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F O R E W O R D

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

The digest contains data on central and local government finance, details of which have not been published elsewhere. 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 and salaries in the public sector for the years 1986/87 to 1989/90 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, municipalities and district councils as well as other decentralised agencies of government. Use of these sources is herewith acknowledged.

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Director of Statistics

Central Statistical Office
Port Louis

June 1990

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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-a-vis all other sectors, domestic and foreign. According to the GPS 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, receipt 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
University of Mauritius
Widows' and Children's Pension Scheme Board

Local government

Municipal councils
District councils including village councils

Non financial public enterprises

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

Public financial institutions

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

Table 1 - Central government : Main aggregates, 1986/87 - 1989/90

(Rs Million)

Main aggregates	1986/87	1987/88	1988/89	1989/90
1. Total revenue	5,202.6	6,466.8	7,622.3	8,490.5
Tax revenue	(4,538.4)	(5,781.9)	(6,999.7)	(7,819.0)
Nontax revenue	(664.2)	(684.9)	(622.6)	(671.5)
2. Grants	187.7	214.4	67.6	155.0
3. Total revenue and grants	5,390.3	6,681.2	7,689.9	8,645.5
4. Current expenditure	4,164.6	5,257.2	6,289.8	7,339.8
5. Capital expenditure	960.4	1,119.5	1,185.4	1,587.5
6. Total expenditure	5,125.0	6,376.7	7,475.2	8,927.3
7. Lending minus repayments	211.2	217.2	683.4	35.6
8. Total expenditure and lending minus repayments	5,336.2	6,593.9	8,158.6	8,962.9
9. Gross fixed capital formation	537.3	688.4	1,009.6	1,459.5
10. Current account surplus (1 -4)	1,038.0	1,209.6	1,332.5	1,150.7
11. Overall deficit/surplus (3 - 8)	54.1	87.3	- 468.7	- 317.4
12. Financing	-54.1	-87.3	468.7	317.4
Domestic	(- 202.3)	(- 688.5)	(929.6)	(349.0)
Foreign	(148.2)	(601.2)	(- 460.9)	(-31.6)
13. Central government debt at end of period	10,994.1	11,799.7	14,106.7	...

1/ revised

2/ provisional

CENTRAL GOVERNMENT REVENUE & EXPENDITURE (1984/85-1989/90)

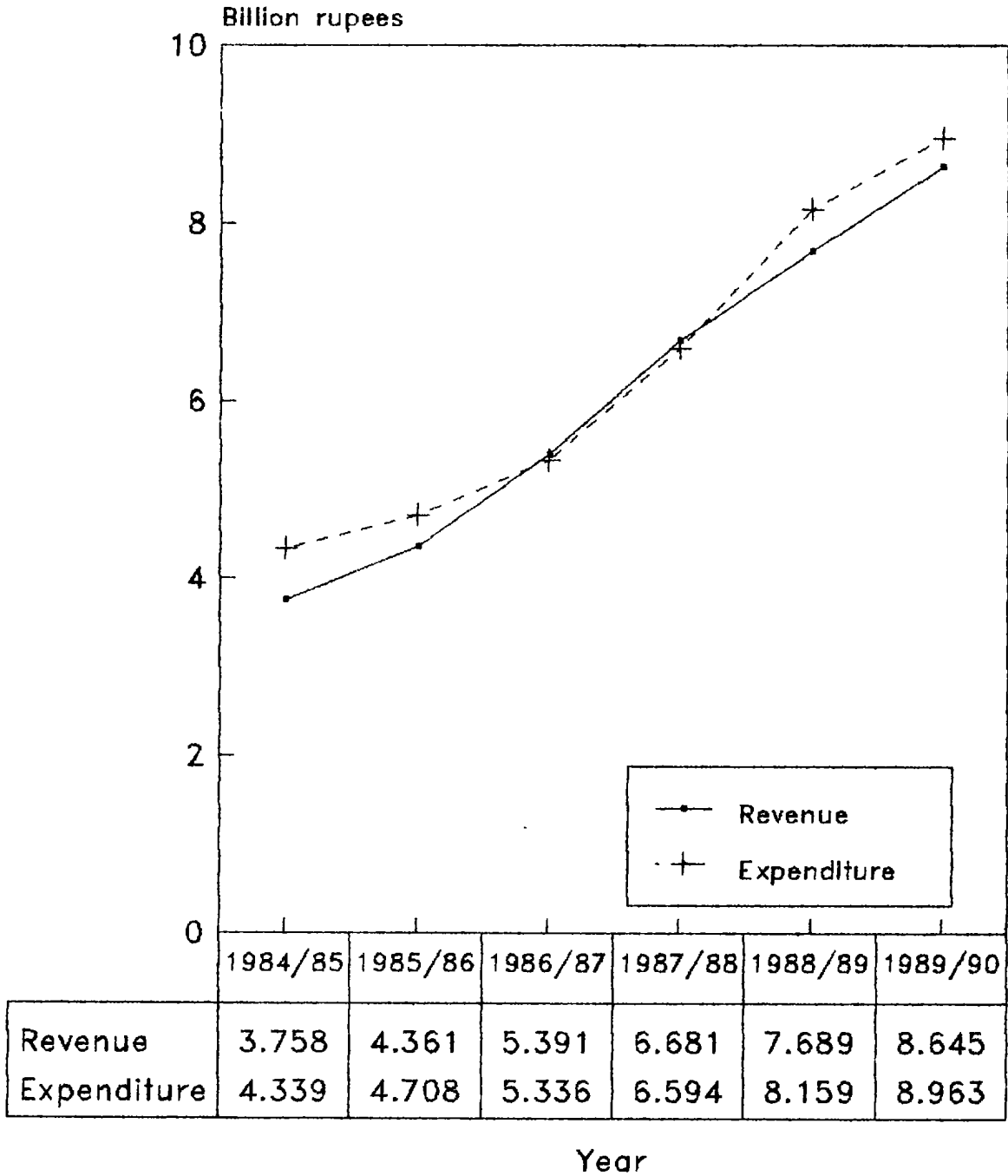


Table 2 - Revenue and grants, 1986/87 - 1989/90

(Central government)

(Rs Million)

Revenue items	1986 / 87			
	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	-	-	225.8	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>70.8</u>	<u>3.7</u>	<u>664.2</u>
Property income	472.8	0.4	3.6	476.8
Fees, charges and nonindustrial sales	92.0	45.2	0.1	137.3
Employees contributions to Widows' and Children's Pension Scheme	0.2	24.7	-	24.9
Other nontax revenue	24.7	0.5	-	25.2
Total revenue	4,904.3	70.8	227.5	5,202.6
Grants	187.7	-	-	187.7
Total revenue and grants	5,092.0	70.8	227.5	5,390.3

Table 2 (cont'd) - Revenue and grants, 1986/87 - 1989/90

(Central government)

(Rs Million)

Revenue items	1987/88 1/			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>5,516.1</u>	<u>10.0</u>	<u>255.8</u>	<u>5,781.9</u>
Tax on income, profits and and capital gains	703.6	-	-	703.6
Individual income tax	(312.1)	(-)	(-)	(312.1)
Corporate tax	(391.5)	(-)	(-)	(391.5)
Social security contributions	-	-	255.8	255.8
Taxes on property	313.5	-	-	313.5
Domestic taxes on goods and services	1,196.6	10.0	-	1,206.6
of which : Excise duties	(386.2)	(-)	(-)	(386.2)
Sales tax	(463.2)	(-)	(-)	(463.2)
Taxes on gambling	(118.0)	(-)	(-)	(118.0)
Tax on hotel bills	(139.7)	(-)	(-)	(139.7)
Import duties	2,639.1	-	-	2,639.1
Export duties	610.6	-	-	610.6
Other tax revenue	52.7	-	-	52.7
<u>Nontax revenue</u>	<u>581.8</u>	<u>98.5</u>	<u>4.6</u>	<u>684.9</u>
Property income	436.7	3.6	4.6	444.9
Fees, charges and non-industrial sales	101.9	63.6	-	165.5
Employee contributions to Widows' and Children's Pension Scheme	0.3	31.3	-	31.6
Other nontax revenue	42.9	-	-	42.9
Total revenue	6,097.9	108.5	260.4	6,466.8
Grants	214.4	-	-	214.4
Total revenue and grants	6,312.3	108.5	260.4	6,681.2

