



MAURITIUS

Ministry of Economic Planning and Development

CENTRAL STATISTICAL OFFICE

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**DIGEST  
OF  
PUBLIC FINANCE STATISTICS  
1987—1991**

July 1991

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## DIGEST OF PUBLIC FINANCE STATISTICS

### F O R E W O R D

This is the fourth 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 are also 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 for the financial years 1987/88 up to 1990/91. Also included are tables on the distribution of wages and salaries and a set of tables on income tax statistics for the period 1986/87 to 1989/90.

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. This office herewith acknowledge their valuable contribution.

D. Zmanay  
Director of Statistics

Central Statistical Office  
Ministry of Economic Planning  
and Development  
PORT LOUIS

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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 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  
Industrial Vocational Training Board  
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 Ltd.  
Mauritius Leasing Co. Ltd.  
National Mutual Fund  
Post Office Savings Bank  
State Commercial Bank  
State Insurance Corporation of Mauritius Ltd.  
State Investment Corporation Ltd.  
Stock Exchange Commission  
Stock Exchange of Mauritius  
Sugar Insurance Fund Board



Table 1 - Central government : Main aggregates, 1987/88 - 1990/91

(Rs Million)

Main aggregates	1987/88	1988/89 1/	1989/90 1/	1990/91 2/
1. Total revenue	6,466.8	7,630.5	8,882.3	9,812.8
Tax revenue	(5,781.9)	(7,008.2)	(8,109.7)	(9,172.0)
Nontax revenue	(684.9)	(622.3)	(772.6)	(640.8)
2. Grants	214.4	67.6	116.4	110.0
3. Total revenue and grants	6,681.2	7,698.1	8,998.7	9,922.8
4. Current expenditure	5,257.2	6,297.6	7,372.8	8,242.6
5. Capital expenditure	1,119.5	1,185.2	1,543.0	1,899.0
6. Total expenditure	6,376.7	7,482.8	8,915.0	10,141.6
7. Lending minus repayments	217.2	683.4	278.8	60.0
8. Total expenditure and lending minus repayments	6,593.9	8,166.2	9,194.6	10,201.6
9. Gross fixed capital formation	688.4	1,009.4	1,462.6	1,735.2
10. Current account surplus (1 - 4)	1,209.6	1,332.9	1,509.5	1,570.2
11. Overall deficit/surplus (3 - 8)	87.3	-468.1	-195.9	-278.8
12. Financing	-87.3	468.1	195.9	278.8
Domestic	(-688.5)	(929.0)	(366.2)	(376.4)
Foreign	(601.2)	(-460.9)	(-170.3)	(-97.6)
13. Central government debt at end of period	11,799.7	14,111.1	15,629.3	...

1/ revised

2/ provisional

# CENTRAL GOVERNMENT

## Fig 1 - Revenue and Expenditure

(1985/86-1990/91)

Billion Rs

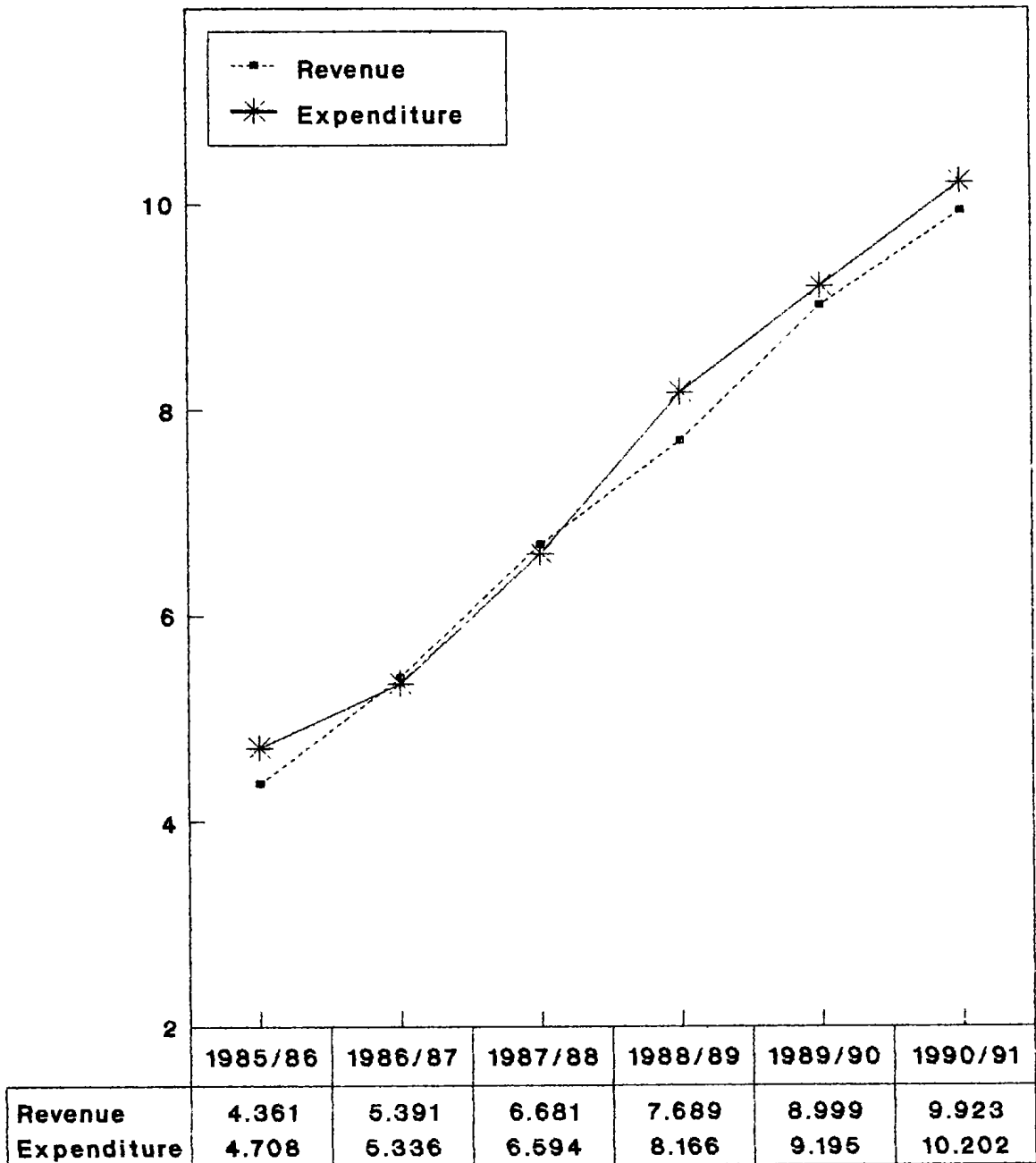


Table 2 - Revenue and grants, 1987/88 - 1990/91

(Central government)

(Rs Million)

Revenue items	1987/88			
	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 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 payroll and workforce	-	-	-	-
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)
Tax 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 Widow's 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

Table 2 (cont'd) - Revenue and grants, 1987/88 - 1990/91

(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>30.4</u>	<u>322.0</u>	<u>7,008.2</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 contributions	-	-	322.0	322.0
Taxes on payroll and workforce	-	11.1	-	11.1
Taxes on property	372.3	-	-	372.3
Domestic taxes on goods and services	1,583.1	19.3	-	1,602.4
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>104.9</u>	<u>9.5</u>	<u>622.3</u>
Property income	339.5	3.5	5.9	348.9
Fees, charges and nonindustrial sales	128.4	60.5	3.6	192.5
Employees 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	135.3	331.5	7,630.5
Grants	67.6	-	-	67.6
Total revenue and grants	7,231.3	135.3	331.5	7,698.1

Table 2 (cont'd) - Revenue and grants, 1987/88 - 1991/91

(Central government)

(Rs Million)

