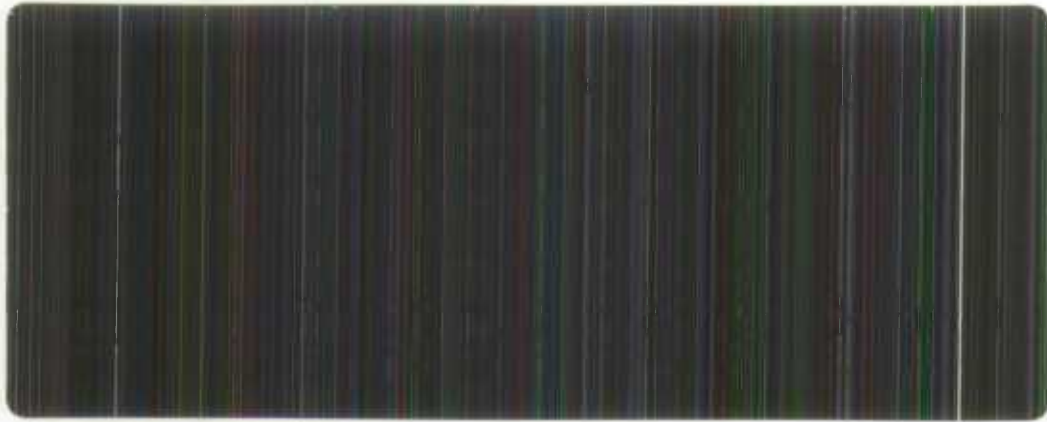
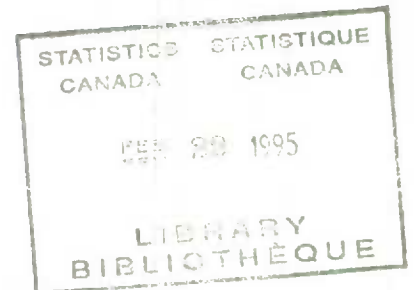


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Input-Output Division

1990
PUBLIC SECTOR INPUT OUTPUT ACCOUNTS
FOR THE REPUBLIC OF KENYA

by

Dr. P.S.K. Murty *

65

December 23, 1993

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1990

PUBLIC SECTOR INPUT OUTPUT ACCOUNTS

FOR THE REPUBLIC OF KENYA

BY

DR. P.S.K MURTY

I Introduction

This report is the result of a three-week technical assistance assignment from November 1 to 19, 1993 in Nairobi to assist the Kenyan Input-Output staff in developing preliminary Input Output Accounts for the calendar year 1990. It should be recalled in this connection that a similar two-week mission took place last year (1992) as a result of which 'A plan to develop Public Sector Input Output Accounts for the Republic of Kenya' was produced during August 1992. This follow-up mission is aimed at achieving two objectives:

- (i) to review the work done by the Kenyan staff in the context of the previous report of August 1992; and
- (ii) to assist the Kenyan staff in the development of the preliminary database for the 1990 Public Sector Input Output Accounts of Kenya.

I arrived in Nairobi on 30th October 1993 and worked with Mr. James Aloyo (Economist/Statistician) who is in-charge of the Public Sector in the Kenyan Central Bureau of Statistics (CBS). Mr. Aloyo developed several tables of basic data for the Central and Local Government sub-sectors in the context of the guidelines contained in the 1992 report mentioned

earlier. I reviewed the work done by Mr. Aloyo and developed appropriate aggregates by pulling together all the available data into suitable tables for the concepts of the Input-Output Accounts. After my review, I discussed my methodology and the basic concepts such as those used for "subsidies", "indirect taxes", "direct taxes", "sales revenues" and "government expenditure on goods and services" with the Director of Kenyan Central Bureau of Statistics Mr. Kallaa and Mr. Monyoncho Maina who is in charge of the National Accounts. I am happy to say that both of them agreed with the concepts and the methodology I suggested in this regard and the data produced in this assignment are based on those collective decisions made after the discussions with the concerned officials. Where data are lacking for any particular item or items, estimates have been made using the assumptions indicated in the appropriate tables. These estimates have to be reviewed further by the Kenyan staff and replaced by the actual data where available, during the next phase of the work. Some basic work of assembling 1990/91 data has not yet been done by the concerned staff and it should be completed in the next phase on the lines indicated in the tables. As a result of my assignment, 42 tables (list attached) have been developed. These tables show the various steps used to convert the basic source data into the required details or aggregates for incorporation into the Input-Output Accounts. The same flow of data should be used hereafter to maintain consistency. The organization of the tables and the content are discussed next.

II Organization of the Tables

The 42 tables which have been developed in this mission can be grouped into four categories as follows:

- | | |
|------------------------------|--------------------|
| 1. Subsidies: | See Tables 1 to 7 |
| 2. Government Sales Revenue: | See Tables 8 to 19 |

3. Gross Expenditure on Goods and Services (both current and capital): See Tables 20 to 32

4. Indirect Taxes: See Tables 33 to 42

The tables show how the basic data of the Public Accounts and other documents are classified to derive the control totals for the above four categories of the Government Sector and how those control totals are allocated to the commodities and industries as required for the Input-Output Accounts. The final aggregates needed for the Input-Output structure and the specific tables in which those final aggregates can be found are shown below. The Government Sector does not include Government Business Enterprises such as the Post Office as they should be included in the industries of the Business Sector. For example, the Post Office should be included in the Communication industry of the Business Sector. These enterprises have been deducted from the Public Accounts data as shown in Table 20 and they should be added on to the data of the industries concerned.

1. Control total for subsidies: Input-Output commodity 1475 See Table 3
2. Allocation of control total of subsidies to Input-Output industries See Table 7
3. Control total for sales revenue of the Government sector and allocation to Input-Output commodities See Table 17
4. Allocation of Government Services Commodity 1460 to users, namely, Input-Output industries and final demand categories See Table 19
5. Control totals for Government Current Expenditure on Goods and Services See Table 32 for G.E. final demand categories:
 - (a) GE 550 Health;
 - (b) GE 560 Education;
 - (c) GE 570 Defence; and
 - (d) GE 580 Other Government.

- | | |
|--|---------------------------------------|
| 6. Control totals for Government Construction Expenditure | See Table 32 for final demand series: |
| (a) Con 340 Health; | |
| (b) Con 350 Education; and | |
| (c) Con 360 Other Government. | |
| 7. Control totals for Government Expenditure Machinery & Equipment: | See Table 32 for final demand series: |
| (a) M & E 510 Health; | |
| (b) M & E 520 Education; and | |
| (c) M & E 530 Other Government. | |
| 8. Control total for Indirect Taxes | See Table 39 for final demand series: |
| (a) Commodity 1466 : Commodity Indirect Taxes | |
| (b) Commodity 1470 : Non-Commodity indirect taxes | |
| 9. Allocation of Commodity Indirect Taxes to Input-Output commodities: | See Table 42 |

The non-commodity indirect taxes shown in table 39 should be allocated to the industries and final demand categories which paid them. Normally, the basic data source for the inputs of the industries and the final demand categories reveal the necessary information for such an allocation. The pattern of the basic data source should be used as a proxy to allocate the control total of non-commodity taxes in table 39.

III Significant items

(a) Export Compensation Payment

Based on the National Accounts definition, any transfer payment made by the government to the Business sector --- whether incorporated or unincorporated -- should be considered as a subsidy. This subsidy is a negative adjustment to the operating surplus of the Business sector

in the National Accounts framework partly because the business establishments which receive the subsidies include them as income, and partly because the subsidies do not constitute production for the GDP Accounts.

In the context of this National Accounts definition of subsidies, the export compensation payment made by the government to the local manufacturers should be treated as a subsidy. This is done in the data presented in the attached tables. Unfortunately, this item was missed in the subsidy data used for the Gross Domestic Product calculations published in the Economic Survey publication. The estimated amount missed in this regard for the calendar year 1990 was K£64.4 million. This item alone will reduce the GDP at market prices to the extent of K£64.4 millions for 1990, other things being equal. As these subsidies are different for other years, the calculation of similar data for the succeeding years is needed for an objective assessment of the presently published GDP data. This exercise has not been undertaken as the task of calculating subsidy series for other years is outside the terms of reference of my assignment.

(b) Local Rates

The payment made for "Local Rates" falls into the category of indirect taxes of a non-commodity type whether it is paid by the Business sector or individuals because it is similar to transactions of "property taxes". It is clear from the details of the transactions that the individuals and institutions who pay are property owners who will have to treat this payment as an expense in deriving the "net rents" of their property. In other words, the net rent estimates for the National Accounts should take the "Rates" as an expense input of property taxes which should be deducted from the gross rents of the property concerned. This is not a "direct tax" and the present practice of treating the item as a direct tax should be changed. The estimated amount

involved is K£32 million for the calendar year 1990. This change will increase the GDP at market prices, other things being equal. Here again, calculation of similar data for other years is not attempted as such a task is outside my terms of reference.

(c) Licences and Fees

As the licences and fees have the characteristics of one-to-one "quid pro quo", they are considered as sales revenue in contrast to the present practice of treating them as indirect taxes. Licences of all kinds are in fact permits to do certain things or to acquire certain services. The licence holders acquire certain new things or services which they did not possess before paying the required amounts to the government for licences and permits. In this context, there is an element of one-to-one quid pro quo in all such transactions. Hence, government revenues for licences and fees should be treated as sales revenues which has to be allocated to the commodity 1460: Government Services. The estimated amount involved in this regard is about K£83 million. This change will reduce the level of GDP at market prices as the sales revenue will reduce the gross government expenditure measured for the GDP. The reduction of indirect taxes in the income side of the GDP will be matched by the reduction in the net government expenditure measured in the expenditure side of the GDP. The question which is relevant in this context is as follows:

"Is there an element of service rendered by the government to the person or institution on receipt of the amount whether it is called for administration purposes "licence fees" or "permit fees", or "user fees" or any other name?"

If the answer to the above question is positive, then the transaction falls under a sale irrespective of the fact whether the revenue covers the costs or not. Therefore, it should be treated as such. In my opinion, the utmost priority in the compilation of any statistical aggregate

for any country should be the usefulness in the economic analysis of the country itself by reflecting reality as it happened in the economy, so that such a statistical aggregate could indicate the results of internal policy decisions of the government concerned. Arguments for international comparison -- whether the procedures for classification and compilation are right or wrong -- should not influence this top priority, because such arguments would defeat the very purpose for which the data are intended, namely, the country's own economic analysis. If the data have to be useful for the country's own economic analysis, the comparison with what other countries have been doing (or not doing) has to be regarded as a secondary issue since the primary concern has to be the usefulness for the country itself. In this context, the one-to-one quid pro quo character of the licences and fees should be articulated as such in the National Accounts which are based on transactions and transactors.

In summary, assuming other things are equal, the above three significant items alone will reduce the present level of GDP at market prices as follows:

	Ksh. million
(i) Export promotion compensation to be treated as a subsidy	-64.4
(ii) "Rates" to be treated as indirect taxes	+32.0
(iii) Licences & fees to be treated as sales revenue	-83.0
Net effect on the present level of <u>GDP at market prices</u> for the above three changes	-115.4

In the context of the above, it is recommended that the indirect taxes and subsidies presently used for the GDP Accounts should be changed suitably to derive a more accurate measure of the GDP at market prices.

IV Weak Areas

(a) VAT Allocation

The weakest area is the VAT allocation to commodities. At the present time, there is no Tax Blueprint showing the tax status for industries and commodities which would be used to allocate the VAT to commodities and industries/final demand categories. A Tax Blueprint for the Kenyan VAT takes at least 6 person-months and should have been developed by allocating appropriate resources--both funds and time. The schedules of the VAT Act which show the details of H.S. commodities for taxability and exemptions have to be transformed into Input-Output commodities before the information is organized into the Tax Blueprint. This exercise itself will take several months, because two pieces of legislation namely, July 1989 to June 1990, and July 1990 to June 1991 have to be studied in detail and coded for the two different periods. In other words, all the changes which were made in the second half of 1990 should also be captured separately and reflected in the Tax Blueprint.

