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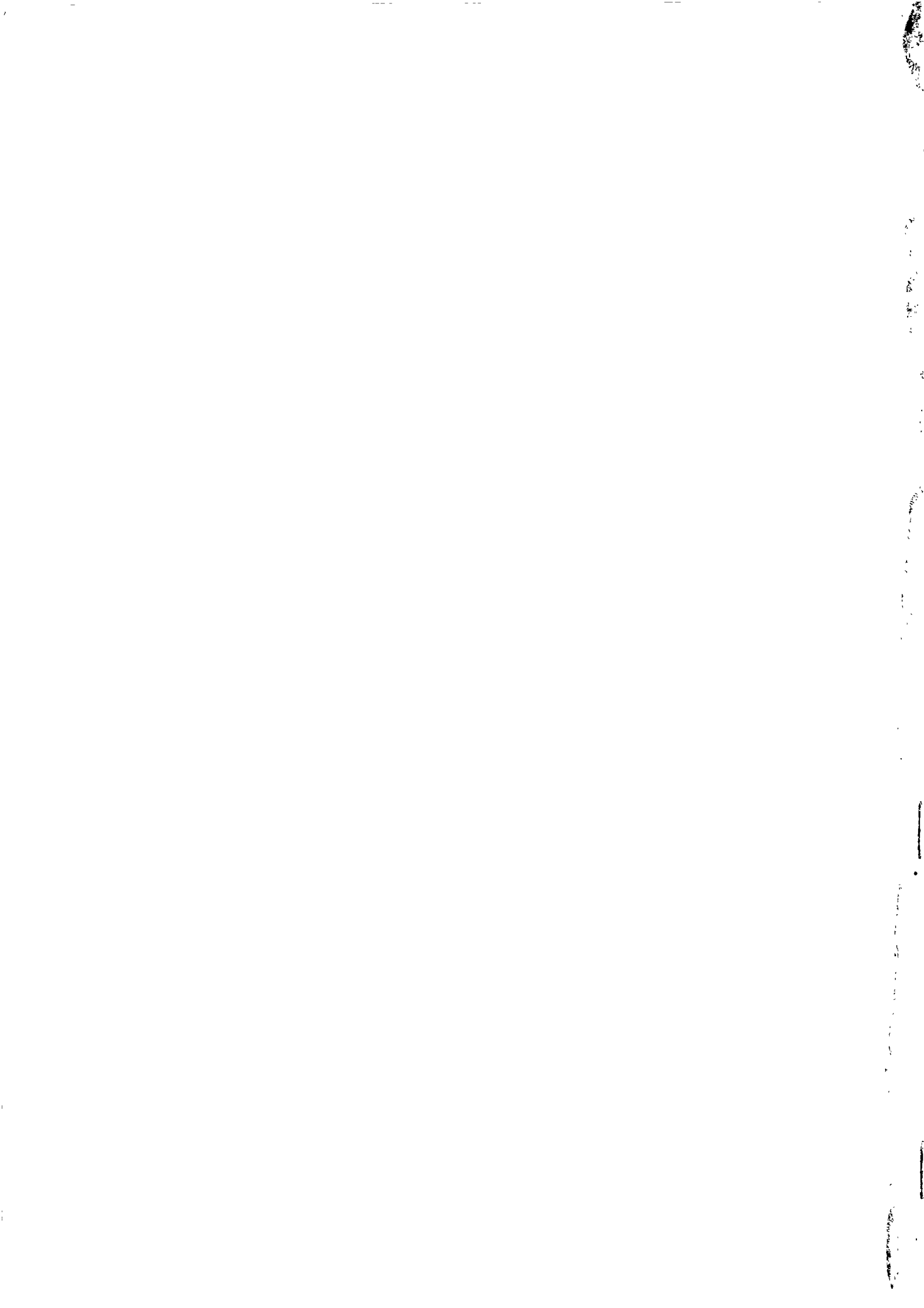
Ministry of Economic Planning and Development

CENTRAL STATISTICAL OFFICE

**DIGEST
OF
PUBLIC FINANCE STATISTICS
1983 — 1988**

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August 1988



FOREWORD

This is the first issue of a regular publication on public finance statistics which the Central Statistical Office proposes to issue every year.

The digest contains data on central government finance, details of which have not been published elsewhere. Apart from the accounts of departments covered by the general budget of the government, figures for the National Pensions Fund and other government agencies have also been given in accordance with the recommendations of the Government Finance Statistics Manual of the International Monetary Fund. The digest thus presents details of revenue and expenditure, financing and debt classified by type and purpose. Also included are tables containing data relating to employment and wages & salaries in the public sector for the years 1983/84 to 1987/88 and a set of tables on income tax statistics.

It is hoped that the statistics which have been herewith assembled will be useful to the public in general and to planners and policy makers in particular.

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 as well as other decentralised agencies of government. Use of these sources is herewith acknowledged.

D. Zmanay
Director of Statistics

Central Statistical Office
Rose Hill
MAURITIUS

August 1988

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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 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-à-vis all other sectors, domestic and foreign. According to the GFS manual, since transactions with the IMF are directly connected with management of the country's international reserves, they should be included in the functions of the Central Bank (Bank of Mauritius). Hence, receipts of funds from, and payments to, the IMF have been excluded from government accounts and the net transactions treated as a net borrowing from the central bank. Similarly, in the tables relating to central government debt, borrowings from the IMF are included in domestic debt, i.e., from the central bank.

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 Governor-General's Office, the Legislative 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 institutions classified as public 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 and the Telecommunications Department.

Other units of central government (extra budgetary units)

Development Works Corporation
Mahatma Gandhi Institute
Mauritius College of the Air
Mauritius Examinations Syndicate
Mauritius Institute of Education
National Pensions Fund
Outer Islands Development Corporation
Private Secondary Schools Authority
Sugar Industry Labour Welfare Fund
Tea Board
Town and Country Planning Board
Widows' and Children's Pension Scheme Board

Local government

Municipal councils
District councils including village councils

Non financial public enterprises

Agricultural Marketing Board
Air Mauritius Ltd
Belle Rive Tea Factory
Cargo Handling Corporation
Central Electricity Board
Central Water Authority
Civil Aviation Department
Dubreuil Tea Factory
Irrigation Authority
La Chartreuse Tea Factory
Mauritius Broadcasting Corporation
Mauritius Export Development and Investment Authority
Mauritius Marine Authority
Mauritius Meat Authority
Mauritius Sugar Authority
Mauritius Sugar Industry Research Institute
Mauritius Sugar Bulk Terminal Corporation
Mauritius Tea Factories Co Ltd
National Transport Corporation
Nouvelle France Tea Estate
Overseas Telecommunications Services Co Ltd
Posts and Telegraphs Department
Rose Belle Sugar Estate
State Trading Corporation
Sugar Industry Development Fund
Sugar Planters Mechanical Pool Corporation
Tea Development Authority
Telecommunications Department
Tobacco Board

Public financial institutions

Bank of Mauritius
Development Bank of Mauritius
Mauritius Cooperative Central Bank
Mauritius Housing Corporation
Post Office Savings Bank
State Commercial Bank
State Insurance Corporation of Mauritius
State Investment Corporation Ltd
Sugar Insurance Fund Board

Table 1 - Government finance statistics : Main aggregates, 1982/83 - 1987/88
(Central government)

Main aggregates	(Rs Million)					
	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88 1/
1. Total revenue	2,962.3	3,241.9	3,592.5	4,128.3	5,205.5	5,969.2
Tax revenue	(2,575.4)	(2,953.7)	(3,160.0)	(3,697.4)	(4,538.4)	(5,239.5)
Nontax revenue	(386.9)	(288.2)	(432.5)	(430.9)	(667.1)	(729.7)
2. Grants	22.6	53.2	165.9	233.0	187.7	213.0
3. Total revenue and grants	2,984.9	3,295.1	3,758.4	4,361.3	5,393.2	6,182.2
4. Current expenditure	3,207.5	3,360.4	3,626.4	3,843.4	4,152.5	5,270.9
5. Capital expenditure	352.7	346.7	602.8	601.5	979.1	1,183.7
6. Total expenditure	3,560.2	3,707.1	4,229.2	4,444.9	5,131.6	6,454.6
7. Lending minus repayments	402.3	236.7	109.6	265.8	216.1	204.5
8. Total expenditure and lending minus repayments	3,962.5	3,943.8	4,338.8	4,710.7	5,347.7	6,659.1
9. Gross fixed capital formation	252.9	223.8	417.5	403.0	556.0	825.8
10. Current account surplus (1 - 4)	-245.2	-118.5	-33.9	284.9	1,053.0	698.3
11. Overall deficit/surplus (3 - 8)	-977.6	-648.7	-580.4	-349.4	45.5	-476.9
12. Financing	977.6	648.7	580.4	349.4	-45.5	476.9
Domestic	(1,152.6)	(789.3)	(-137.0)	(463.3)	(-193.7)	(-141.0)
Abroad	(-175.0)	(-140.6)	(717.4)	(-113.9)	(148.2)	(617.9)
13. Central government debt at end of period	8,470.4	9,798.6	10,970.8	10,883.4	10,942.3	...

