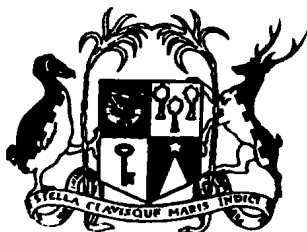


Vol. 7



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**Ministry of Economic Planning and Development**

**CENTRAL STATISTICAL OFFICE**

**DIGEST OF  
PUBLIC FINANCE STATISTICS  
1990 - 1994**

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**Ministry of Economic Planning and Development**

**CENTRAL STATISTICAL OFFICE**

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PUBLIC FINANCE STATISTICS  
1990 - 1994**

## DIGEST OF PUBLIC FINANCE STATISTICS

### F O R E W O R D

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

The digest contains detailed data both on central and local government finance, which have not been published elsewhere. Data on revenue, expenditure, net lending, financing and debt have been prepared in accordance with the recommendations of the Government Finance Statistics Manual of the International Monetary Fund.

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

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

**S. Basant Rai**

Director of Statistics

Central Statistical Office  
Ministry of Economic Planning and Development  
**PORT LOUIS**  
SEPTEMBER 1994

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## Concepts and definitions

### Central government accounts

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

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

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

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

### The GFS Manual

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

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

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

### Main aggregates

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

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

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

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

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

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

### Coverage

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

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

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

Budgetary central government includes the Office of the President, the National Assembly, the Judiciary, the various ministries and departments as well as Rodrigues. The Consolidated Sinking Fund which is made up of contributions provided by the government for the gradual redemption of government domestic debt, is also considered to form part of the budgetary central government accounts.

Extra budgetary units are agencies responsible for the performance of specialised governmental functions in such fields as health, education, social welfare, construction and so on, under the authority of central government.

Examples are:

The Development Works Corporation  
The Private Secondary Schools Authority  
The University of Mauritius

Major portions of government's social security programs are carried out through social security schemes. In view of the recommendations of the GFS manual, the operation of the National Pensions fund has been included under central government.

The public sector consists of the central government, local government non-financial public enterprises and public financial institutions. An enterprise is considered as public if it is entirely or mainly owned and/or controlled by government itself or by some other public institution.

By 'own' is meant having all or a majority of the shares or other forms of capital participation.

'control' implies having an effective influence in the main aspects of management.

A list of public institutions is given below.

***Budgetary central government***

Ministries and departments covered by the general budget with the exception of the Civil Aviation Department, the Posts and Telegraphs Department.

***Other units of central government  
(extra budgetary units)***

Civil Service Family Protection Scheme Board  
Conservatoire de Musique  
Development Works Corporation  
Employees Welfare Fund  
Farmers' Service Corporation  
Industrial Vocational Training Board  
Mahatma Gandhi Institute  
Mauritius College of the Air  
Mauritius Examinations Syndicate  
Mauritius Institute of Education  
National Handicraft Centre  
National Pensions Fund  
Outer Islands Development Corporation  
Private Secondary Schools Authority  
Sugar Industry Labour Welfare Fund  
Tea Board  
Tertiary Education Commission  
Town and Country Planning Board  
University of Mauritius

**Local government**

Municipal councils  
 District councils including village councils

**Non financial public enterprises**

Agricultural Marketing Board  
 Air Mauritius Ltd.  
 Belle Rive Tea Factory  
 Cargo Handling Corporation  
 Central Electricity Board  
 Central Water Authority  
 Civil Aviation Department  
 Export Processing Zone Development Authority  
 Irrigation Authority  
 La Pipe Tea Factory  
 Mauritius Broadcasting Corporation  
 Mtius Export Development & Investment Auth.  
 Mauritius Freeport Authority  
 Mauritius Marine Authority  
 Mauritius Meat Authority  
 Mtius Offshore Business Activities Authority  
 Mauritius Shipping Corporation  
 Mauritius Sugar Authority  
 Mauritius Sugar Industry Research Institute  
 Mauritius Sugar Bulk Terminal Corporation  
 Mauritius Tea Factories Co. Ltd.  
 Mauritius Telecoms  
 National Computer Board  
 National Housing Development Corporation  
 National Transport Corporation  
 Nouvelle France Tea Estate  
 Posts and Telegraphs Department  
 Rose Belle Sugar Estate  
 State Informatics Ltd.  
 State Informatics Training Centre  
 State Trading Corporation  
 Sugar Industry Development Fund  
 Sugar Planters Mechanical Pool Corporation  
 Tobacco Board

**Public financial institutions**

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



Table 1.1 - Main aggregates, 1990/91 - 1993/94

(Budgetary Central Government)

Rs Million

Main aggregates	1990/91	1991/92 <sup>1/</sup>	1992/93 <sup>1/</sup>	1993/94 <sup>2/</sup>
1 Total revenue	9,535.9	10,531.5	11,281.5	12,610.7
(i) Tax revenue	9,025.7	9,302.1	10,235.2	11,420.0
(ii) Nontax revenue	510.2	1,229.4	1,046.3	1,190.7
2 Grants	61.4	25.2	78.0	173.0
3 Total revenue and grants	9,597.3	10,556.7	11,359.5	12,783.7
4 Current expenditure	8,510.1	9,608.4	10,035.7	11,560.4
5 Capital expenditure	1,631.1	2,011.2	2,121.2	2,752.7
6 Total expenditure	10,141.2	11,619.6	12,156.9	14,313.1
7 Lending minus repayments	235.9	244.0	275.9	-352.9
8 Total expenditure and lending minus repayments	10,377.1	11,863.6	12,432.8	13,960.2
9 Gross fixed capital formation	1,179.5	1,476.2	1,549.2	2,085.9
10 Current account surplus (1 - 4)	1,025.8	923.1	1,245.8	1,050.3
11 Overall deficit / surplus (3 - 8)	-779.8	-1,306.9	-1,073.3	-1,176.5
<i>as a % of G.D.P at market prices</i>	<i>1.9</i>	<i>2.9</i>	<i>2.1</i>	<i>2.0</i>
12 Financing	779.8	1,306.9	1,073.3	1,176.5
(i) Domestic	1,062.2	1,643.8	1,387.0	836.6
(ii) Foreign	-282.4	-336.9	-313.7	339.9
13 Budgetary central government debt	22,916.6	20,459.9	22,233.7	...
(i) Domestic	16,952.6	14,984.3	16,521.6	...
(ii) Foreign	5,964.0	5,475.6	5,712.1	...
14 Total external debt of the Country	14,234.0	15,125.0	16,870.0	...

1/ Revised

2/ Provisional (based on Estimates 1993/94)

**Table 1.2 Revenue and grants, 1990/91 - 1993/94**

(Budgetary Central Government)

Rs Million

Revenue items	1990/91	1991/92	1992/93 <sup>1/</sup>	1993/94 <sup>2/</sup>
<b>Tax revenue</b>	<b>9,025.7</b>	<b>9,302.1</b>	<b>10,235.2</b>	<b>11,420.0</b>
Tax on income, profits and capital gains	1,387.1	1,565.4	1,464.7	1,700.0
Individual income tax	(544.1)	(552.2)	(696.8)	(850.0)
Corporate tax	(843.0)	(1,013.2)	(767.9)	(850.0)
Social security contributions	-	-	-	-
Taxes on payroll and workforce	-	-	-	-
Taxes on property	609.8	568.7	716.1	757.0
Domestic taxes on goods and services	2,274.9	2,561.9	2,915.5	3,339.0
of which : Excise duties	(831.3)	(886.2)	(1,075.6)	(1,200.0)
Sales tax	(823.0)	(927.8)	(1,020.2)	(1,199.6)
Tax on gambling	(212.9)	(245.0)	(265.9)	(305.0)
Tax on hotel bills	(258.2)	(331.2)	(307.4)	(360.0)
Import duties	4,247.9	4,159.5	4,685.2	5,200.0
Export duties	427.6	416.3	433.8	400.0
Other tax revenue	78.4	30.3	19.9	24.0
<b>Nontax revenue</b>	<b>510.2</b>	<b>1,229.4</b>	<b>1,046.3</b>	<b>1,190.7</b>
Property income	218.1	905.8	728.1	759.9
Fees, charges and non-industrial sales	202.1	208.9	215.4	326.8
Fines and Forfeits	29.5	27.2	29.3	28.5
Employee contributions to Civil Service				
Family Protection Scheme Board	44.2	47.9	49.9	75.5
Other nontax revenue	16.3	39.6	23.6	-
<b>Total revenue</b>	<b>9,535.9</b>	<b>10,531.5</b>	<b>11,281.5</b>	<b>12,610.7</b>
<b>Grants</b>	<b>61.4</b>	<b>25.2</b>	<b>78.0</b>	<b>173.0</b>
<b>Total revenue and grants</b>	<b>9,597.3</b>	<b>10,556.7</b>	<b>11,359.5</b>	<b>12,783.7</b>

1/ Revised

2/ Provisional (based on Estimates 1993/94)

**Table 1.3 - Functional classification of current expenditure, 1990/91 - 1993/94**  
(Budgetary Central Government)

Rs Million

Functional categories	1/ 1990/91	1/ 1991/92	1/ 1992/93	2/ 1993/94
General public services	895.9	1,021.3	1,100.0	1,523.0
Defence	150.2	175.2	179.7	202.2
Public order and safety	625.6	712.9	781.7	1,013.6
Education	1,269.1	1,442.2	1,508.2	1,875.9
Health	770.0	863.8	958.1	1,083.5
Social security and welfare	1,401.8	1,746.7	1,936.6	2,297.9
Housing and community amenities	82.4	146.8	280.2	183.7
Recreational, cultural and religious services	67.3	83.3	115.0	138.3
Fuel and energy	2.9	3.3	2.0	7.7
Agriculture, forestry, fishing and hunting	481.2	550.2	567.1	694.0
Mining and mineral resources, manufacturing & construction	34.1	37.8	53.9	69.8
Transportation & communication	52.8	81.8	76.5	98.9
Other economic services	315.8	360.0	388.9	217.2
Other expenditure	2,361.0	2,383.0	2,087.8	2,154.7
Public debt interest	(1,909.1)	(1,868.4)	(1,543.8)	(1,619.9)
Transfer to local government	(350.4)	(400.6)	(437.5)	(524.3)
Other	(101.5)	(114.0)	(106.5)	(10.5)
<b>Total</b>	<b>8,510.1</b>	<b>9,608.3</b>	<b>10,035.7</b>	<b>11,560.4</b>

1/ Revised

2/ Provisional (based on Estimates 1993/94)

**Table 1.4 - Functional classification of capital expenditure, 1990/91 - 1993/94**  
(Budgetary Central Government)

Rs Million

Functional categories	1/ 1990/91	1/ 1991/92	1/ 1992/93	2/ 1993/94
General public services	151.4	212.4	157.1	172.7
Defence	2.8	0.4	0.4	0.4
Public order and safety	276.3	164.4	282.1	345.7
Education	195.8	183.6	162.4	317.3
Health	100.6	67.1	182.7	160.8
Social security and welfare	5.9	1.1	6.5	3.4
Housing and community amenities	223.8	310.4	435.1	654.9
Recreational, cultural and religious services	88.7	240.7	108.0	90.8
Fuel and energy	8.0	10.3	0.1	0.1
Agriculture, forestry, fishing and hunting	142.6	131.4	146.4	162.9
Mining and mineral resources, manufacturing & construction	1.2	2.7	13.2	40.0
Transportation & communication	396.1	640.3	583.8	751.6
Other economic services	34.7	33.3	43.4	39.0
Other expenditure	3.2	13.1	-	13.1
<b>Total</b>	<b>1,631.1</b>	<b>2,011.2</b>	<b>2,121.2</b>	<b>2,752.7</b>

1/ Revised

2/ Provisional (based on Estimates 1993/94)