The Tax Blueprint for VAT should contain the entire Input-Output Industries and Final Demand categories on the left hand side of the page for each commodity of the Kenyan Input-Output structure. There should be nine columns at the top of the page for the following categories:

VAT 1989/90

- (1) Taxed
- (2) Exempted
- (3) Zero-rated

VAT 1990/91

- (4) Taxed
- (5) Exempted
- (6) Zero-rated

VAT 1990 Average

- (7) Taxed
- (8) Exempted
- (9) Zero-rated

The above structure would transform the changes in the tax system into the Input-Output structure of the Blueprint and reflect in the averages of the last three columns.

There will be problems to determine the taxability of Input-Output commodities which might contain both taxed H.S. commodities and exempted or zero-rated H.S. commodities. In such cases, proportions of taxability have to be calculated by conducting research on the quantified content of such commodities. Time and resources have to be allocated to solve such operational problems which might be encountered in the development of the Tax Blueprint.

In the absence of the Tax Blueprint for VAT, the following procedure has been used tentatively for the commodity allocation:

First, the VAT collections are classified into two categories

- i) Domestic manufacturers; and
- ii) Imports.

Second, the basic data for these two categories have been requested from the Treasury Department. Dr Graham Glenday of the Treasury Department has the data collected from the VAT forms, but it takes several months to classify the information into the Input-Output commodities and industries. However, for the present exercise of 1990, he gave us a print-out showing some

broad commodity details for the domestic VAT and those details have been used to allocate the control total of this category to Input-Output commodities.

For the VAT on imports, Dr. Graham Glenday has about 5000 records and ideally speaking those details should be coded to I/O commodities for actual data. Such an exercise involves transformation of HS codes to the I/O commodities and that step is essential to make use of the available database. Perhaps, several months are needed to convert the HS codes into I/O commodities. However, as estimates are urgently needed for the present exercise, the following method has been used for VAT on imports.

It is assumed that commodities which are taxable for the VAT are also taxable for import duty and vice versa. Elsewhere, we have allocated import duty data to commodities. Based on the above assumption, the control total of VAT on imports has been allocated to the imported commodities which would normally attract VAT. In this context, the items of imports which are either exempt or zero-rated have been removed before prorating the control total to the commodities.

This method is only a tentative solution to the problem on hand. It is not a perfect one, but it should be realized that it is the best possible solution that could be used in the present circumstances within the limitations of time. Further work is needed in this area and it should be undertaken in the next phase of the project. The Tax Blueprint and the conversion of H.S. commodities to Input-Output commodities are the two essential prerequisites which should be completed before any refinements could be made to the estimates of VAT by commodity.

(b) 1990 Data

Ideally speaking, the 1990 calendar year data has to be obtained by adding up the data items of calendar months from January 1990 to December 1990. As such a perfection is not possible due to limitations of data availability and time, the calendar year data can be derived by calculating an average of the two fiscal years' data for 1989/90 and 1990/91. The basic work of such a step has not yet been completed by the Kenyan staff for certain aggregates.

In such cases, 1989/90 data have been used to represent the 1990 calendar year. These estimates should be replaced by the proper data after combining the half year of 1989/1990 with the half year of 1990/1991 when the basic work is completed by the Kenyan staff.

(c) Health, Education, and Defence

The sub-sectoral commodity content used at the present time is based on the preliminary data assembled by the Kenyan staff. When the final data are compiled, the estimates should be revised based on actual data for these three subsectors, namely, Health, Education, and Defence.

V Summary

In summary, then, the review of the work done by the Kenyan staff has been completed during this three-week assignment. Where actual data are lacking, estimates have been made based on certain assumptions indicated in the tables concerned. These estimates have to be replaced by actual data after completing the basic work for 1990/91. Thus, this three-week mission achieved its purpose in providing the basic structure for the Public Sector Input-Output Accounts with preliminary estimates. The VAT allocation to commodities should be changed by implementing the methods of calculating taxes with a Tax Blueprint.

If, however, the commodity taxes have to be monitored for the Kenyan economy, such Tax Blueprints are essential on a continuing basis for all the succeeding years also, namely, for 1991, 1992, 1993, and so on. This procedure will enable the tax administrators to assess the impact of the tax policies and programs for the Republic of Kenya.

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TABLE 1. COMPUTATION OF SUBSIDIES CONTROL TOTAL (CENTRAL AND LOCAL GOVERNMENTS)

DESCRIPTION	Reference No.	1989/90 Kã000	1990/91 Kã000	AVERAGE 1990 Kã000
CENTRAL				
Export Compensation Payment Subsidies (Curr. & Devt.)	Table 6.9 ES	46150	82800	64475
Transfers to Households & Unincorporated Enterprises		6	20	13
Sub Total				3398
LOCAL				
Transfers to Households & Unincorporated Enterprises		366	366	366
Sub Total				366
GRAND TOTAL				68252

NOTES

Transfers to Business Sector are regarded as Subsidies.

For the Transfers to Households:-

- i) Assume 90% relates to 'Gratuity and Pension contributions' and add it to other Personal emoluments.
- ii) Assume that 5% relates to subsidies to Business, i.e. Agriculture for damage done on farms by Wild animals.
- iii) Assume that the balance 5% relates to Grants to persons.

For Local Govt the value of 366 is 50% of Transfers to Households and Unincorporated Enterprises and it goes to Agriculture, Crops for farmland compensation.

TABLE 2. ALLOCATION OF SUBSIDIES TO I/O INDUSTRIES

I/O INDUSTRY CODE	INDUSTRY	CENTRAL			LOCAL	GRAND TOTAL	
		SUBSIDIES AS PER PUBL. ACCOUNTS	TRANSFERS TO UNINCORPORATED ENTERPRISES	EXPORT COMPENSATION [Table 4]	Sub TOTAL CENTRAL		TRANSFERS TO UNINCORPORAT ENTERPRISES
		Kà000	Kà000	Kà000	Kà000		Kà000
10	Agriculture,Crops.	8	3398		3406	366	3772
690	Water Transport	5			5		5
	Manufacturing Industries [See Table 6].			64475	64475		64475
	TOTAL	13	3398	64475	67886	366	68252

NOTES

1. The Subsidy amount shown in the working File has been analysed
For 1989/90, the amount was paid as follows:-

	1989/90 Kà000	1990/91 Kà000	TOTAL Kà000	ALLOCATION Kà000	
Kenya Law School	48		48	24	Ignore
Self Help Water Project	6	10	16	8	
Ferry Operations.		10	10	5	
TOTAL	54	20	73	37	

The Kenya Law School is not a Business (It is part of Govt. Sector).
Therefore the amount allocated to it is not a Subsidy and is Ignored.

The amount attributable to Self-Help Water Project is a Subsidy
and is allocated to Agriculture,crops as above.

2. The amount paid to household and Unincorporated Enterprises
is said to be for the following purposes:-

i) To compensate the Farmers for destruction done by Mild
Animals on their farms.

TOTAL Kà000	ALLOCATED Kà000
67967	3398

- ii) To compensate the Landholders for Land taken over by Govt for Public constructions e.g roads,dams, e.t.c.
- iii) Other types of payments to individuals for distress.
- vi) 50% is composed of Gratuity and Pension contributions. The other 50% is already put in 'Other Personal Emoluments' in the basic data file.

Based on the SNA Concepts, item (iii) is not a subsidy - it is only a transfer to the Personal sector - Ignore it.

Item (ii) is not a subsidy as it amounts to a purchase of land which should be ignored.

Item (i) is therefore the only transaction that qualifies to be a subsidy.

Hence 5% of the amount is taken for subsidy to Agriculture, Crops (Industry 10) ; 5% relates to Grants to Persons (Ignore), and 90% relates to Gratuity and Pensions contributions and added to other personal emoluments.

TABLE 3. SUBSIDIES
[I/O COMMODITY CODE 1475]

	1990 Kà000
Central Govt. (See Table 4.)	67886
Local Govt. (See Table 24.)	366
TOTAL	68252

TABLE 4. EXPORT COMPENSATION PAYMENTS BY RECIPIENT COMPANY.
 (Sample Data Obtained from Dr. Graham Glenday of the Treasury).

I/O INDUSTRY CODE	COMPANY	JAN. - JUNE	JULY - DEC.	TOTAL	CONTROL
		1990	1990		TOTAL PRORATEO
		Kā000	Kā000	Kā000	Kā000
100	:Del Monte Kenya L.t.d	3166	4932	8098	15995
470	:Excelco Structures L.t.d	29		29	36
260	:Abdulmoodood Tanners L.t.d	523	936	1458	2939
450	:Bamburi Portland Cement Co.	753	1210	1963	3895
540	:Blutan L.t.d	475	478	953	1756
270	:Leather Industries of Kenya.	391	390	781	1438
480 ?	:Galsheet Kenya Ltd.	529	445	974	1742
540 ?	:Kenya Fluorspar Co. ltd.	218	405	623	1262
210	:B.A.T Kenya ltd.	260	545	805	1657
230	:Raymond Moolen Mills.	169	386	555	1155
200	:Coca Cola Africa.-	119	210	328	660
540	:Haco Industries Kenya ltd.	209	281	490	947
260	:Kenya Tanning Extract Co.	126		126	155
260	:Batan Tannery ltd.	189	364	553	1126
260	:E. African Tanning Extract Co.	326	319	645	1183
540	:Deras ltd.	174	334	508	1033
240	:Kenya Threads Industry.	207	312	519	1020
190	:Kenya Breweries ltd.	235	400	635	1271
470	:E. African Metal Works ltd.	151		151	185
80	:Kenya Meat Commission.		447	447	1098
540 ?	:Victoria Distributors.		216	216	529
360	:Kiwii Home Products		273	273	670
:Sub Total - CODED		8250	12880	21130	41753
:All other Exporters		3996	7256	11253	22722
:TOTAL		20497	20136	32383	64475
CONTROL TOTAL [Table 1]					64475

TABLE 5. SUMMARY OF EXPORT COMPENSATION
BY I/O INDUSTRY ON SAMPLE DATA

I/O INDUSTRY CODE	DESCRIPTION	PRORATED TOTAL
		Kà000
80	:Meat Products	1098
100	:Fruits & Vegetables-Processed	15995
190	:Alcoholic Beverages	1271
200	:Soft Drinks and Non Alcoholic	660
210	:Tobacco Processors	1657
230	:Knitting Mills	1155
240	:Cordage Rope and Twine Goods	1020
260	:Leather Preparation	5404
270	:Leather Goods	1438
360	:Paint , Varnishes, Dyes, Glues	670
450	:Cement Products	3895
470	:Primary Metal Products	221
480	:Fabricated Metal Products	1742
540	:Recreation & Misc. Manufacturing	5528
	:Sub Total - CODED	41753
	:All other Exporters	22722
	:TOTAL	64475

