

Government Revenue and Expenditure 1991-92 to 2001-02

Revenue

	1991-1992		1992-1993		1993-1994		1994-1995		1995-1996		1996-1997		1997-1998		1998-1999		1999-2000		2000-2001		2001-2002*		
	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	
Operating Revenue																							
Profits tax	25,195	22.0	32,248	23.8	39,858	23.9	47,430	27.1	46,706	25.9	50,063	24.0	55,347	19.7	45,252	20.9	37,699	16.2	42,969	19.1	44,500	25.6	
Salaries tax	17,417	15.2	20,200	14.9	22,505	13.5	23,624	13.5	26,258	14.6	28,709	13.8	30,159	10.7	25,063	11.6	24,831	10.6	26,303	11.7	28,400	16.4	
Personal assessment	1,028	0.9	1,309	1.0	1,565	1.0	1,759	1.0	2,817	1.6	3,617	1.7	4,433	1.6	4,098	1.9	3,216	1.4	3,455	1.5	3,900	2.2	
Property tax	1,230	1.1	1,304	1.0	1,511	0.9	1,482	0.9	1,638	0.9	1,577	0.8	1,585	0.6	1,333	0.6	1,168	0.5	1,143	0.5	1,100	0.6	
Direct tax revenue	44,870	39.2	55,061	40.7	65,439	39.3	74,295	42.5	77,419	43.0	83,966	40.3	91,524	32.6	75,746	35.0	66,914	28.7	73,870	32.8	77,900	44.8	
Betting duty	7,110	6.2	7,818	5.8	10,082	6.0	9,352	5.3	11,051	6.1	12,191	5.9	13,453	4.8	12,228	5.7	11,938	5.1	12,630	5.6	11,380	6.5	
Stamp duties	9,569	8.3	13,409	9.9	17,976	10.8	12,713	7.3	11,215	6.2	20,461	9.8	29,097	10.3	10,189	4.7	12,116	5.2	10,911	4.9	8,830	5.1	
Other indirect taxes	1,727	1.5	1,785	1.3	1,962	1.2	1,136	0.7	1,225	0.7	1,900	0.9	1,713	0.6	987	0.5	778	0.4	760	0.3	870	0.5	
Indirect tax revenue	18,406	16.0	23,012	17.0	30,020	18.0	23,201	13.3	23,491	13.0	34,552	16.6	44,263	15.7	23,404	10.9	24,832	10.7	24,301	10.8	21,080	12.1	
General rates	3,494	3.0	4,423	3.3	4,461	2.7	5,156	2.9	5,806	3.2	6,285	3.0	6,258	2.2	3,614	1.7	7,132	3.0	14,428	6.4	12,400	7.1	
Duties	6,844	6.0	7,216	5.3	7,113	4.3	7,583	4.3	7,899	4.4	8,450	4.0	8,465	3.0	7,698	3.6	7,377	3.2	7,293	3.2	6,910	4.0	
Utilities	6,650	5.8	7,174	5.3	7,997	4.8	8,392	4.8	7,199	4.0	6,608	3.2	6,735	2.4	4,400	2.0	3,326	1.4	3,297	1.5	3,440	2.0	
Fees and charges	7,170	6.3	8,015	5.9	8,627	5.2	9,562	5.5	9,879	5.5	10,766	5.2	11,279	4.0	10,565	4.9	10,896	4.7	10,973	4.9	10,970	6.3	
Other non-tax revenue	9,557	8.3	12,587	9.3	12,714	7.6	13,986	8.0	13,345	7.4	14,566	7.0	20,902	7.5	19,708	9.1	17,941	7.7	17,642	7.8	18,740	10.8	
Non-tax revenue	33,715	29.4	39,415	29.1	40,912	24.6	44,679	25.5	44,128	24.5	46,675	22.4	53,639	19.1	45,985	21.3	46,672	20.0	53,633	23.8	52,460	30.2	
Investment income	2,982	2.6	1,767	1.3	3,387	2.0	4,942	2.8	5,910	3.3	5,616	2.7	14,982	5.3	31,648	14.6	36,778	15.8	19,516	8.7	0	0.0	
Total Operating Revenue	99,973	87.2	119,255	88.1	139,758	83.9	147,117	84.1	150,948	83.8	170,809	82.0	204,408	72.7	176,783	81.8	175,196	75.2	171,320	76.1	151,440	87.1	
Capital Revenue																							
Land sales	8,945	7.8	8,855	6.6	18,493	11.1	19,104	10.9	19,411	10.8	26,995	12.9	63,620	22.6	19,251	8.9	34,810	14.9	29,531	13.1	8,550	4.9	
Other capital revenue	5,781	5.0	7,201	5.3	8,351	5.0	8,776	5.0	9,686	5.4	10,554	5.1	13,198	4.7	20,081	9.3	22,989	9.9	24,209	10.8	13,840	8.0	
Total Capital Revenue	14,726	12.8	16,056	11.9	26,844	16.1	27,880	15.9	29,097	16.2	37,549	18.0	76,818	27.3	39,332	18.2	57,799	24.8	53,740	23.9	22,390	12.9	
Total Revenue	114,699	100.0	135,311	100.0	166,602	100.0	174,997	100.0	180,045	100.0	208,358	100.0	281,226	100.0	216,115	100.0	232,995	100.0	225,060	100.0	173,830	100.0	

