-	-
83	Net incurrence of liabilities	18,814.4	1,656.9	-	177.4	19,080.9
831	Domestic	14,577.7	1,656.9	-	177.4	14,844.2
8311	General government	1,638.1	-	-	-70.3	-
8312	Central bank	-1,776.3	-	-	-	-1,776.3
8313	Other depository corporations	12,457.6	-	-	-18.1	12,439.5
8314	Financial corporations not elsewhere classified	1,040.7	-	-	-	1,040.7
8315	Nonfinancial corporations	-38.2	-	-	125.8	87.6
8316	Households & nonprofit institutions serving h/holds	1,255.8	1,656.6	-	140.0	3,052.7
832	Foreign	4,236.7	-	-	-	4,236.7
8321	General government	-	-	-	-	-
8327	International organizations	4,150.6	-	-	-	4,150.6
8328	Financial corporations other than internat'l org's	275.8	-	-	-	275.8
8329	Other nonresidents	-189.6	-	-	-	-189.6

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

Table 8.1 - Statement of Government Operations, Jan-June 2015
Consolidated Central Government¹

R million

GFS Code	Statement of Government Operations	Jan-June 2015		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
	TRANSACTIONS AFFECTING NET WORTH:			
1	Revenue	40,944.2	9,026.3	44,156.9
11	Taxes	36,569.4	296.2	36,865.6
12	Social contributions	1,464.3	566.1	2,030.4
13	Grants	1,196.1	5,819.2	1,201.7
14	Other revenue	1,714.4	2,344.7	4,059.1
2	Expense	43,681.9	8,747.6	46,615.9
21	Compensation of employees	13,488.4	3,061.0	16,549.4
22	Use of goods and services	3,622.9	1,357.4	4,980.3
24	Interest	4,871.0	1.9	4,872.9
25	Subsidies	837.5	14.4	851.9
26	Grants	8,460.6	174.1	2,821.1
27	Social benefits	11,392.9	549.5	11,942.4
28	Other expense	1,008.6	3,589.2	4,597.8
GOB	Gross operating balance	- 2,737.7	278.7	- 2,459.0
	TRANSACTIONS IN NONFINANCIAL ASSETS:			
31	Net Acquisition of Nonfinancial Assets	3,566.6	154.7	3,721.3
311	Fixed assets	3,336.6	119.6	3,456.2
314	Nonproduced assets	230.0	38.8	268.8
NLB	Net lending / borrowing	- 6,304.3	124.0	- 6,180.3
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):			
32	Net acquisition of financial assets	- 112.7	86.7	11.3
321	Domestic	192.3	86.7	316.3
322	Foreign	- 305.0	-	- 305.0
33	Net incurrence of liabilities	6,191.6	- 37.3	6,191.6
331	Domestic	6,618.9	- 37.3	6,618.9
332	Foreign	- 427.3	-	- 427.3

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

Table 8.2 - Revenue, Jan-June 2015
Consolidated Central Government¹

R million

GFS Code	REVENUE	Jan-June 2015			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
Amount	%				
1	REVENUE	40,944.2	9,026.3	44,156.9	100.0
11	Taxes	36,569.4	296.2	36,865.6	83.5
111	Taxes on income, profits, and capital gains	9,257.9	-	9,257.9	21.0
1111	Payable by individuals	4,022.7	-	4,022.7	9.1
1112	Payable by corporations and other enterprises	4,583.2	-	4,583.2	10.4
1113	Unallocable	652.0	-	652.0	1.5
112	Taxes on payroll and workforce	-	296.2	296.2	0.7
113	Taxes on property	101.7	-	101.7	0.2
1131	Recurrent taxes on immovable property	0.6	-	0.6	0.0
1134	Taxes on financial and capital transactions	-	-	-	0.0
1135	Other nonrecurrent taxes on property	101.1	-	101.1	0.2
114	Taxes on goods and services	26,020.8	-	26,020.8	58.9
1141	General taxes on goods and services	16,108.4	-	16,108.4	36.5
1142	Excises	7,061.0	-	7,061.0	16.0
1144	Taxes on specific services	1,602.5	-	1,602.5	3.6
1145	Taxes on use of goods, permission to use goods	1,248.9	-	1,248.9	2.8
11451	<i>Motor vehicles taxes</i>	682.7	-	682.7	1.5
11452	<i>Other</i>	566.2	-	566.2	1.3
115	Customs and other import duties	530.0	-	530.0	1.2
116	Other taxes	659.0	-	659.0	1.5
12	Social contributions	1,464.3	566.1	2,030.4	4.6
121	Social security contributions	488.1	2.3	490.4	1.1
122	Other social contributions	976.2	563.8	1,540.0	3.5
13	Grants	1,196.1	5,819.2	1,201.7	2.7
131	From foreign governments	179.8	3.4	183.2	0.4
1311	Current	-	3.4	3.4	0.0
1312	Capital	179.8	-	179.8	0.4
132	From international organizations	1,016.3	2.2	1,018.5	2.3
1321	Current	42.1	1.9	44.0	0.1
1322	Capital	974.2	0.3	974.5	2.2
133	From other general government units	-	5,813.6	-	0.0
1331	Current	-	5,532.1	-	0.0
1332	Capital	-	281.5	-	0.0
14	Other revenue	1,714.4	2,344.7	4,059.1	9.2
141	Property income	658.0	36.1	694.1	1.6
142	Sales of goods and services	858.0	1,216.3	2,074.3	4.7
143	Fines, penalties, and forfeits	109.3	-	109.3	0.2
144	Transfers not elsewhere classified	89.1	1,092.3	1,181.4	2.7

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

Table 8.3 - Expense, Jan-June 2015
Consolidated Central Government¹

R million

GFS Code	EXPENSE	Jan-June 2015			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
2	EXPENSE	43,681.9	8,747.6	46,615.9	100.0
21	Compensation of employees	13,488.4	3,061.0	16,549.4	35.5
211	Wages and salaries	11,951.6	2,863.7	14,815.3	31.8
212	Social contributions	1,536.8	197.4	1,734.2	3.7
22	Use of goods and services	3,622.9	1,357.4	4,980.3	10.7
24	Interest	4,871.0	1.9	4,872.9	10.5
241	To nonresidents	348.4	1.9	350.3	0.8
242	To residents other than general government	3,014.7	-	3,014.7	6.5
243	To other general government units	1,507.9	-	1,507.9	3.2
25	Subsidies	837.5	14.4	851.9	1.8
251	To public corporations	345.5	14.4	359.9	0.8
252	To private enterprises	492.0	-	492.0	1.1
26	Grants	8,460.6	174.1	2,821.1	6.1
261	To foreign governments	25.8	0.1	25.9	0.1
262	To international organizations .	252.0	-	252.0	0.5
2621	Current	252.0	-	252.0	0.5
2622	Capital	-	-	-	0.0
263	To other general government units	8,182.8	174.0	2,543.2	5.5
2631	Current	7,755.5	-	2,223.4	4.8
2632	Capital	427.3	174.0	319.8	0.7
27	Social benefits	11,392.9	549.5	11,942.4	25.6
271	Social security benefits	-	-	-	0.0
272	Social assistance benefits	8,563.5	-	8,563.5	18.4
273	Employer social benefits	2,829.4	549.5	3,378.9	7.2
28	Other expense	1,008.6	3,589.2	4,597.8	9.9
282	Miscellaneous other expense	1,008.6	3,587.4	4,596.0	9.9
2821	Current	714.6	2,774.6	3,489.2	7.5
2822	Capital	294.0	812.8	1,106.8	2.4