TABLE 6. SUMMARY OF EXPORT COMPENSATION ALLOCATION BY I/O INDUSTRY

I/O INDUSTRY CODE	DESCRIPTION	PRORATED TOTAL	ADJUSTMENTS	ADJUSTED TOTAL	
		Kà000	Kà000	Kà000	
80	:Meat Products	1098		1098	
100	:Fruits & Vegetables-Processed	15995		15995	
190	:Alcoholic Beverages	1271		1271	
200	:Soft Drinks and Non Alcoholic	660		660	
210	:Tobacco Processors	1657		1657	
230	:Knitting Mills	1155		1155	
240	:Cordage Rope and Twine Goods	1020		1020	
260	:Leather Preparation	5404		5404	
270	:Leather Goods	1438		1438	
360	:Paint , Varnishes, Dyes, Glues	670		670	
450	:Cement Products	3895		3895	
470	:Primary Metal Products	221		221	
480	:Fabricated Metal Products	1742		1742	
540	:Recreation & Misc. Manufacturing	5528		5528	
	:Sub Total - CODED	41753	0	41753	
	:All other Exporters	22722	-22722	0	
	:TOTAL	64475	-22722	41753	
	:INDUSRIES NOT IDENTIFIED IN :ABOVE SAMPLE BUT ELIGIBLE FOR :EXPORT COMPENSATION		Proration based on Exported Value		EXPORTED VALUE Kà000
90	:Dairy Products		247	247	696
130	:Flour and Cereal Products		5	5	15
140	:Bakery Products		180	180	509
160	:Confectionary		230	230	650
170	:Coffee, Tea & Misc. Food		83	83	233
250	:Apparel Goods		12143	12143	34276
280	:Footwear		280	280	789
310	:Furniture and Fixtures		116	116	329
320	:Pulp and Paper Products		159	159	449
370	:Pharmaceuticals		2384	2384	6729
390	:Miscellaneous chemicals		1467	1467	4141
410	:Rubber Products		443	443	1249
420	:Plastic Products		1917	1917	5410

430	:Glass Products	:	:	1313	:	1313	:	3705	:	
440	:Structural Clay Products	:	:	49	:	49	:	140	:	
460	:Other Non Metallic Products	:	:	1708	:	1708	:	4820	:	

	:TOTAL	:	0	:	22722	:	22722	:	64140	:

	:GRAND TOTAL	:	64475	:	0	:	64475	:		:
=====										

TABLE 7. ALLOCATION OF SUBSIDIES' CONTROL TOTAL TO I/O INDUSTRIES

I/O INDUSTRY CODE	INDUSTRY DESCRIPTION	CENTRAL			LOCAL	GRAND TOTAL	
		SUBSIDIES AS PER PUBL. ACCOUNTS	TRANSFERS TO UNINCORPORATED ENTERPRISES	EXPORT COMPENSATION [Table 6]	Sub Total CENTRAL		TRANSFERS TO UNINCORPORAT ENTERPRISES
		Kà000	Kà000	Kà000	Kà000		Kà000
10	Agriculture, Crops.	8	3398		3406	366	3772
80	Meat Products			1098	1098		1098
90	Dairy Products			247	247		247
100	Fruits & Vegetables - Processed			15995	15995		15995
130	Flour and Cereal Products			5	5		5
140	Bakery Products			180	180		180
160	Confectionary			230	230		230
170	Coffee, Tea, & Misc. Food			83	83		83
190	Alcoholic Beverages			1271	1271		1271
200	Soft Drinks & Non Alcoholic			660	660		660
210	Tobacco Processors			1657	1657		1657
230	Knitting Mills			1155	1155		1155
240	Cordage Rope & Twine Goods			1020	1020		1020
250	Apparel Goods			12140	12140		12140
260	Leather Preparation			5404	5404		5404
270	Leather Goods			1438	1438		1438
280	Footwear			280	280		280
310	Furniture and Fixtures			116	116		116
320	Pulp and Paper Products			159	159		159
360	Paint, Varnishes, Dyes, Glues			670	670		670
370	Pharmaceuticals			2384	2384		2384
390	Miscellaneous Chemicals			1467	1467		1467
410	Rubber Products			443	443		443
420	Plastic Products			1917	1917		1917
430	Glass Products			1313	1313		1313
440	Structural Clay Products			49	49		49
450	Cement Products			3895	3895		3895
460	Other Non Metallic Products			1708	1708		1708
470	Primary Metal Products			221	221		221
480	Fabricated Metal Products			1742	1742		1742
540	Recreation & Misc. Manufacturin			5528	5528		5528
690	Water Transport	5			5		5
	TOTAL	13	3398	64475	67886	366	68252

NOTES

1. The Subsidy amount shown in the working File has been analysed For 1989/90, the amount was paid as follows:-

	1989/90	1990/91	TOTAL	ALLOCATION	
	Kà000	Kà000	Kà000	Kà000	
Kenya Law School	48		48	24	Ignore
Self Help Water Project	6	10	16	8	
Ferry Operations.		10	10	5	
TOTAL	54	20	73	37	

The Kenya Law School is not a Business (Its part of Govt. Sector). Therefore the amount allocated to it is not a Subsidy (its Ignored).

The amount attributable to Self-Help Water Project is a Subsidy and is allocated to Agriculture,crops as above.

2. The amount paid to household and Unincorporated Enterprises is said to be for the following purposes:-
- i) To compensate the Farmers for destruction done by Mild Animals on their farms.
 - ii) To compensate the Landholders for Land taken over by Govt for Public constructions e.g roads,dams, e.t.c.
 - iii) Other types of payments to individuals for distress.
 - vi) 50% is composed of Gratuity and Pension contributions. The other 50% is already put in 'Other Personal Emoluments' in the basic data file.

Based on the SNA Concepts, item (iii) is not a subsidy - its only a transfer to the Personal sector - Ignore it.
 Item (ii) is not a subsidy as it amounts to a purchase of land which should be ignored.
 Item (i) is therefore the only transaction that qualifies to be a subsidy.
 Hence 5% of the amount is taken for subsidy to Agriculture, Crops (Industry 10) ; 5% relates to Grants to Persons (Ignore), and 90% relates to Gratuity and Pensions contributions and added to other personal emoluments.

TOTAL	ALLOCATED
Kà000	Kà000
67967	3398

3. The Local Subsidy is assumed to have been paid to Industry 10 [Agriculture, Crops] for Farmland damages by Mild Animals.

TABLE 8. CENTRAL GOVERNMENT CONTROL TOTALS OF SALES

DESCRIPTION	Head No.	I/O COMMOITY CODE	Actual Receipts	Actual Receipts	AVERAGE
			1990/91 Kâ000	1989/90 * Kâ000	1990 Kâ000
Fees Under Traffic Act	140/740	1460	3077	4000	3539
Licences Under Traffic Act	140/751	1460	12736	15263	14000
Motor Drivers Licences	140/752	1460	2725	2802	2764
Licences Under Transport Lic. Act	140/753	1460	279	225	252
Rent on Land	150/631	1320	13953	8425	
Stand Premia on Town Plots	150/632	?	7678	2425	
Sale of Freehold Interest in Agric. Land	150/633	Remove	130	29	80
Other Land Revenue	150/639	Remove	150	72	111
Land Adjudication & Cases Fees	150/640	1460	125	49	87
Timber Royalties	160/641	1345	7522	4438	5980
Royalties on Fuel Wood	160/642	1345	217	140	179
Royalty on Carbondioxide Gas	160/643	1345	19	13	16
Royaly on Magadi Soda	160/644	1345	37	50	43
Mining Fees	160/650	1460	270	140	205
Miscellaneous Forest Reciepts	160/670	180/190	0	0	
50% ..Fuel Wood		180	174	100	137
50% ..Other Forest Products		190	174	100	137
Other Royalties and Licences	160/750	1345	29	19	24
Rev. From Beche-de-mer	290/660	200	25	100	63
Trout Licences	290/662	1460	3	1	2
Lake Fisheries Licences	290/663	1460	70	3	36
Marine Fisheries Licences	290/664	1460	39	2	21
Regist. of Fishing Craft	290/740	1460	13	104	59
Rent of Park Lodges and		1160	0	46	23
Hire of Machinery/Equipment	170/630	1380	0	46	23
Tourist Licences	170/660	1460	355	133	244
Game Licences	170/661	1460	0	18	9
Sale of Guidebooks	170/670	670	0	0	0
Other Miscellaneous Park Reciepts	170/671	1410	0	38	19
Parks Entry Fees	170/741	1410	0	1016	508
Ivory & Confiscated Trophies	170/760	291 ?	0	8	4
Arms and Ammunition Licences	170/750	1460	219	85	152
Rent of Building,Equip & Parking Areas	180/630	Split	0	0	
Rent of Building		1320	334	567	450
Rent of Equipment		1320	334	567	450
Rent of Parking Areas		1320 ?	334	567	450
Rent of Land	180/631	1320	3790	4600	4195
Aviation Landing Fees	180/651	1460	7015	5000	6007
Airport Passenger Serv. Charge	180/652	1460	16979	16700	16839
Other Airport Reciepts	180/670	1460	0	0	0
Aviation Fees	280/655	1460	118	107	113
Air Navigation Charges	280/656	1460	3031	2688	2859
Sundry Revenue	280/671	1460	31	5	18

TABLE 8. CENTRAL GOVERNMENT CONTROL TOTALS OF SALES

DESCRIPTION	Head No.	I/O COMMODITY CODE	Actual Receipts	Actual Receipts	AVERAGE
			1990/91 Kà000	1989/90 * Kà000	1990 Kà000
Rent- K.I.C.C Offices	200/630	1320	102	180	141
Rent- Govt Buildings & Housing	200/630	1320	1584	1440	1512
Rent- Mabuye Housing Scheme	200/631	1320	97	200	149
Hotel & Rest. Licences	210/751	1460	474	470	472
Cattle Traders Licences	210/752	1460	66	130	98
Lic. Under Trade Licencing Act	210/753	1460	4721	7619	6170
Liquor Licences	210/754	1460	1719	1700	1710
Electricians Licences	210/755	1460	16	10	13
Regist. of Banks & Fin. Inst.	210/756	1460	2368	2406	2387
Miscellaneous Licences	210/759	1460	130	97	113
Professional Fees	210/760	1460	750	0	375
MV Components & Accessories Licences	210/753	1460	92	60	76
Scrap Metal Licences	210/754	1460	4	0	2
Lic. Under Stage Plays & Cinema Act	210/750	1460	7	8	7
Lic. Fee Under Imports,Exports & Essenti	300/650	1460	1679	450	1064
Insurance Prem. Commission T.S.C	260/750	1370	635	70	352
Exchange Control Fees	260/740	1460	4	500	252
Extra Exchequer Receipts	260/999	1460	37065	9300	23182
Other Revenue	260/679	1460	36	130	83
TOTAL			133534	95460	114497
LESS					
Sale of Freehold Interest in Agric. Land:	150/633		130	29	80
Other Land Revenue *	150/639		150	72	111
TOTAL			281	101	191
GRAND TOTAL			133253	95359	114306

* Because it is assumed to be sale of land which should not be recognized as a commodity for SNA since nobody is producing it.

