

MAURITIUS

Ministry of Economic Planning and Development

CENTRAL STATISTICAL OFFICE

**DIGEST OF
PUBLIC FINANCE STATISTICS
1988—1992**

August 1992

(Price Rs. 50.00)

DIGEST OF PUBLIC FINANCE STATISTICS

F O R E W O R D

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

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

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

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

D. Zmanay
Director of Statistics

Central Statistical Office,
Ministry of Economic Planning and Development,
PORT-LOUIS.

AUGUST 1992.

C O N T E N T S

	<u>P a g e</u>
Concepts and definitions	1
Budgetary Central Government	
Table 1 - Budgetary central government: main aggregates, 1988/89 - 1991/92	5
Consolidated Central Government	
Table 2 - Consolidated central government: main aggregates, 1988/89 - 1991/92	6
3 - Revenue and grants, 1988/89 - 1991/92	8
4 - Functional classification of current expenditure, 1988/89 - 1991/92	13
5 - Functional classification of capital expenditure, 1988/89 - 1991/92	15
6 - Functional classification of net lending, 1988/89 - 1991/92	17
7 - Economic classification of expenditure, 1988/89 - 1991/92	19
8 - Financing by type of debt holder, 1987/88 - 1990/91	22
9 - Financing by type of debt instrument, 1987/88 - 1990/91	24
10 - Outstanding debt by type of debt holder, 1987/88 - 1990/91	26
11 - Outstanding debt by type of debt instrument, 1987/88 - 1990/91	28
12 - Central government debt charges, 1988/89 - 1991/92	30
Local Government	
Table 13 - Revenue and grants, 1987/88 - 1989/90	31
14 - Functional classification of expenditure, 1987/88 - 1989/90	32
15 - Economic classification of expenditure, 1987/88 - 1989/90	32

General Government

Table 16 - General government: main aggregates, 1987/88 - 1989/90	33
17 - Revenue and grants, 1987/88 - 1989/90	34
18 - Functional classification of expenditure, 1987/88 - 1989/90	37
19 - Economic classification of expenditure, 1987/88 - 1989/90	39

Public Sector

Table 20 - Employment and wages & salaries in the public sector, 1988/89 - 1991/92	41
21 - Percentage distribution of employees and wages & salaries in the public sector, 1989 - 1991	42

Income Tax Statistics

Table 22 - Income tax - Individuals:- Analysis by range of gross income, years of assessment, 1986/87 - 1989/90	43
23 - Income tax - Companies:- Analysis by range of liable income, years of assessment, 1986/87 - 1989/90	45

Graphs/Illustrations

Fig. 1 - Revenue and expenditure	7
Fig. 2 - Revenue and grants	12
Fig. 3 - Total expenditure	21

Concepts and definitions

Central government accounts

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

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

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

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

The GFS Manual

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

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

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

Main aggregates

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

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

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

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

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

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

Coverage

Government is defined as consisting of all units performing government functions - that is, the implementation of public policy through the provision of primarily non-market services and the transfer of income, supported mainly by compulsory levies.

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

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

Budgetary central government includes the Office of the President, 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.

*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
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 Informatics Training Centre
State Trading Corporation
Sugar Industry Development Fund
Sugar Planters Mechanical Pool Corporation
Tea Development Authority
Tobacco Board

Public financial institutions

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

Table 1 - Statement of Central Government: India: 1988/89, 1989/90 - 1991/92

	(Rs. Million)			
Main aggregates	1988/89	1989/90	1990/91	1991/92 <u>I</u>
1. Total revenue	7,212.6	8,365.8	9,559.9	10,804.5
Tax revenue	(6,655.5)	(7,684.6)	(9,049.7)	(9,921.7)
Non-tax revenue	(556.9)	(681.2)	(510.2)	(882.8)
2. Grants	67.1	116.4	61.4	72.5
3. Total revenue and grants	7,280.2	8,482.2	9,621.3	10,877.0
4. Current expenditure	6,461.4	7,581.0	8,554.1	9,367.0
5. Capital expenditure	1,066.7	1,388.1	1,631.1	2,289.8
6. Total expenditure	7,528.1	8,969.1	10,185.2	11,656.8
7. Lending minus repayments	685.4	278.8	235.9	115.8
8. Total expenditure and lending minus repayments	8,213.5	9,247.9	10,421.1	11,770.6
9. Gross fixed capital formation	689.9	1,006.2	1,075.9	1,536.9
10. Current account surplus (1 - 9)	751.2	784.8	1,025.8	1,177.5
11. Overall deficit/surplus (3 - 8)	-951.5	-765.7	-779.8	-93.6
12. Finance	951.5	765.7	779.8	93.6
Domestic	(1,412.4)	(936.0)	(1,062.2)	(777.3)
Foreign	(-460.9)	(-170.3)	(-282.4)	(-116.3)
13. Debt at end of period	17,592.5	19,928.2	22,916.6	...

I Provisional

Consolidated Financial Statement of the Government of India

(Rs Million)

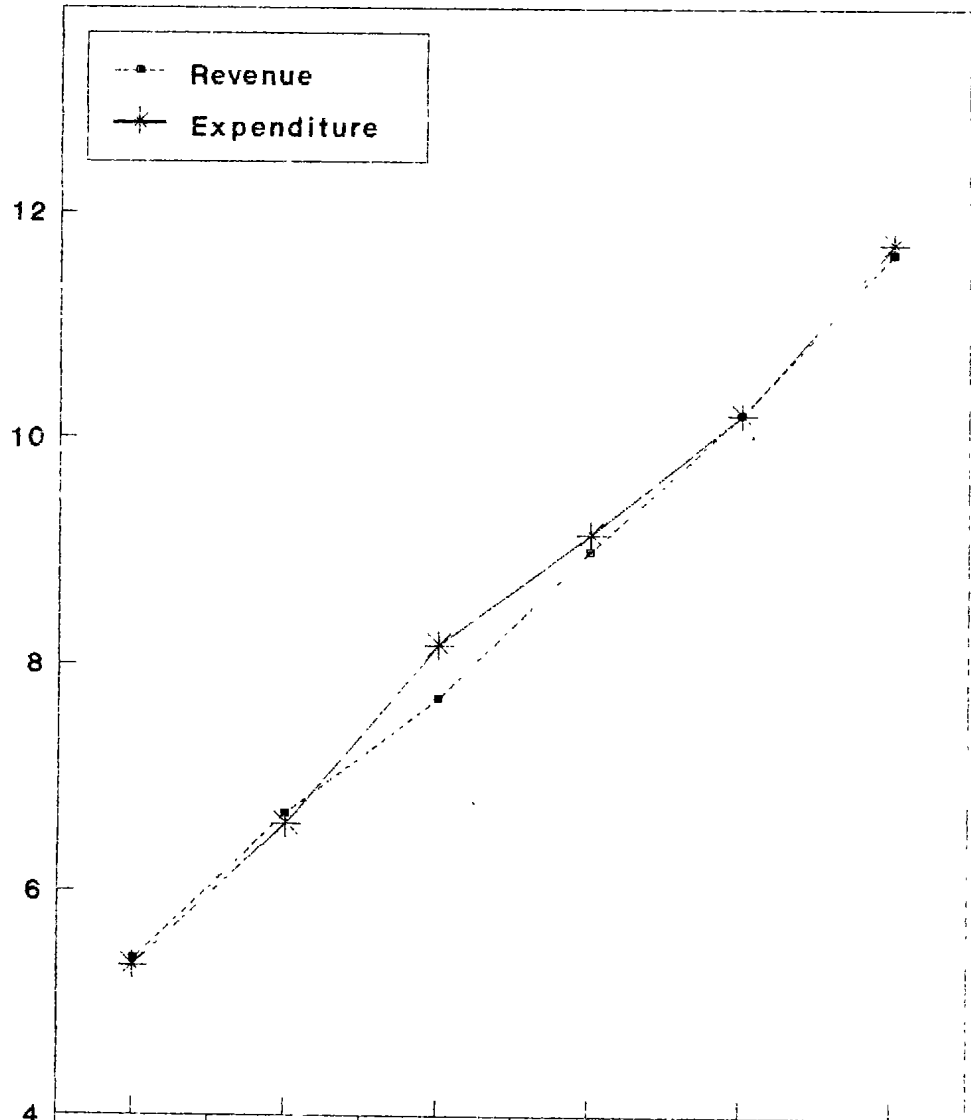
Main aggregates	1988/89	1989/90 1/	1990/91 1/	1991/92 2/
1. Total revenue	7,630.5	8,884.8	10,150.9	11,562.5
Tax revenue	(7,008.2)	(8,111.9)	(9,552.7)	(10,523.7)
Nontax revenue	(622.3)	(772.9)	(598.2)	(1,038.8)
2. Grants	67.6	116.4	61.4	72.5
3. Total revenue and grants	7,698.1	9,001.2	10,212.3	11,535.0
4. Current expenditure	6,297.6	7,384.0	8,254.2	9,125.7
5. Capital expenditure	1,185.2	1,495.9	1,725.3	2,504.0
6. Total expenditure	7,482.8	8,879.9	9,979.5	11,629.7
7. Lending minus repayments	683.4	278.8	230.9	98.8
8. Total expenditure and lending minus repayments	8,166.2	9,158.7	10,210.4	11,728.5
9. Gross fixed capital formation	1,009.4	1,304.3	1,529.8	2,199.1
10. Current account surplus (1 - 4)	1,332.9	1,500.0	1,896.7	2,436.8
11. Overall deficit/surplus (3 - 8)	-468.1	-157.5	1.9	-93.5
12. Financing	468.1	157.5	-1.9	93.5
Domestic	(929.0)	(327.8)	(280.5)	(-22.8)
Foreign	(-460.9)	(-170.3)	(-282.4)	(115.3)
13. Central government debt at end of period	14,111.1	15,638.1	17,853.2	...