Revenue items	1989/90 <sup>1/</sup>			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>7,634.6</u>	<u>61.9</u>	<u>363.2</u>	<u>8,139.7</u>
Tax on income, profits and capital gains	1,231.6	-	-	1,231.6
Individual income tax	(563.3)	(-)	(-)	(563.3)
Corporate tax	(668.3)	(-)	(-)	(668.3)
Social security contribution	-	-	363.2	363.2
Taxes on payroll and workforce	-	39.2	-	39.2
Taxes on property	459.1	-	-	459.1
Domestic taxes on goods and services	1,832.4	22.7	-	1,855.1
of which				
Excise duties	(633.3)	(-)	(-)	(633.3)
Sales tax	(710.4)	(-)	(-)	(710.4)
Taxes on gambling	(165.6)	(-)	(-)	(165.6)
Tax on motor vehicles	(198.3)	(-)	(-)	(198.3)
Import duties	3,703.1	-	-	3,703.1
Export duties	374.7	-	-	374.7
Other tax revenue	73.7	-	-	73.7
<u>Nontax revenue</u>	<u>614.9</u>	<u>139.6</u>	<u>18.1</u>	<u>772.6</u>
Property income	433.5	3.5	7.0	444.0
Fees, charges and non-industrial sales	132.7	93.0	11.1	236.8
Employee contributions to Widows' and Children Pension Scheme	5.4	43.1	-	48.5
Other nontax revenue	48.3	-	-	48.3
Total revenue	8,299.5	201.5	381.3	8,682.3
Grants	116.4	-	-	116.4
Total revenue and grants	8,415.9	201.5	381.3	8,998.7

<sup>1/</sup>revised

Table 2 (cont'd) - Revenue and grants, 1987/88 - 1990/91  
(Central government)

(Rs Million)

Revenue items	1990/91 <sup>1/</sup>			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>8,689.0</u>	<u>68.0</u>	<u>415.0</u>	<u>9,172.0</u>
Tax on income, profits and capital gains	1,450.0	-	-	1,450.0
Individual income tax	(650.0)	(-)	(-)	(650.0)
Corporate tax	(800.0)	(-)	(-)	(800.0)
Social security contributions	-	-	415.0	415.0
Taxes on payroll and workforce	-	45.0	-	45.0
Taxes on property	582.0	-	-	582.0
Domestic taxes on goods and services	2,142.0	23.0	-	2,165.0
of which				
Excise duties	(790.0)	(-)	(-)	(790.0)
Sales tax	(775.0)	(-)	(-)	(775.0)
Taxes on gambling	(183.0)	(-)	(-)	(183.0)
Tax on hotel bills	(230.0)	(-)	(-)	(230.0)
Import duties	4,020.0	-	-	4,020.0
Export duties	435.0	-	-	435.0
Other tax revenue	60.0	-	-	60.0
<u>Nontax revenue</u>	<u>450.8</u>	<u>172.0</u>	<u>10.0</u>	<u>640.8</u>
Property income	305.8	5.0	5.0	315.8
Fees, charges and non-industrial sales	131.0	112.0	5.0	248.0
Employee contributions to Widows and Children's Pension Scheme	0.4	55.0	-	55.4
Other nontax revenue	21.0	-	-	21.0
Total revenue	9,147.8	240.0	425.0	9,812.8
Grants	100.0	-	-	100.0
Total revenue and grants	9,257.8	240.0	425.0	9,922.8

<sup>1/</sup> provisional

# CENTRAL GOVERNMENT

## Fig 2- Revenue & Grants

(1985/86-1990/91)

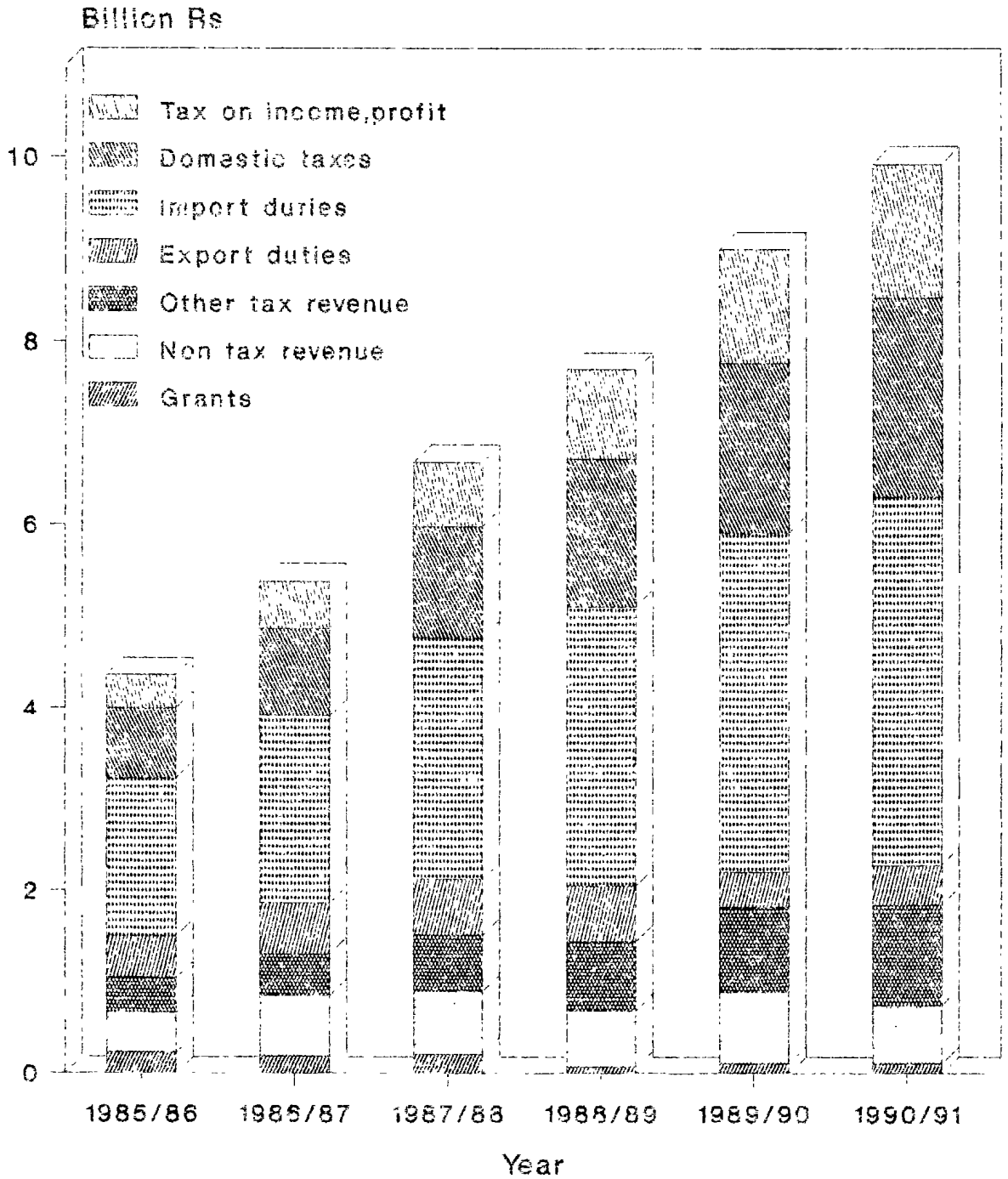


Table 3 - Functional classification of current expenditure, 1987/88 - 1990/91  
(Central government)

(Rs Million)

