

SECTION 4 – PUBLIC FINANCE

Government Finance Statistics

The data have been compiled according to the definitions and concepts as set down in the manual on “Government Finance Statistics (GFS) 1986” of the International Monetary Fund.

Table 4.1 relates to Budgetary Central Government accounts. Tables 4.2 to 4.2.7 are consolidated accounts of Central Government consisting of Budgetary Central Government, Extra Budgetary Units and Social Security Schemes. Tables 4.3 to 4.3.3 are consolidated accounts of the General Government consisting of Consolidated Central Government, Regional Government and Local Government.

The General Government Sector

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

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

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

Budgetary Central Government includes all ministries and departments.

Extra Budgetary Units are agencies responsible for the performance of specialised governmental functions in such fields as health, education, social welfare, construction and so on, under the authority of Central Government. (e.g Mahatma Gandhi Institute, Mauritius Examinations Syndicate, Mauritius College of the Air, University of Mauritius, etc.)

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

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

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

Table 4.1 - Government Finance Statistics : Main Aggregates, 2004/2005 - 2007/2008**Budgetary Central Government****R million**

Main aggregates	2004/2005	2005/2006	2006/2007¹	2007/2008¹
1 Current revenue	35,192.4	38,508.7	41,818.2	52,744.3
(i) Tax revenue	32,718.6	35,381.5	38,185.9	47,831.4
(ii) Nontax revenue	2,473.8	3,127.2	3,632.3	4,912.9
2 Capital revenue	383.2	221.7	28.7	23.2
3 Total revenue	35,575.6	38,730.4	41,846.9	52,767.5
4 Grants	444.0	489.2	321.9	454.1
5 Total revenue and grants	36,019.6	39,219.6	42,168.8	53,221.6
6 Current expenditure	38,042.3	41,915.3	44,122.2	48,423.3
7 Capital expenditure	6,344.8	6,959.9	7,110.9	11,682.3
8 Total expenditure	44,387.1	48,875.2	51,233.1	60,105.6
9 Lending minus repayments	637.4	688.9	374.9	1,437.1
10 Total expenditure and lending minus repayments	45,024.5	49,564.1	51,608.0	61,542.7
11 Gross fixed capital formation	5,354.6	5,159.2	4,608.7	8,105.1
12 Current account surplus / deficit (1 - 6)	-2,849.9	-3,406.6	-2,304.0	4,321.0
13 Overall surplus / deficit (5 - 10)	-9,004.9	-10,344.5	-9,439.2	-8,321.1
14 Financing	9,004.9	10,344.5	9,439.2	8,321.1
(i) Domestic	8,539.2	11,493.7	4,974.0	8,560.7
<i>Non bank</i>	3,171.9	6,074.1	10,897.3	-11,447.4
<i>Deposit money banks</i>	4,054.8	4,292.4	-559.1	10,562.6
<i>Monetary authorities</i>	1,312.5	1,127.2	-332.2	9,445.5
(ii) Foreign	465.7	-1,149.2	4,465.2	-239.6
15 Budgetary central government debt	105,815.7	113,363.5	122,119.7	122,286.5
(i) Domestic	96,583.5	104,828.1	108,667.9	109,835.5
(ii) Foreign	9,232.2	8,535.4	13,451.8	12,451.0
Total external debt of the Country	26,067.0	26,296.0	26,886.0	23,322.0

¹ Revised

Table 4.2 - Government Finance Statistics : Main Aggregates, 2004/2005 - 2007/2008
Consolidated Central Government **R million**