**Table 1.5 - Economic classification of expenditure, 1990/91 - 1993/94**  
(Budgetary Central Government)

Rs Million

Economic categories	1990/91	1991/92	1/ 1992/93	2/ 1993/94
<b>Current expenditure</b>	<b>8,510.1</b>	<b>9,608.4</b>	<b>10,035.7</b>	<b>11,560.4</b>
Wages and salaries	3,009.2	3,312.1	3,478.5	4,456.6
Employer contribution to pension scheme	-	-	-	-
Other purchases of goods and services	838.7	1,073.7	1,289.1	1,404.1
Interest payments	1,909.1	1,868.4	1,543.8	1,619.9
Subsidies and other current transfers	2,753.1	3,354.2	3,724.3	4,079.8
Subsidies	(387.6)	(473.3)	(566.7)	(245.3)
Transfer to local government	(350.4)	(400.6)	(437.5)	(524.3)
Transfer to nonprofit institutions and households	(1,987.9)	(2,453.6)	(2,688.8)	(3,274.3)
Transfer abroad	(27.2)	(26.7)	(31.3)	(35.9)
<b>Capital expenditure</b>	<b>1,631.1</b>	<b>2,011.2</b>	<b>2,121.2</b>	<b>2,752.7</b>
Acquisition of fixed capital assets	1,179.5	1,476.2	1,549.2	2,085.9
Purchase of land	55.0	48.4	71.2	75.0
Capital transfers	396.6	486.6	500.8	591.8
To local government	(3.2)	(9.0)	(-)	(-)
To nonfinancial public enterprises	(360.2)	(431.4)	(463.4)	(556.7)
To public financial institutions	(15.0)	(30.0)	(10.0)	(10.0)
Abroad	(18.2)	(16.2)	(27.4)	(25.1)
<b>Total expenditure</b>	<b>10,141.2</b>	<b>11,619.6</b>	<b>12,156.9</b>	<b>14,313.1</b>

1/ Revised

2/ Provisional (based on Estimates 1993/94)

**Table 1.6 - Functional classification of net lending, 1990/91 - 1993/94**  
(Budgetary Central Government)

Rs Million

Functional classification	1990/91	1991/92	1/ 1992/93	2/ 1993/94
General public services	6.5	68.4	2.9	3.2
Defence	-	-	-	-
Public order and safety	-	-	-	-
Education	5.0	-	1.2	37.5
Health	-	-	-	-
Social security and welfare	-	-	-	-
Housing and community amenities	129.9	39.4	126.6	170.8
Recreational, cultural and religious services	-0.3	-	-	-
Fuel and energy	-1.1	7.9	-86.2	-76.9
Agriculture, forestry, fishing and hunting	17.3	34.6	93.1	35.1
Mining and mineral resources, manufacturing & construction	85.4	89.7	89.8	24.0
Transportation & communication	-6.4	2.6	-102.0	-46.3
Other economic services	-0.3	-0.3	150.5	-0.3
Other expenditure	-0.1	1.7	-	-500.0
<b>Total</b>	<b>235.9</b>	<b>244.0</b>	<b>275.9</b>	<b>-352.9</b>

1/ Revised

2/ Provisional (based on Estimates 1993/94)

Table 1.7 - Financing by type of debt holder, 1990/91 - 1993/94

(Budgetary Central Government)

Rs Million

Debt holders	1990/91	1991/92	1/ 1992/93	2/ 1993/94
<b>Domestic financing</b>	<b>1,062.2</b>	<b>1,643.8</b>	<b>1,387.0</b>	<b>836.6</b>
Other general government	67.8	162.2	693.0	...
Monetary authorities	-902.3	5,451.7	-2,573.5	...
of which: I.M.F.	(-0.1)	(-26.6)	(-140.7)	(...)
Deposit money banks	1,799.9	-4,171.2	3,421.7	...
Other	96.8	201.1	-154.2	...
Adjustments	-	-	-	-
<b>Foreign financing</b>	<b>-282.4</b>	<b>-336.9</b>	<b>-313.7</b>	<b>339.9</b>
International development institutions	-120.6	-178.3	-157.8	...
Foreign governments	-118.3	-152.3	60.3	...
Other	-45.3	-	-215.3	...
Changes in cash, deposits, etc.	1.8	-6.3	-0.9	...
<b>Total</b>	<b>779.8</b>	<b>1,306.9</b>	<b>1,073.3</b>	<b>1,176.5</b>

1/ Revised

2/ Provisional (based on Estimates 1993/94)

Table 1.8 - Financing by type of debt instrument, 1990/91 - 1993/94

(Budgetary Central Government)

Rs Million

Debt instrument	1990/91	1991/92	1/ 1992/93	2/ 1993/94
<b>Domestic financing</b>	<b>1,062.2</b>	<b>1,643.8</b>	<b>1,387.0</b>	<b>836.6</b>
Long-term bonds	860.8	827.6	574.5	...
Short-term bonds and bills	1,786.0	-6,182.2	3,195.7	...
Long-term loans n.e.c	-0.1	-26.6	-140.7	...
of which: I.M.F.	(-0.1)	(-26.6)	(-140.7)	(..)
Short-term loans and advances	-	3,043.0	-2,425.6	...
Other liabilities	-	-	...	...
Changes in cash, deposits, etc	-1,584.5	3,982.0	183.1	...
Discrepancy	-	-	...	...
<b>Foreign financing</b>	<b>-282.4</b>	<b>-336.9</b>	<b>-313.7</b>	<b>339.9</b>
Long-term loans	-284.2	-330.6	-312.8	...
Changes in cash, deposits, etc.	1.8	-6.3	-0.9	...
<b>Total</b>	<b>779.8</b>	<b>1,306.9</b>	<b>1,073.3</b>	<b>1,176.5</b>

1/ Revised

2/ Provisional (based on Estimates 1993/94)

**Table 1.9 - Outstanding debt by type of debt holder, 1989/90 - 1992/93**

(Budgetary Central Government)

Rs Million

Debt holders	1989/90	1990/91	1991/92	1992/93
<b>Domestic debt</b>	<b>14,060.1</b>	<b>16,952.6</b>	<b>14,984.3</b>	<b>16,521.6</b>
Other general government	4,407.0	5,195.6	4484.4	4896.1
Monetary authorities	0.5	0.5	3,043.1	617.4
of which: I.M.F.	(-)	(-)	(-)	(-)
Deposit money banks	7,318.8	9,270.7	4,780.5	8,396.0
Other	2,333.8	2,485.8	2,676.3	2,612.1
<b>Foreign debt</b>	<b>5,868.1</b>	<b>5,964.0</b>	<b>5,475.6</b>	<b>5,712.1</b>
International development institutions	3,128.6	3,308.1	2,957.6	3,209.7
Foreign governments	2,271.0	2,224.7	2,138.0	2,253.3
Other	468.5	431.2	380.0	249.1
<b>Total</b>	<b>19,928.2</b>	<b>22,916.6</b>	<b>20,459.9</b>	<b>22,233.7</b>

**Table 1.10 - Outstanding debt by type of debt instrument, 1989/90 - 1992/93**

(Budgetary Central Government)

Rs Million

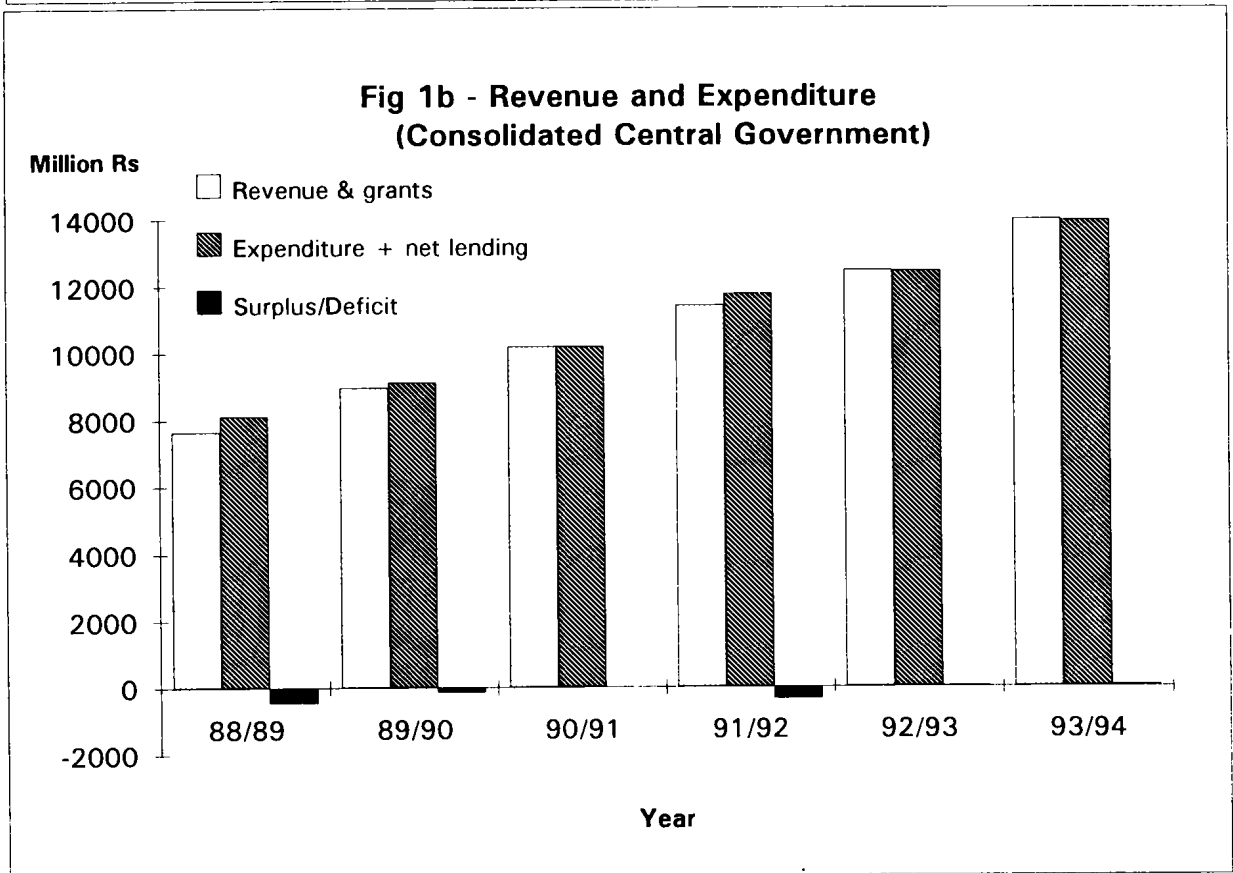
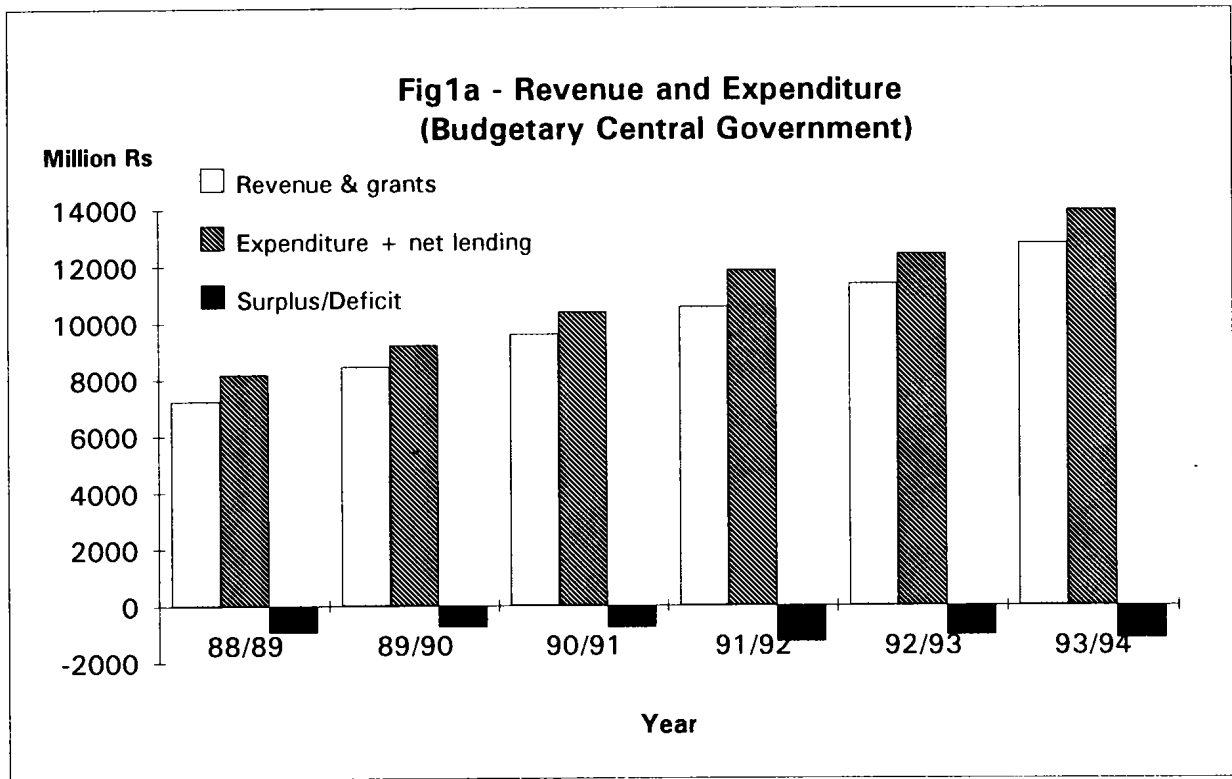
Debt instrument	1989/90	1990/91	1991/92	1992/93
<b>Domestic debt</b>	<b>14,060.1</b>	<b>16,952.6</b>	<b>14,984.3</b>	<b>16,521.6</b>
Long-term bonds	6,845.0	7,733.0	8,590.5	9,154.3
Short-term bonds and bills	7,215.1	9,219.6	3,350.8	6,749.9
Long-term loans n.e.c	-	-	-	-
of which: I.M.F.	(-)	(-)	(-)	(-)
Short-term loans and advances	-	-	3,043.0	617.4
Other liabilities	-	-	-	-
<b>Foreign debt</b>	<b>5,868.1</b>	<b>5,964.0</b>	<b>5,475.6</b>	<b>5,712.1</b>
Long-term loans	5,868.1	5,964.0	5,475.6	5,712.1
<b>Total</b>	<b>19,928.2</b>	<b>22,916.6</b>	<b>20,459.9</b>	<b>22,233.7</b>