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

Table 8.4 - Transactions in Assets and Liabilities, Jan-June 2015
Consolidated Central Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Jan-June 2015		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
31	Net acquisition of nonfinancial assets	3,566.6	154.7	3,721.3
311	Fixed assets	3,336.6	119.6	3,456.2
3111	Buildings and structures	1,682.9	15.5	1,698.4
3112	Machinery and equipment	1,500.4	90.5	1,590.9
3113	Other fixed assets	153.3	13.6	166.9
314	Nonproduced assets	230.0	38.8	268.8
32	Net acquisition of financial assets	-112.7	86.7	11.3
3201	Monetary gold and SDRs	-309.0	-	-309.0
3202	Currency and deposits	-2,104.1	86.7	-2,017.4
3203	Securities other than shares	-	-	-
3204	Loans	726.6	-	763.9
3205	Shares and other equity	1,573.8	-	1,573.8
321	Domestic	192.3	86.7	316.3
3212	Currency and deposits	-2,108.1	86.7	-2,021.4
3213	Securities other than shares	-	-	-
3214	Loans	726.6	-	763.9
3215	Shares and other equity	1,573.8	-	1,573.8
322	Foreign	-305.0	-	-305.0
33	Net incurrence of liabilities	6,191.6	-37.3	6,191.6
3302	Currency and deposits	208.6	-	208.6
3303	Securities other than shares	6,400.9	-	6,400.9
3304	Loans	-246.4	-37.3	-246.4
3305	Shares and other equity	-	-	-
3308	Other accounts payable	-171.5	-	-171.5
331	Domestic	6,618.9	-37.3	6,618.9
3312	Currency and deposits	208.6	-	208.6
3313	Securities other than shares	6,592.8	-	6,592.8
3314	Loans	-	-37.3	-
3315	Shares and other equity	-	-	-
3318	Other accounts payable	-182.5	-	-182.5
332	Foreign	-427.3	-	-427.3
3322	Currency and deposits	-	-	-
3323	Securities other than shares	-191.9	-	-191.9
3324	Loans	-246.4	-	-246.4
3325	Shares and other equity	-	-	-
3328	Other accounts payable	11.0	-	11.0

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

Table 8.5 - Expenditure by Functions of Government, Jan-June 2015
Consolidated Central Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Jan-June 2015			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
7	TOTAL EXPENDITURE	47,248.7	8,902.3	50,337.4	100.0
701	General public services	14,964.4	1,750.6	15,676.0	31.1
7017	Public debt transactions	6,378.9	0.0	6,378.9	12.7
7018	Transfers of general character betw. levels of govt.	2,369.2	174.0	2,543.2	5.1
703	Public order and safety	5,282.1	95.4	5,252.4	10.4
704	Economic affairs	3,883.8	1,452.9	4,755.6	9.4
7042	Agriculture, forestry, fishing, and hunting	1,119.0	209.6	1,137.5	2.3
7043	Fuel and energy	1,119.0	5.1	1,124.1	2.2
7044	Mining, manufacturing, and construction	22.9	-	-6.9	0.0
7045	Transport	1,296.8	328.4	1,567.8	3.1
7046	Communication	-	85.4	84.4	0.2
705	Environmental protection	633.5	18.1	636.9	1.3
706	Housing and community amenities	825.8	442.3	1,085.0	2.2
707	Health	4,497.8	125.1	4,500.4	8.9
708	Recreation, culture and religion	369.0	81.9	336.5	0.7
709	Education	6,899.7	4,112.7	7,632.7	15.2
710	Social protection	9,892.6	823.4	10,462.0	20.8

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

Table 8.6 - Transactions in Financial Assets and Liabilities by Sector, Jan-June 2015
Consolidated Central Government¹

		R million		
GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Jan-June 2015		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government¹
82	Net acquisition of financial assets	-112.7	86.7	11.3
821	Domestic	192.3	86.7	316.3
8211	General government	-0.5	-	36.8
8212	Central bank	-	-	-
8213	Other depository corporations	-2,108.1	86.7	-2,021.4
8214	Financial corporations not elsewhere classified	-1.4	-	-1.4
8215	Nonfinancial corporations	2,049.6	-	2,049.6
8216	Households & nonprofit institutions serving h/holds	252.7	-	252.7
822	Foreign	-305.0	-	-305.0
8221	General government	-	-	-
8227	International organizations	-309.0	-	-309.0
8228	Financial corporations other than internat'l org's	4.0	-	4.0
8229	Other nonresidents	-	-	-
83	Net incurrence of liabilities	6,191.6	-37.3	6,191.6
831	Domestic	6,618.9	-37.3	6,618.9
8311	General government	542.7	-37.3	542.7
8312	Central bank	-722.8	-	-722.8
8313	Other depository corporations	2,520.7	-	2,520.7
8314	Financial corporations not elsewhere classified	4,138.5	-	4,138.5
8315	Nonfinancial corporations	-	-	-
8316	Households & nonprofit institutions serving h/holds	139.8	-	139.8
832	Foreign	-427.3	-	-427.3
8321	General government	-	-	-
8327	International organizations	-235.4	-	-235.4
8328	Financial corporations other than internat'l org's	-	-	-
8329	Other nonresidents	-191.9	-	-191.9

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

Table 9.1 - Statement of Government Operations, Jan-June 2015
Consolidated General Government ¹

R million

GFS Code	Statement of Government Operations	Jan-June 2015				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
	TRANSACTIONS AFFECTING NET WORTH:					
1	Revenue	44,156.9	4,025.4	1,047.1	2,025.0	47,137.9
11	Taxes	36,865.6	-	1.7	143.4	37,010.7
12	Social contributions	2,030.4	1,845.7	0.3	-	3,876.4
13	Grants	1,201.7	-	1,033.8	1,509.4	1,201.7
14	Other revenue	4,059.1	2,179.7	11.3	372.2	5,049.1
2	Expense	46,615.9	1,334.1	898.3	1,828.9	46,560.8
21	Compensation of employees	16,549.4	3.8	443.3	1,128.7	18,125.2
22	Use of goods and services	4,980.3	136.7	118.9	489.8	5,660.4
24	Interest	4,872.9	-	-	0.9	3,365.9
25	Subsidies	851.9	-	5.4	-	857.3
26	Grants	2,821.1	-	-	-	277.9
27	Social benefits	11,942.4	1,183.8	281.8	173.4	13,581.4
28	Other expense	4,597.8	9.8	48.9	36.1	4,692.6
GOB	Gross operating balance	- 2,459.0	2,691.3	148.8	196.1	577.2
	TRANSACTIONS IN NONFINANCIAL ASSETS:					
31	Net Acquisition of Nonfinancial Assets	3,721.3	8.0	139.3	167.0	4,035.6
311	Fixed assets	3,456.2	8.0	138.9	166.2	3,769.3
314	Nonproduced assets	268.8	-	0.4	-	269.2
NLB	Net lending / borrowing	- 6,180.3	2,683.3	9.5	29.1	- 3,458.4
	ASSETS AND LIABILITIES (FINANCING):					
32	Net acquisition of financial assets	11.3	2,683.3	9.5	66.6	2,190.5
321	Domestic	316.3	2252.0	9.5	66.6	2064.2
322	Foreign	- 305.0	431.3	-	-	126.3
33	Net incurrence of liabilities	6,191.6	-	-	37.5	5,648.9
331	Domestic	6,618.9	-	-	37.5	6076.2
332	Foreign	- 427.3	-	-	-	-427.3