1/ revised

Table 2 (cont'd) - Revenue and grants, 1986/87 - 1989/90

(Central government)

(Rs Million)

Revenue items	1988 / 89 1/			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>6,655.8</u>	<u>10.0</u>	<u>333.9</u>	<u>6,999.7</u>
Tax on income, profits and capital gains	980.1	-	-	980.1
Individual income tax	(423.9)	(-)	(-)	(423.9)
Corporate tax	(556.2)	(-)	(-)	(556.2)
Social security contribution	-	-	333.9	333.9
Taxes on property	372.3	-	-	372.3
Domestic taxes on goods and services	1,583.1	10.0	-	1,593.1
of which : Excise duties	(603.1)	(-)	(-)	(603.1)
Sales tax	572.2)	(-)	(-)	(572.2)
Taxes on gambling	(130.6)	(-)	(-)	(130.6)
Tax on hotel bills	(176.3)	(-)	(-)	(176.3)
Import duties	3,054.4	-	-	3,054.4
Export duties	610.3	-	-	610.3
Other tax revenue	55.6	-	-	55.6
<u>Nontax revenue</u>	<u>507.9</u>	<u>99.9</u>	<u>14.8</u>	<u>622.6</u>
Property income	339.5	4.0	12.0	355.5
Fees, charges and non-industrial sales	128.4	55.0	2.8	186.2
Employee contributions to Widows' and Children Pension Scheme	0.4	40.9	-	41.3
Other nontax revenue	39.6	-	-	39.6
Total revenue	7,163.7	109.9	348.7	7,622.3
Grants	67.6	-	-	67.6
Total revenue and grants	7,231.3	109.9	348.7	7,689.9

1/ revised

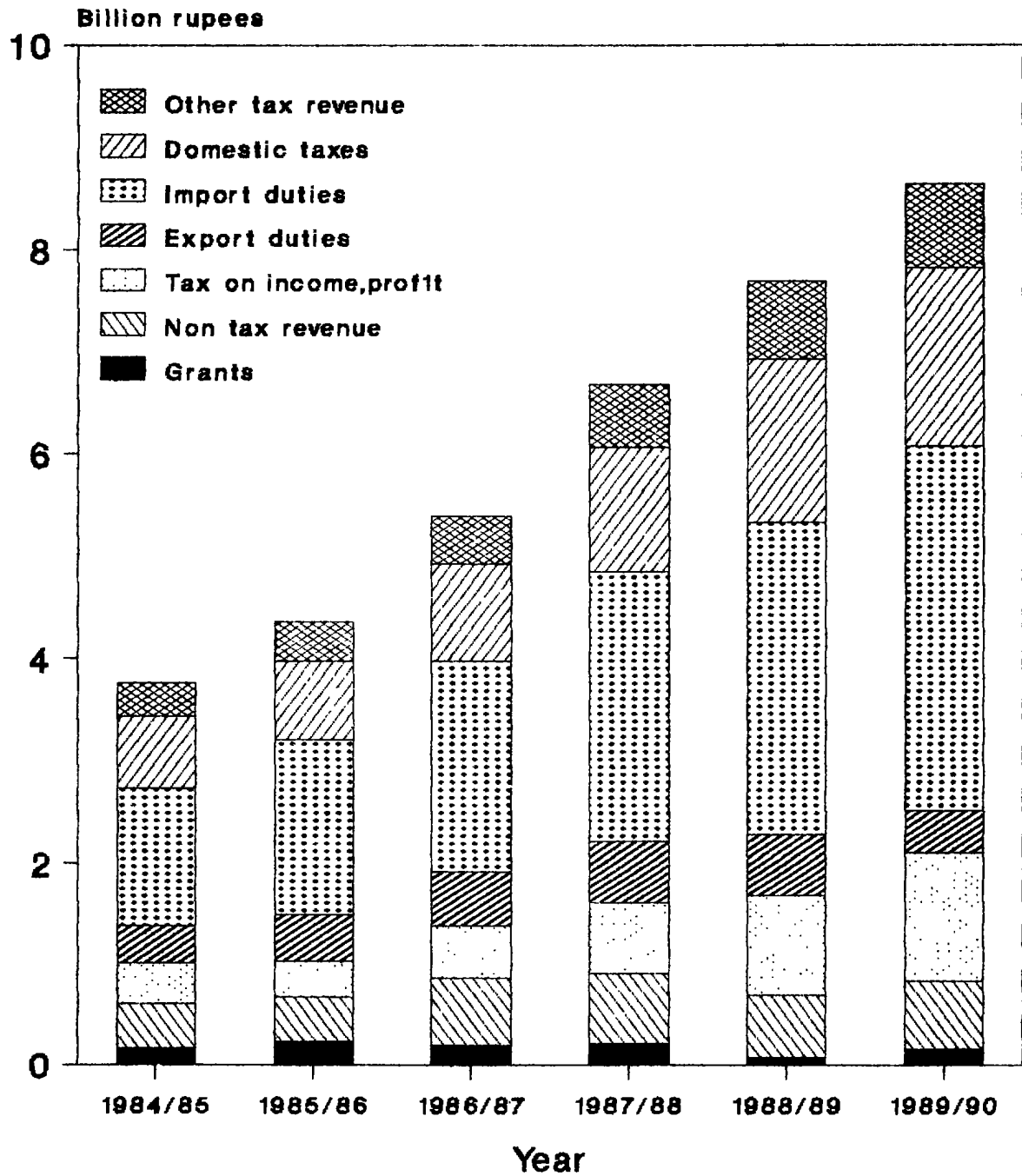
Table 2 (cont'd) - Revenue and grants, 1986/87 - 1989/90

(Central government) (Rs Million)

Revenue items	1989/90 ^{1/}			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>7,424.0</u>	<u>10.0</u>	<u>385.0</u>	<u>7,819.0</u>
Tax on income, profits and capital gains	1,271.0	-	-	1,271.0
Individual income tax	(574.0)	(-)	(-)	(574.0)
Corporate tax	(697.0)	(-)	(-)	(697.0)
Social security contributions	-	-	385.0	385.0
Taxes on property	382.0	-	-	382.0
Domestic taxes on goods and services	1,745.0	10.0	-	1,755.0
of which : Excise duties	(630.0)	(-)	(-)	(630.0)
Sales tax	(675.0)	(-)	(-)	(675.0)
Taxes on gambling	(139.0)	(-)	(-)	(139.0)
Tax on hotel bills	(200.0)	(-)	(-)	(200.0)
Import duties	3,560.0	-	-	3,560.0
Export duties	410.0	-	-	410.0
Other tax revenue	56.0	-	-	56.0
<u>Nontax revenue</u>	<u>521.1</u>	<u>135.4</u>	<u>15.0</u>	<u>671.5</u>
Property income	378.6	6.0	12.0	396.6
Fees, charges and nonindustrial sales	111.1	84.4	3.0	198.5
Employee contributions to Widows' and Children's Pension Scheme	0.4	45.0	-	45.4
Other nontax revenue	31.0	-	-	31.0
Total revenue	7,945.1	145.4	400.0	8,490.5
Grants	155.0	-	-	155.0
Total revenue and grants	8,100.10	145.4	400.0	8,645.5

^{1/} provisional

CENTRAL GOVERNMENT REVENUE & GRANTS (1984/85-1989/90)