Main aggregates	2004/2005	2005/2006	2006/2007	2007/2008
1 Current revenue	38,490.0	41,691.7	45,289.8	57,116.2
(i) Tax revenue	34,338.7	37,117.3	40,052.8	49,926.5
(ii) Nontax revenue	4,151.3	4,574.4	5,237.0	7,189.7
2 Capital revenue	386.4	225.2	29.4	23.2
3 Total revenue	38,876.4	41,916.9	45,319.2	57,139.4
4 Grants	444.0	489.2	321.9	454.1
5 Total revenue and grants	39,320.4	42,406.1	45,641.1	57,593.5
6 Current expenditure	37,041.3	41,326.3	43,767.1	47,233.1
7 Capital expenditure	6,063.0	6,914.5	6,842.5	8,548.1
8 Total expenditure	43,104.3	48,240.8	50,609.6	55,781.2
9 Lending minus repayments	647.6	688.9	374.9	1,437.1
10 Total expenditure and lending minus repayments	43,751.9	48,929.7	50,984.5	57,218.3
11 Gross fixed capital formation	4,985.0	5,055.1	4,340.3	4,913.4
12 Current account surplus (1 - 6)	1,448.7	365.4	1,522.7	9,883.1
13 Overall surplus / deficit (5 - 10)	-4,431.5	-6,523.6	-5,343.4	375.2
14 Financing	4,431.5	6,523.6	5,343.4	-375.2
(i) Domestic	4,620.8	7,709.7	766.4	-177.2
<i>Non bank</i>	613.6	3,392.8	9,205.7	-9,685.7
<i>Deposit money banks</i>	2,694.7	3,189.7	-5,534.4	12,617.1
<i>Monetary authorities</i>	1,312.5	1,127.2	-2,904.9	-3,108.6
(ii) Foreign	-189.3	-1,186.1	4,577.0	-198.0
15 Central government debt at end of period	79,797.1	84,755.0	88,541.5	95,790.4
(i) Domestic	70,506.9	76,102.1	74,860.4	83,068.5
(ii) Foreign	9,290.2	8,652.9	13,681.1	12,721.9
Total external debt of the Country	26,067.0	26,296.0	26,886.0	23,322.0

Table 4.2.1 - Total revenue and grants, 2004/2005 - 2007/2008
Consolidated Central Government

Revenue items	R million			
	2004/2005	2005/2006 ¹	2006/2007	2007/2008
Current revenue	38,490.0	41,691.7	45,289.8	57,116.2
Tax revenue	34,338.7	37,117.3	40,052.8	49,926.5
Tax on income, profits and capital gains	5,829.0	7,468.9	7,607.6	10,558.2
Individual income tax	2,553.2	2,767.9	2,332.3	3,405.7
Corporate tax	3,275.8	4,701.0	5,275.3	6,236.4
Social security contributions	1,311.1	1,394.2	1,502.0	1,696.5
Taxes on payroll and workforce	204.1	219.0	253.2	272.0
Taxes on property	1,680.2	1,939.5	2,798.5	4,003.0
Domestic taxes on goods and services	17,569.6	18,884.6	21,515.3	26,604.0
of which : Excise duties	2,838.4	2,467.8	2,998.9	4,198.0
Sales tax	12,529.3	13,709.5	15,468.1	18,542.0
Tax on gambling	1,075.3	1,185.4	1,085.6	1,441.2
Tax on hotel bills	26.5	344.9	506.3	788.3
Import duties	7,730.5	7,195.4	6,299.2	6,646.2
Other tax revenue	14.2	15.7	77.0	146.6
Nontax revenue	4,151.3	4,574.4	5,237.0	7,189.7
Property income	2,344.1	2,582.8	3,112.2	4,739.8
Fees, charges and non-industrial sales	1,282.9	1,386.4	1,506.5	1,851.1
Fines and forfeits	150.6	151.4	152.5	163.8
Employees' contributions to government employee pension funds	175.4	185.8	191.2	196.7
Other nontax revenue	198.3	268.0	274.6	238.3
Capital Revenue	386.4	225.2	29.4	23.2
Sale of fixed capital assets	386.4	225.2	29.4	23.2
Total revenue	38,876.4	41,916.9	45,319.2	57,139.4
Grants	444.0	489.2	321.9	454.1
Total revenue and grants	39,320.4	42,406.1	45,641.1	57,593.5

¹ Revised

Table 4.2.2 - Functional classification of expenditure, 2004/2005 - 2007/2008
Consolidated Central Government