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

Table 9.2 - Revenue, Jan-June 2015
Consolidated General Government ¹

R million

GFS Code	REVENUE	Jan-June 2015						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
1	REVENUE	44,156.9	4,025.4	1,047.1	2,025.0	47,137.9	100.0	
11	Taxes	36,865.6	-	1.7	143.4	37,010.7	78.5	
111	Taxes on income, profits, and capital gains	9,257.9	-	-	-	9,257.9	19.6	
1111	Payable by individuals	4,022.7	-	-	-	4,022.7	8.5	
1112	Payable by corporations and other enterprises	4,583.2	-	-	-	4,583.2	9.7	
1113	Unallocable	652.0	-	-	-	652.0	1.4	
112	Taxes on payroll and workforce	296.2	-	-	-	296.2	0.6	
113	Taxes on property	101.7	-	-	143.4	245.1	0.5	
1131	Recurrent taxes on immovable property	0.6	-	-	143.4	144.0	0.3	
1134	Taxes on financial and capital transactions	-	-	-	-	-	-	
1135	Other nonrecurrent taxes on property	101.1	-	-	-	101.1	0.2	
114	Taxes on goods and services	26,020.8	-	1.7	-	26,022.5	55.2	
1141	General taxes on goods and services	16,108.4	-	-	-	16,108.4	34.2	
1142	Excises	7,061.0	-	-	-	7,061.0	15.0	
1144	Taxes on specific services	1,602.5	-	-	-	1,602.5	3.4	
1145	Taxes on use of goods, permission to use goods	1,248.9	-	1.7	-	1,250.6	2.7	
11451	<i>Motor vehicles taxes</i>	682.7	-	-	-	682.7	1.4	
11452	<i>Other</i>	566.2	-	1.7	-	567.9	1.2	
1146	Other taxes on goods and services	-	-	-	-	-	-	
115	Customs and other import duties	530.0	-	-	-	530.0	1.1	
116	Other taxes	659.0	-	-	-	659.0	1.4	
12	Social contributions	2,030.4	1,845.7	0.3	-	3,876.4	8.2	
121	Social security contributions	490.4	1,845.7	-	-	2,336.1	5.0	
122	Other social contributions	1,540.0	-	0.3	-	1,540.3	3.3	
13	Grants	1,201.7	-	1,033.8	1,509.4	1,201.7	2.5	
131	From foreign governments	183.2	-	-	-	183.2	0.4	
1311	Current	3.4	-	-	-	3.4	0.0	
1312	Capital	179.8	-	-	-	179.8	0.4	
132	From international organizations	1,018.5	-	-	-	1,018.5	2.2	
1321	Current	44.0	-	-	-	44.0	0.1	
1322	Capital	974.5	-	-	-	974.5	2.1	
133	From other general government units	-	-	1,033.8	1,509.4	-	-	
1331	Current	-	-	888.0	1,335.4	-	-	
1332	Capital	-	-	145.8	174.0	-	-	
14	Other revenue	4,059.1	2,179.7	11.3	372.2	5,049.1	10.7	
141	Property income	694.1	2,036.6	5.2	19.6	1,247.6	2.6	
142	Sales of goods and services	2,074.3	143.1	3.9	352.6	2,508.5	5.3	
143	Fines, penalties, and forfeits	109.3	-	1.8	-	111.1	0.2	
144	Transfers not elsewhere classified	1,181.4	-	0.4	-	1,181.8	2.5	

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

Table 9.3 - Expense, Jan-June 2015
Consolidated General Government ¹

R million

GFS Code	EXPENSE	Jan-June 2015						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
2	EXPENSE	46,615.9	1,334.1	898.3	1,828.9	46,560.8	100.0	
21	Compensation of employees	16,549.4	3.8	443.3	1,128.7	18,125.2	38.9	
211	Wages and salaries	14,815.3	3.8	443.3	1,042.1	16,304.5	35.0	
212	Social contributions	1,734.2	-	-	86.6	1,820.8	3.9	
22	Use of goods and services	4,980.3	136.7	118.9	489.8	5,660.4	12.2	
24	Interest	4,872.9	-	-	0.9	3,365.9	7.2	
241	To nonresidents	350.3	-	-	-	350.3	0.8	
242	To residents other than general government	3,014.7	-	-	0.9	3,015.6	6.5	
243	To other general government units	1,507.9	-	-	-	-	0.0	
25	Subsidies	851.9	-	5.4	-	857.3	1.8	
251	To public corporations	359.9	-	5.4	-	365.3	0.8	
252	To private enterprises	492.0	-	-	-	492.0	1.1	
26	Grants	2,821.1	-	-	-	277.9	0.6	
261	To foreign governments	25.9	-	-	-	25.9	0.1	
262	To international organizations .	252.0	-	-	-	252.0	0.5	
2621	Current	252.0	-	-	-	252.0	0.5	
2622	Capital	-	-	-	-	-	-	
263	To other general government units	2,543.2	-	-	-	-	-	
2631	Current	2,223.4	-	-	-	-	-	
2632	Capital	319.8	-	-	-	-	-	
27	Social benefits	11,942.4	1,183.8	281.8	173.4	13,581.4	29.2	
271	Social security benefits	-	1,183.8	200.8	-	1,384.6	3.0	
272	Social assistance benefits	8,563.5	-	81.0	14.7	8,659.2	18.6	
273	Employer social benefits	3,378.9	-	-	158.7	3,537.6	7.6	
28	Other expense	4,597.8	9.8	48.9	36.1	4,692.6	10.1	
282	Miscellaneous other expense	4,596.0	9.8	48.9	36.1	4,690.8	10.1	
2821	Current	3,489.2	9.8	48.2	36.1	3,583.3	7.7	
2822	Capital	1,106.8	-	0.7	0.1	1,107.6	2.4	

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

Table 9.4 - Transactions in Assets and Liabilities, Jan-June 2015
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	Jan-June 2015				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
31	Net acquisition of nonfinancial assets	3,721.3	8.0	139.3	167.0	4,035.6
311	Fixed assets	3,456.2	8.0	138.9	166.2	3,769.3
3111	Buildings and structures	1,698.4	8.0	125.4	243.7	2,075.5
3112	Machinery and equipment	1,590.9	0.0	12.1	44.0	1,647.0
3113	Other fixed assets	166.9	-	1.4	-121.5	46.8
314	Nonproduced assets	268.8	-	0.4	-	269.2
32	Net acquisition of financial assets	11.3	2,683.3	9.5	66.6	2,190.5
3201	Monetary gold and SDRs	-309.0	-	-	-	-309.0
3202	Currency and deposits	-2,017.4	-820.5	9.5	66.6	-2,761.8
3203	Securities other than shares	-	1,886.9	-	-	1,344.2
3204	Loans	763.9	-20.5	-	-	705.9
3205	Shares and other equity	1,573.8	1,637.5	-	-	3,211.3
321	Domestic	316.3	2,252.0	9.5	66.6	2,064.2
3212	Currency and deposits	-2,021.4	-820.5	9.5	66.6	-2,765.8
3213	Securities other than shares	-	1,886.9	-	-	1,344.2
3214	Loan	763.9	-20.5	-	-	705.9
3215	Shares and other equity	1,573.8	1,206.2	-	-	2,780.0
322	Foreign	-305.0	431.3	-	-	126.3
33	Net incurrence of liabilities	6,191.6	-	-	37.5	5,648.9
3302	Currency and deposits	208.6	-	-	-	208.6
3303	Securities other than shares	6,400.9	-	-	-	5,858.2
3304	Loans	-246.4	-	-	37.5	-246.4
3305	Shares and other equity	-	-	-	-	0.0
3308	Other accounts payable	-171.5	-	-	-	-171.5
331	Domestic	6,618.9	-	-	37.5	6,076.2
3312	Currency and deposits	208.6	-	-	-	208.6
3313	Securities other than shares	6,592.8	-	-	-	6,050.1
3314	Loans	-	-	-	37.5	-
3315	Shares and other equity	-	-	-	-	-
3318	Other accounts payable	-182.5	-	-	-	-182.5
332	Foreign	-427.3	-	-	-	-427.3
3322	Currency and deposits	-	-	-	-	-
3323	Securities other than shares	-191.9	-	-	-	-191.9
3324	Loans	-246.4	-	-	-	-246.4
3325	Shares and other equity	-	-	-	-	-
3328	Other accounts payable	11.0	-	-	-	11.0