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FIG.1: EXPENDITURE AND REVENUE - CENTRAL GOVERNMENT

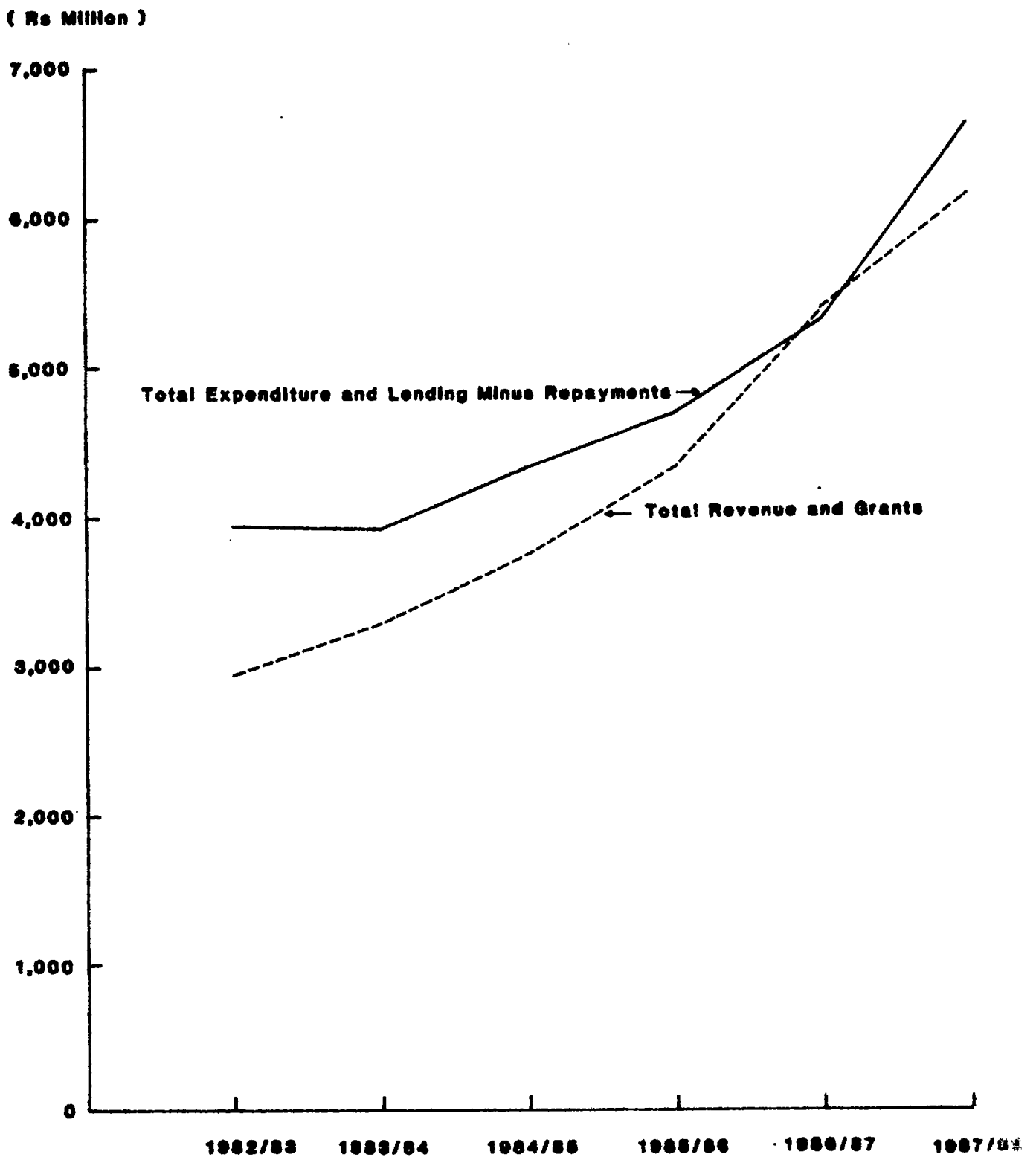


Table 2 - Revenue and grants, 1982/83 - 1987/88

(Central government)

(Rs Million)

Revenue items	1 9 8 2 / 8 3			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>2,436.5</u>	<u>-</u>	<u>138.9</u>	<u>2,575.4</u>
Tax on income, profits and capital gains	395.1	-	-	395.1
Individual income tax	(248.2)	(-)	(-)	(248.2)
Corporate tax	(146.9)	(-)	(-)	(146.9)
Social security contributions	-	-	138.9	138.9
Taxes on property	85.0	-	-	85.0
Domestic taxes on goods and services	528.0	-	-	528.0
of which : Excise duties	(275.5)	(-)	(-)	(275.5)
Sales tax	(82.8)	(-)	(-)	(82.8)
Taxes on gambling	(76.1)	(-)	(-)	(76.1)
Tax on hotel bills	(29.9)	(-)	(-)	(29.9)
Import duties	989.1	-	-	989.1
Export duties	416.4	-	-	416.4
Other tax revenue	22.9	-	-	22.9
<u>Nontax revenue</u>	<u>338.7</u>	<u>40.9</u>	<u>7.3</u>	<u>386.9</u>
Property income	263.1	-	6.5	269.6
Fees, charges and nonindustrial sales	61.3	19.5	-	80.8
Employers' contribution to Widows' and Children's Pension Scheme	-	19.9	-	19.9
Other nontax revenue	14.3	1.5	0.8	16.6
Total revenue	2,775.2	40.9	146.2	2,962.3
Grants	22.6	-	-	22.6
Total revenue and grants	2,797.8	40.9	146.2	2,984.9

Table 2(cont'd) - Revenue and grants, 1982/83 - 1987/88

(Central government)

(Rs Million)

Revenue items	1 9 8 3 / 8 4			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>2,802.7</u>	<u>-</u>	<u>151.0</u>	<u>2,953.7</u>
Tax on income, profits and capital gains	425.4	-	-	425.4
Individual income tax	(271.1)	(-)	(-)	(271.1)
Corporate tax	(154.3)	(-)	(-)	(154.3)
Social security contributions	-	-	151.0	151.0
Taxes on property	93.5	-	-	93.5
Domestic taxes on goods and services	659.7	-	-	659.7
of which : Excise duties	(272.4)	(-)	(-)	(272.4)
Sales tax	(206.2)	(-)	(-)	(206.2)
Taxes on gambling	(78.4)	(-)	(-)	(78.4)
Tax on hotel bills	(36.0)	(-)	(-)	(36.0)
Import duties	1,161.9	-	-	1,161.9
Export duties	442.0	-	-	442.0
Other tax revenue	20.2	-	-	20.2
<u>Nontax revenue</u>	<u>239.9</u>	<u>40.1</u>	<u>8.2</u>	<u>288.2</u>
Property income	147.1	0.8	7.8	155.7
Fees, charges and nonindustrial sales	70.6	17.7	-	88.3
Employers' contribution to Widows' and Children's Pension Scheme	-	20.6	-	20.6
Other nontax revenue	22.2	1.0	0.4	23.6
Total revenue	3,042.6	40.1	159.2	3,241.9
Grants	52.9	0.3	-	53.2
Total revenue and grants	3,095.5	40.4	159.2	3,295.1

Table 2(cont'd) - Revenue and grants, 1982/83 - 1987/88

(Central government)

(Rs Million)

Revenue items	1 9 8 4 / 8 5			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>2,993.0</u>	<u>-</u>	<u>167.0</u>	<u>3,160.0</u>
Tax on income, profits and capital gains	399.7	-	-	399.7
Individual income tax	(264.8)	(-)	(-)	(264.8)
Corporate tax	(134.9)	(-)	(-)	(134.9)
Social security contributions	-	-	167.0	167.0
Taxes on property	131.5	-	-	131.5
Domestic taxes on goods and services	705.6	-	-	705.6
of which : Excise duties	(278.1)	(-)	(-)	(278.1)
Sales tax	(227.0)	(-)	(-)	(227.0)
Taxes on gambling	(78.8)	(-)	(-)	(78.8)
Tax on hotel bills	(50.5)	(-)	(-)	(50.5)
Import duties	1,360.7	-	-	1,360.7
Export duties	369.9	-	-	369.9
Other tax revenue	25.6	-	-	25.6
<u>Nontax revenue</u>	<u>372.9</u>	<u>54.3</u>	<u>5.3</u>	<u>432.5</u>
Property income	283.6	0.9	5.3	289.8
Fees, charges and nonindustrial sales	64.1	30.1	-	94.2
Employers' contribution to Widows' and Children's Pension Scheme	-	22.3	-	22.3
Other nontax revenue	25.2	1.0	-	26.2
Total revenue	3,365.9	54.3	172.3	3,592.5
Grants	165.9	-	-	165.9
Total revenue and grants	3,531.8	54.3	172.3	3,758.4

Table 2(cont'd) - Revenue and grants, 1982/83 - 1987/88

(Central government)

(Rs Million)

Revenue items	1 9 8 5 / 8 6			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>3,502.3</u>	<u>-</u>	<u>195.1</u>	<u>3,697.4</u>
Tax on income, profits and capital gains	354.8	-	-	354.8
Individual income tax	(185.8)	(-)	(-)	(185.8)
Corporate tax	(169.0)	(-)	(-)	(169.0)
Social security contributions	-	-	195.1	195.1
Taxes on property	159.5	-	-	159.5
Domestic taxes on goods and services	775.8	-	-	775.8
of which : Excise duties	(283.0)	(-)	(-)	(283.0)
Sales tax	(273.5)	(-)	(-)	(273.5)
Taxes on gambling	(85.5)	(-)	(-)	(85.5)
Tax on hotel bills	(56.9)	(-)	(-)	(56.9)
Import duties	1,721.1	-	-	1,721.1
Export duties	459.3	-	-	459.3
Other tax revenue	31.8	-	-	31.8
<u>Nontax revenue</u>	<u>363.4</u>	<u>60.7</u>	<u>6.8</u>	<u>430.9</u>
Property income	270.4	0.4	6.8	277.6
Fees, charges and nonindustrial sales	75.8	36.0	-	111.8
Employers' contribution to Widows' and Children's Pension Scheme	-	23.8	-	23.8
Other nontax revenue	17.2	0.5	-	17.7
Total revenue	3,865.7	60.7	201.9	4,128.3
Grants	233.0	-	-	233.0
Total revenue and grants	4,098.7	60.7	201.9	4,361.3

Table 2(cont'd) - Revenue and grants, 1982/83 - 1987/88

(Central government)

(Rs Million)