R million

Functional categories	2004/2005			2005/2006			2006/2007			2007/2008		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
General Government Services	6,744.6	650.3	7,394.9	7,413.1	853.8	8,266.9	7,511.9	871.7	8,383.6	7,803.2	1,278.1	9,081.3
General public services	3,101.7	397.7	3,499.4	3,442.1	508.2	3,950.3	3,471.5	578.6	4,050.1	3,624.9	952.5	4,577.4
Defence	292.3	0.8	293.1	345.4	2.9	348.3	334.5	2.2	336.7	-	-	0.0
Public order and safety	3,350.6	251.8	3,602.4	3,625.6	342.7	3,968.3	3,705.9	290.9	3,996.8	4,178.3	325.6	4,503.9
Community and Social Services	20,430.7	3,823.2	24,253.9	22,655.6	4,257.5	26,913.1	24,075.5	3,953.2	28,028.7	25,796.9	3,344.7	29,141.6
Education	6,227.9	800.3	7,028.2	6,729.8	746.3	7,476.1	6,997.7	654.6	7,652.3	7,387.8	842.7	8,230.5
Health	3,609.2	356.0	3,965.2	4,049.0	164.3	4,213.3	4,243.6	161.8	4,405.4	4,478.9	227.5	4,706.4
Social security and welfare	9,345.5	154.2	9,499.7	10,484.9	716.0	11,200.9	11,513.6	637.8	12,151.4	12,419.4	182.7	12,602.1
Housing and community amenities	788.0	2,428.4	3,216.4	886.0	2,550.8	3,436.8	829.2	2,431.2	3,260.4	997.2	2,037.1	3,034.3
Recreational,cultural and religious services	460.1	84.3	544.4	505.9	80.1	586.0	491.4	67.8	559.2	513.6	54.7	568.3
Economic Services	3,269.4	1,108.4	4,377.8	4,115.1	1,339.7	5,454.8	3,349.6	1,431.7	4,781.3	3,564.9	3,230.9	6,795.8
Fuel and energy	40.3	28.9	69.2	29.9	8.1	38.0	23.9	9.3	33.2	28.2	3.7	31.9
Agriculture,forestry,fishing and hunting	1,313.2	354.2	1,667.4	1,272.2	183.4	1,455.6	1,244.2	143.9	1,388.1	1,379.1	1,947.2	3,326.3
Mining and mineral resources, manufacturing and construction	166.7	16.0	182.7	147.4	20.8	168.2	113.4	1.7	115.1	109.9	1.9	111.8
Transportation and communication	421.6	188.6	610.2	906.0	585.4	1,491.4	1,133.3	422.9	1,556.2	1,149.0	495.5	1,644.5
Other economic services	1,327.6	520.7	1,848.3	1,759.6	542.0	2,301.6	834.8	853.9	1,688.7	898.7	782.6	1,681.3
Other functions	6,596.6	481.1	7,077.7	7,142.5	463.5	7,606.0	8,830.1	585.9	9,416.0	10,068.1	694.4	10,762.5
Other expenditure	6,596.6	481.1	7,077.7	7,142.5	463.5	7,606.0	8,830.1	585.9	9,416.0	10,068.1	694.4	10,762.5
Public debt interest	4,669.4	-	4,669.4	5,139.3	-	5,139.3	6,822.6	-	6,822.6	7,970.6	-	7,970.6
Transfer to local government	1,236.4	70.2	1,306.6	1,297.7	102.7	1,400.4	1,293.5	311.9	1,605.4	1,361.5	301.4	1,662.9
Transfer to Rodrigues	690.8	410.9	1,101.7	705.5	360.8	1,066.3	714.0	274.0	988.0	736.0	393.0	1,129.0
Total	37,041.3	6,063.0	43,104.3	41,326.3	6,914.5	48,240.8	43,767.1	6,842.5	50,609.6	47,233.1	8,548.1	55,781.2

Table 4.2.3 - Economic classification of total expenditure, 2004/2005 - 2007/2008
Consolidated Central Government

R million

Economic categories	2004/2005	2005/2006	2006/2007	2007/2008
Current expenditure	37,041.3	41,326.3	43,767.1	47,233.1
Wages and salaries	14,772.3	15,513.4	16,181.5	16,926.3
Employer contributions to pension schemes	250.0	265.0	330.0	380.0
Other purchases of goods and services	4,786.4	5,792.4	5,538.9	5,748.9
Interest payments	4,669.4	5,139.3	6,822.6	7,970.6
Subsidies and other current transfers	12,563.2	14,616.2	14,894.1	16,207.3
Subsidies	1,040.6	1,651.4	1,249.6	1,530.4
Transfers to local government	1,236.4	1,297.7	1,293.5	1,361.5
Transfer to Rodrigues	690.8	705.5	714.0	736.0
Transfers to nonprofit institutions and households	9,471.1	10,772.5	11,460.1	12,393.6
Transfers abroad	124.3	189.1	176.9	185.8
Capital expenditure	6,063.0	6,914.5	6,842.5	8,548.1
Acquisition of fixed capital assets	4,985.0	5,055.1	4,340.3	4,913.4
Purchase of land	49.6	147.7	153.7	269.7
Capital transfers	1,028.4	1,711.7	2,348.5	3,365.0
To local government	70.2	102.7	311.9	301.4
To Rodrigues	410.9	360.8	274.0	393.0
To nonfinancial public enterprises	238.6	952.6	784.3	264.1
To public financial institutions	183.5	203.2	945.7	149.0
Other domestic transfers	118.7	85.8	25.4	2,156.9
Abroad	6.5	6.6	7.2	100.6
Total	43,104.3	48,240.8	50,609.6	55,781.2

