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**DIGEST OF
PUBLIC FINANCE STATISTICS**

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FOREWORD

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

The digest contains data on central and local government finance, details of which have not been published elsewhere. Data on revenue, expenditure, net lending, financing and debt have been prepared in accordance with the recommendations of the Government Finance Statistics Manual of the International Monetary Fund. Tables on the distribution of wages and salaries and a set of tables on income tax Statistics have also been included.

It is hoped that the Statistics which are herewith assembled will be useful to the public in general and, in particular, to planners and policy makers.

The basic data required for the preparation of this report were mainly obtained from the financial reports of the Accountant-General's Department, the National Pensions Fund, Municipalities and District Councils as well as other decentralised agencies of government. This Office herewith acknowledges their valuable contribution.

D. Zmanay
Director of Statistics

Central Statistical Office
Ministry of Economic Planning and Development
PORT LOUIS
SEPTEMBER 1993

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Concepts and definitions

Central government accounts

The tables in this digest relating to central government have been derived from the detailed information published in the following reports:-

1. Financial Report published by the Accountant-General's Department.
2. Recurrent Budget Estimates.
3. Capital Budget Estimates.
4. Final accounts of the National Pensions Fund.
5. Final accounts of decentralised agencies (extra budgetary units), forming part of central government.

A list of extra budgetary units is given on page 3.

Meant primarily for the purposes of control and accountability, the data in these publications are not amenable directly to economic analysis. The IMF, recognising the important role of government activities in most economies, has derived a system of statistics of government finance which is more suitable for analysis, planning and policy determination. This has been set down in its Manual on 'Government Finance Statistics' (GFS).

The GFS Manual

The focus of the manual is upon government financial transactions - taxation, borrowing, spending and lending - unlike the System of National Accounts where the emphasis is rather on production, consumption and investment. The main aggregates derived in the GFS system are revenue and grants, expenditure, net lending, deficit/surplus, financing and debt.

In order to get a better understanding of the government's effect on the economy, these aggregates are broken down into details classified by economic characteristics, purpose and financial effects.

Tables relating to central government as presented in this digest, have been prepared according to the concepts and definitions of the GFS's manual.

Main aggregates

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

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

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

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

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

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

Coverage

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.

Central government covers all units that are agencies of the country's central authority, i.e.

1. Budgetary central government.
2. Extra budgetary units.
3. Social security schemes.

Budgetary central government includes the Office of the President, the National Assembly, the Judiciary, the various ministries and departments as well as Rodrigues. The Consolidated Sinking Fund which is made up of contributions provided by the government for the gradual redemption of government domestic debt, is also considered to form part of the budgetary central government accounts.

Extra budgetary units are agencies responsible for the performance of specialised governmental functions in such fields as health, education, social welfare, construction and so on, under the authority of central government.

Examples are:

The Development Works Corporation
The Private Secondary Schools Authority
The University of Mauritius

Major portions of government's social security programs are carried out through social security schemes. In view of the recommendations of the GFS manual, the operation of the National Pensions fund has been included under central government.

The public sector consists of the central government, local government non-financial public enterprises and public financial institutions. An enterprise is considered as public if it is entirely or mainly owned and/or controlled by government itself or by some other public institution.

By 'own' is meant having all or a majority of the shares or other forms of capital participation.

'control' implies having an effective influence in the main aspects of management.

A list of public institutions is given below.

Budgetary central government

Ministries and departments covered by the general budget with the exception of the Civil Aviation Department, the Posts and Telegraphs Department.

***Other units of central government
(extra budgetary units)***

Development Works Corporation
Employees Welfare Fund
Farmers' Service Corporation
Industrial Vocational Training Board
Mahatma Gandhi Institute
Mauritius College of the Air
Mauritius Examinations Syndicate
Mauritius Institute of Education
National Handicraft Centre
National Pensions Fund
Outer Islands Development Corporation
Private Secondary Schools Authority
Sugar Industry Labour Welfare Fund
Tea Board
Tertiary Education Commission
Town and Country Planning Board
University of Mauritius
Widows' and Children's Pension Scheme Board

Local government

Municipal councils
District councils including village councils

Non financial public enterprises

Agricultural Marketing Board
Air Mauritius Ltd.
Belle Rive Tea Factory
Cargo Handling Corporation
Central Electricity Board
Central Housing Authority
Central Water Authority
Civil Aviation Department ©
Export Processing Zone Development Authority
Irrigation Authority
La Pipe Tea Factory
Mauritius Broadcasting Corporation
Mtius Export Development & Investment Auth.
Mauritius Freeport Authority
Mauritius Marine Authority

Mauritius Meat Authority
Mtius Offshore Business Activities Authority
Mauritius Shipping Corporation
Mauritius Sugar Authority
Mauritius Sugar Industry Research Institute
Mauritius Sugar Bulk Terminal Corporation
Mauritius Tea Factories Co. Ltd.
Mauritius Telecoms
National Computer Board
National Housing Development Corporation
National Transport Corporation
Nouvelle France Tea Estate
Posts and Telegraphs Department
Rose Belle Sugar Estate
State Informatics Ltd.
State Informatics Training Centre
State Trading Corporation
Sugar Industry Development Fund
Sugar Planters Mechanical Pool Corporation
Tea Development Authority
Tobacco Board

Public financial institutions

Bank of Mauritius
Development Bank of Mauritius Ltd.
Mauritius Cooperative Central Bank
Mauritius Housing Corporation Ltd.
Mauritius Leasing Co. Ltd.
National Mutual Fund
Post Office Savings Bank
State Commercial Bank
State Insurance Corporation of Mauritius Ltd.
State Investment Corporation Ltd.
Stock Exchange Commission
Sugar Insurance Fund Board

Table 1.1 - Main aggregates, 1989/90 - 1992/93

(Budgetary Central Government)

Rs Million

Main aggregates	1989/90 ^{1/}	1990/91 ^{1/}	1991/92 ^{1/}	1992/93 ^{2/}
1 Total revenue	8,335.8	9,535.9	10,531.5	11,401.4
(i) Tax revenue	7,654.6	9,025.7	9,302.1	10,087.4
(ii) Nontax revenue	681.2	510.2	1,229.4	1,314.0
2 Grants	116.4	61.4	25.2	75.0
3 Total revenue and grants	8,452.2	9,597.3	10,556.7	11,476.4
4 Current expenditure	7,551.0	8,510.1	9,608.4	10,032.2
5 Capital expenditure	1,388.1	1,631.1	2,011.2	2,383.2
6 Total expenditure	8,939.1	10,141.2	11,619.6	12,415.4
7 Lending minus repayments	278.8	235.9	244.0	57.0
8 Total expenditure and lending minus repayments	9,217.9	10,377.1	11,863.6	12,472.4
9 Gross fixed capital formation	1,094.7	1,179.5	1,476.2	1,891.9
10 Current account surplus (1 - 4)	784.8	1,025.8	923.1	1,369.2
11 Overall deficit / surplus (3 - 8)	-765.7	-779.8	-1,306.9	-996.0
<i>as a % of G.D.P at market prices</i>	2.2	1.9	2.9	2.0
12 Financing	765.7	779.8	1,306.9	996.0
(i) Domestic	936.0	1,062.2	1,643.8	872.5
(ii) Foreign	-170.3	-282.4	-336.9	123.5
13 Budgetary central government debt	19,928.2	22,916.6	20,459.9	...
(i) Domestic	14,060.1	16,952.6	14,984.3	...
(ii) Foreign	5,868.1	5,964.0	5,475.6	...
14 Total external debt of the Country	12,361.0	14,234.0	14,526.0	...

1/ Revised

2/ Provisional

Table 1.2 Revenue and grants, 1989/90 - 1992/93

(Budgetary Central Government)

(Rs Million)

Revenue items	1/ 1989/90	1/ 1990/91	1/ 1991/92	2/ 1992/93
Tax revenue	7,654.6	9,025.7	9,302.1	10,087.4
Tax on income, profits and capital gains	1,231.6	1,387.1	1,565.4	1,630.0
Individual income tax	(563.3)	(544.1)	(552.2)	(580.0)
Corporate tax	(668.3)	(843.0)	(1,013.2)	(1,050.0)
Social security contributions	-	-	-	-
Taxes on payroll and workforce	-	-	-	-
Taxes on property	463.5	609.8	568.7	632.0
Domestic taxes on goods and services	1,832.4	2,274.9	2,561.9	2,817.4
of which : Excise duties	(633.3)	(831.3)	(886.2)	(1,040.0)
Sales tax	(710.4)	(823.0)	(927.8)	(1,030.0)
Tax on gambling	(165.6)	(212.9)	(245.0)	(280.0)
Tax on hotel bills	(198.3)	(258.2)	(331.2)	(290.0)
Import duties	3,683.1	4,247.9	4,159.5	4,574.0
Export duties	370.3	427.6	416.3	423.0
Other tax revenue	73.7	78.4	30.3	11.0
Nontax revenue	681.2	510.2	1,229.4	1,314.0
Property income	433.5	218.1	905.8	795.8
Fees, charges and non-industrial sales	155.9	202.1	208.9	231.8
Fines and Forfeits	21.5	29.5	27.2	30.0
Employee contributions to Widows' and Children's Pension Scheme	43.5	44.2	47.9	53.4
Other nontax revenue	26.8	16.3	39.6	203.0
Total revenue	8,335.8	9,535.9	10,531.5	11,401.4
Grants	116.4	61.4	25.2	75.0
Total revenue and grants	8,452.2	9,597.3	10,556.7	11,476.4

1/ Revised

2/ Provisional

Table 1.3 - Functional classification of current expenditure, 1989/90 - 1992/93

(Budgetary Central Government)

Rs Million

Functional categories	1/ 1989/90	1/ 1990/91	1/ 1991/92	2/ 1992/93
General public services	837.9	891.4	1,013.7	1,139.2
Defence	117.5	150.2	175.2	196.3
Public order and safety	583.3	625.6	712.9	806.3
Education	1,161.3	1,269.1	1,442.2	1,512.8
Health	693.9	770.0	863.8	956.6
Social security and welfare	1,094.7	1,401.8	1,746.7	1,930.0
Housing and community amenities	59.5	82.4	146.8	189.2
Recreational, cultural and religious services	70.4	67.3	83.3	101.6
Fuel and energy	3.0	2.9	3.3	3.7
Agriculture, forestry, fishing and hunting	444.8	481.2	550.2	616.1
Mining and mineral resources, manufacturing & construction	22.5	34.1	37.8	54.1
Transportation & communication	16.9	17.0	21.2	26.1
Other economic services	396.1	351.6	420.7	457.0
Other expenditure	2,049.2	2,365.5	2,390.6	2,043.2
Public debt interest	(1,629.1)	(1,909.1)	(1,868.4)	(1,486.1)
Transfer to local government	(314.8)	(350.4)	(400.6)	(438.1)
Other	(105.3)	(106.0)	(121.6)	(119.0)
Total	7,551.0	8,510.1	9,608.4	10,032.2

1/ Revised

2/ Provisional

Table 1.4 - Functional classification of capital expenditure, 1989/90 - 1992/93

(Budgetary Central Government)