Revenue items	1 9 8 6 / 8 7			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>4,314.6</u>	<u>-</u>	<u>223.8</u>	<u>4,538.4</u>
Tax on income, profits and capital gains	518.4	-	-	518.4
Individual income tax	(244.6)	(-)	(-)	(244.6)
Corporate tax	(273.8)	(-)	(-)	(273.8)
Social security contributions	-	-	223.8	223.8
Taxes on property	199.3	-	-	199.3
Domestic taxes on goods and services	951.7	-	-	951.7
of which : Excise duties	(329.3)	(-)	(-)	(329.3)
Sales tax	(349.2)	(-)	(-)	(349.2)
Taxes on gambling	(101.5)	(-)	(-)	(101.5)
Tax on hotel bills	(90.5)	(-)	(-)	(90.5)
Import duties	2,054.4	-	-	2,054.4
Export duties	549.8	-	-	549.8
Other tax revenue	41.0	-	-	41.0
<u>Nontax revenue</u>	<u>589.7</u>	<u>68.7</u>	<u>8.7</u>	<u>667.1</u>
Property income	472.8	-	8.6	481.4
Fees, charges and nonindustrial sales	92.0	44.0	0.1	136.1
Employers' contribution to Widows' and Children's Pension Scheme	-	24.7	-	24.7
Other nontax revenue	24.9	-	-	24.9
Total revenue	4,904.3	68.7	232.5	5,205.5
Grants	187.7	-	-	187.7
Total revenue and grants	5,092.0	68.7	232.5	5,393.2

Table 2(cont'd) - Revenue and grants, 1982/83 - 1987/88

(Central government)

(Rs Million)

Revenue items	1 9 8 7 / 8 8 1/			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>4,994.5</u>	<u>-</u>	<u>245.0</u>	<u>5,239.5</u>
Tax on income, profits and capital gains	610.0	-	-	610.0
Individual income tax	(275.0)	(-)	(-)	(275.0)
Corporate tax	(335.0)	(-)	(-)	(335.0)
Social security contributions	-	-	245.0	245.0
Taxes on property	230.5	-	-	230.5
Domestic taxes on goods and services	1,062.0	-	-	1,062.0
of which : Excise duties	(359.0)	(-)	(-)	(359.0)
Sales tax	(410.0)	(-)	(-)	(410.0)
Taxes on gambling	(108.0)	(-)	(-)	(108.0)
Tax on hotel bills	(105.0)	(-)	(-)	(105.0)
Import duties	2,450.0	-	-	2,450.0
Export duties	600.0	-	-	600.0
Other tax revenue	42.0	-	-	42.0
<u>Nontax revenue</u>	<u>640.0</u>	<u>79.6</u>	<u>10.1</u>	<u>729.7</u>
Property income	546.0	-	10.1	556.1
Fees, charges and nonindustrial sales	79.8	44.1	-	123.9
Employers' contribution to Widows' and Children's Pension Scheme	-	35.5	-	35.5
Other nontax revenue	14.2	-	-	14.2
Total revenue	5,634.5	79.6	255.1	5,969.2
Grants	213.0	-	-	213.0
Total revenue and grants	5,847.5	79.6	255.1	6,182.2

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FIG.2: REVENUE AND GRANTS - CENTRAL GOVERNMENT

(Rs Million)

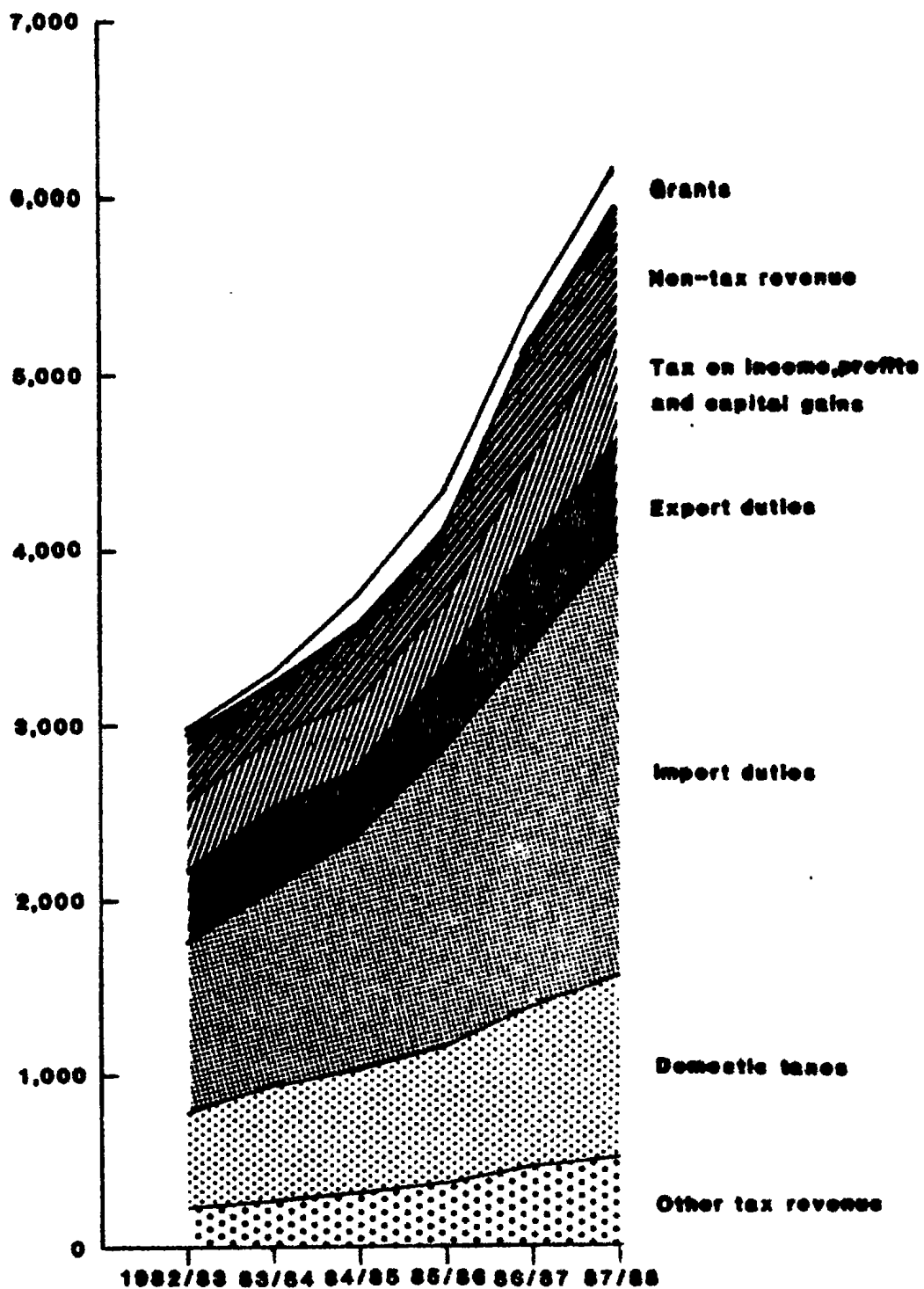


Table 3 - Functional classification of current expenditure, 1982/83 - 1987/88
(Central government)

(Rs Million)

Functional categories	1982/83				1983/84			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	346.5	0.1	-	346.6	366.8	-	-	366.8
Defence	32.3	-	-	32.3	36.3	-	-	36.3
Public order and safety	180.8	-	-	180.8	199.9	-	-	199.9
Education	364.0	170.4	-	534.4	361.0	175.9	-	536.9
Health	275.6	-	-	275.6	290.8	0.1	-	290.9
Social security and welfare	403.1	26.6	215.1	644.8	339.4	29.5	245.6	614.5
Housing and community amenities	29.7	-	-	29.7	25.0	1.4	-	26.4
Recreational, cultural and religious services	21.5	-	-	21.5	22.0	-	-	22.0
Fuel and energy	-	-	-	-	-	-	-	-
Agriculture, forestry, fishing and hunting	153.1	27.7	-	180.8	181.5	24.7	-	206.2
Mining and mineral resources, manufacturing and construction	5.3	-	-	5.3	9.8	-	-	9.8
Transportation & communication	5.3	-	-	5.3	5.6	0.3	-	5.9
Other economic services	51.0	-	-	51.0	51.5	3.2	-	54.7
Other expenditure	899.4	-	-	899.4	990.1	-	-	990.1
Public debt interest	(717.4)	(-)	(-)	(717.4)	(783.8)	(-)	(-)	(783.8)
Transfers to local government	(141.3)	(-)	(-)	(141.3)	(154.9)	(-)	(-)	(154.9)
Other	(40.7)	(-)	(-)	(40.7)	(51.4)	(-)	(-)	(51.4)
T o t a l	2,767.6	224.8	215.1	3,207.5	2,879.7	235.1	245.6	3,360.4

Table 3(cont'd) - Functional classification of current expenditure, 1982/83 - 1987/88
(Central government.)

(Rs Million)

Functional categories	1 9 8 4 / 8 5				1 9 8 5 / 8 6			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	427.4	0.4	-	427.8	457.7	1.8	-	459.5
Defence	35.6	-	-	35.6	36.5	-	-	36.5
Public order and safety	216.9	-	-	216.9	242.2	-	-	242.2
Education	356.4	189.2	-	545.6	374.7	203.1	-	577.8
Health	312.0	-	-	312.0	328.7	-	-	328.7
Social security and welfare	372.9	33.8	273.1	679.8	355.1	39.5	323.7	718.3
Housing and community amenities	22.6	0.3	-	22.9	32.3	2.1	-	34.4
Recreational, cultural and religious services	25.0	-0.1	-	24.9	25.4	2.2	-	27.6
Fuel and energy	-	-	-	-	-	-	-	-
Agriculture, forestry, fishing and hunting	176.0	6.9	-	182.9	193.3	4.0	-	197.3
Mining and mineral resources, manufacturing and construction	13.3	-	-	13.3	16.7	-	-	16.7
Transportation & communication	6.3	0.2	-	6.5	5.8	-	-	5.8
Other economic services	55.0	2.5	-	57.5	58.1	-	-	58.1
Other expenditure	1,096.8	3.9	-	1,100.7	1,140.6	-	-	1,140.6
Public debt interest	(889.4)	(-)	(-)	(889.4)	(935.0)	(-)	(-)	(935.0)
Transfers to local government	(154.7)	(-)	(-)	(154.7)	(160.0)	(-)	(-)	(160.0)
Other	(52.7)	(3.9)	(-)	(56.6)	(45.6)	(-)	(-)	(45.6)
T o t a l	3,116.2	237.1	273.1	3,626.4	3,267.1	252.7	323.7	3,843.5