Functional categories	1987 / 88			1988 / 89			Consolidated central government
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Extra Budgetary accounts	Budgetary accounts	
General public services	687.3	1.0	-	688.3	822.3	1.0	823.3
Defence	53.1	-	-	53.1	72.6	-	72.6
Public order and safety	355.9	-	-	355.9	509.9	0.1	510.0
Education	507.5	290.5	-	798.0	696.5	366.1	1,062.6
Health	455.5	1.0	-	456.5	624.8	0.1	624.9
Social security and welfare	361.4	63.9	433.1	858.4	473.1	84.3	1,072.9
Housing and community amenities	36.7	4.0	-	40.7	50.4	2.6	53.0
Recreational, cultural and religious services	37.8	7.0	-	44.8	49.5	10.3	59.6
Fuel and energy	2.5	-	-	2.5	2.6	-	2.6
Agriculture, forestry, fishing and hunting	387.9	52.4	-	440.3	413.7	24.7	438.4
Mining and mineral resources, manufacturing & construction	22.0	-	-	22.0	15.2	3.9	23.1
Transportation and communication	11.0	-	-	11.0	20.7	0.6	21.3
Other economic services	303.2	-	-	303.2	254.2	3.3	257.5
Other expenditure	1,176.7	5.0	-	1,181.7	1,264.1	11.5	1,275.6
Public debt interest	(879.3)	(-)	(-)	(879.3)	(879.7)	(-)	(879.7)
Transfers to local government	(224.3)	(-)	(-)	(224.3)	(297.5)	(-)	(297.5)
Other	(73.1)	(5.0)	(-)	(78.1)	(66.9)	(11.5)	(98.4)
<b>Total</b>	<b>4,399.3</b>	<b>424.8</b>	<b>433.1</b>	<b>5,257.2</b>	<b>5,273.6</b>	<b>508.5</b>	<b>6,257.6</b>



Table 3 (cont'd) - Functional classification of current expenditure, 1987/88 - 1990/91

(Central government)

(Rs Million)

Functional categories	1989 / 90			1990 / 91			1990 / 91		
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	
General public services	850.5	-	-	850.5	904.2	-	-	904.2	
Defence	117.5	-	-	117.5	181.2	-	-	181.2	
Public order and safety	583.3	-	-	583.3	645.8	-	-	645.8	
Education	725.5	440.0	-	1,165.5	788.1	471.0	-	1,259.1	
Health	693.9	-	-	693.9	816.0	-	-	816.0	
Social security and welfare	474.0	96.5	585.0	1,155.5	560.3	775.0	-	1,453.3	
Housing and community amenities	47.5	3.0	-	50.5	79.7	-	-	82.7	
Recreational, cultural and religious services	70.4	15.0	-	85.4	72.1	15.0	-	87.1	
Fuel and energy	3.0	-	-	3.0	2.1	-	-	2.1	
Agriculture, forestry, fishing and hunting	429.3	20.0	-	449.3	502.5	25.0	-	527.5	
Mining and mineral resources, manufacturing and construction	22.5	-	-	22.5	29.2	-	-	29.2	
Transportation & communication	16.9	-	-	16.9	18.5	-	-	18.5	
Other economic services	411.6	-	-	411.6	399.8	-	-	399.8	
Other expenditure	1,753.9	13.5	-	1,767.4	1,823.1	13.0	-	1,856.1	
debt interest	(1,337.3)	(-)	(-)	(1,337.3)	(1,367.1)	(-)	(-)	(1,367.1)	
Transfers to local government	(314.8)	(-)	(-)	(314.8)	(352.0)	(-)	(-)	(352.0)	
Other	(101.8)	(13.5)	(-)	(115.3)	(104.0)	(13.0)	(-)	(117.0)	
<b>T o t a l</b>	<b>6,199.8</b>	<b>588.0</b>	<b>585.0</b>	<b>7,372.8</b>	<b>6,822.6</b>	<b>645.0</b>	<b>775.0</b>	<b>8,242.6</b>	

1/ revised2/ provisional

Table 4 - Functional classification of capital expenditure, 1987/88 - 1990/91

(Central government)

(Rs Million)

Functional categories	1987 / 88			1988 / 89			Consolidated central government
	Budgetary accounts	Extra budgetary accounts	Social security	Budgetary accounts	Extra budgetary accounts	Social security	
General public services	31.2	7.0	-	88.6	10.7	-	99.3
Defence	-	-	-	0.1	-	-	0.1
Public order and safety	34.8	5.0	-	38.3	11.6	-	49.9
Education	34.1	18.4	-	58.0	23.8	-	81.8
Health	28.4	4.0	-	50.9	5.0	-	65.9
Social security and welfare	0.4	1.0	3.1	0.3	2.1	52.1	54.5
Housing and community amenities	78.3	80.0	-	121.7	79.9	-	201.6
Recreational, cultural and religious services	40.8	4.0	-	69.9	1.5	-	71.4
Fuel and energy	1.8	-	-	1.4	-	-	1.4
Agriculture, forestry, fishing and hunting	88.8	2.0	-	115.3	5.2	-	120.5
Mining and mineral resources, manufacturing and construction	40.2	30.0	-	33.2	60.7	-	93.9
Transportation & communication	521.9	58.0	-	252.9	61.8	-	314.7
Other economic services	0.6	-	-	17.7	0.5	-	18.2
Other expenditure	2.7	3.0	-	7.4	4.6	-	12.0
<b>T o t a l</b>	<b>904.0</b>	<b>212.4</b>	<b>3.1</b>	<b>865.7</b>	<b>267.4</b>	<b>52.1</b>	<b>1,185.2</b>

## (Central government)

(Rs Million)

Functional categories	1989 / 90 1/			1990 / 91 2/				
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	123.0	13.3	-	136.3	251.3	15.0	-	266.3
Defence	0.2	1.8	-	2.0	0.4	2.0	-	2.4
Public order and safety	122.4	12.3	-	134.7	121.2	13.0	-	134.2
Education	58.4	56.8	-	115.2	67.2	124.0	-	191.2
Health	64.3	10.2	-	74.5	119.6	10.0	-	129.6
Social security and welfare	1.4	1.1	64.3	66.8	0.4	1.0	90.0	91.4
Housing and community amenities	184.8	56.3	-	241.1	271.4	64.0	-	335.4
Recreational, cultural and religious services	169.3	27.9	-	197.2	58.3	30.0	-	88.3
Fuel and energy	1.7	-	-	1.7	13.0	-	-	13.0
Agriculture, forestry, fishing and hunting	201.8	3.9	-	205.7	207.8	4.0	-	211.8
Mining and mineral resources, manufacturing and construction	1.2	33.0	-	35.0	24.4	35.0	-	59.4
Transportation & communication	198.6	107.0	-	305.6	207.9	116.0	-	323.9
Other economic services	20.8	1.1	-	21.9	21.1	2.0	-	23.1
Other expenditure	0.8	4.5	-	5.3	25.0	4.0	-	29.0
<b>T o t a l</b>	<b>1,148.7</b>	<b>330.0</b>	<b>64.3</b>	<b>1,543.0</b>	<b>1,389.0</b>	<b>420.0</b>	<b>90.0</b>	<b>1,899.0</b>

1/ revised

2/ provisional

Table 5 - Functional classification of net lending, 1987/88 - 1990/91

(Central government)

(Rs Million)

Functional categories	1 9 8 7 / 8 8					1 9 8 8 / 8 9						
	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
General public services	-1.8	-	-	-1.8	6.7	-	-	6.7	-	-	-	6.7
Defence	-	-	-	-	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-	-	-	-	-
Housing and community amenities	122.4	-	-	122.4	189.2	-	-	189.2	-	-	-	189.2
Recreational, cultural and religious services	-	-	-	-	-	-	-	-	-	-	-	-
Fuel and energy	-58.9	-	-	-58.9	46.7	-	-	46.7	-	-	-	46.7
Agriculture, forestry, fishing and hunting	73.2	-	-	73.2	109.8	-	-	109.8	-	-	-	109.8
Mining and mineral resources, manufacturing and construction	69.3	-	-	69.3	75.9	-	-	75.9	-	-	-	75.9
Transportation & communication	0.4	-	-	0.4	196.3	-	-	196.3	-	-	-	196.3
Other economic services	12.6	-	-	12.6	58.8	-	-	58.8	-	-	-	58.8
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-
<b>T o t a l</b>	<b>217.2</b>	<b>-</b>	<b>-</b>	<b>217.2</b>	<b>683.4</b>	<b>-</b>	<b>-</b>	<b>683.4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>683.4</b>

Table 5 (cont'd) - Functional classification of net lending, 1987/88 - 1990/91

(Central Government)

(Rs Million)