Rs Million

Functional categories	1989/90	1990/91	1/ 1991/92	2/ 1992/93
General public services	127.0	151.4	212.4	197.5
Defence	2.0	2.8	0.4	0.5
Public order and safety	134.7	276.3	160.0	222.4
Education	94.2	195.8	183.6	220.8
Health	74.5	100.6	67.1	124.0
Social security and welfare	5.4	5.9	1.1	0.6
Housing and community amenities	215.8	214.0	295.4	575.5
Recreational, cultural and religious services	193.9	88.7	235.7	78.7
Fuel and energy	1.7	8.0	10.3	0.1
Agriculture, forestry, fishing and hunting	204.7	142.6	131.4	210.5
Mining and mineral resources, manufacturing & construction	25.0	21.0	42.1	45.5
Transportation & communication	279.1	386.1	625.3	621.9
Other economic services	29.3	34.7	33.3	50.3
Other expenditure	0.8	3.2	13.1	34.9
Total	1,388.1	1,631.1	2,011.2	2,383.2

1/ Revised

2/ Provisional

Table 1.5 - Economic classification of expenditure, 1989/90 - 1992/93
(Budgetary Central Government)

Rs Million

Economic categories	1/ 1989/90	1/ 1990/91	1/ 1991/92	2/ 1992/93
Current expenditure	7,551.0	8,510.1	9,608.4	10,032.2
Wages and salaries	2,938.6	3,009.2	3,312.1	3,564.5
Employer contribution to pension scheme	-	-	-	-
Other purchases of goods and services	705.3	838.7	1,073.7	1,322.2
Interest payments	1,629.1	1,909.1	1,868.4	1,486.1
Subsidies and other current transfers	2,278.0	2,753.1	3,354.2	3,659.4
Subsidies	(407.7)	(387.6)	(473.3)	(525.5)
Transfer to local government	(314.8)	(350.4)	(400.6)	(438.1)
Transfer to nonprofit institutions and households	(1,532.6)	(1,987.9)	(2,453.6)	(2,666.3)
Transfer abroad	(22.9)	(27.2)	(26.7)	(29.5)
Capital expenditure	1,388.1	1,631.1	2,011.2	2,383.2
Acquisition of fixed capital assets	1,094.7	1,179.5	1,476.2	1,891.9
Purchase of land	35.6	55.0	48.4	75.0
Capital transfers	257.8	396.6	486.6	416.3
To local government	(0.8)	(3.2)	(9.0)	(-)
To nonfinancial public enterprises	(247.9)	(360.2)	(431.4)	(309.5)
To public financial institutions	(-)	(15.0)	(30.0)	(80.0)
Abroad	(9.1)	(18.2)	(16.2)	(26.8)
Total expenditure	8,939.1	10,141.2	11,619.6	12,415.4

1/ Revised

2/ Provisional

Table 1.6 - Functional classification of net lending, 1989/90 - 1992/93
(Budgetary Central Government)

Rs Million

Functional classification	1989/90	1990/91	1/ 1991/92	2/ 1992/93
General public services	-0.8	6.5	68.4	-1.7
Defence	-	-	-	-
Public order and safety	-	-	-	-
Education	-	5.0	-	30.0
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing and community amenities	95.2	129.9	39.4	107.8
Recreational, cultural and religious services	-	-0.3	-	-
Fuel and energy	15.0	-1.1	7.9	-87.3
Agriculture, forestry, fishing and hunting	45.8	17.3	34.6	115.3
Mining and mineral resources, manufacturing & construction	70.1	85.4	89.7	19.2
Transportation & communication	19.0	-6.4	2.6	-126.0
Other economic services	37.5	-0.3	-0.3	-0.3
Other expenditure	-3.0	-0.1	1.7	-
Total	278.8	235.9	244.0	57.0

1/ Revised

2/ Provisional

Table 1.7 - Financing by type of debt holder, 1989/90 - 1992/93

(Budgetary Central Government)

Rs Million

Debt holders	1989/90	1990/91	1/ 1991/92	2/ 1992/93
Domestic financing	936.0	1,062.2	1,643.8	872.5
Other general government	628.3	67.8	162.2	...
Monetary authorities	-1,003.8	-902.3	5,451.7	...
of which: I.M.F.	(-0.1)	(-0.1)	(-26.6)	(...)
Deposit money banks	1,249.1	1,799.9	-4,171.2	...
Other	65.6	96.8	201.1	...
Adjustments	-3.2	-	-	...
Foreign financing	-170.3	-282.4	-336.9	123.5
International development institutions	-135.4	-120.6	-178.3	...
Foreign governments	1.6	-118.3	-152.3	...
Other	-32.0	-45.3	-	...
Changes in cash, deposits, etc.	-4.5	1.8	-6.3	...
Total	765.7	779.8	1,306.9	996.0

1/ Revised

2/ Provisional

Table 1.8 - Financing by type of debt instrument, 1989/90 - 1992/93

(Budgetary Central Government)

Rs Million

Debt instrument	1989/90	1990/91	1/ 1991/92	2/ 1992/93
Domestic financing	936.0	1,062.2	1,643.8	872.5
Long-term bonds	930.0	860.8	827.6	...
Short-term bonds and bills	1,220.5	1,786.0	-6,182.2	...
Long-term loans n.e.c	-0.1	-0.1	-26.6	...
of which: I.M.F.	(-0.1)	(-0.1)	(-26.6)	(..)
Short-term loans and advances	-	-	3,043.0	...
Other liabilities	-	-	-	...
Changes in cash, deposits, etc	-1,214.4	-1,584.5	3,982.0	...
Discrepancy	-	-	-	...
Foreign financing	-170.3	-282.4	-336.9	123.5
Long-term loans	-165.8	-284.2	-330.6	...
Changes in cash, deposits, etc.	-4.5	1.8	-6.3	...
Total	765.7	779.8	1,306.9	996.0

1/ Revised

2/ Provisional

Table 1.9 - Outstanding debt by type of debt holder, 1988/89 - 1991/92

(Budgetary Central Government)

Rs Million

Debt holders	1988/89	1989/90	1990/91	1991/92
Domestic debt	11,857.0	14,060.1	16,952.6	14,984.3
Other general government	3,578.3	4,407.0	5,195.6	4,484.4
Monetary authorities	0.2	0.5	0.5	3,043.1
of which: I.M.F.	(-)	(-)	(-)	(-)
Deposit money banks	6,044.8	7,318.8	9,270.7	4,780.5
Other	2,233.7	2,333.8	2,485.8	2,676.3
Foreign debt	5,735.5	5,868.1	5,964.0	5,475.6
International development institution	3,212.7	3,128.6	3,308.1	2,957.6
Foreign governments	2,110.0	2,271.0	2,224.7	2,138.0
Other	412.8	468.5	431.2	380.0
Total	17,592.5	19,928.2	22,916.6	20,459.9

Table 1.10 - Outstanding debt by type of debt instrument, 1988/89 - 1991/92

(Budgetary Central Government)

Rs Million

Debt instrument	1988/89	1989/90	1990/91	1991/92
Domestic debt	11,857.0	14,060.1	16,952.6	14,984.3
Long-term bonds	5,903.5	6,845.0	7,733.0	8,590.5
Short-term bonds and bills	5,953.5	7,215.1	9,219.6	3,350.8
Long-term loans n.e.c	-	-	-	-
of which: I.M.F.	(-)	(-)	(-)	(-)
Short-term loans and advances	-	-	-	3,043.0
Other liabilities	-	-	-	-
Foreign debt	5,735.5	5,868.1	5,964.0	5,475.6
Long-term loans	5,735.5	5,868.1	5,964.0	5,475.6
Total	17,592.5	19,928.2	22,916.6	20,459.9

Table 2.1 - Main aggregates, 1989/90 - 1992/93

(Consolidated Central Government)

Main aggregates	Rs Million			
	^{1/} 1989/90	^{1/} 1990/91	^{1/} 1991/92	^{2/} 1992/93
1 Total revenue	8,844.8	10,114.9	11,378.0	12,285.4
(i) Tax revenue	8,071.9	9,516.7	9,957.1	10,812.4
(ii) Nontax revenue	772.9	598.2	1,420.9	1,473.0
2 Grants	116.4	61.4	25.2	75.0
3 Total revenue and grants	8,961.2	10,176.3	11,403.2	12,360.4
4 Current expenditure	7,344.0	8,218.2	9,246.4	9,750.9
5 Capital expenditure	1,495.9	1,725.3	2,271.2	2,613.9
6 Total expenditure	8,839.9	9,943.5	11,517.6	12,364.8
7 Lending minus repayments	278.8	230.9	244.0	27.0
8 Total expenditure and lending minus repayments	9,118.7	10,174.4	11,761.6	12,391.8
9 Gross fixed capital formation	1,364.3	1,529.8	1,938.8	2,291.9
10 Current account surplus (1 - 4)	1,500.8	1,896.7	2,131.6	2,534.5
11 Overall deficit / surplus (3 - 8)	-157.5	1.9	-358.4	-31.4
<i>as a % of G.D.P at market prices</i>	<i>0.5</i>	<i>-</i>	<i>0.8</i>	<i>-</i>
12 Financing	157.5	-1.9	358.4	31.4
(i) Domestic	327.8	280.5	695.3	-92.1
(ii) Foreign	-170.3	-282.4	-336.9	123.5
13 Central government debt at end of period	15,638.1	17,853.2	16,035.5	...
(i) Domestic	9,770.0	11,889.2	10,559.9	...
(ii) Foreign	5,868.1	5,964.0	5,475.6	...
14 Total external debt of the Country	12,361.0	14,234.0	14,526.0	...