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

Table 9.5 - Expenditure by Functions of Government, Jan-June 2015
Consolidated General Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	Jan-June 2015					
		General Government				Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%
7	TOTAL EXPENDITURE	50,337.5	1,342.1	1,037.7	1,995.8	50,596.7	100.0
701	General public services	15,676.0	-	120.2	540.7	12,285.8	24.3
7017	Public debt transactions	6,378.9	-	-	-	4,871.0	9.6
7018	Transfers of general character betw. levels of govt.	2,543.2	-	-	-	-	-
703	Public order and safety	5,252.4	-	23.1	-	5,275.5	10.4
704	Economic affairs	4,755.6	-	153.0	559.1	5,467.7	10.8
7042	Agriculture, forestry, fishing, and hunting	1,137.5	-	83.7	-	1,221.2	2.4
7043	Fuel and energy	1,124.1	-	-	-	1,124.1	2.2
7044	Mining, manufacturing, and construction	-6.9	-	0.7	470.8	464.6	0.9
7045	Transport	1,567.8	-	45.3	87.4	1,700.5	3.4
7046	Communication	84.4	-	-	-	84.4	0.2
705	Environmental protection	636.9	-	51.5	463.2	1,151.6	2.3
706	Housing and community amenities	1,085.0	-	90.8	53.5	1,229.3	2.4
707	Health	4,500.4	-	148.4	-	4,648.8	9.2
708	Recreation, culture and religion	336.5	-	35.4	168.2	540.1	1.1
709	Education	7,632.7	-	144.1	-	7,776.8	15.4
710	Social protection	10,462.0	1,342.1	271.2	211.1	12,221.1	24.2

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

Table 9.6 - Transactions in Financial Assets and Liabilities by Sector, Jan-June 2015
Consolidated General Government¹

		R million				
GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	Jan-June 2015				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
82	Net acquisition of financial assets	11.3	2,683.3	9.5	66.6	2,190.5
821	Domestic	316.3	2,252.0	9.5	66.6	2,064.2
8211	General government	36.8	543.4	-	-	-
8212	Central bank	-	771.8	-	-	771.8
8213	Other depository corporations	-2021.4	-816.2	9.5	66.6	-2,761.5
8214	Financial corporations not elsewhere classified	-1.4	606.5	-	-	605.1
8215	Nonfinancial corporations	2049.6	1,146.4	-	-	3,196.0
8216	Households & nonprofit institutions serving h/holds	252.7	-	-	0.0	252.7
822	Foreign	-305.0	431.3	-	-	126.3
8221	General government	-	-	-	-	-
8227	International organizations	-309.0	-	-	-	-309.0
8228	Financial corporations other than internat'l org's	4.0	431.3	-	-	435.3
8229	Other nonresidents	-	-	-	-	-
83	Net incurrence of liabilities	6,191.6	-	-	37.5	5,648.9
831	Domestic	6,618.9	-	-	37.5	6,076.2
8311	General government	542.7	-	-	37.5	-
8312	Central bank	-722.8	-	-	-	-722.8
8313	Other depository corporations	2,520.7	-	-	-	2,520.7
8314	Financial corporations not elsewhere classified	4,138.5	-	-	-	4,138.5
8315	Nonfinancial corporations	-	-	-	-	-
8316	Households & nonprofit institutions serving h/holds	139.8	-	-	-	139.8
832	Foreign	-427.3	-	-	-	-427.3
8321	General government	-	-	-	-	-
8327	International organizations	-235.4	-	-	-	-235.4
8328	Financial corporations other than internat'l org's	-	-	-	-	-
8329	Other nonresidents	-191.9	-	-	-	-191.9

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

Table 10.1 - Statement of Government Operations, 2015-2016
Consolidated Central Government¹

R million

GFS Code	Statement of Government Operations	2015-2016		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹
	TRANSACTIONS AFFECTING NET WORTH:			
1	Revenue	89,945.6	20,864.3	94,631.1
11	Taxes	78,223.7	592.3	78,816.0
12	Social contributions	3,059.7	1,252.6	4,312.3
13	Grants	333.4	14,872.0	326.6
14	Other revenue	8,328.8	4,147.4	11,176.2
2	Expense	98,834.8	17,928.8	100,584.9
21	Compensation of employees	29,134.7	6,754.4	35,889.1
22	Use of goods and services	8,365.3	2,714.4	11,079.7
24	Interest	10,117.8	8.5	10,126.3
25	Subsidies	1,767.9	139.8	1,907.7
26	Grants	20,839.6	1,300.2	5,961.0
27	Social benefits	25,022.5	1,223.3	26,245.8
28	Other expense	3,587.0	5,788.3	9,375.3
GOB	Gross operating balance	- 8,889.3	2,935.5	- 5,953.8
	TRANSACTIONS IN NONFINANCIAL ASSETS:			
31	Net Acquisition of Nonfinancial Assets	5,914.4	309.6	6,224.0
311	Fixed assets	5,272.7	239.4	5,512.1
314	Nonproduced assets	641.7	77.6	719.3
NLB	Net lending / borrowing	- 14,803.7	2,625.9	- 12,177.8
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):			
32	Net acquisition of financial assets	10,415.9	2,574.7	13,041.9
321	Domestic	10,403.7	2,574.7	13,029.7
322	Foreign	12.2	-	12.2
33	Net incurrence of liabilities	25,219.6	- 51.3	25,219.6
331	Domestic	26,405.6	- 51.3	26,405.6
332	Foreign	- 1,186.0	-	- 1,186.0

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

Table 10.2 - Revenue, 2015-2016
Consolidated Central Government¹

R million

GFS Code	REVENUE	2015-2016			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
Amount	%				
1	REVENUE	89,945.6	20,864.3	94,631.1	100.0
11	Taxes	78,223.7	592.3	78,816.0	83.3
111	Taxes on income, profits, and capital gains	19,175.9	-	19,175.9	20.3
1111	Payable by individuals	7,620.8	-	7,620.8	8.1
1112	Payable by corporations and other enterprises	10,458.7	-	10,458.7	11.1
1113	Unallocable	1,096.4	-	1,096.4	1.2
112	Taxes on payroll and workforce	-	592.3	592.3	0.6
113	Taxes on property	167.2	-	167.2	0.2
1131	Recurrent taxes on immovable property	3.8	-	3.8	0.0
1134	Taxes on financial and capital transactions	-	-	-	-
1135	Other nonrecurrent taxes on property	163.4	-	163.4	0.2
114	Taxes on goods and services	55,822.2	-	55,822.2	59.0
1141	General taxes on goods and services	34,496.7	-	34,496.7	36.5
1142	Excises	15,632.5	-	15,632.5	16.5
1144	Taxes on specific services	3,162.7	-	3,162.7	3.3
1145	Taxes on use of goods, permission to use goods	2,530.3	-	2,530.3	2.7
11451	<i>Motor vehicles taxes</i>	<i>1,429.6</i>	<i>-</i>	<i>1,429.6</i>	<i>1.5</i>
11452	<i>Other</i>	<i>1,100.8</i>	<i>-</i>	<i>1,100.8</i>	<i>1.2</i>
115	Customs and other import duties	1,346.9	-	1,346.9	1.4
116	Other taxes	1,711.6	-	1,711.6	1.8
12	Social contributions	3,059.7	1,252.6	4,312.3	4.6
121	Social security contributions	1,019.9	4.7	1,024.6	1.1
122	Other social contributions	2,039.8	1,247.9	3,287.7	3.5
13	Grants	333.4	14,872.0	326.6	0.3
131	From foreign governments	114.9	6.9	121.8	0.1
1311	Current	-	6.9	6.9	0.0
1312	Capital	114.9	-	114.9	0.1
132	From international organizations	218.5	4.4	222.9	0.2
1321	Current	73.9	3.8	77.7	0.1
1322	Capital	144.5	0.6	145.1	0.2
133	From other general government units	-	14,860.7	- 18.1	0.0
1331	Current	-	12,150.6	- 0.7	0.0
1332	Capital	-	2,710.1	- 17.4	0.0
14	Other revenue	8,328.8	4,147.4	11,176.2	11.8
141	Property income	3,929.1	22.1	3,951.2	4.2
142	Sales of goods and services	1,723.1	1,054.2	2,777.3	2.9
143	Fines, penalties, and forfeits	244.2	-	244.2	0.3
144	Transfers not elsewhere classified	2,432.4	3,071.1	4,203.5	4.4