1/ revised

2/ provisional

CENTRAL GOVERNMENT
Fig 1 - Revenue and Expenditure
(1986/87-1991/92)

Billion Rs



	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92
Revenue	5.39	6.681	7.698	9.001	10.212	11.635
Expenditure	5.336	6.594	8.166	9.159	10.21	11.729
Deficit/surplus	0.054	0.087	-0.468	-0.158	0.002	-0.094

Table 3 - Revenue and grants, 1988/89 - 1991/92

(Central government)

(Rs Million)

Revenue items	1988/89			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>6,655.3</u>	<u>30.4</u>	<u>322.0</u>	<u>7,007.7</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 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>507.2</u>	<u>104.9</u>	<u>9.5</u>	<u>621.6</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	7,162.7	135.3	331.5	7,629.5
Grants	67.6	-	-	67.6
Total revenue and grants	7,230.3	135.3	331.5	7,697.1

Table 3 (cont'd) -- Revenue and grants, 1988/89 - 1991/92

(Central government)

(Rs Million)

Revenue items	1989/90 ^{1/}			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>7,684.6</u>	<u>64.1</u>	<u>363.2</u>	<u>8,111.9</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	-	41.4	-	41.4
Taxes on property	469.1	-	-	469.1
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 hotel bills	(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>139.9</u>	<u>18.1</u>	<u>772.9</u>
Property income	435.5	11.6	7.0	452.1
Fees, charges and non-industrial sales	132.7	95.2	11.1	229.0
Employee contributions to Widows' and Children Pension Scheme	0.4	43.1	-	43.5
Other nontax revenue	48.3	-	-	48.3
Total revenue	8,299.5	204.0	381.3	8,884.8
Grants	116.4	-	-	116.4
Total revenue and grants	8,415.9	204.0	381.3	9,001.2

Table 3 (cont'd) - Revenue and Grants, 1988/89 - 1991/92

(Central Government)

(Rs Million)

Revenue items	1990/91 ^{1/}			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>9,099.7</u>	<u>71.9</u>	<u>431.1</u>	<u>9,552.7</u>
Tax on income, profits and capital gains	1,387.1	-	-	1,387.1
Individual income tax	(544.1)	(-)	(-)	(544.1)
Corporate tax	(343.0)	(-)	(-)	(343.0)
Social security contributions	-	-	431.1	431.1
Taxes on payroll and workforce	-	48.9	-	48.9
Taxes on property	609.8	-	-	609.8
Domestic taxes on goods and services	2,274.9	23.0	-	2,277.9
of which: Excise duties	(831.3)	(-)	(-)	(831.3)
Sales tax	(823.0)	(-)	(-)	(823.0)
Taxes on gambling	(212.9)	(-)	(-)	(212.9)
Tax on hotel bills	(258.2)	(-)	(-)	(258.2)
Import duties	4,269.9	-	-	4,269.9
Export duties	129.6	-	-	129.6
Other tax revenue	78.1	-	-	78.1
<u>Nontax revenue</u>	<u>449.5</u>	<u>125.4</u>	<u>23.3</u>	<u>598.2</u>
Property income	210.1	16.0	14.0	218.1
Fees, charges and non-industrial sales	185.2	65.6	9.3	250.1
Employee contributions to Widows and Children's Pension Scheme	0.4	43.8	-	44.2
Other nontax revenue	45.3	-	-	45.3
Total revenue	9,499.2	197.3	454.4	10,150.9
Grants	61.4	-	-	61.4
Total revenue and grants	9,560.6	197.3	454.4	10,212.3

Table 3 - (cont'd) - Revenue and grants, 1988/89 - 1991/92

(Central government)

(Rs Million)

Revenue items	1991/92 ^{1/}			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Tax revenue</u>	<u>9921.7</u>	<u>107.0</u>	<u>495.0</u>	<u>10,523.7</u>
Tax on income, profits and capital gains	1,620.0	-	-	1,620.0
Individual income tax	(630.0)	(-)	(-)	(630.0)
Corporate tax	(990.0)	(-)	(-)	(990.0)
Social security contributions	-	-	495.0	495.0
Taxes on payroll and workforce	-	55.0	-	55.0
Taxes on property	624.0	-	-	624.0
Domestic taxes on goods and services	2,491.7	52.0	-	2,543.7
of which: Excise duties	(850.3)	(-)	(-)	(850.3)
Sales tax	(940.0)	(-)	(-)	(940.0)
Tax on gambling	(252.0)	(-)	(-)	(252.0)
Tax on hotel bills	(290.0)	(-)	(-)	(290.0)
Import duties	4,730.0	-	-	4,730.0
Export duties	400.0	-	-	400.0
Other tax revenue	56.0	-	-	56.0
<u>Nontax revenue</u>	<u>812.3</u>	<u>201.0</u>	<u>25.0</u>	<u>1,038.3</u>
Property income	637.4	19.0	15.0	671.4
Fees, charges and non-industrial sales	149.0	132.0	10.0	291.0
Employee contributions to Widow's and Children's Pension Scheme	0.4	50.0	-	50.4
Other nontax revenue	26.0	-	-	26.0
Total revenue	10,734.5	308.0	520.0	11,562.5
Grants	72.5	-	-	72.5
Total revenue and grants	10,807.0	308.0	520.0	11,635.0

CENTRAL GOVERNMENT
Fig 2a-Revenue & Grants
(1987/88-1991/92)