Table 4.2.4 - Financing by type of debt holder, 2004/2005 - 2007/2008

Consolidated Central Government

R million

Debt holders	2004/2005	2005/2006	2006/2007	2007/2008
Domestic financing	4,620.8	7,709.7	766.4	-177.2
Other general government	-359.6	1,212.8	1,948.8	-355.4
Monetary authorities	1,312.5	1,127.2	-2,904.9	-3,108.6
of which: I.M.F.	-44.0	475.6	225.0	-3.6
Deposit money banks	2,694.7	3,189.7	-5,534.4	12,617.1
Other	973.2	2,180.0	7,256.9	-9,330.3
Foreign financing	-189.3	-1,186.1	4,577.0	-198.0
International development institutions	-186.7	-240.5	666.7	900.4
Foreign governments	507.7	-517.4	1,028.7	648.6
Other	202.7	-331.8	2,881.6	-1,747.0
Changes in cash, deposits, etc.	-713.0	-96.4	-	-
Total	4,431.5	6,523.6	5,343.4	-375.2

Table 4.2.5 - Financing by type of debt instrument, 2004/2005 - 2007/2008

Consolidated Central Government

R million

Debt instrument	2004/2005	2005/2006	2006/2007	2007/2008
Domestic financing	4,620.8	7,709.7	766.4	-177.2
Long-term bonds and bills	7,319.0	10,454.5	12,339.9	7,470.2
Short-term bonds and bills	97.1	-1,242.8	-11,449.2	-2,207.8
Long-term loans n.e.c	134.5	192.9	217.7	208.9
of which: I.M.F.	-	-	-	-
Short-term loans and advances	0.6	0.6	0.6	-0.2
Other liabilities	-262.8	-161.1	-206.3	-290.8
Changes in cash ,deposits,etc	-2,625.1	-1,505.3	-136.3	-5,357.5
Discrepancy	-42.5	-29.1	-	-
Foreign financing	-189.3	-1,186.1	4,577.0	-198.0
Long-term bonds and bills	-	-	867.8	-272.6
Short-term bonds and bills	208.2	-325.9	2,019.9	-1,469.0
Long-term loans	315.5	-763.8	1,689.3	1,543.6
Changes in cash,deposits,etc.	-713.0	-96.4	-	-
Total	4,431.5	6,523.6	5,343.4	-375.2

Table 4.2.6 - Outstanding debt by type of debt holder (as at end of period), 2004/2005 - 2007/2008

Consolidated Central Government

R million

Debt holders	2004/2005	2005/2006	2006/2007	2007/2008
Domestic debt	70,506.9	76,102.1	74,860.4	83,068.5
Other general government	-	-	-	-
Monetary authorities	3,321.7	4,039.9	636.5	606.0
of which: I.M.F.	-	-	-	-
Deposit money banks	44,915.9	48,372.3	43,589.4	57,586.0
Other	22,269.3	23,689.9	30,634.5	24,876.5
Foreign debt	9,290.2	8,652.9	13,681.1	12,721.9
International development institutions	4,970.4	5,043.0	5,861.8	6,177.9
Foreign governments	3,908.8	3,545.1	4,687.8	5,288.8
Other	411.0	64.8	3,131.5	1,255.2
Total	79,797.1	84,755.0	88,541.5	95,790.4

Table 4.2.7- Outstanding debt by type of debt instrument (as at end of period),2004/2005 - 2007/2008

Consolidated Central Government

R million

Debt instrument	2004/2005	2005/2006	2006/2007	2007/2008
Domestic debt	70,506.9	76,102.1	74,860.4	83,068.5
Long-term bonds and bills	17,584.5	24,525.5	37,336.4	46,458.6
Short-term bonds and bills	52,142.4	50,270.2	36,489.2	35,563.7
Long-term loans n.e.c	67.0	206.6	2.2	2.0
of which: I.M.F.	-	-	-	-
Short-term loans and advances	-	-	-	-
Other liabilities	713.0	1,099.8	1,032.6	1,044.2
Foreign debt	9,290.2	8,652.9	13,681.1	12,721.9
Long-term bonds and bills	-	-	896.3	605.3
Short-term bonds and bills	350.1	6.9	2,182.1	609.6
Long-term loans	8,940.1	8,646.0	10,602.7	11,507.0
Total	79,797.1	84,755.0	88,541.5	95,790.4