Table 3(cont'd) - Functional classification of current expenditure, 1982/83 - 1987/88
(Central government)

(Rs Million)

Functional categories	1 9 8 6 / 8 7				1 9 8 7 / 8 8				Consolidated central government
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	
General public services	487.7	2.3	-	490.0	788.8	2.0	-	790.8	
Defence	40.2	-	-	40.2	56.8	-	-	56.8	
Public order and safety	267.6	-	-	267.6	350.4	-	-	350.4	
Education	395.5	214.0	-	609.5	508.0	251.5	-	759.5	
Health	367.6	1.0	-	368.6	463.1	-	-	463.1	
Social security and welfare	375.6	45.9	359.7	781.2	483.0	58.0	400.0	941.0	
Housing and community amenities	26.7	1.2	-	27.9	38.7	2.0	-	40.7	
Recreational, cultural and religious services	30.2	-	-	30.2	31.4	2.0	-	33.4	
Fuel and energy	-	-	-	-	-	-	-	-	
Agriculture, forestry, fishing and hunting	292.9	2.4	-	295.3	388.1	4.8	-	392.9	
Mining and mineral resources, manufacturing and construction	17.8	-	-	17.8	24.1	-	-	24.1	
Transportation & communication	6.4	0.1	-	6.5	8.2	-	-	8.2	
Other economic services	59.3	-	-	59.3	93.2	-	-	93.2	
Other expenditure	1,158.4	-	-	1,158.4	1,316.8	-	-	1,316.8	
Public debt interest	(925.8)	(-)	(-)	(925.8)	(1,016.5)	(-)	(-)	(1,016.5)	
Transfers to local government	(170.5)	(-)	(-)	(170.5)	(223.6)	(-)	(-)	(223.6)	
Other	(62.1)	(-)	(-)	(62.1)	(76.7)	(-)	(-)	(76.7)	
T o t a l	3,525.9	266.9	359.7	4,152.5	4,550.6	320.3	400.0	5,270.9	

1/ provisional

Table 4 - Functional classification of capital expenditure, 1982/83 - 1987/88
(Central government)

(Rs Million)

Functional categories	1 9 8 2 / 8 3				1 9 8 3 / 8 4			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	20.6	3.8	-	24.4	31.7	0.3	-	32.0
Defence	-	-	-	-	0.1	0.2	-	0.3
Public order and safety	6.3	-	-	6.3	6.8	-	-	6.8
Education	27.2	6.2	-	33.4	22.3	8.0	-	30.3
Health	5.2	4.6	-	9.8	10.4	6.5	-	16.9
Social security and welfare	1.0	-	-	1.0	0.1	-	0.1	0.2
Housing and community amenities	93.0	31.1	-	124.1	35.0	43.7	-	78.7
Recreational, cultural and religious services	1.4	2.9	-	4.3	3.1	4.1	-	7.2
Fuel and energy	-	-	-	-	-	-	-	-
Agriculture, forestry, fishing and hunting	55.3	16.4	-	71.7	47.9	7.9	-	55.8
Mining and mineral resources, manufacturing and construction	23.5	1.3	-	24.8	41.5	1.9	-	43.4
Transportation & communication	30.4	14.8	-	45.2	39.5	30.8	-	70.3
Other economic services	6.5	1.7	-	2.2	0.4	4.2	-	4.6
Other expenditure	5.5	-	-	5.5	0.2	-	-	0.2
T o t a l	269.9	82.8	-	352.7	239.0	107.6	0.1	346.7

Table 4(cont'd) - Functional classification of capital expenditure, 1982/83 - 1987/88
(Central government)

(Rs Million)

Functional categories	1 9 8 4 / 8 5				1 9 8 5 / 8 6			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	86.2	1.8	-	88.0	48.7	3.2	-	51.9
Defence	0.2	-	-	0.2	0.2	-	-	0.2
Public order and safety	8.0	-	-	8.0	8.6	-	-	8.6
Education	44.0	15.4	-	59.4	32.7	8.7	-	41.4
Health	10.9	3.1	-	14.0	17.3	0.7	-	18.0
Social security and welfare	0.1	0.5	0.6	1.2	-	1.1	0.2	1.3
Housing and community amenities	23.3	61.1	-	84.4	29.6	95.5	-	125.1
Recreational, cultural and religious services	18.8	6.3	-	25.1	25.1	7.1	-	32.2
Fuel and energy	0.2	-	-	0.2	0.4	-	-	0.4
Agriculture, forestry, fishing and hunting	123.9	0.4	-	124.3	60.8	0.8	-	61.6
Mining and mineral resources, manufacturing and construction	52.2	1.9	-	54.1	31.2	1.0	-	32.2
Transportation & communication	117.1	18.9	-	136.0	187.6	23.5	-	211.1
Other economic services	0.4	6.2	-	6.6	0.5	5.3	-	5.8
Other expenditure	1.3	-	-	1.3	11.7	-	-	11.7
T o t a l	486.6	115.6	0.6	602.8	454.4	146.9	0.2	601.5

Table 4(cont'd) - Functional classification of capital expenditure, 1982/83 - 1987/88
(Central government)

Functional categories	1 9 8 6 / 8 7				1 9 8 7 / 8 8				(Rs Million)
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	
General public services	33.0	6.3	-	39.3	72.3	5.0	-	77.3	
Defence	-	0.5	-	0.5	0.2	-	-	0.2	
Public order and safety	34.9	-	-	34.9	36.0	-	-	36.0	
Education	14.9	10.1	-	25.0	29.3	15.0	-	44.3	
Health	16.3	2.7	-	19.0	49.5	2.0	-	51.5	
Social security and welfare	-	0.1	0.9	1.0	5.5	2.0	25.0	32.5	
Housing and community amenities	29.9	52.8	-	82.7	66.8	98.0	-	164.8	
Recreational, cultural and religious services	32.5	2.9	-	35.4	34.2	10.0	-	44.2	
Fuel and energy	2.0	-	-	2.0	1.0	-	-	1.0	
Agriculture, forestry, fishing and hunting	140.7	0.5	-	141.2	130.3	-	-	130.3	
Mining and mineral resources, manufacturing and construction	40.8	18.2	-	59.0	43.1	-	-	43.1	
Transportation & communication	466.3	61.7	-	528.0	486.0	38.0	-	524.0	
Other economic services	0.1	0.2	-	0.3	2.5	5.0	-	7.5	
Other expenditure	10.5	0.3	-	10.8	27.0	-	-	27.0	
T o t a l	821.9	156.3	0.9	979.1	983.7	175.0	25.0	1,183.7	

1/ provisional

Table 5 - Functional classification of net lending, 1982/83 - 1987/88
(Central government)

(Rs Million)

Functional categories	1982 / 83				1983 / 84			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	-	-	-	-	-1.5	-	-	-1.5
Defence	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	151.8	-	-	151.8	77.8	-	-	77.8
Recreational, cultural and religious services	-1.2	-	-	-1.2	-0.1	-	-	-0.1
Fuel and energy	154.9	-	-	154.9	105.5	-	-	105.5
Agriculture, forestry, fishing and hunting	63.1	-	-	63.1	61.9	-	-	61.9
Mining and mineral resources, manufacturing and construction	18.8	-	-	18.8	-6.1	-	-	-6.1
Transportation & communication	10.5	-	-	10.5	-2.1	-	-	-2.1
Other economic services	6.0	-	-	6.0	2.1	-	-	2.1
Other expenditure	-1.6	-	-	-1.6	-0.8	-	-	-0.8
T o t a l	402.3	-	-	402.3	236.7	-	-	236.7

Table 5(cont'd) - Functional classification of net lending, 1982/83 - 1987/88
(Central government)

Functional categories	1 9 8 4 / 8 5				1 9 8 5 / 8 6			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	-1.1	-	-	-1.1	6.6	-	-	6.6
Defence	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	85.7	-	-	85.7	104.2	-	-	104.2
Recreational, cultural and religious services	-0.1	-	-	-0.1	-	-	-	-
Fuel and energy	14.6	-	-	14.6	-7.1	-	-	-7.1
Agriculture, forestry, fishing and hunting	20.8	-	-	20.8	121.9	-	-	121.9
Mining and mineral resources, manufacturing and construction	-10.0	-	-	-10.0	26.2	-	-	26.2
Transportation & communication	0.1	-	-	0.1	3.6	-	-	3.6
Other economic services	0.7	-	-	0.7	11.1	-	-	11.1
Other expenditure	-1.1	-	-	-1.1	-0.7	-	-	-0.7
T o t a l	109.6	-	-	109.6	265.8	-	-	265.8

(Rs Million)

Table 5(cont'd) - Functional classification of net lending, 1982/83 - 1987/88
(Central government)

(Rs Million)

Functional categories	1 9 8 6 / 8 7				1 9 8 7 / 8 8				1/
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	
General public services	-0.9	-	-	-0.9	-1.0	-	-	-1.0	
Defence	-	-	-	-	-	-	-	-	
Public order and safety	-	-	-	-	-	-	-	-	
Education	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Social security and welfare	-	-	-	-	-	-	-	-	
Housing and community amenities	209.3	-	-	209.3	135.8	-	-	135.8	
Recreational, cultural, and religious services	-0.1	-	-	-0.1	-0.2	-	-	-0.2	
Fuel and energy	-72.5	-	-	-72.5	-67.9	-	-	-67.9	
Agriculture, forestry, fishing and hunting	18.4	-	-	18.4	18.3	-	-	18.3	
Mining and mineral resources, manufacturing and construction	83.7	-	-	83.7	106.3	-	-	106.3	
Transportation & communication	-12.6	-	-	-12.6	0.9	-	-	0.9	
Other economic services	-1.5	-	-	-1.5	15.4	-	-	15.4	
Other expenditure	-7.7	-	-	-7.7	-3.1	-	-	-3.1	
T o t a l	216.1	-	-	216.1	204.5	-	-	204.5	

Table 6 - Economic classification of expenditure, 1982/83 - 1987/88
(Central government)