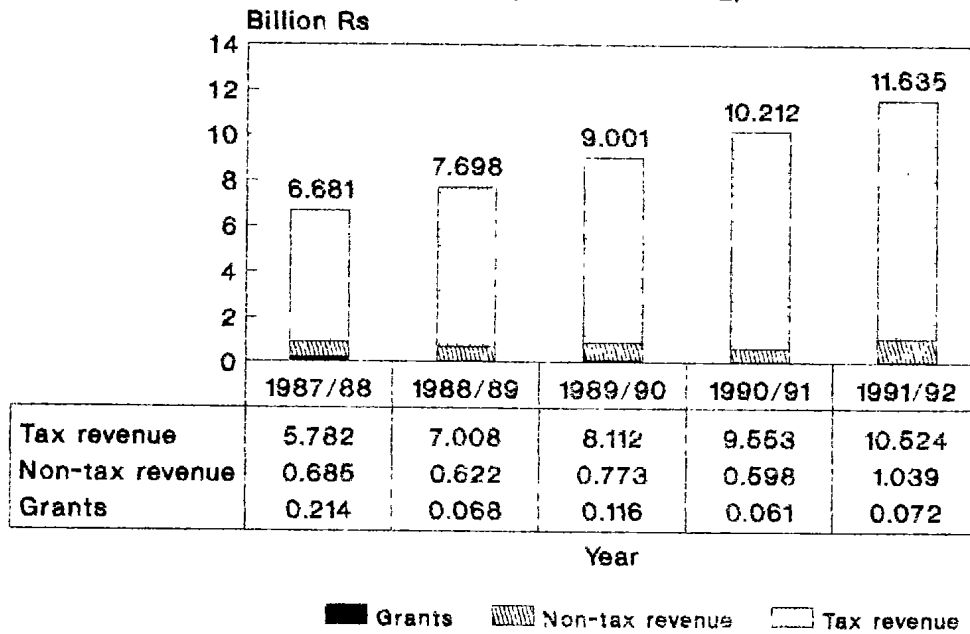


Fig 2b-Tax revenue

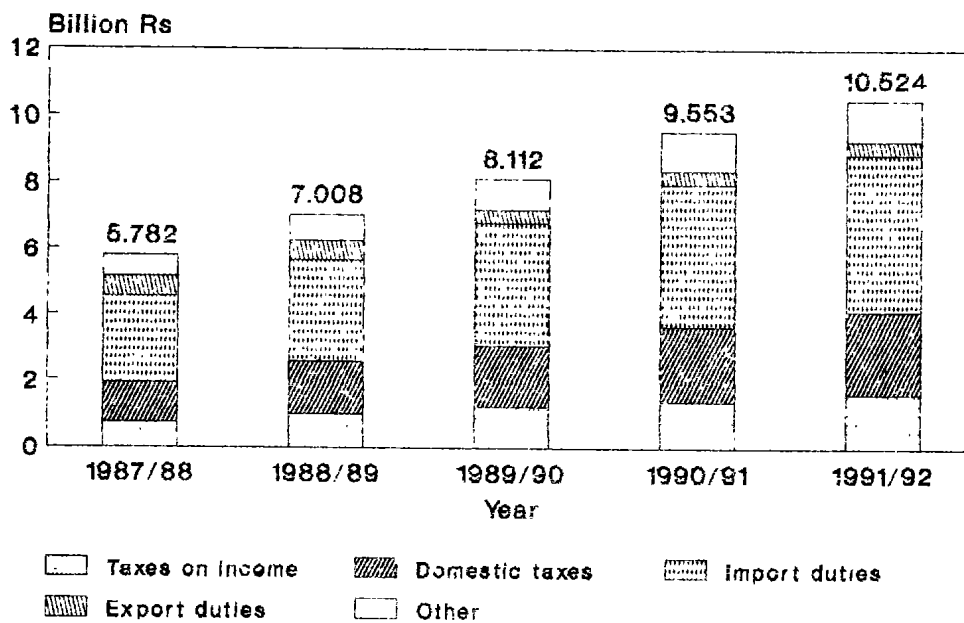


Table 4 - Functional classification of current expenditure, 1988/89 - 1991/92

(Central government)

(Rs Million)

Functional categories	1988/89				1989/90				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	66.3	1.0	-	623.3	556.9	-	-	867.9	
Defence	72.6	-	-	72.6	117.5	-	-	117.5	
Public order and safety	502.9	0.1	-	510.0	583.3	-	-	583.3	
Education	396.3	366.1	-	1,062.6	725.5	456.8	-	1,182.3	
Health	621.8	0.1	-	624.9	623.9	-	-	623.9	
Social security and welfare	475.1	84.3	515.5	1,072.9	474.0	92.5	585.0	1,151.5	
Housing and community amenities	50.1	2.6	-	53.0	53.5	9.1	-	65.6	
Recreational, cultural and religious services	42.2	10.3	-	59.6	70.4	10.0	-	80.4	
Fuel and energy	2.2	-	-	2.6	3.0	-	-	3.0	
Agriculture, forestry, fishing and hunting	413.7	24.7	-	438.4	423.5	15.6	-	444.9	
Mining and mineral resources, manufacturing, & construction	19.1	3.9	-	23.1	22.5	-	-	22.5	
Transportation and communication	20.7	0.6	-	21.3	16.5	-	-	16.9	
Other economic services	254.2	3.3	-	257.5	233.1	-	-	396.1	
Other expenditure	1,267.1	11.5	-	1,275.6	1,753.2	4.5	-	1,758.2	
Public debt interest	(872.7)	(-)	(-)	(879.7)	(1,337.5)	(-)	(-)	(1,337.3)	
Transfers to local government	(297.5)	(-)	(-)	(297.5)	(515.6)	(-)	(-)	(515.6)	
Other	(26.3)	(11.5)	(-)	(98.4)	(101.0)	(4.3)	(-)	(105.3)	
T o t a l	5,275.1	508.5	515.5	6,297.6	6,210.7	588.3	585.0	7,384.0	

1/ revised

Table 4 (cont'd) - Functional classification of current expenditures, A.S./C.S., 1991/92

(Rs Million)

(Central Government)

Functional categories	1990/91 1/			1991/92 2/				
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
General public services	915.4	-	-	915.4	1,196.6	-	-	1,196.6
Defence	150.2	-	-	150.2	167.3	-	-	167.3
Public order and safety	625.6	-	-	625.6	701.5	-	-	701.5
Education	747.2	522.2	-	1,269.4	833.5	566.5	-	1,400.0
Health	770.0	-	-	770.0	845.8	-	-	845.8
Social security and welfare	540.9	113.2	794.1	1,448.1	695.4	136.5	1,005.0	1,836.9
Housing and community amenities	79.7	9.2	-	88.9	81.8	15.8	-	97.6
Recreational, cultural and religious services	67.3	12.0	-	79.3	80.8	12.0	-	92.8
Fuel and energy	2.9	-	-	2.9	3.4	-	-	3.4
Agriculture, forestry, fishing and hunting	457.3	24.0	-	481.3	552.6	27.3	-	579.9
Mining and mineral resources, manufacturing and construction	34.1	-	-	34.1	37.7	-	-	37.7
Transportation & communication	17.0	-	-	17.0	23.1	-	-	23.1
Other economic services	351.6	-	-	351.6	434.1	-	-	434.1
Other expenditure	2,015.9	4.5	-	2,020.4	1,700.3	8.7	-	1,709.0
Public debt interest	(1,564.0)	(-)	(-)	(1,564.0)	(1,181.8)	(-)	(-)	(1,181.8)
Transfers to local government	(353.6)	(-)	(-)	(353.6)	(402.0)	(-)	(-)	(402.0)
Other	(98.3)	(4.5)	(-)	(102.8)	(116.5)	(8.7)	(-)	(125.2)
T o t a l	6,775.1	685.0	794.1	8,254.2	7,353.9	766.8	1,005.0	9,125.7

1/ revised

2/ provisional

Table 5 - Functional classification of capital expenditure, 1988/89 - 1991/92

(Central government)

(in Million)