Table 4.3 - Government Finance Statistics, Main Aggregates, 2004/2005 -2007/2008**Consolidated General Government****R million**

Main aggregates	2004/2005	2005/2006¹	2006/2007	2007/2008
1 Current revenue	39,146.1	42,394.0	46,112.9	58,012.7
(i) Tax revenue	34,824.9	37,656.3	40,678.5	50,580.3
(ii) Nontax revenue	4,321.2	4,737.7	5,434.4	7,432.4
2 Capital revenue	386.4	225.2	29.4	23.2
3 Total revenue	39,532.5	42,619.2	46,142.3	58,035.9
4 Grants	444.0	489.2	321.9	454.1
5 Total revenue and grants	39,976.5	43,108.4	46,464.2	58,490.0
6 Current expenditure	37,491.1	41,785.0	44,279.9	47,801.8
7 Capital expenditure	6,314.4	7,080.6	6,820.0	8,526.5
8 Total expenditure	43,805.5	48,865.6	51,099.9	56,328.3
9 Lending minus repayments	647.6	688.9	374.9	1,437.1
10 Total expenditure and lending minus repayments	44,453.1	49,554.5	51,474.8	57,765.4
11 Gross fixed capital formation	5,705.1	5,684.7	4,903.7	5,579.0
12 Current account surplus (1 - 6)	1,655.0	609.0	1,833.0	10,210.9
13 Overall surplus / deficit (5 - 10)	-4,476.6	-6,446.1	-5,010.6	724.6
14 Financing	4,476.6	6,446.1	5,010.6	-724.6
(i) Domestic	4,665.9	7,632.2	433.6	-526.6
(ii) Foreign	-189.3	-1,186.1	4,577.0	-198.0

¹ Revised

Table 4.3.1 - Revenue and grants, 2004/2005 - 2007/2008
Consolidated General Government

Revenue items	2004/2005				2005/2006			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
Current revenue	38,490.0	14.7	641.4	39,146.1	41,691.7	14.7	687.6	42,394.0
Tax revenue	34,338.7	2.0	484.2	34,824.9	37,117.3	1.8	537.2	37,656.3
Tax on income, profits and capital gains	5,829.0	-	-	5,829.0	7,468.9	-	-	7,468.9
Individual income tax	2,553.2	-	-	2,553.2	2,767.9	-	-	2,767.9
Corporate tax	3,275.8	-	-	3,275.8	4,701.0	-	-	4,701.0
Social security contributions	1,311.1	-	-	1,311.1	1,394.2	-	-	1,394.2
Taxes on payroll and workforce	204.1	-	-	204.1	219.0	-	-	219.0
Taxes on property	1,680.2	-	240.1	1,920.3	1,939.5	-	247.7	2,187.2
Domestic taxes on goods and services	17,569.6	2.0	244.1	17,815.7	18,884.6	1.8	289.5	19,175.9
of which : Excise duties	2,838.4	-	-	2,838.4	2,467.8	-	-	2,467.8
Sales tax	12,529.3	-	-	12,529.3	13,709.5	-	-	13,709.5
Tax on gambling	1,075.3	-	-	1,075.3	1,185.4	-	-	1,185.4
Tax on hotel bills	26.5	-	-	26.5	344.9	-	-	344.9
Import duties	7,730.5	-	-	7,730.5	7,195.4	-	-	7,195.4
Export duties	-	-	-	-	-	-	-	-
Other tax revenue	14.2	-	-	14.2	15.7	-	-	15.7
Nontax revenue	4,151.3	12.7	157.2	4,321.2	4,574.4	12.9	150.4	4,737.7
Property income	2,344.1	5.9	45.2	2,395.2	2,582.8	6.1	47.3	2,636.2
Fees, charges and non-industrial sales	1,282.9	5.7	95.9	1,384.5	1,386.4	5.1	93.0	1,484.5
Fines and Forfeits	150.6	0.9	0.1	151.6	151.4	1.5	0.1	153.0
Employees' contributions to government employee pension funds	175.4	0.2	-	175.6	185.8	0.2	-	186.0
Other nontax revenue	198.3	-	16.0	214.3	268.0	-	10.0	278.0
Capital revenue	386.4	-	-	386.4	225.2	-	-	225.2
Sale of fixed capital assets	386.4	-	-	386.4	225.2	-	-	225.2
Total revenue	38,876.4	14.7	641.4	39,532.5	41,916.9	14.7	687.6	42,619.2
Grants	444.0	-	-	444.0	489.2	-	-	489.2
Total revenue and grants	39,320.4	14.7	641.4	39,976.5	42,406.1	14.7	687.6	43,108.4