1/ Revised

2/ Provisional

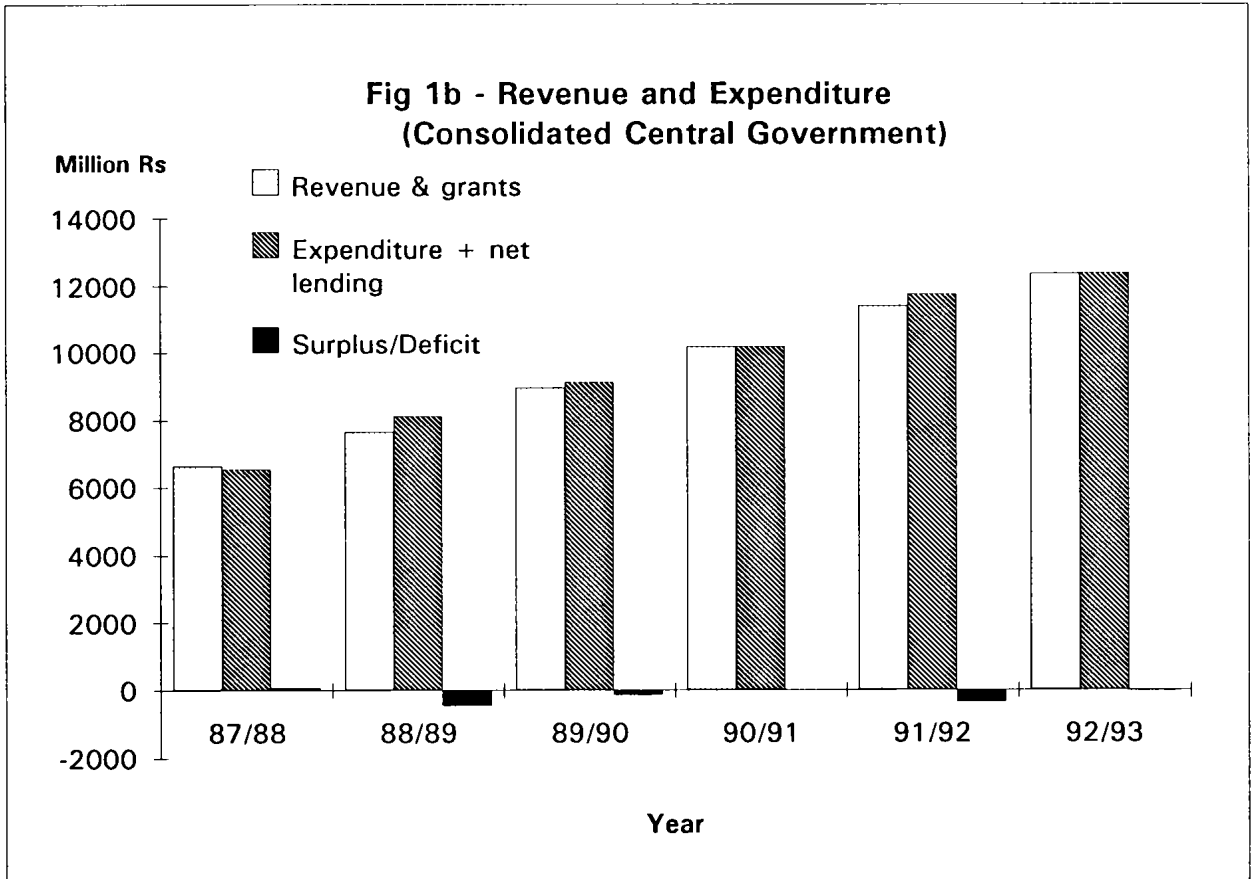
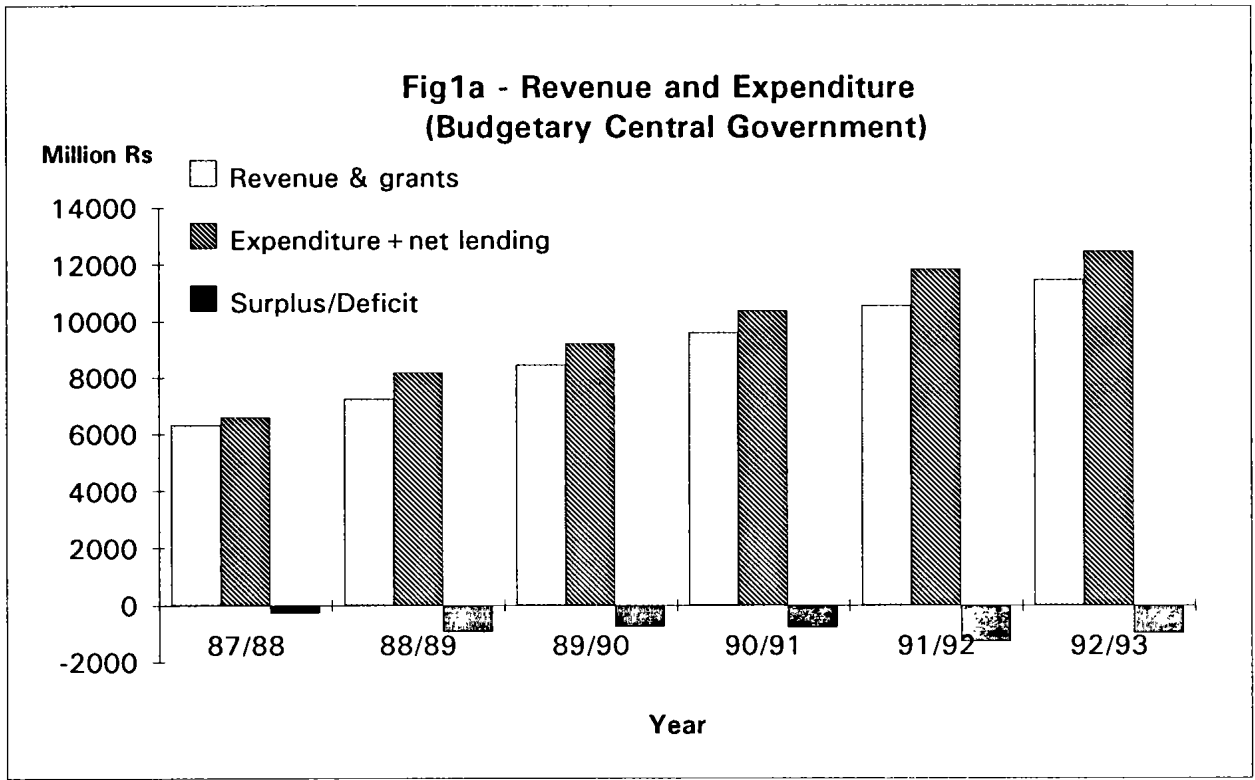


Table 2.2 Revenue and grants, 1989/90 - 1992/93

(Consolidated Central Government)

(Rs Million)

Revenue items	1989/90 ^{1/}			
	Budgetary Accounts	Extra Budgetar Accounts	Social Security	Consolidated Central Govt.
Tax revenue	7,654.6	64.1	353.2	8,071.9
Tax on income, profits and capital gains	1,231.6	-	-	1,231.6
Individual income tax	(563.3)	(-)	(-)	(563.3)
Corporate tax	(668.3)	(-)	(-)	(668.3)
Social security contributions	-	-	353.2	353.2
Taxes on payroll and workforce	-	41.4	-	41.4
Taxes on property	463.5	-	-	463.5
Domestic taxes on goods and services	1,832.4	22.7	-	1,855.1
of which : Excise duties	(633.3)	(-)	(-)	(633.3)
Sales tax	(710.4)	(-)	(-)	(710.4)
Tax on gambling	(165.6)	(-)	(-)	(165.6)
Tax on hotel bills	(198.3)	(-)	(-)	(198.3)
Import duties	3,683.1	-	-	3,683.1
Export duties	370.3	-	-	370.3
Other tax revenue	73.7	-	-	73.7
Nontax revenue	614.9	139.9	18.1	772.9
Property income	433.5	11.6	7.0	452.1
Fees, charges and non-industrial sales	132.7	85.2	11.1	229.0
Fines and forfeits	21.5	-	-	21.5
Employee contributions to Widows' and Children's Pension Scheme	0.4	43.1	-	43.5
Other nontax revenue	26.8	-	-	26.8
Total revenue	8,269.5	204.0	371.3	8,844.8
Grants	116.4	-	-	116.4
Total revenue and grants	8,385.9	204.0	371.3	8,961.2

1/ Revised

Table 2.2 (cont'd) - Revenue and grants, 1989/90 - 1992/93

(Consolidated Central Government)

(Rs Million)

Revenue items	1990/91 ^{1/}			
	Budgetary Accounts	Extra Budgetary Accounts	Social Security	Consolidated Central Govt.
Tax revenue	9,025.7	71.9	419.1	9,516.7
Tax on income, profits and capital gains	1,387.1	-	-	1,387.1
Individual income tax	(544.1)	(-)	(-)	(544.1)
Corporate tax	(843.0)	(-)	(-)	(843.0)
Social security contributions	-	-	419.1	419.1
Taxes on payroll and workforce	-	48.9	-	48.9
Taxes on property	609.8	-	-	609.8
Domestic taxes on goods and services	2,274.9	23.0	-	2,297.9
of which : Excise duties	(831.3)	(-)	(-)	(831.3)
Sales tax	(823.0)	(-)	(-)	(823.0)
Tax on gambling	(212.9)	(-)	(-)	(212.9)
Tax on hotel bills	(258.2)	(-)	(-)	(258.2)
Import duties	4,247.9	-	-	4,247.9
Export duties	427.6	-	-	427.6
Other tax revenue	78.4	-	-	78.4
Nontax revenue	449.5	125.4	23.3	598.2
Property income	218.1	16.0	14.0	248.1
Fees, charges and non-industrial sales	185.2	65.6	9.3	260.1
Fines and forfeits	29.5	-	-	29.5
Employee contributions to Widows' and Children's Pension Scheme	0.4	43.8	-	44.2
Other nontax revenue	16.3	-	-	16.3
Total revenue	9,475.2	197.3	442.4	10,114.9
Grants	61.4	-	-	61.4
Total revenue and grants	9,536.6	197.3	442.4	10,176.3

1/ Revised

Table 2.2 (cont'd) - Revenue and grants, 1989/90 - 1992/93

(Consolidated Central Government)

Rs Million

Revenue items	1991/92 ^{1/}			
	Budgetary Accounts	Extra Budgetary Accounts	Social Security *	Consolidated Central Govt.
Tax revenue	9,302.1	80.7	574.3	9,957.1
Tax on income, profits and capital gains	1,565.4	-	-	1,565.4
Individual income tax	(552.2)	(-)	(-)	(552.2)
Corporate tax	(1,013.2)	(-)	(-)	(1,013.2)
Social security contributions	-	-	574.3	574.3
Taxes on payroll and workforce	-	57.3	-	57.3
Taxes on property	568.7	-	-	568.7
Domestic taxes on goods and services	2,561.9	23.4	-	2,585.3
of which : Excise duties	(886.2)	(-)	(-)	(886.2)
Sales tax	(927.8)	(-)	(-)	(927.8)
Tax on gambling	(245.0)	(-)	(-)	(245.0)
Tax on hotel bills	(331.2)	(-)	(-)	(331.2)
Import duties	4,159.5	-	-	4,159.5
Export duties	416.3	-	-	416.3
Other tax revenue	30.3	-	-	30.3
Nontax revenue	1,161.3	193.1	66.5	1,420.9
Property income	905.8	24.6	61.0	991.4
Fees, charges and non-industrial sales	188.2	121.1	5.5	314.8
Fines and forfeits	27.2	-	-	27.2
Employee contributions to Widows' and Children's Pension Scheme	0.5	47.4	-	47.9
Other nontax revenue	39.6	-	-	39.6
Total revenue	10,463.4	273.8	640.8	11,378.0
Grants	25.2	-	-	25.2
Total revenue and grants	10,488.6	273.8	640.8	11,403.2

1/ Revised

Table 2.2 (cont'd) - Revenue and grants, 1989/90 - 1992/93

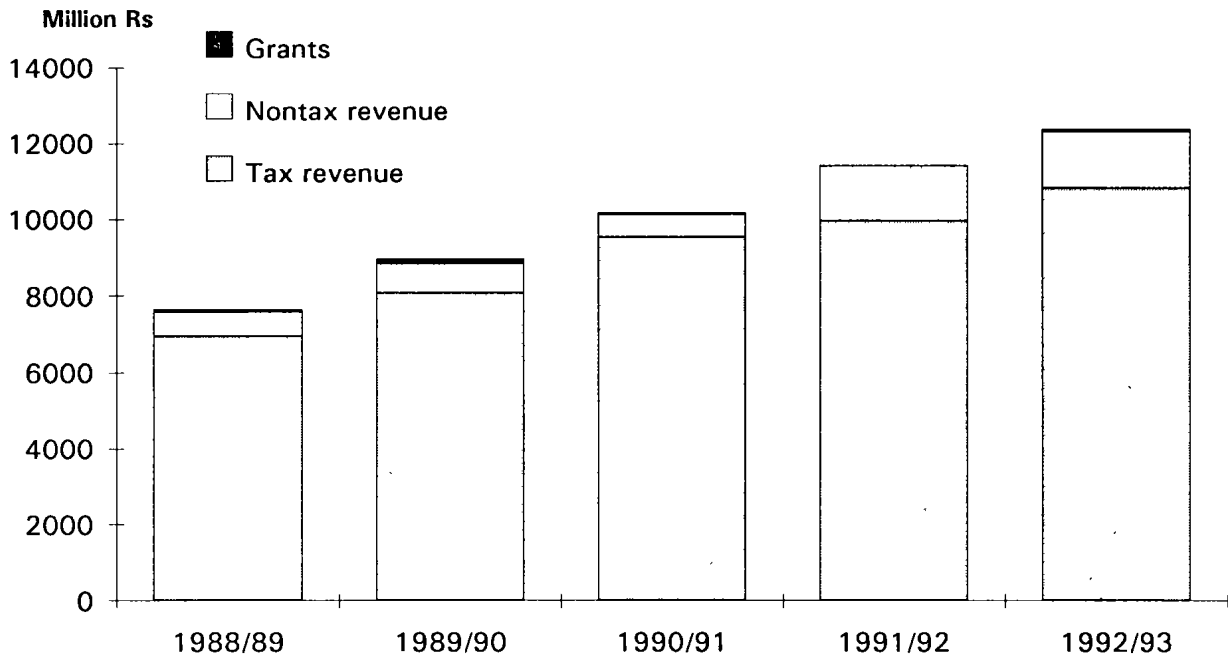
(Consolidated Central Government)