Functional categories	1988 / 89				1989 / 90 1/			
	Budgetary accounts	Extrabudgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extrabudgetary accounts	social security	Consolidated central government
General public services	11.6	10.7	-	99.3	121.1	5.6	-	127.0
Defence	0.1	-	-	0.1	0.2	1.0	-	2.0
Public order and safety	50.5	11.0	-	49.9	122.1	12.5	-	134.7
Education	21.0	25.8	-	61.0	59.4	26.2	-	85.6
Health	0.0	5.0	-	65.9	61.5	10.2	-	74.5
Social security and welfare	0.5	2.1	52.1	54.5	1.4	0.1	0.6	2.1
Housing and community amenities	121.7	79.9	-	201.6	175.0	57.7	3.2	236.7
Recreational, cultural and miscellaneous services	6.0	1.5	-	71.4	109.5	27.9	-	197.2
Fuel and energy	1.4	-	-	1.4	1.7	-	-	1.7
Agriculture, forestry, fishing, and hunting	115.5	5.2	-	120.5	201.0	2.9	-	204.7
Mineral resources, mining and construction	55.2	60.7	-	95.9	1.2	33.0	-	35.0
Manufacturing and construction	252.8	61.0	-	314.7	100.6	106.0	-	505.1
Transportation & communication	17.7	0.5	-	10.2	10.5	0.0	-	29.5
Other economic services	7.4	4.6	-	12.0	0.0	-	60.5	61.3
General expenditure	665.7	267.4	52.1	1,105.2	1,137.0	293.0	61.3	1,495.9
Total								

1/ revised

1. Expenditure - Functional Classification - Capital Expenditure - 1990/91 - 1992/93
(Central Government)

(Rs. Million)

Functional categories	1990/91 1/			1991/92 2/				
	Budgetary accounts	Extra-budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra-budgetary accounts	Social security	Consolidated central government
General public services	150.0	0.6	-	151.0	219.5	-	-	219.5
Defence	0.0	2.0	-	2.0	-	-	-	-
Public order and safety	234.2	42.1	-	276.3	122.4	-	120.0	276.4
Education	77.7	110.7	-	188.4	150.2	-	103.7	188.2
Health	93.0	7.6	-	100.6	124.6	-	-	124.6
Social security and welfare	0.0	7.2	2.7	10.3	0.5	5.0	11.5	11.0
Housing and community amenities	171.6	13.6	9.9	195.1	103.4	-	7.0	195.4
Recreational, cultural and religious services	63.6	21.6	-	85.2	92.5	-	-	92.5
Fuel and energy	8.0	-	-	8.0	0.4	-	-	0.4
Agriculture, forestry, fishing, and hunting	141.0	0.8	-	141.8	195.6	-	-	195.6
Mining and mineral resources, manufacturing and construction	1.2	19.0	-	20.2	10.6	-	60.0	70.6
Transportation & communication	312.1	94.0	-	406.1	519.8	-	60.0	572.1
Other economic services	16.7	18.0	-	34.7	25.5	-	15.0	30.5
Other expenditure	5.2	-	66.9	70.1	17.2	120.0	-	137.2
T o t a l	1,271.4	374.4	79.5	1,725.3	1,961.8	125.0	17.2	2,050.0

1/ Revised

2/ Provisional

Table 6 - Functional classification of net lending, 1988/89 - 1991/92

(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	6.7	-	-	6.7	-0.8	-	-	-0.8
Defence	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	189.2	-	-	189.2	95.2	-	-	95.2
Recreational, cultural and religious services	-	-	-	-	-	-	-	-
Fuel and energy	46.7	-	-	46.7	15.0	-	-	15.0
Agriculture, forestry, fishing and hunting	109.8	-	-	109.8	45.8	-	-	45.8
Mining and mineral resources, manufacturing and construction	75.9	-	-	75.9	70.1	-	-	70.1
Transportation & communication	196.3	-	-	196.3	19.0	-	-	19.0
Other economic services	58.8	-	-	58.8	37.5	-	-	37.5
Other expenditure	-	-	-	-	-3.0	-	-	-3.0
T o t a l	683.4	-	-	683.4	278.8	-	-	278.8

Table 6 (cont'd) - Functional classification of expenditure, 1990/91 and 1991/92

(Central Government)

(Rs Million)

Functional categories	1990 / 91 ^{1/}			1991 / 92 ^{2/}		
	Budgetary accounts	Extra budgetary accounts	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Consolidated central government
General public services	6.5	-	6.5	3.2	-	3.2
Defence	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-
Education	-	-	-	-	-	-
Health	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-
Housing and community amenities	129.9	-	129.9	59.6	-	59.6
Recreational, cultural and religious services	-0.3	-	-0.3	-	-	-
Fuel and energy	-1.1	-	-1.1	-61.8	-	-61.8
Agriculture, forestry, fishing and hunting	17.3	-	17.3	46.9	-	46.9
Mining and mineral resources, manufacturing and construction	65.4	-	65.4	33.5	-	33.5
Transportation & communication	-6.4	-	-6.4	35.7	-	35.7
Other economic services	-0.3	-	-0.3	-0.3	-	-0.3
Other expenditure	-0.1	-	-0.1	-	-	-
T o t a l	230.9	-	230.9	98.8	-	98.8

^{1/} revised^{2/} provisional

Table 7 - Economic classification of expenditure, 1988/89 - 1991/92
(Central government)

(As million)

Economic categories	1988 / 89			1989 / 90			Consolidated central government
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts		Social security
<u>Current expenditure</u>	5,273.6	508.5	515.5	6,257.6	6,210.7	588.3	7,384.0
Wages and salaries	2,574.2	331.1	0.2	2,905.5	2,938.6	372.3	3,311.5
Employer contributions to pension schemes	-	22.5	-	22.5	-	36.3	36.3
Other purchases of goods and services	768.1	47.6	4.0	819.7	735.3	47.3	787.3
Interest payments	879.7	-	-	879.7	1,337.3	-	1,337.3
Subsidies and other current transfers	1,051.6	107.3	511.3	1,670.2	1,199.5	132.4	1,911.6
Subsidies	{ 271.5 }	{ 44.0 }	{ - }	{ 315.5 }	{ 392.2 }	{ 60.6 }	{ 452.8 }
Transfer to local government	{ 297.5 }	{ - }	{ - }	{ 297.5 }	{ 314.8 }	{ - }	{ 314.8 }
Transfer to nonprofit institutions and households	{ 464.2 }	{ 63.3 }	{ 511.3 }	{ 1,038.8 }	{ 469.6 }	{ 71.8 }	{ 1,121.1 }
Transfers abroad	{ 18.4 }	{ - }	{ - }	{ 18.4 }	{ 22.9 }	{ - }	{ 22.9 }
<u>Capital expenditure</u>	865.7	267.4	52.1	1,185.2	1,137.8	293.8	1,495.9
Acquisition of fixed capital assets	699.9	267.4	52.1	1,009.4	1,006.2	293.8	1,364.3
Purchase of land	7.5	-	-	7.5	35.6	-	35.6
Capital transfers	168.3	-	-	168.3	96.0	-	96.0
Transfer to local government	{ 7.4 }	{ - }	{ - }	{ 7.4 }	{ 0.8 }	{ - }	{ 0.8 }
Transfer to nonfinancial public enterprises	{ 111.7 }	{ - }	{ - }	{ 111.7 }	{ 86.1 }	{ - }	{ 86.1 }
Transfer to public financial institutions	{ 31.5 }	{ - }	{ - }	{ 31.5 }	{ - }	{ - }	{ - }
Transfers abroad	{ 17.7 }	{ - }	{ - }	{ 17.7 }	{ 9.1 }	{ - }	{ 9.1 }
T o t a l	6,139.3	775.9	567.6	7,482.8	7,348.5	882.1	8,879.9

Table 7 (cont'd) - Economic Classification of Expenditure, 1988/89 - 1991/92

(US million)