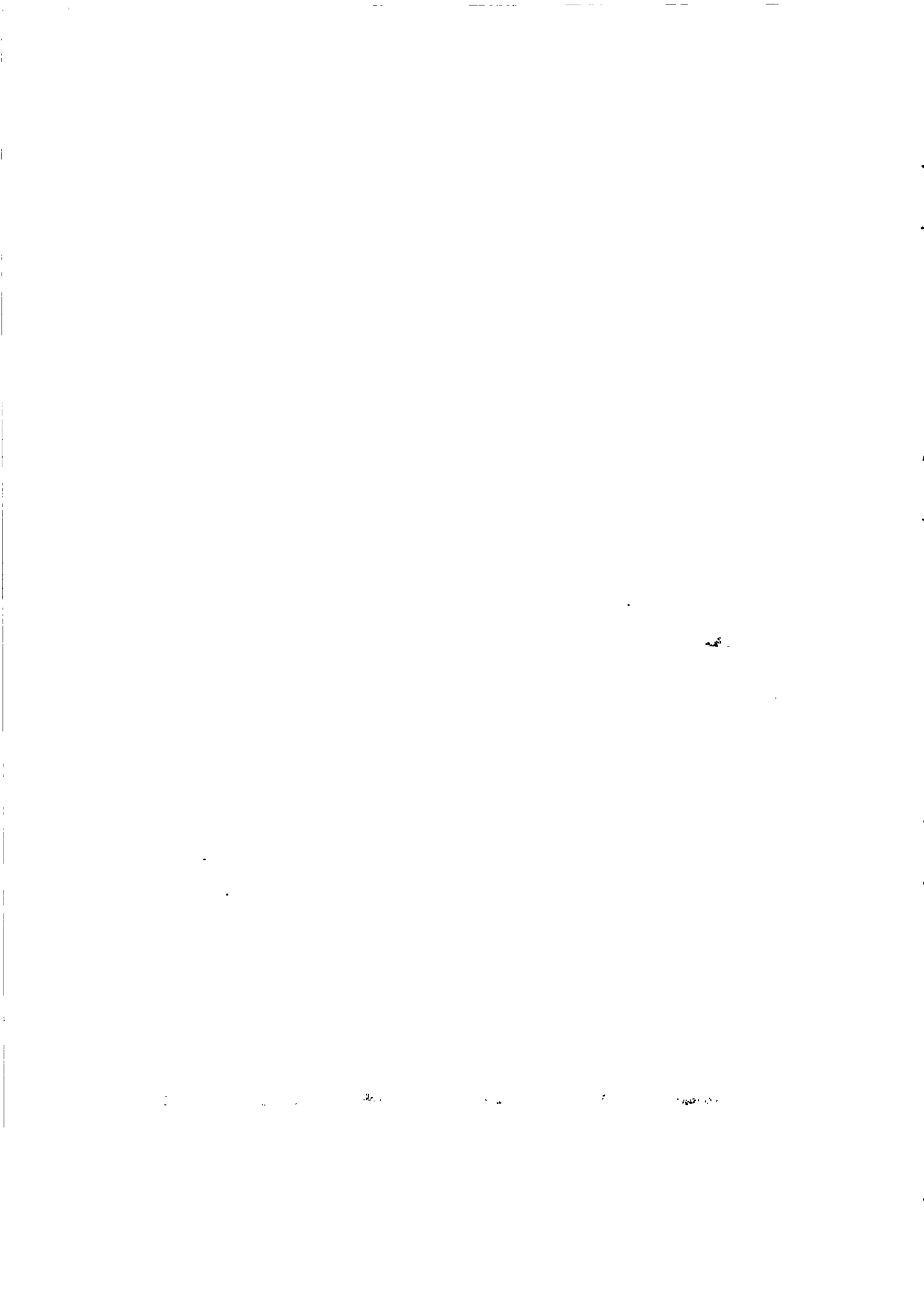


Table 3 - Functional classification of current expenditure, 1986/87 - 1989/90
(Central government)

(Rs Million)

Functional categories	1986/87			1987/88			Consolidated central government
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra Budgetary accounts		Social security
General public services	483.8	2.3	-	486.1	687.3	1.0	688.3
Defence	40.2	-	-	40.2	53.1	-	53.1
Public order and safety	267.6	-	-	267.6	355.9	-	355.9
Education	395.6	212.9	-	608.5	507.5	290.5	798.0
Health	367.6	1.0	-	368.6	455.5	1.0	456.5
Social security and welfare	300.6	45.9	359.7	706.2	361.4	63.9	858.4
Housing and community amenities	26.7	1.3	-	28.0	36.7	4.0	40.7
Recreational, cultural and religious services	30.2	-	-	30.2	37.8	7.0	44.8
Fuel and energy	2.0	-	-	2.0	2.5	-	2.5
Agriculture, forestry, fishing and hunting	311.0	2.4	-	313.4	387.9	52.4	440.3
Mining and mineral resources, manufacturing & construction	17.8	-	-	17.8	22.8	-	22.8
Transport and communications	8.3	-	-	8.3	11.0	-	11.0
Other economic services	134.3	-	-	134.3	303.2	-	303.2
Other expenditure	1,153.4	-	-	1,153.4	1,176.7	5.0	1,181.7
Public debt interest	(920.8)	(-)	(-)	(920.8)	(879.3)	(-)	(879.3)
Transfers to local government	(170.5)	(-)	(-)	(170.5)	(224.3)	(-)	(224.3)
Other	(62.1)	(-)	(-)	(62.1)	(73.1)	(5.0)	(78.1)
T o t a l	3,539.1	265.8	359.7	4,164.6	4,399.3	424.8	5,257.2

1/ revised

Table 3 (cont'd) - Functional classification of current expenditure, 1986/87 - 1989/90
(Central government)

(Rs Million)

Functional categories	1988 / 89 1/			1989 / 90 2/				
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	822.3	1.0	-	823.3	1,135.0	-	-	1,135.0
Defence	72.6	-	-	72.6	130.2	-	-	130.2
Public order and safety	509.9	0.1	-	510.0	534.5	-	-	534.5
Education	696.5	370.1	-	1,066.6	778.1	411.0	-	1,189.1
Health	624.8	0.1	-	624.9	669.4	-	-	669.4
Social security and welfare	473.1	75.3	515.5	1,063.9	486.0	95.0	591.0	1,172.0
Housing and community amenities	50.4	3.3	-	53.7	49.2	5.0	-	54.2
Recreational, cultural and religious services	49.5	11.5	-	61.0	59.9	13.0	-	72.9
Fuel and energy	2.6	-	-	2.6	2.7	-	-	2.7
Agriculture, forestry, fishing and hunting	413.7	20.3	-	434.0	440.7	30.0	-	470.7
Mining and mineral resources, manufacturing and construction	46.4	3.9	-	50.3	22.2	-	-	22.2
Transportation & communication	20.7	0.6	-	21.3	38.3	-	-	38.3
Other economic services	227.0	3.4	-	230.4	395.8	-	-	395.8
Other expenditure	1,270.2	5.0	-	1,275.2	1,446.8	6.0	-	1,452.8
Public debt interest	(885.8)	(-)	(-)	(885.8)	(1,006.4)	(-)	(-)	(1,006.4)
Transfers to local government	(297.5)	(-)	(-)	(297.5)	(320.4)	(-)	(-)	(320.4)
Other	(86.9)	(5.0)	(-)	(91.9)	(120.0)	(6.0)	(-)	(126.0)
Total	5,279.7	494.6	515.5	6,289.8	6,188.8	560.0	591.0	7,339.8

1/ revised

2/ provisional

Table 4 - Functional classification of capital expenditure, 1986/87 - 1989/90

Functional categories (Central government)	(Rs Million)							
	1986/87		1987/88		1987/88			
	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	31.2	7.0	-	38.2
Defence	-	0.5	-	0.5	-	-	-	-
Public order and safety	34.9	-	-	34.9	34.8	5.0	-	39.8
Education	14.9	9.3	-	24.2	34.1	18.4	-	52.5
Health	16.3	2.7	-	19.0	28.4	4.0	-	32.4
Social security and welfare	0.1	0.1	0.9	1.1	0.4	1.0	3.1	4.5
Housing and community amenities	55.5	52.7	-	108.2	78.3	80.0	-	158.3
Recreational, cultural and religious services	6.8	2.9	-	9.7	40.8	4.0	-	44.8
Fuel and energy	2.0	-	-	2.0	1.8	-	-	1.8
Agriculture, forestry, fishing and hunting	122.7	0.5	-	123.2	88.8	2.0	-	90.8
Mining and mineral resources, manufacturing and construction	36.7	18.2	-	54.9	40.2	30.0	-	70.2
Transportation & communication	470.5	61.8	-	532.3	521.9	58.0	-	579.9
Other economic services	0.1	0.2	-	0.3	0.6	-	-	0.6
Other expenditure	10.5	0.3	-	10.8	2.7	3.0	-	5.7
Total	804.0	155.5	0.9	960.4	904.0	212.4	3.1	1,119.5