**Table 2.1 - Main aggregates, 1990/91 - 1993/94**  
(Consolidated Central Government)

Main aggregates	Rs Million			
	1990/91	1991/92	1992/93 <sup>1/</sup>	1993/94 <sup>2/</sup>
1 Total revenue	10,114.9	11,378.0	12,363.2	13,798.7
(i) Tax revenue	9,516.7	9,957.1	10,996.8	12,252.0
(ii) Nontax revenue	598.2	1,420.9	1,366.4	1,546.7
2 Grants	61.4	25.2	78.0	173.0
3 Total revenue and grants	10,176.3	11,403.2	12,441.2	13,971.7
4 Current expenditure	8,218.2	9,246.4	9,785.6	11,270.9
5 Capital expenditure	1,725.3	2,271.2	2,362.2	3,044.5
6 Total expenditure	9,943.5	11,517.6	12,147.8	14,315.4
7 Lending minus repayments	230.9	244.0	274.7	-382.9
8 Total expenditure and lending minus repayments	10,174.4	11,761.6	12,422.5	13,932.5
9 Gross fixed capital formation	1,529.8	1,938.8	1,974.7	2,543.5
10 Current account surplus (1 - 4)	1,896.7	2,131.6	2,577.6	2,527.8
11 Overall deficit / surplus (3 - 8)	1.9	-358.4	18.7	39.2
<i>as a % of G.D.P at market prices</i>	-	0.8	-	0.1
12 Financing	-1.9	358.4	-18.7	-39.2
(i) Domestic	280.5	695.3	295.0	-379.1
(ii) Foreign	-282.4	-336.9	-313.7	339.9
13 Central government debt at end of period	17,853.2	16,035.5	17,407.6	...
(i) Domestic	11,889.2	10,559.9	11,695.5	...
(ii) Foreign	5,964.0	5,475.6	5,712.1	...
14 Total external debt of the Country	14,234.0	15,125.0	16,870.0	...

1/ Revised

2/ Provisional





**Table 2.2 - Revenue and grants, 1990/91 - 1993/94**

(Consolidated Central Government)

(Rs Million)

Revenue items	1990/91			
	Budgetary Accounts	Extra Budgetary Accounts	Social Security	Consolidated Central Govt.
<b>Tax revenue</b>	<b>9,025.7</b>	<b>71.9</b>	<b>419.1</b>	<b>9,516.7</b>
Tax on income, profits and capital gains	1,387.1	-	-	1,387.1
Individual income tax	(544.1)	(-)	(-)	(544.1)
Corporate tax	(843.0)	(-)	(-)	(843.0)
Social security contributions	-	-	419.1	419.1
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	-	2,297.9
of which : Excise duties	(831.3)	(-)	(-)	(831.3)
Sales tax	(823.0)	(-)	(-)	(823.0)
Tax on gambling	(212.9)	(-)	(-)	(212.9)
Tax on hotel bills	(258.2)	(-)	(-)	(258.2)
Import duties	4,247.9	-	-	4,247.9
Export duties	427.6	-	-	427.6
Other tax revenue	78.4	-	-	78.4
<b>Nontax revenue</b>	<b>449.5</b>	<b>125.4</b>	<b>23.3</b>	<b>598.2</b>
Property income	218.1	16.0	14.0	248.1
Fees, charges and non-industrial sales	185.2	65.6	9.3	260.1
Fines and forfeits	29.5	-	-	29.5
Employee contributions to Civil Service				
Family Protection Board	0.4	43.8	-	44.2
Other nontax revenue	16.3	-	-	16.3
<b>Total revenue</b>	<b>9,475.2</b>	<b>197.3</b>	<b>442.4</b>	<b>10,114.9</b>
<b>Grants</b>	<b>61.4</b>	<b>-</b>	<b>-</b>	<b>61.4</b>
<b>Total revenue and grants</b>	<b>9,536.6</b>	<b>197.3</b>	<b>442.4</b>	<b>10,176.3</b>

**Table 2.2 (cont'd) - Revenue and grants, 1990/91 - 1993/94**

(Consolidated Central Government)

Rs Million

Revenue items	1991/92			
	Budgetary Accounts	Extra Budgetary Accounts	Social Security	Consolidated Central Govt.
<b>Tax revenue</b>	<b>9,302.1</b>	<b>80.7</b>	<b>574.3</b>	<b>9,957.1</b>
Tax on income, profits and capital gains	1,565.4	-	-	1,565.4
Individual income tax	(552.2)	(-)	(-)	(552.2)
Corporate tax	(1,013.2)	(-)	(-)	(1,013.2)
Social security contributions	-	-	574.3	574.3
Taxes on payroll and workforce	-	57.3	-	57.3
Taxes on property	568.7	-	-	568.7
Domestic taxes on goods and services	2,561.9	23.4	-	2,585.3
of which : Excise duties	(886.2)	(-)	(-)	(886.2)
Sales tax	(927.8)	(-)	(-)	(927.8)
Tax on gambling	(245.0)	(-)	(-)	(245.0)
Tax on hotel bills	(331.2)	(-)	(-)	(331.2)
Import duties	4,159.5	-	-	4,159.5
Export duties	416.3	-	-	416.3
Other tax revenue	30.3	-	-	30.3
<b>Nontax revenue</b>	<b>1,161.3</b>	<b>193.1</b>	<b>66.5</b>	<b>1,420.9</b>
Property income	905.8	24.6	61.0	991.4
Fees, charges and non-industrial sales	188.2	121.1	5.5	314.8
Fines and forfeits	27.2	-	-	27.2
Employee contributions to Civil Service				
Family Protection Board	0.5	47.4	-	47.9
Other nontax revenue	39.6	-	-	39.6
<b>Total revenue</b>	<b>10,463.4</b>	<b>273.8</b>	<b>640.8</b>	<b>11,378.0</b>
<b>Grants</b>	<b>25.2</b>	<b>-</b>	<b>-</b>	<b>25.2</b>
<b>Total revenue and grants</b>	<b>10,488.6</b>	<b>273.8</b>	<b>640.8</b>	<b>11,403.2</b>

**Table 2.2 (cont'd) - Revenue and grants, 1990/91 - 1993/94**

(Consolidated Central Government)

Rs Million

Revenue items	1992/93 <sup>1/</sup>			
	Budgetary Accounts	Extra Budgetary Accounts	Social Security	Consolidated Central Govt.
<b>Tax revenue</b>	<b>10,235.2</b>	<b>88.1</b>	<b>673.5</b>	<b>10,996.8</b>
Tax on income, profits and capital gains	1,464.7	-	-	1,464.7
Individual income tax	(696.8)	(-)	(-)	(696.8)
Corporate tax	(767.9)	(-)	(-)	(767.9)
Social security contributions	-	-	673.5	673.5
Taxes on payroll and workforce	-	63.8	-	63.8
Taxes on property	716.1	-	-	716.1
Domestic taxes on goods and services	2,915.5	24.3	-	2,939.8
of which : Excise duties	(1,075.6)	(-)	(-)	(1,075.6)
Sales tax	(1,020.2)	(-)	(-)	(1,020.2)
Tax on gambling	(265.9)	(-)	(-)	(265.9)
Tax on hotel bills	(307.4)	(-)	(-)	(307.4)
Import duties	4,685.2	-	-	4,685.2
Export duties	433.8	-	-	433.8
Other tax revenue	19.9	-	-	19.9
<b>Nontax revenue</b>	<b>976.0</b>	<b>187.6</b>	<b>202.8</b>	<b>1,366.4</b>
Property income	728.1	33.3	195.8	957.2
Fees, charges and non-industrial sales	194.5	104.9	7.0	306.4
Fines and forfeits	29.3	-	-	29.3
Employee contributions to Civil Service				
Family Protection Board	0.5	49.4	-	49.9
Other nontax revenue	23.6	-	-	23.6
<b>Total revenue</b>	<b>11,211.2</b>	<b>275.7</b>	<b>876.3</b>	<b>12,363.2</b>
<b>Grants</b>	<b>78.0</b>	<b>-</b>	<b>-</b>	<b>78.0</b>
<b>Total revenue and grants</b>	<b>11,289.2</b>	<b>275.7</b>	<b>876.3</b>	<b>12,441.2</b>

**Table 2.2 (cont'd) - Revenue and grants, 1990/91 - 1993/94**

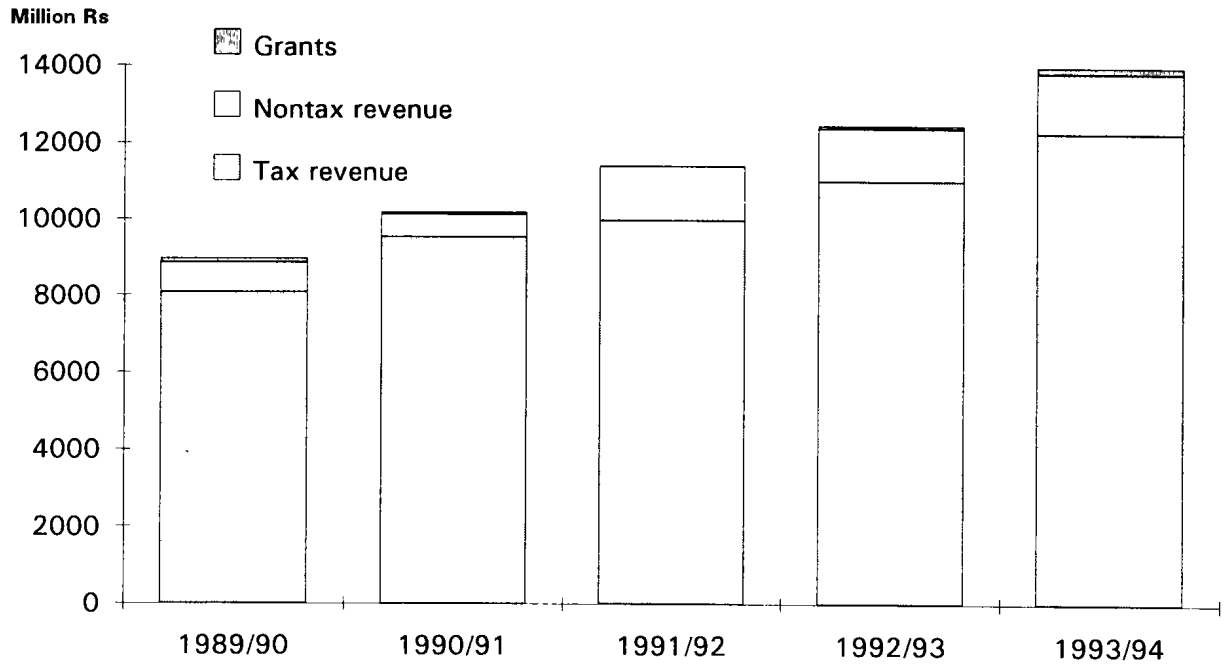
(Consolidated Central Government)