TABLE 9. SUMMARY OF SALES REVENUE FOR TOTAL CENTRAL GOVERNMENT
BY I/O COMMODITIES

I/O COMMODITY CODE	I/O DESCRIPTION	CALENDER YEAR 1990 Kâ000
180	Fuel Wood (Charcoal)	137
190	Other Forest Products	137
200	Fish & Other marine Products (Unprocessed)	63
291	Animal By-Products	4
670	Books, Brochures and Leaflets	0
1160	Accommodation	23
1320	Paid Rent (Commercial)	23137
1345	Royalties	6242
1370	Other Business Services	352
1380	Leasing and Rental of M&E Incl. Auto & Tru	473
1410	Recreation Services	527
1460	Government Services	83211
	TOTAL	114306

TABLE 10. CALCULATION OF SALES REVENUE FOR CENTRAL GOVERNMENT SUB SECTORS

I/O COMMODITY CODE	I/O DESCRIPTION	CALENDER 1990 Kà	ADJUSTMENTS	ADJUSTED VALUE	HEALTH GE 600	EDUCATION GE 590	DEFENCE GE 610	SUB TOTAL	OTHER CENTRAL GE 620
180	Fuel Wood (Charcoal)	137101		137101				0	137101
190	Other Forest Products	137101		137101				0	137101
200	Fish & Other marine Products (Unprocessed)	62740		62740				0	62740
291	Animal By-Products	3750		3750				0	3750
670	Books, Brochures and Leaflets	185		185				0	185
1031	Lab and Scientific Goods	0	5914	5914	5914			5914	0
1160	Accommodation	23000		23000				0	23000
1320	Paid Rent (Commercial)	23137264	-332	23136932	201			201	23136731
1325	Paid Rent (Residential)	0	332	332		332		332	0
1345	Royalties	6241708		6241708				0	6241708
1370	Other Business Services	352350		352350				0	352350
1380	Leasing and Rental of M&E Incl. Auto & Truc.	473114		473114				0	473114
1390	Education Services	0	51842	51842		51842		51842	0
1400	Health Services	0	1780405	1780405	1780405			1780405	0
1410	Recreation Services	526955		526955				0	526955
1460	Government Services	83210776	-1838161	81372615	6290	3957	8089015	8099262	73273353
	TOTAL	114306042	0	114306042	1792810	56131	8089015	9937956	104368086

ADJUSTMENT NOTES

It is assumed that the negative value commodity 1325 is coded in 1320

It is assumed that the negative values of the following commodities are coded in 1460:-

Code	Amount
1031	5914
1390	51842
1400	1780405
Total	1838161

The above assumptions should be verified for the Final I/O Accounts.

Ideally speaking, each department's Sales Revenue items should be captured separately in the computer and coded. If this procedure is followed, it will not give rise to negative values in the 'OTHER CENTRAL' Column which is a residual

TABLE 10. CALCULATION OF SALES REVENUE FOR CENTRAL GOVERNMENT SUB SECTORS

I/O COMMODITY CODE	I/O DESCRIPTION	CALENDER 1990 Kā	ADJUSTMENTS	ADJUSTED VALUE	HEALTH GE 600	EDUCATION GE 590	DEFENCE GE 610	SUB TOTAL	OTHER CENTRAL GE 620
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after deducting Health, Education & Defence from the Central total.

TABLE 11. SUMMARY OF SALES REVENUE FOR HEALTH,
EDUCATION AND DEFENCE OF

I/O CODES	DESCRIPTION	HEALTH Kà000	EDUCATION Kà000	DEFENCE Kà000	SUB TOTAL Kà000
1031	Lab and Scientific Goods	6	0	0	6
1320	Paid Rent (Commercial)	0	0	0	0
1325	Paid Rent (Residential)	0	0	0	0
1390	Education Services	0	52	0	52
1400	Health Services	1780	0	0	1780
1460	Government services	6	4	8089	8099
	TOTAL	1793	56	8089	9938

TABLE 12. SUMMARY OF SALES REVENUE FOR CENTRAL GOVERNMENT SUB SECTORS

I/O COMMODITY CODE	I/O DESCRIPTION	CALENDER 1990 Kā000	ADJUSTMENTS Kā000	ADJUSTED VALUE Kā000	HEALTH GE 600 Kā000	EDUCATION GE 590 Kā000	DEFENCE GE 610 Kā000	SUB TOTAL Kā000	OTHER CENTRAL GE 620
180	Fuel Wood (Charcoal)	137		137				0	137
190	Other Forest Products	137		137				0	137
200	Fish & Other marine Products (Unprocessed)	63		63				0	63
291	Animal By-Products	4		4				0	4
670	Books, Brochures and Leaflets	0		0				0	0
1031	Lab and Scientific Goods	0	6	6	6			6	0
1160	Accommodation	23		23				0	23
1320	Paid Rent (Commercial)	23137	0	23137	0			0	23137
1325	Paid Rent (Residential)	0	0	0		0		0	0
1345	Royalties	6242		6242				0	6242
1370	Other Business Services	352		352				0	352
1380	Leasing and Rental of M&E M&E Incl. Auto & Truc.	473		473				0	473
1390	Education Services	0	52	52		52		52	0
1400	Health Services	0	1780	1780	1780			1780	0
1410	Recreation Services	527		527				0	527
1460	Government Services	83211	-1838	81373	6	4	8089	8099	73273
	TOTAL	114306	0	114306	1793	56	8089	9938	104368

ADJUSTMENT NOTES

It is assumed that the negative value commodity 1325 is coded in 1320

It is assumed that the negative values of the following commodities are coded in 1460:-

Code	Amount
1031	6
1390	52
1400	1780
Total	1838

The above assumptions should be verified for the Final I/O Accounts.

Ideally speaking, each department's Sales Revenue items should be captured separately in the computer and coded. If this procedure is followed, it will not give rise to negative values in the 'OTHER CENTRAL' Column which is a residual after deducting Health, Education & Defence from the Central total.

TABLE 13. CLASSIFICATION OF LOCAL GOVERNMENT REVENUE

LOCAL GOVERNMENT REVENUE	1990/91 Kà000	DIRECT TAXES Kà000	INDIRECT TAXE			SALES
			COMMODITY Kà000	NON COMMODITY Kà000	Sub Total Kà000	AMOUNT Kà000
CURRENT REVENUE						
DIRECT TAXES						
Rates	32353			32353	32353	
Poll Rates	182	182				
INDIRECT TAXES						
Business and Trading Licences	1812					1812
Cesses	4435		4435		4435	
Other Licences Or Duties on Production or	2051			2051	2051	
TOTAL INDIRECT TAXES						
INCOME FROM PROPERTY						
Interest From:						
Households and Unincorporated Enterprises	289			289	289	
Financial Institutions	50					
Profits and Dividends	0					
Rent on Land	9086					9086
TOTAL INCOME FROM PROPERTY						
Compulsory Fees and Penalties	2881					1440
CURRENT TRANSFERS FROM						
Households and Unincorporated Enterprises	3					
Financial Institutions	3					
Central Govt.	287					
TOTAL CURRENT TRANSFERS						
Local Govt. Service Charge	27382					27382
Sale of Goods and Services	51244					51244
Reimbursement of Expenditure	3					
TOTAL CURRENT REVENUE	132060	182	4435	34693	39128	90964

TABLE 13. CLASSIFICATION OF LOCAL
GOVERNMENT REVENUE

LOCAL GOVERNMENT REVENUE	SALES	SALES	OTHER [TRANSFERS]	GRAND TOTAL
	I/O CODE	DESCRIPTION		
CURRENT REVENUE			Kà000	Kà000
DIRECT TAXES				
Rates				32353
Poll Rates				182
				0
INDIRECT TAXES				0
Business and Trading Licences	1460	Govt. Services		1812
Cesses				4435
Other Licences Or Duties on Production or				2051
				0
TOTAL INDIRECT TAXES				0
				0
INCOME FROM PROPERTY				0
Interest From:				0
Households and Unincorporated Enterprises				289
Financial Institutions			50	50
				0
Profits and Dividends			0	0
Rent on Land	1320	Paid Rent (commercial)		9086
				0
TOTAL INCOME FROM PROPERTY				0
				0
Compulsory Fees and Penalties	1460		1440	2881
				0
CURRENT TRANSFERS FROM				0
Households and Unincorporated Enterprises			3	3
Financial Institutions			3	3
Central Govt.			287	287
TOTAL CURRENT TRANSFERS				0
				0
Local Govt. Service Charge	1460	Govt. Services		27382
Sale of Goods and Services				51244
Reimbursement of Expenditure				0
TOTAL CURRENT REVENUE			1783	132057

ASSUMPTIONS

The Interest from Households and unincorporated Enterprises on delayed payment of Rates which is classified to Non commodity Indirect tax.

Compulsory fees and Penalties is composed of 50% compulsory fees directly related to a service, and 50% Penalties which are Transfers.

Reimbursement of Expenditure should be deducted from related expenditure.

The amount under 'Other Licences or Duties on Production or Sale' is a general type of Tax on Production or Sales activity and allocated non commodity taxes

TABLE 14. SALES REVENUE OF LOCAL GOVERNMENT SUB SECTOR (1990/91)

I/O CODE	BASIC FILE DESCRIPTION	I/O DESCRIPTION	AMOUNT Kā000	ADJUSTMENTS	ADJUSTED VALUE	HEALTH GE 590 Kā000
1460	Business and Trading Licences	Govt. Services	1812			
1320	Rent on Land	Paid Rent (commercial)	9086			
1460	Compulsory Fees and Penalties	Govt. Service	1440			
1460	Local Govt. Service Charge	Govt. Services	27382	-4000		2000
1460	Sale of Goods and Services		51244			
	TOTAL CURRENT REVENUE		90964	-4000	0	2000

TABLE 14. SALES REVENUE OF LOCAL GOVERNMENT SUB SECTOR

I/O CODE	BASIC FILE DESCRIPTION	EDUCATION GE 600 Kā000	OTHER LOCAL GE 620 Kā000
1460	Business and Trading Licences		1812
1320	Rent on Land		9086
1460	Compulsory Fees and Penalties		1440
1460	Local Govt. Service Charge	2000	23382
1460	Sale of Goods and Services		51244
	TOTAL CURRENT REVENUE	2000	86964

TABLE 15. SUMMARY OF SALES REVENUE FOR LOCAL GOVERNMENT SUB SECTORS

I/O COMMODITY CODE	I/O DESCRIPTION	CALENDER YEAR 1990 ** Kà000	ADJUSTMENTS	** ADJUSTED VALUE	** HEALTH GE 590	** EDUCATION GE 600	SUB TOTAL	OTHER LOCAL GE 620
1320	Paid Rent (Commercial)	9086		9086			0	9086
1460	Government Services	81879	-4000	77879			0	77879
1400	Health Service		2000	2000	2000		2000	0
1390	Education Service		2000	2000		2000	2000	0
	TOTAL	90965	0	90965	2000	2000	4000	86965

NOTE

The figures used here are provisional.

TABLE 16. CALCULATION OF SALES REVENUE FOR CENTRAL
CENTRAL AND LOCAL GOVT. SUB SECTORS

I/O COMMODITY CODE	I/O DESCRIPTION	CENTRAL GOVERNMENT							
		1990 Kà000	ADJUSTMENTS Kà000	ADJUSTED VALUE Kà000	HEALTH: GE 590 Kà000	EDUCATION GE 600 Kà000	DEFENCE GE 610 Kà000	SUB TOTAL Kà000	OTHER CENT. GE 620 Kà000
180	:Fuel Wood (Charcoal)	137		137			0	137	
190	:Other Forest Products	137		137			0	137	
200	:Fish & Other marine Products (Unpro:	63		63			0	63	
291	:Animal By-Products	4		4			0	4	
670	:Books, Brochures and Leaflets	0		0			0	0	
1031	:Lab and Scientific Goods	0	6	6	6		6	0	
1160	:Accommodation	23		23			0	23	
1320	:Paid Rent (Commercial)	23137	0	23137	0		0	23137	
1325	:Paid Rent (Residential)	0	0	0		0	0	0	
1345	:Royalties	6242		6242			0	6242	
1370	:Other Business Services	352		352			0	352	
1380	:Leasing and Rental of M&E Incl. Aut:	473		473			0	473	
1390	:Education Services	0	52	52		56	56	-4	
1400	:Health Services	0	1780	1780	1786		1786	-6	
1410	:Recreation Services	527		527			0	527	
1460	:Government Services	83211	-1838	81373			8089	73284	
	:TOTAL	114306	0	114306	1792	56	8089	9937	104369

ADJUSTMENT NOTES

It is assumed that the negative value commodity 1325 is coded in 1320

It is assumed that the negative values of the following commodities are coded in 1460:-

Code	Amount
1031	5914
1390	51842
1400	1780405
Total	1838161

The above assumptions should be verified for the Final I/O Accounts.

Ideally speaking, each department's Sales Revenue items should be captured separately in the computer and coded. If this procedure is followed, it will not give rise to negative values in the 'OTHER CENTRAL' Column which is a residual after deducting Health, Education & Defence from the Central total.