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

Table 10.3 - Expense, 2015-2016
Consolidated Central Government¹

R million

GFS Code	EXPENSE	2015-2016			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
2	EXPENSE	98,834.8	17,928.8	100,584.9	100.0
21	Compensation of employees	29,134.7	6,754.4	35,889.1	35.7
211	Wages and salaries	25,833.1	6,358.7	32,191.8	32.0
212	Social contributions	3,301.6	395.7	3,697.3	3.7
22	Use of goods and services	8,365.3	2,714.4	11,079.7	11.0
24	Interest	10,117.8	8.5	10,126.3	10.1
241	To nonresidents	668.9	4.5	673.4	0.7
242	To residents other than general government	6,433.2	4.0	6,437.2	6.4
243	To other general government units	3,015.7	-	3,015.7	3.0
25	Subsidies	1,767.9	139.8	1,907.7	1.9
251	To public corporations	1,704.4	28.8	1,733.2	1.7
252	To private enterprises	63.6	111.0	174.6	0.2
26	Grants	20,839.6	1,300.2	5,961.0	5.9
261	To foreign governments	21.0	0.2	21.2	-
262	To international organizations .	284.3	-	284.3	0.3
2621	Current	284.3	-	284.3	0.3
2622	Capital	-	-	-	0.0
263	To other general government units	20,534.3	1,300.0	5,655.5	5.6
2631	Current	17,141.8	1,300.0	4,990.5	5.0
2632	Capital	3,392.5	-	665.0	0.7
27	Social benefits	25,022.5	1,223.3	26,245.8	26.1
271	Social security benefits	-	-	-	0.0
272	Social assistance benefits	18,979.0	-	18,979.0	18.9
273	Employer social benefits	6,043.5	1,223.3	7,266.8	7.2
28	Other expense	3,587.0	5,788.3	9,375.3	9.3
282	Miscellaneous other expense	3,587.0	5,784.6	9,371.6	9.3
2821	Current	2,230.6	5,784.6	8,015.2	8.0
2822	Capital	1,356.4	-	1,356.4	1.3

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

Table 10.4 - Transactions in Assets and Liabilities, 2015-2016
Consolidated Central Government¹

		R million		
GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2015-2016		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government¹
31	Net acquisition of nonfinancial assets	5,914.4	309.6	6,224.0
311	Fixed assets	5,272.7	239.4	5,512.1
3111	Buildings and structures	2,923.3	31.1	2,954.4
3112	Machinery and equipment	1,980.9	181.1	2,162.0
3113	Other fixed assets	368.4	27.2	395.7
314	Nonproduced assets	641.7	77.6	719.3
32	Net acquisition of financial assets	10,415.9	2,574.7	13,041.9
3201	Monetary gold and SDRs	-420.7	-	-420.7
3202	Currency and deposits	10,305.8	2,574.7	12,880.5
3203	Securities other than shares	-	-	-
3204	Loans	-2,003.4	-	-1,952.1
3205	Shares and other equity	2,534.2	-	2,534.2
321	Domestic	10,403.7	2,574.7	13,029.7
3212	Currency and deposits	10,305.8	2,574.7	12,880.5
3213	Securities other than shares	-	-	-
3214	Loans	-2,003.4	-	-1,952.1
3215	Shares and other equity	2,101.3	-	2,101.3
322	Foreign	12.2	-	12.2
33	Net incurrence of liabilities	25,219.6	-51.3	25,219.6
3302	Currency and deposits	314.0	-	314.0
3303	Securities other than shares	25,789.3	-	25,789.3
3304	Loans	-1,325.4	-51.3	-1,325.4
3305	Shares and other equity	139.4	-	139.4
3308	Other accounts payable	302.3	-	302.3
331	Domestic	26,405.6	-51.3	26,405.6
3312	Currency and deposits	314.0	-	314.0
3313	Securities other than shares	25,789.3	-	25,789.3
3314	Loans	-	-51.3	-
3315	Shares and other equity	-	-	-
3318	Other accounts payable	302.3	-	302.3
332	Foreign	-1,186.0	-	-1,186.0
3322	Currency and deposits	-	-	-
3323	Securities other than shares	-	-	-
3324	Loans	-1,325.4	-	-1,325.4
3325	Shares and other equity	139.4	-	139.4
3328	Other accounts payable	-	-	-

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

Table 10.5 - Expenditure by Functions of Government, 2015-2016
Consolidated Central Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2015-2016			
		Central Government			
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government ¹	
				Amount	%
7	TOTAL EXPENDITURE	104,749.2	18,238.5	106,808.9	100.0
701	General public services	26,235.5	4,617.0	26,903.3	25.2
7017	Public debt transactions	10,129.1	4.0	10,133.1	9.5
7018	Transfers of general character betw. levels of govt.	5,655.5	1,300.0	5,655.5	5.3
703	Public order and safety	9,965.3	202.4	9,966.0	9.3
704	Economic affairs	8,199.5	2,058.8	8,795.8	8.2
7042	Agriculture, forestry, fishing, and hunting	2,340.8	449.8	2,374.0	2.2
7043	Fuel and energy	43.5	-	43.5	0.0
7044	Mining, manufacturing, and construction	817.0	10.2	706.3	0.7
7045	Transport	2,718.3	676.4	3,268.9	3.1
7046	Communication	-	176.2	173.5	0.2
705	Environmental protection	1,559.9	38.4	1,542.5	1.4
706	Housing and community amenities	4,562.6	296.3	2,666.7	2.5
707	Health	9,686.0	268.2	9,728.8	9.1
708	Recreation, culture and religion	779.0	173.7	721.4	0.7
709	Education	14,400.6	8,778.0	15,935.9	14.9
710	Social protection	29,360.9	1,805.9	30,548.6	28.6

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

Table 10.6 - Transactions in Financial Assets and Liabilities by Sector, 2015-2016
Consolidated Central Government¹

		R million		
GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2015-2016		
		Central Government		
		Budgetary Central Government	Extra Budgetary	Consolidated Central Government¹
82	Net acquisition of financial assets	10,415.9	2,574.7	13,041.9
821	Domestic	10,403.7	2,574.7	13,029.7
8211	General government	-51.3	-	-
8212	Central bank	-	-	-
8213	Other depository corporations	7,959.8	2,574.7	10,534.5
8214	Financial corporations not elsewhere classified	3,060.6	-	3,060.6
8215	Nonfinancial corporations	-846.8	-	-846.8
8216	Households & nonprofit institutions serving h/holds	281.3	-	281.3
822	Foreign	12.2	-	12.2
8221	General government	-	-	-
8227	International organizations	12.2	-	12.2
8228	Financial corporations other than internat'l org's	-	-	-
8229	Other nonresidents	-	-	-
83	Net incurrence of liabilities	25,219.6	-51.3	25,219.6
831	Domestic	26,405.6	-51.3	26,405.6
8311	General government	-6,100.7	-51.3	-6,100.7
8312	Central bank	769.4	-	769.4
8313	Other depository corporations	16,722.8	-	16,722.8
8314	Financial corporations not elsewhere classified	9,389.4	-	9,389.4
8315	Nonfinancial corporations	5,420.2	-	5,420.2
8316	Households & nonprofit institutions serving h/holds	204.4	-	204.4
832	Foreign	-1,186.0	-	-1,186.0
8321	General government	-	-	-
8327	International organizations	-1,325.4	-	-1,325.4
8328	Financial corporations other than internat'l org's	-	-	-
8329	Other nonresidents	139.4	-	139.4

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

Table 11.1 - Statement of Government Operations, 2015-2016
Consolidated General Government ¹