(Rs Million)

Revenue items	1993/94 <sup>2/</sup>			
	Budgetary Accounts	Extra Budgetary Accounts	Social Security	Consolidated Central Govt.
<b>Tax revenue</b>	<b>11,420.0</b>	<b>106.0</b>	<b>726.0</b>	<b>12,252.0</b>
Tax on income, profits and capital gains	1,700.0	-	-	1,700.0
Individual income tax	(850.0)	(-)	(-)	(850.0)
Corporate tax	(850.0)	(-)	(-)	(850.0)
Social security contributions	-	-	726.0	726.0
Taxes on payroll and workforce	-	65.0	-	65.0
Taxes on property	757.0	-	-	757.0
Domestic taxes on goods and services	3,339.0	41.0	-	3,380.0
of which : Excise duties	(1,200.0)	(-)	(-)	(1,200.0)
Sales tax	(1,199.6)	(-)	(-)	(1,199.6)
Tax on gambling	(305.0)	(-)	(-)	(305.0)
Tax on hotel bills	(360.0)	(-)	(-)	(360.0)
Import duties	5,200.0	-	-	5,200.0
Export duties	400.0	-	-	400.0
Other tax revenue	24.0	-	-	24.0
<b>Nontax revenue</b>	<b>1,080.7</b>	<b>224.0</b>	<b>242.0</b>	<b>1,546.7</b>
Property income	759.9	23.0	230.0	1,012.9
Fees, charges and non-industrial sales	291.8	126.0	12.0	429.8
Fines and forfeits	28.5	-	-	28.5
Employee contributions to Widows' and Children's Pension Scheme	0.5	75.0	-	75.5
Other nontax revenue	-	-	-	0.0
<b>Total revenue</b>	<b>12,500.7</b>	<b>330.0</b>	<b>968.0</b>	<b>13,798.7</b>
<b>Grants</b>	<b>173.0</b>	<b>-</b>	<b>-</b>	<b>173.0</b>
<b>Total revenue and grants</b>	<b>12,673.7</b>	<b>330.0</b>	<b>968.0</b>	<b>13,971.7</b>

2/ Provisional

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



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

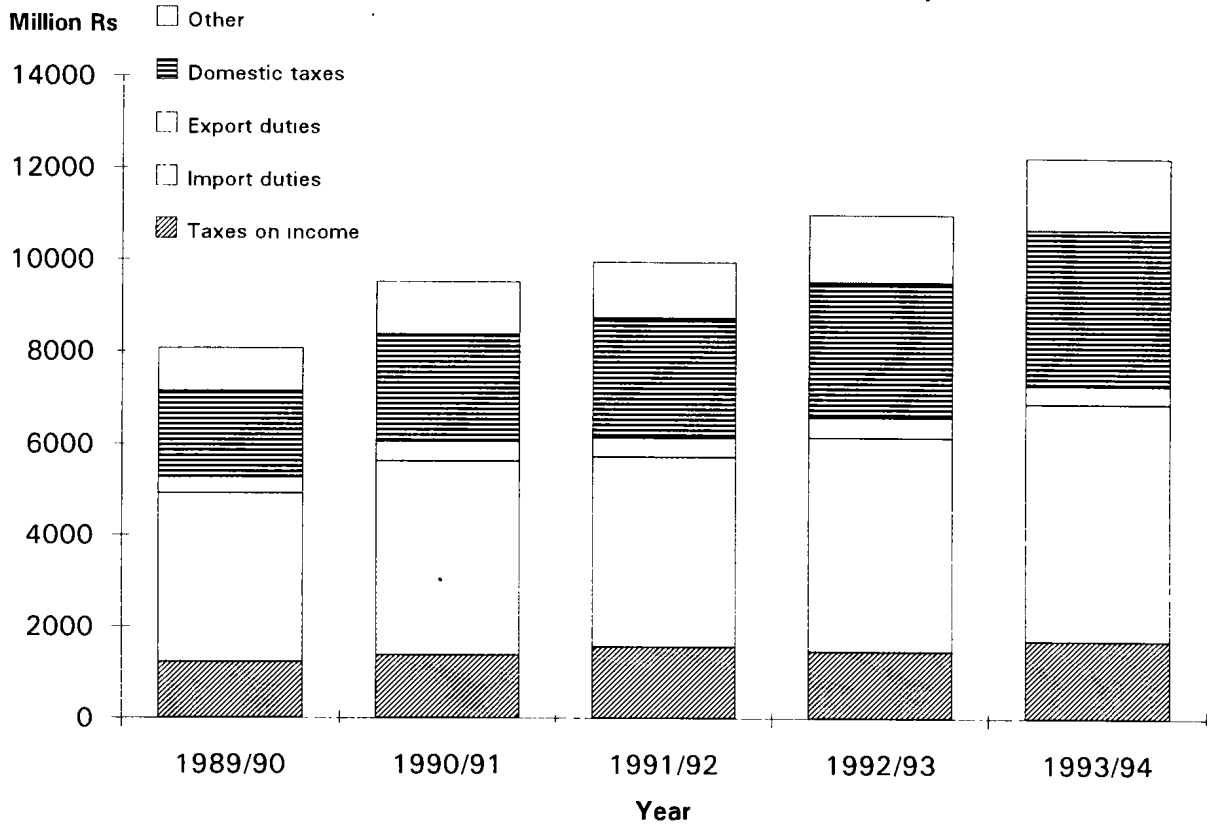


Table 2.3 - Functional classification of current expenditure, 1990/91 - 1993/94  
(Consolidated Central Government)

Functional categories	Rs Million							
	1990/91			1991/92 1/				
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	891.4	4.5	-	895.9	1,013.7	9.7	-	1,023.4
Defence	150.2	-	-	150.2	175.2	-	-	175.2
Public order and safety	625.6	-	-	625.6	712.9	-	-	712.9
Education	747.2	510.2	-	1,257.4	837.1	613.6	-	1,450.7
Health	770.0	-	-	770.0	863.8	-	-	863.8
Social security and welfare	540.9	113.1	794.1	1,448.1	611.4	133.6	998.0	1,743.0
Housing and community amenities	79.7	9.2	-	88.9	144.0	16.6	-	160.6
Recreational, cultural and religious services	67.3	12.0	-	79.3	83.3	15.3	-	98.6
Fuel and energy	2.9	-	-	2.9	3.3	-	-	3.3
Agriculture, forestry, fishing and hunting	457.3	24.0	-	481.3	523.2	27.6	-	550.8
Mining and mineral resources, manufacturing & construction	34.1	-	-	34.1	37.8	-	-	37.8
Transportation & communication	52.8	-	-	52.8	81.8	-	-	81.8
Other economic services	315.8	-	-	315.8	360.1	-	-	360.1
Other expenditure	2,015.9	-	-	2,015.9	1,984.4	0.0	-	1,984.4
Public debt interest	(1,564.0)	(-)	(-)	(1,564.0)	(1,469.8)	(-)	(-)	(1,469.8)
Transfer to local government	(350.4)	(-)	(-)	(350.4)	(400.6)	(-)	(-)	(400.6)
Other	(101.5)	(-)	(-)	(101.5)	(114.0)	(-)	(-)	(114.0)
Total	6,751.1	673.0	794.1	8,218.2	7,432.0	816.4	998.0	9,246.4

Table 2.3 (cont'd) - Functional classification of current expenditure, 1990/91 - 1993/94  
(Consolidated Central Government)

Functional categories	1992/93 1/				1993/94 2/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	1,091.0	9.6	-	1,100.6	1,513.0	9.8	-	1,522.8
Defence	179.7	-	-	179.7	202.2	-	-	202.2
Public order and safety	781.7	-	-	781.7	1,013.6	-	-	1,013.6
Education	880.3	704.3	-	1,584.6	1,080.4	883.0	-	1,963.4
Health	958.1	-	-	958.1	1,083.5	-	-	1,083.5
Social security and welfare	681.1	146.3	1,133.6	1,961.0	892.3	173.8	1,180.5	2,246.6
Housing and community amenities	267.8	20.0	-	287.8	169.5	26.3	-	195.8
Recreational, cultural and religious services	105.3	13.6	-	118.9	127.0	15.8	-	142.8
Fuel and energy	2.0	-	-	2.0	7.7	-	-	7.7
Agriculture, forestry, fishing and hunting	532.8	33.2	-	566.0	661.0	41.5	-	702.5
Mining and mineral resources, manufacturing & construction	53.9	-	-	53.9	69.8	-	-	69.8
Transportation & communication	76.5	-	-	76.5	98.9	-	-	98.9
Other economic services	383.9	4.6	-	388.5	211.8	4.8	-	216.6
Other expenditure	1,726.3	0.0	-	1,726.3	1,804.7	-	-	1,804.7
Public debt interest	(1,182.3)	(-)	(-)	(1,182.3)	(1,269.9)	(-)	(-)	(1,269.9)
Transfer to local government	(437.5)	(-)	(-)	(437.5)	(524.3)	(-)	(-)	(524.3)
Other	(106.5)	(-)	(-)	(106.5)	(10.5)	(-)	(-)	(10.5)
Total	7,720.4	931.6	1,133.6	9,785.6	8,935.4	1,155.0	1,180.5	11,270.9

1/ Revised 2/ Provisional

Table 2.4 - Functional classification of capital expenditure, 1990/91 - 1993/94  
(Consolidated Central Government) Rs Million

Functional categories	1990/91 1/				1991/92 1/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	150.8	0.6	-	151.4	206.8	8.6	-	215.4
Defence	0.4	2.4	-	2.8	0.4	-	-	0.4
Public order and safety	234.2	42.1	-	276.3	124.8	45.2	-	170.0
Education	74.4	112.2	-	186.6	124.7	108.6	-	233.3
Health	93.0	7.6	-	100.6	66.1	1.0	-	67.1
Social security and welfare	0.4	7.2	2.7	10.3	0.5	7.9	13.3	21.7
Housing and community amenities	171.6	57.9	9.9	239.4	243.8	96.0	-	339.8
Recreational,cultural and religious services	63.6	21.6	-	85.2	219.0	22.7	-	241.7
Fuel and energy	8.0	-	-	8.0	10.3	-	-	10.3
Agriculture,forestry,fishing and hunting	141.8	0.8	-	142.6	128.8	3.4	-	132.2
Mining and mineral resources, manufacturing & construction	1.2	-	-	1.2	2.7	-	-	2.7
Transportation & communication	312.1	104.0	-	416.1	580.4	87.8	-	668.2
Other economic services	16.7	18.0	-	34.7	24.3	9.3	-	33.6
Other expenditure	3.2	-	66.9	70.1	9.0	-	125.8	134.8
Total	1,271.4	374.4	79.5	1,725.3	1,741.6	390.5	139.1	2,271.2



Table 2.4 (cont'd) - Functional classification of capital expenditure, 1990/91 - 1993/94  
(Consolidated Central Government)