Rs Million

Revenue items	1992/93 ^{2/}			
	Budgetary Accounts	xtra Budgetar Accounts	Social Security	Consolidated Central Govt.
Tax revenue	10,087.4	85.0	640.0	10,812.4
Tax on income, profits and capital gains	1,630.0	-	-	1,630.0
Individual income tax	(580.0)	(-)	(-)	(580.0)
Corporate tax	(1,050.0)	(-)	(-)	(1,050.0)
Social security contributions	-	-	640.0	640.0
Taxes on payroll and workforce	-	60.0	-	60.0
Taxes on property	632.0	-	-	632.0
Domestic taxes on goods and services	2,817.4	25.0	-	2,842.4
of which : Excise duties	(1,040.0)	(-)	(-)	(1,040.0)
Sales tax	(1,030.0)	(-)	(-)	(1,030.0)
Tax on gambling	(280.0)	(-)	(-)	(280.0)
Tax on hotel bills	(290.0)	(-)	(-)	(290.0)
Import duties	4,574.0	-	-	4,574.0
Export duties	423.0	-	-	423.0
Other tax revenue	11.0	-	-	11.0
Nontax revenue	1,238.0	170.0	65.0	1,473.0
Property income	795.8	23.0	60.0	878.8
Fees, charges and non-industrial sales	208.8	94.0	5.0	307.8
Fines and forfeits	30.0	-	-	30.0
Employee contributions to Widows' and Children's Pension Scheme	0.4	53.0	-	53.4
Other nontax revenue	203.0	-	-	203.0
Total revenue	11,325.4	255.0	705.0	12,285.4
Grants	75.0	-	-	75.0
Total revenue and grants	11,400.4	255.0	705.0	12,360.4

2/ Provisional

**Fig 2a - Revenue and Grants
(Consolidated Central Government)**



**Fig 2b - Tax Revenue
(Consolidated Central Government)**

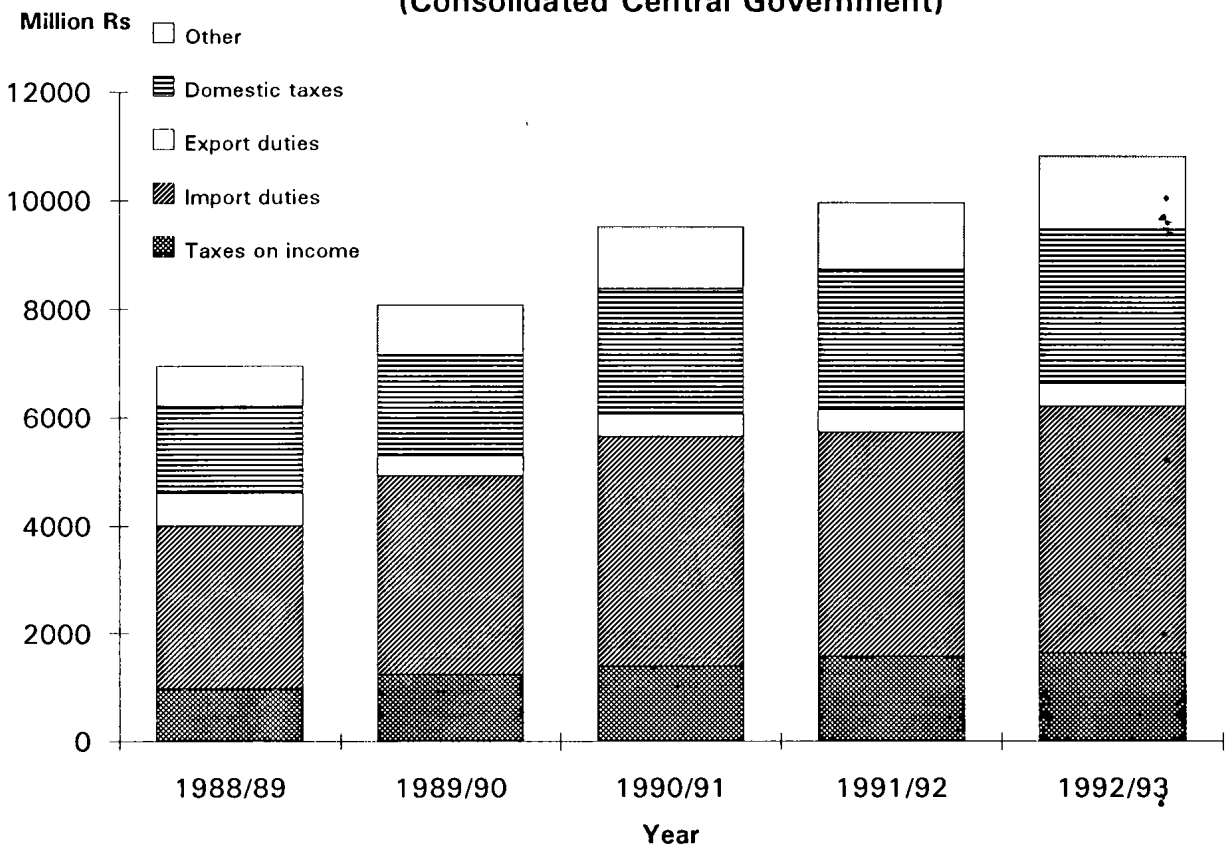


Table 2.3 - Functional classification of current expenditure, 1989/90 - 1992/93
(Consolidated Central Government)

Functional categories	1989/90 1/				1990/91 1/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	837.9	-	-	837.9	891.4	-	-	891.4
Defence	117.5	-	-	117.5	150.2	-	-	150.2
Public order and safety	583.3	-	-	583.3	625.6	-	-	625.6
Education	725.5	446.8	-	1,172.3	747.2	510.2	-	1,257.4
Health	693.9	-	-	693.9	770.0	-	-	770.0
Social security and welfare	474.0	92.5	585.0	1,151.5	540.9	113.1	794.1	1,448.1
Housing and community amenities	56.5	9.1	-	65.6	79.7	9.2	-	88.9
Recreational/cultural and religious services	70.4	10.0	-	80.4	67.3	12.0	-	79.3
Fuel and energy	3.0	-	-	3.0	2.9	-	-	2.9
Agriculture, forestry, fishing and hunting	429.3	15.6	-	444.9	457.3	24.0	-	481.3
Mining and mineral resources, manufacturing & construction	22.5	-	-	22.5	34.1	-	-	34.1
Transportation & communication	16.9	-	-	16.9	17.0	-	-	17.0
Other economic services	396.1	-	-	396.1	351.6	-	-	351.6
Other expenditure	1,753.9	4.3	-	1,758.2	2,015.9	4.5	-	2,020.4
Public debt interest	(1,337.3)	(-)	(-)	(1,337.3)	(1,564.0)	(-)	(-)	(1,564.0)
Transfer to local government	(314.8)	(-)	(-)	(314.8)	(350.4)	(-)	(-)	(350.4)
Other	(101.8)	(4.3)	(-)	(106.1)	(101.5)	(4.5)	(-)	(106.0)
Total	6,180.7	578.3	585.0	7,344.0	6,751.1	673.0	794.1	8,218.2

1/ Revised

Table 2.3 (cont'd) - Functional classification of current expenditure, 1989/90 - 1992/93
(Consolidated Central Government)

Rs Million

Functional categories	1991/92 1/				1992/93 2/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	1,013.7	-	-	1,013.7	1,139.2	-	-	1,139.2
Defence	175.2	-	-	175.2	196.3	-	-	196.3
Public order and safety	712.9	-	-	712.9	806.3	-	-	806.3
Education	837.1	613.6	-	1,450.7	879.1	692.0	-	1,571.1
Health	863.8	-	-	863.8	956.6	-	-	956.6
Social security and welfare	611.4	133.6	998.0	1,743.0	656.5	153.0	1,110.0	1,919.5
Housing and community amenities	144.0	16.6	-	160.6	186.4	20.0	-	206.4
Recreational,cultural and religious services	83.3	15.3	-	98.6	101.6	10.0	-	111.6
Fuel and energy	3.3	-	-	3.3	3.7	-	-	3.7
Agriculture,forestry,fishing and hunting	523.2	27.6	-	550.8	588.8	30.0	-	618.8
Mining and mineral resources, manufacturing & construction	37.8	-	-	37.8	54.1	-	-	54.1
Transportation & communication	21.2	-	-	21.2	26.1	-	-	26.1
Other economic services	420.7	-	-	420.7	457.0	-	-	457.0
Other expenditure	1,984.4	9.7	-	1,994.1	1,684.2	-	-	1,684.2
Public debt interest	(1,469.8)	(-)	(-)	(1,469.8)	(1,136.1)	(-)	(-)	(1,136.1)
Transfer to local government	(400.6)	(-)	(-)	(400.6)	(438.1)	(-)	(-)	(438.1)
Other	(114.0)	(9.7)	(-)	(123.7)	(110.0)	(-)	(-)	(110.0)
Total	7,432.0	816.4	998.0	9,246.4	7,735.9	905.0	1,110.0	9,750.9

1/ Revised

2/ Provisional

Table 2.4 - Functional classification of capital expenditure, 1989/90 - 1992/93
(Consolidated Central Government)

Rs Million

Functional categories	1989/90				1990/91			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	121.4	5.6	-	127.0	150.8	0.6	-	151.4
Defence	0.2	1.8	-	2.0	0.4	2.4	-	2.8
Public order and safety	122.4	12.3	-	134.7	234.2	42.1	-	276.3
Education	58.4	26.2	-	84.6	74.4	110.7	-	185.1
Health	64.3	10.2	-	74.5	93.0	7.6	-	100.6
Social security and welfare	1.4	0.1	0.6	2.1	0.4	7.2	2.7	10.3
Housing and community amenities	175.8	57.7	3.2	236.7	171.6	49.6	9.9	231.1
Recreational, cultural and religious services	169.3	27.9	-	197.2	63.6	21.6	-	85.2
Fuel and energy	1.7	-	-	1.7	8.0	-	-	8.0
Agriculture, forestry, fishing and hunting	201.8	2.9	-	204.7	141.8	0.8	-	142.6
Mining and mineral resources, manufacturing & construction	1.2	33.8	-	35.0	1.2	19.8	-	21.0
Transportation & communication	198.6	106.5	-	305.1	312.1	94.0	-	406.1
Other economic services	20.5	8.8	-	29.3	16.7	18.0	-	34.7
Other expenditure	0.8	-	60.5	61.3	3.2	-	66.9	70.1
Total	1,137.8	293.8	64.3	1,495.9	1,271.4	374.4	79.5	1,725.3

Table 2.4 (cont'd) - Functional classification of capital expenditure, 1989/90 - 1992/93
(Consolidated Central Government)