R million

GFS Code	Statement of Government Operations	2015-2016				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
	TRANSACTIONS AFFECTING NET WORTH:					
1	Revenue	94,631.1	8,050.9	2,710.8	3,998.6	100,590.2
11	Taxes	78,816.0	-	1.9	292.3	79,110.2
12	Social contributions	4,312.3	3,691.3	0.3	-	8,003.9
13	Grants	326.6	-	2,696.2	2,959.3	326.6
14	Other revenue	11,176.2	4,359.6	12.5	747.0	13,149.5
2	Expense	100,584.9	2,668.2	2,088.9	3,864.8	100,405.5
21	Compensation of employees	35,889.1	7.5	962.7	2,285.5	39,144.8
22	Use of goods and services	11,079.7	273.4	330.2	1,039.7	12,592.8
24	Interest	10,126.3	-	-	3.8	7,114.4
25	Subsidies	1,907.7	-	14.1	-	1,921.8
26	Grants	5,961.0	-	-	-	305.5
27	Social benefits	26,245.8	2,367.7	651.4	375.9	29,640.8
28	Other expense	9,375.3	19.6	130.6	159.9	9,685.4
GOB	Gross operating balance	- 5,953.8	5,382.7	621.9	133.8	184.7
	TRANSACTIONS IN NONFINANCIAL ASSETS:					
31	Net Acquisition of Nonfinancial Assets	6,224.0	16.0	693.7	290.1	7,223.8
311	Fixed assets	5,512.1	16.0	689.5	287.8	6,505.4
314	Nonproduced assets	719.3	-	4.2	-	723.5
NLB	Net lending / borrowing	- 12,177.7	5,366.7	- 71.8	- 156.3	- 7,039.1
	ASSETS AND LIABILITIES (FINANCING):					
32	Net acquisition of financial assets	13,041.9	5,366.7	- 71.8	- 158.4	24,281.2
321	Domestic	13,029.7	4504.1	-71.8	-158.4	23,406.4
322	Foreign	12.2	862.6	-	-	874.8
33	Net incurrence of liabilities	25,219.6	-	-	- 2.1	31,320.3
331	Domestic	26,405.6	-	-	-2.1	32,506.3
332	Foreign	- 1,186.0	-	-	-	- 1,186.0

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

Table 11.2 - Revenue, 2015-2016
Consolidated General Government ¹

R million

GFS Code	REVENUE	2015-2016						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
1	REVENUE	94,631.1	8,050.9	2,710.8	3,998.6	100,590.2	100.0	
11	Taxes	78,816.0	0.0	1.9	292.3	79,110.2	78.6	
111	Taxes on income, profits, and capital gains	19,175.9	-	-	-	19,175.9	19.1	
1111	Payable by individuals	7,620.8	-	-	-	7,620.8	7.6	
1112	Payable by corporations and other enterprises	10,458.7	-	-	-	10,458.7	10.4	
1113	Unallocable	1,096.4	-	-	-	1,096.4	1.1	
112	Taxes on payroll and workforce	592.3	-	-	-	592.3	0.6	
113	Taxes on property	167.2	-	-	292.3	459.5	0.5	
1131	Recurrent taxes on immovable property	3.8	-	-	292.3	296.1	0.3	
1134	Taxes on financial and capital transactions	-	-	-	-	-	-	
1135	Other nonrecurrent taxes on property	163.4	-	-	-	163.4	0.2	
114	Taxes on goods and services	55,822.2	-	1.9	-	55,824.1	55.5	
1141	General taxes on goods and services	34,496.7	-	-	-	34,496.7	34.3	
1142	Excises	15,632.5	-	-	-	15,632.5	15.5	
1144	Taxes on specific services	3,162.7	-	-	-	3,162.7	3.1	
1145	Taxes on use of goods, permission to use goods	2,530.3	-	1.9	-	2,532.2	2.5	
11451	<i>Motor vehicles taxes</i>	<i>1,429.6</i>	-	-	-	<i>1,429.6</i>	<i>1.4</i>	
11452	<i>Other</i>	<i>1,100.8</i>	-	<i>1.9</i>	-	<i>1,102.7</i>	<i>1.1</i>	
1146	Other taxes on goods and services	-	-	-	-	-	-	
115	Customs and other import duties	1,346.9	-	-	-	1,346.9	1.3	
116	Other taxes	1,711.6	-	-	-	1,711.6	1.7	
12	Social contributions	4,312.3	3,691.3	0.3	-	8,003.9	8.0	
121	Social security contributions	1,024.6	3,691.3	-	-	4,715.9	4.7	
122	Other social contributions	3,287.7	-	0.3	-	3,288.0	3.3	
13	Grants	326.6	-	2,696.2	2,959.3	326.6	0.3	
131	From foreign governments	121.8	-	-	-	121.8	0.1	
1311	Current	6.9	-	-	-	6.9	0.0	
1312	Capital	114.9	-	-	-	114.9	0.1	
132	From international organizations	222.9	-	-	-	222.9	0.2	
1321	Current	77.7	-	-	-	77.7	0.1	
1322	Capital	145.1	-	-	-	145.1	0.1	
133	From other general government units	- 18.1	-	2,696.2	2,959.3	- 18.1	0.0	
1331	Current	- 0.7	-	2,031.2	2,959.3	- 0.7	0.0	
1332	Capital	- 17.4	-	665.0	-	- 17.4	0.0	
14	Other revenue	11,176.2	4,359.6	12.5	747.0	13,149.5	13.1	
141	Property income	3,951.2	4,073.3	5.2	33.7	5,047.6	5.0	
142	Sales of goods and services	2,777.3	286.3	4.4	713.4	3,651.2	3.6	
143	Fines, penalties, and forfeits	244.2	-	2.4	-	246.6	0.2	
144	Transfers not elsewhere classified	4,203.5	-	0.6	-	4,204.1	4.2	

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

Table 11.3 - Expense, 2015-2016
Consolidated General Government ¹

R million

GFS Code	EXPENSE	2015-2016					
		General Government					Consolidated General Government ¹
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	
2	EXPENSE	100,584.9	2,668.2	2,088.9	3,864.8	100,405.5	100.0
21	Compensation of employees	35,889.1	7.5	962.7	2,285.5	39,144.8	39.0
211	Wages and salaries	32,191.8	7.5	962.7	2,131.3	35,293.3	35.2
212	Social contributions	3,697.3	-	-	154.2	3,851.5	3.8
22	Use of goods and services	11,079.7	273.4	330.2	1,039.7	12,592.8	12.5
24	Interest	10,126.3	-	-	3.8	7,114.4	7.1
241	To nonresidents	673.4	-	-	-	673.4	0.7
242	To residents other than general government	6,437.2	-	-	3.8	6,441.0	6.4
243	To other general government units	3,015.7	-	-	-	-	0.0
25	Subsidies	1,907.7	-	14.1	-	1,921.8	1.9
251	To public corporations	1,733.2	-	14.1	-	1,747.2	1.7
252	To private enterprises	174.6	-	-	-	174.6	0.2
26	Grants	5,961.0	-	-	-	305.5	0.3
261	To foreign governments	21.2	-	-	-	21.2	0.0
262	To international organizations .	284.3	-	-	-	284.3	0.3
2621	Current	284.3	-	-	-	284.3	0.3
2622	Capital	-	-	-	-	-	0.0
263	To other general government units	5,655.5	-	-	-	-	0.0
2631	Current	4,990.5	-	-	-	-	0.0
2632	Capital	665.0	-	-	-	-	0.0
27	Social benefits	26,245.8	2,367.7	651.4	375.9	29,640.8	29.5
271	Social security benefits	-	2,367.7	456.6	-	2,824.3	2.8
272	Social assistance benefits	18,979.0	-	194.8	31.3	19,205.1	19.1
273	Employer social benefits	7,266.8	-	-	344.6	7,611.4	7.6
28	Other expense	9,375.3	19.6	130.6	159.9	9,685.4	9.6
282	Miscellaneous other expense	9,371.6	19.6	130.6	159.9	9,681.7	9.6
2821	Current	8,015.2	19.6	130.6	159.8	8,325.2	8.3
2822	Capital	1,356.4	-	-	0.1	1,356.5	1.4