Rs Million

Functional categories	1992/93 1/						1993/94 2/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.		
General public services	149.3	7.8	-	157.1	172.7	15.0	-	187.7		
Defence	0.4	-	-	0.4	0.4	-	-	0.4		
Public order and safety	242.1	70.0	-	312.1	305.7	75.0	-	380.7		
Education	153.4	78.3	-	231.7	272.4	65.5	-	337.9		
Health	177.7	10.0	-	187.7	155.8	25.0	-	180.8		
Social security and welfare	0.6	4.6	-	5.2	0.4	1.0	-	1.4		
Housing and community amenities	395.6	55.3	-	450.9	607.1	57.1	-	664.2		
Recreational,cultural and religious services	83.4	32.1	-	115.5	78.8	25.4	-	104.2		
Fuel and energy	0.1	-	-	0.1	0.1	-	-	0.1		
Agriculture,forestry,fishing and hunting	125.0	24.2	-	149.2	145.9	32.0	-	177.9		
Mining and mineral resources, manufacturing & construction	13.2	-	-	13.2	40.0	-	-	40.0		
Transportation & communication	537.9	50.8	-	588.7	727.6	44.0	-	771.6		
Other economic services	27.8	20.2	-	48.0	27.0	27.5	-	54.5		
Other expenditure	-	-	102.4	102.4	13.1	-	130.0	143.1		
Total	1,906.5	353.3	102.4	2,362.2	2,547.0	367.5	130.0	3,044.5		

1/ Revised

2/ Provisional

Table 2.5 - Economic classification of expenditure, 1990/91 - 1993/94  
(Consolidated Central Government)

Rs Million

Economic categories	1990/91				1991/92 1/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
<b><u>Current expenditure</u></b>	<b>6,751.1</b>	<b>673.0</b>	<b>794.1</b>	<b>8,218.2</b>	<b>7,432.0</b>	<b>816.4</b>	<b>998.0</b>	<b>9,246.4</b>
Wages and salaries	3,009.2	413.6	1.1	3,423.9	3,312.1	484.4	1.4	3,797.9
Employer contribution to pension scheme	-	33.0	-	33.0	-	46.6	-	46.6
Other purchases of goods and services	838.7	69.8	5.2	913.7	1,073.7	90.2	7.0	1,170.9
Interest payments	1,564.0	-	-	1,564.0	1,469.8	-	-	1,469.8
Subsidies and other current transfers	1,339.2	156.6	787.8	2,283.6	1,576.4	195.2	989.6	2,761.2
Subsidies	(363.7)	(69.0)	(-)	(432.7)	(446.3)	(81.2)	(-)	(527.5)
Transfer to local government	(350.4)	(-)	(-)	(350.4)	(400.6)	(-)	(-)	(400.6)
Transfer to nonprofit institutions and households	(597.9)	(87.6)	(787.8)	(1,473.3)	(702.8)	(114.0)	(989.6)	(1,806.4)
Transfer abroad	(27.2)	(-)	(-)	(27.2)	(26.7)	(-)	(-)	(26.7)
<b><u>Capital expenditure</u></b>	<b>1,271.4</b>	<b>374.4</b>	<b>79.5</b>	<b>1,725.3</b>	<b>1,741.6</b>	<b>390.5</b>	<b>139.1</b>	<b>2,271.2</b>
Acquisition of fixed capital assets	1,075.9	374.4	79.5	1,529.8	1,409.2	390.5	139.1	1,938.8
Purchase of land	55.0	-	-	55.0	48.4	-	-	48.4
Capital transfers	140.5	-	-	140.5	284.0	-	-	284.0
To local government	(3.2)	(-)	(-)	(3.2)	(9.0)	(-)	(-)	(9.0)
To nonfinancial public enterprises	(104.1)	(-)	(-)	(104.1)	(228.8)	(-)	(-)	(228.8)
To public financial institutions	(15.0)	(-)	(-)	(15.0)	(30.0)	(-)	(-)	(30.0)
Abroad	(18.2)	(-)	(-)	(18.2)	(16.2)	(-)	(-)	(16.2)
<b>Total</b>	<b>8,022.5</b>	<b>1,047.4</b>	<b>873.6</b>	<b>9,943.5</b>	<b>9,173.6</b>	<b>1,206.9</b>	<b>1,137.1</b>	<b>11,517.6</b>

Table 2.5 (cont'd) - Economic classification of expenditure, 1990/91 - 1993/94  
(Consolidated Central Government)

Economic categories	1992/93 1/					1993/94 2/						
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
<b>Current expenditure</b>	<b>7,720.4</b>	<b>931.6</b>	<b>1,133.6</b>	<b>9,785.6</b>	<b>8,935.4</b>	<b>1,155.0</b>	<b>1,180.5</b>	<b>11,270.9</b>	<b>8,935.4</b>	<b>1,155.0</b>	<b>1,180.5</b>	<b>11,270.9</b>
Wages and salaries	3,478.5	551.8	2.8	4,033.1	4,456.6	680.9	3.2	5,140.7	4,456.6	680.9	3.2	5,140.7
Employer contribution to pension scheme	-	46.6	-	46.6	-	63.7	-	63.7	-	63.7	-	63.7
Other purchases of goods and services	1,289.1	123.7	14.3	1,427.1	1,404.1	188.1	17.3	1,609.5	1,404.1	188.1	17.3	1,609.5
Interest payments	1,182.3	-	-	1,182.3	1,269.9	-	-	1,269.9	1,269.9	-	-	1,269.9
Subsidies and other current transfers	1,770.5	209.5	1,116.5	3,096.5	1,804.8	222.3	1,160.0	3,187.1	1,804.8	222.3	1,160.0	3,187.1
Subsidies	(531.8)	(76.2)	(-)	(608.0)	(220.3)	(73.3)	(-)	(293.6)	(220.3)	(73.3)	(-)	(293.6)
Transfer to local government	(437.5)	(-)	(-)	(437.5)	(524.3)	(-)	(-)	(524.3)	(524.3)	(-)	(-)	(524.3)
Transfer to nonprofit institutions and households	(769.9)	(133.3)	(1,116.6)	(2,019.8)	(1,024.3)	(149.0)	(1,160.0)	(2,333.3)	(1,024.3)	(149.0)	(1,160.0)	(2,333.3)
Transfer abroad	(31.3)	(-)	(-)	(31.3)	(35.9)	(-)	(-)	(35.9)	(35.9)	(-)	(-)	(35.9)
<b>Capital expenditure</b>	<b>1,906.5</b>	<b>353.3</b>	<b>102.4</b>	<b>2,362.2</b>	<b>2,547.0</b>	<b>367.5</b>	<b>130.0</b>	<b>3,044.5</b>	<b>2,547.0</b>	<b>367.5</b>	<b>130.0</b>	<b>3,044.5</b>
Acquisition of fixed capital assets	1,519.0	353.3	102.4	1,974.7	2,046.0	367.5	130.0	2,543.5	2,046.0	367.5	130.0	2,543.5
Purchase of land	71.2	-	-	71.2	75.0	-	-	75.0	75.0	-	-	75.0
Capital transfers	316.3	-	-	316.3	426.0	-	-	426.0	426.0	-	-	426.0
To local government	(-)	-	-	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
To nonfinancial public enterprises	(278.9)	-	-	(278.9)	(390.9)	(-)	(-)	(390.9)	(390.9)	(-)	(-)	(390.9)
To public financial institutions	(10.0)	-	-	(10.0)	(10.0)	(-)	(-)	(10.0)	(10.0)	(-)	(-)	(10.0)
Abroad	(27.4)	-	-	(27.4)	(25.1)	(-)	(-)	(25.1)	(25.1)	(-)	(-)	(25.1)
<b>Total</b>	<b>9,626.9</b>	<b>1,284.9</b>	<b>1,236.0</b>	<b>12,147.8</b>	<b>11,482.4</b>	<b>1,522.5</b>	<b>1,310.5</b>	<b>14,315.4</b>	<b>11,482.4</b>	<b>1,522.5</b>	<b>1,310.5</b>	<b>14,315.4</b>

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

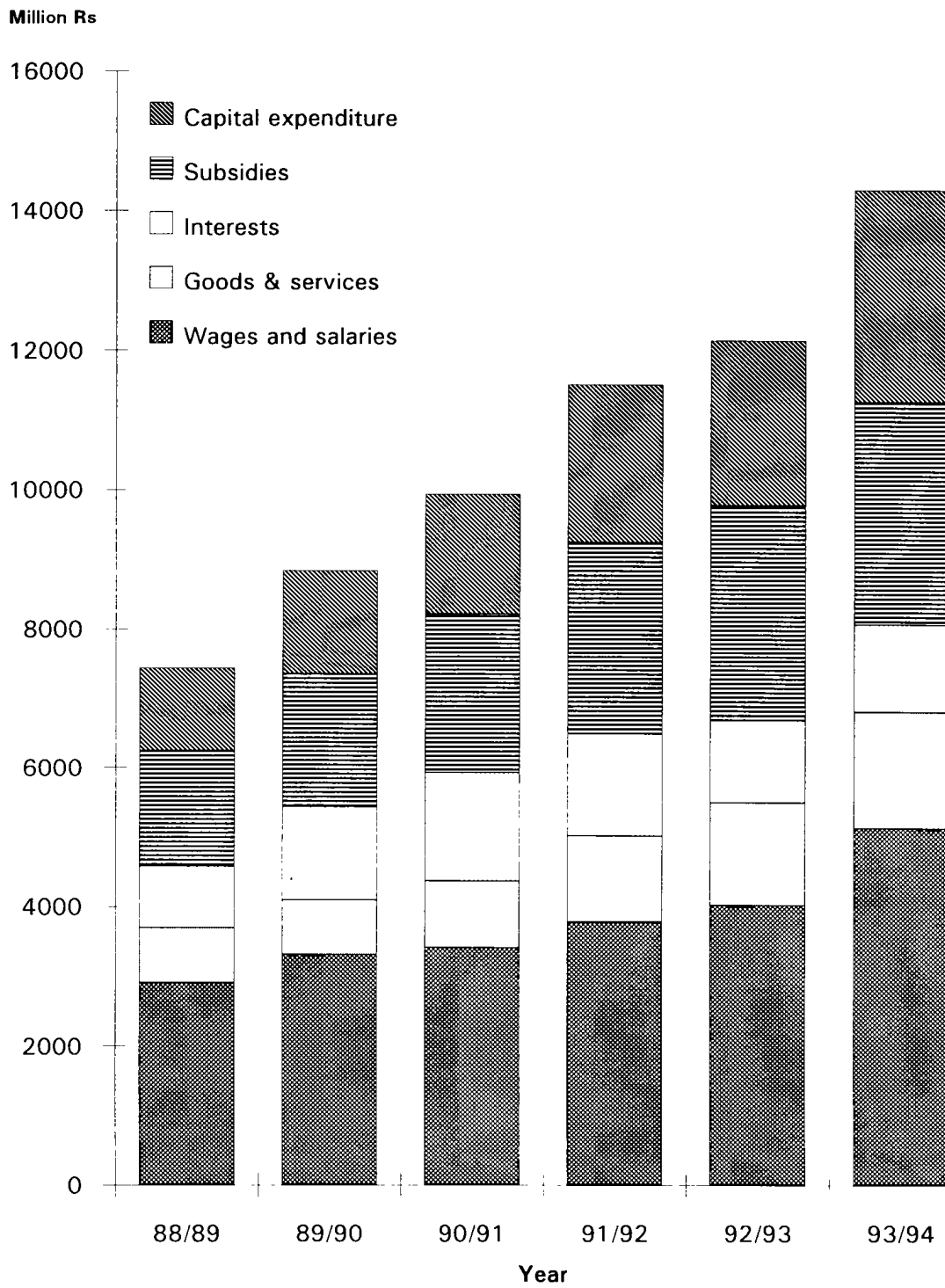


Table 2.6 - Functional classification of net lending, 1990/91 - 1993/94  
(Consolidated Central Government)

Rs Million

Functional categories	1990/91				1991/92			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	6.5	-	-	6.5	68.4	-	-	68.4
Defence	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	129.9	-	-	129.9	39.4	-	-	39.4
Recreational,cultural and religious services	-0.3	-	-	-0.3	-	-	-	0.0
Fuel and energy	-1.1	-	-	-1.1	7.9	-	-	7.9
Agriculture,forestry,fishing and hunting	17.3	-	-	17.3	34.6	-	-	34.6
Mining and mineral resources, manufacturing & construction	85.4	-	-	85.4	89.7	-	-	89.7
Transportation & communication	-6.4	-	-	-6.4	2.6	-	-	2.6
Other economic services	-0.3	-	-	-0.3	-0.3	-	-	-0.3
Other expenditure	-0.1	-	-	-0.1	1.7	-	-	1.7
Total	230.9	-	-	230.9	244.0	-	-	244.0