Table 4.3.1 (Cont'd) - Revenue and grants, 2004/2005 - 2007/2008

Consolidated General Government

R million

Revenue items	2006/2007				2007/2008			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
Current revenue	45,289.8	18.8	804.3	46,112.9	57,116.2	17.9	878.6	58,012.7
Tax revenue	40,052.8	2.2	623.5	40,678.5	49,926.5	2.6	651.2	50,580.3
Tax on income, profits and capital gains	7,607.6	-	-	7,607.6	10,558.2	-	-	10,558.2
Individual income tax	2,332.3	-	-	2,332.3	3,405.7	-	-	3,405.7
Corporate tax	5,275.3	-	-	5,275.3	6,236.4	-	-	6,236.4
Social security contributions	1,502.0	-	-	1,502.0	1,696.5	-	-	1,696.5
Taxes on payroll and workforce	253.2	-	-	253.2	272.0	-	-	272.0
Taxes on property	2,798.5	-	287.6	3,086.1	4,003.0	-	305.7	4,308.7
Domestic taxes on goods and services	21,515.3	2.2	335.9	21,853.4	26,604.0	2.6	345.5	26,952.1
of which : Excise duties	2,998.9	-	-	2,998.9	4,198.0	-	-	4,198.0
Sales tax	15,468.1	-	-	15,468.1	18,542.0	-	-	18,542.0
Tax on gambling	1,085.6	-	-	1,085.6	1,441.2	-	-	1,441.2
Tax on hotel bills	506.3	-	-	506.3	788.3	-	-	788.3
Import duties	6,299.2	-	-	6,299.2	6,646.2	-	-	6,646.2
Export duties	-	-	-	-	-	-	-	-
Other tax revenue	77.0	-	-	77.0	146.6	-	-	146.6
Nontax revenue	5,237.0	16.6	180.8	5,434.4	7,189.7	15.3	227.4	7,432.4
Property income	3,112.2	7.0	69.4	3,188.6	4,739.8	6.5	101.8	4,848.1
Fees, charges and non-industrial sales	1,506.5	7.8	105.8	1,620.1	1,851.1	7.0	123.1	1,981.2
Fines and Forfeits	152.5	1.5	0.2	154.2	163.8	1.4	0.2	165.4
Employees' contributions to government employee pension funds	191.2	0.3	-	191.5	196.7	0.4	-	197.1
Other nontax revenue	274.6	-	5.4	280.0	238.3	-	2.3	240.6
Capital revenue	29.4	-	-	29.4	23.2	-	-	23.2
Sale of fixed capital assets	29.4	-	-	29.4	23.2	-	-	23.2
Total revenue	45,319.2	18.8	804.3	46,142.3	57,139.4	17.9	878.6	58,035.9
Grants	321.9	-	-	321.9	454.1	-	-	454.1
Total revenue and grants	45,641.1	18.8	804.3	46,464.2	57,593.5	17.9	878.6	58,490.0