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

Table 11.4 - Transactions in Assets and Liabilities, 2015-2016
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN ASSETS AND LIABILITIES	2015-2016				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
31	Net acquisition of nonfinancial assets	6,224.0	16.0	693.7	290.1	7,223.8
311	Fixed assets	5,512.1	16.0	689.5	287.8	6,505.4
3111	Buildings and structures	2,954.4	16.0	643.9	315.6	3,929.9
3112	Machinery and equipment	2,162.0	0.0	41.1	68.1	2,271.2
3113	Other fixed assets	395.7	-	4.5	-95.9	304.3
314	Nonproduced assets	719.3	-	4.2	-	723.5
32	Net acquisition of financial assets	13,041.9	5,366.7	-71.8	-158.4	24,281.2
3201	Monetary gold and SDRs	-420.7	-	-	-	-420.7
3202	Currency and deposits	12,880.5	-1,641.0	-71.8	-158.4	11,009.3
3203	Securities other than shares	-	3,773.8	-	-	9,876.6
3204	Loans	-1,952.1	-41.0	-	-	-1,993.1
3205	Shares and other equity	2,534.2	3,274.9	-	-	5,809.1
321	Domestic	13,029.7	4,504.1	-71.8	-158.4	23,406.4
3212	Currency and deposits	12,880.5	-1,641.0	-71.8	-158.4	11,009.3
3213	Securities other than shares	-	3,773.8	-	-	9,876.6
3214	Loan	-1,952.1	-41.0	-	-	-1,993.1
3215	Shares and other equity	2,101.3	2,412.3	-	-	4,513.6
322	Foreign	12.2	862.6	-	-	874.8
33	Net incurrence of liabilities	25,219.6	-	-	-2.1	31,320.3
3302	Currency and deposits	314.0	-	-	-	314.0
3303	Securities other than shares	25,789.3	-	-	-	31,891.0
3304	Loans	-1,325.4	-	-	-2.1	-1,326.4
3305	Shares and other equity	139.4	-	-	-	139.4
3308	Other accounts payable	302.3	-	-	-	302.3
331	Domestic	26,405.6	-	-	-2.1	32,506.3
3312	Currency and deposits	314.0	-	-	-	314.0
3313	Securities other than shares	25,789.3	-	-	-	31,891.0
3314	Loans	-	-	-	-2.1	-1.0
3315	Shares and other equity	-	-	-	-	-
3318	Other accounts payable	302.3	-	-	-	302.3
332	Foreign	-1,186.0	-	-	-	-1,186.0
3322	Currency and deposits	-	-	-	-	-
3323	Securities other than shares	-	-	-	-	-
3324	Loans	-1,325.4	-	-	-	-1,325.4
3325	Shares and other equity	139.4	-	-	-	139.4
3328	Other accounts payable	-	-	-	-	-

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

Table 11.5 - Expenditure by Functions of Government, 2015-2016
Consolidated General Government¹

R million

GFS Code	EXPENDITURE BY FUNCTIONS OF GOVERNMENT	2015-2016						
		General Government					Consolidated General Government ¹	
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Amount	%	
7	TOTAL EXPENDITURE	106,808.9	2,684.2	2,782.7	4,154.9	107,629.3	100.0	
701	General public services	26,903.3	-	291.1	1,174.7	22,713.6	21.1	
7017	Public debt transactions	10,133.1	-	-	-	10,133.1	9.4	
7018	Transfers of general character betw. levels of govt.	5,655.5	-	-	-	-	0.0	
703	Public order and safety	9,966.0	-	56.5	-	10,022.5	9.3	
704	Economic affairs	8,795.8	-	602.4	1,047.7	10,445.9	9.7	
7042	Agriculture, forestry, fishing, and hunting	2,374.0	-	213.7	-	2,587.7	2.4	
7043	Fuel and energy	43.5	-	-	-	43.5	0.0	
7044	Mining, manufacturing, and construction	706.3	-	11.2	948.3	1,665.8	1.5	
7045	Transport	3,268.9	-	312.7	99.4	3,681.0	3.4	
7046	Communication	173.5	-	-	-	173.5	0.2	
705	Environmental protection	1,542.5	-	111.1	1,007.1	2,660.7	2.5	
706	Housing and community amenities	2,666.7	-	196.6	119.5	2,982.8	2.8	
707	Health	9,728.8	-	353.2	-	10,082.0	9.4	
708	Recreation, culture and religion	721.4	-	111.2	352.4	1,184.9	1.1	
709	Education	15,935.9	-	416.1	-	16,352.0	15.2	
710	Social protection	30,548.6	2,684.2	644.4	453.6	31,185.0	29.0	

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

Table 11.6 - Transactions in Financial Assets and Liabilities by Sector, 2015-2016
Consolidated General Government¹

R million

GFS Code	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES BY SECTOR	2015-2016				
		General Government				
		Consolidated Central Government	Social Security	Rodrigues Regional Assembly	Local Govt.	Consolidated General Government ¹
82	Net acquisition of financial assets	13,041.9	5,366.7	-71.8	-158.4	24,281.2
821	Domestic	13,029.7	4,504.2	-71.8	-158.4	23,406.4
8211	General government	-	-6,102.8	-	-	-
8212	Central bank	-	2,183.3	-	-	2,183.3
8213	Other depository corporations	10,534.5	-1,041.4	-71.8	-158.4	9,262.9
8214	Financial corporations not elsewhere classified	3,060.6	3,396.5	-	-	6,457.1
8215	Nonfinancial corporations	-846.8	6,068.6	-	-	5,221.8
8216	Households & nonprofit institutions serving h/holds	281.3	-	-	-	281.3
822	Foreign	12.2	862.6	-	-	874.8
8221	General government	-	-	-	-	-
8227	International organizations	12.2	-	-	-	12.2
8228	Financial corporations other than international org's	-	862.6	-	-	862.6
8229	Other nonresidents	-	-	-	-	-
83	Net incurrence of liabilities	25,219.6	-	-	-2.1	31,320.3
831	Domestic	26,405.6	-	-	-2.1	32,506.3
8311	General government	-6100.7	-	-	-2.1	-
8312	Central bank	769.4	-	-	-	769.4
8313	Other depository corporations	16,722.8	-	-	-	16,722.8
8314	Financial corporations not elsewhere classified	9,389.4	-	-	-	9,389.4
8315	Nonfinancial corporations	5,420.2	-	-	-	5,420.2
8316	Households & nonprofit institutions serving h/holds	204.4	-	-	-	204.4
832	Foreign	-1,186.0	-	-	-	-1,186.0
8321	General government	-	-	-	-	-
8327	International organizations	-1,325.4	-	-	-	-1,325.4
8328	Financial corporations other than international org's	-	-	-	-	-
8329	Other nonresidents	139.4	-	-	-	139.4

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

PUBLIC SECTOR

Table 12.1 - Employment and wages & salaries¹ in the public sector, 2013 - 2016/17

Public institutions	2013		2014		2015/16		2016/17	
	No of employees (April 2013)	Wages, salaries (R million)	No of employees (April 2014)	Wages, salaries ² (R million)	No of employees (April 2015)	Wages, salaries ² (R million)	No of employees (April 2016)	Wages, salaries ³ (R million)
Budgetary central government ⁴	50,231	20,361	51,102	21,334	51,034	23,961	51,775	27,843
Rodrigues regional government	2,531	774	2,428	791	2,393	885	2,404	1,025
Extra budgetary units	10,591	4,606	11,115	4,797	11,123	5,316	18,468	9,403
Local government	6,479	1,598	6,494	1,660	6,391	1,994	6,318	2,211
Non financial public corporations	18,567	9,102	18,652	10,028	18,512	10,432	17,809	10,569
Financial public corporations	2,972	1,729	2,868	1,790	3,053	1,948	3,117	1,997
Total	91,371	38,170	92,659	40,400	92,506	44,536	99,891	53,048

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

2 Revised

3 Estimates

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

Table 12.2 - Percentage distribution of employees and wages/salaries in the public sector, 2014 - 2016