Table 2.6 (cont'd) - Functional classification of net lending, 1989/90 - 1992/93  
(Consolidated Central Government)

Rs Million

Functional categories	1992/93				1993/94 1/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
General public services	2.9	-	-	2.9	3.2	-	-	3.2
Defence	-	-	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-	-	-
Education	-	-	-	-	7.5	-	-	7.5
Health	-	-	-	-	-	-	-	-
Social security and welfare	-	-	-	-	-	-	-	-
Housing and community amenities	126.6	-	-	126.6	170.8	-	-	170.8
Recreational,cultural and religious services	-	-	-	-	-	-	-	-
Fuel and energy	-86.2	-	-	-86.2	-76.9	-	-	-76.9
Agriculture,forestry,fishing and hunting	93.1	-	-	93.1	35.1	-	-	35.1
Mining and mineral resources,	-	-	-	-	-	-	-	-
manufacturing & construction	89.8	-	-	89.8	24.0	-	-	24.0
Transportation & communication	-102.0	-	-	-102.0	-46.3	-	-	-46.3
Other economic services	150.5	-	-	150.5	-0.3	-	-	-0.3
Other expenditure	-	-	-	0.0	-500.0	-	-	-500.0
Total	274.7	-	-	274.7	-382.9	-	-	-382.9

1/ Provisional

Table 2.7 - Financing by type of debt holder, 1989/90 - 1992/93  
(Consolidated Central Government)

Rs Million

Debt holders	1989/90				1990/91			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
<b>Domestic financing</b>								
Other general government	426.9	-73.4	-25.7	327.8	588.0	-90.9	-216.6	280.5
Monetary authorities	113.4	-	-	113.4	-347.0	-	-	-347.0
of which: I.M.F.	-1,003.8	-	-	-1,003.8	-902.3	-	-	-902.3
	(-0.1)	-	-	(-0.1)	(-0.1)	-	-	(-0.1)
Deposit money banks	1,249.1	-48.7	-27.6	1,172.8	1,799.9	-87.9	-204.9	1,507.1
Other	65.6	-24.7	1.9	42.8	96.8	-3.0	-11.7	82.1
Adjustments	2.6	-	-	2.6	-59.4	-	-	-59.4
<b>Foreign financing</b>								
International development institutions	-170.3	-	-	-170.3	-282.4	-	-	-282.4
Foreign governments	-135.4	-	-	-135.4	-120.6	-	-	-120.6
Other	1.6	-	-	1.6	-118.3	-	-	-118.3
Changes in cash, deposits, etc.	-32.0	-	-	-32.0	-45.3	-	-	-45.3
	-4.5	-	-	-4.5	1.8	-	-	1.8
<b>Total</b>	<b>256.6</b>	<b>-73.4</b>	<b>-25.7</b>	<b>157.5</b>	<b>305.6</b>	<b>-90.9</b>	<b>-216.6</b>	<b>-1.9</b>

Table 2.7 (cont'd) - Financing by type of debt holder, 1989/90 - 1992/93  
(Consolidated Central Government)

Rs Million

Debt holders	1991/92 1/				1992/93 2/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
<b>Domestic financing</b>	<b>2,122.2</b>	<b>-103.4</b>	<b>-1,323.5</b>	<b>695.3</b>	<b>1,140.5</b>	<b>23.4</b>	<b>-868.9</b>	<b>295.0</b>
Other general government	591.4	-	-	591.4	451.5	-	-	451.5
Monetary authorities	5,451.7	-	-517.0	4,934.7	-2,573.5	-	517	-2,056.5
of which: I.M.F.	(-26.6)	(-)	(-)	(-26.6)	(-140.7)	(-)	(-)	(-140.7)
Deposit money banks	-4,171.2	-47.8	-338.8	-4,557.8	3,421.7	11.7	-279.3	3,154.1
Other	201.1	-55.6	-467.7	-322.2	-154.2	11.7	-1,106.6	-1,249.1
Adjustments	49.2	-	-	49.2	-5.0	-	-	-5.0
<b>Foreign financing</b>	<b>-336.9</b>	<b>-</b>	<b>-</b>	<b>-336.9</b>	<b>-313.7</b>	<b>-</b>	<b>-</b>	<b>-313.7</b>
International development institutions	-178.3	-	-	-178.3	-157.8	-	-	-157.8
Foreign governments	-152.3	-	-	-152.3	60.3	-	-	60.3
Other	-	-	-	-	-215.3	-	-	-215.3
Changes in cash, deposits, etc.	-6.3	-	-	-6.3	-0.9	-	-	-0.9
<b>Total</b>	<b>1,785.3</b>	<b>-103.4</b>	<b>-1,323.5</b>	<b>358.4</b>	<b>826.8</b>	<b>23.4</b>	<b>-868.9</b>	<b>-18.7</b>

1/ Revised

2/ Provisional



Table 2.8 - Financing by type of debt instrument, 1989/90 - 1992/93  
(Consolidated Central Government)

Rs Million

Debt instrument	1989/90				1990/91			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
<b>Domestic financing</b>	<b>426.9</b>	<b>-73.4</b>	<b>-25.7</b>	<b>327.8</b>	<b>588.0</b>	<b>-90.9</b>	<b>-216.6</b>	<b>280.5</b>
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	-28.4	-0.1	-2.1	-16.6	-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	-1,871.3
Discrepancy	5.8	-	-	5.8	-59.4	-	-	-59.4
<b>Foreign financing</b>	<b>-170.3</b>	<b>-</b>	<b>-</b>	<b>-170.3</b>	<b>-282.4</b>	<b>-</b>	<b>-</b>	<b>-282.4</b>
Long-term loans	-165.8	-	-	-165.8	-284.2	-	-	-284.2
Changes in cash,deposits,etc.	-4.5	-	-	-4.5	1.8	-	-	1.8
<b>Total</b>	<b>256.6</b>	<b>-73.4</b>	<b>-25.7</b>	<b>157.5</b>	<b>305.6</b>	<b>-90.9</b>	<b>-216.6</b>	<b>-1.9</b>

Table 2.8 (cont'd) - Financing by type of debt instrument, 1989/90 - 1992/93  
(Consolidated Central Government)

Rs Million

Debt instrument	1991/92 1/				1992/93 1/			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
<b>Domestic financing</b>	<b>2,122.2</b>	<b>-103.4</b>	<b>-1,323.5</b>	<b>695.3</b>	<b>1,140.5</b>	<b>23.4</b>	<b>-868.9</b>	<b>295.0</b>
Long-term bonds	658.0	-	-	658.0	333.0	-	-	333.0
Short-term bonds and bills	-5,583.4	-	-517.0	-6,100.4	3,195.7	-	517.0	3,712.7
Long-term loans n.e.c	-26.6	-1.3	-284.4	-312.3	-140.7	-2.8	-760.0	-903.5
of which: I.M.F.	(-26.6)	(-)	(-)	(-26.6)	(-140.7)	(-)	(-)	(-140.7)
Short-term loans and advances	3,043.0	-	-	3,043.0	-2,425.6	-	-	-2,425.6
Other liabilities	-	-76.3	-	-76.3	-	13.3	-	13.3
Changes in cash ,deposits,etc	3,982.0	-25.8	-522.1	3,434.1	183.1	12.9	-625.9	-429.9
Discrepancy	49.2	-	-	49.2	-5.0	-	-	-5.0
<b>Foreign financing</b>	<b>-336.9</b>	<b>-</b>	<b>-</b>	<b>-336.9</b>	<b>-313.7</b>	<b>-</b>	<b>-</b>	<b>-313.7</b>
Long-term loans	-330.6	-	-	-330.6	-312.8	-	-	-312.8
Changes in cash,deposits,etc.	-6.3	-	-	-6.3	-0.9	-	-	-0.9
<b>Total</b>	<b>1,785.3</b>	<b>-103.4</b>	<b>-1,323.5</b>	<b>358.4</b>	<b>826.8</b>	<b>23.4</b>	<b>-868.9</b>	<b>-18.7</b>

1/ Revised

Table 2.9 - Outstanding debt by type of debt holder, 1989/90 - 1992/93  
(Consolidated Central Government)

Debt holders	1989/90				1990/91			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
<b>Domestic debt</b>	<b>9,681.2</b>	<b>88.8</b>	-	<b>9,770.0</b>	<b>11,808.3</b>	<b>80.9</b>	-	<b>11,889.2</b>
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	7,318.8	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
<b>Foreign debt</b>	<b>5,868.1</b>	-	-	<b>5,868.1</b>	<b>5,964.0</b>	-	-	<b>5,964.0</b>
International development institutions	3,128.6	-	-	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
<b>Total</b>	<b>15,549.3</b>	<b>88.8</b>	-	<b>15,638.1</b>	<b>17,772.3</b>	<b>80.9</b>	-	<b>17,853.2</b>

Table 2.9 (cont'd) - Outstanding debt by type of debt holder, 1988/89 - 1991/92  
(Consolidated Central Government)

Debt holders	1991/92				1992/93			
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.
<b>Domestic debt</b>	<b>10,499.9</b>	<b>60.0</b>	-	<b>10,559.9</b>	<b>11,625.5</b>	<b>70.0</b>	-	<b>11,695.5</b>
Other general government	-	-	-	-	-	-	-	-
Monetary authorities	3,043.1	-	-	3,043.1	617.4	-	-	617.4
of which: I.M.F.	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Deposit money banks	4,780.5	18.4	-	4,798.9	8,396.0	13.3	-	8,409.3
Other	2,676.3	41.6	-	2,717.9	2,612.1	56.7	-	2,668.8
<b>Foreign debt</b>	<b>5,475.6</b>	-	-	<b>5,475.6</b>	<b>5,712.1</b>	-	-	<b>5,712.1</b>
International development institutions	2,957.6	-	-	2,957.6	3,209.7	-	-	3,209.7
Foreign governments	2,138.0	-	-	2,138.0	2,253.3	-	-	2,253.3
Other	380.0	-	-	380.0	249.1	-	-	249.1
<b>Total</b>	<b>15,975.5</b>	<b>60.0</b>	-	<b>16,035.5</b>	<b>17,337.6</b>	<b>70.0</b>	-	<b>17,407.6</b>

Table 2.10 - Outstanding debt by type of debt instrument, 1989/90 - 1992/93  
(Consolidated Central Government)

Debt instrument	1989/90				1990/91				Consolidated Central Govt.
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	
<b>Domestic debt</b>	<b>9,681.2</b>	<b>88.8</b>	-	<b>9,770.0</b>	<b>11,808.3</b>	<b>80.9</b>	-	<b>11,889.2</b>	
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 of which: I.M.F.	-	7.0	-	7.0	-	4.8	-	4.8	
Short-term loans and advances	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	
Other liabilities	-	25.5	-	25.5	-	31.8	-	31.8	
<b>Foreign debt</b>	<b>5,868.1</b>	<b>56.3</b>	-	<b>5,868.1</b>	<b>5,964.0</b>	<b>44.3</b>	-	<b>5,964.0</b>	
Long-term loans	5,868.1	-	-	5,868.1	5,964.0	-	-	5,964.0	
<b>Total</b>	<b>15,549.3</b>	<b>88.8</b>	-	<b>15,638.1</b>	<b>17,772.3</b>	<b>80.9</b>	-	<b>17,853.2</b>	

Table 2.10 (cont'd) - Outstanding debt by type of debt instrument, 1989/90 - 1992/93  
(Consolidated Central Government)