Table 4.3.2 - Functional classification of expenditure, 2004/2005 - 2007/2008

Consolidated General Government

Functional categories	2004/2005				2005/2006			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
General Government Services	7,394.9	215.5	435.7	8,046.1	8,266.9	189.7	457.4	8,914.0
General public services	3,499.4	196.2	435.7	4,131.3	3,950.3	168.9	457.4	4,576.6
Defence	293.1	-	-	293.1	348.3	-	-	348.3
Public order and safety	3,602.4	19.3	-	3,621.7	3,968.3	20.8	-	3,989.1
Community and Social Services	24,253.9	600.6	1,111.6	25,966.1	26,913.1	556.2	1,081.1	28,550.4
Education	7,028.2	141.9	12.4	7,182.5	7,476.1	125.2	13.0	7,614.3
Health	3,965.2	140.0	-	4,105.2	4,213.3	156.9	-	4,370.2
Social security and welfare	9,499.7	36.1	146.1	9,681.9	11,200.9	42.2	151.7	11,394.8
Housing and community amenities	3,216.4	180.9	763.0	4,160.3	3,436.8	140.5	753.9	4,331.2
Recreational,cultural and religious services	544.4	101.7	190.1	836.2	586.0	91.4	162.5	839.9
Economic Services	4,377.8	305.6	432.7	5,116.1	5,454.8	352.5	451.2	6,258.5
Fuel and energy	69.2	-	-	69.2	38.0	-	-	38.0
Agriculture,forestry,fishing and hun	1,667.4	158.1	-	1,825.5	1,455.6	169.1	-	1,624.7
Mining and mineral resources, manufacturing & construction	182.7	-	309.1	491.8	168.2	-	335.0	503.2
Transportation & communication	610.2	133.8	123.6	867.6	1,491.4	163.8	111.7	1,766.9
Other economic services	1,848.3	13.7	-	1,862.0	2,301.6	19.6	4.5	2,325.7
Other functions	4,669.4	0.0	7.8	4,677.2	5,139.3	0.0	3.4	5,142.7
Other expenditure	4,669.4	-	7.8	4,677.2	5,139.3	-	3.4	5,142.7
Public debt interest	4,669.4	-	7.8	4,677.2	-	-	3.4	-
Other	-	-	-	-	-	-	-	-
Total	40,696.0	1,121.7	1,987.8	43,805.5	45,774.1	1,098.4	1,993.1	48,865.6

Table 4.3.2 - (Cont'd) Functional classification of expenditure, 2004/2005 - 2007/2008

Consolidated General Government

R million

Functional categories	2006/2007				2007/2008			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
General Government Services	8,383.6	182.8	462.3	9,028.7	9,081.3	223.7	437.4	9,742.4
General public services	4,050.1	160.1	462.3	4,672.5	4,577.4	197.7	437.4	5,212.5
Defence	336.7	-	-	336.7	0.0	-	-	-
Public order and safety	3,996.8	22.7	-	4,019.5	4,503.9	26.0	-	4,529.9
Community and Social Services	28,028.7	565.4	1,092.4	29,686.5	29,141.6	596.5	1,176.2	30,914.3
Education	7,652.3	130.2	13.1	7,795.6	8,230.5	120.6	14.2	8,365.3
Health	4,405.4	164.5	-	4,569.9	4,706.4	184.6	0.2	4,891.2
Social security and welfare	12,151.4	47.9	154.9	12,354.2	12,602.1	55.0	169.6	12,826.7
Housing and community amenities	3,260.4	139.3	776.1	4,175.8	3,034.3	183.0	812.6	4,029.9
Recreational,cultural and religious services	559.2	83.5	148.3	791.0	568.3	53.3	179.6	801.2
Economic Services	4,781.3	256.8	520.4	5,558.5	6,795.8	345.5	552.4	7,693.7
Fuel and energy	33.2	-	-	33.2	31.9	0.5	-	32.4
Agriculture,forestry,fishing and hunt	1,388.1	128.6	-	1,516.7	3,326.3	142.8	-	3,469.1
Mining and mineral resources, manufacturing & construction	115.1	-	317.3	432.4	111.8	0.1	389.6	501.5
Transportation & communication	1,556.2	105.2	202.7	1,864.1	1,644.5	176.0	161.1	1,981.6
Other economic services	1,688.7	23.0	0.4	1,712.1	1,681.3	26.1	1.7	1,709.1
Other functions	6,822.6	0.0	3.6	6,826.2	7,970.6	0.0	7.3	7,977.9
Other expenditure	6,822.6	-	3.6	6,826.2	7,970.6	-	7.3	7,977.9
Public debt interest	6,822.6	-	3.6	6,826.2	7,970.6	-	7.3	7,977.9
Other	-	-	-	-	-	-	-	-
Total	48,016.2	1,005.0	2,078.7	51,099.9	52,989.3	1,165.7	2,173.3	56,328.3

