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**DIGEST OF  
PUBLIC FINANCE STATISTICS  
1995**

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## DIGEST OF PUBLIC FINANCE STATISTICS

### F O R E W O R D

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

The digest contains detailed data both on central and local government finance, 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.

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.

**S. Basant Rai**

Director of Statistics

Central Statistical Office  
Ministry of Economic Planning and Development  
**PORT LOUIS**  
SEPTEMBER 1995

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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)***

Civil Service Family Protection Scheme Board  
 Conservatoire de Musique  
 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  
 Mauritius Institute of Health  
 National Handicraft Centre  
 National Pensions Fund  
 Outer Islands Development Corporation  
 Private Secondary Schools Authority  
 Sir Seewoosagur Ramgoolam Medical Research Centre  
 Sugar Industry Labour Welfare Fund  
 Tea Board  
 Technical School Management Trust Fund  
 Tertiary Education Commission  
 Town and Country Planning Board  
 University of Mauritius

**Local government**

Municipal councils  
 District councils including village councils

**Non financial public enterprises**

Agricultural Marketing Board  
 Belle Rive Tea Factory  
 Cargo Handling Corporation  
 Central Electricity Board  
 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  
 Small & Medium Industries Dev. Org.  
 State Informatics Ltd.  
 State Informatics Training Centre  
 State Trading Corporation  
 Sugar Planters Mechanical Pool Corporation  
 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, 1991/92 - 1994/95**

(Budgetary Central Government)

Main aggregates	Million Rupees			
	1991/92	1992/93	1993/94 <sup>1</sup>	1994/95 <sup>2</sup>
1 Total revenue	10,531.5	11,281.5	12,833.4	12,877.2
(i) Tax revenue	9,302.1	10,235.2	11,411.6	11,468.0
(ii) Nontax revenue	1,229.4	1,046.3	1,421.8	1,409.2
2 Grants	25.2	78.0	130.2	240.0
3 Total revenue and grants	10,556.7	11,359.5	12,963.6	13,117.2
4 Current expenditure	9,608.4	10,035.7	11,824.2	13,348.5
5 Capital expenditure	2,011.2	2,121.2	2,506.6	2,610.1
6 Total expenditure	11,619.6	12,156.9	14,330.8	15,958.6
7 Lending minus repayments	244.0	275.9	131.8	-339.5
8 Total expenditure and lending minus repayments	11,863.6	12,432.8	14,462.6	15,619.1
9 Gross fixed capital formation	1,476.2	1,549.2	1,855.9	1,855.7
10 Current account surplus (1 - 4)	923.1	1,245.8	1,009.2	-471.3
11 Overall deficit / surplus (3 - 8)	-1,306.9	-1,073.3	-1,499.0	-2,501.9
<i>as a % of G.D.P at market prices</i>	2.9	2.0	2.4	3.7
12 Financing	1,306.9	1,073.3	1,499.0	2,501.9
(i) Domestic	1,643.8	1,387.0	1,605.4	2,689.9
(ii) Foreign	-336.9	-313.7	-106.4	-188.0
13 Budgetary central government debt	20,459.9	22,233.7	24,441.5	...
(i) Domestic	14,984.3	16,521.6	18,675.9	...
(ii) Foreign	5,475.6	5,712.1	5,765.6	...
14 Total external debt of the Country	15,125.0	16,870.0	17,561.0	...

<sup>1</sup> Revised

<sup>2</sup> Provisional (based on Estimates and Revised Estimates 1994/95)

Table 1.2 Summary of Budgetary Central Government Operations, 1991/92 - 1994/95

Major components												Million Rupees		
	Total Revenue and Grants	Current Revenue		Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/ Surplus	Financing		Monetary Authorities		
		Total	Tax Revenue							Nontax Revenue	Abroad		Domestic	
1991/92	10,556.7	10,531.5	9,302.1	1,229.4	-	25.2	11,619.6	244.0	-1,306.9	-336.9	1,643.8	5,451.7		
1992/93	11,359.5	11,281.5	10,235.2	1,046.3	-	78.0	12,156.9	275.9	-1,073.3	-313.7	1,387.0	-2,511.8		
1993/94	12,963.6	12,833.4	11,411.6	1,421.8	-	130.2	14,330.8	131.8	-1,499.0	-106.4	1,605.4	1,292.1		
1994/95	13,117.2	12,877.2	11,468.0	1,409.2	-	240.0	15,958.6	-339.5	-2,504.9	-188.0	2,689.9	...		

Types of revenue												Million Rupees		
	Tax on income, profits & capital gains			Social Security Contrib.	Taxes on Payroll & workforce	Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans	Other Taxes	Non tax revenue		Total Revenue	
	Total	Individuals	Corporate				Total	Sales tax			Total	Property income		
1991/92	1,565.4	552.2	1,013.2	-	-	568.7	2,561.9	927.8	4,587.6	18.5	1,229.4	905.8	10,531.5	
1992/93	1,464.7	696.8	767.9	-	-	716.1	2,915.5	1,020.2	5,119.1	19.8	1,046.3	728.1	11,281.5	
1993/94	1,497.0	682.7	814.3	-	-	776.5	3,356.3	1,209.8	5,763.7	18.1	1,421.8	1,022.6	12,833.4	
1994/95	1,765.0	880.0	885.0	-	-	852.0	3,718.6	1,369.2	5,112.4	20.0	1,409.2	952.1	12,877.2	

Expenditures by function												Million Rupees		
	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg. Affairs	Fuel and Energy	Agri. Forest & Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure	
														Total
1991/92	1,233.7	1,052.9	1,625.8	930.9	1,747.8	457.2	324.0	13.6	681.6	40.5	722.1	2,789.5	11,619.6	
1992/93	1,257.1	1,243.9	1,670.6	1,140.8	1,943.1	715.3	223.0	2.1	713.5	67.1	660.3	2,520.1	12,156.9	
1993/94	1,505.2	1,474.0	2,264.5	1,303.6	2,302.2	985.7	220.1	7.0	797.4	67.8	924.6	2,478.7	14,330.8	
1994/95	1,629.5	1,651.2	2,670.6	1,384.7	2,588.2	1,076.2	268.4	8.0	969.5	114.6	692.0	2,905.7	15,958.6	

Expenditures by economic type												Million Rupees		
	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services			Interest Payments	Subsidies & other current transfers			Capital expenditure	Lending minus Repayments		
				Total	Wages & salaries	Employer Contribution		Other	Total	Subsidies			Other current transfers	
1991/92	11,863.6	11,619.6	9,608.4	4,385.8	3,312.1	-	1,073.7	1,868.4	3,354.2	473.3	2,880.9	2,011.2	244.0	
1992/93	12,432.8	12,156.9	10,035.7	4,767.6	3,478.5	-	1,289.1	1,543.8	3,724.3	566.7	3,157.6	2,121.2	275.9	
1993/94	14,462.6	14,330.8	11,824.2	5,980.7	4,590.1	-	1,390.6	1,686.0	4,157.5	244.2	3,913.3	2,506.6	131.8	
1994/95	15,619.1	15,958.6	13,348.5	6,716.9	5,055.1	-	1,661.8	2,027.8	4,603.8	270.3	4,333.5	2,610.1	-339.5	

**Table 1.3 Summary of Budgetary Central Government Operations, Percentages. 1991/92 - 1994/95**  
**Major components as % of Total Expenditure and Net Lending**

	Total Revenue and Grants		Current Revenue		Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/ Surplus	Financing		Monetary Authorities
	Total	and Grants	Tax Revenue	Nontax Revenue							Abroad	Domestic	
1991/92	89.0	88.8	78.4	10.4	-	0.2	100.0	97.9	2.1	-11.0	-2.8	13.9	46.0
1992/93	91.4	90.7	82.3	8.4	-	0.6	100.0	97.8	2.2	-8.6	-2.5	11.2	-20.2
1993/94	89.6	88.7	78.9	9.8	-	0.9	100.0	99.1	0.9	-10.4	-0.7	11.1	8.9
1994/95	84.0	82.4	73.4	9.0	-	1.5	100.0	102.2	-2.2	-16.0	-1.2	17.2	...

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

	Tax on income, profits & capital gains			Social Security Contrib.	Taxes on Payroll & workforce	Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans		Other Taxes	Non tax revenue		Total Revenue
	Total	Individuals	Corporate				Total	Sales tax	Total	Property income				
1991/92	14.8	5.2	9.6	-	-	5.4	24.3	8.8	43.6	0.2	11.7	8.6	100.0	
1992/93	13.0	6.2	6.8	-	-	6.3	25.8	9.0	45.4	0.2	9.3	6.5	100.0	
1993/94	11.7	5.3	6.3	-	-	6.1	26.2	9.4	44.9	0.1	11.1	8.0	100.0	
1994/95	13.7	6.8	6.9	-	-	6.6	28.9	10.6	39.7	0.2	10.9	7.4	100.0	

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

	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg. Affairs	Fuel and Energy	Agr. Forest & Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
1992/93	10.3	10.2	13.7	9.4	16.0	5.9	1.8	-	5.9	0.6	5.4	20.7	100.0
1993/94	10.5	10.3	15.8	9.1	16.1	6.9	1.5	-	5.6	0.5	6.5	17.3	100.0
1994/95	10.2	10.3	16.7	8.7	16.2	6.7	1.7	0.1	6.1	0.7	4.3	18.2	100.0

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

	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services			Interest Payments	Subsidies & other current transfers		Capital expenditure minus Repayments	
				Total	Wages & salaries	Employer Contribution		Total	Subsidies		Other current transfers
1991/92	100.0	97.9	81.0	37.0	27.9	-	15.7	28.3	4.0	16.9	2.1
1992/93	100.0	97.8	80.7	38.3	28.0	-	12.4	30.0	4.6	17.1	2.2
1993/94	100.0	99.1	81.8	41.4	31.7	-	11.7	28.7	1.7	17.3	0.9
1994/95	100.0	102.2	85.5	43.0	32.4	-	13.0	29.5	1.7	16.7	-2.2

Table 1.4 Revenue and grants, 1991/92 - 1994/95 - Budgetary Central Government

Revenue items	1991/92		1992/93		1993/94 <sup>1</sup>		1994/95 <sup>2</sup>	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>Tax revenue</b>	<b>9,302.1</b>	<b>88.1</b>	<b>10,235.2</b>	<b>90.1</b>	<b>11,411.6</b>	<b>88.0</b>	<b>11,468.0</b>	<b>87.5</b>
Tax on income, profits and capital gains	1,565.4	14.8	1,464.7	12.9	1,497.0	11.5	1,765.0	13.5
Individual income tax	(552.2)	(5.2)	(696.8)	(6.1)	(682.7)	(5.2)	(880.0)	(6.7)
Corporate tax	(1,013.2)	(9.6)	(767.9)	(6.8)	(814.3)	(6.3)	(885.0)	(6.7)
Social security contributions	-	-	-	-	-	-	-	-
Taxes on payroll and workforce	-	-	-	-	-	-	-	-
Taxes on property	568.7	5.4	716.1	6.3	776.5	6.0	852.0	6.5
Domestic taxes on goods and services	2,561.9	24.3	2,915.5	25.7	3,356.3	25.9	3,718.6	28.3
of which : Excise duties	(886.2)	(8.4)	(1,075.6)	(9.5)	(1,126.0)	(8.7)	(1,275.0)	(9.7)
Sales tax	(927.8)	(8.8)	(1,020.2)	(9.0)	(1,209.8)	(9.3)	(1,369.2)	(10.4)
Tax on gambling	(245.0)	(2.3)	(265.9)	(2.3)	(350.5)	(2.7)	(375.0)	(2.9)
Tax on hotel bills	(331.2)	(3.1)	(307.4)	(2.7)	(373.1)	(2.9)	(400.0)	(3.0)
Import duties	4,159.5	39.4	4,685.2	41.2	5,363.3	41.4	5,112.4	39.0
Export duties	416.3	3.9	433.8	3.8	400.3	3.1	-	-
Other tax revenue	30.3	0.3	19.9	0.2	18.2	0.1	20.0	0.2
<b>Nontax revenue</b>	<b>1,229.4</b>	<b>11.7</b>	<b>1,046.3</b>	<b>9.2</b>	<b>1,421.8</b>	<b>11.0</b>	<b>1,409.2</b>	<b>10.7</b>
Property income	905.8	8.6	728.1	6.4	1,022.6	7.9	952.1	7.3
Fees, charges and non-industrial sales	208.9	1.9	215.4	1.9	291.8	2.2	294.9	2.2
Fines and Forfeits	27.2	0.3	29.3	0.3	33.0	0.3	32.0	0.2
Employees' contributions to government employee pension funds	47.9	0.5	49.9	0.4	72.8	0.6	80.2	0.6
Other nontax revenue	39.6	0.4	23.6	0.2	1.6	-	50.0	0.4
<b>Total revenue</b>	<b>10,531.5</b>	<b>99.8</b>	<b>11,281.5</b>	<b>99.3</b>	<b>12,833.4</b>	<b>99.0</b>	<b>12,877.2</b>	<b>98.2</b>
<b>Grants</b>	<b>25.2</b>	<b>0.2</b>	<b>78.0</b>	<b>0.7</b>	<b>130.2</b>	<b>1.0</b>	<b>240.0</b>	<b>1.8</b>
<b>Total revenue and grants</b>	<b>10,556.7</b>	<b>100.0</b>	<b>11,359.5</b>	<b>100.0</b>	<b>12,963.6</b>	<b>100.0</b>	<b>13,117.2</b>	<b>100.0</b>

<sup>1</sup> Revised

<sup>2</sup> Provisional (based on Estimates and Revised Estimates 1994/95)

Table 1.5 - Functional classification of expenditure, 1991/92 - 1994/95 - Budgetary Central Government

Million Rupees

Functional categories	1991/92				1992/93			
	Current	Capital	Total	%	Current	Capital	Total	%
<b>General Government Services</b>	<b>1,909.4</b>	<b>377.2</b>	<b>2,286.6</b>	<b>19.7</b>	<b>2,061.4</b>	<b>439.6</b>	<b>2,501.0</b>	<b>20.6</b>
General public services	1,021.3	212.4	1,233.7	10.6	1,100.0	157.1	1,257.1	10.3
Defence	175.2	0.4	175.6	1.5	179.7	0.4	180.1	1.5
Public order and safety	712.9	164.4	877.3	7.6	781.7	282.1	1,063.8	8.8
<b>Community and Social Services</b>	<b>4,282.8</b>	<b>802.9</b>	<b>5,085.7</b>	<b>43.8</b>	<b>4,798.1</b>	<b>894.7</b>	<b>5,692.8</b>	<b>46.8</b>
Education	1,442.2	183.6	1,625.8	14.0	1,508.2	162.4	1,670.6	13.7
Health	863.8	67.1	930.9	8.0	958.1	182.7	1,140.8	9.4
Social security and welfare	1,746.7	1.1	1,747.8	15.1	1,936.6	6.5	1,943.1	16.0
Housing and community amenities	146.8	310.4	457.2	3.9	280.2	435.1	715.3	5.9
Recreational, cultural and religious services	83.3	240.7	324.0	2.8	115.0	108.0	223.0	1.8
<b>Economic Services</b>	<b>1,033.2</b>	<b>818.0</b>	<b>1,851.2</b>	<b>15.9</b>	<b>1,088.4</b>	<b>786.9</b>	<b>1,875.3</b>	<b>15.4</b>
Fuel and energy	3.3	10.3	13.6	0.1	2.0	0.1	2.1	-
Agriculture, forestry, fishing and hunting	550.2	131.4	681.6	5.9	567.1	146.4	713.5	5.9
Mining and mineral resources, manufacturing and construction	37.8	2.7	40.5	0.3	53.9	13.2	67.1	0.5
Transportation and communication	81.8	640.3	722.1	6.2	76.5	583.8	660.3	5.4
Other economic services	360.1	33.3	393.4	3.4	388.9	43.4	432.3	3.6
<b>Other functions</b>	<b>2,383.0</b>	<b>13.1</b>	<b>2,396.1</b>	<b>20.6</b>	<b>2,087.8</b>	<b>-</b>	<b>2,087.8</b>	<b>17.2</b>
Other expenditure	2,383.0	13.1	2,396.1	20.6	2,087.8	-	2,087.8	17.2
Public debt interest	(1,868.4)	(-)	(1,868.4)	(16.1)	(1,543.8)	(-)	(1,543.8)	(12.7)
Transfer to local government	(400.6)	(9.0)	(409.6)	(3.5)	(437.5)	(-)	(437.5)	(3.6)
Other	(114.0)	(4.1)	(118.1)	(1.0)	(106.5)	(-)	(106.5)	(0.9)
<b>Total</b>	<b>9,608.4</b>	<b>2,011.2</b>	<b>11,619.6</b>	<b>100.0</b>	<b>10,035.7</b>	<b>2,121.2</b>	<b>12,156.9</b>	<b>100.0</b>