Debt instrument	1991/92				1992/93				Consolidated Central Govt.
	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	Budgetary Accounts	Extra budgetary accounts	Social Security	Consolidated Central Govt.	
<b>Domestic debt</b>	<b>10,499.9</b>	<b>60.0</b>	-	<b>10,559.9</b>	<b>11,625.5</b>	<b>70.0</b>	-	<b>11,695.5</b>	
Long-term bonds	4,665.9	-	-	4,665.9	4,971.7	-	-	4,971.7	
Short-term bonds and bills	2,791.0	-	-	2,791.0	6,036.4	-	-	6,036.4	
Long-term loans n.e.c of which: I.M.F.	-	4.0	-	4.0	-	1.2	-	1.2	
Short-term loans and advances	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)	
Other liabilities	3,043.0	14.4	-	3,057.4	617.4	12.1	-	629.5	
<b>Foreign debt</b>	<b>5,475.6</b>	<b>41.6</b>	-	<b>5,475.6</b>	<b>5,712.1</b>	<b>56.7</b>	-	<b>5,712.1</b>	
Long-term loans	5,475.6	-	-	5,475.6	5,712.1	-	-	5,712.1	
<b>Total</b>	<b>15,975.5</b>	<b>60.0</b>	-	<b>16,035.5</b>	<b>17,337.6</b>	<b>70.0</b>	-	<b>17,407.6</b>	

Rs Million

Rs Million

Table 2.11 - Central government debt charges, 1989/90 - 1993/94

(Consolidated Central Government)

Debt charges	Rs Million				
	1989/90	1990/91	1991/92	1992/93	1993/94
<b>1 Amortization</b>					
Internal	634.3	834.8	900.6	1,301.4	921.5
Consolidated Sinking Fund redemption	167.4	311.4	343.1	436.0	408.0
Anonymous Bearer Bonds	(167.4)	(311.4)	(343.1)	(436.0)	(408.0)
International Monetary Fund	(-)	(-)	(-)	(-)	(-)
External	(-)	(-)	(-)	(-)	(-)
	466.9	523.4	557.5	865.4	513.5
<b>2 Interest</b>					
Internal	1,337.3	1,564.0	1,469.8	1,182.3	1,269.9
Short term borrowings	985.3	1,204.2	1,153.3	872.9	995.5
International Monetary Fund charges	(678.1)	(846.6)	(769.1)	(317.5)	(478.3)
Other	(0.1)	(0.1)	(-)	(-)	(-)
External	(307.1)	(357.5)	(384.2)	(555.4)	(517.2)
	352.0	359.8	316.5	309.4	274.4
<b>3 Management charges</b>					
	16.5	13.9	10.2	16.2	14.8
<b>Total debt servicing</b>	<b>1,988.1</b>	<b>2,412.7</b>	<b>2,380.6</b>	<b>2,499.9</b>	<b>2,206.2</b>

1/ Revised

2/ Provisional

**Table 3.1 Revenue and grants, 1989/90- 1992/93**

(Local Government)

Rs Million

Revenue items	1989/90	1990/91	1991/92	1992/93
<b>Tax revenue</b>	<b>124.2</b>	<b>150.9</b>	<b>160.8</b>	<b>176.3</b>
Taxes on property	66.9	69.4	77.9	100.8
Domestic taxes on goods and services	57.3	81.5	82.9	75.5
<b>Nontax revenue</b>	<b>30.6</b>	<b>30.1</b>	<b>42.5</b>	<b>44.7</b>
Property income	17.6	16.1	26.8	29.4
Fees, charges and non-industrial sales	12.6	10.7	14.6	14.3
Fines and Forfeits	0.1	0.1	0.1	0.1
Other nontax revenue	0.3	3.2	1.0	0.9
<b>Total revenue</b>	<b>154.8</b>	<b>181.0</b>	<b>203.3</b>	<b>221.0</b>
<b>Grants</b>	<b>315.6</b>	<b>353.6</b>	<b>409.6</b>	<b>437.5</b>
<b>Total revenue and grants</b>	<b>470.4</b>	<b>534.6</b>	<b>612.9</b>	<b>658.5</b>

**Table 3.2 Functional classification of expenditure , 1989/90 - 1992/93**

(Local Government)

Rs Million

Functional classification	1989/90	1990/91	1991/92	1992/93
General public services	70.0	68.4	115.5	139.6
Public order and safety	5.4	6.3	6.8	7.1
Education	3.9	3.9	4.6	6.6
Social security and welfare	20.5	22.4	23.6	32.4
Housing and community amenities	150.9	168.9	239.5	243.6
Recreational, cultural & religious services	43.1	46.4	67.1	61.1
Mining, manufacturing and construction	16.8	28.3	34.6	47.9
Transportation & communication	80.5	81.4	90.3	70.5
Other expenditure	-	-	-	-
<b>Total</b>	<b>391.1</b>	<b>426.0</b>	<b>582.0</b>	<b>608.8</b>

**Table 3.3 Economic classification of expenditure , 1989/90 - 1992/93**

(Local Government)

Rs Million

Economic classification	1989/90	1990/91	1991/92	1992/93
<b>Current expenditure</b>	<b>356.1</b>	<b>391.7</b>	<b>473.8</b>	<b>532.3</b>
Wages and salaries	222.5	224.5	260.2	283.6
Other purchase of goods and services	109.4	138.9	179.6	202.9
Interest payment	2.2	2.3	5.8	12.4
Transfer to non-profit institutions and households	22.0	26.0	28.2	33.4
<b>Capital expenditure</b>	<b>35.0</b>	<b>34.3</b>	<b>108.2</b>	<b>76.5</b>
Acquisition of fixed capital assets	35.0	34.3	108.2	76.5
<b>Total</b>	<b>391.1</b>	<b>426.0</b>	<b>582.0</b>	<b>608.8</b>

Table 4.1 - Main aggregates, 1989/90 - 1992/93

(Consolidated General Government)

Main aggregates	Rs Million			
	1989/90	1990/91	1991/92	1992/93
1 Total revenue	8,999.9	10,295.9	11,581.3	12,584.2
(i) Tax revenue	8,196.1	9,667.6	10,117.9	11,173.1
(ii) Nontax revenue	803.8	628.3	1,463.4	1,411.1
2 Grants	116.4	61.4	25.2	78.0
3 Total revenue and grants	9,116.3	10,357.3	11,606.5	12,662.2
4 Current expenditure	7,385.3	8,259.5	9,319.6	9,880.4
5 Capital expenditure	1,530.1	1,756.4	2,370.4	2,438.7
6 Total expenditure	8,915.4	10,015.9	11,690.0	12,319.1
7 Lending minus repayments	280.2	233.3	245.7	275.8
8 Total expenditure and lending minus repayments	9,195.6	10,249.2	11,935.7	12,594.9
9 Gross fixed capital formation	1,399.3	1,564.1	2,047.0	2,051.2
10 Current account surplus (1 - 4)	1,614.6	2,036.4	2,261.7	2,703.8
11 Overall deficit / surplus (3 - 8)	-79.3	108.1	-329.2	67.3
12 Financing	79.3	-108.1	329.2	-67.3
(i) Domestic	249.6	174.3	666.1	246.4
(ii) Foreign	-170.3	-282.4	-336.9	-313.7

**Table 4.2 Revenue and grants, 1989/90 - 1992/93**  
(Consolidated General Government)

Rs Million

Revenue items	1989/90			1990/91		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
<b>Tax revenue</b>	<b>8,071.9</b>	<b>124.2</b>	<b>8,196.1</b>	<b>9,516.7</b>	<b>150.9</b>	<b>9,667.6</b>
Tax on income, profits and capital gains	1,231.6	-	1,231.6	1,387.1	-	1,387.1
Social security contributions	353.2	-	353.2	419.1	-	419.1
Taxes on payroll and workforce	41.4	-	41.4	48.9	-	48.9
Taxes on property	463.5	66.9	530.4	609.8	69.4	679.2
Domestic taxes on goods and services	1,855.1	57.3	1,912.4	2,297.9	81.5	2,379.4
Taxes on international trade and transaction	4,093.0	-	4,093.0	4,719.2	-	4,719.2
Other tax revenue	34.1	-	34.1	34.7	-	34.7
<b>Nontax revenue</b>	<b>772.9</b>	<b>30.9</b>	<b>803.8</b>	<b>598.2</b>	<b>30.1</b>	<b>628.3</b>
Property income	452.1	17.6	469.7	248.1	16.1	264.2
Fees, charges and non-industrial sales	229.0	12.6	241.6	260.1	10.7	270.8
Fines and Forfeits	21.5	0.1	21.6	29.5	0.1	29.6
Employee contributions to Civil Service Family Protection Scheme Board	43.5	-	43.5	44.2	-	44.2
Other nontax revenue	26.8	0.6	27.4	16.3	3.2	19.5
<b>Total revenue</b>	<b>8,844.8</b>	<b>155.1</b>	<b>8,999.9</b>	<b>10,114.9</b>	<b>181.0</b>	<b>10,295.9</b>
<b>Grants</b>	<b>116.4</b>	<b>-</b>	<b>116.4</b>	<b>61.4</b>	<b>-</b>	<b>61.4</b>
<b>Total revenue and grants</b>	<b>8,961.2</b>	<b>155.1</b>	<b>9,116.3</b>	<b>10,176.3</b>	<b>181.0</b>	<b>10,357.3</b>



**Table 4.2 (cont'd) - Revenue and grants, 1989/90 - 1992/93**  
(Consolidated General Government)

Rs Million

Revenue items	1991/92			1992/93		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
<b>Tax revenue</b>	<b>9,957.1</b>	<b>160.8</b>	<b>10,117.9</b>	<b>10,996.8</b>	<b>176.3</b>	<b>11,173.1</b>
Tax on income, profits and capital gains	1,565.4	-	1,565.4	1,464.7	-	1,464.7
Social security contributions	574.3	-	574.3	673.5	-	673.5
Taxes on payroll and workforce	57.3	-	57.3	63.8	-	63.8
Taxes on property	568.7	77.9	646.6	716.1	100.8	816.9
Domestic taxes on goods and services	2,585.3	82.9	2,668.2	2,939.8	75.5	3,015.3
Taxes on international trade and transaction	4,587.6	-	4,587.6	5,119.1	-	5,119.1
Other tax revenue	18.5	-	18.5	19.8	-	19.8
<b>Nontax revenue</b>	<b>1,420.9</b>	<b>42.5</b>	<b>1,463.4</b>	<b>1,366.4</b>	<b>44.7</b>	<b>1,411.1</b>
Property income	991.4	26.8	1,018.2	957.2	29.4	986.6
Fees, charges and non-industrial sales	314.8	14.6	329.4	306.4	14.3	320.7
Fines and Forfeits	27.2	0.1	27.3	29.3	0.1	29.4
Employee contributions to Civil Service						
Family Protection Scheme Board	47.9	-	47.9	49.9	-	49.9
Other nontax revenue	39.6	1.0	40.6	23.6	0.9	24.5
<b>Total revenue</b>	<b>11,378.0</b>	<b>203.3</b>	<b>11,581.3</b>	<b>12,363.2</b>	<b>221.0</b>	<b>12,584.2</b>
<b>Grants</b>	<b>25.2</b>	<b>-</b>	<b>25.2</b>	<b>78.0</b>	<b>-</b>	<b>78.0</b>
<b>Total revenue and grants</b>	<b>11,403.2</b>	<b>203.3</b>	<b>11,606.5</b>	<b>12,441.2</b>	<b>221.0</b>	<b>12,662.2</b>

Table 4.3 - Functional classification of expenditure, 1989/90 - 1992/93  
(Consolidated General Government)

Functional categories	Rs Million					
	1989/90 1/			1990/91 1/		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
General public services	969.2	70.0	1,039.2	1,047.3	68.4	1,115.7
Defence	119.5	-	119.5	153.0	-	153.0
Public order and safety	718.0	5.4	723.4	901.9	6.3	908.2
Education	1,257.9	3.9	1,261.8	1,444.0	3.9	1,447.9
Health	768.4	-	768.4	870.6	-	870.6
Social security and welfare	1,153.6	20.5	1,174.1	1,458.4	22.4	1,480.8
Housing and community amenities	312.3	150.9	463.2	328.3	168.9	497.2
Recreational, cultural and religious services	282.6	43.1	325.7	164.5	46.4	210.9
Fuel and energy	4.7	-	4.7	10.9	-	10.9
Agriculture, forestry, fishing and hunting	649.6	-	649.6	623.9	-	623.9
Mining and mineral resources, manufacturing & construction	23.7	16.8	40.5	35.3	28.3	63.6
Transportation & communication	361.5	80.5	442.0	468.9	81.4	550.3
Other economic services	403.7	-	403.7	350.5	-	350.5
Other expenditure	1,499.6	-	1,499.6	1,732.4	-	1,732.4
Total	8,524.3	391.1	8,915.4	9,589.9	426.0	10,015.9