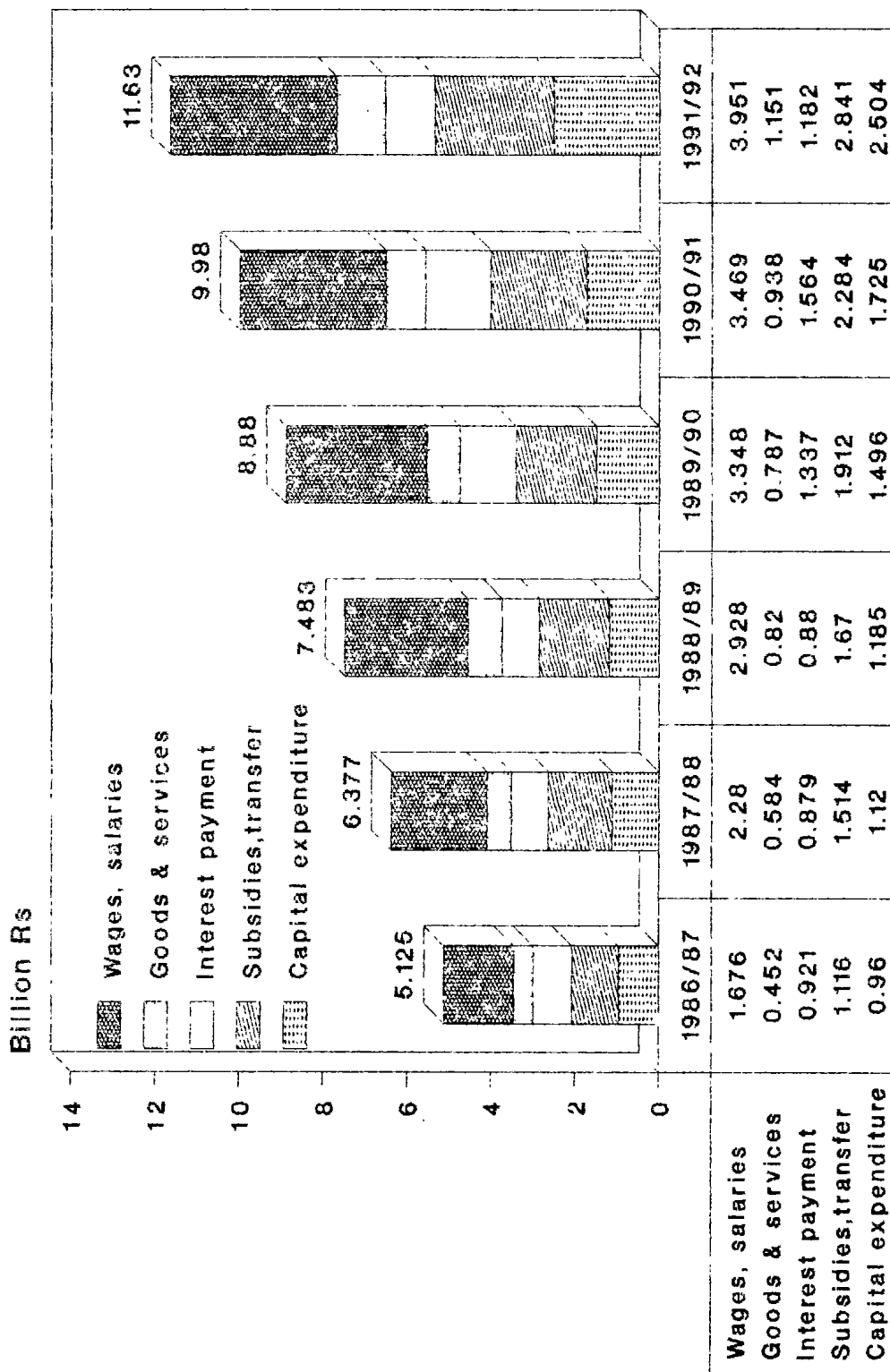
(Central Government)

Economic categories	1990 / 91			1991 / 92				
	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>6,775.1</u>	<u>685.0</u>	<u>794.1</u>	<u>8,254.2</u>	<u>7,353.9</u>	<u>766.8</u>	<u>1,005.9</u>	<u>2,125.7</u>
Wages and salaries	3,009.2	413.6	1.1	3,423.9	3,440.1	460.0	1.3	3,901.4
Employer contributions to pension schemes	-	45.0	-	45.0	-	50.0	-	50.0
Other purchases of goods and services	862.7	69.8	5.2	937.7	1,068.6	76.8	5.7	1,151.1
Interest payments	1,564.0	-	-	1,564.0	1,181.8	-	-	1,181.8
Subsidies and other current transfers	1,339.2	156.5	787.8	2,283.6	1,663.4	180.0	998.0	2,341.4
Subsidies	(53.7)	(69.0)	(-)	(432.7)	(450.8)	(75.0)	(-)	(525.8)
Transfer to local government	(350.4)	(-)	(-)	(350.4)	(402.0)	(-)	(-)	(402.0)
Transfer to nonprofit institutions and households	(597.9)	(87.6)	(787.8)	(1,473.3)	(784.2)	(105.0)	(998.0)	(1,887.2)
Transfers abroad	(27.2)	(-)	(-)	(27.2)	(26.4)	(-)	(-)	(26.4)
<u>Capital expenditure</u>	<u>1,271.4</u>	<u>374.4</u>	<u>79.5</u>	<u>1,725.3</u>	<u>1,961.8</u>	<u>417.2</u>	<u>125.0</u>	<u>2,504.0</u>
Acquisition of fixed capital assets	1,075.4	374.4	79.5	1,529.8	1,656.9	417.2	125.0	2,199.1
Purchase of land	55.0	-	-	55.0	50.0	-	-	50.0
Capital transfers	140.5	-	-	140.5	254.9	-	-	254.9
Transfer to local government	(3.2)	-	-	(3.2)	(233.0)	-	-	(233.0)
Transfer to nonfinancial public enterprises	(104.1)	-	-	(104.1)	(188.0)	-	-	(188.0)
Transfer to public financial institutions	(15.0)	-	-	(15.0)	(45.0)	-	-	(45.0)
Transfers abroad	(18.2)	-	-	(18.2)	(21.9)	-	-	(21.9)
T o t a l	8,046.5	1,059.4	873.6	9,979.6	9,315.7	1,184.0	1,130.0	11,629.7

1/ revised

2/ provisional

CENTRAL GOVERNMENT
Fig 3- Total expenditure
 (1986/87-1991/92)



Year

2. Debt in rupees in the type of debt held: B. 1957/58 - 1960/61

(Central Government)

(Rs Million)

Debt holders	1957/58				1958/59			
	Bud story accounts	Extra bud story accounts	Social security	Consolidated central government	Bud story accounts	Extra bud story accounts	Social security	Consolidated central government
<u>Domestic financing</u>								
Other central government	601.9	-0.6	-3.0	-600.5	203.4	-16.7	-12.7	929.0
Monetary authorities	11.2	-	-	-11.2	-13.6	-	-	-13.6
of which: I.M.F.	1,606.6	-	-	-1,606.6	1,132.6	-	-	-1,132.6
Deposit money banks	(-51.3)	(-)	(-)	(-51.3)	(-)	(-)	(-)	(-9.0)
Other	77.1	0.9	-1.0	97.0	2,276.3	-21.0	-36.1	1,216.2
Adjustments	50.5	-1.5	-2.0	65.0	61.8	7.3	-6.6	62.5
	10.7	-	-	-10.7	-5.5	-	-	-5.5
<u>Foreign financing</u>								
International development institutions	601.2	-	-	601.2	150.9	-	-	160.9
Foreign Governments	351.5	-	-	359.5	100.5	-	-	100.5
Other	273.0	-	-	273.0	175.7	-	-	175.7
Other as in cash, deposits, etc.	-31.1	-	-	-31.1	-177.1	-	-	-737.1
	-1.0	-	-	-1.0	0.2	-	-	0.2
T o t a l	55.7	-0.6	-3.0	-67.3	527.5	-16.7	-42.7	460.1