TABLE 16. CALCULATION OF SALES REVENUE FOR CENTRAL
CENTRAL AND LOCAL GOVT. SUB SECTORS

I/O COMMODITY CODE	I/O DESCRIPTION	LOCAL GOVERNMENT						
		1990 Kā000	ADJUSTMENTS Kā000	ADJUSTED VALUE Kā000	HEALTH GE 590 Kā000	EDUCATION GE 600 Kā000	SUB TOTAL Kā000	OTHER LOCAL GE 620
180	Fuel Wood (Charcoal)			0			0	0
190	Other Forest Products			0			0	0
200	Fish & Other marine Products (Unpro)			0			0	0
291	Animal By-Products			0			0	0
670	Books, Brochures and Leaflets			0			0	0
1031	Lab and Scientific Goods			0			0	0
1160	Accommodation			0			0	0
1320	Paid Rent (Commercial)			0			0	0
1325	Paid Rent (Residential)	9086		9086			0	9086
1345	Royalties			0			0	0
1370	Other Business Services			0			0	0
1380	Leasing and Rental of M&E Incl. Aut			0			0	0
1390	Education Services		2000	2000		2000	2000	0
1400	Health Services		2000	2000	2000		2000	0
1410	Recreation Services			0			0	0
1460	Government Services	81879	-4000	77879			0	77879
	TOTAL	90965	0	90965	2000	2000	4000	86965

ADJUSTMENT NOTES

It is assumed that the negative value commodity 1325 is coded in 1320

It is assumed that the negative values of the following commodities are coded in 1460:-

Code	Amount
1031	5914
1390	51842
1400	1780405
Total	1838161

The above assumptions should be verified for the Final I/O Accounts.

Ideally speaking, each department's Sales Revenue items should be captured separately in the computer and coded. If this procedure is followed, it will not give rise to negative values in the 'OTHER CENTRAL' Column which is a residual after deducting Health, Education & Defence from the Central total.

TABLE 17. CALCULATION OF SALES REVENUE FOR CENTRAL
AND LOCAL GOVERNMENT SUB SECTORS
[GE 590, GE 600, GE 610, GE 620]

I/O COMMODITY CODE	I/O DESCRIPTION	CENTRAL AND LOCAL GOVERNMENT							
		1990 Kà000	ADJUSTMENTS Kà000	ADJUSTED VALUE Kà000	HEALTH GE 590 Kà000	EDUCATION GE 600 Kà000	DEFENCE GE 610 Kà000	SUB TOTAL Kà000	OTHER GE 620
180	Fuel Wood (Charcoal)	137	0	137	0	0	0	0	137
190	Other Forest Products	137	0	137	0	0	0	0	137
200	Fish & Other marine Products (Unprocessed)	63	0	63	0	0	0	0	63
291	Animal By-Products	4	0	4	0	0	0	0	4
670	Books, Brochures and Leaflets	0	0	0	0	0	0	0	0
1031	Lab and Scientific Goods	0	6	6	6	0	0	6	0
1160	Accommodation	23	0	23	0	0	0	0	23
1320	Paid Rent (Commercial)	23137	0	23137	0	0	0	0	23137
1325	Paid Rent (Residential)	9086	0	9086	0	0	0	0	9086
1345	Royalties	6242	0	6242	0	0	0	0	6242
1370	Other Business Services	352	0	352	0	0	0	0	352
1380	Leasing and Rental of M&E Incl. Auto & Truc.	473	0	473	0	0	0	0	473
1390	Education Services	0	2052	2052	0	2056	0	2056	-4
1400	Health Services	0	3780	3780	3786	0	0	3786	-6
1410	Recreation Services	527	0	527	0	0	0	0	527
1460	Government Services	165090	-5838	159252			8089	8089	151163
	TOTAL	205271	0	205271	3793	2056	8089	13937	191334

TABLE 18. ALLOCATION OF GOVERNMENT SERVICES
[CODE 1460] TO INDUSTRY AND FINAL
DEMAND CATEGORIES

DESCRIPTION	I/O CODE FOR INDUSTRY/SECTOR & FINAL DEMAND	DESCRIPTION	AMOUNT K\$000	DEFENCE K\$000	OTHER GOVT. K\$000	TOTAL K\$000
CENTRAL						
Fees Under Traffic Act	PE 210	Other Services	1180		1180	1180
	GE 580		1180		1180	1180
	Ind. 540		1180		1180	1180
Licences Under Traffic Act	PE 210	1460	4667		4667	4667
	GE 580		4667		4667	4667
	Ind. 540		4667		4667	4667
Motor Drivers Licences	PE 210	1460	2764		2764	2764
Licences Under Transport Lic. Act	PE 210	1460	252		252	252
Land Adjudication & Cases Fees	PE 210	1460	87		87	87
Mining Fees	Ind. 60	1460	205		205	205
Trout Licences	Ind. 40	1460	2		2	2
Lake Fisheries Licences	Ind. 40	1460	36		36	36
Marine Fisheries Licences	Ind. 40	1460	21		21	21
Regist. of Fishing Craft	Ind. 40	1460	59		59	59
Tourist Licences	Ind. 820	1460	244		244	244
Game Licences	PE 210	1460	9		9	9
Arms and Ammunition Licences	PE 210	1460	152		152	152
Aviation Landing Fees	Ind. 700	1460	6007		6007	6007
Airport Passenger Serv. Charge	GE 630	1460	16839		16839	16839
Other Airport Receipts	Ind. 700	1460	0		0	0
Aviation Fees	Ind. 700	1460	113		113	113
Air Navigation Charges	Ind. 700	1460	2859		2859	2859
Sundry Revenue	Ind. 700	1460	18		18	18
Hotel & Rest. Licences	Ind. 650	1460	472		472	472
Cattle Traders Licences	Ind. 20	1460	98		98	98
Lic. Under Trade Licencing Act	Ind. 630	1460	6170		6170	6170
Liquor Licences	Ind. 190	1460	1710		1710	1710
Electricians Licences	Ind. 830	1460	13		13	13
Regist. of Banks & Fin. Inst.	Ind. 740	1460	2387		2387	2387
Miscellaneous Licences	Ind. 540	1460	113		113	113
Professional Fees	Ind. 780	1460	375		375	375
Motor Components & Accessories Licences	Ind. 630	1460	76		76	76
Scrap Metal Licences	Ind. 630	1460	2		2	2
Lic. Under Stage Plays & Cinema Act	Ind. 820	1460	7		7	7
Lic. Fee Under Imports,Exports & Essenti	Ind. 630	1460	1064		1064	1064
Exchange Control Fees	Ind. 740	1460	252		252	252
Extra Exchequer Receipts	PE 210	1460	17075		8986	8986
	GE 580		4269	8089	4269	12358
Other Revenue	Ind. 740	1460	83		83	83
TOTAL			81373	8089	73284	81373

TABLE 18. ALLOCATION OF GOVERNMENT SERVICES
[CODE 1460] TO INDUSTRY AND FINAL
DEMAND CATEGORIES

DESCRIPTION	I/D CODE FOR INDUSTRY/SECTOR & FINAL DEMAND	DESCRIPTION	AMOUNT Kà000	DEFENCE Kà000	OTHER GOVT. Kà000	TOTAL Kà000
LOCAL						
Business and Trading Licences	Ind. 630	1460	1812		1812	1812
Compulsory Fees and Penalties	PE 210	1460	1440		1440	1440
Local Govt. Service Charge	PE 210	1460	23382		23382	23382
Sale of goods and Services	PE 210	1460	51244		51244	51244
TOTAL			77878		77878	77878
			159251	8089	151162	159251

NOTE

This Table needs research to determine the exact user of this commodity GOVT. SERVICE Coded 1460, namely INDUSTRY Or FINAL DEMAND Category.

The codes given above are only temporary and are subject to change in the commodity balancing and for the research.

The Total figure for Govt. Services was adjusted down by 1838 [See Table 16].

TABLE 19. SUMMARY OF ALLOCATION OF GOVERNMENT SERVICES [CODE 1460] TO INDUSTRY AND FINAL DEMAND CATEGORIES

DESCRIPTION	I/O CODE FOR INDUSTRY/SECTOR & FINAL DEMAND	CENTRAL AMOUNT Kā000	LOCAL AMOUNT Kā000	TOTAL GOVT. Kā000
INDUSTRIES				
Agriculture, Livestock	Ind. 20	98		98
Fishing	Ind. 40	118		118
Mines	Ind. 60	205		205
Alcoholic Beverages	Ind. 190	1710		1710
Recreation & Misc. Manufacturing	Ind. 540	5960		5960
Retail Trade	Ind. 630	7313	1812	9125
Accommodation	Ind. 650	472		472
Air Transport	Ind. 700	8997		8997
Financial Services	Ind. 740	2722		2722
Legal, Architectural, Technical Services	Ind. 780	375		375
Recreational Services	Ind. 820	251		251
Repair Services	Ind. 830	13		13
Sub Total Industries		28233	1812	30045
FINAL DEMAND CATEGORIES				
PE - Other Services	PE 210	26185	76066	102251
GE - Other Government	GE 580	10115		10115
GE - Exports, Tourist	GE 630	16839		16839
Sub Total Final Demand		53140	76066	129206
TOTAL		81373	77878	159251

TABLE 20.
COMPUTATION OF CONTROL TOTAL FOR CENTRAL GOVERNMENT EXPENDITURE
ON GOODS AND SERVICES

(Basic Data File - Public Finance Section)		DEDUCT GOVERNMENT BUSINESS ENTERPRISES				
EXPENDITURE ITEMS (1).	(2)	(3) TOTAL Kâ000 1989/1990	STATE	KENYA POSTS	KENYA RAILS	KENYA PORTS
			CORPORATIONS Kâ000 1989/1990	& TELECOMS. Kâ000 1989/1990	CORPORATION Kâ000 1989/1990	AUTHORITY Kâ000 1989/1990
CURRENT EXPENDITURE						
LABOUR COSTS						
Personal Emoluments	1480	426510	107	0	0	0
House Allowance	1480	68578	29	0	0	0
Passage and Leave Expenses	1480	7068	1	0	0	0
Dther Personal Emoluments	1480	65650	6	0	0	0
NSSF, P.F., & S.F	1490	2594	0	0	0	0
Rations	1490	3125	0	0	0	0
Uniforms(Armed forces)	1490	2083	0	0	0	0
Medical Expenses	1480		0	0	0	0
TOTAL Labour Costs						
OTHER GOODS AND SERVICES						
Transport Operating Expenses		37584	28	0	0	0
Fuel	796	18792				
Parts	1020	9396				
Repair Service	1420	9396				
Travelling and Accommodation						
Meals	1140					
Accommodation	1160					
Rail Transport	1170					
Road Transport	1180					
Air Transport	1210	25586	26	0	0	0
Postal and Telecommunications		9962	1	0	0	0
Telecommunications	1250					
Postal and Other Courier Services	1270					
Official Entertainment	1550	3215	1	0	0	0
Electricity, Water and Conservancy		16718	1	0	0	0
Water and Conservancy	1060					
Electricity	1050					
Purchase of Stores for Production	1600	78588	0	0	0	0
Purchase of Food and Rations	10,20,30,40	44144	0	0	0	0
	10					
	20					
	30					
	40					