Functional categories	1989 / 90 1/			1990 / 91 2/				
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	-0.8	-	-	-0.8	7.1	-	-	7.1
Defence	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-
Education	-	-	-	-	5.0	-	-	5.0
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	95.2	-	-	95.2	7.8	-	-	7.8
Recreational, cultural and religious services	-	-	-	-	-0.2	-	-	-0.2
Fuel and energy	15.0	-	-	15.0	-86.5	-	-	-86.5
Agriculture, forestry, fishing and hunting	45.8	-	-	45.8	31.4	-	-	31.4
Mining and mineral resources, manufacturing and construction	70.1	-	-	70.1	63.1	-	-	63.1
Transportation & communication	19.0	-	-	19.0	29.6	-	-	29.6
Other economic services	37.5	-	-	27.5	2.7	-	-	2.7
Other expenditure	-3.0	-	-	-3.0	-	-	-	-
<b>T o t a l</b>	<b>278.8</b>	<b>-</b>	<b>-</b>	<b>278.8</b>	<b>60.0</b>	<b>-</b>	<b>-</b>	<b>60.0</b>

1/ revised

2/ provisional

Table 6 - Economic classification of expenditure, 1987/88 - 1990/91

(Central government)

(Rs Million)

Economic categories	1987 / 88				1988 / 89				1989 / 90				1990 / 91			
	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	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Current expenditure</u>	<u>4,399.3</u>	<u>424.8</u>	<u>433.1</u>	<u>5,257.2</u>	<u>5,273.6</u>	<u>506.5</u>	<u>515.5</u>	<u>5,257.2</u>	<u>5,273.6</u>	<u>506.5</u>	<u>515.5</u>	<u>5,257.2</u>	<u>5,273.6</u>	<u>506.5</u>	<u>515.5</u>	<u>5,257.2</u>
Wages and salaries	2,904.0	255.0	-	2,203.0	2,574.2	331.1	0.2	2,203.0	2,574.2	331.1	0.2	2,203.0	2,574.2	331.1	0.2	2,203.0
Employer contributions to pension schemes	-	17.4	-	17.4	-	22.5	-	17.4	-	22.5	-	17.4	-	22.5	-	17.4
Other purchases of goods and services	553.1	25.4	5.1	563.6	766.1	47.6	4.0	563.6	766.1	47.6	4.0	563.6	766.1	47.6	4.0	563.6
Interest payments	875.3	-	-	875.3	879.7	-	-	875.3	879.7	-	-	875.3	879.7	-	-	875.3
Subsidies and other current transfers	562.5	123.0	428.6	1,513.7	1,051.6	107.3	511.3	1,513.7	1,051.6	107.3	511.3	1,513.7	1,051.6	107.3	511.3	1,513.7
Subsidies	(35.7)	(68.5)	(-)	(435.2)	(271.5)	(44.0)	-	(435.2)	(271.5)	(44.0)	-	(435.2)	(271.5)	(44.0)	-	(435.2)
Transfer to local government	(224.3)	(-)	(-)	(224.3)	(27.5)	(-)	(-)	(224.3)	(27.5)	(-)	(-)	(224.3)	(27.5)	(-)	(-)	(224.3)
Transfer to nonprofit institutions and households	(355.3)	(54.5)	(428.0)	(637.8)	(464.2)	(63.3)	(511.3)	(637.8)	(464.2)	(63.3)	(511.3)	(637.8)	(464.2)	(63.3)	(511.3)	(637.8)
Transfers abroad	(16.6)	(-)	(-)	(16.6)	(15.4)	(-)	(-)	(16.6)	(15.4)	(-)	(-)	(16.6)	(15.4)	(-)	(-)	(16.6)
<u>Capital expenditure</u>	<u>904.6</u>	<u>212.4</u>	<u>3.1</u>	<u>1,119.2</u>	<u>665.7</u>	<u>267.4</u>	<u>52.1</u>	<u>1,119.2</u>	<u>665.7</u>	<u>267.4</u>	<u>52.1</u>	<u>1,119.2</u>	<u>665.7</u>	<u>267.4</u>	<u>52.1</u>	<u>1,119.2</u>
Acquisition of fixed capital assets	472.9	212.4	3.1	688.4	689.9	267.4	52.1	688.4	689.9	267.4	52.1	688.4	689.9	267.4	52.1	688.4
Purchase of land	20.5	-	-	20.5	7.5	-	-	20.5	7.5	-	-	20.5	7.5	-	-	20.5
Capital transfers	402.6	-	-	402.6	168.3	-	-	402.6	168.3	-	-	402.6	168.3	-	-	402.6
Transfer to local government	2.7	(-)	(-)	(2.7)	(7.4)	(-)	(-)	(2.7)	(7.4)	(-)	(-)	(2.7)	(7.4)	(-)	(-)	(2.7)
Transfer to nonfinancial public enterprises	(350.5)	(-)	(-)	(350.5)	(111.7)	(-)	(-)	(350.5)	(111.7)	(-)	(-)	(350.5)	(111.7)	(-)	(-)	(350.5)
Transfer to public financial institutions	(40.5)	(-)	(-)	(40.5)	(31.5)	(-)	(-)	(40.5)	(31.5)	(-)	(-)	(40.5)	(31.5)	(-)	(-)	(40.5)
Transfers abroad	(3.1)	(-)	(-)	(3.1)	(17.7)	(-)	(-)	(3.1)	(17.7)	(-)	(-)	(3.1)	(17.7)	(-)	(-)	(3.1)
<b>T o t a l</b>	<b>5,303.3</b>	<b>637.2</b>	<b>436.2</b>	<b>6,376.7</b>	<b>6,139.3</b>	<b>775.9</b>	<b>567.6</b>	<b>6,376.7</b>	<b>6,139.3</b>	<b>775.9</b>	<b>567.6</b>	<b>6,376.7</b>	<b>6,139.3</b>	<b>775.9</b>	<b>567.6</b>	<b>7,462.0</b>

Table 6 (cont'd) - Economic classification of expenditure, 1987/88 - 1990/91

(Rs Million)

(Central government)

Economic categories	1987/88			1989/90			1990/91			2/		
	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>Current expenditure</u>	<u>5,159.8</u>	<u>588.0</u>	<u>535.0</u>	<u>7,372.8</u>	<u>5,322.6</u>	<u>645.0</u>	<u>775.0</u>	<u>6,242.6</u>				
Wages and salaries	2,730.2	380.0	0.2	3,310.4	3,001.0	410.0	0.4	3,491.4				
Employer contributions to pension schemes	-	25.0	-	25.0	-	30.0	-	50.0				
Other purchases of goods and services	735.3	50.0	5.1	790.4	1,036.7	60.0	9.6	1,106.3				
Interest payments	1,557.3	-	-	1,337.3	1,367.1	-	-	1,367.1				
Subsidies and other current transfers	1,180.6	125.0	579.7	1,885.3	1,337.0	145.0	765.0	2,247.3				
Subsidies	(381.3)	(55.0)	(-)	(436.3)	(402.4)	(25.0)	(-)	(467.4)				
Transfer to local government	(314.0)	(-)	(-)	(314.0)	(352.0)	(-)	(-)	(352.0)				
Transfer to non-profit institutions and households	(469.6)	(70.0)	(579.7)	(1,119.3)	(557.6)	(80.0)	(765.0)	(1,404.6)				
Transfers abroad	(22.9)	(-)	(-)	(22.9)	(23.0)	(-)	(-)	(23.0)				
<u>Capital expenditure</u>	<u>1,143.7</u>	<u>330.0</u>	<u>64.3</u>	<u>1,543.0</u>	<u>1,389.0</u>	<u>420.0</u>	<u>90.0</u>	<u>1,099.0</u>				
Acquisition of fixed capital assets	1,068.3	330.0	64.3	1,462.6	1,225.2	420.0	90.0	1,735.2				
Purchase of land	35.4	-	-	35.6	40.0	-	-	40.0				
Capital transfers	44.0	-	-	44.0	123.8	-	-	123.8				
Transfer to local government	(0.8)	(-)	(-)	(0.8)	(4.0)	(-)	(-)	(4.0)				
Transfer to non-financial public enterprises	(34.9)	(-)	(-)	(34.9)	(66.9)	(-)	(-)	(66.9)				
Transfer to public financial institutions	(-)	(-)	(-)	(-)	(10.0)	(-)	(-)	(10.0)				
Transfers abroad	(7.1)	(-)	(-)	(7.1)	(22.9)	(-)	(-)	(22.9)				
<b>T o t a l</b>	<b>7,343.5</b>	<b>918.0</b>	<b>649.3</b>	<b>8,915.0</b>	<b>6,211.6</b>	<b>1,065.0</b>	<b>865.0</b>	<b>10,141.6</b>				