Economic categories	1 9 8 2 / 8 3				1 9 8 3 / 8 4			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
Current expenditure								
Wages and salaries	2,767.6	224.8	215.1	3,207.5	2,879.7	235.1	245.6	3,360.4
Employer's contributions to pension schemes	1,204.4	60.0	0.1	1,264.5	1,233.3	59.0	0.1	1,292.4
Other purchases of goods and services	-	6.4	-	6.4	-	6.9	-	6.9
Interest payments	261.1	10.6	2.9	274.6	304.4	15.0	2.3	321.7
Subsidies and other current transfers	717.4	-	-	717.4	783.8	-	-	783.8
Subsidies	584.7	147.8	212.1	944.6	558.2	154.2	243.2	955.6
Transfer to local government	(26.0)	(-)	(-)	(26.0)	(45.2)	(-)	(-)	(45.2)
Transfer to nonprofit institutions and households	(141.3)	(-)	(-)	(141.3)	(154.9)	(-)	(-)	(154.9)
Transfers abroad	(404.9)	(147.8)	(212.1)	(764.8)	(345.2)	(154.2)	(243.2)	(742.6)
	(12.5)	(-)	(-)	(12.5)	(12.9)	(-)	(-)	(12.9)
Capital expenditure								
Acquisition of fixed capital assets	269.9	82.8	-	352.7	239.0	107.6	0.1	346.7
Purchase of land	170.1	82.8	-	252.9	116.1	107.6	0.1	223.8
Capital transfers	9.7	-	-	9.7	5.9	-	-	5.9
Transfer to local government	90.1	-	-	90.1	117.0	-	-	117.0
Transfer to nonfinancial public enterprises	(5.4)	(-)	(-)	(5.4)	(0.2)	(-)	(-)	(0.2)
Transfer to public financial institutions	(44.3)	(-)	(-)	(44.3)	(51.4)	(-)	(-)	(51.4)
Transfers abroad	(23.5)	(-)	(-)	(23.5)	(41.4)	(-)	(-)	(41.4)
	(16.9)	(-)	(-)	(16.9)	(24.0)	(-)	(-)	(24.0)
T o t a l	3,037.5	307.6	215.1	3,560.2	3,118.7	342.7	245.7	3,707.1

Table 6(cont'd) - Economic classification of expenditure, 1982/83 - 1987/88
(Central government)

Economic categories	1 9 8 4 / 8 5				1 9 8 5 / 8 6			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Current expenditure</u>	3,116.2	237.1	273.1	3,626.4	3,267.1	252.7	323.7	3,843.5
Wages and salaries	1,290.7	51.5	-	1,342.2	1,386.8	52.1	-	1,438.9
Employer's contributions to pension schemes	-	4.7	-	4.7	-	4.3	-	4.3
Other purchases of goods and services	347.9	17.1	3.4	368.4	366.0	17.9	3.9	387.8
Interest payments	889.4	-	-	889.4	935.0	-	-	935.0
Subsidies and other current transfers	588.2	163.8	269.7	1,021.7	579.3	178.4	319.8	1,077.5
Subsidies	(42.7)	(-)	(-)	(42.7)	(49.5)	(-)	(-)	(49.5)
Transfer to local government	(154.7)	(-)	(-)	(154.7)	(160.0)	(-)	(-)	(160.0)
Transfer to nonprofit institutions and households	(378.5)	(163.8)	(269.7)	(812.0)	(355.1)	(178.4)	(319.8)	(853.3)
Transfers abroad	(12.3)	(-)	(-)	(12.3)	(14.7)	(-)	(-)	(14.7)
<u>Capital expenditure</u>	486.6	115.6	0.6	602.8	454.4	146.9	0.2	601.5
Acquisition of fixed capital assets	301.3	115.6	0.6	417.5	255.9	146.9	0.2	403.0
Purchase of land	6.5	-	-	6.5	14.9	-	-	14.9
Capital transfers	178.8	-	-	178.8	183.6	-	-	183.6
Transfer to local government	(1.3)	(-)	(-)	(1.3)	(10.4)	(-)	(-)	(10.4)
Transfer to nonfinancial public enterprises	(107.1)	(-)	(-)	(107.1)	(116.2)	(-)	(-)	(116.2)
Transfer to public financial institutions	(51.4)	(-)	(-)	(51.4)	(38.0)	(-)	(-)	(38.0)
Transfers abroad	(19.0)	(-)	(-)	(19.0)	(19.0)	(-)	(-)	(19.0)
T o t a l	3,602.8	352.7	273.7	4,229.2	3,721.5	399.6	323.9	4,445.0

(Rs Million)

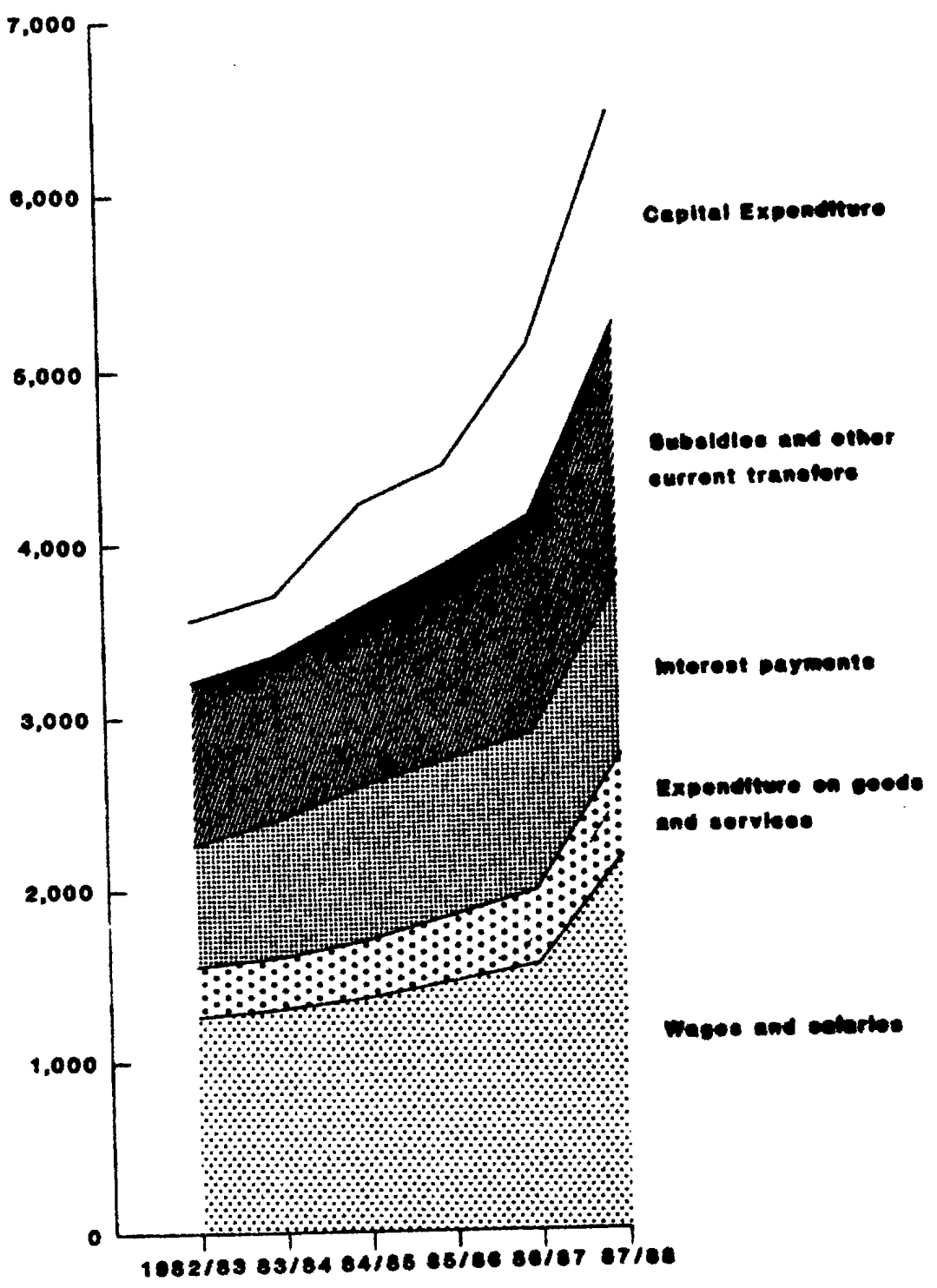
Table 6(cont'd) - Economic classification of expenditure, 1982/83 - 1987/88
(Central government)

Economic categories	1 9 8 6 / 8 7				1 9 8 7 / 8 8				Consolidated central government
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	
<u>Current expenditure</u>									
Wages and salaries	3,525.9	266.9	359.7	4,152.5	4,550.6	320.3	400.0	5,270.9	
Employer's contributions to pension schemes and services	1,483.7	53.4	-	1,537.1	2,092.8	70.3	-	2,163.1	
Other purchases of goods	-	5.0	-	5.0	-	6.0	-	6.0	
Interest payments	421.1	20.0	4.1	445.2	543.1	25.0	4.5	572.6	
Subsidies and other current transfers	925.8	-	-	925.8	1,016.5	-	-	1,016.5	
Subsidies	695.3	188.5	355.6	1,239.4	898.2	219.0	395.5	1,512.7	
Transfer to local government	(138.1)	(-)	(-)	(138.1)	(170.0)	(-)	(-)	(170.0)	
Transfer to nonprofit institutions and households	(170.5)	(-)	(-)	(170.5)	(223.6)	(-)	(-)	(223.6)	
Transfers abroad	(372.2)	(188.5)	(355.6)	(916.3)	(489.6)	(219.0)	(395.5)	(1,104.1)	
	(14.5)	(-)	(-)	(14.5)	(15.0)	(-)	(-)	(15.0)	
<u>Capital expenditure</u>									
Acquisition of fixed capital assets	821.9	156.3	0.9	979.1	983.7	175.0	25.0	1,183.7	
Purchase of land	398.8	156.3	0.9	556.0	625.8	175.0	25.0	825.8	
Capital transfers	22.4	-	-	22.4	30.0	-	-	30.0	
Transfer to local government	400.7	-	-	400.7	327.9	-	-	327.9	
Transfer to nonfinancial public enterprises	(3.5)	(-)	(-)	(3.5)	(4.0)	(-)	(-)	(4.0)	
Transfer to public financial institutions	(346.1)	(-)	(-)	(346.1)	(280.8)	(-)	(-)	(280.8)	
Transfers abroad	(40.0)	(-)	(-)	(40.0)	(40.0)	(-)	(-)	(40.0)	
	(11.1)	(-)	(-)	(11.1)	(3.1)	(-)	(-)	(3.1)	
T o t a l	4,347.8	423.2	360.6	5,131.6	5,534.3	495.3	425.0	6,454.6	