Table 1.5 (cont'd) - Functional classification of expenditure, 1991/92 - 1994/95 - Budgetary Central Government

Functional categories	1993/94 <sup>1</sup>				1994/95 <sup>2</sup>			
	Current	Capital	Total	%	Current	Capital	Total	%
	Million Rupees	Million Rupees	Million Rupees		Million Rupees	Million Rupees	Million Rupees	
<b>General Government Services</b>	2,526.6	452.6	2,979.2	20.8	2,777.8	502.9	3,280.7	20.6
General public services	1,295.9	209.3	1,505.2	10.5	1,417.5	212.0	1,629.5	10.2
Defence	200.0	0.3	200.3	1.4	236.6	4.8	241.4	1.5
Public order and safety	1,030.7	243.0	1,273.7	8.9	1,123.7	286.1	1,409.8	8.9
<b>Community and Social Services</b>	6,031.0	1,045.1	7,076.1	49.4	6,791.8	1,196.3	7,988.1	50.0
Education	2,043.8	220.7	2,264.5	15.8	2,319.8	350.8	2,670.6	16.7
Health	1,174.4	129.2	1,303.6	9.1	1,261.5	123.2	1,384.7	8.7
Social security and welfare	2,297.2	5.0	2,302.2	16.1	2,582.5	5.7	2,588.2	16.2
Housing and community amenities	373.9	611.8	985.7	6.9	467.2	609.0	1,076.2	6.7
Recreational, cultural and religious services	141.7	78.4	220.1	1.5	160.8	107.6	268.4	1.7
<b>Economic Services</b>	1,068.3	1,008.9	2,077.2	14.4	1,216.1	895.0	2,111.1	13.2
Fuel and energy	1.9	5.1	7.0	-	2.7	5.3	8.0	0.1
Agriculture, forestry, fishing and hunting	664.6	132.8	797.4	5.6	734.5	235.0	969.5	6.1
Mining and mineral resources, manufacturing and construction	67.1	0.7	67.8	0.5	113.5	1.1	114.6	0.7
Transportation and communication	107.3	817.3	924.6	6.4	109.2	582.8	692.0	4.3
Other economic services	227.4	53.0	280.4	1.9	256.2	70.8	327.0	2.0
<b>Other functions</b>	2,198.3	-	2,198.3	15.4	2,562.8	15.9	2,578.7	16.2
Other expenditure	2,198.3	-	2,198.3	15.4	2,562.8	15.9	2,578.7	16.2
Public debt interest	(1,686.0)	(-)	(1,686.0)	(11.8)	(2,027.8)	(-)	(2,027.8)	(12.7)
Transfer to local government	(509.4)	(-)	(509.4)	(3.6)	(535.0)	(5.0)	(540.0)	(3.4)
Other	(2.9)	(-)	(2.9)	(-)	(-)	(10.9)	(10.9)	(0.1)
<b>Total</b>	<b>11,824.2</b>	<b>2,506.6</b>	<b>14,330.8</b>	<b>100.0</b>	<b>13,348.5</b>	<b>2,610.1</b>	<b>15,958.6</b>	<b>100.0</b>

<sup>1</sup> Revised

<sup>2</sup> Provisional (based on Estimates and Revised Estimates 1994/95)

**Table 1.6 - Functional classification of current expenditure, 1991/92 - 1994/95 - Budgetary Central Government**  
Million Rupees

Functional categories	1991/92		1992/93		1993/94 <sup>1</sup>		1994/95 <sup>2</sup>	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>General Government Services</b>	<b>1,909.4</b>	<b>19.9</b>	<b>2,061.4</b>	<b>20.6</b>	<b>2,526.6</b>	<b>21.4</b>	<b>2,777.8</b>	<b>20.8</b>
General public services	1,021.3	10.7	1,100.0	11.0	1,295.9	11.0	1,417.5	10.6
Defence	175.2	1.8	179.7	1.8	200.0	1.7	236.6	1.8
Public order and safety	712.9	7.4	781.7	7.8	1,030.7	8.7	1,123.7	8.4
<b>Community and Social Services</b>	<b>4,282.8</b>	<b>44.6</b>	<b>4,798.1</b>	<b>47.8</b>	<b>6,031.0</b>	<b>51.0</b>	<b>6,791.8</b>	<b>50.9</b>
Education	1,442.2	15.0	1,508.2	15.0	2,043.8	17.3	2,319.8	17.4
Health	863.8	9.0	958.1	9.6	1,174.4	9.9	1,261.5	9.5
Social security and welfare	1,746.7	18.2	1,936.6	19.3	2,297.2	19.4	2,582.5	19.3
Housing and community amenities	146.8	1.5	280.2	2.8	373.9	3.2	467.2	3.5
Recreational, cultural and religious services	83.3	0.9	115.0	1.1	141.7	1.2	160.8	1.2
<b>Economic Services</b>	<b>1,033.2</b>	<b>10.7</b>	<b>1,088.4</b>	<b>10.8</b>	<b>1,068.3</b>	<b>9.0</b>	<b>1,216.1</b>	<b>9.1</b>
Fuel and energy	3.3	-	2.0	-	1.9	-	2.7	-
Agriculture, forestry, fishing and hunting	550.2	5.7	567.1	5.6	664.6	5.6	734.5	5.5
Mining and mineral resources, manufacturing and construction	37.8	0.4	53.9	0.5	67.1	0.6	113.5	0.9
Transportation & communication	81.8	0.9	76.5	0.8	107.3	0.9	109.2	0.8
Other economic services	360.1	3.7	388.9	3.9	227.4	1.9	256.2	1.9
<b>Other functions</b>	<b>2,383.0</b>	<b>24.8</b>	<b>2,087.8</b>	<b>20.8</b>	<b>2,198.3</b>	<b>18.6</b>	<b>2,562.8</b>	<b>19.2</b>
Other expenditure	2,383.0	24.8	2,087.8	20.8	2,198.3	18.6	2,562.8	19.2
Public debt interest	(1,868.4)	(19.4)	(1,543.8)	(15.4)	(1,686.0)	(14.3)	(2,027.8)	(15.2)
Transfer to local government	(400.6)	(4.2)	(437.5)	(4.3)	(509.4)	(4.3)	(535.0)	(4.0)
Other	(114.0)	(1.2)	(106.5)	(1.1)	(2.9)	(-)	(-)	(-)
<b>Total</b>	<b>9,608.4</b>	<b>100.0</b>	<b>10,035.7</b>	<b>100.0</b>	<b>11,824.2</b>	<b>100.0</b>	<b>13,348.5</b>	<b>100.0</b>

<sup>1</sup> Revised

<sup>2</sup> Provisional (based on Estimates and Revised Estimates 1994/95)

Table 1.7 - Functional classification of capital expenditure, 1991/92 - 1994/95 - Budgetary Central Government

Functional categories	1991/92		1992/93		1993/94 <sup>1</sup>		1994/95 <sup>2</sup>	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>General Government Services</b>	377.2	18.8	439.6	20.7	452.6	18.1	502.9	19.3
General public services	212.4	10.6	157.1	7.4	209.3	8.4	212.0	8.1
Defence	0.4	-	0.4	-	0.3	-	4.8	0.2
Public order and safety	164.4	8.2	282.1	13.3	243.0	9.7	286.1	11.0
<b>Community and Social Services</b>	802.9	39.9	894.7	42.2	1,045.1	41.7	1,196.3	45.8
Education	183.6	9.1	162.4	7.7	220.7	8.8	350.8	13.5
Health	67.1	3.3	182.7	8.6	129.2	5.2	123.2	4.7
Social security and welfare	1.1	0.1	6.5	0.3	5.0	0.2	5.7	0.2
Housing and community amenities	310.4	15.4	435.1	20.5	611.8	24.4	609.0	23.3
Recreational, cultural and religious services	240.7	12.0	108.0	5.1	78.4	3.1	107.6	4.1
<b>Economic Services</b>	818.0	40.6	786.9	37.1	1,008.9	40.2	895.0	34.3
Fuel and energy	10.3	0.5	0.1	-	5.1	0.2	5.3	0.2
Agriculture, forestry, fishing and hunting	131.4	6.5	146.4	6.9	132.8	5.3	235.0	9.0
Mining and mineral resources, manufacturing & construction	2.7	0.1	13.2	0.6	0.7	-	1.1	-
Transportation & communication	640.3	31.8	583.8	27.5	817.3	32.6	582.8	22.4
Other economic services	33.3	1.7	43.4	2.1	53.0	2.1	70.8	2.7
<b>Other Functions</b>	13.1	0.7	-	-	-	-	15.9	0.6
Other expenditure	13.1	0.7	-	-	-	-	15.9	0.6
<b>Total</b>	2,011.2	100.0	2,121.2	100.0	2,506.6	100.0	2,610.1	100.0

<sup>1</sup> Revised

<sup>2</sup> Provisional (based on Estimates and Revised Estimates 1994/95)



Table 1.8 - Economic classification of expenditure, 1991/92 - 1994/95 - Budgetary Central Government

Economic categories *	Million Rupees							
	1991/92		1992/93 <sup>1</sup>		1993/94 <sup>1</sup>		1994/95 <sup>2</sup>	
	Amount	%	-Amount	%	Amount	%	Amount	%
<b>Current expenditure</b>	9,608.4	82.7	10,035.7	82.6	11,824.2	82.5	13,348.5	83.7
Wages and salaries	3,312.1	28.5	3,478.5	28.6	4,590.1	32.0	5,055.1	31.7
Employer contributions to pension schemes	-	-	-	-	-	-	-	-
Other purchases of goods and services	1,073.7	9.2	1,289.1	10.6	1,390.6	9.7	1,661.8	10.4
Interest payments	1,868.4	16.1	1,543.8	12.7	1,686.0	11.8	2,027.8	12.7
Subsidies and other current transfers	3,354.2	28.9	3,724.3	30.6	4,157.5	29.0	4,603.8	28.9
Subsidies	(473.3)	(4.1)	(566.7)	(4.7)	(244.2)	(1.7)	(270.3)	(1.7)
Transfer to local government	(400.6)	(3.5)	(437.5)	(3.6)	(509.4)	(3.6)	(535.0)	(3.4)
Transfer to nonprofit institutions and households	(2,453.6)	(21.1)	(2,688.8)	(22.1)	(3,369.0)	(23.5)	(3,774.7)	(23.7)
Transfer abroad	(26.7)	(0.2)	(31.3)	(0.3)	(34.9)	(0.2)	(23.8)	(0.1)
<b>Capital expenditure</b>	2,011.2	17.3	2,121.2	17.4	2,506.6	17.5	2,610.1	16.3
Acquisition of fixed capital assets	1,476.2	12.7	1,549.2	12.7	1,855.9	13.0	1,855.7	11.6
Purchase of land	48.4	0.4	71.2	0.6	55.9	0.4	75.0	0.5
Capital transfers	486.6	4.2	500.8	4.1	594.8	4.1	679.4	4.2
To local government	(9.0)	(0.1)	(-)	(-)	(-)	(-)	(5.0)	(-)
To nonfinancial public enterprises	(431.4)	(3.7)	(438.4)	(3.6)	(422.1)	(2.9)	(541.6)	(3.4)
To public financial institutions	(30.0)	(0.3)	(35.0)	(0.3)	(146.4)	(1.0)	(95.0)	(0.6)
Abroad	(16.2)	(0.1)	(27.4)	(0.2)	(26.3)	(0.2)	(37.8)	(0.2)
<b>Total expenditure</b>	<b>11,619.6</b>	<b>100.0</b>	<b>12,156.9</b>	<b>100.0</b>	<b>14,330.8</b>	<b>100.0</b>	<b>15,958.6</b>	<b>100.0</b>

<sup>1</sup> Revised<sup>2</sup> Provisional (based on Estimates and Revised Estimates 1994/95)

**Table 1.9 - Functional classification of net lending ,1991/92 - 1994/95**

(Budgetary Central Government)

Functional classification	Million Rupees			
	1991/92	1992/93	1993/94 <sup>1</sup>	1994/95 <sup>2</sup>
<b>General Government Services</b>	68.4	2.9	-1.5	-1.1
General public services	68.4	2.9	-1.5	-1.1
Defence	-	-	-	-
Public order and safety	-	-	-	-
<b>Community and Social Services</b>	39.4	127.8	201.9	112.0
Education	-	1.2	46.0	40.0
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing and community amenities	39.4	126.6	155.9	72.0
Recreational,cultural and religious services	-	-	-	-
<b>Economic Services</b>	134.5	145.2	-68.6	-450.4
Fuel and energy	7.9	-86.2	-41.0	-58.0
Agriculture,forestry,fishing and hunting	34.6	93.1	19.0	48.9
Mining and mineral resources, manufacturing & construction	89.7	89.8	109.8	33.5
Transportation & communication	2.6	-102.0	-57.7	1.2
Other economic services	-0.3	150.5	-98.7	-476.0
<b>Other Functions</b>	1.7	-	-	-
Other expenditure	1.7	-	-	-
<b>Total</b>	<b>244.0</b>	<b>275.9</b>	<b>131.8</b>	<b>-339.5</b>

<sup>1</sup> Revised

<sup>2</sup> Provisional (based on Estimates and Revised Estimates 1994/95)

**Table 1.10 - Financing by type of debt holder, 1991/92 - 1994/95**

(Budgetary Central Government)

Debt holders	Million Rupees			
	1991/92	1992/93 <sup>1</sup>	1993/94 <sup>1</sup>	1994/95 <sup>2</sup>
<b>Domestic financing</b>	<b>1,643.8</b>	<b>1,387.0</b>	<b>1,605.4</b>	<b>2,689.9</b>
Other general government	162.2	531.3	-704.3	...
Monetary authorities	5,451.7	-2,511.8	1,292.1	...
of which: I.M.F.	(-26.6)	(-140.7)	(-0.2)	(...)
Deposit money banks	-4,171.2	3,421.7	1,263.6	...
Other	201.1	-54.2	-246.0	...
Adjustments	-	-	-	...
<b>Foreign financing</b>	<b>-336.9</b>	<b>-313.7</b>	<b>-106.4</b>	<b>-188.0</b>
International development institutions	-178.3	-157.8	-37.4	...
Foreign governments	-152.3	60.3	-47.4	...
Other	-	-215.3	-27.9	...
Changes in cash, deposits, etc.	-6.3	-0.9	6.3	...
<b>Total</b>	<b>1,306.9</b>	<b>1,073.3</b>	<b>1,499.0</b>	<b>2,501.9</b>

<sup>1</sup> Revised

<sup>2</sup> Provisional (based on Estimates and Revised Estimates 1994/95)

**Table 1.11 - Financing by type of debt instrument, 1991/92 - 1994/95**

(Budgetary Central Government)

Debt instrument	Million Rupees			
	1991/92	1992/93	1993/94 <sup>1</sup>	1994/95 <sup>2</sup>
<b>Domestic financing</b>	<b>1,643.8</b>	<b>1,387.0</b>	<b>1,605.4</b>	<b>2,689.9</b>
Long-term bonds	827.6	574.5	1,529.1	...
Short-term bonds and bills	-6,182.2	3,195.7	-414.1	...
Long-term loans n.e.c	-26.6	-140.7	-0.2	...
of which: I.M.F.	(-26.6)	(-140.7)	(-0.2)	(...)
Short-term loans and advances	3,043.0	-2,425.6	997.4	...
Other liabilities	-	-	-	...
Changes in cash, deposits, etc	3,982.0	183.1	-506.8	...
Discrepancy	-	-	-	...
<b>Foreign financing</b>	<b>-336.9</b>	<b>-313.7</b>	<b>-106.4</b>	<b>-188.0</b>
Long-term loans	-330.6	-312.8	-112.7	...
Changes in cash, deposits, etc.	-6.3	-0.9	6.3	...
<b>Total</b>	<b>1,306.9</b>	<b>1,073.3</b>	<b>1,499.0</b>	<b>2,501.9</b>

<sup>1</sup> Revised

<sup>2</sup> Provisional (based on Estimates and Revised Estimates 1994/95)