Rs Million

Functional categories	1991/92 1/				1992/93 2/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	206.8	5.6	-	212.4	192.5	15.0	-	207.5
Defence	0.4	-	-	0.4	0.5	-	-	0.5
Public order and safety	124.8	35.2	-	160.0	175.4	95.0	-	270.4
Education	124.7	106.6	-	231.3	185.8	63.0	-	248.8
Health	66.1	1.0	-	67.1	119.0	15.0	-	134.0
Social security and welfare	0.5	7.9	13.3	21.7	0.6	2.0	15.0	17.6
Housing and community amenities	243.8	76.0	-	319.8	559.5	25.0	-	584.5
Recreational, cultural and religious services	219.0	17.7	-	236.7	67.7	15.0	-	82.7
Fuel and energy	10.3	-	-	10.3	0.1	-	-	0.1
Agriculture, forestry, fishing and hunting	128.8	3.4	-	132.2	200.2	5.0	-	205.2
Mining and mineral resources, manufacturing & construction	2.7	54.4	-	57.1	15.5	30.0	-	45.5
Transportation & communication	580.4	70.4	-	650.8	587.9	50.0	-	637.9
Other economic services	24.3	9.3	-	33.6	35.3	15.0	-	50.3
Other expenditure	9.0	3.0	125.8	137.8	33.9	10.0	85.0	128.9
Total	1,741.6	390.5	139.1	2,271.2	2,173.9	340.0	100.0	2,613.9

1/ Revised

2/ Provisional

Table 2.5 - Economic classification of expenditure, 1989/90 - 1992/93
(Consolidated Central Government)

Rs Million

Economic categories	1989/90 1/				1990/91 1/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
<u>Current expenditure</u>	6,180.7	578.3	585.0	7,344.0	6,751.1	673.0	794.1	8,218.2
Wages and salaries	2,938.6	372.3	0.6	3,311.5	3,009.2	413.6	1.1	3,423.9
Employer contribution to pension scheme	-	26.3	-	26.3	-	33.0	-	33.0
Other purchases of goods and services	705.3	47.3	4.7	757.3	838.7	69.8	5.2	913.7
Interest payments	1,337.3	-	-	1,337.3	1,564.0	-	-	1,564.0
Subsidies and other current transfers	1,199.5	132.4	579.7	1,911.6	1,339.2	156.6	787.8	2,283.6
Subsidies	(392.2)	(60.6)	(-)	(452.8)	(363.7)	(69.0)	(-)	(432.7)
Transfer to local government	(314.8)	(-)	(-)	(314.8)	(350.4)	(-)	(-)	(350.4)
Transfer to nonprofit institutions and households	(469.6)	(71.8)	(579.7)	(1,121.1)	(597.9)	(87.6)	(787.8)	(1,473.3)
Transfer abroad	(22.9)	(-)	(-)	(22.9)	(27.2)	(-)	(-)	(27.2)
<u>Capital expenditure</u>	1,137.8	293.8	64.3	1,495.9	1,271.4	374.4	79.5	1,725.3
Acquisition of fixed capital assets	1,006.2	293.8	64.3	1,364.3	1,075.9	374.4	79.5	1,529.8
Purchase of land	35.6	-	-	35.6	55.0	-	-	55.0
Capital transfers	96.0	-	-	96.0	140.5	-	-	140.5
To local government	(0.8)	(-)	(-)	(0.8)	(3.2)	(-)	(-)	(3.2)
To nonfinancial public enterprises	(86.1)	(-)	(-)	(86.1)	(104.1)	(-)	(-)	(104.1)
To public financial institutions	(-)	(-)	(-)	(-)	(15.0)	(-)	(-)	(15.0)
Abroad	(9.1)	(-)	(-)	(9.1)	(18.2)	(-)	(-)	(18.2)
Total	7,318.5	872.1	649.3	8,839.9	8,022.5	1,047.4	873.6	9,943.5

Table 2.5 (cont'd) - Economic classification of expenditure, 1989/90 - 1992/93
(Consolidated Central Government)

Economic categories	1991/92 1/				1992/93 2/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
Current expenditure	7,432.0	816.4	998.0	9,246.4	7,735.9	905.0	1,110.0	9,750.9
Wages and salaries	3,312.1	484.4	1.4	3,797.9	3,564.5	540.0	2.0	4,106.5
Employer contribution to pension scheme	-	46.6	-	46.6	-	50.0	-	50.0
Other purchases of goods and services	1,073.7	99.2	7.0	1,179.9	1,322.2	120.0	8.0	1,450.2
Interest payments	1,469.8	-	-	1,469.8	1,136.1	-	-	1,136.1
Subsidies and other current transfers	1,576.4	186.2	989.6	2,752.2	1,713.1	195.0	1,100.0	3,008.1
Subsidies	(446.3)	(81.2)	(-)	(527.5)	(498.2)	(80.0)	(-)	(578.2)
Transfer to local government	(400.6)	(-)	(-)	(400.6)	(438.1)	(-)	(-)	(438.1)
Transfer to nonprofit institutions and households	(702.8)	(105.0)	(989.6)	(1,797.4)	(747.3)	(115.0)	(1,100.0)	(1,962.3)
Transfer abroad	(26.7)	(-)	(-)	(26.7)	(29.5)	(-)	(-)	(29.5)
Capital expenditure	1,741.6	390.5	139.1	2,271.2	2,173.9	340.0	100.0	2,613.9
Acquisition of fixed capital assets	1,409.2	390.5	139.1	1,938.8	1,851.9	340.0	100.0	2,291.9
Purchase of land	48.4	-	-	48.4	75.0	-	-	75.0
Capital transfers	284.0	-	-	284.0	247.0	-	-	247.0
To local government	(9.0)	-	-	(9.0)	(-)	(-)	(-)	(-)
To nonfinancial public enterprises	(228.8)	-	-	(228.8)	(140.2)	(-)	(-)	(140.2)
To public financial institutions	(30.0)	-	-	(30.0)	(80.0)	(-)	(-)	(80.0)
Abroad	(16.2)	-	-	(16.2)	(26.8)	(-)	(-)	(26.8)
Total	9,173.6	1,206.9	1,137.1	11,517.6	9,909.8	1,245.0	1,210.0	12,364.8

1/ Revised

2/ Provisional

**Fig 3 - Total Expenditure
(Consolidated Central Government)**

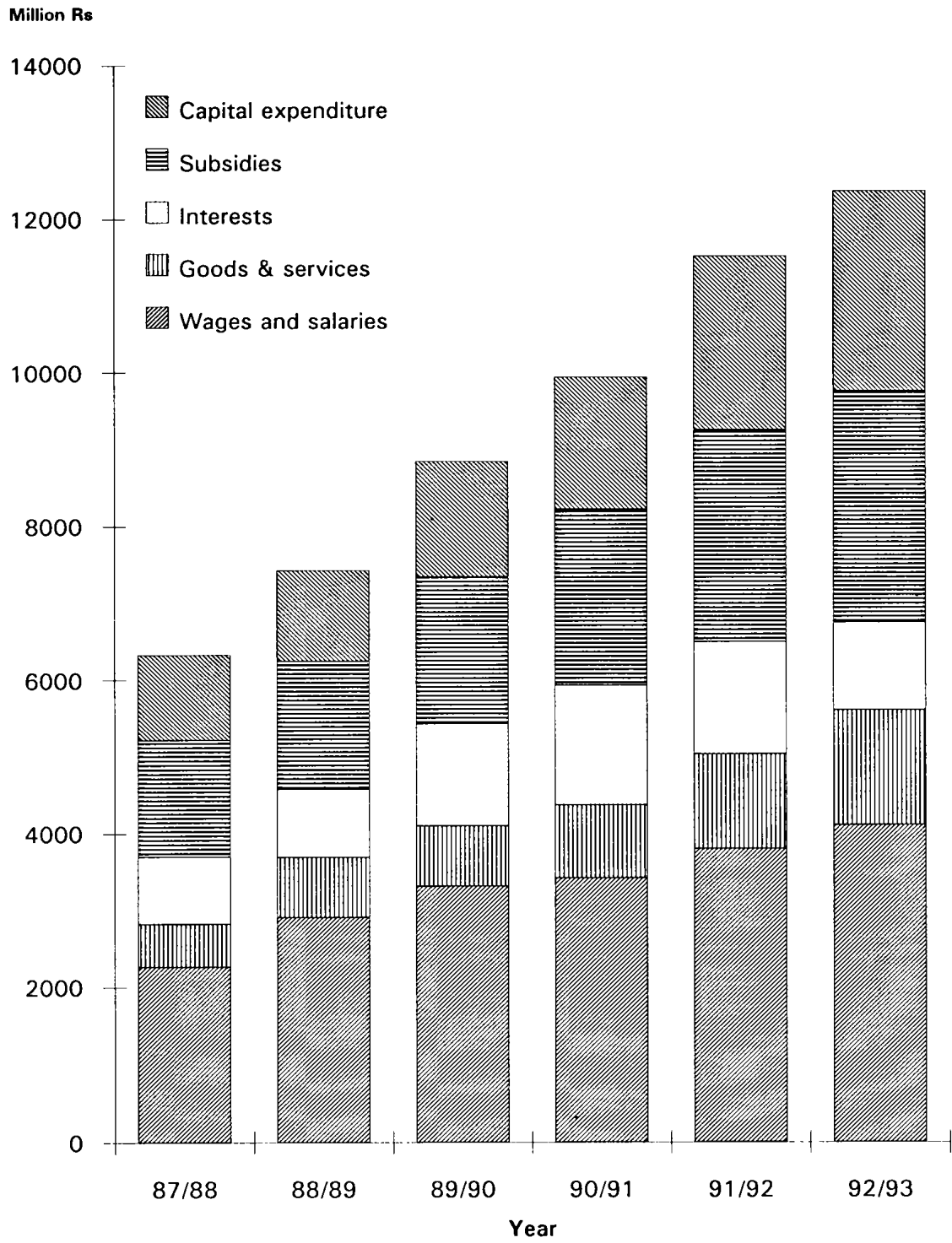


Table 2.6 - Functional classification of net lending, 1989/90 - 1992/93
(Consolidated Central Government)

Rs Million

Functional categories	1989/90				1990/91			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	-0.8	-	-	-0.8	6.5	-	-	6.5
Defence	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	95.2	-	-	95.2	129.9	-	-	129.9
Recreational, cultural and religious services	-	-	-	-	-0.3	-	-	-0.3
Fuel and energy	15.0	-	-	15.0	-1.1	-	-	-1.1
Agriculture, forestry, fishing and hunting	45.8	-	-	45.8	17.3	-	-	17.3
Mining and mineral resources, manufacturing & construction	70.1	-	-	70.1	85.4	-	-	85.4
Transportation & communication	19.0	-	-	19.0	-6.4	-	-	-6.4
Other economic services	37.5	-	-	37.5	-0.3	-	-	-0.3
Other expenditure	-3.0	-	-	-3.0	-0.1	-	-	-0.1
Total	278.8	-	-	278.8	230.9	-	-	230.9

Table 2.6 (cont'd) - Functional classification of net lending, 1989/90 - 1992/93
(Consolidated Central Government)

Rs Million

Functional categories	1991/92 1/				1992/93 2/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	68.4	-	-	68.4	-1.7	-	-	-1.7
Defence	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	39.4	-	-	39.4	107.8	-	-	107.8
Recreational,cultural and religious services	-	-	-	-	-	-	-	-
Fuel and energy	7.9	-	-	7.9	-87.3	-	-	-87.3
Agriculture,forestry,fishing and hunting	34.6	-	-	34.6	115.3	-	-	115.3
Mining and mineral resources, manufacturing & construction	89.7	-	-	89.7	19.2	-	-	19.2
Transportation & communication	2.6	-	-	2.6	-126.0	-	-	-126.0
Other economic services	-0.3	-	-	-0.3	-0.3	-	-	-0.3
Other expenditure	1.7	-	-	1.7	-	-	-	-
Total	244.0	-	-	244.0	27.0	-	-	27.0