TABLE 20.
COMPUTATION OF CONTROL TOTAL FOR CENTRAL GOVERNMENT
ON GOODS AND SERVICES

(Basic Data File - Public Finance Section)		(5)	(6)	(7)	(8)
EXPENDITURE ITEMS (1).	(4)	ADD COMMISSION, BOARDS, E. T. C NOT INCLUDED IN (2)	SUB TDAL CENT. GOVT.	ADJUSTMENTS	CONTROL TOTAL
	SUB TDAL Kà000 1989/1990	Kà000	Kà000 1989/1990	Kà000 1989/1990	Kà000 1989/1990
CURRENT EXPENDITURE					
LABOUR COSTS		FIND OUT IF ANY OF THESE EXISTS.			
Personal Emoluments	107		426404	329633	756037
House Allowance	29		68548		68548
Passage and Leave Expenses	1		7067		7067
Other Personal Emoluments	6		65644	61170	126814
NSSF, P.F., & S.F	0		2594		2594
Rations	0		3125		3125
Uniforms (Armed forces)	0		2083		2083
Medical Expenses	0		0		0
	0		0		0
TOTAL Labour Costs	0		0		0
	0		0		0
OTHER GOODS AND SERVICES	0		0		0
Transport Operating Expenses	28		37556		37556
Fuel	0		18792		18792
Parts	0		9396		9396
Repair Service	0		9396		9396
	0		0		0
	0		0		0
Travelling and Accommodation	26		25560		25560
Meals	0		0		0
Accommodation	0		0		0
Rail Transport	0		0		0
Road Transport	0		0		0
	0		0		0
Air Transport	0		0		0
Postal and Telecommunications	1		9961		9961
Telecommunications	0		0		0
Postal and Other Courier Services	0		0		0
Official Entertainment	1		3215		3215
Electricity, Water and Conservancy	1		16717		16717
Water and Conservancy	0		0		0
Electricity	0		0		0
Purchase of Stores for Production	0		78588		78588
Purchase of Food and Rations	0		44144		44144

TABLE 20.
COMPUTATION OF CONTROL TOTAL FOR CENTRAL GOVERNMENT EXPENDITURE
ON GOODS AND SERVICES

(Basic Data File - Public Finance Section)		DEDUCT GOVERNMENT BUSINESS ENTERPRISES				
EXPENDITURE ITEMS (1).	(2)	(3) TOTAL Kà000 1989/1990	STATE	KENYA POSTS	KENYA RAILS.	KENYA PORTS
			CORPORATIONS Kà000 1989/1990	& TELECOMS. Kà000 1989/1990	CORPORATION Kà000 1989/1990	AUTHORITY Kà000 1989/1990
Uniforms and Clothing	555	7368	0	0	0	0
Other consumable stores	1600	29258	30	0	0	0
Other Hiring,Rent and Rates		23581	0	0	0	0
Paid Rent and Rates	1320					
Leasing and Rental	1380					
Commission Consultancy, Design survey e.t.c	1370	32271	0	0	0	0
Maintainance and repairs of Plant,Equipment,e.t.c.	1420	21540	4	0	0	0
Advertising,Publicity,and Training	1360	10200	0	0	0	0
Training expenses			0	0	0	0
Boards, committee, conference e.t.c	1600	483	0	0	0	0
Military construction and Equipment		241220	0	0	0	0
Military construction						
Military Machinery and Equipment						
Other miscellaneous expenses	1600	36748	0	0	0	0
SUB TOTAL [GROSS CURRENT EXP. ON GOODS & SERV.]		1231661	235	0	0	0
CAPITAL EXPENDITURE						
GROSS FIXED CAPITAL FORMATION						
Residential of Buildings		19222	0	0	0	0
Non Residential Buildings		92895	0	0	0	0
Construction and Works		154976	0	0	786	15300
Sub Total - Construction		267094	0	0	786	15300
Plant, Machinery and Equipment	930/940/950	89499	9	2554	1834	250
Transport Equipment - Additional	970-1023	30389	0	0	2621	0
- Replacement	970-1023	6453	12	0	0	0
Sub Total - Machinery & Equipment.		126340	21	2554	4455	250
TOTAL CAPITAL [Construction + M & E]		393434	21	2554	5241	15550
TOTAL CURRENT+CONSTRUCTION + M & E		1625094	256	2554	5241	15550
GRAND TOTAL [GROSS EXP. ON G & S FOR CURR. & CAP.]		1625094	256	2554	5241	15550
Subsidies		54	0	0	0	0

TABLE 20.
COMPUTATION OF CONTROL TOTAL FOR CENTRAL GOVERNMENT
ON GOODS AND SERVICES

(Basic Data File - Public Finance Section)	(4)	(5)	(6)	(7)	(8)
EXPENDITURE ITEMS (1).	SUB TOTAL Kà000 1989/1990	ADD COMMISSION, BOARDS, E.T.C NOT INCLUDED IN (2) Kà000	SUB TOTAL CENT. GOVT. Kà000 1989/1990	ADJUSTMENTS Kà000 1989/1990	CONTROL TOTAL Kà000 1989/1990
Uniforms and Clothing	0		7368		7368
Other consumable stores	30		29228		29228
Other Hiring, Rent and Rates	0		23581		23581
Paid Rent and Rates	0		0		0
Leasing and Rental	0		0		0
Commission Consultancy, Design survey e.t.c	0		32271		32271
Maintenance and repairs of Plant, Equipment, e.t.c.	4		21536		21536
Advertising, Publicity, and Training	0		10200		10200
Training expenses	0		0		0
Boards, committee, conference e.t.c	0		483		483
Military construction and Equipment	0		241220		241220
Military construction					
Military Machinery and Equipment					
Other miscellaneous expenses	0		36748		36748
SUB TOTAL [GROSS CURRENT EXP. ON GOODS & SERV.]	235	0	1231425	390804	1622229
CAPITAL EXPENDITURE	0		0		0
GROSS FIXED CAPITAL FORMATION	0		0		0
Residential of Buildings	0		0		0
Non Residential Buildings	0		19222		19222
Construction and Works	16086		92895		92895
			138890		138890
Sub Total - Construction	16086	0	251007	0	251007
Plant, Machinery and Equipment	4647		84852		84852
Transport Equipment - Additional	2621		27768		27768
- Replacement	12		6441		6441
Sub Total - Machinery & Equipment.	7279	0	119061	0	119061
TOTAL CAPITAL [Construction + M & E]	23366	0	370068	370089	740157
TOTAL CURRENT+CONSTRUCTION + M & E	23601	0	1601493	760892	2362386
GRAND TOTAL [GROSS EXP. ON G & S FOR CURR. & CAP.]	23601	0	1601493	760892	2362386
Subsidies	0		54		54

TABLE 20.
COMPUTATION OF CONTROL TOTAL FOR CENTRAL GOVERNMENT EXPENDITURE
ON GOODS AND SERVICES

(Basic Data File - Public Finance Section)		DEDUCT GOVERNMENT BUSINESS ENTERPRISES				
EXPENDITURE ITEMS (1).	(2)	(3) TOTAL Kà000 1989/1990	STATE CORPORATIONS Kà000 1989/1990	KENYA POSTS & TELECOMS. Kà000 1989/1990	KENYA RAILS CORPORATION Kà000 1989/1990	KENYA PORTS AUTHORITY Kà000 1989/1990
Grants to TSC (salaries)		329633	0	0	0	0
Insurance			0	0	0	0
Land		97158	0	0	0	0
TOTAL						
TRANSFERS TO:						
Interest: - Internal		339327		0	0	0
- External		160893		0	0	0
Households and unincorporated enterprises		68711	3	0	0	0
Non Financial Enterprises		8	0	0	0	0
Financial Enterprises			0	0	0	0
Private(non profit Institutions serving Households)		2051	0	0	0	0
General Government/Central GOVT		56583	0	0	0	0
Rest of the World		7224	0	0	0	0
Other transfers			0	0	0	0
TRANSFER TO FUNDS (CURRENT)		4832	0	0	0	0
LOSS OF CASH		669	0	0	0	0
GRAND TOTAL		2692238	256	2554	5241	15550

TABLE 20.
COMPUTATION OF CONTROL TOTAL FOR CENTRAL GOVERNMENT
ON GOODS AND SERVICES

(Basic Data File - Public Finance Section)		(5)	(6)	(7)	(8)
EXPENDITURE ITEMS (1).	(4)	ADD COMMISSION, BOARDS, E.T.C NOT INCLUDED IN (2)	SUB TOTAL CENT. GOVT.	ADJUSTMENTS	CONTROL TOTAL
	SUB TOTAL Kà000 1989/1990	Kà000	Kà000 1989/1990	Kà000 1989/1990	Kà000 1989/1990
Grants to TSC (salaries)	0		329633	-329633	0
Insurance	0		0		0
Land	0		97158	-97158	0
TOTAL	0		0		0
TRANSFERS TO:	0		0		0
Interest: - Internal	0		339327		339327
- External	0		160893		160893
Households and unincorporated enterprises	3		68708	-61170	7538
Non Financial Enterprises	0		8		8
Financial Enterprises	0		0		0
Private(non profit Institutions serving Households)	0		0		0
General Government/Central GOVT	0		2051		2051
Rest of the World	0		56583		56583
Other transfers	0		7224		7224
TRANSFER TO FUNDS (CURRENT)	0		0		0
LOSS OF CASH	0		4832		4832
			669		669
GRAND TOTAL	23601	0	1601493	760892	2362386

Table 21.
CALCULATION OF GROSS EXPENDITURE CONTROL TOTAL FOR LOCAL GOVT.

I/O CODES	EXPENDITURE	LOCAL GOVT. 1989/1990 Kā000	ADJUSTMENTS Kā000	CONTROL TOTAL Kā000
	CURRENT EXPENDITURE			
	LABOUR COSTS			
1480	Personal Emoluments	48448		48448
1480	House Allowance	5304		5304
1480	Passage and Leave Expenses	425		425
1490	Other Personal Emoluments	785		785
1490	NSSF, P.F., & S.F	3191		3191
1490	Medical Expenses	1028		1028
	Sub Total - LABOUR COSTS	59180	0	59180
	OTHER GOODS AND SERVICES			
	Transport Operating Expenses	3618		3618
796	Fuel			0
1020	Parts			0
1420	Repair Service			0
	Travelling and Accommodation			0
1140	Meals			0
1160	Accommodation			0
1170	Rail Transport			0
1180	Road Transport			0
1210	Air Transport			0
	Postal and Telecommunications	1129		1129
1250	Telecommunications			0
1270	Postal and Other Courier Services			0
1550	Official Entertainment	169		169
	Electricity, Water and Conservancy	4635		4635
1060	Water and Conservancy			0
1050	Electricity			0
1600	Purchase of Stores for Production	5921		5921
520	Uniforms and Clothing	3751		3751
	Other Hiring, Rent and Rates	1713		1713
1320	Paid Rent and Rates			0
1380	Leasing and Rental			0
1370	Commission Consultancy, Design survey e.t.c	177		177
1420	Maintenance and repairs of Plant, Equipment, e.t.c.	2356		2356
1540	Advertising, Publicity, and Training	702		702
1370	Training expenses	580		580
1550	Boards, committee, conference e.t.c	170		170
1460	Other miscellaneous expenses	11927		11927
1300	Insurance	882		882
	Reimbursement of Expenditure (brought Revenue wk. file and shown here as -ve)	-3		-3

Table 21.
CALCULATION OF GROSS EXPENDITURE CONTROL TOTAL FOR LOCAL GOVT.