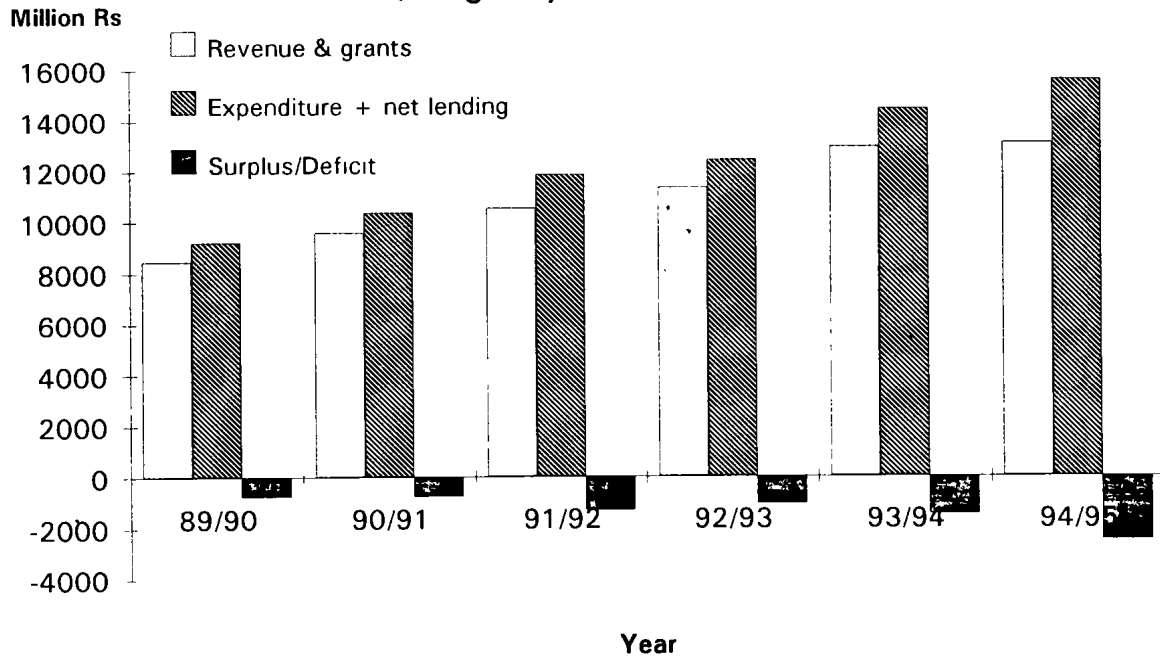
**Table 1.12 - Outstanding debt by type of debt holder, 1990/91 - 1993/94**  
(Budgetary Central Government)

Debt holders	Million Rupees			
	1990/91	1991/92	1992/93	1993/94
<b>Domestic debt</b>	<b>16,952.6</b>	<b>14,984.3</b>	<b>16,521.6</b>	<b>18,675.9</b>
Other general government	5,195.6	4,484.4	4,896.1	4,653.2
Monetary authorities	0.5	3,043.1	617.4	1,909.7
of which: I.M.F.	(-)	(-)	(-)	(-)
Deposit money banks	9,270.7	4,780.5	8,396.0	9,681.7
Other	2,485.8	2,676.3	2,612.1	2,431.3
<b>Foreign debt</b>	<b>5,964.0</b>	<b>5,475.6</b>	<b>5,712.1</b>	<b>5,765.6</b>
International development institutions	3,308.1	2,957.6	3,209.7	3,226.7
Foreign governments	2,224.7	2,138.0	2,253.3	2,238.6
Other	431.2	380.0	249.1	300.3
<b>Total</b>	<b>22,916.6</b>	<b>20,459.9</b>	<b>22,233.7</b>	<b>24,441.5</b>

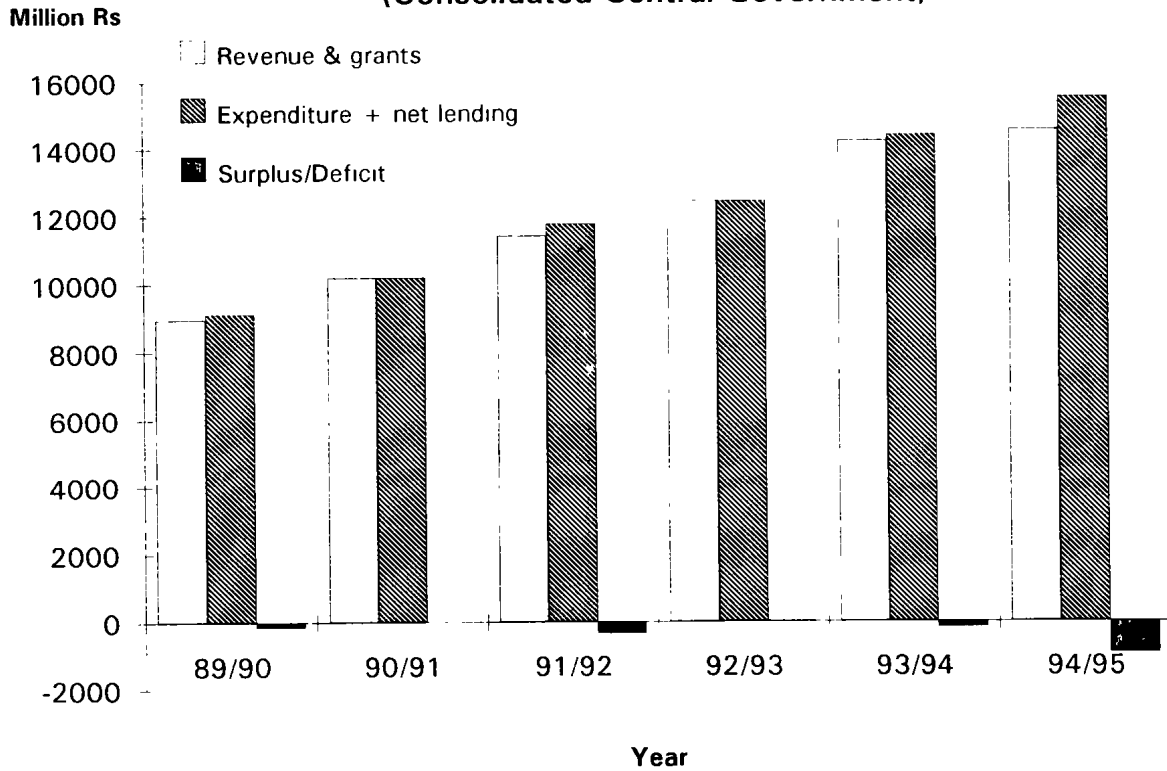
**Table 1.13 - Outstanding debt by type of debt instrument, 1990/91 - 1993/94**  
(Budgetary Central Government)

Debt instrument	Million Rupees			
	1990/91	1991/92	1992/93	1993/94
<b>Domestic debt</b>	<b>16,952.6</b>	<b>14,984.3</b>	<b>16,521.6</b>	<b>18,675.9</b>
Long-term bonds	7,733.0	8,590.5	9,154.3	10,721.6
Short-term bonds and bills	9,219.6	3,350.8	6,749.9	6,339.5
Long-term loans n.e.c	-	-	-	-
of which: I.M.F.	(-)	(-)	(-)	(-)
Short-term loans and advances	-	3,043.0	617.4	1,614.8
Other liabilities	-	-	-	-
<b>Foreign debt</b>	<b>5,964.0</b>	<b>5,475.6</b>	<b>5,712.1</b>	<b>5,765.6</b>
Long-term loans	5,964.0	5,475.6	5,712.1	5,765.6
<b>Total</b>	<b>22,916.6</b>	<b>20,459.9</b>	<b>22,233.7</b>	<b>24,441.5</b>

**Fig1a - Revenue and Expenditure  
(Budgetary Central Government)**



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



**Table 2.1 - Main aggregates, 1991/92 - 1994/95, Consolidated Central Government**

Main aggregates	Million Rupees			
	1991/92	1992/93	1993/94 <sup>1</sup>	1994/95 <sup>2</sup>
1 Total revenue	11,378.0	12,363.2	14,076.0	14,294.9
(i) Tax revenue	9,957.1	10,996.8	12,254.1	12,403.2
(ii) Nontax revenue	1,420.9	1,366.4	1,821.9	1,891.7
2 Grants	25.2	78.0	130.2	240.0
3 Total revenue and grants	11,403.2	12,441.2	14,206.2	14,534.9
4 Current expenditure	9,246.4	9,785.6	11,549.7	13,011.2
5 Capital expenditure	2,271.2	2,362.2	2,721.7	2,856.6
6 Total expenditure	11,517.6	12,147.8	14,271.4	15,867.8
7 Lending minus repayments	244.0	274.7	101.8	-379.5
8 Total expenditure and lending minus repayments	11,761.6	12,422.5	14,373.2	15,488.3
9 Gross fixed capital formation	1,938.8	1,974.7	2,212.0	2,219.2
10 Current account surplus (1 - 4)	2,131.6	2,577.6	2,526.3	1,283.7
11 Overall deficit / surplus (3 - 8)	-358.4	18.7	-167.0	-953.4
<i>as a % of G.D.P at market prices</i>	<i>0.8</i>	<i>-</i>	<i>0.3</i>	<i>1.4</i>
12 Financing	358.4	-18.7	167.0	953.4
(i) Domestic	695.3	295.0	273.4	1,141.4
(ii) Foreign	-336.9	-313.7	-106.4	-188.0
13 Central government debt at end of period	16,035.5	17,407.6	19,914.6	...
(i) Domestic	10,559.9	11,695.5	14,149.0	...
(ii) Foreign	5,475.6	5,712.1	5,765.6	...
14 Total external debt of the Country	15,125.0	16,870.0	17,561.0	...

<sup>1</sup> Revised

<sup>2</sup> Provisional

**Table 2.2 Summary of Consolidated Central Government Operations, 1991/92 - 1994/95**  
**Major components**

Million Rupees

	Total Revenue and Grants		Current Revenue		Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/ Surplus	Financing		Monetary Authorities
	Total	and Grants	Tax Revenue	Nontax Revenue							Abroad	Domestic	
1991/92	11,403.2	11,378.0	9,957.1	1,420.9	-	25.2	11,761.6	11,517.6	244.0	-358.4	-336.9	695.3	4,934.7
1992/93	12,441.2	12,363.2	10,996.8	1,366.4	-	78.0	12,422.5	12,147.8	274.7	18.7	-313.7	295.0	-1,994.8
1993/94	14,206.2	14,076.0	12,254.1	1,821.9	-	130.2	14,373.2	14,271.4	101.8	-167.0	-106.4	273.4	1,292.1
1994/95	14,534.9	14,294.9	12,403.2	1,891.7	-	240.0	15,488.3	15,867.8	-379.5	-953.4	-188.0	1,141.4	...

**Types of revenue**

Million Rupees

	Tax on income, profits & capital gains				Social Security Contrib.	Taxes on Payroll & workforce	Taxes on property	Domestic Taxes on Goods & services		Taxes on Intern. Trade & Trans	Other Taxes	Non tax revenue		Total Revenue	
	Total	Individuals	Corporate	Corporate				Total	Sales tax			Total	Property income		Total
1991/92	1,565.4	552.2	1,013.2	574.3	57.3	568.7	2,585.3	927.8	4,587.6	18.5	1,420.9	991.4	11,378.0		
1992/93	1,464.7	696.8	767.9	673.5	63.8	716.1	2,939.8	1,020.2	5,119.1	19.8	1,366.4	957.2	12,363.2		
1993/94	1,497.0	682.7	814.3	728.8	71.6	776.5	3,398.4	1,209.8	5,763.7	18.1	1,821.9	1,324.7	14,076.0		
1994/95	1,765.0	880.0	885.0	814.0	80.0	852.0	3,759.8	1,369.2	5,112.4	20.0	1,891.7	1,271.3	14,294.9		

**Expenditures by function**

Million Rupees

	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg Affairs	Fuel and Energy	Agri. Forest Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
1991/92	1,238.8	1,058.5	1,684.0	930.9	1,764.7	500.4	340.3	13.6	683.0	40.5	750.0	2,512.9	11,517.6
1992/93	1,257.7	1,273.9	1,816.3	1,145.8	1,970.7	738.7	234.4	2.1	715.2	67.1	665.2	2,261.3	12,148.4
1993/94	1,514.9	1,476.4	2,309.9	1,306.1	2,368.8	999.4	231.3	7.0	821.2	67.8	944.7	2,223.9	14,271.4
1994/95	1,643.3	1,660.6	2,704.4	1,390.3	2,624.1	1,099.4	298.2	8.0	971.6	114.6	717.0	2,636.3	15,867.8

**Expenditures by Economic Type**

Million Rupees

	Total expd and net lending.	Total expenditure	Current expenditure	Expenditure on Goods & Services			Interest Payments	Subsidies & other current transfers			Capital expenditure minus Repayments		
				Total	Wages & salaries	Employer Contribution		Other	Total	Subsidies		Other current transfers	
													Total
1991/92	11,761.6	11,517.6	9,246.4	5,015.4	3,797.9	46.6	1,170.9	1,469.8	2,761.3	527.6	2,233.7	2,271.2	244.0
1992/93	12,422.5	12,147.8	9,785.6	5,506.8	4,033.1	46.6	1,427.1	1,182.3	3,096.5	608.0	2,488.5	2,362.2	274.7
1993/94	14,373.2	14,271.4	11,549.7	6,949.9	5,358.9	65.5	1,525.5	1,324.9	3,274.9	293.8	2,981.1	2,721.7	101.8
1994/95	15,488.3	15,867.8	13,011.2	7,801.0	5,925.4	80.5	1,795.1	1,667.8	3,542.4	309.7	3,232.7	2,856.6	-379.5

**Table 2.3 Summary of Consolidated Central Government Operations, Percentages, 1991/92 - 1994/95**  
**Major components as % of Total Expenditure and Net Lending**

	Total Revenue and Grants		Current Revenue		Capital Revenue	Grants	Total Expend. & Net lending	Total Expenditure	Lending minus Repayment	Overall Deficit/ Surplus	Financing		Monetary Authorities
	Total	and Grants	Tax Revenue	Nontax Revenue							Abroad	Domestic	
1991/92	97.0	96.7	84.7	12.1	-	0.2	100.0	97.9	2.1	-3.0	-2.9	5.9	42.0
1992/93	100.2	99.5	88.5	11.0	-	0.6	100.0	97.8	2.2	0.2	-2.5	2.4	-16.1
1993/94	98.8	97.9	85.3	12.7	-	0.9	100.0	99.3	0.7	-1.2	-0.7	1.9	9.0
1994/95	93.8	92.3	80.1	12.2	-	1.5	100.0	102.5	-2.5	-6.2	-1.2	7.4	...

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

	Tax on income, profits & capital gains		Social Security Contrib.	Taxes on Payroll & workforce	Taxes on Housing & Community Amenities	Recre. & Cultural & Relg Affair	Fuel and Energy	Agri. Forest Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total Revenue
	Total	Individuals Corporate										
1991/92	13.8	4.9	8.9	5.0	5.0	3.0	0.1	5.9	0.4	6.5	21.8	100.0
1992/93	11.8	5.6	6.2	5.4	5.8	1.9	-	5.9	0.6	5.5	18.6	100.0
1993/94	10.6	4.9	5.8	5.2	5.5	1.6	-	5.8	0.5	6.6	15.6	100.0
1994/95	12.3	6.2	6.2	5.7	6.0	1.9	0.1	6.1	0.7	4.5	16.6	100.0

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

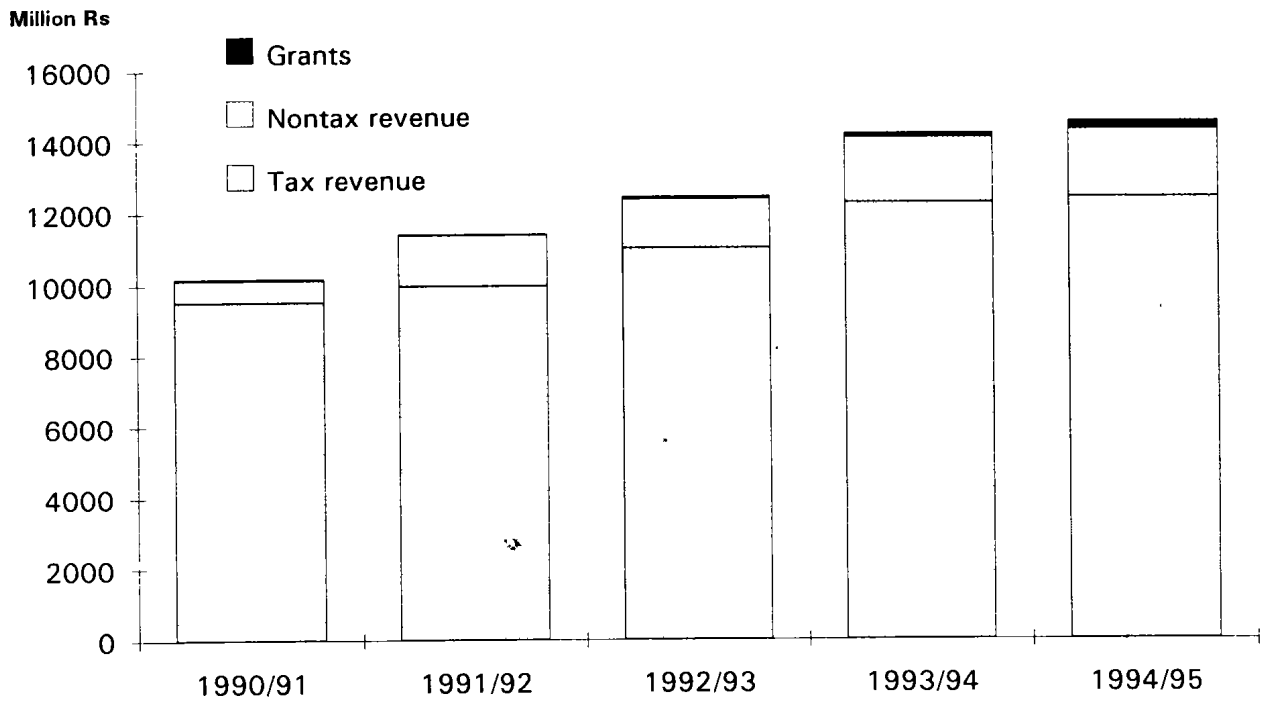
	General Public Service	Defence & Public Order	Education	Health	Social Service & Welfare	Housing & Community Amenities	Recre. & Cultural & Relg Affair	Fuel and Energy	Agri. Forest Fishing & Hunting	Mining Manuf. & Construct	Transp and Communic	Other Econ Affairs & Services	Total expenditure
1991/92	10.8	9.2	14.6	8.1	15.3	4.3	3.0	0.1	5.9	0.4	6.5	21.8	100.0
1992/93	10.4	10.5	15.0	9.4	16.2	6.1	1.9	-	5.9	0.6	5.5	18.6	100.0
1993/94	10.6	10.3	16.2	9.2	16.6	7.0	1.6	-	5.8	0.5	6.6	15.6	100.0
1994/95	10.4	10.5	17.0	8.8	16.5	6.9	1.9	0.1	6.1	0.7	4.5	16.6	100.0