1/ Revised

2/ Provisional

Table 2.7 - Financing by type of debt holder, 1988/89 - 1991/92
(Consolidated Central Government)

Rs Million

Debt holders	1988/89					1989/90						
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
Domestic financing	988.4	-16.7	-42.7	929.0	426.9	-73.4	-25.7	327.8	426.9	-73.4	-25.7	327.8
Other general government	-13.6	-	-	-13.6	113.4	-	-	113.4	113.4	-	-	113.4
Monetary authorities	-1,152.6	-	-	-1,152.6	-1,003.8	-	-	-1,003.8	-1,003.8	-	-	-1,003.8
of which: I.M.F.	(-9.8)	-	-	(-9.8)	(-0.1)	-	-	(-0.1)	(-0.1)	-	-	(-0.1)
Deposit money banks	1,276.3	-24.0	-36.1	1,216.2	1,249.1	-48.7	-27.6	1,172.8	1,249.1	-48.7	-27.6	1,172.8
Other	881.8	7.3	-6.6	882.5	65.6	-24.7	1.9	42.8	65.6	-24.7	1.9	42.8
Adjustments	-3.5	-	-	-3.5	2.6	-	-	2.6	2.6	-	-	2.6
Foreign financing	-460.9	-	-	-460.9	-170.3	-	-	-170.3	-170.3	-	-	-170.3
International development institutions	100.3	-	-	100.3	-135.4	-	-	-135.4	-135.4	-	-	-135.4
Foreign governments	175.7	-	-	175.7	1.6	-	-	1.6	1.6	-	-	1.6
Other	-737.1	-	-	-737.1	-32.0	-	-	-32.0	-32.0	-	-	-32.0
Changes in cash, deposits, etc.	0.2	-	-	0.2	-4.5	-	-	-4.5	-4.5	-	-	-4.5
Total	527.5	-16.7	-42.7	468.1	256.6	-73.4	-25.7	157.5	256.6	-73.4	-25.7	157.5

Table 2.7 (cont'd) - Financing by type of debt holder, 1988/89 - 1991/92
(Consolidated Central Government)

Rs Million

Debt holders	1990/91					1991/92				
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.		
Domestic financing	588.0	-90.9	-216.6	280.5	2,122.2	-103.4	-1,323.5	695.3		
Other general government	-347.0	-	-	-347.0	591.4	-	-	591.4		
Monetary authorities	-902.3	-	-	-902.3	5,451.7	-	-517	4,934.7		
of which: I.M.F.	(-0.1)	(-)	(-)	(-0.1)	(-26.6)	(-)	(-)	(-26.6)		
Deposit money banks	1,799.9	-87.9	-204.9	1,507.1	-4,171.2	-47.8	-468.8	-4,687.8		
Other	96.8	-3.0	-11.7	82.1	201.1	-55.6	-337.7	-192.2		
Adjustments	-59.4	-	-	-59.4	49.2	-	-	49.2		
Foreign financing	-282.4	-	-	-282.4	-336.9	-	-	-336.9		
International development institutions	-120.6	-	-	-120.6	-178.3	-	-	-178.3		
Foreign governments	-118.3	-	-	-118.3	-152.3	-	-	-152.3		
Other	-45.3	-	-	-45.3	-	-	-	-		
Changes in cash, deposits, etc.	1.8	-	-	1.8	-6.3	-	-	-6.3		
Total	305.6	-90.9	-216.6	-1.9	1,785.3	-103.4	-1,323.5	358.4		

Table 2.8 - Financing by type of debt instrument, 1988/89 - 1991/92
(Consolidated Central Government)

Rs Million

Debt instrument	1988/89				1989/90			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
Domestic financing	988.4	-16.7	-42.7	929.0	426.9	-73.4	-25.7	327.8
Long-term bonds	1,172.6	-	-	1,172.6	683.0	-	-	683.0
Short-term bonds and bills	1,210.2	-	-	1,210.2	955.9	-	-	955.9
Long-term loans n.e.c	-9.8	-0.2	-42.6	-52.6	-0.1	-2.2	-26.1	-28.4
of which: I.M.F.	(-9.8)	(-)	(-)	(-9.8)	(-0.1)	(-)	(-)	(-0.1)
Short-term loans and advances	-	-23.3	-	-23.3	-	15.0	-	15.0
Other liabilities	-	7.3	-	7.3	-	-24.7	-	-24.7
Changes in cash ,deposits,etc	-1,388.1	-0.5	-0.1	-1,388.7	-1,217.7	-61.5	0.4	-1,278.8
Discrepancy	3.5	-	-	3.5	5.8	-	-	5.8
Foreign financing	-460.9	-	-	-460.9	-170.3	-	-	-170.3
Long-term loans	-461.1	-	-	-461.1	-165.8	-	-	-165.8
Changes in cash,deposits,etc.	0.2	-	-	0.2	-4.5	-	-	-4.5
Total	527.5	-16.7	-42.7	468.1	256.6	-73.4	-25.7	157.5

Table 2.8 (cont'd) - Financing by type of debt instrument, 1988/89 - 1991/92
(Consolidated Central Government)

Rs Million

Debt instrument	1990/91				1991/92			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
Domestic financing	588.0	-90.9	-216.6	280.5	2,122.2	-103.4	-1,323.5	695.3
Long-term bonds	566.0	-	-	566.0	658.0	-	-	658.0
Short-term bonds and bills	1,661.5	-	-	1,661.5	-5,583.4	-	-517.0	-6,100.4
Long-term loans n.e.c	-0.1	-2.1	-16.6	-18.8	-26.6	-1.3	-333.4	-361.3
of which: I.M.F.	(-0.1)	(-)	(-)	(-0.1)	(-26.6)	(-)	(-)	(-26.6)
Short-term loans and advances	-	5.5	-	5.5	3,043.0	-	-	3,043.0
Other liabilities	-	-3.0	-	-3.0	-	-76.3	-	-76.3
Changes in cash ,deposits,etc	-1,580.0	-91.3	-200.0	-1,871.3	3,982.0	-25.8	-473.1	3,483.1
Discrepancy	-59.4	-	-	-59.4	49.2	-	-	49.2
Foreign financing	-282.4	-	-	-282.4	-336.9	-	-	-336.9
Long-term loans	-284.2	-	-	-284.2	-330.6	-	-	-330.6
Changes in cash,deposits,etc.	1.8	-	-	1.8	-6.3	-	-	-6.3
Total	305.6	-90.9	-216.6	-1.9	1,785.3	-103.4	-1,323.5	358.4

Table 2.9 - Outstanding debt by type of debt holder, 1988/89 - 1991/92

(Consolidated Central Government)

Rs Million

Debt holders	1988/89					1989/90						
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
Domestic debt	8,315.9	59.7	-	8,375.6	9,681.2	88.8	-	9,770.0	9,681.2	88.8	-	9,770.0
Other general government	37.2	-	-	37.2	28.1	-	-	28.1	28.1	-	-	28.1
Monetary authorities	0.2	-	-	0.2	0.5	-	-	0.5	0.5	-	-	0.5
of which: I.M.F.	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Deposit money banks	6,044.8	19.0	-	6,063.8	7,318.8	-	-	7,351.3	7,318.8	-	-	7,351.3
Other	2,233.7	40.7	-	2,274.4	2,333.8	-	-	2,390.1	2,333.8	-	-	2,390.1
Foreign debt	5,735.5	-	-	5,735.5	5,868.1	-	-	5,868.1	5,868.1	-	-	5,868.1
International development institutions	3,212.7	-	-	3,212.7	3,128.6	-	-	3,128.6	3,128.6	-	-	3,128.6
Foreign governments	2,110.0	-	-	2,110.0	2,271.0	-	-	2,271.0	2,271.0	-	-	2,271.0
Other	412.8	-	-	412.8	468.5	-	-	468.5	468.5	-	-	468.5
Total	14,051.4	59.7	-	14,111.1	15,549.3	88.8	-	15,638.1	15,549.3	88.8	-	15,638.1

Table 2.9 (cont'd) - Outstanding debt by type of debt holder, 1988/89 - 1991/92

(Consolidated Central Government)

Rs Million

Debt holders	1990/91					1991/92						
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
Domestic debt	11,808.3	80.9	-	11,889.2	10,499.9	60.0	-	10,559.9	10,499.9	60.0	-	10,559.9
Other general government	51.3	-	-	51.3	-	-	-	-	-	-	-	-
Monetary authorities	0.5	-	-	0.5	3,043.1	-	-	3,043.1	3,043.1	-	-	3,043.1
of which: I.M.F.	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Deposit money banks	9,270.7	36.6	-	9,307.3	4,780.5	18.4	-	4,798.9	4,780.5	18.4	-	4,798.9
Other	2,485.8	44.3	-	2,530.1	2,676.3	41.6	-	2,717.9	2,676.3	41.6	-	2,717.9
Foreign debt	5,964.0	-	-	5,964.0	5,475.6	-	-	5,475.6	5,475.6	-	-	5,475.6
International development institutions	3,308.1	-	-	3,308.1	2,957.6	-	-	2,957.6	2,957.6	-	-	2,957.6
Foreign governments	2,224.7	-	-	2,224.7	2,138.0	-	-	2,138.0	2,138.0	-	-	2,138.0
Other	431.2	-	-	431.2	380.0	-	-	380.0	380.0	-	-	380.0
Total	17,772.3	80.9	-	17,853.2	15,975.5	60.0	-	16,035.5	15,975.5	60.0	-	16,035.5

Table 2.10 - Outstanding debt by type of debt instrument, 1988/89 - 1991/92
(Consolidated Central Government)

Rs Million

Debt instrument	1988/89				1989/90			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
Domestic debt	8,315.9	59.7	-	8,375.6	9,681.2	88.8	-	9,770.0
Long-term bonds	3,181.7	-	-	3,181.7	3,670.4	-	-	3,670.4
Short-term bonds and bills	5,134.2	-	-	5,134.2	6,010.8	-	-	6,010.8
Long-term loans n.e.c of which: I.M.F.	-	9.2	-	9.2	-	7.0	-	7.0
Short-term loans and advances	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Other liabilities	-	9.8	-	9.8	-	25.5	-	25.5
Foreign debt	5,735.5	40.7	-	40.7	5,868.1	56.3	-	5,868.1
Long-term loans	5,735.5	-	-	5,735.5	5,868.1	-	-	5,868.1
Total	14,051.4	59.7	-	14,111.1	15,549.3	88.8	-	15,638.1

Table 2.10 (cont'd) - Outstanding debt by type of debt instrument, 1988/89 - 1991/92
(Consolidated Central Government)

Rs Million

Debt instrument	1990/91				1991/92			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
Domestic debt	11,808.3	80.9	-	11,889.2	10,499.9	60.0	-	10,559.9
Long-term bonds	3,963.6	-	-	3,963.6	4,665.9	-	-	4,665.9
Short-term bonds and bills	7,844.7	-	-	7,844.7	2,791.0	-	-	2,791.0
Long-term loans n.e.c of which: I.M.F.	-	4.8	-	4.8	-	4.0	-	4.0
Short-term loans and advances	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Other liabilities	-	31.8	-	31.8	3,043.0	14.4	-	3,057.4
Foreign debt	5,964.0	44.3	-	44.3	5,475.6	41.6	-	5,475.6
Long-term loans	5,964.0	-	-	5,964.0	5,475.6	-	-	5,475.6
Total	17,772.3	80.9	-	17,853.2	15,975.5	60.0	-	16,035.5