1/ revised 2/ provisional

# CENTRAL GOVERNMENT

## Fig 3- Total expenditure

(1985/86-1990/91)

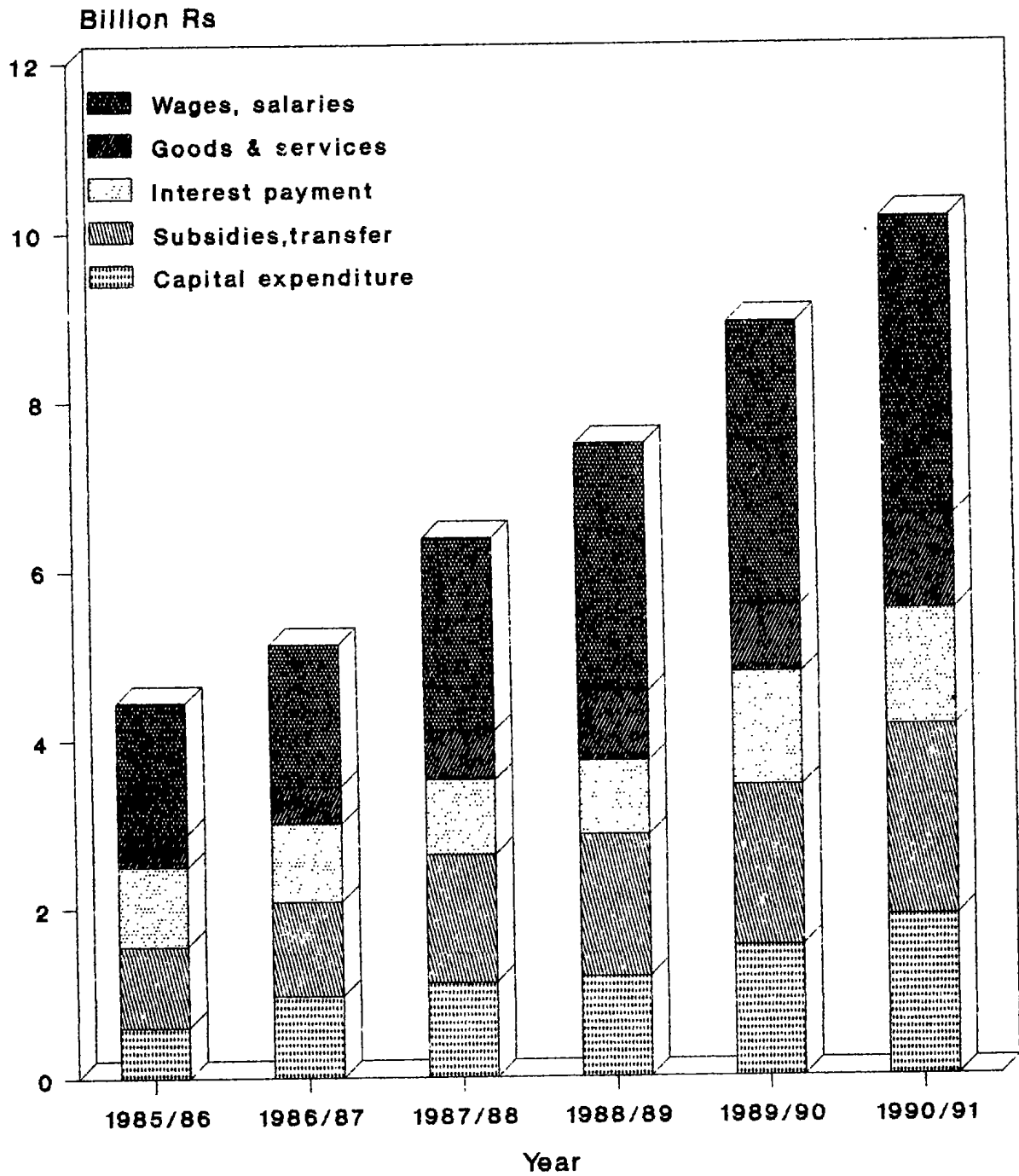




Table 7 - Financing by type of debt holder, 1986/87 - 1989/90  
(Central government)

Debt holders	1986/87				1987/88			
	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>-199.1</u>	<u>-1.0</u>	<u>-2.2</u>	<u>-202.3</u>	<u>-684.2</u>	<u>-0.6</u>	<u>-3.0</u>	<u>-688.5</u>
Other general government	-3.0	-	-	-3.0	-41.2	-	-	-41.2
Monetary authorities	-1,970.0	-	-	-1,970.0	-1,648.6	-	-	-1,648.6
of which : I.M.F.	(-29.1)	(-)	(-)	(-29.1)	(-31.3)	(-)	(-)	(-31.3)
Deposit money banks	1,695.5	0.6	0.5	1,660.6	977.1	0.9	-1.0	977.0
Other	132.5	-1.6	-2.7	128.2	68.5	-1.5	-2.0	65.0
Adjustments	-18.1	-	-	-18.1	-40.7	-	-	-40.7
<u>Foreign financing</u>	<u>148.2</u>	<u>-</u>	<u>-</u>	<u>148.2</u>	<u>601.2</u>	<u>-</u>	<u>-</u>	<u>601.2</u>
International development institutions	5.9	-	-	5.9	359.5	-	-	359.5
Foreign governments	285.4	-	-	285.4	273.8	-	-	273.8
Other	-143.6	-	-	-143.6	-31.1	-	-	-31.1
Changes in cash, deposits, etc.	0.5	-	-	0.5	-1.0	-	-	-1.0
<b>T o t a l</b>	<b>-50.9</b>	<b>-1.0</b>	<b>-2.2</b>	<b>-54.1</b>	<b>-83.7</b>	<b>-0.6</b>	<b>-3.0</b>	<b>-87.3</b>

Table 7 (cont'd) - Financing by type of debt holder, 1986/87 - 1989/90

(Central government)

(Rs Million)

Debt holders	1988/89 <sup>1/</sup>				1989/90 <sup>2/</sup>			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic financing</u>	988.4	-16.7	-42.7	929.0	429.3	-36.6	-26.5	366.2
Other general government	-13.6	-	-	-13.6	113.4	-	-	113.4
Monetary authorities of which : I.M.F.	-1,152.6 (-9.8)	-	-	-1,152.6 (-9.8)	-1,003.8 (-0.1)	-	-	-1,003.8 (-0.1)
Deposit money banks	1,276.3	-240	-36.1	1,216.2	1,249.1	-35.9	-28.4	1,184.8
Other	881.8	7.3	-6.6	882.5	65.6	-0.7	1.9	66.8
Adjustments	-3.5	-	-	-3.5	5.0	-	-	5.0
<u>Foreign financing</u>	-460.9	-	-	-460.9	-170.3	-	-	-170.3
International development institutions	100.3	-	-	100.3	-135.4	-	-	-135.4
Foreign governments	175.7	-	-	175.7	1.6	-	-	1.6
Other	-737.1	-	-	-737.1	-32.0	-	-	-32.0
Changes in cash, deposits, etc.	0.2	-	-	0.2	-4.5	-	-	-4.5
<b>T o t a l</b>	<b>527.5</b>	<b>-16.7</b>	<b>-42.7</b>	<b>468.1</b>	<b>259.0</b>	<b>-36.6</b>	<b>-26.5</b>	<b>195.9</b>