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

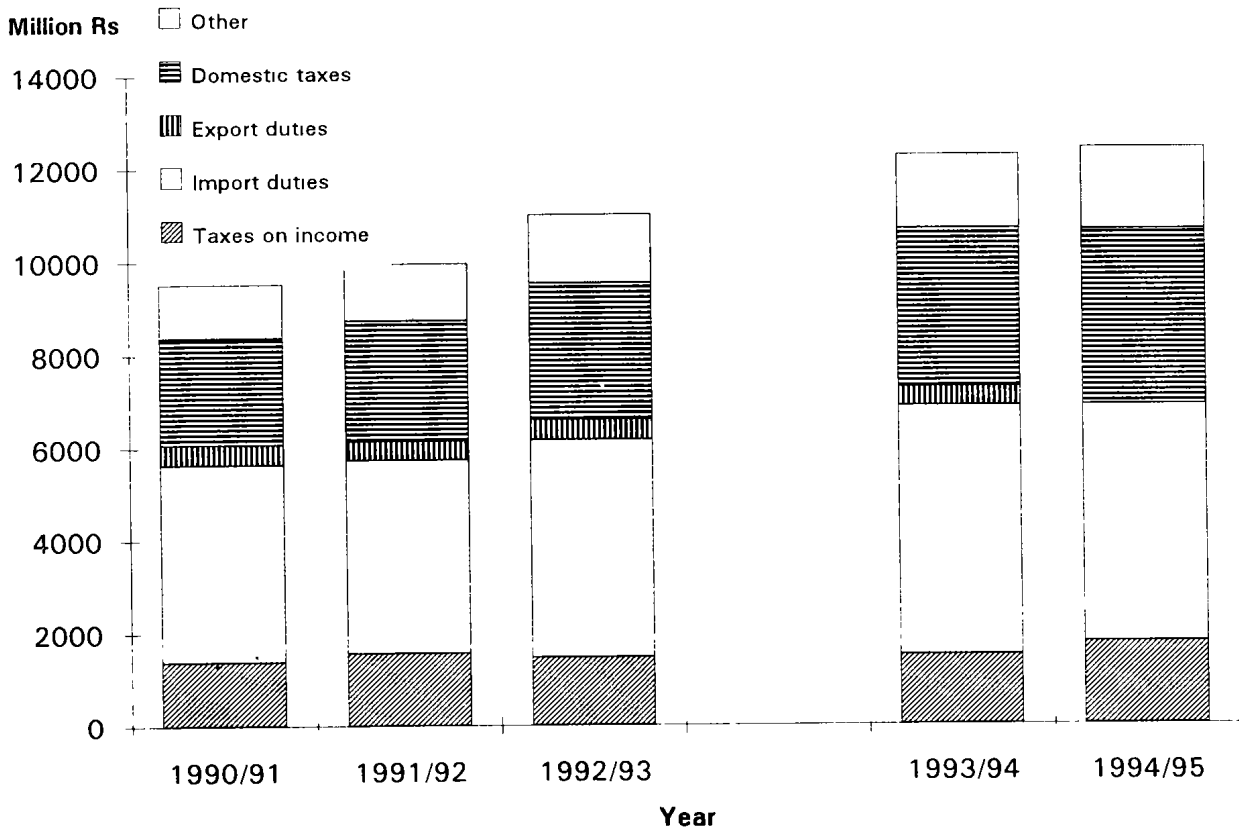
	Total expd and net lending	Total expenditure	Current expenditure	Expenditure on Goods & Services		Interest Payments	Subsidies & other current transfers		Capital expenditure minus Repayments	
				Total	Wages & salaries		Total	Subsidies		
1991/92	100.0	97.9	78.6	42.6	32.3	12.5	23.5	4.5	19.3	2.1
1992/93	100.0	97.8	78.8	44.3	32.5	9.5	21.9	4.9	19.0	2.2
1993/94	100.0	99.3	80.4	48.4	37.3	9.2	22.8	2.0	18.9	0.7
1994/95	100.0	102.5	84.0	50.4	38.3	10.8	22.9	2.0	18.4	-2.5



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



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



**Table 2.4 - Revenue and grants, 1991/92 - 1994/95  
( Consolidated Central Government )**

Revenue items	1991/92				
	Budgetary Accounts ( 1 )	Extra Budgetary ( 2 )	Social Security ( 3 )	Consolidated Central Government	
				( 1+2+3 )	( % )
<b>Tax revenue</b>	<b>9,302.1</b>	<b>80.7</b>	<b>574.3</b>	<b>9,957.1</b>	<b>87.3</b>
Tax on income, profits and capital gains	1,565.4	-	-	1,565.4	13.7
Individual income tax	(552.2)	(-)	(-)	(552.2)	(4.8)
Corporate tax	(1,013.2)	(-)	(-)	(1,013.2)	(8.9)
Social security contributions	-	-	574.3	574.3	5.0
Taxes on payroll and workforce	-	57.3	-	57.3	0.5
Taxes on property	568.7	-	-	568.7	5.0
Domestic taxes on goods and services	2,561.9	23.4	-	2,585.3	22.7
of which : Excise duties	(886.2)	(-)	(-)	(886.2)	(7.8)
Sales tax	(927.8)	(-)	(-)	(927.8)	(8.1)
Tax on gambling	(245.0)	(-)	(-)	(245.0)	(2.1)
Tax on hotel bills	(331.2)	(-)	(-)	(331.2)	(2.9)
Import duties	4,159.5	-	-	4,159.5	36.5
Export duties	416.3	-	-	416.3	3.6
Other tax revenue	30.3	-	-	30.3	0.3
<b>Nontax revenue</b>	<b>1,161.3</b>	<b>193.1</b>	<b>66.5</b>	<b>1,420.9</b>	<b>12.5</b>
Property income	905.8	24.6	61.0	991.4	8.7
Fees, charges and non-industrial sales	188.2	121.1	5.5	314.8	2.8
Fines and forfeits	27.2	-	-	27.2	0.2
Employees' contributions to government employee pension funds	0.5	47.4	-	47.9	0.4
Other nontax revenue	39.6	-	-	39.6	0.4
<b>Total revenue</b>	<b>10,463.4</b>	<b>273.8</b>	<b>640.8</b>	<b>11,378.0</b>	<b>99.8</b>
<b>Grants</b>	<b>25.2</b>	<b>-</b>	<b>-</b>	<b>25.2</b>	<b>0.2</b>
<b>Total revenue and grants</b>	<b>10,488.6</b>	<b>273.8</b>	<b>640.8</b>	<b>11,403.2</b>	<b>100.0</b>

**Table 2.4 (cont'd) - Revenue and grants 1991/92 - 1994/95**  
**( Consolidated Central Government )**

Revenue items	Million Rupees				
	1992/93				Consolidated Central Government
	Budgetary Accounts ( 1 )	Extra Budgetary ( 2 )	Social Security ( 3 )	( 1+2+3 )	
<b>Tax revenue</b>	<b>10,235.2</b>	<b>88.1</b>	<b>673.5</b>	<b>10,996.8</b>	<b>88.4</b>
Tax on income, profits and capital gains	1,464.7	-	-	1,464.7	11.8
Individual income tax	(696.8)	(-)	(-)	(696.8)	(5.6)
Corporate tax	(767.9)	(-)	(-)	(767.9)	(6.2)
Social security contributions	-	-	673.5	673.5	5.4
Taxes on payroll and workforce	-	63.8	-	63.8	0.5
Taxes on property	716.1	-	-	716.1	5.7
Domestic taxes on goods and services	2,915.5	24.3	-	2,939.8	23.6
of which : Excise duties	(1,075.6)	(-)	(-)	(1,075.6)	(8.6)
Sales tax	(1,020.2)	(-)	(-)	(1,020.2)	(8.2)
Tax on gambling	(265.9)	(-)	(-)	(265.9)	(2.1)
Tax on hotel bills	(307.4)	(-)	(-)	(307.4)	(2.5)
Import duties	4,685.2	-	-	4,685.2	37.7
Export duties	433.8	-	-	433.8	3.5
Other tax revenue	19.9	-	-	19.9	0.2
<b>Nontax revenue</b>	<b>976.0</b>	<b>187.6</b>	<b>202.8</b>	<b>1,366.4</b>	<b>11.0</b>
Property income	728.1	33.3	195.8	957.2	7.7
Fees, charges and non-industrial sales	194.5	104.9	7.0	306.4	2.5
Fines and forfeits	29.3	-	-	29.3	0.2
Employees' contributions to government					
employee pension funds	0.5	49.4	-	49.9	0.4
Other nontax revenue	23.6	-	-	23.6	0.2
<b>Total revenue</b>	<b>11,211.2</b>	<b>275.7</b>	<b>876.3</b>	<b>12,363.2</b>	<b>99.4</b>
<b>Grants</b>	<b>78.0</b>	<b>-</b>	<b>-</b>	<b>78.0</b>	<b>0.6</b>
<b>Total revenue and grants</b>	<b>11,289.2</b>	<b>275.7</b>	<b>876.3</b>	<b>12,441.2</b>	<b>100.0</b>

**Table 2.4 (cont'd) - Revenue and grants, 1991/92 - 1994/95  
( Consolidated Central Government )**

Revenue items	Million Rupees				
	1993/94 <sup>1</sup>				
	Budgetary Accounts ( 1 )	Extra Budgetary ( 2 )	Social Security ( 3 )	Consolidated Central Government ( 1+2+3 ) - { % }	
<b>Tax revenue</b>	<b>11,411.6</b>	<b>113.7</b>	<b>728.8</b>	<b>12,254.1</b>	<b>86.4</b>
Tax on income, profits and capital gains	1,497.0	-	-	1,497.0	10.5
Individual income tax	(682.7)	(-)	(-)	(682.7)	(4.8)
Corporate tax	(814.3)	(-)	(-)	(814.3)	(5.7)
Social security contributions	-	-	728.8	728.8	5.1
Taxes on payroll and workforce	-	71.6	-	71.6	0.5
Taxes on property	776.5	-	-	776.5	5.5
Domestic taxes on goods and services	3,356.3	42.1	-	3,398.4	23.9
of which : Excise duties	(1,126.0)	(-)	(-)	(1,126.0)	(7.9)
Sales tax	(1,209.8)	(-)	(-)	(1,209.8)	(8.5)
Tax on gambling	(350.5)	(-)	(-)	(350.5)	(2.5)
Tax on hotel bills	(373.1)	(-)	(-)	(373.1)	(2.6)
Import duties	5,363.3	-	-	5,363.3	37.8
Export duties	400.3	-	-	400.3	2.8
Other tax revenue	18.2	-	-	18.2	0.1
<b>Nontax revenue</b>	<b>1,323.7</b>	<b>210.1</b>	<b>288.1</b>	<b>1,821.9</b>	<b>12.7</b>
Property income	1,022.6	19.5	282.6	1,324.7	9.3
Fees, charges and non-industrial sales	265.8	118.5	5.5	389.8	2.7
Fines and forfeits	33.0	-	-	33.0	0.2
Employees' contributions to government employee pension funds	0.7	72.1	-	72.8	0.5
Other nontax revenue	1.6	-	-	1.6	-
<b>Total revenue</b>	<b>12,735.3</b>	<b>323.8</b>	<b>1,016.9</b>	<b>14,076.0</b>	<b>99.1</b>
<b>Grants</b>	<b>130.2</b>	<b>-</b>	<b>-</b>	<b>130.2</b>	<b>0.9</b>
<b>Total revenue and grants</b>	<b>12,865.5</b>	<b>323.8</b>	<b>1,016.9</b>	<b>14,206.2</b>	<b>100.0</b>

<sup>1</sup> Revised

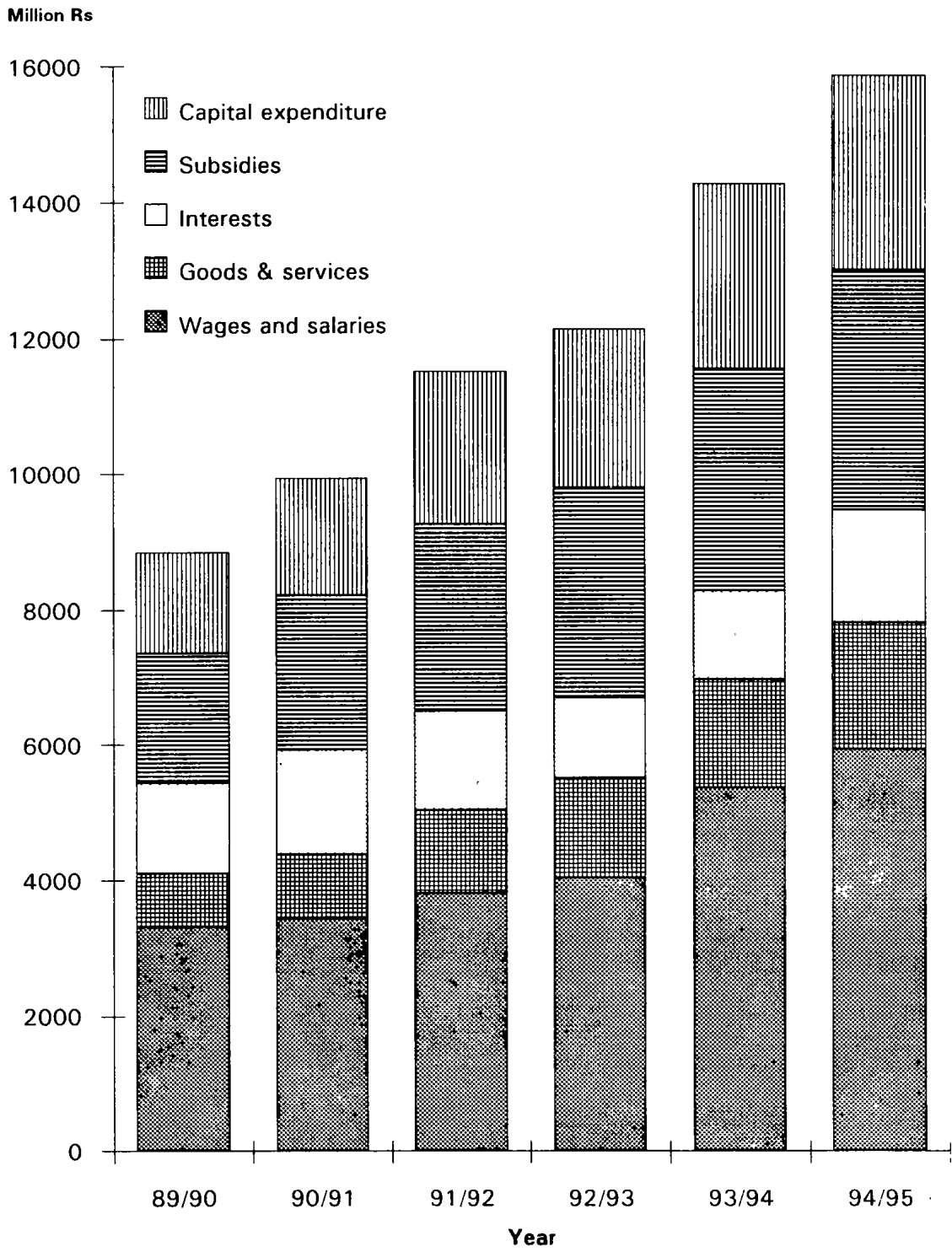
**Table 2.4 (cont'd) - Revenue and grants, 1991/92 - 1994/95**  
**( Consolidated Central Government )**