Table 2.11 - Central government debt charges, 1988/89 - 1992/93

(Consolidated Central Government)

Rs Million

Debt charges	1988/89	1989/90	1990/91	1991/92	1992/93
1 Amortization	1,249.1	634.3	834.8	900.6	929.6
Internal	113.2	167.4	311.4	343.1	396.6
Consolidated Sinking Fund redemption	(103.4)	(167.4)	(311.4)	(343.1)	(396.6)
Anonymous Bearer Bonds	(-)	(-)	(-)	(-)	(-)
International Monetary Fund	(9.8)	(-)	(-)	(-)	(-)
External	1,135.9	466.9	523.4	557.5	533.0
2 Interest	879.7	1,337.3	1,564.0	1,469.8	1,146.9
Internal	524.4	985.3	1,204.2	1,153.3	842.9
Short term borrowings	(299.8)	(678.1)	(846.6)	(769.1)	(375.7)
International Monetary Fund charges	(0.1)	(0.1)	(0.1)	(-)	(-)
Other	(224.5)	(307.1)	(357.5)	(384.2)	(467.2)
External	355.3	352.0	359.8	316.5	304.0
3 Management charges	17.6	16.5	13.9	10.2	17.7
Total debt servicing	2,146.4	1,988.1	2,412.7	2,380.6	2,094.2

1/ Revised

2/ Provisional

Table 3.1 Revenue and grants, 1988/89- 1991/92

(Local Government)

Rs Million

Revenue items	1988/89	1989/90	1990/91	1991/92
Tax revenue	56.6	124.2	150.9	160.8
Taxes on property	46.5	66.9	69.4	77.9
Domestic taxes on goods and services	10.1	57.3	81.5	82.9
Nontax revenue	24.8	30.6	30.1	42.5
Property income	15.0	17.6	16.1	26.8
Fees, charges and non-industrial sales	9.4	12.6	10.7	14.6
Fines and Forfeits	0.1	0.1	0.1	0.1
Other nontax revenue	0.3	0.3	3.2	1.0
Total revenue	81.4	154.8	181.0	203.3
Grants	304.9	315.6	353.6	409.6
Total revenue and grants	386.3	470.4	534.6	612.9

Table 3.2 Functional classification of expenditure , 1988/89 - 1991/92

(Local Government)

Rs Million

Functional classification	1988/89	1989/90	1990/91	1990/91
General public services	52.4	70.0	68.4	115.5
Public order and safety	5.5	5.4	6.3	6.8
Education	2.7	3.9	3.9	4.6
Social security and welfare	19.9	20.5	22.4	23.6
Housing and community amenities	133.9	150.9	168.9	239.5
Recreational, cultural & religious services	32.8	43.1	46.4	67.1
Mining, manufacturing and construction	21.3	16.8	28.3	34.6
Transportation & communication	61.0	80.5	81.4	90.3
Other expenditure	0.2	-	-	-
Total	329.7	391.1	426.0	582.0

Table 3.3 Economic classification of expenditure , 1988/89 - 1991/92

(Local Government)

Rs Million

Economic classification	1988/89	1989/90	1990/91	1990/91
Current expenditure	303.9	356.1	391.7	473.8
Wages and salaries	191.6	222.5	224.5	260.2
Other purchase of goods and services	89.6	109.4	138.9	179.6
Interest payment	1.9	2.2	2.3	5.8
Transfer to non-profit institutions and households	20.8	22.0	26.0	28.2
Capital expenditure	25.8	35.0	34.3	108.2
Acquisition of fixed capital assets	25.8	35.0	34.3	108.2
Total	329.7	391.1	426.0	582.0

Table 4.1 - Main aggregates, 1988/89 - 1991/92

(Consolidated General Government)

Main aggregates	Rs Million			
	1/ 1988/89	1/ 1989/90	1990/91	1991/92
1 Total revenue	7,657.9	8,999.9	10,295.9	11,581.3
(i) Tax revenue	7,010.8	8,196.1	9,667.6	10,117.9
(ii) Nontax revenue	647.1	803.8	628.3	1,463.4
2 Grants	67.6	116.4	61.4	25.2
3 Total revenue and grants	7,725.5	9,116.3	10,357.3	11,606.5
4 Current expenditure	6,250.0	7,385.3	8,259.5	9,319.6
5 Capital expenditure	1,203.6	1,530.1	1,756.4	2,370.4
6 Total expenditure	7,453.6	8,915.4	10,015.9	11,690.0
7 Lending minus repayments	685.4	280.2	233.3	245.7
8 Total expenditure and lending minus repayments	8,139.0	9,195.6	10,249.2	11,935.7
9 Gross fixed capital formation	1,035.2	1,399.3	1,564.1	2,047.0
10 Current account surplus (1 - 4)	1,407.9	1,614.6	2,036.4	2,261.7
11 Overall deficit / surplus (3 - 8)	-413.5	-79.3	108.1	-329.2
12 Financing	413.5	79.3	-108.1	329.2
(i) Domestic	874.4	249.6	174.3	666.1
(ii) Foreign	-460.9	-170.3	-282.4	-336.9

1/ Revised

Table 4.2 Revenue and grants, 1988/89 - 1991/92
(Consolidated General Government)

Rs Million

Revenue items	1988/89			1989/90		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
Tax revenue	6,954.2	56.6	7,010.8	8,071.9	124.2	8,196.1
Tax on income, profits and capital gains	980.1	-	980.1	1,231.6	-	1,231.6
Social security contributions	314.0	-	314.0	353.2	-	353.2
Taxes on payroll and workforce	11.1	-	11.1	41.4	-	41.4
Taxes on property	372.3	46.5	418.8	463.5	66.9	530.4
Domestic taxes on goods and services	1,602.4	10.1	1,612.5	1,855.1	57.3	1,912.4
Taxes on international trade and transaction	3,650.7	-	3,650.7	4,093.0	-	4,093.0
Other tax revenue	23.6	-	23.6	34.1	-	34.1
Nontax revenue	622.3	24.8	647.1	772.9	30.9	803.8
Property income	348.9	15.0	363.9	452.1	17.6	469.7
Fees, charges and non-industrial sales	192.5	9.4	201.9	229.0	12.6	241.6
Fines and Forfeits	18.7	0.1	18.8	21.5	0.1	21.6
Employee contributions to Widows' and Children's Pension Scheme	41.3	-	41.3	43.5	-	43.5
Other nontax revenue	20.9	0.3	21.2	26.8	0.6	27.4
Total revenue	7,576.5	81.4	7,657.9	8,844.8	155.1	8,999.9
Grants	67.6	-	67.6	116.4	-	116.4
Total revenue and grants	7,644.1	81.4	7,725.5	8,961.2	155.1	9,116.3

Table 4.2 (cont'd) - Revenue and grants, 1988/89 - 1991/92

(Consolidated General Government)

Rs Million

Revenue items	1990/91			1991/92		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
Tax revenue	9,516.7	150.9	9,667.6	9,957.1	160.8	10,117.9
Tax on income, profits and capital gains	1,387.1	-	1,387.1	1,565.4	-	1,565.4
Social security contributions	419.1	-	419.1	574.3	-	574.3
Taxes on payroll and workforce	48.9	-	48.9	57.3	-	57.3
Taxes on property	609.8	69.4	679.2	568.7	77.9	646.6
Domestic taxes on goods and services	2,297.9	81.5	2,379.4	2,585.3	82.9	2,668.2
Taxes on international trade and transaction	4,719.2	-	4,719.2	4,587.6	-	4,587.6
Other tax revenue	34.7	-	34.7	18.5	-	18.5
Nontax revenue	598.2	30.1	628.3	1,420.9	42.5	1,463.4
Property income	248.1	16.1	264.2	991.4	26.8	1,018.2
Fees, charges and non-industrial sales	260.1	10.7	270.8	314.8	14.6	329.4
Fines and Forfeits	29.5	0.1	29.6	27.2	0.1	27.3
Employee contributions to Widows' and Children's Pension Scheme	44.2	-	44.2	47.9	-	47.9
Other nontax revenue	16.3	3.2	19.5	39.6	1.0	40.6
Total revenue	10,114.9	181.0	10,295.9	11,378.0	203.3	11,581.3
Grants	61.4	-	61.4	25.2	-	25.2
Total revenue and grants	10,176.3	181.0	10,357.3	11,403.2	203.3	11,606.5

Table 4.3 - Functional classification of expenditure, 1988/89 - 1991/92
(Consolidated General Government)

Functional categories	1988/89 1/			1989/90 1/			Rs Million
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.	
General public services	876.6	52.4	929.0	964.9	70.0	1,034.9	
Defence	72.7	-	72.7	119.5	-	119.5	
Public order and safety	559.9	5.5	565.4	718.0	5.4	723.4	
Education	1,137.4	2.7	1,140.1	1,256.9	3.9	1,260.8	
Health	690.8	-	690.8	768.4	-	768.4	
Social security and welfare	1,077.7	19.9	1,097.6	1,153.6	20.5	1,174.1	
Housing and community amenities	254.6	133.9	388.5	302.3	150.9	453.2	
Recreational, cultural and religious services	131.2	32.8	164.0	277.6	43.1	320.7	
Fuel and energy	4.0	-	4.0	4.7	-	4.7	
Agriculture, forestry, fishing and hunting	558.9	-	558.9	649.6	-	649.6	
Mining and mineral resources, manufacturing & construction	116.0	21.3	137.3	57.5	16.8	74.3	
Transportation & communication	336.0	61.0	397.0	322.0	80.5	402.5	
Other economic services	275.7	-	275.7	425.4	-	425.4	
Other expenditure	1,032.4	0.2	1,032.6	1,503.9	-	1,503.9	
Total	7,123.9	329.7	7,453.6	8,524.3	391.1	8,915.4	

Table 4.3 (cont'd) - Functional classification of expenditure, 1988/89 - 1991/92
(Consolidated General Government)

Rs Million

Functional categories	1990/91			1991/92		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
General public services	1,042.8	68.4	1,111.2	1,226.1	115.5	1,341.6
Defence	153.0	-	153.0	175.6	-	175.6
Public order and safety	901.9	6.3	908.2	872.9	6.8	879.7
Education	1,442.5	3.9	1,446.4	1,682.0	4.6	1,686.6
Health	870.6	-	870.6	930.9	-	930.9
Social security and welfare	1,458.4	22.4	1,480.8	1,764.7	23.6	1,788.3
Housing and community amenities	320.0	168.9	488.9	480.4	239.5	719.9
Recreational, cultural and religious services	164.5	46.4	210.9	335.3	67.1	402.4
Fuel and energy	10.9	-	10.9	13.6	-	13.6
Agriculture, forestry, fishing and hunting	623.9	-	623.9	683.0	-	683.0
Mining and mineral resources, manufacturing & construction	55.1	28.3	83.4	94.9	34.6	129.5
Transportation & communication	423.1	81.4	504.5	672.0	90.3	762.3
Other economic services	386.3	-	386.3	454.3	-	454.3
Other expenditure	1,736.9	-	1,736.9	1,722.3	-	1,722.3
Total	9,589.9	426.0	10,015.9	11,108.0	582.0	11,690.0

Table 4.4 - Economic classification of expenditure, 1988/89 - 1991/92
(Consolidated General Government)