1/ revised

2/ provisional

Table 8 - Financing by type of debt instrument, 1986/87 - 1989/90

(Central government)

(Rs Million)

	1986/87				1987/88			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated Central government
Debt instruments								
<u>Domestic financing</u>								
Long-term bonds	-199.1	-1.0	-2.2	-202.3	-684.9	-0.6	-3.0	-688.5
Short-term bonds and bills	239.9	-	-	239.9	193.1	-	-	1,061.4
Long-term loans n.e.c.	-25.2	-	-	-25.2	1,061.4	-	-	-26.0
of which : I.M.F.	-29.1	-	-2.7	-31.8	-31.3	7.3	-2.0	
Short-term loans and advances	(-29.1)	(-)	(-)	(-29.1)	(-31.3)	(-)	(-)	(-31.3)
Other liabilities	-191.4	4.4	-	-187.0	-1,164.0	6.8	-	-1,157.2
Changes incash, deposits, etc.	-	-2.1	-	-2.1	-	-2.8	-	-2.8
Discrepancy	-197.7	-3.3	0.5	-200.5	-747.0	-11.9	-1.0	-759.9
<u>Foreign financing</u>	4.4	-	-	4.4	2.9	-	-	2.9
Long-term loans	148.2	-	-	148.2	601.2	-	-	601.2
Changes in cash, deposits, etc.	147.7	-	-	147.7	602.2	-	-	602.2
	0.5	-	-	0.5	-1.0	-	-	-1.0
<b>T o t a l</b>	<b>-50.9</b>	<b>-1.0</b>	<b>-2.2</b>	<b>-54.1</b>	<b>-83.7</b>	<b>-0.6</b>	<b>-3.0</b>	<b>-87.3</b>

Table 8 (cont'd) - Financing by type of debt instrument, 1986/87 - 1989/90

(Central government)

(Rs Million)

Debt instruments	1988/89 <sup>1/</sup>				1989/90 <sup>2/</sup>			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic financing</u>	988.4	-16.7	-42.7	229.0	429.3	-36.6	-26.5	366.2
Long-term bonds	1,172.6	-	-	1,172.6	683.0	-	-	683.0
Short-term bonds and bills	1,210.2	-	-	1,210.2	955.9	-	-	955.9
Long-term loans n.e.c. of which : I.M.F.	-9.8 (-9.8)	-0.2 (-)	-42.6 (-)	-52.6 (-9.8)	-0.1 (-0.1)	-2.2 (-)	-26.1 (-)	-28.4 (-0.1)
Short-term loans and advances	-	-23.3	-	-23.3	-	15.0	-	15.0
Other liabilities	-	7.3	-	7.3	-	-0.1	-	-0.1
Changes in cash, deposits, etc.	-1,388.1	-0.5	-0.1	-1,388.7	-1,217.7	-49.3	-0.4	-1,267.4
Discrepancy	3.5	-	-	3.5	8.2	-	-	8.2
<u>Foreign financing</u>	-460.9	-	-	-460.9	-170.3	-	-	-170.3
Long-term loans	-461.1	-	-	-461.1	-165.8	-	-	-165.8
Changes in cash, deposits, etc.	0.2	-	-	0.2	-4.5	-	-	-4.5
T o t a l	527.5	-16.7	-42.7	468.1	259.0	-36.6	-26.5	195.9

<sup>1/</sup> revised<sup>2/</sup> provisional

Table 9 - Outstanding debt by type of debt holder, 1986/87 - 1989/90

(Central government)

(Rs Million)

Debt holders	1986/87				1987/88			
	Budgetary accounts	Extra budgetary	Social security	Consolidated central government	Budgetary accounts	Extra budgetary	Social security	Consolidated central government
<u>Domestic debt</u>	<u>6,064.1</u>	<u>36.2</u>	-	<u>6,100.3</u>	<u>5,941.1</u>	<u>57.5</u>	-	<u>5,998.6</u>
Other general government	5.3	-	-	5.3	30.2	-	-	30.2
Monetary authorities	1,203.6	-	-	1,203.6	10.1	-	-	10.1
of which: I.M.F.	(39.2)	(-)	(-)	(39.2)	(9.7)	(-)	(-)	(9.7)
Deposit money banks	3,612.8	27.6	-	3,640.4	4,589.9	43.3	-	4,633.2
Other	1,242.4	8.6	-	1,251.0	1,310.9	14.2	-	1,325.1
<u>Foreign debt</u>	<u>4,843.8</u>	-	-	<u>4,843.8</u>	<u>5,801.1</u>	-	-	<u>5,801.1</u>
International development institutions	2,001.5	-	-	2,001.5	2,774.3	-	-	2,774.3
Foreign governments	1,725.0	-	-	1,725.0	1,929.1	-	-	1,929.1
Other	1,117.3	-	-	1,117.3	1,097.7	-	-	1,097.7
Total	10,907.9	36.2	-	10,944.1	11,742.2	57.5	-	11,799.7

Table 9 (cont'd) - Outstanding debt by type of debt holder, 1986/87 - 1989/90

(Central government)

(Rs Million)

Debt holders	1988/89				1989/90			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>	8,315.9	59.7	-	8,375.6	2,681.2	80.0	-	2,761.2
Other general government	37.2	-	-	37.2	28.1	-	-	28.1
Monetary authorities	0.2	-	-	0.2	0.5	-	-	0.5
of which: I.M.F.	-	-	-	-	-	-	-	-
Deposit money banks	6,044.8	19.0	-	6,063.8	7,318.8	32.5	-	7,351.3
Other	2,233.7	40.7	-	2,274.4	2,333.8	47.5	-	2,381.3
<u>Foreign debt</u>	5,735.5	-	-	5,735.5	5,868.1	-	-	5,868.1
International development institutions	3,212.7	-	-	3,212.7	3,128.6	-	-	3,128.6
Foreign governments	2,110.0	-	-	2,110.0	2,271.0	-	-	2,271.0
Other	412.8	-	-	412.8	468.5	-	-	468.5
Total	14,051.4	59.7	-	14,111.1	15,549.3	80.0	-	15,629.3

1/ revised

2/ provisional

Table 10 - Outstanding debt by type of debt instrument, 1986/87 - 1989/90, at end of period  
(Central government)

Debt instruments	1 9 8 6 / 8 7				1 9 8 7 / 8 8			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>	6,064.1	36.2	-	6,100.3	5,941.1	57.5	-	5,998.6
Long-term bonds	1,981.2	-	-	1,981.2	2,096.3	-	-	2,096.3
Short-term bonds and bills	2,879.7	-	-	2,879.7	3,835.1	-	-	3,835.1
Long-term loans n.e.c. of which : I.M.F.	39.2 (39.2)	- (-)	- (-)	39.2 (39.2)	9.7 (9.7)	9.4 (-)	- (-)	19.1 (9.7)
Short-term loans and advances n.e.c.	1,164.0	27.1	-	1,191.1	-	33.7	-	33.7
Other liabilities	-	9.1	-	9.1	-	14.4	-	14.4
<u>Foreign debt</u>	4,843.8	-	-	4,843.8	5,801.1	-	-	5,801.1
Long-term loans	4,843.8	-	-	4,843.8	5,801.1	-	-	5,801.1
T o t a l	10,907.9	36.2	-	10,944.1	11,742.2	57.5	-	11,799.7

(Rs Million)

Table 10 (cont'd) - Outstanding debt by type of debt instrument, 1986/87 - 1989/90, at end of period  
(Central government)

(Rs Million)