(RS MILLION)

	1 9 8 9 / 9 0 1 /				1 9 9 0 / 9 1 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>	126.9	-75.4	-25.7	327.3	500.0	-90.9	-216.6	200.1
Other central government	115.4	-	-	115.4	-317.0	-	-	-317.0
Monetary authorities	-1,005.0	-	-	-1,005.0	-902.3	-	-	-902.3
of which: I.M.F.	(-0.1)	(-)	(-)	(-0.1)	(-0.1)	(-)	(-)	(-0.1)
Deposit money banks	2,245.1	-60.7	-27.6	1,172.8	1,759.9	-57.9	-204.9	1,507.0
Other	65.6	-21.7	1.9	42.8	100.7	-3.0	-11.7	94.0
Adjustments	2.0	-	-	2.0	-71.3	-	-	-71.3
<u>Foreign financing</u>	-170.3	-	-	-170.3	-202.4	-	-	-202.4
International development institutions	-135.4	-	-	-135.4	-120.6	-	-	-120.6
Foreign governments	1.6	-	-	1.6	-110.3	-	-	-110.3
Other	-32.0	-	-	-32.0	-15.3	-	-	-45.3
Changes in cash, deposits, etc.	-4.5	-	-	-4.5	1.0	-	-	1.0
T o t a l	256.6	-75.1	-25.7	157.5	305.6	-90.9	-216.6	-1.9

1/ revised

2/ provisional

Table 2 - Financing by type of debt instrument, 1987/88 - 1990/91

(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>	-684.9	-0.6	-3.0	-688.5	936.4	-16.7	-42.7	929.0
Long-term bonds	193.1	-	-	193.1	1,172.6	-	-	1,172.6
Short-term bonds and bills	1,061.4	-	-	1,061.4	1,210.2	-	-	1,210.2
Long-term loans n.e.c.	-31.3	7.3	-2.0	-26.0	-9.8	-0.2	-42.6	-52.6
of which : I.M.F.	(-31.3)	(-)	(-)	(-31.3)	(-9.8)	(-)	(-)	(-9.8)
Short-term loans and advances	-1,164.0	6.3	-	-1,157.2	-	-23.3	-	-23.3
Other liabilities	-	-2.8	-	-2.8	-	7.3	-	7.3
Changes in cash, deposits, etc.	-747.0	-11.9	-1.0	-759.9	-1,388.1	-0.5	-0.1	-1,388.7
Discrepancy	2.9	-	-	2.9	3.5	-	-	3.5
<u>Foreign financing</u>	601.2	-	-	601.2	-460.9	-	-	-460.9
Long-term loans	602.2	-	-	602.2	-461.1	-	-	-461.1
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	527.5	-16.7	-42.7	468.1

Table 2 (cont'd) - Financing by type of debt instrument, 1987/88 - 1990/91

(Central government)

(Rs Million)

	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
<u>Domestic financing</u>	426.9	-73.4	-25.7	327.8	500.0	-90.9	-216.6	280.5				
Long-term bonds	683.0	-	-	683.0	566.0	-	-	566.0				
Short-term bonds and bills	955.9	-	-	955.9	1,661.5	-	-	1,661.5				
Long-term loans n.e.c.	-0.1	-2.2	-26.1	-20.1	-0.1	-2.1	-16.1	-18.8				
of which : I.M.F.	(-0.1)	(-)	(-)	(0.1)	(-0.1)	(-)	(-)	(0.1)				
Short-term loans and advances	-	15.0	-	15.0	-	5.5	-	5.5				
Other liabilities	-	-24.7	-	-24.7	-	-3.0	-	-3.0				
Changes in cash, deposits, etc.	-1,217.7	-61.5	0.4	-1,278.8	-1,580.0	-91.3	-200.0	-1,871.3				
Discrepancy	5.8	-	-	5.8	-59.4	-	-	-59.4				
<u>Foreign financing</u>	-170.3	-	-	-170.3	-282.4	-	-	-282.4				
Long-term loans	-165.8	-	-	-165.8	-284.2	-	-	-284.2				
Changes in cash, deposits, etc.	-4.5	-	-	-4.5	1.8	-	-	1.8				
Total	256.6	-73.4	-25.7	157.5	305.6	-90.9	-216.6	-1.9				

1/ Revised

2/ Provisional

Table 10 - Outstanding debt by type of debt holder, 1987/88 - 1990/91

(Central government)

(Rs Million)

Debt holders	1987/88				1988/89			
	Budgetary accounts	Extra budgetary	Social security	Consolidated central government	Budgetary accounts	Extra budgetary	Social security	Consolidated central government
<u>Domestic debt</u>								
Other general government	5,941.1	57.5	-	5,998.6	8,315.9	59.7	-	8,375.6
Monetary authorities	30.2	-	-	30.2	37.2	-	-	37.2
of which: I.M.F.	10.1	-	-	10.1	0.2	-	-	0.2
Deposit money banks	(9.7)	(-)	(-)	(9.7)	(-)	(-)	(-)	(-)
Other	4,589.9	43.3	-	4,633.2	6,044.8	19.0	-	6,063.8
<u>Foreign debt</u>								
International development institutions	1,310.9	14.2	-	1,325.1	2,233.7	40.7	-	2,274.4
Foreign governments	5,801.1	-	-	5,801.1	5,735.5	-	-	5,735.5
Other	2,774.3	-	-	2,774.3	3,212.7	-	-	3,212.7
	1,929.1	-	-	1,929.1	2,110.0	-	-	2,110.0
	1,097.7	-	-	1,097.7	412.8	-	-	412.8
Total	11,742.2	57.5	-	11,799.7	14,051.4	59.7	-	14,111.1

Table 10 (cont'd) - Outstanding debt by type of debt holder, 1987/88 - 1990/91

(Central government)

(Rs Million)

Debt holders	1 9 8 9 / 9 0						1 9 9 0 / 9 1					
	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 debt</u>	9,681.2	88.8	-	2,770.0	11,808.3	80.9	-	17,953.2				
Other general government	28.1	-	-	28.1	51.3	-	-	51.3				
Monetary authorities	0.5	-	-	0.5	0.5	-	-	0.5				
of which: I.M.F.	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)				
Deposit money banks	7,310.8	32.5	-	7,351.3	9,270.7	36.6	-	9,307.3				
Other	2,333.8	56.3	-	2,390.1	2,485.8	44.3	-	2,530.1				
<u>Foreign debt</u>	5,060.1	-	-	5,068.1	5,964.0	-	-	5,964.0				
International development institutions	3,120.6	-	-	3,128.6	3,308.1	-	-	3,308.1				
Foreign governments	2,271.0	-	-	2,271.0	2,224.7	-	-	2,224.7				
Other	468.5	-	-	468.5	431.2	-	-	431.2				
Total	15,549.3	88.8	-	15,638.1	17,772.3	80.9	-	17,853.2				

1/ revised

2/ provisional

Table 11 - Outstanding debt by type of debt instrument, 1987/88 - 1990/91, at end of period
(Central government)