Gross salary range Rupees per month	April 2014				April 2015				April 2016			
	Employees		Wages & salaries		Employees		Wages & salaries		Employees		Wages & salaries	
	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %	%	Cumulative %
Up to 5,000	0.2	0.2	0.0	0.0	0.5	0.5	0.0	0.0	0.1	0.1	0.0	0.0
5,001 - 6,000	0.1	0.4	0.0	0.1	0.1	0.6	0.0	0.0	0.1	0.2	0.0	0.0
6,001 - 7,000	0.2	0.6	0.1	0.1	0.5	1.1	0.1	0.2	0.3	0.5	0.1	0.1
7,001 - 8,000	0.5	1.1	0.1	0.3	0.2	1.3	0.1	0.2	0.4	0.9	0.1	0.2
8,001 - 9,000	0.8	1.8	0.3	0.5	0.5	1.8	0.2	0.4	0.3	1.2	0.1	0.3
9,001 - 10,000	1.2	3.0	0.4	0.9	0.7	2.5	0.2	0.6	1.1	2.3	0.3	0.6
10,001 - 11,000	2.4	5.4	0.9	1.9	1.2	3.7	0.5	1.1	0.4	2.8	0.2	0.8
11,001 - 12,000	5.3	10.7	2.4	4.3	2.3	6.0	1.0	2.1	1.1	3.9	0.4	1.2
12,001 - 13,000	4.3	15.0	2.1	6.3	4.7	10.7	2.1	4.2	2.3	6.2	1.0	2.2
13,001 - 14,000	3.7	18.7	1.9	8.3	3.9	14.6	1.9	6.1	2.6	8.8	1.2	3.4
14,001 - 15,000	5.9	24.6	3.3	11.6	4.8	19.4	2.6	8.6	4.4	13.2	2.2	5.6
15,001 - 20,000	24.0	48.6	16.2	27.8	23.6	43.0	14.9	23.5	21.3	34.5	12.5	18.1
20,001 - 25,000	13.6	62.1	11.7	39.5	15.2	58.3	12.3	35.8	18.8	53.2	14.2	32.3
25,001 - 30,000	10.1	72.2	10.7	50.2	10.5	68.8	10.5	46.3	10.0	63.2	9.3	41.6
30,001 - 35,000	8.3	80.4	10.3	60.5	9.8	78.6	11.6	57.9	9.6	72.9	10.5	52.1
35,001 - 40,000	7.1	87.5	10.2	70.7	6.4	84.9	8.8	66.8	8.1	81.0	10.2	62.3
40,001 and over	12.5	100.0	29.3	100.0	15.1	100.0	33.2	100.0	19.0	100.0	37.7	100.0
Total	100.0		100.0		100.0		100.0		100.0		100.0	

INCOME TAX STATISTICS

Table 13.1 - Income tax - Individuals: Analysis by range of net income, Years of assessment, 2014 - 2016/17

Range of net income (Rupees)	Year of assessment 2014				Year of assessment 2015			
	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million
75,000 or less	463	15	14	20	248	9	9	1
75,001 - 100,000	144	13	12	4	154	13	13	2
100,001 - 150,000	184	23	22	6	149	18	18	3
150,001 - 200,000	121	21	19	7	91	16	16	2
200,001 - 250,000	71	16	14	4	66	15	15	2
250,001 - 500,000	35,394	13,203	2,961	458	32,982	12,590	2,677	401
500,001 - 750,000	17,853	10,780	4,201	641	19,592	11,842	4,394	659
750,001 - 1,000,000	6,114	5,257	2,925	450	6,919	5,942	3,184	477
1,000,001 - 1,500,000	4,977	6,016	4,079	630	5,536	6,705	4,463	669
1,500,001 - 2,000,000	2,064	3,557	2,745	430	2,221	3,819	2,901	435
2,000,001 - 2,500,000	1,074	2,387	1,976	314	1,246	2,775	2,302	344
2,500,001 - 5,000,000	1,809	6,178	5,485	858	1,932	6,582	5,836	875
Over 5,000,000	802	7,236	6,920	1,117	906	8,309	7,949	1,191
Total	71,070	54,702	31,373	4,939	72,042	58,635	33,777	5,061

Figures are provisional and subject to amendment

Source : Mauritius Revenue Authority

Table 13.1 - (Cont'd) - Income tax - Individuals: Analysis by range of net income, Years of assessment, 2014 - 2016/17

Range of net income (Rupees)	Year of assessment 2015/16				Year of assessment 2016/17			
	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million	Number of taxpayers	Net income R million	Chargeable income R million	Tax payable R million
75,000 or less	387	14	14	2	339	13	13	2
75,001 - 100,000	89	8	8	1	102	9	9	1
100,001 - 150,000	4,319	620	42	6	166	21	21	3
150,001 - 200,000	16,065	2,811	520	78	141	25	25	4
200,001 - 250,000	16,785	3,787	963	145	100	23	23	3
250,001 - 500,000	39,455	13,272	5,603	840	38,288	15,086	3,063	460
500,001 - 750,000	7,503	4,503	2,965	445	32,797	19,821	7,023	1,053
750,001 - 1,000,000	2,827	2,444	1,857	278	13,046	11,182	5,727	859
1,000,001 - 1,500,000	2,242	2,698	2,263	339	9,183	11,037	7,070	1,060
1,500,001 - 2,000,000	940	1,619	1,436	215	3,455	5,945	4,416	662
2,000,001 - 2,500,000	522	1,165	1,063	159	1,657	3,686	3,038	456
2,500,001 - 5,000,000	798	2,696	2,536	380	2,718	9,247	8,156	1,223
Over 5,000,000	299	2,745	2,686	402	1,321	12,544	11,996	1,794
Total	92,231	38,382	21,956	3,290	103,313	88,639	50,580	7,580

Figures are provisional and subject to amendment

Source : Mauritius Revenue Authority

Table 13.2 - Income tax - Companies: Analysis by range of gross income, Years of assessment, 2013 - 2015/16

Range of Gross Income (Rupees)	Year of assessment 2013				Year of assessment 2014			
	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million
100,000 or less	262	10	14	3	288	11	7	2
100,001 - 150,000	86	11	33	5	91	12	4	1
150,001 - 250,000	178	36	13	2	185	37	15	3
250,001 - 500,000	405	151	44	7	408	153	50	7
500,001 - 750,000	375	234	49	8	396	249	56	9
750,001 - 1,000,000	377	329	70	10	358	315	66	9
1,000,001 - 1,500,000	617	773	133	19	612	770	145	21
1,500,001 - 2,000,000	609	1,065	173	24	567	993	250	26
2,000,001 - 5,000,000	1,555	5,088	870	107	1,794	5,804	1,172	124
5,000,001 - 10,000,000	1,205	8,667	1,434	163	1,234	8,851	1,526	151
Over 10,000,000	3,735	1,385,113	156,243	9,248	3,919	1,509,999	161,755	9,821
Not Declared	78	...	12	9	91	...	15	3
Total	9,482	1,401,475	159,088	9,605	9,943	1,527,193	165,059	10,175

Figures are provisional and subject to amendment.

Source : Mauritius Revenue Authority

... Not available

Table 13.2 - (Cont'd) - Income tax - Companies: Analysis by range of gross income, Years of assessment, 2013 - 2015/16

Range of Gross Income (Rupees)	Year of assessment 2015				Year of assessment 2015/16			
	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million	Number of companies	Gross income R million	Chargeable income R million	Tax payable R million
100, 000 or less	89	4	5	1	241	10	1	2
100,001 - 150,000	34	4	1	0	80	10	1	1
150,001 - 250,000	72	15	5	1	142	29	4	2
250,001 - 500,000	172	66	18	3	387	148	12	12
500,001 - 750,000	156	97	18	3	431	267	13	11
750,001 - 1,000,000	147	128	25	4	358	313	22	8
1,000,001 - 1,500,000	256	321	112	9	659	823	76	22
1,500,001 - 2,000,000	207	359	121	11	576	1,005	54	23
2,000,001 - 5,000,000	674	2,170	676	50	2,095	6,875	560	138
5,000,001 - 10,000,000	483	3,453	839	71	1,335	9,578	841	178
Over 10,000,000	1,772	1,013,654	88,340	4,765	4,227	2,129,165	160,327	11,098
Not Declared	45	0	28	3	110	0	180	10
Total	4,107	1,020,271	90,188	4,921	10,641	2,148,223	162,091	11,505

Figures are provisional and subject to amendment.

Source : Mauritius Revenue Authority

... Not available