1/ provisional

**FIG.9: ECONOMIC CLASSIFICATION OF EXPENDITURE
CENTRAL GOVERNMENT**

(Rs Million)



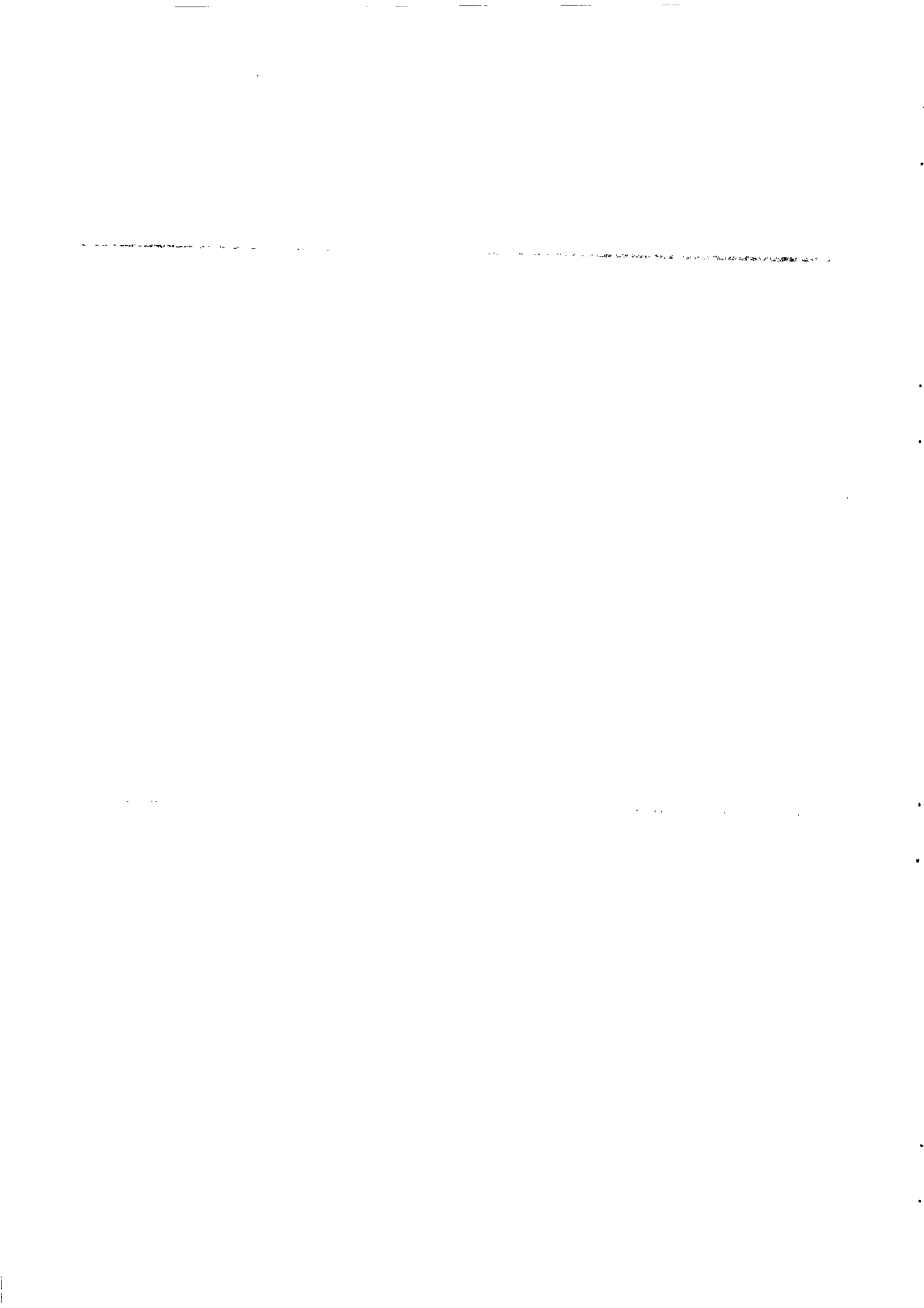


Table 7 - Financing by type of debt holder, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt holders	1 9 8 2 / 8 3				1 9 8 3 / 8 4			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
Domestic financing								
Other general government	1,154.7	-2.9	0.8	1,152.6	775.3	7.6	6.4	789.3
Monetary authorities of which : I.M.F.	63.5	-	-	63.5	-14.2	-	-	-14.2
Deposit money banks	319.8 (43.2)	- (-)	- (-)	319.8 (43.2)	661.8 (-17.0)	- (-)	- (-)	661.8 (-17.0)
Other	626.0	-6.9	-0.1	619.0	-18.5	11.8	0.2	-6.5
Adjustments	172.3	4.0	0.9	177.2	188.5	-4.2	6.2	190.5
	-26.9	-	-	-26.9	-42.3	-	-	-42.3
Foreign financing								
International development institutions	-175.0	-	-	-175.0	-140.6	-	-	-140.6
Foreign governments	125.1	-	-	125.1	294.6	-	-	294.6
Other	-105.9	-	-	-105.9	106.7	-	-	106.7
Changes in cash, deposits, etc.	-195.2	-	-	-195.2	-541.3	-	-	-541.3
	1.0	-	-	1.0	-0.6	-	-	-0.6
T o t a l	979.7	-2.9	0.8	977.6	634.7	7.6	6.4	648.7

Table 7 (cont'd) - Financing by type of debt holder, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt holders	1 9 8 4 / 8 5				1 9 8 5 / 8 6			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
Domestic financing								
Other general government	-152.5	-3.2	18.7	-137.0	458.2	14.4	-9.3	463.3
Monetary authorities of which : I.M.F.	52.5	-	-	52.5	25.0	-	-	25.0
Deposit money banks	-352.1	0.8	-	-351.3	-379.5	-	-	-379.5
Other	(-386.3)	(-)	(-)	(-386.3)	(-344.7)	(-)	(-)	(-344.7)
Adjustments	26.5	6.4	-0.2	32.7	652.3	17.7	-8.6	661.4
	140.6	-10.4	18.9	149.1	196.6	-3.3	-0.7	192.6
	-20.0	-	-	-20.0	-36.2	-	-	-36.2
Foreign financing								
International development institutions	717.4	-	-	717.4	-113.9	-	-	-113.9
Foreign governments	372.8	-	-	372.8	-37.1	-	-	-37.1
Other	172.8	-	-	172.8	155.3	-	-	155.3
Changes in cash, deposits, etc.	175.2	-	-	175.2	-234.7	-	-	-234.7
	-3.4	-	-	-3.4	2.6	-	-	2.6
T o t a l	564.9	-3.2	18.7	580.4	344.3	14.4	-9.3	349.4

Table 7 (cont'd) - Financing by type of debt holder, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt holders	1 9 8 6 / 8 7			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic financing</u>	-195.5	4.0	-2.2	-193.7
Other general government	1.8	-	-	1.8
Monetary authorities	-1,970.0	-	-	-1,970.0
of which : I.M.F.	(-29.1)	(-)	(-)	(-29.1)
Deposit money banks	1,659.5	3.2	-2.7	1,660.0
Other	132.5	0.8	0.5	133.8
Adjustments	-19.3	-	-	-19.3
<u>Foreign financing</u>	148.2	-	-	148.2
International development institutions	5.9	-	-	5.9
Foreign governments	285.4	-	-	285.4
Other	-143.6	-	-	-143.6
Changes in cash, deposits, etc.	0.5	-	-	0.5
T o t a l	-47.3	4.0	-2.2	-45.5

Table 8 - Financing by type of debt instrument, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt instruments	1 9 8 2 / 8 3			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic financing</u>	1,154.7	-2.9	0.8	1,152.6
Long-term bonds	217.5	-	-	217.5
Short-term bonds and bills	767.4	-	-	767.4
Long-term loans n.e.c.	28.2	4.0	-4.1	28.1
of which : I.M.F.	(43.2)	(-)	(-)	(43.2)
Short-term loans and advances	116.1	-1.8	-	114.3
Other liabilities	-	-	5.0	5.0
Changes in cash, deposits, etc.	21.6	-5.1	-0.1	16.4
Discrepancy	3.9	-	-	3.9
<u>Foreign financing</u>	-175.0	-	-	-175.0
Long-term loans	-176.0	-	-	-176.0
Changes in cash, deposits, etc.	1.0	-	-	1.0
T o t a l	979.7	-2.9	0.8	977.6

Table 8 (cont'd) - Financing by type of debt instrument, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt instruments	1 9 8 3 / 8 4				1 9 8 4 / 8 5			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic financing</u>	775.3	7.6	6.4	789.3	-152.5	-3.2	18.7	-137.0
Long-term bonds	115.4	-	-	115.4	98.9	-	-	98.9
Short-term bonds and bills	429.7	-	-	429.7	79.6	-	-	79.6
Long-term loans n.e.c. of which : I.M.F.	-17.0 (-17.0)	- (-)	-0.1 (-)	-17.1 (-17.0)	-386.3 (-386.3)	-	0.9 (-)	-385.4 (-386.3)
Short-term loans and advances	189.4	2.3	-	191.7	73.0	9.8	-	82.8
Other liabilities	-	-4.4	6.3	1.9	-	-11.7	18.0	6.3
Changes in cash, deposits, etc.	58.9	9.7	0.2	68.8	-23.2	-1.3	-0.2	-24.7
Discrepancy	-1.1	-	-	-1.1	5.5	-	-	5.5
<u>Foreign financing</u>	-140.6	-	-	-140.6	717.4	-	-	717.4
Long-term loans	-140.0	-	-	-140.0	720.8	-	-	720.8
Changes in cash, deposits, etc.	-0.6	-	-	-0.6	-3.4	-	-	-3.4
T o t a l	634.7	7.6	6.4	648.7	564.9	-3.2	18.7	580.4