Table 4 (cont'd) - Functional classification of capital expenditure, 1986/87 - 1989/90
(Central government)

(Rs Million)

Functional categories	1988/89			1989/90				
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	88.6	10.7	-	99.3	285.0	15.0	-	300.0
Defence	0.1	-	-	0.1	1.0	3.5	-	4.5
Public order and safety	38.3	11.6	-	49.9	63.2	-	-	63.2
Education	58.0	15.4	-	73.4	97.4	18.0	-	115.4
Health	60.9	5.0	-	65.9	80.6	6.0	-	86.6
Social security and welfare	0.3	2.1	63.7	66.1	0.2	1.0	117.0	118.2
Housing and community amenities	121.7	79.9	-	201.6	197.9	95.0	-	292.9
Recreational, cultural and religious services	69.9	1.5	-	71.4	74.4	9.0	-	83.4
Fuel and energy	1.4	-	-	1.4	-	-	-	-
Agriculture, forestry, fishing and hunting	115.3	4.2	-	119.5	172.5	6.0	-	178.5
Mining and mineral resources, manufacturing and construction	33.2	60.7	-	93.9	13.1	17.0	-	30.1
Transportation & communication	252.9	61.4	-	314.3	173.1	75.0	-	248.1
Other economic services	17.7	0.5	-	18.2	27.0	3.5	-	30.5
Other expenditure	7.4	3.0	-	10.4	32.1	4.0	-	36.1
T o t a l	865.7	256.0	63.7	1,185.4	1,217.5	253.0	117.0	1,587.5

1/ revised

2/ provisional

Table 5 - Functional classification of net lending, 1986/87 - 1989/90
(Central government)

Functional categories	1986 / 87				1987 / 88			
	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	- 1.8	-	-	- 1.8
Defence	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	209.3	-	-	209.3	122.4	-	-	122.4
Recreational, cultural and religious services	- 0.1	-	-	- 0.1	-	-	-	-
Fuel and energy	-72.5	-	-	-72.5	-58.9	-	-	-58.9
Agriculture, forestry, fishing and hunting	18.4	-	-	18.4	73.2	-	-	73.2
Mining and mineral resources, manufacturing and construction	63.7	-	-	63.7	69.3	-	-	69.3
Transportation & communication	-12.6	-	-	-12.6	0.4	-	-	0.4
Other economic services	-1.5	-	-	- 1.5	12.6	-	-	12.6
Other expenditure	-12.6	-	-	-12.6	-	-	-	-
T o t a l	211.2	-	-	211.2	217.2	-	-	217.2

(Rs Million)

Table 5 (cont'd) - Functional classification of net lending, 1986/87 - 1989/90
(Central Government)

(Rs Million)

Functional categories	1988 / 89 1/				1989 / 90 2/			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	6.7	-	-	6.7	- 1.0	-	-	- 1.0
Defence	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	189.2	-	-	189.2	12.8	-	-	12.8
Recreational, cultural and religious services	-	-	-	-	-	-	-	-
Fuel and energy	46.7	-	-	46.7	-77.4	-	-	-77.4
Agriculture, forestry, fishing and hunting	109.8	-	-	109.8	8.4	-	-	8.4
Mining and mineral resources, manufacturing and construction	75.9	-	-	75.9	28.0	-	-	28.0
Transportation & communication	196.3	-	-	196.3	63.4	-	-	63.4
Other economic services	58.8	-	-	58.8	2.7	-	-	2.7
Other expenditure	-	-	-	-	- 1.3	-	-	- 1.3
Total	683.4	-	-	683.4	35.6	-	-	35.6

1/ revised

2/ provisional

Table 6 - Economic classification of expenditure, 1986/87 - 1989/90
(Central government)

Economic categories	1 9 8 6 / 8 7 1/				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
<u>Current expenditure</u>	3,539.1	265.8	359.7	4,164.6	4,399.3	424.8	433.1	5,257.2
Wages and salaries	1,495.7	169.1	-	1,665.1	2,004.0	259.0	-	2,263.0
Employer contributions to pension schemes	-	11.2	-	11.2	-	17.4	-	17.4
Other purchases of goods and services	427.1	20.4	4.2	451.7	553.1	25.4	5.1	583.6
Interest payments	920.8	-	-	920.8	879.3	-	-	879.3
Subsidies and other current transfers	695.5	64.8	355.5	1,114.8	962.9	123.0	428.0	1,513.9
Subsidies	(211.9)	(20.0)	(-)	(231.9)	(366.7)	(68.5)	(-)	(435.2)
Transfer to local government	(170.5)	(-)	(-)	(170.5)	(224.3)	(-)	(-)	(224.3)
Transfer to nonprofit institutions and households	(294.1)	(44.8)	(355.5)	(694.1)	(355.3)	(54.5)	(428.0)	(837.8)
Transfers abroad	(19.0)	(-)	(-)	(19.0)	(16.6)	(-)	(-)	(16.6)
<u>Capital expenditure</u>	894.9	155.5	0.9	960.4	904.0	212.4	3.1	1,119.5
Acquisition of fixed capital assets	380.9	155.5	0.9	537.3	472.9	212.4	3.1	688.4
Purchase of land	22.4	-	-	22.4	28.5	-	-	28.5
Capital transfers	400.7	-	-	400.7	402.6	-	-	402.6
Transfer to local government	(3.5)	(-)	(-)	(3.5)	(2.7)	(-)	(-)	(2.7)
Transfer to nonfinancial public enterprises	(346.1)	(-)	(-)	(346.1)	(356.3)	(-)	(-)	(356.3)
Transfer to public financial institutions	(40.0)	(-)	(-)	(40.0)	(40.5)	(-)	(-)	(40.5)
Transfers abroad	(11.1)	(-)	(-)	(11.1)	(3.1)	(-)	(-)	(3.1)
T o t a l	4,343.1	121.3	360.6	5,125.0	5,303.3	637.2	436.2	6,376.7

Table 6(cont'd) - Economic classification of expenditure, 1986/87 - 1989/90
(Central government)

Economic categories	1988 / 89 / 1/			1989 / 90 / 2/		
	Budgetary accounts	Extra budgetary accounts	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Consolidated central government
Current expenditure	5,279.7	491.8	6,289.8	6,188.8	560.0	7,339.8
Wages and salaries	2,574.2	338.6	2,913.0	3,041.3	380.0	3,421.3
Employer contributions to pension schemes	-	22.0	22.0	-	25.0	25.0
Other purchases of goods and services	768.1	25.0	797.1	901.7	33.0	940.7
Interest payments	885.8	-	885.8	1,006.7	-	1,006.7
Subsidies and other current transfers	1,051.6	109.0	1,671.9	1,239.1	122.0	1,946.1
Subsidies	(271.5)	(15.0)	(316.5)	(380.0)	(52.0)	(132.0)
Transfer to local government	(297.5)	(-)	(297.5)	(320.4)	(-)	(320.4)
Transfer to nonprofit institutions and households	(461.2)	(61.0)	(1,039.5)	(517.3)	(70.0)	(1,172.3)
Transfers abroad	(18.1)	(-)	(18.1)	(21.1)	(-)	(21.1)
Capital expenditure	865.7	256.0	1,185.4	1,217.5	253.0	1,587.5
Acquisition of fixed capital assets	689.9	256.0	1,009.6	1,089.5	253.0	1,459.5
Purchase of land	7.5	-	7.5	50.0	-	50.0
Capital transfers	168.3	-	168.3	78.0	-	78.0
Transfer to local government	(7.4)	(-)	(7.4)	(1.5)	(-)	(4.5)
Transfer to nonfinancial public enterprises	(111.7)	(-)	(111.7)	(48.1)	(-)	(48.1)
Transfer to public financial institutions	(31.5)	(-)	(31.5)	(10.0)	(-)	(10.0)
Transfers abroad	(17.7)	(-)	(17.7)	(15.1)	(-)	(15.1)
T o t a l	6,145.1	750.6	7,175.2	7,106.3	813.0	8,927.3