Rs Million

Economic categories	1988/89			1989/90		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
Current expenditure	5,946.1	303.9	6,250.0	7,029.2	356.1	7,385.3
Wages and salaries	2,905.5	191.6	3,097.1	3,311.5	222.5	3,534.0
Employer contribution to pension scheme	14.5	-	14.5	26.3	-	26.3
Other purchases of goods and services	773.7	89.6	863.3	757.3	109.4	866.7
Interest payments	879.7	1.9	881.6	1,337.3	2.2	1,339.5
Subsidies and other current transfers	1,372.7	20.8	1,393.5	1,596.8	22.0	1,618.8
Capital expenditure	1,177.8	25.8	1,203.6	1,495.1	35.0	1,530.1
Acquisition of fixed capital assets	1,009.4	25.8	1,035.2	1,364.3	35.0	1,399.3
Purchase of land	7.5	-	7.5	35.6	-	35.6
Capital transfers	160.9	-	160.9	95.2	-	95.2
Total	7,123.9	329.7	7,453.6	8,524.3	391.1	8,915.4

Table 4.4 (cont'd) - Economic classification of expenditure, 1988/89 - 1991/92
(Consolidated General Government)

Rs Million

Economic categories	1990/91			1991/92		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
Current expenditure	7,867.8	391.7	8,259.5	8,845.8	473.8	9,319.6
Wages and salaries	3,423.9	224.5	3,648.4	3,797.9	260.2	4,058.1
Employer contribution to pension scheme	33.0	-	33.0	46.6	-	46.6
Other purchases of goods and services	913.7	138.9	1,052.6	1,179.9	179.6	1,359.5
Interest payments	1,564.0	2.3	1,566.3	1,469.8	5.8	1,475.6
Subsidies and other current transfers	1,933.2	26.0	1,959.2	2,351.6	28.2	2,379.8
Capital expenditure	1,722.1	34.3	1,756.4	2,262.2	108.2	2,370.4
Acquisition of fixed capital assets	1,529.8	34.3	1,564.1	1,938.8	108.2	2,047.0
Purchase of land	55.0	-	55.0	48.4	-	48.4
Capital transfers	137.3	-	137.3	275.0	-	275.0
Total	9,589.9	426.0	10,015.9	11,108.0	582.0	11,690.0

PUBLIC SECTOR

Table 5.1 Employment and wages & salaries in the public sector, 1989/90 - 1992/93

Public institutions	1989/90		1990/91		1991/92		1992/93	
	No of employees (Sept. 89)	Wages, salaries (Rs Mn)	No of employees (Sept. 90)	Wages, salaries (Rs Mn)	No of employees (Sept. 91)	Wages, salaries (Rs Mn)	No of employees (Sept. 92)	Wages, salaries (Rs Mn)
Budgetary central government	52,546	2,863	53,190	2,900	53,296	3,180	53,347	3,385
Extra budgetary units	7,293	267	6,943	296	6,774	333	5,960	335
Local government	5,058	223	5,130	225	5,128	260	5,192	275
Non financial public enterprises	17,975	1,108	18,579	1,173	18,648	1,330	18,726	1,455
Public financial institutions	1,890	126	1,848	139	2,046	179	2,158	170
Total	84,762	4,587	85,690	4,733	85,892	5,282	85,383	5,620

1 / Revised

2 / Provisional

Table 5.2 Percentage distribution of employees and wages/salaries in the public sector. 1990 - 1992

Gross salary range (rupees per month)	September 1990		September 1991		September 1992	
	Employees %	Wages & salaries %	Employees %	Wages & salaries %	Employees %	Wages & salaries %
Up to 1,000	0.6	0.1	0.5	0.1	0.2	-
1,001 - 1,500	2.1	0.7	0.8	0.3	0.4	0.1
1,501 - 2,000	3.1	1.4	2.7	1.1	1.7	0.6
2,001 - 2,500	12.1	7.1	5.1	2.7	2.3	1.2
2,501 - 3,000	20.6	14.0	21.7	13.9	21.3	13.3
3,001 - 3,500	13.9	11.3	14.4	10.8	14.8	10.6
3,501 - 4,000	12.5	11.9	11.5	10.0	11.6	9.6
4,001 - 4,500	8.6	9.3	10.8	10.7	9.5	8.8
4,501 - 5,000	8.0	9.6	6.5	7.2	8.2	8.4
5,001 - 6,000	7.6	10.5	12.5	15.6	14.8	17.6
6,001 - 7,000	3.4	5.7	4.1	6.0	5.3	7.4
7,001 - 8,000	3.2	6.0	3.4	5.8	2.8	4.6
8,001 - 9,000	1.2	2.8	1.9	3.8	2.5	4.7
9,001 - 10,000	1.2	2.9	1.3	2.8	1.4	3.0
10,001 and over	1.9	6.7	2.8	9.2	3.2	10.1
Total	100.0	100.0	100.0	100.0	100.0	100.0

Table 6.1 -Income tax - Individuals - Analysis by range of gross income, years of assessment, 1988/89-1991/92

Range of gross income (Rupees)	Year of assessment 1988/89				Year of assessment 1989/90			
	Number of taxpayers 1/	Gross income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)	Number of taxpayers 1/	Gross income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)
20,000 or less	1,352	22.8	5.7	0.3	1,571	26.5	7.8	0.4
20,001 - 30,000	8,958	227.0	79.2	4.5	7,328	187.0	77.6	4.9
30,001 - 40,000	9,708	341.7	139.9	11.3	11,735	414.6	179.7	15.5
40,001 - 50,000	9,738	439.5	173.2	16.4	13,912	626.6	258.3	25.0
50,001 - 100,000	22,335	1,539.9	681.6	90.5	27,423	2,046.5	851.3	132.9
100,001 - 250,000	6,126	859.6	539.5	123.8	6,720	939.8	646.3	153.8
250,001 - 500,000	783	259.9	199.7	58.7	815	268.5	215.5	63.1
Over 500,000	243	214.8	183.4	59.9	247	209.3	181.7	59.1
Sub Total	59,243	3,905.2	2,002.2	365.4	69,751	4,718.8	2,418.2	454.7
Gross income not stated	1,058	...	...	9.9	1,274	...	...	9.6
Total	60,301	...	...	375.3	71,025	...	...	464.3

1/ **New definition of taxpayer:** A wife electing to be assessed separately is counted as one taxpayer, whilst in previous digests, married couples were counted as one taxpayer even where wife's earnings were taxed separately.

2/ Figures are provisional and subject to amendment.

Table 6.1 (cont'd) - Income tax - Individuals: Analysis by range of gross income, years of assessment, 1988/89-1991/92

Range of gross income (Rupees)	Year of assessment 1990/91					Year of assessment 1991/92				
	Number of taxpayers 1/	Gross income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)	2/	Number of taxpayers 1/	Gross income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)	2/
20,000 or less	806	15.0	13.0	0.1	0.1	477	4.9	3.9	0.2	0.2
20,001 - 30,000	4,282	112.1	34.4	2.8	2.8	1,558	41.8	15.0	1.6	1.6
30,001 - 40,000	7,765	276.0	104.0	7.9	7.9	5,195	184.4	63.9	3.4	3.4
40,001 - 50,000	9,665	437.9	167.4	15.2	15.2	7,398	333.9	134.3	8.8	8.8
50,001 - 100,000	28,044	1,978.3	800.0	102.9	102.9	31,158	2,214.2	887.8	90.1	90.1
100,001 - 250,000	10,304	1,445.0	783.8	170.3	170.3	14,445	2,017.9	1,056.5	187.5	187.5
250,001 - 500,000	1,347	448.2	297.4	86.4	86.4	1,769	595.5	407.1	99.1	99.1
Over 500,000	463	416.0	278.8	88.0	88.0	658	600.6	434.9	121.7	121.7
Sub Total	62,676	5,128.5	2,478.8	473.6	473.6	62,658	5,993.2	3,003.4	512.4	512.4
Gross income not stated	2,397	...	...	24.0	24.0	1,046	...	...	7.1	7.1
Total	65,073	...	...	497.6	497.6	63,704	...	...	519.5	519.5

1/ **New definition of taxpayer:** A wife electing to be assessed separately is counted as one taxpayer, whilst in previous digests, married couples were counted as one taxpayer even where wife's earnings were taxed separately.

2/ Figures are provisional and subject to amendment. Tables for the year 1988 onwards given in this Digest are therefore not comparable with tables already published.

Table 6.2 - Income tax - Companies - Analysis by range of liable income, years of assessment, 1988/89-1991/92

Range of liable income (Rupees)	Year of assessment 1988/89					Year of assessment 1989/90				
	Number of companies	Liable income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)	1/ Number of companies (1)	Liable income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)	1/ Number of companies (1)	
25,000 or less	114	1.3	1.2	0.4	159	1.8	1.5	0.5	0.5	
25,001 - 50,000	87	3.2	2.8	0.9	139	5.1	4.2	1.4	1.4	
50,001 - 100,000	112	8.2	6.7	2.1	141	10.4	8.7	3.0	3.0	
100,001 - 150,000	89	11.1	9.2	2.9	143	17.5	14.3	4.7	4.7	
150,001 - 250,000	97	19.3	15.1	4.9	182	36.1	28.3	9.1	9.1	
250,001 - 500,000	138	50.3	37.8	12.1	225	79.4	63.1	20.3	20.3	
500,001 - 750,000	79	49.1	37.0	10.4	103	63.4	49.1	15.5	15.5	
750,001 - 1,000,000	43	37.8	29.4	8.7	63	54.9	43.8	13.5	13.5	
1,000,001 - 1,500,000	81	98.8	72.8	21.4	82	103.0	78.5	24.0	24.0	
1,500,001 - 2,000,000	40	67.7	47.5	14.8	59	103.5	77.6	23.1	23.1	
2,000,001 - 5,000,000	78	245.4	181.0	53.3	88	279.6	169.7	48.2	48.2	
5,000,001 - 10,000,000	36	262.5	201.5	61.1	55	374.3	244.0	75.8	75.8	
Over 10,000,000	57	1,619.3	1,069.1	339.2	57	1,977.3	1,345.2	407.6	407.6	
Total	1,051	2,474.0	1,711.1	532.2	1,496	3,106.3	2,128.0	646.7	646.7	

1/ Figures are provisional and subject to amendment.

Table 6.2 (cont'd) -Income tax - Companies - Analysis by range of liable income, years of assessment, 1988/89-1991/92

Range of liable income (Rupees)	Year of assessment 1990/91				Year of assessment 1991/92			
	Number of companies	Liable income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)	Number of companies	Liable income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)
25,000 or less	213	2.4	2.2	0.7	230	2.7	2.6	0.9
25,001 - 50,000	169	6.2	5.5	2.0	174	6.4	6.0	2.3
50,001 - 100,000	192	14.2	12.9	4.5	204	15.3	15.0	5.2
100,001 - 150,000	154	19.0	16.9	5.5	157	19.7	18.6	6.0
150,001 - 250,000	190	37.1	33.2	11.0	196	38.3	37.3	12.7
250,001 - 500,000	244	86.6	75.6	25.6	247	88.7	84.9	27.1
500,001 - 750,000	111	68.4	63.8	19.4	110	67.9	67.2	21.8
750,001 - 1,000,000	72	62.3	54.0	17.3	74	63.7	61.6	19.0
1,000,001 - 1,500,000	86	107.5	94.6	31.0	88	108.4	106.5	33.8
1,500,001 - 2,000,000	63	110.3	94.5	31.5	64	111.7	111.4	35.7
2,000,001 - 5,000,000	101	300.7	222.4	70.7	111	342.7	266.5	92.1
5,000,001 - 10,000,000	57	395.0	313.5	91.2	58	406.0	353.8	104.4
Over 10,000,000	58	1,985.0	1,537.5	498.8	58	2,001.0	1,653.2	568.4
Total	1,710	3,194.7	2,526.6	809.2	1,771	3,272.5	2,784.6	929.4

1/ Figures are provisional and subject to amendment.

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