Million Rupees

Revenue items	1994/95 <sup>1</sup>				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	( 1 )	( 2 )	( 3 )	( 1+2+3 )	{ % }
<b>Tax revenue</b>	<b>11,468.0</b>	<b>121.2</b>	<b>814.0</b>	<b>12,403.2</b>	<b>85.3</b>
Tax on income, profits and capital gains	1,765.0	-	-	1,765.0	12.0
Individual income tax	(880.0)	(-)	(-)	(880.0)	(6.0)
Corporate tax	(885.0)	(-)	(-)	(885.0)	(6.0)
Social security contributions	-	-	814.0	814.0	5.6
Taxes on payroll and workforce	-	80.0	-	80.0	0.6
Taxes on property	852.0	-	-	852.0	5.9
Domestic taxes on goods and services	3,718.6	41.2	-	3,759.8	25.9
of which : Excise duties	(1,275.0)	(-)	(-)	(1,275.0)	(8.8)
Sales tax	(1,369.2)	(-)	(-)	(1,369.2)	(9.4)
Tax on gambling	(375.0)	(-)	(-)	(375.0)	(2.6)
Tax on hotel bills	(400.0)	(-)	(-)	(400.0)	(2.8)
Import duties	5,112.4	-	-	5,112.4	35.2
Export duties	-	-	-	-	-
Other tax revenue	20.0	-	-	20.0	0.1
<b>Nontax revenue</b>	<b>1,292.5</b>	<b>297.7</b>	<b>301.5</b>	<b>1,891.7</b>	<b>13.0</b>
Property income	952.1	24.7	294.5	1,271.3	8.7
Fees, charges and non-industrial sales	257.9	193.3	7.0	458.2	3.2
Fines and forfeits	32.0	-	-	32.0	0.2
Employees' contributions to government employee pension funds	0.5	79.7	-	80.2	0.6
Other nontax revenue	50.0	-	-	50.0	0.3
<b>Total revenue</b>	<b>12,760.5</b>	<b>418.9</b>	<b>1,115.5</b>	<b>14,294.9</b>	<b>98.3</b>
<b>Grants</b>	<b>240.0</b>	<b>-</b>	<b>-</b>	<b>240.0</b>	<b>1.7</b>
<b>Total revenue and grants</b>	<b>13,000.5</b>	<b>418.9</b>	<b>1,115.5</b>	<b>14,534.9</b>	<b>100.0</b>

<sup>1</sup> Provisional

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



**Table 2.5 - Functional classification of expenditure, 1991/92 - 1994/95 - Consolidated Central Government**  
**Million Rupees**

Functional categories	1991/92			1992/93 <sup>1</sup>				
	Current	Capital	Total	%	Current	Capital	Total	%
<b>General Government Services</b>								
General public services	1,911.5	385.8	2,297.3	20.0	2,062.0	469.6	2,531.6	20.9
Defence	1,023.4	215.4	1,238.8	10.8	1,100.6	157.1	1,257.7	10.4
Public order and safety	175.2	0.4	175.6	1.5	179.7	0.4	180.1	1.5
<b>Community and Social Services</b>								
Education	712.9	170.0	882.9	7.7	781.7	312.1	1,093.8	9.0
Health	4,316.7	903.6	5,220.3	45.3	4,910.4	994.9	5,905.3	48.6
Social security and welfare	1,450.7	233.3	1,684.0	14.6	1,584.6	231.7	1,816.3	15.0
Housing and community amenities	863.8	67.1	930.9	8.1	958.1	187.7	1,145.8	9.4
Recreational, cultural and religious services	1,743.0	21.7	1,764.7	15.3	1,961.0	9.1	1,970.1	16.2
<b>Economic Services</b>								
Fuel and energy	160.6	339.8	500.4	4.3	287.8	450.9	738.7	6.1
Agriculture, forestry, fishing and hunting	98.6	241.7	340.3	3.0	118.9	115.5	234.4	1.9
Mining and mineral resources, manufacturing and construction	1,033.8	847.0	1,880.8	16.3	1,086.9	799.2	1,886.1	15.5
Transportation and communication	3.3	10.3	13.6	0.1	2.0	0.1	2.1	-
Other economic services	550.8	132.2	683.0	5.9	566.0	149.2	715.2	5.9
<b>Other functions</b>								
Other expenditure	37.8	2.7	40.5	0.4	53.9	13.2	67.1	0.5
Public debt interest	81.8	668.2	750.0	6.5	76.5	588.7	665.2	5.5
Transfer to local government	360.1	33.6	393.7	3.4	388.5	48.0	436.5	3.6
Other	1,984.4	134.8	2,119.2	18.4	1,726.3	98.5	1,824.8	15.0
	1,984.4	134.8	2,119.2	18.4	1,726.3	98.5	1,824.8	15.0
	(1,469.8)	(-)	(1,469.8)	(12.8)	(1,182.3)	(-)	(1,182.3)	(9.7)
	(400.6)	(9.0)	(409.6)	(3.6)	(437.5)	(-)	(437.5)	(3.6)
	(114.0)	(125.8)	(239.8)	(2.0)	(106.5)	(98.5)	(205.0)	(1.7)
<b>Total</b>	<b>9,246.4</b>	<b>2,271.2</b>	<b>11,517.6</b>	<b>100.0</b>	<b>9,785.6</b>	<b>2,362.2</b>	<b>12,147.8</b>	<b>100.0</b>

<sup>1</sup> Revised

Table 2.5 (cont'd) - Functional classification of expenditure, 1991/92 - 1994/95 - Consolidated Central Government  
Million Rupees

Functional categories	1993/94 <sup>1</sup>			1994/95 <sup>2</sup>				
	Current	Capital	Total	%	Current	Capital	Total	%
<b>General Government Services</b>	2,519.7	471.6	2,991.3	20.9	2,771.1	532.8	3,303.9	20.8
General public services	1,295.6	219.3	1,514.9	10.6	1,417.3	226.0	1,643.3	10.4
Defence	200.0	0.3	200.3	1.4	236.7	4.7	241.4	1.5
Public order and safety	1,024.1	252.0	1,276.1	8.9	1,117.1	302.1	1,419.2	8.9
<b>Community and Social Services</b>	6,115.0	1,100.5	7,215.5	50.6	6,829.9	1,286.5	8,116.4	51.2
Education	2,060.2	249.7	2,309.9	16.2	2,319.0	385.4	2,704.4	17.1
Health	1,176.8	129.3	1,306.1	9.2	1,263.8	126.5	1,390.3	8.8
Social security and welfare	2,356.2	12.6	2,368.8	16.6	2,609.2	• 14.9	2,624.1	16.5
Housing and community amenities	378.2	621.2	999.4	7.0	473.1	626.3	1,099.4	6.9
Recreational, cultural and religious services	143.6	87.7	231.3	1.6	164.8	133.4	298.2	1.9
<b>Economic Services</b>	1,077.8	1,043.2	2,121.0	14.9	1,207.4	951.4	2,158.8	13.6
Fuel and energy	1.9	5.1	7.0	-	2.7	5.3	8.0	0.1
Agriculture, forestry, fishing and hunting	674.2	147.0	821.2	5.8	726.0	245.6	971.6	6.1
Mining and mineral resources, manufacturing and construction	67.1	0.7	67.8	0.5	113.5	1.1	114.6	0.7
Transportation and communication	107.3	837.4	944.7	6.6	109.2	607.8	717.0	4.5
Other economic services	227.3	53.0	280.3	2.0	256.0	91.6	347.6	2.2
<b>Other functions</b>	1,837.2	106.4	1,943.6	13.6	2,202.8	85.9	2,288.7	14.4
Other expenditure	1,837.2	106.4	1,943.6	13.6	2,202.8	85.9	2,288.7	14.4
Public debt interest	(1,324.9)	(-)	(1,324.9)	(9.3)	(1,667.8)	(-)	(1,667.8)	(10.5)
Transfer to local government	(509.4)	(-)	(509.4)	(3.6)	(535.0)	(-)	(535.0)	(3.4)
Other	(2.9)	(106.4)	(109.3)	(0.7)	(-)	(85.9)	(85.9)	(0.5)
<b>Total</b>	<b>11,549.7</b>	<b>2,721.7</b>	<b>14,271.4</b>	<b>100.0</b>	<b>13,011.2</b>	<b>2,856.6</b>	<b>15,867.8</b>	<b>100.0</b>

<sup>1</sup> Revised<sup>2</sup> Provisional



**Table 2.6 - Functional classification of current expenditure, 1991/92 - 1994/95**  
(Consolidated Central Government)

Million Rupees

Functional categories	1991/92				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
<b>General Government Services</b>	<b>1,901.8</b>	<b>9.7</b>	<b>-</b>	<b>1,911.5</b>	<b>20.7</b>
General public services	1,013.7	9.7	-	1,023.4	11.1
Defence	175.2	-	-	175.2	1.9
Public order and safety	712.9	-	-	712.9	7.7
<b>Community and Social Services</b>	<b>2,539.6</b>	<b>779.1</b>	<b>998.0</b>	<b>4,316.7</b>	<b>46.7</b>
Education	837.1	613.6	-	1,450.7	15.7
Health	863.8	-	-	863.8	9.3
Social security and welfare	611.4	133.6	998.0	1,743.0	18.9
Housing and community amenities	144.0	16.6	-	160.6	1.7
Recreational, cultural and religious services	83.3	15.3	-	98.6	1.1
<b>Economic Services</b>	<b>1,006.2</b>	<b>27.6</b>	<b>-</b>	<b>1,033.8</b>	<b>11.2</b>
Fuel and energy	3.3	-	-	3.3	-
Agriculture, forestry, fishing and hunting	523.2	27.6	-	550.8	6.0
Mining and mineral resources, manufacturing and construction	37.8	-	-	37.8	0.4
Transportation and communication	81.8	-	-	81.8	0.9
Other economic services	360.1	-	-	360.1	3.9
<b>Other Functions</b>	<b>1,984.4</b>	<b>-</b>	<b>-</b>	<b>1,984.4</b>	<b>21.4</b>
Other expenditure	1,984.4	-	-	1,984.4	21.4
Public debt interest	(1,469.8)	(-)	(-)	(1,469.8)	(15.9)
Transfer to local government	(400.6)	(-)	(-)	(400.6)	(4.3)
Other	(114.0)	(-)	(-)	(114.0)	(1.2)
<b>Total</b>	<b>7,432.0</b>	<b>816.4</b>	<b>998.0</b>	<b>9,246.4</b>	<b>100.0</b>

**Table 2.6 (Cont'd) - Functional classification of current expenditure, 1991/92 - 1994/95**

(Consolidated Central Government)

Million Rupees

Functional categories	1992/93				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
<b>General Government Services</b>	<b>2,052.4</b>	<b>9.6</b>	<b>-</b>	<b>2,062.0</b>	<b>21.1</b>
General public services	1,091.0	9.6	-	1,100.6	11.3
Defence	179.7	-	-	179.7	1.8
Public order and safety	781.7	-	-	781.7	8.0
<b>Community and Social Services</b>	<b>2,892.6</b>	<b>884.2</b>	<b>1,133.6</b>	<b>4,910.4</b>	<b>50.2</b>
Education	880.3	704.3	-	1,584.6	16.2
Health	958.1	-	-	958.1	9.8
Social security and welfare	681.1	146.3	1,133.6	1,961.0	20.0
Housing and community amenities	267.8	20.0	-	287.8	3.0
Recreational, cultural and religious services	105.3	13.6	-	118.9	1.2
<b>Economic Services</b>	<b>1,049.1</b>	<b>37.8</b>	<b>-</b>	<b>1,086.9</b>	<b>11.1</b>
Fuel and energy	2.0	-	-	2.0	-
Agriculture, forestry, fishing and hunting	532.8	33.2	-	566.0	5.8
Mining and mineral resources, manufacturing & construction	53.9	-	-	53.9	0.6
Transportation & communication	76.5	-	-	76.5	0.8
Other economic services	383.9	4.6	-	388.5	3.9
<b>Other Functions</b>	<b>1,726.3</b>	<b>-</b>	<b>-</b>	<b>1,726.3</b>	<b>17.6</b>
Other expenditure	1,726.3	-	-	1,726.3	17.6
Public debt interest	(1,182.3)	(-)	(-)	(1,182.3)	(12.1)
Transfer to local government	(437.5)	(-)	(-)	(437.5)	(4.4)
Other	(106.5)	(-)	(-)	(106.5)	(1.1)
<b>Total</b>	<b>7,720.4</b>	<b>931.6</b>	<b>1,133.6</b>	<b>9,785.6</b>	<b>100.0</b>

**Table 2.6 (Cont'd) - Functional classification of current expenditure, 1991/92 - 1994/95**  
(Consolidated Central Government)

Functional categories	Million Rupees				
	1993/94 <sup>1</sup>				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
			(1 + 2 + 3)	(%)	
<b>General Government Services</b>	<b>2,510.8</b>	<b>8.9</b>	<b>-</b>	<b>2,519.7</b>	<b>21.8</b>
General public services	1,286.7	8.9	-	1,295.6	11.2
Defence	200.0	-	-	200.0	1.7
Public order and safety	1,024.1	-	-	1,024.1	8.9
<b>Community and Social Services</b>	<b>3,654.4</b>	<b>1,129.4</b>	<b>1,331.2</b>	<b>6,115.0</b>	<b>53.0</b>
Education	1,145.4	914.8	-	2,060.2	17.8
Health	1,163.9	12.9	-	1,176.8	10.2
Social security and welfare	857.0	168.0	1,331.2	2,356.2	20.4
Housing and community amenities	359.8	18.4	-	378.2	3.3
Recreational, cultural and religious services	128.3	15.3	-	143.6	1.3
<b>Economic Services</b>	<b>1,026.5</b>	<b>51.3</b>	<b>-</b>	<b>1,077.8</b>	<b>9.3</b>
Fuel and energy	1.9	-	-	1.9	-
Agriculture, forestry, fishing and hunting	628.3	45.9	-	674.2	5.8
Mining and mineral resources, manufacturing and construction	67.1	-	-	67.1	0.6
Transportation and communication	107.3	-	-	107.3	0.9
Other economic services	221.9	5.4	-	227.3	2.0
<b>Other Functions</b>	<b>1,837.2</b>	<b>-</b>	<b>-</b>	<b>1,837.2</b>	<b>15.9</b>
Other expenditure	1,837.2	-	-	1,837.2	15.9
Public debt interest	(1,324.9)	(-)	(-)	(1,324.9)	(11.5)
Transfer to local government	(509.4)	(-)	(-)	(509.4)	(4.4)
Other	(2.9)	(-)	(-)	(2.9)	(-)
<b>Total</b>	<b>9,028.9</b>	<b>1,189.6</b>	<b>1,331.2</b>	<b>11,549.7</b>	<b>100.0</b>

<sup>1</sup> Revised

**Table 2.6 (Cont'd) - Functional classification of current expenditure, 1991/92 - 1994/95**  
(Consolidated Central Government)

Functional categories	Million Rupees				
	1994/95 <sup>1</sup>				Consolidated Central Government
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	(1 + 2 + 3)	
<b>General Government Services</b>	<b>2,760.7</b>	<b>10.4</b>	<b>-</b>	<b>2,771.1</b>	<b>21.3</b>
General public services	1,406.9	10.4	-	1,417.3	10.9
Defence	236.7	-	-	236.7	1.8
Public order and safety	1,117.1	-	-	1,117.1	8.6
<b>Community and Social Services</b>	<b>4,110.6</b>	<b>1,263.0</b>	<b>1,456.3</b>	<b>6,829.9</b>	<b>52.5</b>
Education	1,304.1	1,014.9	-	2,319.0	17.8
Health	1,250.5	13.3	-	1,263.8	9.7
Social security and welfare	960.1	192.8	1,456.3	2,609.2	20.1
Housing and community amenities	450.5	22.6	-	473.1	3.6
Recreational, cultural and religious services	145.4	19.4	-	164.8	1.3
<b>Economic Services</b>	<b>1,176.0</b>	<b>31.4</b>	<b>-</b>	<b>1,207.4</b>	<b>9.3</b>
Fuel and energy	2.7	-	-	2.7	-
Agriculture, forestry, fishing and hunting	700.6	25.4	-	726.0	5.6
Mining and mineral resources, manufacturing and construction	113.5	-	-	113.5	0.9
Transportation and communication	109.2	-	-	109.2	0.8
Other economic services	250.0	6.0	-	256.0	2.0
<b>Other Functions</b>	<b>2,202.8</b>	<b>-</b>	<b>-</b>	<b>2,202.8</b>	<b>16.9</b>
Other expenditure	2,202.8	-	-	2,202.8	16.9
Public debt interest	(1,667.8)	(-)	(-)	(1,667.8)	(12.8)
Transfer to local government	(535.0)	(-)	(-)	(535.0)	(4.1)
Other	(-)	(-)	(-)	(-)	(-)
<b>Total</b>	<b>10,250.1</b>	<b>1,304.8</b>	<b>1,456.3</b>	<b>13,011.2</b>	<b>100.0</b>