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 debt</u>								
Long-term bonds	5,241.1	57.5	-	5,998.6	8,315.9	59.7	-	8,375.6
Short-term bonds and bills	2,096.3	-	-	2,096.3	3,181.7	-	-	3,181.7
Long-term loans n.e.c.	3,835.1	-	-	3,835.1	5,134.2	-	-	5,134.2
of which: I.M.F.	9.7	9.4	-	19.1	-	9.2	-	9.2
	(9.7)	(-)	(-)	(9.7)	(-)	(-)	(-)	(-)
Short-term loans and advances n.e.c.	-	33.7	-	33.7	-	9.8	-	9.8
Other liabilities	-	14.4	-	14.4	-	40.7	-	40.7
<u>Foreign debt</u>								
Long-term loans	5,801.1	-	-	5,801.1	5,735.5	-	-	5,735.5
	5,801.1	-	-	5,801.1	5,735.5	-	-	5,735.5
Total	11,742.2	57.5	-	11,799.7	14,051.4	59.7	-	14,111.1

(Rs Million)

Table 11 (Cont'd) - Outstanding debt by type of debt instrument, 1987/88 - 1990/91 at end of period
(Central government)
(Rs Million)

Debt instruments	1989/90				1990/91			
	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government	Budgetary accounts	Extra budgetary accounts	Social security	Consolidated central government
<u>Domestic debt</u>	9,681.2	88.8	-	9,770.0	11,808.3	80.9	-	11,889.2
Long-term bonds	3,670.4	-	-	3,670.4	3,963.6	-	-	3,963.6
Short-term bonds and bills	6,010.8	-	-	6,010.8	7,844.7	-	-	7,844.7
Long-term loans n.e.c.	-	7.0	-	7.0	-	4.8	-	4.8
of which : I.M.F.	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Short-term loans and advances n.e.c.	-	25.5	-	25.5	-	31.8	-	31.8
Other liabilities	-	56.3	-	56.3	-	44.3	-	44.3
<u>Foreign debt</u>	5,868.1	-	-	5,868.1	5,964.0	-	-	5,964.0
Long-term loans	5,868.1	-	-	5,868.1	5,964.0	-	-	5,964.0
Total	15,549.3	88.8	-	15,638.1	17,772.3	80.9	-	17,853.2

1/ Revised

2/ Provisional

Table 12 - Central government debt charges, 1988/89 - 1991/92

(Rs Million)

	1988/89	1989/90	1990/91	1991/92
<u>Debt charges</u>				
<u>Amortization</u>				
Internal	1,249.1	634.3	934.8	829.1
Consolidated Sinking Fund redemption	113.2	167.4	311.4	322.9
Anonymous Bearer Bonds	(103.4)	(167.4)	(311.4)	(322.9)
International Monetary Fund	(-)	(-)	(-)	(-)
International Monetary Fund	(9.8)	(-)	(-)	(-)
External	1,135.9	466.9	523.4	506.2
<u>Interest</u>				
Internal	879.7	1,337.3	1,564.0	1,181.0
Short term borrowings	524.4	985.3	1,204.2	892.7
International Monetary Fund charges	(299.8)	(678.1)	(846.5)	(392.0)
Other	(0.1)	(0.1)	(0.1)	(0.1)
External	(224.5)	(307.1)	(357.5)	(500.6)
External	355.3	352.0	359.8	289.1
<u>Management charges</u>	17.6	16.5	13.9	11.0
Total debt servicing	2,146.4	1,988.1	2,412.7	2,021.9

1/ revised

2/ provisional

Table 13 - Revenue and grants, 1987/88 - 1989/90
(Local government)

(Rs Million)

Revenue items	1987/88	1988/89	1989/90
<u>Tax revenue</u>	<u>53.0</u>	<u>56.6</u>	<u>124.2</u>
Tax on property	43.0	46.5	66.9
Domestic taxes on goods & services	10.0	10.1	57.3
<u>Nontax revenue</u>	<u>23.0</u>	<u>24.8</u>	<u>30.9</u>
Property income	14.0	15.0	17.6
Fees, charges and non industrial sales	8.6	9.4	12.6
Fines and forfeits	0.1	0.1	0.1
Other non-tax revenue	0.3	0.3	0.6
Total revenue	76.0	81.4	155.1
Grants	227.0	304.9	315.6
Total revenue and grants	303.0	386.3	470.7

Table 14 - Functional classification of expenditure, 1987/88 - 1989/90

(Local government)

(Rs Million)

Functional categories	1987/88	1988/89	1989/90
General public services	46.9	52.4	70.0
Public order and safety	4.6	5.5	5.4
Education	2.5	2.7	3.9
Social security and welfare	15.7	19.9	20.5
Housing and community amenities	114.0	133.9	150.9
Recreational, cultural & religious services	25.1	32.8	43.1
Mining, manufacturing and construction	13.6	21.3	16.8
Transport and communication	60.4	61.0	80.5
Other expenditure	1.3	0.2	-
Total	284.1	329.7	391.1

Table 15 - Economic classification of expenditure, 1987/88 - 1989/90

(Local government)

(Rs Million)

Economic categories	1987/88	1988/89	1989/90
<u>Current Expenditure</u>	<u>254.3</u>	<u>303.9</u>	<u>356.1</u>
Wages and salaries	158.1	191.6	222.5
Other purchases of goods & services	77.4	89.6	109.4
Interest payments	2.4	1.9	2.2
Transfer to non-profit institutions and households	16.4	20.8	22.0
<u>Capital Expenditure</u>	<u>29.8</u>	<u>25.8</u>	<u>35.0</u>
Acquisition of fixed capital assets	29.8	25.8	35.0
Total	284.1	329.7	391.1

Table 15 - General government: Main aggregates, 1987/88 - 1989/90

(Rs Million)

Main aggregates	1987/88	1988/89	1989/90
1. Total revenue	6,542.8	7,711.9	9,039.9
Tax revenue	5,834.9	7,064.8	8,236.1
Non tax revenue	707.9	647.1	803.8
2. Grants	214.4	67.6	116.4
3. Total revenue and grants	6,757.2	7,779.5	9,156.3
4. Current expenditure	5,287.2	6,304.0	7,425.3
5. Capital expenditure	1,146.6	1,203.6	1,530.1
6. Total expenditure	6,433.8	7,507.6	8,955.4
7. Lending minus repayments	219.6	685.4	280.2
8. Total expenditure and lending minus repayments	6,653.4	8,193.0	9,235.6
9. Gross fixed capital information	718.2	1,035.2	1,399.3
10. Current account surplus (1 - 4)	1,255.6	1,407.9	1,614.6
11. Overall deficit/surplus (3 - 8)	103.8	-413.5	-79.3
12. Financing	-103.8	413.5	79.3
Abroad	601.2	-460.9	-170.3
Domestic	-705.0	874.4	249.6

Table 17 - Revenue and grants, 1987/88 - 1989/90

(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 transaction	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 (cont'd) - Revenue and Grants, 1987/88 - 1989/90

(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 . (cont'd) - Revenue and grants 1987/88 - 1989/90

(General government)

(Rs Million)

Revenue items	1989/90		
	Central government	Local government	Consolidated general government
<u>Tax revenue</u>	<u>8,111.9</u>	<u>124.2</u>	<u>8,236.1</u>
Tax on income, profits and capital gains	1,231.6	-	1,231.6
Social security contributions	363.2	-	363.2
Taxes on payroll & workforce	41.4	-	41.4
Taxes on property	469.1	66.9	536.0
Domestic taxes on goods and services	1,855.1	57.3	1,912.4
Taxes on international trade and transactions	4,117.4	--	4,117.4
Other taxes	34.1	--	34.1
<u>Nontax revenue</u>	<u>772.9</u>	<u>30.9</u>	<u>803.8</u>
Entrepreneurial and property income	452.1	17.6	469.7
Administrative fees, charges and non industrial sales	229.0	12.6	241.6
Fines and forfeits	21.5	0.1	21.6
Employee contributions to Widows' and Children's Pension Scheme	43.5	-	43.5
Other nontax revenue	26.8	0.6	27.4
Total revenue	8,884.8	155.1	9,039.9
Grants	116.4	--	116.4
Total revenue and grants	9,001.2	155.1	9,156.3

Table 18 - Functional classification of expenditure, 1987/88 - 1988/89

(General Government)