* Data for 2001-02 are based on the latest forecast of the revised estimates, which have not been confirmed at the time of this report.

Expenditure

	1991-1992		1992-1993		1993-1994		1994-1995		1995-1996		1996-1997		1997-1998		1998-1999		1999-2000		2000-2001		2001-2002*			
	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%				
Operating Expenditure																								
Personal emoluments	25,286	27.4	25,852	22.8	28,702	19.5	32,077	19.6	34,832	19.0	37,404	20.5	40,114	20.6	44,092	18.4	46,488	20.8	50,497	21.7	52,250	21.8		
Personal related expenses	6,584	7.1	7,711	6.8	8,695	5.9	9,835	6.0	11,304	6.2	12,853	7.0	13,617	7.0	12,103	5.1	13,289	6.0	14,497	6.2	17,980	7.5		
Departmental expenses	4,782	5.2	4,438	3.9	4,910	3.3	5,568	3.4	6,199	3.4	7,062	3.9	8,067	4.2	8,935	3.7	10,184	4.6	12,934	5.6	15,230	6.4		
Other charges	10,939	11.9	11,770	10.4	13,904	9.4	15,633	9.5	17,928	9.8	21,147	11.6	24,139	12.4	28,568	11.9	29,590	13.3	30,355	13.0	32,120	13.4		
Recurrent subventions	23,182	25.1	31,822	28.1	36,980	25.1	42,909	26.1	50,021	27.3	56,271	30.8	63,449	32.6	70,579	29.5	74,362	33.3	76,239	32.8	80,520	33.6		
Other non-recurrent	904	1.0	3,431	3.0	3,767	2.6	598	0.4	1,619	0.9	1,116	0.6	11,180	5.8	13,129	5.5	2,008	0.9	2,164	0.9	3,590	1.4		
Total Operating Expenditure	71,677	77.7	85,024	75.0	96,958	65.8	106,620	65.0	121,903	66.6	135,853	74.4	160,566	82.6	177,406	74.1	175,921	78.9	186,686	80.2	201,690	84.1		
Capital Expenditure																								
Capital Work Reserve Fund	16,405	17.8	19,676	17.4	35,286	23.9	30,559	18.6	33,387	18.2	29,168	16.0	28,772	14.8	31,267	13.1	29,490	13.2	30,577	13.1	29,620	12.4		
Capital Investment Fund	1,794	2.0	6,061	5.3	12,234	8.3	18,585	11.3	21,525	11.7	9,036	4.9	119	0.1	20,545	8.6	8,510	3.8	8,102	3.5	340	0.1		
Others	2,315	2.5	2,571	2.3	2,960	2.0	8,391	5.1	6,343	3.5	8,623	4.7	4,903	2.5	10,138	4.2	9,122	4.1	7,528	3.2	8,160	3.4		
Total Capital Expenditure	20,514	22.3	28,308	25.0	50,480	34.2	57,535	35.0	61,255	33.4	46,827	25.6	33,794	17.4	61,950	25.9	47,122	21.1	46,207	19.8	38,120	15.9		
Total Expenditure	92,191	100.0	113,332	100.0	147,438	100.0	164,155	100.0	183,158	100.0	182,680	100.0	194,360	100.0	239,356	100.0	223,043	100.0	232,893	100.0	239,810	100.0		