Table 8 (cont'd) - Financing by type of debt instrument, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt instruments	1 9 8 5 / 8 6				1 9 8 6 / 8 7			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic financing</u>	458.2	14.4	-9.3	463.3	-195.5	4.0	-2.2	-193.7
Long-term bonds	15.6	-	-	15.6	34.5	-	-	34.5
Short-term bonds and bills	733.4	-	-	733.4	179.7	-	-	179.7
Long-term loans n.e.c. of which : I.M.F.	-344.7 (-344.7)	- (-)	-8.6 (-)	-353.3 (-344.7)	-25.1 (-29.1)	- (-)	-2.7 (-)	-31.8 (-29.1)
Short-term loans and advances	115.9	11.8	-	127.7	-191.4	3.2	-	-188.2
Other liabilities	-	-1.4	-	-1.4	-	0.8	-	0.8
Changes in cash, deposits, etc.	-64.7	4.0	-0.7	-61.4	-192.3	-	0.5	-191.8
Discrepancy	2.7	-	-	2.7	3.1	-	-	3.1
<u>Foreign financing</u>	-113.9	-	-	-113.9	148.2	-	-	148.2
Long-term loans	-116.5	-	-	-116.5	147.7	-	-	147.7
Changes in cash, deposits, etc.	2.6	-	-	2.6	0.5	-	-	0.5
T o t a l	344.3	14.4	-9.3	349.4	-47.3	4.0	-2.2	-45.5

Table 9 - Outstanding debt by type of debt holder, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt holders	1 9 8 2 / 8 3				1 9 8 3 / 8 4			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>	<u>5,003.3</u>	<u>4.7</u>	-	<u>5,008.0</u>	<u>5,841.3</u>	<u>12.7</u>	-	<u>5,854.0</u>
Other levels of government	8.5	-	-	8.5	5.4	-	-	5.4
Monetary authorities	3,117.7	-	-	3,117.7	3,788.7	-	-	3,788.7
of which : I.M.F.	(728.6)	(-)	(-)	(728.6)	(728.0)	(-)	(-)	(728.0)
Deposit money banks	1,293.0	-	-	1,293.0	1,274.5	2.4	-	1,276.9
Other	584.1	4.7	-	588.8	772.7	10.3	-	783.0
<u>Foreign debt</u>	<u>3,462.7</u>	-	-	<u>3,462.7</u>	<u>3,944.7</u>	-	-	<u>3,944.7</u>
International development institutions	1,154.8	-	-	1,154.8	1,643.9	-	-	1,643.9
Foreign governments	842.4	-	-	842.4	1,152.0	-	-	1,152.0
Other	1,465.5	-	-	1,465.5	1,148.8	-	-	1,148.8
T o t a l	8,466.0	4.7	-	8,470.7	9,786.0	12.7	-	9,798.7

Table 9(cont'd) - Outstanding debt by type of debt holder, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt holders	1 9 8 4 / 8 5				1 9 8 5 / 8 6			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>	5,739.9	23.6	-	5,763.5	6,219.0	31.9	-	6,250.9
Other levels of government	5.4	-	-	5.4	5.4	-	-	5.4
Monetary authorities	3,520.3	-	-	3,520.3	3,150.4	-	-	3,150.4
of which : I.M.F.	(413.7)	(-)	(-)	(413.7)	(65.6)	(-)	(-)	(65.6)
Deposit money banks	1,301.0	14.5	-	1,315.5	1,953.3	24.0	-	1,977.3
Other	913.2	9.1	-	922.3	1,109.9	7.9	-	1,117.8
<u>Foreign debt</u>	5,207.3	-	-	5,207.3	4,632.5	-	-	4,632.5
International development institutions	2,273.5	-	-	2,273.5	1,996.6	-	-	1,996.6
Foreign governments	1,391.9	-	-	1,391.9	1,517.3	-	-	1,517.3
Other	1,541.9	-	-	1,541.9	1,118.6	-	-	1,118.6
T o t a l	10,947.2	23.6	-	10,970.8	10,851.5	31.9	-	10,883.4

Table 9(cont'd) - Outstanding debt by type of debt holder, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt holders	1 9 8 6 / 8 7			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>	<u>6,064.1</u>	<u>34.4</u>	<u>-</u>	<u>6,098.5</u>
Other levels of government	5.3	-	-	5.3
Monetary authorities	1,203.6	-	-	1,203.6
of which : I.M.F.	(39.2)	(-)	(-)	(39.2)
Deposit money banks	3,612.8	26.9	-	3,639.7
Other	1,242.4	7.5	-	1,249.9
<u>Foreign debt</u>	<u>4,843.8</u>	<u>-</u>	<u>-</u>	<u>4,843.8</u>
International development institutions	2,001.5	-	-	2,001.5
Foreign governments	1,725.0	-	-	1,725.0
Other	1,117.3	-	-	1,117.3
T o t a l	10,907.9	34.4	-	10,942.3

Table 10 - Outstanding debt by type of debt instrument, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt instruments	1 9 8 2 / 8 3			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>	<u>5,003.3</u>	<u>4.7</u>	<u>-</u>	<u>5,008.0</u>
Long-term bonds	1,210.1	-	-	1,210.1
Short-term bonds and bills	2,086.3	-	-	2,086.3
Long-term loans n.e.c.	728.6	4.7	-	733.3
of which : I.M.F.	(728.6)	(-)	(-)	(728.6)
Short-term loans and advances n.e.c.	978.3	-	-	978.3
Other liabilities	-	-	-	-
<u>Foreign debt</u>	<u>3,462.7</u>	<u>-</u>	<u>-</u>	<u>3,462.7</u>
Long-term loans	3,462.7	-	-	3,462.7
T o t a l	8,466.0	4.7	-	8,470.7

Table 10(cont'd) - Outstanding debt by type of debt instrument, 1982/83 - 1986/87
(Central government)

(Rs Million)

Debt instruments	1 9 8 3 / 8 4				1 9 8 4 / 8 5			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>	5,841.3	12.7	--	5,854.0	5,739.9	23.6	--	5,763.5
Long-term bonds	1,439.4	-	-	1,439.4	1,559.9	-	-	1,559.9
Short-term bonds and bills	2,507.4	-	-	2,507.4	2,526.8	-	-	2,526.8
Long-term loans n.e.c. of which : I.M.F.	728.0 (728.0)	- (-)	- (-)	728.0 (728.0)	413.7 (413.7)	- (-)	- (-)	413.7 (413.7)
Short-term loans and advances n.e.c.	1,166.5	2.4	-	1,168.9	1,239.5	12.3	-	1,251.8
Other liabilities	-	10.3	-	10.3	-	11.3	-	11.3
<u>Foreign financing</u>	3,944.7	--	--	3,944.7	5,207.3	--	--	5,207.3
Long-term loans	3,944.7	-	-	3,944.7	5,207.3	-	-	5,207.3
T o t a l	9,786.0	12.7	-	9,798.7	10,947.2	23.6	-	10,970.8

Table 10(cont'd) - Outstanding debt by type of debt instrument, 1982/83 - 1986/87
(Central government)

Debt instruments	1 9 8 5 / 8 6				1 9 8 6 / 8 7			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>								
Long-term bonds	6,219.0	31.9	-	6,250.9	6,064.1	34.4	-	6,098.5
Short-term bonds and bills	1,731.6	-	-	1,731.6	1,981.2	-	-	1,981.2
Long-term loans n.e.c.	3,066.4	-	-	3,066.4	2,879.7	-	-	2,879.7
of which : I.M.F.	65.6	-	-	65.6	39.2	-	-	39.2
	(65.6)	(-)	(-)	(65.6)	(39.2)	(-)	(-)	(39.2)
Short-term loans and advances n.e.c.	1,355.4	24.0	-	1,379.4	1,164.0	26.9	-	1,190.9
Other liabilities	-	7.9	-	7.9	-	7.5	-	7.5
<u>Foreign financing</u>								
Long-term loans	4,632.5	-	-	4,632.5	4,843.8	-	-	4,843.8
	4,632.5	-	-	4,632.5	4,843.8	-	-	4,843.8
T o t a l	10,851.5	31.9	-	10,883.4	10,907.9	34.4	-	10,942.3

(Rs Million)

Table 11 - Central government debt charges, 1982/83 - 1987/88

(Rs Million)

Debt charges	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88 1/
<u>Amortization</u>	514.1	886.8	1,039.0	974.8	471.8	634.1
Internal	25.5	224.9	493.0	498.8	92.0	80.0
Consolidated Sinking Fund redemption	(25.5)	(207.9)	(106.8)	(120.2)	(62.1)	(49.6)
Anonymous Bearer Bonds	(-)	(-)	(-)	(34.0)	(0.9)	(0.4)
International Monetary Fund	(-)	(17.0)	(386.2)	(344.6)	(29.0)	(30.0)
External	488.6	661.9	546.0	476.0	379.8	554.1
<u>Interest</u>	717.4	783.8	889.4	935.0	925.8	1,016.5
Internal	393.4	513.9	544.3	602.1	622.1	706.7
Short term borrowings	(276.6)	(382.6)	(387.6)	(462.0)	(481.2)	(560.1)
International Monetary Fund charges	(33.7)	(39.1)	(38.1)	(13.0)	(0.5)	(0.2)
Other	(83.1)	(92.2)	(118.6)	(127.1)	(140.4)	(146.4)
External	324.0	269.9	345.1	332.9	303.7	309.8
<u>Management charges</u>	8.5	10.0	26.5	14.3	12.6	15.2
Total debt servicing	1,240.0	1,680.6	1,954.9	1,924.1	1,410.2	1,665.8