<sup>1</sup> Provisional

**Table 2.7 - Functional classification of capital expenditure, 1991/92 - 1994/95**  
(Consolidated Central Government)

Functional categories	1991/92				
	Budgetary	Extra	Social	Consolidated Central	
	Accounts	Budgetary	Security	Government	
	(1)	(2)	(3)	(1 + 2 + 3)	{%}
<b>General Government Services</b>	<b>332.0</b>	<b>53.8</b>	<b>-</b>	<b>385.8</b>	<b>17.0</b>
General public services	206.8	8.6	-	215.4	9.5
Defence	0.4	-	-	0.4	-
Public order and safety	124.8	45.2	-	170.0	7.5
<b>Community and Social Services</b>	<b>654.1</b>	<b>236.2</b>	<b>13.3</b>	<b>903.6</b>	<b>39.8</b>
Education	124.7	108.6	-	233.3	10.3
Health	66.1	1.0	-	67.1	2.9
Social security and welfare	0.5	7.9	13.3	21.7	1.0
Housing and community amenities	243.8	96.0	-	339.8	15.0
Recreational, cultural and religious services	219.0	22.7	-	241.7	10.6
<b>Economic Services</b>	<b>746.5</b>	<b>100.5</b>	<b>-</b>	<b>847.0</b>	<b>37.3</b>
Fuel and energy	10.3	-	-	10.3	0.5
Agriculture, forestry, fishing and hunting	128.8	3.4	-	132.2	5.8
Mining and mineral resources, manufacturing and construction	2.7	-	-	2.7	0.1
Transportation and communication	580.4	87.8	-	668.2	29.4
Other economic services	24.3	9.3	-	33.6	1.5
<b>Other Functions</b>	<b>9.0</b>	<b>-</b>	<b>125.8</b>	<b>134.8</b>	<b>5.9</b>
Other expenditure	9.0	-	125.8	134.8	5.9
<b>Total</b>	<b>1,741.6</b>	<b>390.5</b>	<b>139.1</b>	<b>2,271.2</b>	<b>100.0</b>

**Table 2.7 (Cont'd)- Functional classification of capital expenditure, 1991/92 - 1994/95**  
(Consolidated Central Government)

Functional categories	1992/93 <sup>1</sup>				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1 + 2 + 3)	{%}
<b>General Government Services</b>	<b>391.8</b>	<b>77.8</b>	-	<b>469.6</b>	<b>19.9</b>
General public services	149.3	7.8	-	157.1	6.7
Defence	0.4	-	-	0.4	-
Public order and safety	242.1	70.0	-	312.1	13.2
<b>Community and Social Services</b>	<b>810.7</b>	<b>180.3</b>	<b>3.9</b>	<b>994.9</b>	<b>42.2</b>
Education	153.4	78.3	-	231.7	9.8
Health	177.7	10.0	-	187.7	8.0
Social security and welfare	0.6	4.6	3.9	9.1	0.4
Housing and community amenities	395.6	55.3	-	450.9	19.1
Recreational, cultural and religious services	83.4	32.1	-	115.5	4.9
<b>Economic Services</b>	<b>704.0</b>	<b>95.2</b>	-	<b>799.2</b>	<b>33.8</b>
Fuel and energy	0.1	-	-	0.1	-
Agriculture, forestry, fishing and hunting	125.0	24.2	-	149.2	6.3
Mining and mineral resources, manufacturing and construction	13.2	-	-	13.2	0.6
Transportation and communication	537.9	50.8	-	588.7	24.9
Other economic services	27.8	20.2	-	48.0	2.0
<b>Other Functions</b>	-	-	<b>98.5</b>	<b>98.5</b>	<b>4.1</b>
Other expenditure	-	-	98.5	98.5	4.1
<b>Total</b>	<b>1,906.5</b>	<b>353.3</b>	<b>102.4</b>	<b>2,362.2</b>	<b>100.0</b>

<sup>1</sup> Revised

**Table 2.7 (Cont'd) - Functional classification of capital expenditure, 1991/92 - 1994/95**  
(Consolidated Central Government)

Million Rupees

Functional categories	1993/94 <sup>1</sup>				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	{%}
<b>General Government Services</b>	<b>392.6</b>	<b>79.0</b>	<b>-</b>	<b>471.6</b>	<b>17.3</b>
General public services	189.3	30.0	-	219.3	8.0
Defence	0.3	-	-	0.3	-
Public order and safety	203.0	49.0	-	252.0	9.3
<b>Community and Social Services</b>	<b>904.8</b>	<b>186.8</b>	<b>8.9</b>	<b>1,100.5</b>	<b>40.5</b>
Education	177.2	72.5	-	249.7	9.2
Health	112.2	17.1	-	129.3	4.8
Social security and welfare	2.1	1.6	8.9	12.6	0.5
Housing and community amenities	556.4	64.8	-	621.2	22.8
Recreational, cultural and religious services	56.9	30.8	-	87.7	3.2
<b>Economic Services</b>	<b>917.8</b>	<b>125.4</b>	<b>-</b>	<b>1,043.2</b>	<b>38.3</b>
Fuel and energy	5.1	-	-	5.1	0.2
Agriculture, forestry, fishing and hunting	107.2	39.8	-	147.0	5.4
Mining and mineral resources, manufacturing and construction	0.7	-	-	0.7	-
Transportation and communication	758.3	79.1	-	837.4	30.8
Other economic services	46.5	6.5	-	53.0	1.9
<b>Other Functions</b>	<b>-</b>	<b>-</b>	<b>106.4</b>	<b>106.4</b>	<b>3.9</b>
Other expenditure	-	-	106.4	106.4	3.9
<b>Total</b>	<b>2,215.2</b>	<b>391.2</b>	<b>115.3</b>	<b>2,721.7</b>	<b>100.0</b>

<sup>1</sup> Revised

**Table 2.7 (Cont'd) - Functional classification of capital expenditure, 1991/92 - 1994/95**  
(Consolidated Central Government)

Functional categories	1994/95 <sup>1</sup>				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
<b>General Government Services</b>	442.8	90.0	-	532.8	18.7
General public services	176.0	50.0	-	226.0	7.9
Defence	4.7	-	-	4.7	0.2
Public order and safety	262.1	40.0	-	302.1	10.6
<b>Community and Social Services</b>	1,039.1	238.9	8.5	1,286.5	45.0
Education	258.2	127.2	-	385.4	13.5
Health	116.4	10.1	-	126.5	4.4
Social security and welfare	1.4	5.0	8.5	14.9	0.5
Housing and community amenities	582.2	44.1	-	626.3	21.9
Recreational, cultural and religious services	80.9	52.5	-	133.4	4.7
<b>Economic Services</b>	838.8	112.6	-	951.4	33.3
Fuel and energy	5.3	-	-	5.3	0.2
Agriculture, forestry, fishing and hunting	219.0	26.6	-	245.6	8.6
Mining and mineral resources, manufacturing and construction	1.1	-	-	1.1	-
Transportation and communication	551.8	56.0	-	607.8	21.3
Other economic services	61.6	30.0	-	91.6	3.2
<b>Other Functions</b>	15.9	-	70.0	85.9	3.0
Other expenditure	15.9	-	70.0	85.9	3.0
<b>Total</b>	<b>2,336.6</b>	<b>441.5</b>	<b>78.5</b>	<b>2,856.6</b>	<b>100.0</b>

<sup>1</sup> Provisional



**Table 2.8 - Economic classification of expenditure, 1991/92 - 1994/95**

**(Consolidated Central Government)**

**Million Rupees**

Economic categories	1991/92				
	Budgetary Accounts (1)	Extra Budgetary (2)	Social Security (3)	Consolidated Central Government	
				(1 + 2 + 3)	(%)
<b><u>Current expenditure</u></b>	<b>7,432.0</b>	<b>816.4</b>	<b>998.0</b>	<b>9,246.4</b>	<b>80.3</b>
Wages and salaries	3,312.1	484.4	1.4	3,797.9	33.0
Employer contributions to pension schemes	-	46.6	-	46.6	0.4
Other purchases of goods and services	1,073.7	90.2	7.0	1,170.9	10.1
Interest payments	1,469.8	-	-	1,469.8	12.8
Subsidies and other current transfers	1,576.4	195.2	989.6	2,761.2	24.0
Subsidies	(446.3)	(81.2)	(-)	(527.5)	(4.6)
Transfers to local government	(400.6)	(-)	(-)	(400.6)	(3.5)
Transfers to nonprofit institutions and households	(702.8)	(114.0)	(989.6)	(1,806.4)	(15.7)
Transfers abroad	(26.7)	(-)	(-)	(26.7)	(0.2)
<b><u>Capital expenditure</u></b>	<b>1,741.6</b>	<b>390.5</b>	<b>139.1</b>	<b>2,271.2</b>	<b>19.7</b>
Acquisition of fixed capital assets	1,409.2	390.5	139.1	1,938.8	16.8
Purchase of land	48.4	-	-	48.4	0.4
Capital transfers	284.0	-	-	284.0	2.5
To local government	(9.0)	(-)	(-)	(9.0)	(0.1)
To nonfinancial public enterprises	(228.8)	(-)	(-)	(228.8)	(2.0)
To public financial institutions	(30.0)	(-)	(-)	(30.0)	(0.3)
Abroad	(16.2)	(-)	(-)	(16.2)	(0.1)
<b>Total</b>	<b>9,173.6</b>	<b>1,206.9</b>	<b>1,137.1</b>	<b>11,517.6</b>	<b>100.0</b>

**Table 2.8 (Cont'd) - Economic classification of expenditure, 1991/92 - 1994/95**

(Consolidated Central Government)

Million Rupees

Economic categories	1992/93 <sup>1</sup>				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
<b><u>Current expenditure</u></b>	<b>7,720.4</b>	<b>931.6</b>	<b>1,133.6</b>	<b>9,785.6</b>	<b>80.5</b>
Wages and salaries	3,478.5	551.8	2.8	4,033.1	33.2
Employer contributions to pension schemes	-	46.6	-	46.6	0.4
Other purchases of goods and services	1,289.1	123.7	14.3	1,427.1	11.7
Interest payments	1,182.3	-	-	1,182.3	9.7
Subsidies and other current transfers	1,770.5	209.5	1,116.5	3,096.5	25.5
Subsidies	(531.8)	(76.2)	(-)	(608.0)	(5.0)
Transfers to local government	(437.5)	(-)	(-)	(437.5)	(3.6)
Transfers to nonprofit institutions and households	(769.9)	(133.3)	(1,116.5)	(2,019.7)	(16.6)
Transfers abroad	(31.3)	(-)	(-)	(31.3)	(0.3)
<b><u>Capital expenditure</u></b>	<b>1,906.5</b>	<b>353.3</b>	<b>102.4</b>	<b>2,362.2</b>	<b>19.5</b>
Acquisition of fixed capital assets	1,519.0	353.3	102.4	1,974.7	16.3
Purchase of land	71.2	-	-	71.2	0.6
Capital transfers	316.3	-	-	316.3	2.6
To local government	(-)	(-)	(-)	(-)	(-)
To nonfinancial public enterprises	(253.9)	(-)	(-)	(253.9)	(2.1)
To public financial institutions	(35.0)	(-)	(-)	(35.0)	(0.3)
Abroad	(27.4)	(-)	(-)	(27.4)	(0.2)
<b>Total</b>	<b>9,626.9</b>	<b>1,284.9</b>	<b>1,236.0</b>	<b>12,147.8</b>	<b>100.0</b>

<sup>1</sup> Revised

**Table 2.8 (Cont'd) - Economic classification of expenditure, 1991/92 - 1994/95**  
(Consolidated Central Government)

Million Rupees

Economic categories	1993/94 <sup>1</sup>				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
<b><u>Current expenditure</u></b>	<b>9,028.9</b>	<b>1,189.6</b>	<b>1,331.2</b>	<b>11,549.7</b>	<b>80.9</b>
Wages and salaries	4,590.1	765.3	3.5	5,358.9	37.5
Employer contributions to pension schemes	-	65.5	-	65.5	0.5
Other purchases of goods and services	1,366.9	135.2	23.4	1,525.5	10.7
Interest payments	1,324.9	-	-	1,324.9	9.3
Subsidies and other current transfers	1,747.0	223.6	1,304.3	3,274.9	22.9
Subsidies	(220.4)	(73.4)	(-)	(293.8)	(2.1)
Transfers to local government	(509.4)	(-)	(-)	(509.4)	(3.5)
Transfers to nonprofit institutions and households	(982.3)	(150.2)	(1,304.3)	(2,436.8)	(17.1)
Transfers abroad	(34.9)	(-)	(-)	(34.9)	(0.2)
<b><u>Capital expenditure</u></b>	<b>2,215.2</b>	<b>391.2</b>	<b>115.3</b>	<b>2,721.7</b>	<b>19.1</b>
Acquisition of fixed capital assets	1,705.5	391.2	115.3	2,212.0	15.5
Purchase of land	55.9	-	-	55.9	0.4
Capital transfers	453.8	-	-	453.8	3.2
To local government	(-)	(-)	(-)	(-)	(-)
To nonfinancial public enterprises	(281.1)	(-)	(-)	(281.1)	(2.0)
To public financial institutions	(146.4)	(-)	(-)	(146.4)	(1.0)
Abroad	(26.3)	(-)	(-)	(26.3)	(0.2)
<b>Total</b>	<b>11,244.1</b>	<b>1,580.8</b>	<b>1,446.5</b>	<b>14,271.4</b>	<b>100.0</b>

<sup>1</sup> Revised

**Table 2.8 (Cont'd) - Economic classification of expenditure, 1991/92 - 1994/95**  
(Consolidated Central Government)

Economic categories	1994/95 <sup>1</sup>				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Government	
	(1)	(2)	(3)	(1 + 2 + 3)	(%)
<b><u>Current expenditure</u></b>	<b>10,250.1</b>	<b>1,304.8</b>	<b>1,456.3</b>	<b>13,011.2</b>	<b>82.0</b>
Wages and salaries	5,055.1	866.2	4.1	5,925.4	37.3
Employer contributions to pension schemes	-	80.5	-	80.5	0.5
Other purchases of goods and services	1,634.8	127.6	32.7	1,795.1	11.3
Interest payments	1,667.8	-	-	1,667.8	10.5
Subsidies and other current transfers	1,892.4	230.5	1,419.5	3,542.4	22.4
Subsidies	(250.3)	(59.4)	(-)	(309.7)	(2.0)
Transfers to local government	(535.0)	(-)	(-)	(535.0)	(3.4)
Transfers to nonprofit institutions and households	(1,083.3)	(171.1)	(1,419.5)	(2,673.9)	(16.9)
Transfers abroad	(23.8)	(-)	(-)	(23.8)	(0.1)
<b><u>Capital expenditure</u></b>	<b>2,336.6</b>	<b>441.5</b>	<b>78.5</b>	<b>2,856.6</b>	<b>18.0</b>
Acquisition of fixed capital assets	1,699.2	441.5	78.5	2,219.2	14.0
Purchase of land	75.0	-	-	75.0	0.5
Capital transfers	562.4	-	-	562.4	3.5
To local government	(5.0)	(-)	(-)	(5.0)	(-)
To nonfinancial public enterprises	(424.6)	(-)	(-)	(424.6)	(2.7)
To public financial institutions	(95.0)	(-)	(-)	(95.0)	(0.6)
Abroad	(37.8)	(-)	(-)	(37.8)	(0.2)
<b>Total</b>	<b>12,586.7</b>	<b>1,746.3</b>	<b>1,534.8</b>	<b>15,867.8</b>	<b>100.0</b>

<sup>1</sup> Provisional

Table 2.9 - Functional classification of net lending, 1991/92 - 1994/95, Consolidated Central Government

Functional categories	Million Rupees									
	1991/92					1992/93				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.		
<b>General Government Services</b>	<b>68.4</b>	-	-	<b>68.4</b>	<b>2.9</b>	-	-	<b>2.9</b>		
General public services	68.4	-	-	68.4	2.9	-	-	2.9		
Defence	-	-	-	-	-	-	-	-		
Public order and safety	-	-	-	-	-	-	-	-		
<b>Community and Social Services</b>	<b>39.4</b>	-	-	<b>39.4</b>	<b>126.6</b>	-	-	<b>126.6</b>		
Education	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Social security and welfare	-	-	-	-	-	-	-	-		
Housing and community amenities	39.4	-	-	39.4	126.6	-	-	126.6		
Recreational, cultural and religious services	-	-	-	-	-	-	-	-		
<b>Economic Services</b>	<b>134.5</b>	-	-	<b>134.5</b>	<b>145.2</b>	-	-	<b>145.2</b>		
Fuel and energy	7.9	-	-	7.9	-86.2	-	-	-86.2		
Agriculture, forestry, fishing and hunting	34.6	-	-	34.6	93.1	-	-	93.1		
Mining and mineral resources, manufacturing & construction	89.7	-	-	89.7	89.8	-	-	89.8		
Transportation & communication	2.6	-	-	2.6	-102.0	-	-	-102.0		
Other economic services	-0.3	-	-	-0.3	150.5	-	-	150.5		
<b>Other Functions</b>	<b>1.7</b>	-	-	<b>1.7</b>	-	-	-	-		
Other expenditure	1.7	-	-	1.7	-	-	-	-		
<b>Total</b>	<b>244.0</b>	-	-	<b>244.0</b>	<b>274.7</b>	-	-	<b>274.7</b>		