1/ revised

2/ provisional

CENTRAL GOVERNMENT TOTAL EXPENDITURE (1984/85-1989/90)

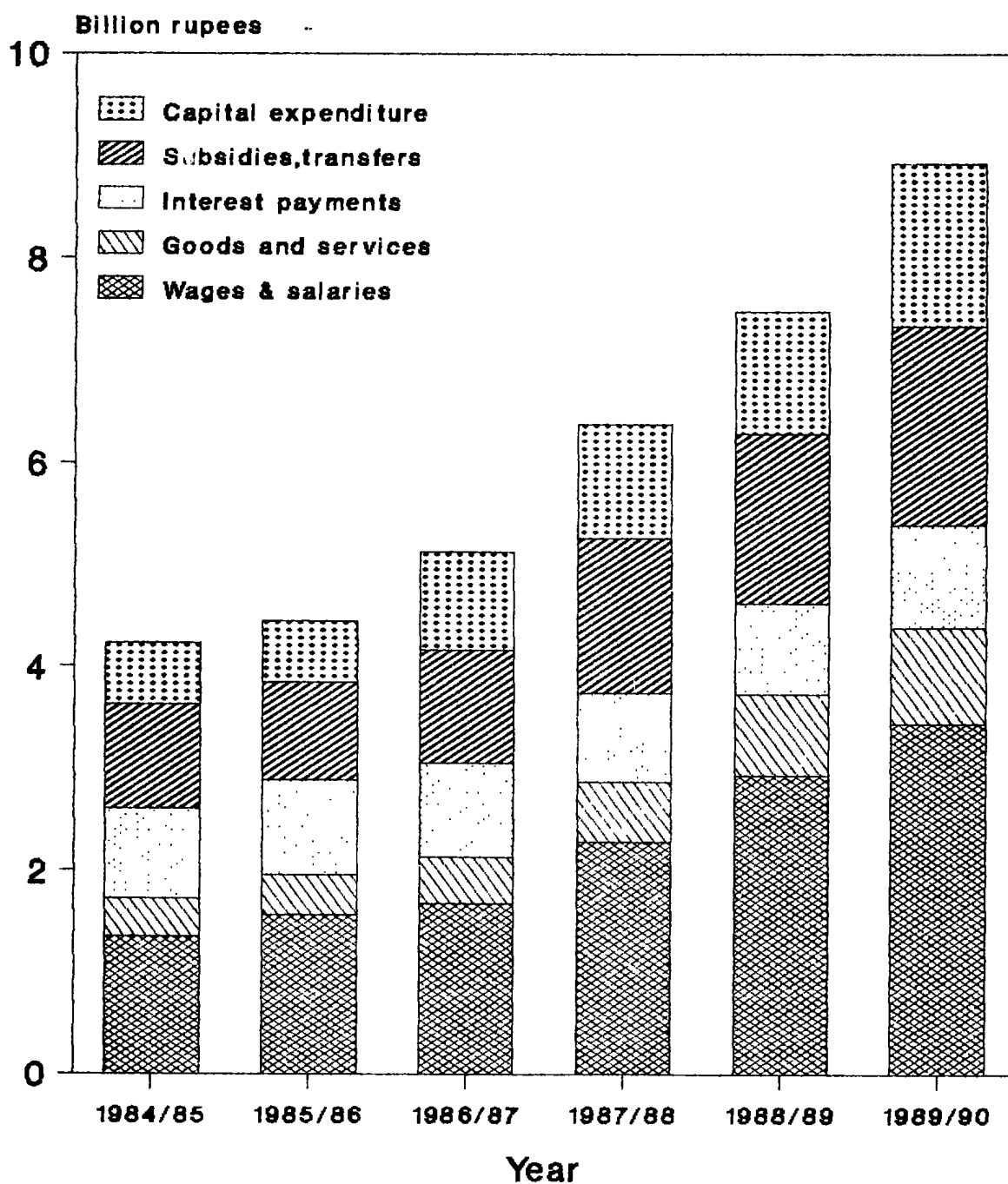


Table 7 - Financing by type of debt holder, 1985/86 - 1988/89

(Central government)

Debt holders	1985/86				1986/87			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic financing</u>	455.3	14.4	-9.3	460.4	-199.1	-1.0	-2.2	-202.3
Other general government	22.1	-	-	22.1	-3.0	-	-	-3.0
Monetary authorities	-379.5	-	-	-379.5	-1,970.0	-	-	-1,970.0
of which : I.M.F.	(-344.7)	(-)	(-)	(-344.7)	(-29.1)	(-)	(-)	(-29.1)
Deposit money banks	652.3	17.7	-8.6	661.4	1,659.5	0.6	0.5	1,660.6
Other	196.6	-3.3	-0.7	192.6	132.5	-1.6	-2.7	128.2
Adjustments	-36.2	-	-	-36.2	-18.1	-	-	-18.1
<u>Foreign financing</u>	-113.9	-	-	-113.9	148.2	-	-	148.2
International development institutions	-37.1	-	-	-37.1	5.9	-	-	5.9
Foreign governments	155.3	-	-	155.3	285.4	-	-	285.4
Other	-234.7	-	-	-234.7	-143.6	-	-	-143.6
Changes in cash, deposits, etc.	2.6	-	-	2.6	0.5	-	-	0.5
T o t a l	341.4	14.4	-9.3	346.5	-50.9	-1.0	-2.2	-54.1

(Rs Million)

Table 7 (cont'd) - Financing by type of debt holder, 1985/86 - 1988/89
(Central government)

(Rs Million)

Debt holders	1987/88 1/				1988/89 2/			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic financing</u>	<u>-684.9</u>	<u>-0.6</u>	<u>-3.0</u>	<u>-688.5</u>	<u>271.5</u>	<u>0.7</u>	<u>-42.6</u>	<u>929.6</u>
Other general government	-41.2	-	-	-41.2	-13.6	-	-	-13.6
Monetary authorities of which : I.M.F.	-1,648.6 (-31.3)	- (-)	- (-)	-1,648.6 (-31.3)	-1,152.6 (-9.8)	- (-)	- (-)	-1,152.6 (-9.8)
Deposit money banks	977.1	0.9	1.0	977.0	1,276.3	-24.1	-36.0	1,216.2
Other	68.5	-1.5	-2.0	65.0	881.8	24.8	-6.6	900.0
Adjustments	-40.7	-	-	-40.7	-20.4	-	-	-20.4
<u>Foreign financing</u>	<u>601.2</u>	<u>-</u>	<u>-</u>	<u>601.2</u>	<u>-460.9</u>	<u>-</u>	<u>-</u>	<u>-460.9</u>
International development institutions	359.5	-	-	359.5	100.3	-	-	100.3
Foreign governments	273.8	-	-	273.8	175.7	-	-	175.7
Other	-31.1	-	-	-31.1	-737.1	-	-	-737.1
Changes in cash, deposits, etc.	-1.0	-	-	-1.0	0.2	-	-	0.2
T o t a l	-83.7	-0.6	-3.0	-87.3	510.6	0.7	-42.6	468.7

1/ revised

2/ provisional

Table 8 - Financing by type of debt instrument, 1985/86 - 1988/89
(Central government)