(Rs Million)

Functional categories	1987 / 88			1988 / 89		
	Central Government	Local Government	Consolidated General Government	Central Government	Local Government	Consolidated General Government
General public services	726.5	46.5	773.4	922.6	52.6	975.0
Defense	53.1	-	53.1	72.7	-	72.7
Public order and safety	395.7	4.6	400.3	559.9	5.5	565.4
Education	850.5	2.5	853.0	1,144.4	2.7	1,147.1
Health	488.9	-	488.9	690.8	-	690.8
Social security and welfare	862.9	15.7	878.6	1,127.4	19.2	1,147.3
Housing and community amenities	199.0	114.0	313.0	254.6	135.2	388.5
Recreational, cultural and religious services	69.6	25.1	114.7	131.2	32.6	164.0
Fuel and energy	4.3	-	4.3	4.0	-	4.0
Agriculture, forestry, fishing and hunting	531.1	-	531.1	558.9	-	558.9
Mining, manufacturing and construction	93.0	15.6	106.6	117.0	21.5	138.3
Transport and communication	590.9	60.1	651.3	336.0	61.0	397.0
Other economic services	303.8	-	303.8	275.7	-	275.7
Other expenditure	960.4	1.5	961.7	982.7	0.2	982.9
Total	6,149.7	264.1	6,433.8	7,177.9	329.7	7,507.6

Table 18 - (cont'd) Functional classification of expenditure, 1987/88 - 1989/90
(General Government)

(Rs Million)

	1989/90		
	Central government	Local government	Consolidated general government
General public services	994.9	70.0	1064.9
Defence	119.5	-	119.5
Public order and safety	718.0	5.4	723.4
Education	1,266.9	3.9	1,270.8
Health	768.4	-	768.4
Social security and welfare	1,153.6	20.5	1,174.1
Housing and community amenities	302.3	150.9	453.2
Recreational, cultural and religious services	277.6	43.1	320.7
Fuel and energy	4.7	-	4.7
Agriculture, forestry, fishing and hunting	649.6	-	649.6
Mining, manufacturing and construction	57.5	16.8	74.3
Transport and communication	322.0	80.5	402.5
Other economic services	425.4	-	425.4
Other expenditure	1,503.9	-	1,503.9
Total	8,564.3	391.1	8,955.4

Table 19 - Economic classification of expenditure, 1987/88 - 1989/90

(General government)

(Rs Million)

Economic categories	1987/88			1988/89		
	Central government	Local government	Consolidated general government	Central government	Local government	Consolidated general government
<u>Current expenditure</u>	<u>5,032.2</u>	<u>254.3</u>	<u>5,287.2</u>	<u>6,000.1</u>	<u>303.9</u>	<u>6,304.0</u>
Wages and salaries	2,263.0	158.1	2,421.1	2,905.5	191.6	3,097.1
Employer contributions to pension schemes	17.4	-	17.4	22.5	-	22.5
Other purchases of goods and service	503.6	77.4	661.0	819.7	89.6	909.3
Interests payments	879.3	2.4	881.7	879.7	1.9	881.6
Subsidies and other current transfers	1,209.6	16.4	1,306.0	1,372.7	20.8	1,393.5
<u>Capital expenditure</u>	<u>1,116.0</u>	<u>29.0</u>	<u>1,145.6</u>	<u>1,177.6</u>	<u>25.0</u>	<u>1,203.6</u>
Acquisition of fixed capital assets	680.4	29.0	710.2	1,009.4	25.8	1,035.2
Purchase of land	28.5	-	28.5	7.5	-	7.5
Capital transfers	399.9	-	399.9	160.9	-	160.9
Total	6,149.7	284.1	6,433.8	7,177.9	329.7	7,507.6

Table 19 - (cont'd) Economic classification of expenditure 1987/88 - 1989/90
(General government)

(Rs Million)

Economic categories	1989 / 90		
	Central government	Local government	Consolidated general government
<u>Current expenditure</u>	<u>7,069.2</u>	<u>356.1</u>	<u>7,425.3</u>
Wages and salaries	3,311.5	222.5	3,534.0
Employer contributions to pension schemes	36.3	-	36.3
Other purchases of goods & services	1,551.3 787.3	2.2 109.4	1,553.5 896.7
Interests payments	1,337.3	2.2	1,339.5
Subsidies and other current transfers	1,596.8	22.0	1,618.8
<u>Capital expenditure</u>	<u>1,495.1</u>	<u>35.0</u>	<u>1,530.1</u>
Acquisition of fixed capital assets	1,364.3	35.0	1,399.3
Purchase of land	35.6	-	35.6
Capital transfers	95.2	-	95.2
Total	8,564.3	391.1	8,955.4

Table 20 - Employment and wages & salaries in the public sector, 1988/89 - 1991/92

Public institutions	1988/89 ^{1/}		1989/90 ^{1/}		1990/91 ^{1/}		1991/92 ^{2/}	
	Number of employees (Sep. 88)	Wages salaries (Rs Mn)	Number of employees (Sep. 89)	Wages salaries (Rs Mn)	Number of employees (Sep. 90)	Wages salaries (Rs Mn)	Number of employees (Sep. 91)	Wages salaries (Rs Mn)
Budgetary central government	52,310	2,663.0	52,546	2,863.0	53,190	2,900.0	53,446	3,135.0
Extra budgetary units	7,392	266.0	7,293	267.0	6,943	296.0	6,774	335.0
Local government	5,145.	191.6	5,058	222.5	5,130	227.0	5,128	255.0
Non financial public enterprises	18,154	903.1	17,975	1,108.0	18,579	1,173.0	18,648	1,355.0
Public financial institutions	1,656	102.2	1,890	126.2	1,848	138.7	2,046	160.0
Total	84,657	4,125.9	84,762	4,586.7	85,690	4,734.7	86,042	5,240.0

^{1/} revised

^{2/} provisional

Table 22 - Income Tax - Individuals - Analysis 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	762/	6.4	6.4	-	1032/	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	63.1	25.7	586	193.6	158.7	45.4
Over 500,000	47	132.8	28.2	8.5	1112	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	...	...	...	210	....	...	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 22 (cont'd) - Income tax - Individuals - Analysis by range of gross income, year of assessment 1986/87 - 1989/90

Range of gross income (Rupees)	Year of assessment 1988/89 ^{1/}				Year of assessment 1989/90 ^{4/}			
	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	102 ^{2/}	0.5	0.5	-	100 ^{2/}	0.4	0.4	-
10,001 - 20,000	1,167	20.9	4.9	1.3	1,400	24.9	7.0	0.4
20,001 - 30,000	8,138	205.7	70.0	3.9	6,599	163.0	69.3	4.4
30,001 - 40,000	8,044	282.5	109.2	8.5	10,222	361.1	151.4	12.7
40,001 - 50,000	7,607	342.3	121.1	11.0	10,939	490.3	182.6	17.0
50,001 - 100,000	18,898	1,325.2	545.1	67.3	21,895	1,515.4	709.3	93.6
100,001 - 250,000	8,113	1,163.0	704.8	139.8	9,538	1,370.2	394.7	180.7
250,001 - 500,000	1,017	332.3	249.1	69.8	1,169	379.2	295.6	82.1
Over 500,000	269	232.8	197.5	63.8	274	229.1	198.3	63.8
Sub total	53,355	3,905.2	2,002.2	365.4	62,136	4,538.6	2,508.6	454.7
^{3/}	301	...	...	9.9	449	...	...	9.6
Total	53,656	...	...	375.3	62,585	...	...	464.3

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

Table 23 - 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	2.22	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	30.4	28.5	8.1
750,001 - 1,000,000	32	27.3	20.0	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	121.6
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 23 (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 ^{1/}	Liable income (Mn Rs)	Chargeable 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

^{1/} 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.