Table 4.3.3 - Economic classification of expenditure, 2004/2005 - 2007/2008

Consolidated General Government

Economic categories	2004/2005				2005/2006 ¹			
	Central	Regional	Local	Consolidated	Central	Regional	Local	Consolidated
	Government	Government	Government	General Govt.	Government	Government	Government	General Govt.
Current expenditure	35,114.1	701.3	1,675.7	37,491.1	39,323.1	748.6	1,713.3	41,785.0
Wages and salaries	14,772.3	476.5	927.2	16,176.0	15,513.4	492.2	983.7	16,989.3
Employer contributions to pension schemes	250.0	-	-	250.0	265.0	-	-	265.0
Other purchases of goods and services	4,786.4	110.0	553.3	5,449.7	5,792.4	127.0	551.8	6,471.2
Interest payments	4,669.4	-	7.8	4,677.2	5,139.3	-	3.4	5,142.7
Subsidies and other current transfers	10,636.0	114.8	187.4	10,938.2	12,613.0	129.4	174.4	12,916.8
Subsidies	1,040.6	3.1	-	1,043.7	1,651.4	4.6	-	1,656.0
Transfers to nonprofit institutions and households	9,471.1	111.7	186.8	9,769.6	10,772.5	124.8	173.2	11,070.5
Transfer abroad	124.3	-	0.6	124.9	189.1	-	1.2	190.3
Capital expenditure	5,581.9	420.4	312.1	6,314.4	6,451.0	349.8	279.8	7,080.6
Acquisition of fixed capital assets	4,985.0	409.8	310.3	5,705.1	5,055.1	349.8	279.8	5,684.7
Purchase of land	49.6	10.6	1.8	62.0	147.7	-	-	147.7
Capital transfers	547.3	-	-	547.3	1,248.2	-	-	1,248.2
<i>To nonfinancial public enterprises</i>	238.6	-	-	238.6	952.6	-	-	952.6
<i>To public financial institutions</i>	183.5	-	-	183.5	203.2	-	-	203.2
<i>Other domestic transfers</i>	118.7	-	-	118.7	85.8	-	-	85.8
<i>Abroad</i>	6.5	-	-	6.5	6.6	-	-	6.6
Total	40,696.0	1,121.7	1,987.8	43,805.5	45,774.1	1,098.4	1,993.1	48,865.6

Table 4.3.3 (Cont'd) - Economic classification of expenditure, 2004/2005 - 2007/2008

Consolidated General Government

R million

Economic categories	2006/2007				2007/2008			
	Central	Regional	Local	Consolidated	Central	Regional	Local	Consolidated
	Government	Government	Government	General Govt.	Government	Government	Government	General Govt.
Current expenditure	41,759.6	746.6	1,773.7	44,279.9	45,135.6	783.1	1,883.1	47,801.8
Wages and salaries	16,181.5	491.3	1,013.3	17,686.1	16,926.3	503.0	1,080.8	18,510.1
Employer contributions to pension schemes	330.0	-	-	330.0	380.0	-	-	380.0
Other purchases of goods and services	5,538.9	139.6	584.9	6,263.4	5,748.9	171.7	612.3	6,532.9
Interest payments	6,822.6	-	3.6	6,826.2	7,970.6	-	7.3	7,977.9
Subsidies and other current transfers	12,886.6	115.7	171.9	13,174.2	14,109.8	108.4	182.7	14,400.9
Subsidies	1,249.6	3.4	-	1,253.0	1,530.4	3.2	-	1,533.6
Transfers to nonprofit institutions and household	11,460.1	112.3	171.3	11,743.7	12,393.6	105.2	182.2	12,681.0
Transfer abroad	176.9	-	0.6	177.5	185.8	-	0.5	186.3
Capital expenditure	6,256.6	258.4	305.0	6,820.0	7,853.7	382.6	290.2	8,525.6
Acquisition of fixed capital assets	4,340.3	258.4	305.0	4,903.7	4,913.4	375.4	290.2	5,579.0
Purchase of land	153.7	-	-	153.7	269.7	0.2	-	269.0
Capital transfers	1,762.6	-	-	1,762.6	2,670.6	7.0	-	2,677.6
<i>To nonfinancial public enterprises</i>	784.3	-	-	784.3	264.1	7.0	-	271.1
<i>To public financial institutions</i>	945.7	-	-	945.7	149.0	-	-	149.0
<i>Other domestic transfers</i>	25.4	-	-	25.4	2,156.9	-	-	2,156.9
<i>Abroad</i>	7.2	-	-	7.2	100.6	-	-	100.6
Total	48,016.2	1,005.0	2,078.7	51,099.9	52,989.3	1,165.7	2,173.3	56,327.4

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¹ Revised