Debt instruments	1985/86					1986/87						
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic financing</u>	455.3	14.4	-9.3	460.4	-199.1	-1.0	-2.2	-202.3				
Long-term bonds	15.6	-	-	15.6	239.9	-	-	239.9				
Short-term bonds and bills	733.4	-	-	733.4	-25.2	-	-	-25.2				
Long-term loans n.e.c.	-344.7	-	-8.6	-353.3	-29.1	-	-2.7	-31.8				
of which : I.M.F.	(-344.7)	(-)	(-)	(-344.7)	(-29.1)	(-)	(-)	(-29.1)				
Short-term loans and advances	115.9	11.8	-	127.7	-191.4	4.4	-	-187.0				
Other liabilities	-	-1.4	-	-1.4	-	-2.1	-	-2.1				
Changes in cash, deposits, etc.	-67.6	4.0	-0.7	-64.3	-197.7	-3.3	0.5	-200.5				
Discrepancy	2.7	-	-	2.7	4.4	-	-	4.4				
<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	341.4	14.4	-9.3	346.5	-50.9	-1.0	-2.2	-54.1				

(Rs Million)

Table 8 (cont'd) - Financing by type of debt instrument, 1985/86 - 1988/89
(Central government)

(Rs Million)

Debt instruments	1987/88				1988/89			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic financing</u>								
Long-term bonds	-684.9	-0.6	-3.0	-688.5	971.5	0.7	-42.6	929.6
Short-term bonds and bills	193.1	-	-	193.1	1,172.6	-	-	1,172.6
Long-term loans n.e.c.	1,061.4	-	-	1,061.4	1,210.2	-	-	1,210.2
of which : I.M.F.	-31.3	7.3	-2.0	-26.0	-9.8	-0.2	-42.6	-52.6
Short-term loans and advances	(-31.3)	(-)	(-)	(-31.3)	(-9.8)	(-)	(-)	(-9.8)
Other liabilities	-	6.8	-	-1,157.2	-	-7.4	-	-7.4
Changes in cash, deposits, etc.	-747.0	-2.8	-	-2.8	-	8.3	-	8.3
Discrepancy	2.9	-11.9	-1.0	-759.9	-1,388.1	-	-	-1,388.1
<u>Foreign financing</u>								
Long-term loans	601.2	-	-	601.2	-460.9	-	-	-460.9
Changes in cash, deposits, etc.	602.2	-	-	602.2	-461.1	-	-	-461.1
	-1.0	-	-	-1.0	0.2	-	-	0.2
Total	-83.7	-0.6	-3.0	-87.3	510.6	0.7	-42.6	468.7

1/ revised

2/ provisional

Table 9 - Outstanding debt by type of debt holder, 1985/86 - 1988/89

(Central government)

Debt holders	1985 / 86				1986 / 87			
	Budgetary accounts	Extra budgetary	Social security	Consolidated central government	Budgetary accounts	Extra budgetary	Social security	Consolidated central government
<u>Domestic debt</u>	<u>6,219.0</u>	<u>31.9</u>	-	<u>6,250.9</u>	<u>6,064.1</u>	<u>36.2</u>	-	<u>6,100.3</u>
Other general government	5.4	-	-	5.4	5.3	-	-	5.3
Monetary authorities	3,150.4	-	-	3,150.4	1,203.6	-	-	1,203.6
of which: I.M.F.	(65.6)	(-)	(-)	(65.6)	(39.2)	(-)	(-)	(39.2)
Deposit money banks	1,953.3	24.0	-	1,977.3	3,612.8	27.6	-	3,640.4
Other	1,109.9	7.9	-	1,117.8	1,242.4	8.6	-	1,251.0
<u>Foreign debt</u>	<u>4,632.5</u>	-	-	<u>4,632.5</u>	<u>4,843.8</u>	-	-	<u>4,843.8</u>
International development institutions	1,996.6	-	-	1,996.6	2,001.5	-	-	2,001.5
Foreign governments	1,517.3	-	-	1,517.3	1,725.0	-	-	1,725.0
Other	1,118.6	-	-	1,118.6	1,117.3	-	-	1,117.3
Total	10,851.5	31.9	-	10,883.4	10,907.9	36.2	-	10,944.1

Table 9 (cont'd) - Outstanding debt by type of debt holder, 1985/86 - 1988/89

(Central government)

(Rs Million)

Debt holders	1987 / 88 1/				1988 / 89 2/			
	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>5,941.1</u>	<u>57.5</u>	-	<u>5,998.6</u>	<u>8,321.2</u>	<u>50.0</u>	-	<u>8,371.2</u>
Other general government	30.2	-	-	30.2	42.5	-	-	42.5
Monetary authorities	10.1	-	-	10.1	0.2	-	-	0.2
of which: I.M.F.	(9.7)	(-)	(-)	(9.7)	(-)	(-)	(-)	(-)
Deposit money banks	4,589.9	43.3	-	4,633.2	6,044.8	45.0	-	6,089.8
Other	1,310.9	14.2	-	1,325.1	2,233.7	5.0	-	2,238.7
<u>Foreign debt</u>	<u>5,801.1</u>	-	-	<u>5,801.1</u>	<u>5,735.5</u>	-	-	<u>5,735.5</u>
International development institutions	2,774.3	-	-	2,774.3	3,212.7	-	-	3,212.7
Foreign governments	1,929.1	-	-	1,929.1	2,110.0	-	-	2,110.0
Other	1,097.7	-	-	1,097.7	412.8	-	-	412.8
T o t a l	11,742.2	57.5	-	11,799.7	14,056.7	50.0	-	14,106.7

Table 10 - Outstanding debt by type of debt instrument, 1985/86 - 1988/89, at end of period
(Central government)

(Rs Million)

Debt instruments	1985 / 86				1986 / 87			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>	6,219.0	31.9	-	6,250.9	6,064.1	36.2	-	6,100.3
Long-term bonds	1,731.6	-	-	1,731.6	1,981.2	-	-	1,981.2
Short-term bonds and bills	3,066.4	-	-	3,066.4	2,879.7	-	-	2,879.7
Long-term loans n.e.c.	65.6	-	-	65.6	39.2	-	-	39.2
of which : I.M.F.	(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	27.1	-	1,191.1
Other liabilities	-	7.9	-	7.9	-	9.1	-	9.1
<u>Foreign debt</u>	4,632.5	-	-	4,632.5	4,843.8	-	-	4,843.8
Long-term loans	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	36.2	-	10,944.1

Table 10 (cont'd) - Outstanding debt by type of debt instrument, 1985 '86 - 1988/89, at end of period
(Central government) (Rs Million)

Debt instruments	1987/88 1/				1988/89 2/			
	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	5,941.1	57.5	-	5,998.6	8,321.2	50.0	-	8,371.2
Short-term bonds and bills	2,096.3	-	-	2,096.3	3,212.0	-	-	3,212.0
Long-term loans n.e.c.	3,835.1	-	-	3,835.1	5,109.2	-	-	5,109.2
of which : I.M.F.	9.7	9.4	-	19.1	-	10.0	-	10.0
Short-term loans and advances n.e.c.	(9.7)	(-)	(-)	(9.7)	(-)	(-)	(-)	(-)
Other liabilities	-	33.7	-	33.7	-	35.0	-	35.0
<u>Foreign debt</u>								
Long-term loans	5,801.1	14.4	-	5,801.1	-	5.0	-	5.0
	5,801.1	-	-	5,801.1	5,735.5	-	-	5,735.5
T o t a l	11,742.2	57.5	-	11,799.7	14,056.7	50.0	-	14,106.7

1/ revised

2/ provisional

Table 11 - Central government debt charges, 1986/87 - 1989/90

(Rs Million)

	1986/87	1987/88	1988/89 ^{1/}	1989/90 ^{2/}
Debt charges				
<u>Amortization</u>				
Internal	471.8	627.6	1,249.1	585.1
Consolidated Sinking Fund redemption	92.0	83.3	113.2	167.5
Anonymous Bearer Bonds	(62.1)	(51.8)	(103.4)	(167.5)
International Monetary Fund	(0.9)	(0.3)	(-)	(-)
Other	(29.0)	(31.2)	(9.8)	(-)
External	379.8	544.3	1,135.9	417.6
<u>Interest</u>				
Internal	920.8	879.3	885.8	1,006.7
Short term borrowings	617.1	543.3	530.5	684.2
International Monetary Fund charges	(481.2)	(378.8)	(299.8)	(407.0)
Other	(0.5)	(0.2)	(0.1)	(0.1)
External	(135.4)	(164.3)	(230.6)	(277.1)
<u>Management charges</u>	303.7	336.0	355.3	322.5
Internal	12.6	15.6	17.6	10.3
Total debt servicing	1,405.2	1,522.5	2,152.5	1,602.1