Table 12 - Income tax - Individuals, years of assessment 1983/84 - 1986/87

Range of gross income (Rupees)	Year of assessment 1983/84				Year of assessment 1984/85			
	Number of taxpayers 1/ taxpayers 1/	Gross income (Mn Rs)	Chargeable income (Mn Rs)	Tax charged (Mn Rs)	Number of taxpayers 1/ taxpayers 2/	Gross income (Mn Rs)	Chargeable income (Mn Rs)	Tax charged (Mn Rs)
10,000 or less	1,126	8.94	2.32	0.15	370	2.57	0.96	0.13
10,001 - 20,000	12,538	195.29	69.27	3.82	11,069	178.21	64.32	3.51
20,001 - 30,000	17,295	433.12	156.27	11.92	17,600	447.73	153.93	11.11
30,001 - 40,000	9,785	338.77	142.68	13.69	11,844	406.59	151.73	13.68
40,001 - 50,000	6,110	271.87	142.00	16.95	6,534	291.75	143.61	16.21
50,001 - 100,000	9,881	673.89	413.45	67.35	11,033	748.16	438.24	67.00
100,001 - 250,000	2,975	396.64	284.02	84.28	3,143	424.24	293.20	81.76
250,001 - 500,000	127	42.47	34.52	19.21	115	37.65	29.13	15.36
Over 500,000	22	13.57	11.68	7.33	22	14.08	12.20	7.57
Sub-total	59,859	2,374.56	1,256.21	224.70	61,730	2,550.98	1,287.32	216.33
3/	144	...	...	1.68	1,836	...	...	1.81
Total	60,003	...	...	226.38	63,566	...	...	218.14

Note: Figures are provisional and subject to amendment as the Income Tax Act of 1974 empowers the Commissioner of Income Tax to revise cases under objection, to issue additional claims for the four years preceding the present year of assessment and to claim back at any time in cases of false or incorrect returns of income for any previous year.

- 1/ Married couples are counted as one taxpayer even where wife's earnings are taxed separately
- 2/ Consist mainly of non-residents deriving income of Rs 10,000 or less from Mauritius
- 3/ Cases where data on gross income are not available

Table 12 (cont'd) - Income tax - Individuals, years of assessment 1983/84 - 1986/87

Range of gross income (Rupees)	Year of assessment 1985/86				Year of assessment 1986/87			
	Number of taxpayers 1/ taxpayers 1/	Gross income (Mn Rs)	Chargeable income (Mn Rs)	Tax charged (Mn Rs)	Number of taxpayers 1/ taxpayers 1/	Gross income (Mn Rs)	Chargeable income (Mn Rs)	Tax charged (Mn Rs)
10,000 or less	104 2/	0.42	0.41	0.02	76 2/	0.37	0.36	0.02
10,001 - 20,000	5,671	97.19	24.87	1.24	4,113	72.59	19.05	0.97
20,001 - 30,000	8,702	215.90	81.12	4.73	10,030	246.66	97.13	5.49
30,001 - 40,000	6,842	237.77	82.34	6.50	7,630	267.14	93.09	7.42
40,001 - 50,000	5,642	252.80	92.07	8.13	6,525	292.17	102.49	8.94
50,001 - 100,000	11,443	779.61	366.90	43.35	13,239	905.05	423.51	50.35
100,001 - 250,000	3,463	473.28	304.64	58.90	4,288	600.50	394.66	78.94
250,001 - 500,000	177	55.72	44.75	12.85	338	110.20	89.14	25.72
Over 500,000	14	9.76	7.72	2.44	47	32.81	28.15	8.51
Sub-total	42,058	2,122.45	1,004.82	138.16	46,286	2,527.49	1,247.58	186.36
3/	166	...	...	1.56	178	...	...	2.29
Total	42,224	...	...	139.72	46,464	...	...	188.65

Note: Figures are provisional and subject to amendment as the Income Tax Act of 1974 empowers the Commissioner of Income Tax to revise cases under objection, to issue additional claims for the four years preceding the present year of assessment and to claim back at any time in cases of false or incorrect returns of income for any previous year.

1/ Married couples are counted as one taxpayer even where wife's earnings are taxed separately

2/ Consist mainly of non-residents deriving income of Rs 10,000 or less from Mauritius

3/ Cases where data on gross income are not available

Table 13 - Income tax - Companies, years of assessment 1983/84 - 1986/87

Range of liable income (Rupees)	Year of assessment 1983/84				Year of assessment 1984/85			
	Number of companies	Liable income (Mn Rs)	Chargeable income (Mn Rs)	Tax charged (Mn Rs)	Number of companies	Liable income (Mn Rs)	Chargeable income (Mn Rs)	Tax charged (Mn Rs)
25,000 or less	140	1.46	0.84	0.54	147	1.54	1.37	0.47
25,001 - 50,000	54	1.97	1.05	0.62	74	2.65	2.06	0.67
50,001 - 100,000	83	5.97	2.26	1.33	113	8.17	6.65	2.25
100,001 - 150,000	41	5.08	1.97	1.04	58	6.91	5.67	1.91
150,001 - 250,000	69	13.60	5.35	3.19	60	11.85	9.57	3.12
250,001 - 500,000	49	17.06	4.83	3.02	82	30.39	24.03	7.71
500,001 - 750,000	43	27.27	11.46	6.58	36	21.94	16.75	5.19
750,001 - 1,000,000	12	10.70	4.82	2.84	22	19.24	14.61	4.76
1,000,001 - 1,500,000	19	23.75	10.24	5.98	27	34.20	20.02	6.76
1,500,001 - 2,000,000	10	17.52	7.23	4.04	9	15.56	13.74	4.69
2,000,001 - 5,000,000	32	99.76	63.21	35.69	40	124.92	88.61	28.57
5,000,001 - 10,000,000	10	68.28	40.98	23.29	13	80.77	67.62	22.06
Over 10,000,000	8	138.79	100.85	56.79	10	153.09	123.24	42.78
Total	570	431.21	255.09	144.95	691	511.23	393.94	130.94

Note: Figures are provisional and subject to amendment as the Income Tax Act of 1974 empowers the Commissioner of Income Tax to revise cases under objection, to issue additional claims for the four years preceding the present year of assessment and to claim back at any time in cases of false or incorrect returns of income for any previous year.

Table 13 (cont'd) - Income tax - Companies, years of assessment 1985/84 - 1986/87

Range of liable income (Rupees)	Year of assessment 1985/86				Year of assessment 1986/87			
	Number of companies	Liable income (Mn Rs)	Chargeable income (Mn Rs)	Tax charged (Mn Rs)	Number of companies	Liable income (Mn Rs)	Chargeable income (Mn Rs)	Tax charged (Mn Rs)
25,000 or less	153	1.69	1.46	0.50	138	1.54	1.31	0.43
25,001 - 50,000	84	3.13	2.78	0.92	85	3.15	2.16	0.90
50,001 - 100,000	115	8.20	7.08	2.38	126	9.01	7.31	2.36
100,001 - 150,000	78	9.78	8.47	2.81	59	7.40	5.89	1.88
150,001 - 250,000	64	12.82	10.33	3.32	72	14.31	10.02	3.21
250,001 - 500,000	91	32.66	28.57	8.69	108	38.20	27.09	7.95
500,001 - 750,000	46	29.08	24.90	7.83	56	34.47	25.36	8.05
750,001 - 1,000,000	28	23.92	18.58	5.40	32	27.29	20.80	5.97
1,000,001 - 1,500,000	36	42.90	29.80	8.81	46	56.43	39.30	11.89
1,500,001 - 2,000,000	17	29.10	36.65	7.48	35	59.91	32.45	9.09
2,000,001 - 5,000,000	41	127.39	100.12	31.25	62	196.99	120.95	36.19
5,000,001 - 10,000,000	13	88.60	69.57	23.16	21	152.08	114.03	34.18
Over 10,000,000	13	235.76	182.91	63.27	22	580.85	407.97	137.30
Total	779	645.03	521.23	165.82	862	1,181.63	814.64	259.40

Note: Figures are provisional and subject to amendment as the Income Tax Act of 1974 empowers the Commissioner of Income Tax to revise cases under objection, to issue additional claims for the four years preceding the present year of assessment and to claim back at any time in cases of false or incorrect returns of income for any previous year.

Table 14 - Employment and wages & salaries in the public sector, 1983/84 - 1987/88

Public institutions	1983/84		1984/85		1985/86		1986/87		1987/88	
	Number of employees (Sep. 83)	Wages & salaries (Rs Mn)	Number of employees (Sep. 84)	Wages & salaries (Rs Mn)	Number of employees (Sep. 85)	Wages & salaries (Rs Mn)	Number of employees (Sep. 86)	Wages & salaries (Rs Mn)	Number of employees (Sep. 87)	Wages & salaries (Rs Mn)
Budgetary central government	52,665	1,233.3	52,909	1,290.7	52,890	1,386.8	52,386	1,483.7	52,417	2,010.0
Extra budgetary units	7,430	121.6	5,970	123.6	5,767	128.7	5,795	150.3	7,303	239.6
Local government	5,276	98.0	5,175	101.0	5,109	109.0	5,242	118.0	5,249	153.0
Non financial public enterprises	16,445	365.5	17,683	490.2	18,269	555.3	18,739	605.0	17,971	751.9
Public financial institutions	1,198	38.9	1,273	43.9	1,438	56.2	1,494	67.6	1,570	81.2
Total	83,014	1,857.4	83,010	2,049.4	83,473	2,236.0	83,656	2,424.6	84,510	3,235.7

Table 15(cont'd) - Percentage distribution of employees and wages/salaries
in the public sector, 1983 - 1987

Gross salary range (rupees per month)	September 1987	
	Employees %	Wages & salaries %
Up to 1,000	2.8	0.7
1,001 - 1,200	0.3	0.1
1,201 - 1,500	5.3	2.8
1,501 - 1,900	29.2	19.0
1,901 - 2,300	12.9	10.2
2,301 - 2,800	17.5	16.7
2,801 - 3,400	13.2	15.5
3,401 - 4,000	8.2	11.6
4,001 - 4,800	4.4	7.5
4,801 - 6,000	3.5	7.1
6,001 - 8,000	1.6	4.3
8,001 - 10,000	0.5	1.9
10,001 and above	0.6	2.6
Total	100.0	100.0