Table 4.3 (cont'd) - Functional classification of expenditure, 1989/90 - 1992/93  
(Consolidated General Government)

Functional categories	Rs Million					
	1991/92			1992/93		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
General public services	1,238.8	115.5	1,354.3	1,257.7	139.6	1,397.3
Defence	175.6	-	175.6	180.1	-	180.1
Public order and safety	882.9	6.8	889.7	1,093.8	7.1	1,100.9
Education	1,684.0	4.6	1,688.6	1,816.3	6.6	1,822.9
Health	930.9	-	930.9	1,145.8	-	1,145.8
Social security and welfare	1,764.7	23.6	1,788.3	1,966.2	32.4	1,998.6
Housing and community amenities	500.4	239.5	739.9	738.7	243.6	982.3
Recreational, cultural and religious services	340.3	67.1	407.4	234.4	61.1	295.5
Fuel and energy	13.6	-	13.6	2.1	-	2.1
Agriculture, forestry, fishing and hunting	683.0	-	683.0	715.2	-	715.2
Mining and mineral resources, manufacturing & construction	40.5	34.6	75.1	67.1	47.9	115.0
Transportation & communication	689.4	90.3	779.7	665.2	70.5	735.7
Other economic services	454.3	-	454.3	436.5	-	436.5
Other expenditure	1,709.6	-	1,709.6	1,391.2	-	1,391.2
Total	11,108.0	582.0	11,690.0	11,710.3	608.8	12,319.1

1/ Revised

**Table 4.4 - Economic classification of expenditure, 1989/90 - 1992/93**  
(Consolidated General Government)

Economic categories	1989/90			1990/91		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
<b>Current expenditure</b>	<b>7,029.2</b>	<b>356.1</b>	<b>7,385.3</b>	<b>7,867.8</b>	<b>391.7</b>	<b>8,259.5</b>
Wages and salaries	3,311.5	222.5	3,534.0	3,423.9	224.5	3,648.4
Employer contribution to pension scheme	26.3	-	26.3	33.0	-	33.0
Other purchases of goods and services	757.3	109.4	866.7	913.7	138.9	1,052.6
Interest payments	1,337.3	2.2	1,339.5	1,564.0	2.3	1,566.3
Subsidies and other current transfers	1,596.8	22.0	1,618.8	1,933.2	26.0	1,959.2
<b>Capital expenditure</b>	<b>1,495.1</b>	<b>35.0</b>	<b>1,530.1</b>	<b>1,722.1</b>	<b>34.3</b>	<b>1,756.4</b>
Acquisition of fixed capital assets	1,364.3	35.0	1,399.3	1,529.8	34.3	1,564.1
Purchase of land	35.6	-	35.6	55.0	-	55.0
Capital transfers	95.2	-	95.2	137.3	-	137.3
<b>Total</b>	<b>8,524.3</b>	<b>391.1</b>	<b>8,915.4</b>	<b>9,589.9</b>	<b>426.0</b>	<b>10,015.9</b>

**Table 4.4 (cont'd) - Economic classification of expenditure, 1989/90 - 1992/93**  
(Consolidated General Government)

Economic categories	1991/92			1992/93		
	Central Government	Local Government	Consolidated General Govt.	Central Government	Local Government	Consolidated General Govt.
<b>Current expenditure</b>	<b>8,845.8</b>	<b>473.8</b>	<b>9,319.6</b>	<b>9,348.1</b>	<b>532.3</b>	<b>9,880.4</b>
Wages and salaries	3,797.9	260.2	4,058.1	4,033.1	283.6	4,316.7
Employer contribution to pension scheme	46.6	-	46.6	46.6	-	46.6
Other purchases of goods and services	1,179.9	179.6	1,359.5	1,427.1	202.9	1,630.0
Interest payments	1,469.8	5.8	1,475.6	1,182.3	12.4	1,194.7
Subsidies and other current transfers	2,351.6	28.2	2,379.8	2,659.0	33.4	2,692.4
<b>Capital expenditure</b>	<b>2,262.2</b>	<b>108.2</b>	<b>2,370.4</b>	<b>2,362.2</b>	<b>76.5</b>	<b>2,438.7</b>
Acquisition of fixed capital assets	1,938.8	108.2	2,047.0	1,974.7	76.5	2,051.2
Purchase of land	48.4	-	48.4	71.2	-	71.2
Capital transfers	275.0	-	275.0	316.3	-	316.3
<b>Total</b>	<b>11,108.0</b>	<b>582.0</b>	<b>11,690.0</b>	<b>11,710.3</b>	<b>608.8</b>	<b>12,319.1</b>

Rs Million

Rs Million

**PUBLIC SECTOR**

**Table 5.1 Employment and wages & salaries in the public sector, 1990/91 - 1993/94**

Public institutions	1990/91		1991/92		1992/93		1993/94	
	No of employees (Sept. 90)	Wages, salaries (Rs Mn)	No of employees (Sept. 91)	Wages, salaries (Rs Mn)	No of employees (Sept. 92)	Wages, salaries (Rs Mn)	No of employees (Sept. 93)	Wages, salaries (Rs Mn)
Budgetary central government	53,190	2,900	53,296	3,180	53,347	3,330	54,002	4,205
Extra budgetary units	6,943	296	6,774	333	5,960	346	6,253	449
Local government	5,130	225	5,128	260	5,192	284	5,108	313
Non financial public enterprises	18,579	1,173	18,648	1,330	18,726	1,447	17,288	1,539
Public financial institutions	1,848	139	2,046	179	2,158	175	2,163	208
<b>Total</b>	<b>85,690</b>	<b>4,733</b>	<b>85,892</b>	<b>5,282</b>	<b>85,383</b>	<b>5,582</b>	<b>84,814</b>	<b>6,714</b>

1/ Revised

2/ Provisional



Table 5.2 (cont'd) -% distribution of employees and wages/salaries in the public sector 1990 - 93

Gross salary range (Rupees)	September 1992		September 1993	
	Employees %	Wages & salaries %	Employees %	Wages & salaries %
Up to 2,500	4.6	1.9	2.6	0.9
2,501 - 3,000	21.3	13.3	4.3	2.1
3,001 - 3,500	14.8	10.6	18.9	11.5
3,501 - 4,000	11.6	9.6	13.9	9.6
4,001 - 4,500	9.5	8.8	11.0	8.6
4,501 - 5,000	8.2	8.4	10.0	8.8
5,001 - 6,000	14.8	17.6	11.2	11.2
6,001 - 7,000	5.3	7.4	9.8	11.7
7,001 - 8,000	2.8	4.6	6.0	8.3
8,001 - 9,000	2.5	4.7	3.4	5.3
9,001 - 10,000	1.4	3.0	2.0	3.6
10,001 - 11,000	1.0	2.4	1.1	2.2
11,001 - 12,000	0.6	1.5	1.6	3.2
12,001 - 13,000	0.5	1.4	0.8	1.8
13,001 - 14,000	0.2	0.7	1.3	3.2
14,001 - 15,000	0.3	0.8	0.5	1.4
15,001 & over	0.6	3.3	1.6	6.6
Total	100.0	100.0	100.0	100.0

Table 6.1 - Income tax - Individuals - Analysis by range of gross income, years of assessment, 1988/89-1991/92

Range of gross income (Rupees)	Year of assessment 1988/89				Year of assessment 1989/90			
	Number of taxpayers 1/	Gross income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)	Number of taxpayers 1/	Gross income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)
20,000 or less	1,352	22.8	5.7	0.3	1,571	26.5	7.8	0.4
20,001 - 30,000	8,958	227.0	79.2	4.5	7,328	187.0	77.6	4.9
30,001 - 40,000	9,708	341.7	139.9	11.3	11,735	414.6	179.7	15.5
40,001 - 50,000	9,738	439.5	173.2	16.4	13,912	626.6	258.3	25.0
50,001 - 100,000	22,335	1,539.9	681.6	90.5	27,423	2,046.5	851.3	132.9
100,001 - 250,000	6,126	859.6	539.5	123.8	6,720	939.8	646.3	153.8
250,001 - 500,000	783	259.9	199.7	58.7	815	268.5	215.5	63.1
Over 500,000	243	214.8	183.4	59.9	247	209.3	181.7	59.1
Sub Total	59,243	3,905.2	2,002.2	365.4	69,751	4,718.8	2,418.2	454.7
Gross income not stated	1,058	...	...	9.9	1,274	...	...	9.6
Total	60,301	...	...	375.3	71,025	...	...	464.3

1/ **New definition of taxpayer:** A wife electing to be assessed separately is counted as one taxpayer, whilst in previous digests, married couples were counted as one taxpayer even where wife's earnings were taxed separately.

Tables for the year 1988 onwards given in this Digest are therefore not comparable with tables already published.

2/ Figures are provisional and subject to amendment.



**Table 6.1 (cont'd) - Income tax - Individuals: Analysis by range of gross income, years of assessment, 1988/89-1991/92**

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

1/ **New definition of taxpayer:** A wife electing to be assessed separately is counted as one taxpayer, whilst in previous digests, married couples were counted as one taxpayer even where wife's earnings were taxed separately.

2/ Figures for the year 1988 onwards given in this Digest are therefore not comparable with tables already published. Figures are provisional and subject to amendment.

Table 6.2 -Income tax - Companies - Analysis by range of liable income, years of assessment, 1988/89-1991/92

Range of liable income (Rupees)	Year of assessment 1988/89					Year of assessment 1989/90						
	Number of companies	Liable income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)	1/ Number of companies (1)	Liable income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)	1/ Number of companies (1)	Liable income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)
25,000 or less	114	1.3	1.2	0.4	159	1.8	1.5	0.5	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	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	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	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	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	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	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	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	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	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	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	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	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	1,496	3,106.3	2,128.0	646.7

1/ Figures are provisional and subject to amendment.

Table 6.2 (cont'd) -Income tax - Companies - Analysis by range of liable income, years of assessment, 1988/89-1991/92

Range of liable income (Rupees)	Year of assessment 1990/91				Year of assessment 1991/92			
	Number of companies	Liable income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)	Number of companies	Liable income (Rs Mn)	Chargeable income (Rs Mn)	Tax Payable (Rs Mn)
25,000 or less	213	2.4	2.2	0.7	230	2.7	2.6	0.9
25,001 - 50,000	169	6.2	5.5	2.0	174	6.4	6.0	2.3
50,001 - 100,000	192	14.2	12.9	4.5	204	15.3	15.0	5.2
100,001 - 150,000	154	19.0	16.9	5.5	157	19.7	18.6	6.0
150,001 - 250,000	190	37.1	33.2	11.0	196	38.3	37.3	12.7
250,001 - 500,000	244	86.6	75.6	25.6	247	88.7	84.9	27.1
500,001 - 750,000	111	68.4	63.8	19.4	110	67.9	67.2	21.8
750,001 - 1,000,000	72	62.3	54.0	17.3	74	63.7	61.6	19.0
1,000,001 - 1,500,000	86	107.5	94.6	31.0	88	108.4	106.5	33.8
1,500,001 - 2,000,000	63	110.3	94.5	31.5	64	111.7	111.4	35.7
2,000,001 - 5,000,000	101	300.7	222.4	70.7	111	342.7	266.5	92.1
5,000,001 - 10,000,000	57	395.0	313.5	91.2	58	406.0	353.8	104.4
Over 10,000,000	58	1,985.0	1,537.5	498.8	58	2,001.0	1,653.2	568.4
Total	1,710	3,194.7	2,526.6	809.2	1,771	3,272.5	2,784.6	929.4

1/ Figures are provisional and subject to amendment.

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