1/ revised

2/ provisional

Table 12 - Revenue and grants, 1986/87 - 1987/88

(Local government)

(Rs Million)

Revenue items	1986/87	1987/88
<u>Tax revenue</u>	<u>49.9</u>	<u>53.0</u>
Taxes on property	40.2	43.0
Domestic taxes on goods & services	9.7	10.0
<u>Non-tax revenue</u>	<u>22.6</u>	<u>23.0</u>
Property income	12.7	14.0
Fees, charges and non industrial sales	8.8	8.6
Fines and forfeits	0.1	0.1
Other non-tax revenue	1.0	0.3
Total revenue	72.5	76.0
Grants	174.0	227.0
Total revenue and grants	246.5	303.0

Table 13 - Functional classification of expenditure, 1986/87 - 1987/88

(Local government)

(Rs Million)

Functional categories	1986/87	1987/88
General public services	32.3	46.2
Public order and safety	3.7	4.5
Social security and welfare	16.4	19.7
Housing and community amenities	100.6	114.9
Recreational, cultural & religious services	19.3	24.6
Mining, manufacturing and construction	11.4	13.3
Transport and communication	37.6	59.6
Other expenditure	1.1	1.3
Total	222.4	284.1

Table 14 - Economic classification of expenditure, 1986/87 - 1987/88

(Local government)

(Rs Million)

Economic categories	1986/87	1987/88
<u>Current Expenditure</u>	<u>207.8</u>	<u>254.3</u>
Wages and salaries	120.4	154.1
Other purchases of goods & services	68.8	77.4
Interest payments	1.6	2.4
Transfer to non-profit institutions and households	17.0	20.4
<u>Capital Expenditure</u>	<u>14.6</u>	<u>29.8</u>
Acquisition of fixed capital assets	14.6	29.8
Total	222.4	284.1

Table 15 - General government: Main aggregates, 1986/87 - 1987/88

(Rs Million)

Main aggregates	1986/87	1987/88
1. Total revenue	5,275.1	6,542.8
Tax revenue	4,588.3	5,834.9
Non tax revenue	686.8	707.9
2. Grants	187.7	214.4
3. Total revenue and grants	5,462.8	6,757.2
4. Current expenditure	4,183.9	5,287.2
5. Capital expenditure	989.5	1,146.6
6. Total expenditure	5,173.4	6,433.8
7. Lending minus repayments	212.8	219.6
8. Total expenditure and lending minus repayments	5,386.2	6,653.4
9. Gross fixed capital formation	569.9	718.2
10. Current account surplus (1 - 4)	1,091.2	1,255.6
11. Overall deficit/surplus (3 - 8)	76.6	103.8
12. Financing	- 76.6	-103.8
Abroad	148.2	601.2
Domestic	-224.8	-705.0

Table 16 - Revenue and grants, 1986/87 - 1987/88

(General government)

(Rs. Million)

Revenue items	1986/87		
	Central government	Local government	Consolidated general government
<u>Tax revenue</u>	<u>4,538.4</u>	<u>49.9</u>	<u>4,588.3</u>
Tax on income, profits and capital gains	518.4	-	518.4
Social security contributions	223.8	-	223.8
Taxes on property	199.3	40.2	239.5
Domestic taxes on goods and services	951.7	9.7	961.4
Taxes on international trade and transactions	2,626.4	-	2,626.4
Other taxes	18.8	-	18.8
<u>Nontax revenue</u>	<u>664.2</u>	<u>22.6</u>	<u>686.8</u>
Entrepreneurial and property income	476.8	12.7	489.5
Administrative fees, charges and nonindustrial sales	137.3	8.8	146.1
Fines and forfeits	14.2	0.1	14.3
Employee contributions to Widows' and Children's Pension Scheme	24.9	-	24.9
Other nontax revenue	11.0	1.0	12.0
Total revenue	5,202.6	72.5	5,275.1
Grants	187.7	-	187.7
Total revenue and grants	5,390.3	72.5	5,462.8

Table 16 (cont'd) - Revenue and grants, 1986/87 - 1987/88

(General government)

(Rs Million)

Revenue items	1987/88		
	Central government	Local government	Consolidated general government
<u>Tax revenue</u>	<u>5,781.9</u>	<u>53.0</u>	<u>5,834.9</u>
Tax on income, profits and capital gains	703.6	-	703.6
Social security contributions	255.8	-	255.8
Taxes on property	313.5	43.0	356.5
Domestic taxes on goods and services	1,206.6	10.0	1,216.6
Taxes on international trade and transactions	3,278.3	-	3,278.3
Other taxes	24.1	-	24.1
<u>Nontax revenue</u>	<u>684.9</u>	<u>23.0</u>	<u>707.9</u>
Property income	444.9	14.0	458.9
Administrative fees, charges and non industrial sales	165.5	8.6	174.1
Fines and forfeits	17.7	0.1	17.8
Employee contributions to Widows' and Children's Pension Scheme	31.6	-	31.6
Other nontax revenue	25.2	0.3	25.5
Total revenue	6,466.8	76.0	6,542.8
Grants	214.4	-	214.4
Total revenue and grants	6,681.2	76.0	6,757.2

Table 17 - Functional classification of expenditure, 1986/87 - 1987/88
(General government)

(Rs Million)

Functional Categories	1986 / 87			1987 / 88		
	Central government	Local government	Consolidated general government	Central government	Local government	Consolidated general government
General public services	525.4	32.3	557.7	726.5	46.2	772.7
Defense	40.7	-	40.7	53.1	-	53.1
Public order and safety	302.5	3.7	306.2	395.7	4.5	400.2
Education	632.7	-	632.7	850.5	-	850.5
Health	387.6	-	387.6	488.9	-	488.9
Social security and welfare	707.3	16.4	723.7	862.9	19.7	882.6
Housing and community amenities	136.2	100.6	236.8	199.0	114.9	313.9
Recreational, cultural and religious services	39.9	19.3	59.2	89.6	24.6	114.2
Fuel and energy	4.0	-	4.0	4.3	-	4.3
Agriculture, forestry, fishing and hunting	436.6	-	436.6	531.1	-	531.1
Mining, manufacturing and construction	72.7	11.4	84.1	93.0	13.3	106.3
Transport and communication	540.6	37.6	578.2	590.9	59.6	650.5
Other economic services	134.6	-	134.6	303.8	-	303.8
Other expenditure	990.2	1.1	991.3	960.4	1.3	961.7
Total	4,951.0	222.4	5,173.4	6,149.7	284.1	6,433.8

Table 18 - Economic classification of expenditure, 1986/87 - 1987/88

(General government)

(Rs Million)

Economic categories	1986/87			1987/88		
	Central government	Local government	Consolidated general government	Central government	Local government	Consolidated general government
<u>Current expenditure</u>	<u>3,976.1</u>	<u>207.8</u>	<u>4,183.9</u>	<u>5,032.9</u>	<u>254.3</u>	<u>5,287.2</u>
Wages and salaries	1,653.1	120.4	1,773.5	2,263.0	154.1	2,417.1
Employer contributions to pension schemes	11.2	-	11.2	17.4	-	17.4
Other purchases of goods and services	445.7	68.8	514.5	583.6	77.4	661.0
Interests payments	920.8	1.6	922.4	879.3	2.4	881.7
Subsidies and other current transfers	945.3	17.0	962.3	1,289.6	20.4	1,310.0
<u>Capital expenditure</u>	<u>974.9</u>	<u>14.6</u>	<u>989.5</u>	<u>1,116.8</u>	<u>29.8</u>	<u>1,146.6</u>
Acquisition of fixed capital assets	555.3	14.6	569.9	688.4	29.8	718.2
Purchase of land	22.4	-	22.4	28.5	-	28.5
Capital transfers	397.2	-	397.2	399.9	-	399.9
Total	4,951.0	222.4	5,173.4	6,149.7	284.1	6,433.8