I/O CODES	EXPENDITURE	LOCAL GOVT. 1989/1990 Kà000	ADJUSTMENTS Kà000	CONTROL TOTAL Kà000
	Sub Total - OTHER GOODS	37728	0	37728
	SUB TOTAL [GROSS EXP. ON GOODS & SERV.]	96908	0	96908
	CAPITAL EXPENDITURE			
	GROSS FIXED CAPITAL FORMATION			
	Residential Buildings	25		25
	Non Residential Buildings	9		9
	Construction and Works	242		242
	Sub Total - CONSTRUCTION	276	0	276
	Plant, Machinery and Equipment	17366		17366
	Transport equipment - Additional	1131		1131
	- Replacement			
	Sub Total - MACHINERY & EQUIPMENT	18498	0	18498
	TOTAL CAPITAL [Construction + M & E]	18774	0	18774
	GRAND TOTAL [GROSS EXP. ON G & S FOR CURR. & CAP.]	115682	0	115682
	Subsidies			
	TRANSFERS TO:		366	366
	Interest: Internal	13		13
	External			0
	Households and unincorporated enterprises	733	-366	366
	Non Financial Enterprises			0
	Financial Enterprises			0
	Private(non profit Institutions			0
	serving Households)	1		1
	General Government/Central GOVT	3290		3290
	Rest of the World			0
	Other transfers			0
	TRANSFER TO FUNDS (CURRENT)			0
	LOSS OF CASH			0

ASSUMPTIONS

The Subsidies above (50% of Transfers to households and unincorporated enterprises) goes to Agriculture, Crops as farmlands compensation. [Verify]

TABLE 22.
M & E GOVERNMENT SECTOR

	GRAND TOTAL Kà000	M&E 510 HEALTH Kà000	M&E 520 EDUCATION Kà000	M&E 530 OTHER Kà000
CENTRAL GOVT. [See Separate Table]	119061	See Table 31		
LOCAL GOVT. [See Separate Table]	18498			
TOTAL	137559	0	0	0

TABLE 23.
CATEGORIES OF M & E OF GOVT. SECTOR

CATEGORY	CENTRAL Kà000	LOCAL Kà000	TOTAL Kà000	NOTES
Plant, Machinery and Equipment.	84852	17366	102218	All these to be broken up based on basic data into commodities [Yet to be done].
Transport Equipment.	34209	1131	35340	
TOTAL	119061	18497	137558	

TABLE 24.
CONSTRUCTION : GOVERNMENT SECTOR

	GRAND TOTAL Kà000	CON 340 HEALTH Kà000	CON 350 EDUCATION Kà000	CON 360 OTHER Kà000
CENTRAL GOVT.	251007	See Table 31		
LOCAL GOVT.	276			
TOTAL	251283	0	0	0

TABLE 29.
CALCULATION OF CONTROL TOTALS LOCAL GOVT. EXPENDITURE ON G & S

I/O CODES	EXPENDITURE	AVERAGE 1990* Kà000	HEALTH 1990* Kà000	EDUCATION 1990* Kà000	OTHER 1990* Kà000
	CURRENT EXPENDITURE				
	LABOUR COSTS				
1480	Personal Emoluments	48448	8500	4630	35319
1480	House Allowance	5304	634	458	4212
1480	Passage and Leave Expenses	425	48	31	347
1490	Other Personal Emoluments	785	129	26	629
1490	NSSF, P.F., & S.F	3191	486	268	2437
1490	Medical Expenses	1028	317	25	685
	Sub Total - LABOUR COSTS	59180	10114	5438	43629
	OTHER GOODS AND SERVICES				
	Transport Operating Expenses	3618	1491	84	2042
796	Fuel	0			0
1020	Parts	0			0
1420	Repair Service	0			0
	Travelling and Accommodation	0			0
1140	Meals	0			0
1160	Accommodation	0			0
1170	Rail Transport	0			0
1180	Road Transport	0			0
1210	Air Transport	0			0
	Postal and Telecommunications	1129	106	120	903
1250	Telecommunications	0			0
1270	Postal and Other Courier Services	0			0
1550	Official Entertainment	169	0	1	167
	Electricity, Water and Conservancy	4635	280	526	3829
1060	Water and Conservancy	0			0
1050	Electricity	0			0
1600	Purchase of Stores for Production	5921	6476	166	-720
520	Uniforms and Clothing	3751	294	42	3415
	Other Hiring, Rent and Rates	1713	59	60	1594
1320	Paid Rent and Rates	0			0
1380	Leasing and Rental	0			0
1370	Commission Consultancy, Design survey e.t.c	177		4	173
1420	Maintenance and repairs of Plant, Equipment, e.t.c.	2356	392	621	1344
1540	Advertising, Publicity, and Training	702	1	2	699
1370	Training expenses	580	13	21	546
1550	Boards, committee, conference e.t.c	170			170
1460	Other miscellaneous expenses	11927	978434	241	-966748
1300	Insurance	882	19	16	847
	Reimbursement of Expenditure [brought Revenue wk. file and shown here as -ve]	-3			-3
		0			0

TABLE 29.
CALCULATION OF CONTROL TOTALS LOCAL GOVT. EXPENDITURE ON G & S

I/O CODES	EXPENDITURE	AVERAGE 1990* Kà000	HEALTH 1990* Kà000	EDUCATION 1990* Kà000	OTHER 1990* Kà000
	Sub Total - OTHER GOODS	37728	987565	1904	-951741
	SUB TOTAL [GROSS EXP. ON GOODS & SERV.]	96908	997679	7342	-908113
	CAPITAL EXPENDITURE	0			0
	GROSS FIXED CAPITAL FORMATION	0			0
	Residential Buildings	25	0		25
	Non Residential Buildings	9	1601		-1591
	Construction and Works	242		1	241
	Sub Total - CONSTRUCTION	276	1601	1	-1326
	Plant, Machinery and Equipment	17366		3	17364
	Transport equipment - Additional	1131			1131
	- Replacement		0	1	-1
	Sub Total - MACHINERY & EQUIPMENT	18498	0	3	18494
	TOTAL CAPITAL [Construction + M & E]	18774	1601	4	17168
	GRAND TOTAL [GROSS EXP. ON G & S FOR CURR. & CAP.]	115682	999280	7346	-890944
	Subsidies				
	TRANSFERS TO:	0			0
	Interest: Internal	13			13
	External	0			0
	Households and unincorporated enterprises	733	47	22	664
	Non Financial Enterprises	0			0
	Financial Enterprises	0			0
	Private(non profit Institutions serving Households)	0			0
	General Government/Central GOVT	1			1
	Rest of the World	3290	343	369	2578
	Other transfers	0			0
	TRANSFER TO FUNDS (CURRENT)	0			0
	LDSS DF CASH	0			0

ASSUMPTIONS

The Subsidies above (50% of Transfers to households and unincorporated enterprises) goes to Agriculture, Crops as farmlands compensation. [Verify]

** PROVISIONAL

Total of 978434 has been reduced to 2000 based the labour cost relationships. This should be verified.

TABLE 30.
CALCULATION OF CENTRAL [HEALTH, EDUCATION, DEFENCE & OTHER] GROSS
EXPENDITURE ON GOODS AND SERVICES.

I/O CODES	EXPENDITURE	TOTAL CENTRAL * Kà000	ADJUSTMENTS: Kà000	ADJUSTED CONTROL Kà000	HEALTH 1990 Kà000	EDUCATION: 1990 Kà000	DEFENCE 1990 Kà000	OTHER CENTRAL * Kà000
	CURRENT EXPENDITURE							
	LABOUR COSTS							
1480	Personal Emoluments	756037		756037	60821	43281	21316	630619
1480	House Allowance	68548		68548	6314	6758	1031	54445
1480	Passage and Leave Expenses	7067		7067	506	785	961	4815
1480	Other Personal Emoluments	126814		126814	4726	10918	23	111147
1490	NSSF, P.F., & S.F	2594		2594	0	0	0	2594
	Sub Total - Labour Costs	961060	0	961060	72367	61743	23331	803619
	OTHER GOODS AND SERVICES				0	0	0	0
	Transport Operating Expenses	37556		37556	2993	2173	1000	31390
796	Fuel			0				0
1020	Parts			0				0
1420	Repair Service			0				0
	Travelling and Accommodation			0				0
1140	Meals			0				0
1160	Accommodation			0				0
1170	Rail Transport			0				0
1180	Road Transport			0				0
1210	Air Transport			0				0
	Postal and Telecommunications	9961		9961	490	823	500	8149
1250	Telecommunications			0	0	0	0	0
1270	Postal and Other Courier Services			0	0	0	0	0
1550	Official Entertainment	3215		3215	2	69	100	3043
	Electricity, Water and Conservancy	16717		16717	3087	1244	400	11986
1060	Water and Conservancy			0	0	0	0	0
1050	Electricity			0	0	0	0	0
1600	Purchase of Stores for Production	78588		78588	0	2294	2000	74294
1580	Purchase of Food and Rations	47269		47269	6330	13233	3238	24468
550	Uniforms and Clothing	9451		9451	1472	350	2214	5433
1600	Other consumable stores	29228		29228	14300	11316	1000	2612
	Other Hiring, Rent and Rates	23581		23581	227	2305	1000	20048
1320	Paid Rent and Rates			0	0	0	0	0
1380	Leasing and Rental			0	0	0	0	0
1370	Commission Consultancy, Design survey e.t.c	32271		32271	2190	3474	1000	25607
1420	Maintenance and repairs of Plant, Equipment, e.t.c.	21536		21536	4648	1180	500	15209

TABLE 30.
CALCULATION OF CENTRAL [HEALTH, EDUCATION, DEFENCE & OTHER] GROSS
EXPENDITURE ON GOODS AND SERVICES.

I/D CODES	EXPENDITURE	TOTAL CENTRAL * Kà000	ADJUSTMENTS Kà000	ADJUSTED CONTROL Kà000	HEALTH 1990 Kà000	EDUCATION 1990 Kà000	DEFENCE 1990 Kà000	OTHER CENTRAL * Kà000
1360	Advertising, Publicity, and Training	10200		10200	659	575	200	8767
1370	Training expenses	0		0	0	0	0	0
1600	Boards, committee, conference e.t.c	483		483	38	436	0	9
	Military construction and Equipment	241220	12096	253316	0	0	253316	-12096
1600	Other miscellaneous expenses	36748		36748	8894	8901	13	18941
1300	Insurance	0		0	0	0	0	0
	Sub Total - OTHER GOODS	598024	12096	610120	45328	48352	266482	237861
	SUB TDAL [GROSS EXP. ON GOODS & SERV.]	1559084	12096	1571180	117695	110095	289814	1041481
	CAPITAL EXPENDITURE							
	GROSS FIXED CAPITAL FORMATION							
	Residential Buildings	19222		19222	200	895	0	18128
	Non Residential Buildings	92895		92895	8682	29519	0	54694
	Construction and Works	138890		138890	1356	8549	0	128986
	SUB TOTAL - CONSTRUCTION	251007	0	251007	10237	38962	0	201808
	Plant, Machinery and Equipment	84852		84852	3840	5552	24	75436
	Transport equipment - Additional	27768		27768	472	33	0	27263
	- Replacement	6441		6441	403	58	10	5969
	SUB TDAL - MACHINERY & EQUIPMENT	119061	0	119061	4715	5643	35	108669
	TOTAL CAPITAL [Construction + M & E]	370068	0	370068	14952	44605	35	310477
	GRAND TDAL [GROSS EXP. ON G & S FOR CU]	1929152	12096	1941248	132647	154700	289848	1351957
	TRANSFERS TO:							
	Interest: - Internal	339327		339327	0	0	0	339327
	- External	160893		160893	0	0	0	160893
	Households and unincorporated enterpris	7538		7538	1184	3248	7	3099
	Non Financial Enterprises	8		8	0	0	0	8
	Financial Enterprises	0		0	0	0	0	0
	Private (non profit Institutions serving Households)	2051		2051	1114	0	10	927
	General Government/Central GOVT	56583		56583	11360	23118	0	22105
	Rest of the World	7224		7224	0	0	0	7224
	Other transfers	0		0	0	0	0	0
	TRANSFER TO FUNDS (CURRENT)	4832		4832	310	13	0	4510

TABLE 30.
CALCULATION OF CENTRAL (HEALTH, EDUCATION, DEFENCE & OTHER) GROSS
EXPENDITURE ON GOODS AND SERVICES.