Debt instruments	1988 / 89 <sup>1/</sup>				1989 / 90 <sup>2/</sup>			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>	8,315.9	59.7	--	8,375.6	2,681.2	80.0	--	2,761.2
Long-term bonds	3,181.7	-	-	3,181.7	3,670.4	-	-	3,670.4
Short-term bonds and bills	5,134.2	-	-	5,134.2	6,010.8	-	-	6,010.8
Long-term loans n.e.c.	-	9.2	-	9.2	-	7.0	-	7.0
of which : I.M.F.	-	-	-	-	-	-	-	-
Short-term loans and advances n.e.c.	-	9.8	-	9.8	-	25.5	-	25.5
Other liabilities	-	40.7	-	40.7	-	47.5	-	47.5
<u>Foreign debt</u>	5,735.5	--	--	5,735.5	5,868.1	--	--	5,868.1
Long-term loans	5,735.5	-	-	5,735.5	5,868.1	-	-	5,868.1
T o t a l	14,051.4	59.7	-	14,111.1	15,549.3	80.0	-	15,629.3

1/ revised

2/ provisional



Table 11 - Central government debt charges, 1987/88 - 1990/91

(Rs Million)

	1987/88	1988/89	1989/90	1990/91
Debt charges				
<u>Amortization</u>	627.6	1,249.1	634.3	775.0
Internal	83.3	113.2	167.4	306.9
Consolidated Sinking Fund redemption	(51.0)	(103.4)	(167.4)	(306.0)
Anonymous Bearer Bonds	(0.3)	(-)	(-)	(0.1)
International Monetary Fund	(31.2)	(9.0)	(-)	(-)
External	544.3	1,135.9	466.9	468.1
<u>Interest</u>	879.3	879.7	1,337.3	1,367.1
Internal	543.3	524.4	985.3	1,050.0
Short term borrowings	(378.0)	(299.8)	(678.1)	(688.0)
International Monetary Fund charges	(0.2)	(0.1)	(0.1)	(0.1)
Other	(164.3)	(224.5)	(307.1)	(361.9)
External	336.0	355.3	352.0	317.1
<u>Management charges</u>	15.6	17.6	16.5	10.2
Total debt servicing	1,522.5	2,146.4	1,988.1	2,152.3

Table 12 - Revenue and grants, 1986/87 - 1988/89

(Local government)

(Rs Million)

Revenue items	1986/87	1987/88	1988/89
<u>Tax revenue</u>	<u>49.9</u>	<u>53.0</u>	<u>56.6</u>
Taxes on property	40.2	43.0	46.5
Domestic taxes on goods & services	9.7	10.0	10.1
<u>Nontax revenue</u>	<u>22.6</u>	<u>23.0</u>	<u>24.8</u>
Property income	12.7	14.0	15.0
Fees, charges and non industrial sales	8.8	8.6	9.4
Fines and forfeits	0.1	0.1	0.1
Other non-tax revenue	1.0	0.3	0.3
Total revenue	72.5	76.0	81.4
Grants	174.0	227.0	304.9
Total revenue and grants	246.5	303.0	386.3

Table 13 - Functional classification of expenditure, 1986/87 - 1988/89

(Local government)

(Rs Million)

Functional categories	1986/87	1987/88	1988/89
General public services	32.8	46.9	52.4
Public order and safety	3.7	4.6	5.5
Education	2.0	2.5	2.7
Social security and welfare	13.1	15.7	19.9
Housing and community amenities	100.4	114.0	133.9
Recreational, cultural & religious services	20.7	25.1	32.8
Mining, manufacturing and construction	11.7	13.6	21.3
Transport and communication	36.9	60.4	61.0
Other expenditure	1.1	1.3	0.2
Total	222.4	284.1	329.7

Table 14 - Economic classification of expenditure, 1986/87 - 1988/89

(Local government)

(Rs Million)

Economic categories	1986/87	1987/88	1988/89
<u>Current Expenditure</u>	<u>207.8</u>	<u>254.3</u>	<u>303.9</u>
Wages and salaries	123.7	158.1	191.6
Other purchases of goods & services	68.8	77.4	89.6
Interest payments	1.6	2.4	1.9
Transfer to non-profit institutions and households	13.7	16.4	20.8
<u>Capital Expenditure</u>	<u>14.6</u>	<u>29.8</u>	<u>25.8</u>
Acquisition of fixed capital assets	14.6	29.8	25.8
Total	222.4	284.1	329.7

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

(Rs Million)

Main aggregates	1986/87	1987/88	1988/89
1. Total revenue	5,275.1	6,542.8	7,711.9
Tax revenue	4,588.3	5,834.9	7,064.8
Non tax revenue	686.8	707.9	647.1
2. Grants	187.7	214.4	67.6
3. Total revenue and grants	5,462.8	6,757.2	7,779.5
4. Current expenditure	4,183.9	5,287.2	6,304.0
5. Capital expenditure	989.5	1,146.6	1,203.6
6. Total expenditure	5,173.4	6,433.8	7,507.6
7. Lending minus repayments	212.8	219.6	685.4
8. Total expenditure and lending minus repayments	5,386.2	6,653.4	8,193.0
9. Gross fixed capital formation	569.9	718.2	1,035.2
10. Current account surplus (1-4)	1,091.2	1,255.6	1,407.9
11. Overall deficit/surplus (3-8)	76.6	103.8	-413.5
12. Financing	- 76.6	-103.8	413.5
Abroad	148.2	601.2	-460.9
Domestic	-224.8	-705.0	874.4

Table 16 - Revenue and grants, 1986/87 - 1988/89

(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 payroll & workforce	-	-	-
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 - 1988/89

(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 payroll & workforce	-	-	-
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 16 (cont'd) - Revenue and grants, 1986/87 - 1988/89

(General government)

(Rs Million)

Revenue items	1988/89		
	Central government	Local government	Consolidated general government
<u>Tax revenue</u>	<u>7,008.2</u>	<u>56.6</u>	<u>7,064.8</u>
Tax on income, profits and capital gains	980.1	-	980.1
Social security contributions	322.0	-	322.0
Taxes on payroll and workforce	11.1	-	11.1
Taxes on property	372.3	46.5	418.8
Domestic taxes on goods and services	1,602.4	10.1	1,612.5
Taxes on international trade and transactions	3,696.7	-	3,696.7
Other taxes	23.6	-	23.6
<u>Non-tax revenue</u>	<u>622.3</u>	<u>24.8</u>	<u>647.1</u>
Property income	348.9	15.0	363.9
Administrative fees, charges and non industrial sales	192.5	9.4	201.9
Fines and forfeits	18.7	0.1	18.8
Employee contributions to Widows' & Children's Pension Scheme	41.3	-	41.3
Other non tax revenue	20.9	0.3	21.2
Total revenue	7,630.5	81.4	7,711.9
Grants	67.6	-	67.6
Total revenue and grants	7,698.1	81.4	7,779.5

Table 17 - Functional classification of expenditure, 1966/67 - 1988/89

(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	32.8	558.2	726.5	46.9	773.4
Defense	40.7	-	40.7	53.1	-	53.1
Public order and safety	302.5	3.7	306.2	395.7	4.6	400.3
Education	632.7	2.0	634.7	850.5	2.5	853.0
Health	307.6	-	307.6	488.9	-	488.9
Social security and welfare	707.3	13.1	720.4	862.9	15.7	878.6
Housing and community amenities	136.2	100.4	236.6	199.0	114.0	313.0
Recreational, cultural and religious services	39.9	20.7	60.6	89.6	25.1	114.7
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	11.7	84.4	93.0	13.6	106.6
Transport and communication	540.6	36.9	577.5	590.9	60.4	651.3
Other economic services	134.6	-	134.6	303.0	-	303.0
Other expenditure	990.2	1.1	991.3	960.4	1.3	961.7
T o t a l	4,951.0	222.4	5,173.4	6,149.7	284.1	6,433.8

1/ revised



Table 17 (cont'd) - Functional classification of expenditure, 1986/87 - 1988/89  
(General Government)

	(Rs Million)		
	1988/89		
	Central government	Local government	Consolidated general government
General public services	922.6	52.4	975.0
Defence	72.7	-	72.7
Public order and safety	559.9	5.5	565.4
Education	1,144.4	2.7	1,147.1
Health	690.8	-	690.8
Social security and welfare	1,127.4	19.9	1,147.3
Housing and community amenities	254.6	133.9	388.5
Recreational, cultural and religious services	131.2	32.8	164.0
Fuel and energy	4.0	-	4.0
Agriculture, forestry, fishing and hunting	558.9	-	558.9
Mining, manufacturing and construction	117.0	21.3	138.3
Transport and communication	336.0	61.0	397.0
Other economic services	275.7	-	275.7
Other expenditure	982.7	0.2	982.9
<b>Total</b>	<b>7,177.9</b>	<b>329.7</b>	<b>7,507.6</b>

Table 18 - Economic classification of expenditure, 1986/87 - 1988/89.