Table 2.9 (Cont'd) - Functional classification of net lending, 1991/92 - 1994/95, Consolidated Central Government

Functional categories	Million Rupees							
	1993/94 <sup>1</sup>			1994/95 <sup>2</sup>				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
<b>General Government Services</b>								
General public services	-1.5	-	-	-1.5	-1.1	-	-	-1.1
Defence	-1.5	-	-	-1.5	-1.1	-	-	-1.1
Public order and safety	-	-	-	-	-	-	-	-
<b>Community and Social Services</b>								
Education	171.9	-	-	171.9	72.0	-	-	72.0
Health	16.0	-	-	16.0	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	155.9	-	-	155.9	72.0	-	-	72.0
Recreational, cultural and religious services	-	-	-	-	-	-	-	-
<b>Economic Services</b>								
Fuel and energy	-68.6	-	-	-68.6	-450.4	-	-	-450.4
Agriculture, forestry, fishing and hunting	-41.0	-	-	-41.0	-58.0	-	-	-58.0
Mining and mineral resources, manufacturing & construction	19.0	-	-	19.0	48.9	-	-	48.9
Transportation & communication	109.8	-	-	109.8	33.5	-	-	33.5
Other economic services	-57.7	-	-	-57.7	1.2	-	-	1.2
<b>Other Functions</b>								
Other expenditure	-98.7	-	-	-98.7	-476.0	-	-	-476.0
<b>Total</b>	<b>101.8</b>	<b>-</b>	<b>-</b>	<b>101.8</b>	<b>-379.5</b>	<b>-</b>	<b>-</b>	<b>-379.5</b>

<sup>1</sup> Revised<sup>2</sup> Provisional

Table 2.10 - Financing by type of debt holder, 1990/91 - 1993/94, Consolidated Central Government

Million Rupees

Debt holders	1990/91				1991/92			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	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	-	-517.0	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	-338.8	-4,557.8
Other	96.8	-3.0	-11.7	82.1	201.1	-55.6	-467.7	-322.2
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
<b>Total</b>	<b>305.6</b>	<b>-90.9</b>	<b>-216.6</b>	<b>-1.9</b>	<b>1,785.3</b>	<b>-103.4</b>	<b>-1,323.5</b>	<b>358.4</b>

Table 2.10 (cont'd) - Financing by type of debt holder, 1990/91 - 1993/94, Consolidated Central Government

Million Rupees

Debt holders	1992/93				1993/94			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
<b>Domestic financing</b>	1,140.5	23.4	-868.9	295.0	1,764.2	-86.2	-1,404.6	273.4
Other general government	289.8	-	-	289.8	-547.3	-	-	-547.3
Monetary authorities	-2,511.8	-	517.0	-1,994.8	1,292.1	-	-	1,292.1
of which: I.M.F.	(-140.7)	(-)	(-)	(-140.7)	(-0.2)	(-)	(-)	(-0.2)
Deposit money banks	3,421.7	11.7	-279.3	3,154.1	1,263.6	-75.3	-916.1	272.2
Other	-54.2	11.7	-1,106.6	-1,149.1	-246.0	-10.9	-488.5	-745.4
Adjustments	-5.0	-	-	-5.0	1.8	-	-	1.8
<b>Foreign financing</b>	-313.7	-	-	-313.7	-106.4	-	-	-106.4
International development institutions	-157.8	-	-	-157.8	-37.4	-	-	-37.4
Foreign governments	60.3	-	-	60.3	-47.4	-	-	-47.4
Other	-215.3	-	-	-215.3	-27.9	-	-	-27.9
Changes in cash, deposits, etc.	-0.9	-	-	-0.9	6.3	-	-	6.3
<b>Total</b>	<b>826.8</b>	<b>23.4</b>	<b>-868.9</b>	<b>-18.7</b>	<b>1,657.8</b>	<b>-86.2</b>	<b>-1,404.6</b>	<b>167.0</b>



Table 2.11 - Financing by type of debt instrument, 1990/91 - 1993/94, Consolidated Central Government

Million Rupees

Debt instrument	1990/91				1991/92			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
<b>Domestic financing</b>	<b>588.0</b>	<b>-90.9</b>	<b>-216.6</b>	<b>280.5</b>	<b>2,122.2</b>	<b>-103.4</b>	<b>-1,323.5</b>	<b>695.3</b>
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	-284.4	-312.3
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	-522.1	3,434.1
Discrepancy	-59.4	-	-	-59.4	49.2	-	-	49.2
<b>Foreign financing</b>	<b>-282.4</b>	<b>-</b>	<b>-</b>	<b>-282.4</b>	<b>-336.9</b>	<b>-</b>	<b>-</b>	<b>-336.9</b>
Long-term loans	-284.2	-	-	-284.2	-330.6	-	-	-330.6
Changes in cash,deposits,etc.	1.8	-	-	1.8	-6.3	-	-	-6.3
<b>Total</b>	<b>305.6</b>	<b>-90.9</b>	<b>-216.6</b>	<b>-1.9</b>	<b>1,785.3</b>	<b>-103.4</b>	<b>-1,323.5</b>	<b>358.4</b>

Table 2.11 (Cont'd) - Financing by type of debt instrument, 1990/91 - 1993/94, Consolidated Central Government

Million Rupees

Debt holders	1992/93 <sup>1</sup>				1993/94			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
<b>Domestic financing</b>	<b>1,140.5</b>	<b>23.4</b>	<b>-868.9</b>	<b>295.0</b>	<b>1,764.2</b>	<b>-86.2</b>	<b>-1,404.6</b>	<b>273.4</b>
Long-term bonds	319.7	-	-	319.7	1,625.4	-	2.5	1,627.9
Short-term bonds and bills	3,209.0	-	517.0	3,726.0	-353.4	-	-	-353.4
Long-term loans n.e.c	-140.7	-2.8	-760.0	-903.5	-0.2	-0.5	-524.5	-525.2
of which: I.M.F.	(-140.7)	(-)	(-)	(-140.7)	(-0.2)	(-)	(-)	(-0.2)
Short-term loans and advances	-2,425.6	-	-	-2,425.6	997.4	-	-	997.4
Other liabilities	-	13.3	-	13.3	-	-10.9	-	-10.9
Changes in cash deposits, etc	183.1	12.9	-625.9	-429.9	-506.8	-74.8	-882.6	-1,464.2
Discrepancy	-5.0	-	-	-5.0	1.8	-	-	1.8
<b>Foreign financing</b>	<b>-313.7</b>	<b>-</b>	<b>-</b>	<b>-313.7</b>	<b>-106.4</b>	<b>-</b>	<b>-</b>	<b>-106.4</b>
Long-term loans	-312.8	-	-	-312.8	-112.7	-	-	-112.7
Changes in cash, deposits, etc.	-0.9	-	-	-0.9	6.3	-	-	6.3
<b>Total</b>	<b>826.8</b>	<b>23.4</b>	<b>-868.9</b>	<b>-18.7</b>	<b>1,657.8</b>	<b>-86.2</b>	<b>-1,404.6</b>	<b>167.0</b>

<sup>1</sup> Revised

Table 2.12 - Outstanding debt by type of debt holder, 1990/91 - 1993/94, Consolidated Central Government

Debt holders	1990/91					1991/92				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.		
<b>Domestic debt</b>	<b>11,808.3</b>	<b>80.9</b>	-	<b>11,889.2</b>	<b>10,499.9</b>	<b>60.0</b>	-	<b>10,559.9</b>		
Other general government	51.3	-	-	51.3	-	-	-	-		
Monetary authorities	0.5	-	-	0.5	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		
Other	2,485.8	44.3	-	2,530.1	2,676.3	41.6	-	2,717.9		
<b>Foreign debt</b>	<b>5,964.0</b>	-	-	<b>5,964.0</b>	<b>5,475.6</b>	-	-	<b>5,475.6</b>		
International development institutions	3,308.1	-	-	3,308.1	2,957.6	-	-	2,957.6		
Foreign governments	2,224.7	-	-	2,224.7	2,138.0	-	-	2,138.0		
Other	431.2	-	-	431.2	380.0	-	-	380.0		
<b>Total</b>	<b>17,772.3</b>	<b>80.9</b>	-	<b>17,853.2</b>	<b>15,975.5</b>	<b>60.0</b>	-	<b>16,035.5</b>		

Table 2.12 (cont'd) - Outstanding debt by type of debt holder, 1990/91 - 1993/94, Consolidated Central Government

Debt holders	1992/93					1993/94				
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.		
<b>Domestic debt</b>	<b>11,625.5</b>	<b>70.0</b>	-	<b>11,695.5</b>	<b>14,022.7</b>	<b>126.3</b>	-	<b>14,149.0</b>		
Other general government	-	-	-	-	-	-	-	-		
Monetary authorities	617.4	-	-	617.4	1,909.7	-	-	1,909.7		
of which: I.M.F.	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)		
Deposit money banks	8,396.0	13.3	-	8,409.3	9,681.7	26.5	-	9,708.2		
Other	2,612.1	56.7	-	2,668.8	2,431.3	99.8	-	2,531.1		
<b>Foreign debt</b>	<b>5,712.1</b>	-	-	<b>5,712.1</b>	<b>5,765.6</b>	-	-	<b>5,765.6</b>		
International development institutions	3,209.7	-	-	3,209.7	3,226.7	-	-	3,226.7		
Foreign governments	2,253.3	-	-	2,253.3	2,238.6	-	-	2,238.6		
Other	249.1	-	-	249.1	300.3	-	-	300.3		
<b>Total</b>	<b>17,337.6</b>	<b>70.0</b>	-	<b>17,407.6</b>	<b>19,788.3</b>	<b>126.3</b>	-	<b>19,914.6</b>		

Table 2.13 - Outstanding debt by type of debt instrument, 1990/91 - 1993/94, Consolidated Central Government

Million Rupees

Debt instrument	1990/91				1991/92			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
<b>Domestic debt</b>	<b>11,808.3</b>	<b>80.9</b>	-	<b>11,889.2</b>	<b>10,499.9</b>	<b>60.0</b>	-	<b>10,559.9</b>
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
	-	44.3	-	44.3	-	41.6	-	41.6
<b>Foreign debt</b>	<b>5,964.0</b>	-	-	<b>5,964.0</b>	<b>5,475.6</b>	-	-	<b>5,475.6</b>
Long-term loans	5,964.0	-	-	5,964.0	5,475.6	-	-	5,475.6
<b>Total</b>	<b>17,772.3</b>	<b>80.9</b>	-	<b>17,853.2</b>	<b>15,975.5</b>	<b>60.0</b>	-	<b>16,035.5</b>

Table 2.13 (cont'd) - Outstanding debt by type of debt instrument, 1990/91 - 1993/94, Consolidated Central Government

Million Rupees

Debt instrument	1992/93				1993/94			
	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra Budgetary	Social Security	Consolidated Central Govt.
<b>Domestic debt</b>	<b>11,625.5</b>	<b>70.0</b>	-	<b>11,695.5</b>	<b>14,022.7</b>	<b>126.3</b>	-	<b>14,149.0</b>
Long-term bonds	4,971.7	-	-	4,971.7	6,068.4	-	-	6,068.4
Short-term bonds and bills	6,036.4	-	-	6,036.4	6,339.5	-	-	6,339.5
Long-term loans n.e.c of which: I.M.F.	-	1.2	-	1.2	-	0.7	-	0.7
Short-term loans and advances	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Other liabilities	617.4	12.1	-	629.5	1,614.8	-	-	1,614.8
	-	56.7	-	56.7	-	125.6	-	125.6
<b>Foreign debt</b>	<b>5,712.1</b>	-	-	<b>5,712.1</b>	<b>5,765.6</b>	-	-	<b>5,765.6</b>
Long-term loans	5,712.1	-	-	5,712.1	5,765.6	-	-	5,765.6
<b>Total</b>	<b>17,337.6</b>	<b>70.0</b>	-	<b>17,407.6</b>	<b>19,788.3</b>	<b>126.3</b>	-	<b>19,914.6</b>

Table 2.14 - Central government debt charges, 1990/91 - 1994/95, Consolidated Central Government

Million Rupees

Debt charges	1990/91		1991/92		1992/93		1993/94 <sup>1</sup>		1994/95 <sup>2</sup>	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>1 Amortization</b>	<b>834.8</b>	<b>34.6</b>	<b>900.6</b>	<b>37.8</b>	<b>1,301.4</b>	<b>52.0</b>	<b>1,048.3</b>	<b>43.9</b>	<b>1,233.8</b>	<b>42.3</b>
Internal	311.4	12.9	343.1	14.4	436.0	17.4	432.2	18.1	601.8	20.6
Consolidated Sinking Fund redemption	(311.4)	(12.9)	(343.1)	(14.4)	(436.0)	(17.4)	(432.2)	(18.1)	(601.8)	(20.6)
Anonymous Bearer Bonds	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
International Monetary Fund	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
External	523.4	21.7	557.5	23.4	865.4	34.6	616.1	25.8	632.0	21.7
<b>2 Interest</b>	<b>1,564.0</b>	<b>64.8</b>	<b>1,469.8</b>	<b>61.7</b>	<b>1,182.3</b>	<b>47.3</b>	<b>1,324.9</b>	<b>55.3</b>	<b>1,667.8</b>	<b>57.1</b>
Internal	1,204.2	49.9	1,153.3	48.4	872.9	34.9	1,021.1	42.6	1,361.8	46.6
Short term borrowings	(846.6)	(35.1)	(769.1)	(32.3)	(317.5)	(12.7)	(453.3)	(18.9)	(685.1)	(23.4)
International Monetary Fund charges	(0.1)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Other	(357.5)	(14.8)	(384.2)	(16.1)	(555.4)	(22.2)	(567.8)	(23.7)	(676.7)	(23.2)
External	359.8	14.9	316.5	13.3	309.4	12.4	303.8	12.7	306.0	10.5
<b>3 Management charges</b>	<b>13.9</b>	<b>0.6</b>	<b>10.2</b>	<b>0.5</b>	<b>16.2</b>	<b>0.7</b>	<b>19.0</b>	<b>0.8</b>	<b>17.0</b>	<b>0.6</b>
<b>Total debt servicing</b>	<b>2,412.7</b>	<b>100.0</b>	<b>2,380.6</b>	<b>100.0</b>	<b>2,499.9</b>	<b>100.0</b>	<b>2,392.2</b>	<b>100.0</b>	<b>2,918.6</b>	<b>100.0</b>

<sup>1</sup> Revised<sup>2</sup> Provisional

**Table 3.1 Revenue and grants, 1990/91 - 1993/94**

(Local Government)

Million Rupees

Revenue items	1990/91	1991/92	1992/93	1993/94
<b>Tax revenue</b>	<b>150.9</b>	<b>160.8</b>	<b>176.3</b>	<b>215.6</b>
Taxes on property	69.4	77.9	100.8	106.7
Domestic taxes on goods and services	81.5	82.9	75.5	108.9
<b>Nontax revenue</b>	<b>30.1</b>	<b>42.5</b>	<b>44.7</b>	<b>44.4</b>
Property income	16.1	26.8	29.4	26.7
Fees, charges and non-industrial sales	10.7	14.6	14.3	15.7
Fines and Forfeits	0.1	0.1	0.1	0.1
Other nontax revenue	3.2	1.0	0.9	1.9
<b>Total revenue</b>	<b>181.0</b>	<b>203.3</b>	<b>221.0</b>	<b>260.0</b>
<b>Grants</b>	<b>353.6</b>	<b>409.6</b>	<b>437.5</b>	<b>509.4</b>
<b>Total revenue and grants</b>	<b>534.6</b>	<b>612.9</b>	<b>658.5</b>	<b>769.4</b>

**Table 3.2 Functional classification of expenditure , 1990/91 - 1993/94**

(Local Government)

Million Rupees

Functional classification	1990/91	1991/92	1992/93	1993/94
General public services	68.4	115.5	139.6	145.6
Public order and safety	6.3	6.8	7.1	6.8
Education	3.9	4.6	6.6	7.2
Social security and welfare	22.4	23.6	32.4	46.9
Housing and community amenities	168.9	239.5	243.6	261.8
Recreational, cultural & religious services	46.4	67.1	61.1	73.2
Mining, manufacturing and construction	28.3	34.6	47.9	61.6
Transportation & communication	81.4	90.3	70.5	73.1
Other expenditure	-	-	-	-
<b>Total</b>	<b>426.0</b>	<b>582.0</b>	<b>608.8</b>	<b>676.2</b>