Table 19 - Employment and wages & salaries in the public sector, 1986/87 - 1989/90

Public institutions	1986/87		1987/88		1988/89		1989/90	
	Number of employees (Sep. 86)	Wages & salaries 1/ (Rs Mn)	Number of employees (Sep. 87)	Wages & salaries 1/ (Rs Mn)	Number of employees (Sep. 88)	Wages & salaries 1/ (Rs Mn)	Number of employees (Sep. 89)	Wages & salaries 2/ (Rs Mn)
Budgetary central government	52,386	1,482.0	52,417	1,984.0	53,551	2,663.0	53,032	2,820.0
Extra budgetary units	5,795	150.3	7,303	201.5	7,392	266.0	7,283	300.0
Local government	5,242	120.4	5,243	154.1	5,145	210.0	5,058	220.0
Non financial public enterprises	18,739	605.0	17,771	753.7	18,154	303.1	18,345	1,085.0
Public financial institutions	1,494	67.6	1,570	82.6	1,656	102.2	1,890	125.0
Total	83,656	2,425.3	84,510	3,181.9	85,898	4,144.3	85,608	4,550.0

1/ revised

2/ provisional

Table 21 - Income tax - Individuals - Analysis by range of gross income, years of assessment 1985/86 - 1988/89

Range of gross income (Rupees)	Year of assessment 1985/86				Year of assessment 1986/87			
	Number of taxpayers ^{1/}	Gross income (Mn Rs)	Chargeable income (Mn Rs)	Tax payable (Mn Rs)	Number of taxpayers ^{1/}	Gross income (Mn Rs)	Chargeable income (Mn Rs)	Tax payable (Mn Rs)
10,000 or less	104 ^{2/}	0.4	0.4	-	76 ^{2/}	0.4	0.4	-
10,001 - 20,000	5,671	97.2	24.9	1.2	4,113	72.6	19.1	1.0
20,001 - 30,000	8,702	215.9	81.1	4.7	10,030	246.7	97.1	5.5
30,001 - 40,000	6,842	237.7	82.3	6.5	7,630	267.1	93.1	7.4
40,001 - 50,000	5,642	252.8	92.1	8.1	6,525	292.2	102.5	8.9
50,001 - 100,000	11,443	779.6	366.9	43.4	13,239	906.2	423.5	50.4
100,001 - 250,000	3,463	473.3	304.6	58.9	4,288	601.7	394.6	78.9
250,001 - 500,000	177	55.7	44.8	12.9	338	110.2	89.1	25.7
Over 500,000	14	9.8	7.7	2.4	47	32.8	28.2	8.5
Sub-total	42,058	2,122.4	1,004.8	138.1	46,286	2,529.9	1,247.6	186.3
^{3/}	166	...	...	1.6	178	...	...	2.3
Total	42,224	...	...	139.7	46,464	...	...	188.6

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 21 (cont'd) - Income tax - Individuals - Analysis by range of gross income, years of assessment 1985/86 - 1983/89

Range of gross income (Rupees)	Year of assessment 1987/88					Year of assessment 1988/89				
	Number of taxpayers ^{1/}	Gross income (Mn Rs)	Chargeable income (Mn Rs)	Tax payable (Mn Rs)	Number of taxpayers ^{1/}	Gross income (Mn Rs)	Chargeable income (Mn Rs)	Tax payable (Mn Rs)		
10,000 or less	103 ^{2/}	0.5	0.5	-	118 ^{2/}	0.6	0.8	-		
10,001 - 20,000	3,443	60.7	16.2	0.8	1,158	20.7	5.4	0.4		
20,001 - 30,000	9,251	230.7	92.5	5.6	8,064	203.8	70.0	4.1		
30,001 - 40,000	8,990	316.5	112.1	9.0	7,936	278.8	108.5	9.5		
40,001 - 50,000	7,101	318.2	112.9	9.9	7,461	335.8	120.3	11.0		
50,001 - 100,000	15,090	1,034.9	493.6	60.0	18,479	1,295.3	536.9	66.9		
100,001 - 250,000	5,087	722.6	483.3	90.6	7,998	1,148.3	694.6	138.4		
250,001 - 500,000	586	193.6	158.7	45.4	1,011	330.6	249.7	69.1		
Over 500,000	112	93.0	80.1	25.9	269	243.2	187.3	61.3		
Sub-total	49,763	2,970.7	1,549.9	255.2	52,494	3,857.1	1,973.5	360.7		
^{2/}	218	...	0.3	4.9	335	...	1.3	9.7		
Total	49,981	...	1,550.2	260.1	52,829	...	1,974.8	370.4		

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 22 - Income tax - Companies - Analysis by range of liable income, years of assessment 1985/86 - 1988/89

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 payable (Mn Rs)	Number of companies	Liable income (Mn Rs)	Chargeable income (Mn Rs)	Tax payable (Mn Rs)
25,000 or less	153	1.7	1.5	0.5	138	1.5	1.5	0.4
25,001 - 50,000	84	3.1	2.8	0.9	85	3.2	2.2	0.9
50,001 - 100,000	115	8.2	7.1	2.4	126	9.0	7.3	2.4
100,001 - 150,000	78	9.8	8.5	2.8	59	7.4	5.9	1.9
150,001 - 250,000	64	12.8	10.3	3.3	72	14.3	10.0	3.2
250,001 - 500,000	91	32.7	28.6	8.7	108	38.2	27.1	7.9
500,001 - 750,000	46	29.1	24.9	7.8	56	34.5	25.4	8.0
750,001 - 1,000,000	28	23.9	18.6	5.4	32	27.3	20.8	6.0
1,000,001 - 1,500,000	36	42.9	29.8	8.8	46	56.4	39.3	11.9
1,500,001 - 2,000,000	17	29.1	36.6	7.5	35	59.9	32.4	9.1
2,000,001 - 5,000,000	41	127.4	100.1	31.2	62	197.0	120.9	36.2
5,000,001 - 10,000,000	13	88.6	69.5	23.2	21	152.1	114.0	34.2
Over 10,000,000	13	235.7	182.9	63.3	22	580.8	408.0	137.3
Total	779	645.0	521.2	165.8	862	1,181.6	814.6	259.4

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 22 - (cont'd) - Income tax - Companies - Analysis by range of taxable income, years of assessment 1985/86 - 1988/89

Range of taxable income (Rupees)	Year of assessment 1987/88				Year of assessment 1988/89			
	Number of companies	Liable income (Mn Rs)	Chargeable income (Mn Rs)	Tax payable (Mn Rs)	Number of companies	Liable income (Mn Rs)	Chargeable income (Mn Rs)	Tax payable (Mn Rs)
25,000 or less	113	1.3	1.1	0.4	114	1.3	1.2	0.4
25,001 - 50,000	76	2.8	2.4	0.8	87	3.2	2.8	0.9
50,001 - 100,000	101	7.2	5.7	1.9	112	8.2	6.7	2.1
100,001 - 150,000	65	8.1	6.3	2.0	89	11.1	9.2	2.9
150,001 - 250,000	107	20.8	15.7	5.2	97	19.3	15.1	4.9
250,001 - 500,000	120	41.8	26.9	8.4	138	50.3	37.8	12.1
500,001 - 750,000	63	38.4	28.5	8.1	79	49.1	37.0	10.4
750,001 - 1,000,000	40	35.1	25.1	8.0	43	37.8	29.4	8.7
1,000,001 - 1,500,000	48	58.6	40.1	12.2	81	98.8	72.8	21.4
1,500,001 - 2,000,000	27	47.3	36.5	11.5	40	67.7	47.5	14.8
2,000,001 - 5,000,000	86	282.4	194.5	58.3	78	245.4	181.0	53.3
5,000,001 - 10,000,000	30	224.3	150.3	44.2	36	262.5	201.5	61.1
Over 10,000,000	33	874.9	644.1	211.6	57	1,619.3	1,069.1	339.2
Total	909	1,643.0	1,177.2	372.6	1,051	2,474.0	1,711.1	532.2

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 case of false or incorrect return of income for any previous year.