(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	123.7	1,776.8	2,263.0	158.1	2,421.1
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	503.6	77.4	581.0
Interests payments	920.3	1.6	922.4	379.3	2.4	381.7
Subsidies and other current transfers	945.3	13.7	959.0	1,209.6	16.4	1,306.0
<u>Capital expenditure</u>	<u>274.2</u>	<u>14.6</u>	<u>288.8</u>	<u>1,116.0</u>	<u>29.8</u>	<u>1,145.8</u>
Acquisition of fixed capital assets	555.3	14.6	569.9	680.4	29.8	710.2
Purchase of land	22.4	-	22.4	20.5	-	20.5
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

1/ revised

Table 18 - (cont'd) Economic classification of expenditure 1986/87 - 1988/89  
(General government)

(Rs Million)

Economic categories	1 9 8 8 / 8 9		
	Central government	Local government	Consolidated general government
<u>Current expenditure</u>	<u>6,000.1</u>	<u>303.9</u>	<u>6,304.0</u>
Wages and salaries	2,905.5	191.6	3,097.1
Employer contributions to pension schemes	22.5	-	22.5
Other purchases of goods & services	819.7	89.6	909.3
Interests payments	879.7	1.9	881.6
Subsidies and other current transfers	1,372.7	20.8	1,393.5
<u>Capital expenditure</u>	<u>1,177.8</u>	<u>25.8</u>	<u>1,203.6</u>
Acquisition of fixed capital assets	1,009.4	25.8	1,035.2
Purchase of land	7.5	-	7.5
Capital transfers	160.9	-	160.9
Total	7,177.9	329.7	7,507.6

Table 19 - Employment and wages & salaries in the public sector, 1987/88 - 1990/91

Public institutions	1987/88		1988/89		1989/90		1990/91	
	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)	Number of employees (Sep. 90)	Wages salaries 2/ (Rs Mn)
Budgetary central government	52,417	1,904.0	53,551	2,663.0	53,032	2,665.0	54,175	3,025.0
Extra budgetary units	7,303	201.5	7,392	266.0	7,293	267.0	6,943	200.0
Local government	5,249	150.1	5,145	191.6	5,050	195.0	5,130	215.0
Non financial public enterprises	17,971	759.7	18,154	903.1	17,975	1,100.0	10,579	1,211.5
Public financial institutions	1,570	82.6	1,656	102.2	1,890	126.2	1,848	132.5
Total	84,510	3,105.9	85,098	4,125.9	85,248	4,361.2	86,675	4,864.0

1/ revised

2/ provisional



Table 21 - Income tax - Individuals - Analysis by range of gross income, years of assessment 1986/87 - 1989/90

Range of gross income (Rupees)	Year of assessment 1986/87				Year of assessment 1987/88			
	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	76 <sup>2/</sup>	0.4	0.4	-	103 <sup>2/</sup>	0.5	0.5	-
10,001 - 20,000	4,113	72.6	19.1	1.0	3,443	60.7	16.2	0.8
20,001 - 30,000	10,030	246.7	97.1	5.5	9,251	230.7	92.5	5.6
30,001 - 40,000	7,630	267.1	93.1	7.4	8,990	316.5	112.1	9.0
40,001 - 50,000	6,525	292.2	102.5	8.9	7,101	318.2	112.9	9.9
50,001 - 100,000	13,239	906.2	423.5	50.4	15,090	1,034.9	493.6	60.0
100,001 - 250,000	4,288	601.7	394.6	78.9	5,087	722.6	483.3	98.6
250,001 - 500,000	338	110.2	89.1	25.7	586	193.6	158.7	45.4
Over 500,000	47	32.8	28.2	8.5	112	93.0	80.1	25.9
Sub-total	46,286	2,529.9	1,247.6	186.3	49,763	2,970.7	1,549.9	255.2
3/	178	...	...	...	218	...	...	4.9
Total	46,464	...	...	...	49,981	...	...	260.1

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, year of assessment 1988/89<sup>4/</sup> - 1989/90<sup>5/</sup>

Range of gross income (Rupees)	Year of assessment 1988/89 <sup>4/</sup>				Year of assessment 1989/90 <sup>5/</sup>			
	Number of taxpayers <sup>1/</sup>	Gross income (Mn Rs)	Chargeable income (Mn Rs)	Tax payable (Mn Rs)	Number of taxpayers <sup>1/</sup>	Gross income (Mn Rs)	Chargeable income (Mn Rs)	Tax payable (Mn Rs)
10,000 or less	102 <sup>2/</sup>	0.5	0.5	-	119 <sup>2/</sup>	0.6	1.0	0.1
10,001 - 20,000	1,167	20.9	4.9	1.3	1,393	24.7	7.3	0.4
20,001 - 30,000	8,138	205.7	70.0	3.9	6,558	167.0	59.3	4.3
30,001 - 40,000	8,044	282.5	109.2	6.5	10,157	358.7	150.7	12.7
40,001 - 50,000	7,607	342.5	121.1	11.0	10,855	486.5	181.8	16.9
50,001 - 100,000	18,898	1,352.2	545.1	67.5	21,730	1,503.7	795.2	93.2
100,001 - 250,000	8,113	1,163.0	704.8	139.5	9,415	1,353.5	983.5	178.8
250,001 - 500,000	1,017	332.3	249.1	59.8	1,156	375.3	292.9	81.2
Over 500,000	259	232.8	197.5	53.8	273	229.6	196.5	63.2
Sub total	53,355	3,905.2	2,002.2	365.4	61,657	4,499.7	2,488.3	450.8
<sup>3/</sup>	301	...	...	9.9	452	...	...	9.7
Total	53,656	...	...	375.3	62,109	...	...	460.5

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  
 4/ Revised  
 5/ Provisional

Table 22 - Income tax - Companies - Analysis by range of liable income, years of assessment 1986/87 - 1989/90

Range of liable income (Rs)	Year of assessment 1986/87				Year of assessment 1987/88			
	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	138	1.5	1.3	0.4	113	1.3	1.1	0.4
25,001 - 50,000	85	3.2	2.2	0.9	76	2.8	2.4	0.8
50,001 - 100,000	126	9.0	7.3	2.4	101	7.2	5.7	1.9
100,001 - 150,000	59	7.4	5.9	1.9	65	8.1	6.3	2.0
150,001 - 250,000	72	14.3	10.0	3.2	107	20.8	15.7	5.2
250,001 - 500,000	108	38.2	27.1	7.9	120	41.8	26.9	8.4
500,001 - 750,000	56	34.5	25.4	8.0	63	38.4	28.5	81.0
750,001 - 1,000,000	32	27.3	20.8	6.0	40	35.1	25.1	8.0
1,000,001 - 1,500,000	46	56.4	39.3	11.9	48	58.6	40.1	12.2
1,500,001 - 2,000,000	35	59.9	32.4	9.1	27	47.3	36.5	11.5
2,000,001 - 5,000,000	62	197.0	120.9	36.2	86	282.4	194.5	58.3
5,000,001 - 10,000,000	21	152.1	114.0	34.2	30	224.3	150.3	44.2
Over 10,000,000	22	580.8	408.0	137.3	33	874.9	644.1	211.6
Total	862	1,181.6	814.6	259.4	909	1,643.0	1,177.2	372.6

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.



Table 22 (cont'd) - Income tax - Companies - Analysis by range of liable income, years of assessment 1986/87 - 1989/90

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

<sup>1/</sup> includes as from assessment year 1989/90 quasi companies (i.e. societies, succession, trusts, etc.) whose turnover represents more than Rs 1 mn

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