**Table 3.3 Economic classification of expenditure , 1990/91 - 1993/94**

(Local Government)

Million Rupees

Economic classification	1990/91	1991/92	1992/93	1993/94
<b>Current expenditure</b>	<b>391.7</b>	<b>473.8</b>	<b>532.3</b>	<b>604.6</b>
Wages and salaries	224.5	260.2	283.6	333.5
Other purchase of goods and services	138.9	179.6	202.9	205.0
Interest payment	2.3	5.8	12.4	6.3
Transfer to non-profit institutions and households	26.0	28.2	33.4	59.8
<b>Capital expenditure</b>	<b>34.3</b>	<b>108.2</b>	<b>76.5</b>	<b>71.6</b>
Acquisition of fixed capital assets	34.3	108.2	76.5	71.6
<b>Total</b>	<b>426.0</b>	<b>582.0</b>	<b>608.8</b>	<b>676.2</b>

**Table 4.1 - Main aggregates, 1990/91 - 1993/94, Consolidated General Government**

Million Rupees

Main aggregates	1990/91	1991/92	1992/93	1993/94
1 Total revenue	10,295.9	11,581.3	12,584.2	14,336.0
(i) Tax revenue	9,667.6	10,117.9	11,173.1	12,469.7
(ii) Nontax revenue	628.3	1,463.4	1,411.1	1,866.3
2 Grants	61.4	25.2	78.0	130.2
3 Total revenue and grants	10,357.3	11,606.5	12,662.2	14,466.2
4 Current expenditure	8,259.5	9,319.6	9,880.4	11,644.9
5 Capital expenditure	1,756.4	2,370.4	2,438.7	2,793.3
6 Total expenditure	10,015.9	11,690.0	12,319.1	14,438.2
7 Lending minus repayments	233.3	245.7	275.8	103.6
8 Total expenditure and lending minus repayments	10,249.2	11,935.7	12,594.9	14,541.8
9 Gross fixed capital formation	1,564.1	2,047.0	2,051.2	2,283.6
10 Current account surplus (1 - 4)	2,036.4	2,261.7	2,703.8	2,691.1
11 Overall deficit / surplus (3 - 8)	108.1	-329.2	67.3	-75.6
12 Financing	-108.1	329.2	-67.3	75.6
(i) Domestic	174.3	666.1	246.4	182.0
(ii) Foreign	-282.4	-336.9	-313.7	-106.4

Table 4.2 - Revenue and grants, 1990/91 - 1993/94, Consolidated General Government

Million Rupees

Revenue items	1990/91			1991/92		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
<b>Tax revenue</b>	<b>9,516.7</b>	<b>150.9</b>	<b>9,667.6</b>	<b>9,957.1</b>	<b>160.8</b>	<b>10,117.9</b>
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
<b>Nontax revenue</b>	<b>598.2</b>	<b>30.1</b>	<b>628.3</b>	<b>1,420.9</b>	<b>42.5</b>	<b>1,463.4</b>
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
Employees' contributions to government employee pension funds	44.2	-	44.2	47.9	-	47.9
Other nontax revenue	16.3	3.2	19.5	39.6	1.0	40.6
<b>Total revenue</b>	<b>10,114.9</b>	<b>181.0</b>	<b>10,295.9</b>	<b>11,378.0</b>	<b>203.3</b>	<b>11,581.3</b>
<b>Grants</b>	<b>61.4</b>	<b>-</b>	<b>61.4</b>	<b>25.2</b>	<b>-</b>	<b>25.2</b>
<b>Total revenue and grants</b>	<b>10,176.3</b>	<b>181.0</b>	<b>10,357.3</b>	<b>11,403.2</b>	<b>203.3</b>	<b>11,606.5</b>



Table 4.2 (Cont'd) - Revenue and grants, 1990/91 - 1993/94, Consolidated General Government

Million Rupees

Revenue items	1992/93			1993/94		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
<b>Tax revenue</b>	<b>10,996.8</b>	<b>176.3</b>	<b>11,173.1</b>	<b>12,254.1</b>	<b>215.6</b>	<b>12,469.7</b>
Tax on income, profits and capital gains	1,464.7	-	1,464.7	1,497.0	-	1,497.0
Social security contributions	673.5	-	673.5	728.8	-	728.8
Taxes on payroll and workforce	63.8	-	63.8	71.6	-	71.6
Taxes on property	716.1	100.8	816.9	776.5	106.7	883.2
Domestic taxes on goods and services	2,939.8	75.5	3,015.3	3,398.4	108.9	3,507.3
Taxes on international trade and transaction	5,119.1	-	5,119.1	5,763.7	-	5,763.7
Other tax revenue	19.8	-	19.8	18.1	-	18.1
<b>Nontax revenue</b>	<b>1,366.4</b>	<b>44.7</b>	<b>1,411.1</b>	<b>1,821.9</b>	<b>44.4</b>	<b>1,866.3</b>
Property income	957.2	29.4	986.6	1,324.7	26.7	1,351.4
Fees, charges and non-industrial sales	306.4	14.3	320.7	389.8	15.7	405.5
Fines and Forfeits	29.3	0.1	29.4	33.0	0.1	33.1
Employees' contributions to government employee pension funds	49.9	-	49.9	72.8	-	72.8
Other nontax revenue	23.6	0.9	24.5	1.6	1.9	3.5
<b>Total revenue</b>	<b>12,363.2</b>	<b>221.0</b>	<b>12,584.2</b>	<b>14,076.0</b>	<b>260.0</b>	<b>14,336.0</b>
<b>Grants</b>	<b>78.0</b>	<b>-</b>	<b>78.0</b>	<b>130.2</b>	<b>-</b>	<b>130.2</b>
<b>Total revenue and grants</b>	<b>12,441.2</b>	<b>221.0</b>	<b>12,662.2</b>	<b>14,206.2</b>	<b>260.0</b>	<b>14,466.2</b>

Table 4.3 - Functional classification of expenditure, 1990/91 - 1993/94, Consolidated General Government

Functional categories	Million Rupees					
	1990/91			1991/92		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
General public services	1,047.3	68.4	1,115.7	1,238.8	115.5	1,354.3
Defence	153.0	-	153.0	175.6	-	175.6
Public order and safety	901.9	6.3	908.2	882.9	6.8	889.7
Education	1,444.0	3.9	1,447.9	1,684.0	4.6	1,688.6
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	328.3	168.9	497.2	500.4	239.5	739.9
Recreational, cultural and religious services	164.5	46.4	210.9	340.3	67.1	407.4
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	35.3	28.3	63.6	40.5	34.6	75.1
Transportation & communication	468.9	81.4	550.3	689.4	90.3	779.7
Other economic services	350.5	-	350.5	454.3	-	454.3
Other expenditure	1,732.4	-	1,732.4	1,709.6	-	1,709.6
<b>Total</b>	<b>9,589.9</b>	<b>426.0</b>	<b>10,015.9</b>	<b>11,108.0</b>	<b>582.0</b>	<b>11,690.0</b>

Table 4.3 (Cont'd) - Functional classification of expenditure, 1990/91 - 1993/94, Consolidated General Government

Rupees Million

Functional categories	1992/93			1993/94		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
General public services	1,257.7	139.6	1,397.3	1,514.9	145.6	1,660.5
Defence	180.1	-	180.1	200.3	-	200.3
Public order and safety	1,093.8	7.1	1,100.9	1,276.1	6.8	1,282.9
Education	1,816.3	6.6	1,822.9	2,309.9	7.2	2,317.1
Health	1,145.8	-	1,145.8	1,306.1	-	1,306.1
Social security and welfare	1,966.2	32.4	1,998.6	2,368.8	46.9	2,415.7
Housing and community amenities	738.7	243.6	982.3	999.4	261.8	1,261.2
Recreational, cultural and religious services	234.4	61.1	295.5	231.3	73.2	304.5
Fuel and energy	2.1	-	2.1	7.0	-	7.0
Agriculture, forestry, fishing and hunting	715.2	-	715.2	821.2	-	821.2
Mining and mineral resources, manufacturing & construction	67.1	47.9	115.0	67.8	61.6	129.4
Transportation & communication	665.2	70.5	735.7	944.7	73.1	1,017.8
Other economic services	436.5	-	436.5	280.3	-	280.3
Other expenditure	1,391.2	-	1,391.2	1,434.2	-	1,434.2
<b>Total</b>	<b>11,710.3</b>	<b>608.8</b>	<b>12,319.1</b>	<b>13,762.0</b>	<b>676.2</b>	<b>14,438.2</b>

**Table 4.4 - Economic classification of expenditure, 1990/91 - 1993/94, Consolidated General Government**  
**Million Rupees**

Economic categories	1990/91			1991/92		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
<b>Current expenditure</b>	<b>7,867.8</b>	<b>391.7</b>	<b>8,259.5</b>	<b>8,845.8</b>	<b>473.8</b>	<b>9,319.6</b>
Wages and salaries	3,423.9	224.5	3,648.4	3,797.9	260.2	4,058.1
Employer contributions to pension schemes	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
<b>Capital expenditure</b>	<b>1,722.1</b>	<b>34.3</b>	<b>1,756.4</b>	<b>2,262.2</b>	<b>108.2</b>	<b>2,370.4</b>
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
<b>Total</b>	<b>9,589.9</b>	<b>426.0</b>	<b>10,015.9</b>	<b>11,108.0</b>	<b>582.0</b>	<b>11,690.0</b>

**Table 4.4 (cont'd) - Economic classification of expenditure, 1990/91 - 1993/94, Consolidated General Government**  
**Million Rupees**

Economic categories	1992/93			1993/94		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
<b>Current expenditure</b>	<b>9,348.1</b>	<b>532.3</b>	<b>9,880.4</b>	<b>11,040.3</b>	<b>604.6</b>	<b>11,644.9</b>
Wages and salaries	4,033.1	283.6	4,316.7	5,358.9	333.5	5,692.4
Employer contributions to pension schemes	46.6	-	46.6	65.5	-	65.5
Other purchases of goods and services	1,427.1	202.9	1,630.0	1,525.5	205.0	1,730.5
Interest payments	1,182.3	12.4	1,194.7	1,324.9	6.3	1,331.2
Subsidies and other current transfers	2,659.0	33.4	2,692.4	2,765.5	59.8	2,825.3
<b>Capital expenditure</b>	<b>2,362.2</b>	<b>76.5</b>	<b>2,438.7</b>	<b>2,721.7</b>	<b>71.6</b>	<b>2,793.3</b>
Acquisition of fixed capital assets	1,974.7	76.5	2,051.2	2,212.0	71.6	2,283.6
Purchase of land	71.2	-	71.2	55.9	-	55.9
Capital transfers	316.3	-	316.3	453.8	-	453.8
<b>Total</b>	<b>11,710.3</b>	<b>608.8</b>	<b>12,319.1</b>	<b>13,762.0</b>	<b>676.2</b>	<b>14,438.2</b>

## PUBLIC SECTOR

Table 5.1 Employment and wages &amp; salaries in the public sector, 1991/92 - 1994/95

	Million Rupees							
	1991/92		1992/93		1993/94 <sup>1</sup>		1994/95 <sup>2</sup>	
Public institutions	No of employees (Sept. 91)	Wages, salaries	No of employees (Sept. 92)	Wages, salaries	No of employees (Sept. 93)	Wages, salaries	No of employees (Sept. 94)	Wages, salaries
Budgetary central government	53,296	3,180	53,347	3,330	54,559	4,202	53,921	4,768
Extra budgetary units	6,774	333	5,960	346	6,253	454	6,740	533
Local government	5,128	260	5,192	284	5,365	334	5,333	360
Non financial public enterprises	18,648	1,330	18,726	1,447	17,288	1,644	16,977	1,751
Public financial institutions	2,046	179	2,158	175	2,163	212	2,162	237
Total	85,892	5,282	85,383	5,582	85,628	6,846	85,133	7,649

<sup>1</sup> Revised<sup>2</sup> Provisional





**Table 6.1 - Income tax - Individuals: Analysis by range of gross income, years of assessment, 1990/91-1993/94**

Million Rupees

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

<sup>1</sup> 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.

<sup>2</sup> Tables for the year 1990 onwards given in this Digest and in Digest 1993 are therefore not comparable with tables already published.

<sup>3</sup> Figures are provisional and subject to amendment.



Table 6.1 (Cont'd) - Income tax - Individuals: Analysis by range of gross income, years of assessment, 1990/91-1993/94

Million Rupees

Range of gross income (Rupees)	Year of assessment 1992/93 <sup>2</sup>				Year of assessment 1993/94 <sup>2 3</sup>			
	Number of taxpayers <sup>1</sup>	Gross income	Chargeable income	Tax Payable	Number of taxpayers <sup>1</sup>	Gross income	Chargeable income	Tax Payable
20,000 or less	538	5.2	1.6	0.1	74	0.8	0.3	
20,001 - 30,000	374	9.8	3.4	0.3	125	3.2	1.2	0.1
30,001 - 40,000	1,878	69.0	24.1	1.7	263	9.4	4.3	0.3
40,001 - 50,000	4,077	184.9	62.1	4.0	306	14.1	7.1	0.5
50,001 - 100,000	27,901	2,060.0	776.7	69.4	2,174	164.0	70.0	6.3
100,001 - 250,000	21,341	3,063.1	1,332.8	215.5	2,004	304.3	178.8	28.6
250,001 - 500,000	2,558	854.7	505.0	116.8	647	222.4	157.8	36.3
Over 500,000	877	790.6	514.4	136.3	476	519.7	425.6	114.9
<b>Sub Total</b>	<b>59,544</b>	<b>7,037.3</b>	<b>3,220.1</b>	<b>544.1</b>	<b>6,069</b>	<b>1,237.9</b>	<b>845.1</b>	<b>187.0</b>
Gross income not stated	1,736	...	...	31.4	331	...	...	1.9
<b>Total</b>	<b>61,280</b>	<b>...</b>	<b>...</b>	<b>575.5</b>	<b>6,400</b>	<b>...</b>	<b>...</b>	<b>188.9</b>

<sup>1</sup> 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.

Tables for the year 1990 onwards given in this Digest and in Digest 1993 are therefore not comparable with tables already published.

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

<sup>3</sup> With the introduction of PAYE with effect from 1st July 1993, the tax payable by an individual taxpayer deriving gross income consisting exclusively of emoluments or emoluments and rent during financial year 1992/93 has been remitted.

**Table 6.2 -Income tax - Companies: Analysis by range of liable income, years of assessment, 1990/91, 1993/94**

Million Rupees

Range of liable income (Rupees)	Year of assessment 1990/91 <sup>1</sup>					Year of assessment 1991/92 <sup>1</sup>				
	Number of companies	Liable income	Chargeable income	Tax Payable	Number of companies	Liable income	Chargeable income	Liabe income	Chargeable income	Tax Payable
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		
<b>Total</b>	<b>1,710</b>	<b>3,194.7</b>	<b>2,526.6</b>	<b>809.2</b>	<b>1,771</b>	<b>3,272.5</b>	<b>2,784.6</b>	<b>929.4</b>		

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

**Table 6.2 (Cont'd)-Income tax - Companies: Analysis by range of liable income, years of assessment, 1990/91-1993/94**  
Million Rupees

Range of liable income (Rupees)	Year of assessment 1992/93 <sup>1</sup>				Year of assessment 1993/94 <sup>1</sup>			
	Number of companies	Liable income	Chargeable income	Tax Payable	Number of companies	Liable income	Chargeable income	Tax Payable
25,000 or less	388	2.7	2.6	1.1	239	2.9	3.1	1.0
25,001 - 50,000	159	5.9	5.7	2.1	166	6.2	6.0	2.1
50,001 - 100,000	228	16.8	16.2	5.3	258	21.2	20.6	7.0
100,001 - 150,000	156	19.4	18.8	6.2	155	21.3	20.3	6.9
150,001 - 250,000	185	36.5	34.3	11.0	182	35.8	34.1	11.1
250,001 - 500,000	205	73.6	70.7	22.5	203	72.5	68.5	21.4
500,001 - 750,000	93	58.6	56.6	17.6	99	61.2	56.3	17.7
750,001 - 1,000,000	77	67.5	65.1	18.7	67	57.6	54.8	17.7
1,000,001 - 1,500,000	67	82.7	79.7	24.4	80	96.0	91.8	26.4
1,500,001 - 2,000,000	41	74.0	74.1	20.5	55	96.7	88.5	25.7
2,000,001 - 5,000,000	88	278.2	265.8	69.3	120	379.2	360.7	96.8
5,000,001 - 10,000,000	30	208.8	197.0	75.7	51	340.9	310.5	80.8
Over 10,000,000	48	1,397.0	1,380.0	403.0	47	1,434.6	1,404.9	405.6
<b>Total</b>	<b>1,765</b>	<b>2,321.7</b>	<b>2,266.6</b>	<b>677.4</b>	<b>1,722</b>	<b>2,626.1</b>	<b>2,520.1</b>	<b>720.2</b>

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

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