I/O CODES	EXPENDITURE	TOTAL CENTRAL *	ADJUSTMENTS Kà000	ADJUSTED CONTROL Kà000	HEALTH 1990 Kà000	EDUCATION 1990 Kà000	DEFENCE 1990 Kà000	OTHER CENTRAL * Kà000
	LOSS OF CASH	669		669	0	8	0	661
1475	Subsidies	54		54	0	0	0	54
	TOTAL CURRENT			0	137824	263982	270924	-672730

TABLE 31. CALCULATION OF CENTRAL AND LOCAL (HEALTH, EDUCATION, DEFENCE, & OTHER) GROSS EXPENDITURE ON GOODS & SERVICES.

I/D CODES	EXPENDITURE	CENTRAL				
		ADJUSTED CONTROL Kà000	HEALTH 1990 Kà000	EDUCATION 1990 Kà000	DEFENCE 1990 Kà000	OTHER CENTRAL * Kà000
			GE 550	GE 560	GE 570	GE 580
	CURRENT EXPENDITURE					
	LABOUR COSTS					
1480	Personal Emoluments	756037	60821	43281	21316	630619
1480	House Allowance	68548	6314	6758	1031	54445
1480	Passage and Leave Expenses	7067	506	785	961	4815
1480	Other Personal Emoluments	126814	4726	10918	23	111147
1490	NSSF, P.F., & S.F	2594	0	0	0	2594
1480	Medical Expenses					
	Sub Total - Labour Costs	961060	72367	61743	23331	803619
	OTHER GOODS AND SERVICES		0	0	0	0
1140	Meals	4507	359	261	120	3767
1160	Accommodation	18027	1437	1043	480	15067
1170	Rail Transport	451	36	26	12	377
1180	Road Transport	14572	1161	843	388	12179
1210	Air Transport	0	0	0	0	0
1250	Telecommunications	9662	475	798	485	7904
1270	Postal and Other Courier Services	299	15	25	15	244
1550	Official Entertainment	3215	2	69	100	3043
1060	Water and Conservancy	4179	772	311	100	2997
1050	Electricity	12538	2315	933	300	8990
1600	Purchase of Stores for Production	78588	0	2294	2000	74294
1580	Purchase of Food and Rations	47269	6330	13233	3238	24468
550	Uniforms and Clothing	9451	1472	330	2216	5433
1600	Other consumable stores	29228	14300	11316	1000	2612
1320	Paid Rent and Rates	707	7	69	30	601
1380	Leasing and Rental	22874	221	2236	970	19447
1370	Commission Consultancy, Design survey e.t.c	32271	2190	3474	1000	25607
1420	Maintenance and repairs of Plant, Equipment, e.t.c.	21536	4648	1180	500	15209
1360	Advertising, Publicity, and Training	10200	659	575	200	8767
1370	Training expenses	0	0	0	0	0
1600	Boards, committee, conference e.t.c	483	38	436	0	9
915	Military Hardware	126658	0	0	126658	0
1090	Non Residential Construction	126658	0	0	126658	0
1600	Other miscellaneous expenses	36748	8894	8901	13	18941
1300	Insurance	0	0	0	0	0
	Reimbursement of Expenditure [Table 21].					

TABLE 31. CALCULATION OF CENTRAL AND LOCAL (HEALTH, EDUCATION, DEFENCE, & OTHER) GROSS EXPENDITURE ON GOODS & SERVICES.

I/D CODES	EXPENDITURE	LOCAL			
		AVERAGE 1990 Kà000	HEALTH 1990 Kà000	EDUCATION 1990 Kà000	OTHER LOCAL Kà000
			GE 550	GE 560	GE 580
	CURRENT EXPENDITURE				
	LABOUR COSTS				
1480	Personal Emoluments	48448	8500	4630	35319
1480	House Allowance	5304	634	458	4212
1480	Passage and Leave Expenses	425	48	31	347
1480	Other Personal Emoluments	785	129	26	629
1490	NSSF, P.F., & S.F	3191	486	268	2437
1480	Medical Expenses	1028	317	25	685
	Sub Total - Labour Costs	59181	10114	5438	43629
	OTHER GOODS AND SERVICES		0	0	0
1140	Meals	434	179	10	245
1160	Accommodation	1737	716	40	980
1170	Rail Transport	43	18	1	25
1180	Road Transport	1404	579	33	792
1210	Air Transport	0	0	0	0
1250	Telecommunications	1095	103	116	876
1270	Postal and Other Courier Services	34	3	4	27
1550	Official Entertainment	169	0	1	167
1060	Water and Conservancy	1159	70	132	957
1050	Electricity	3476	210	395	2872
1600	Purchase of Stores for Production	6641	6476	166	0
1580	Purchase of Food and Rations				
550	Uniforms and Clothing	3751	294	42	3415
1600	Other consumable stores				
1320	Paid Rent and Rates	51	2	2	48
1380	Leasing and Rental	1662	57	58	1546
1370	Commission Consultancy, Design survey e.t.c	177	0	4	173
1420	Maintenance and repairs of Plant, Equipment, e.t.c.	2356	392	621	1344
1360	Advertising, Publicity, and Training	702	1	2	699
1370	Training expenses	560	13	21	546
1600	Boards, committee, conference e.t.c	170	0	0	170
915	Military Hardware	0	0	0	0
1090	Non Residential Construction	0	0	0	0
1600	Other miscellaneous expenses	11927	2000	241	
1300	Insurance	882	19	16	847
	Reimbursement of Expenditure (Table 21).	-3	0	0	-3

TABLE 31. CALCULATION OF CENTRAL AND LOCAL (HEALTH, EDUCATION, DEFENCE, & OTHER) GROSS EXPENDITURE ON GOODS & SERVICES.

I/O CODES	EXPENDITURE	CENTRAL				
		ADJUSTED CONTROL Kà000	HEALTH 1990 Kà000	EDUCATION 1990 Kà000	DEFENCE 1990 Kà000	OTHER CENTRAL * Kà000
	Sub Total - OTHER GOODS	610120	GE 550 45328	GE 560 48352	GE 570 266482	GE 580 237861
	SUB TOTAL [GROSS EXP. ON GOODS & SERV.]	1571180	117695	110095	289814	1041481
	CAPITAL EXPENDITURE					
	CONSTRUCTION		CON 340	CON 350		CON 360
1080	Residential Buildings	19222	200	895	0	18128
1090	Non Residential Buildings	92895	8682	29519	0	54694
1100	Construction and Works	138890	1356	8549	0	128986
	SUB TOTAL - CONSTRUCTION	251007	10237	38962	0	201808
	MACHINERY AND EQUIPMENT		M&E 510	M&E 520		M&E 530
	Plant, Machinery and Equipment	84852	3840	5552	24	75436
	Transport equipment - Additional	27768	472	33	0	27263
	- Replacement	6441	403	58	10	5969
	SUB TOTAL - MACHINERY & EQUIPMENT	119061	4715	5643	35	108669
	TOTAL CAPITAL [Construction + M & E]	370068	14952	44605	35	310477
	GRAND TOTAL [GROSS EXP. ON G & S FOR CURR. & CAP.]	1941248	132647	154700	289848	1351957

TABLE 31. CALCULATION OF CENTRAL AND LOCAL (HEALTH, EDUCATION, DEFENCE, & OTHER) GROSS EXPENDITURE ON GOODS & SERVICES.

I/O CODES	EXPENDITURE	LOCAL			
		AVERAGE 1990 Kà000	HEALTH 1990 Kà000	EDUCATION 1990 Kà000	OTHER LOCAL Kà000
	Sub Total - OTHER GOODS	38447	GE 550 11131	GE 560 1904	GE 580 15726
	SUB TOTAL [GROSS EXP. ON GOODS & SERV.]	97628	21245	7342	59355
	CAPITAL EXPENDITURE				
	CONSTRUCTION		CON 340	CON 350	CON 360
1080	Residential Buildings	25	0	0	25
1090	Non Residential Buildings	1601	1601	0	0
1100	Construction and Works	242	0	1	241
	SUB TOTAL - CONSTRUCTION	1868	1601	1	266
	MACHINERY AND EQUIPMENT		M&E 510	M&E 520	M&E 530
	Plant, Machinery and Equipment	17366	0	3	17364
	Transport equipment - Additional	1131	0	0	1131
	- Replacement		0	1	-1
	SUB TOTAL - MACHINERY & EQUIPMENT	18497	0	4	18494
	TOTAL CAPITAL [Construction + M & E]	20365	1601	5	18760
	GRAND TOTAL [GROSS EXP. ON G & S FOR CURR. & CAP.]	117993	22846	7347	78115

TABLE 32. SUMMARY OF GROSS GOVERNMENT EXPENDITURE ON GOODS AND SERVICES

I/O CODES	EXPENDITURE	CONTROL	HEALTH	EDUCATION:	DEFENCE	OTHER
		1990 Kà000	1990 Kà000	1990 Kà000	1990 Kà000	1990 Kà000
	CURRENT EXPENDITURE		GE 550	GE 560	GE 570	GE 580
	LABOUR COSTS					
1480	Personal Emoluments	804485	69321	47911	21316	665937
1480	House Allowance	73852	6948	7216	1031	58657
1480	Passage and Leave Expenses	7492	554	816	961	5161
1480	Other Personal Emoluments	127599	4855	10944	23	111777
1490	NSSF, P.F., & S.F	5785	486	268	0	5031
1480	Medical Expenses	1028	317	25	0	686
	Sub Total - Labour Costs	1020241	82481	67181	23331	847248
	OTHER GOODS AND SERVICES					
1140	Meals	4941	538	271	120	4012
1160	Accommodation	19764	2153	1083	480	16048
1170	Rail Transport	494	54	27	12	401
1180	Road Transport	15976	1740	876	388	12972
1210	Air Transport	0	0	0	0	0
1250	Telecommunications	10757	578	914	485	8780
1270	Postal and Other Courier Services	333	18	28	15	272
1550	Official Entertainment	3384	2	70	100	3211
1060	Water and Conservancy	5338	842	442	100	3954
1050	Electricity	16014	2525	1327	300	11861
1600	Purchase of Stores for Production	85229	6476	2460	2000	74293
1580	Purchase of Food and Rations	47269	6330	13233	3238	24468
550	Uniforms and Clothing	13202	1766	372	2216	8848
1600	Other consumable stores	29228	14300	11316	1000	2612
1320	Paid Rent and Rates	759	9	71	30	649
1380	Leasing and Rental	24535	278	2294	970	20993
1370	Commission Consultancy, Design survey e.t.c	32448	2190	3478	1000	25780
1420	Maintenance and repairs of Plant, Equipment, e.t.c.	23892	5040	1801	500	16552
1360	Advertising, Publicity, and Training	10902	660	577	200	9466
1370	Training expenses	580	13	21	0	546
1600	Boards, committee, conference e.t.c	653	38	436	0	179
915	Military Hardware	126658	0	0	126658	0
1090	Non Residential Construction	126658	0	0	126658	0
1600	Other miscellaneous expenses	48675	10894	9142	13	28627
1300	Insurance	882	19	16	0	847
	Reimbursement of Expenditure [Table 21].	-3	0	0	0	-3
	Sub Total - OTHER GOODS	648567	56459	50256	266482	275369
	SUB TOTAL (GRDSS EXP. ON GOODS & SERV.)	1668808	138940	117437	289814	1122618

TABLE 32. SUMMARY OF GROSS GOVERNMENT EXPENDITURE ON GOODS AND SERVICES

I/O CODES	EXPENDITURE	CONTROL	HEALTH	EDUCATION	DEFENCE	OTHER
		1990 Kà000	1990 Kà000	1990 Kà000	1990 Kà000	1990 Kà000
			GE 550	GE 560	GE 570	GE 580
	CAPITAL EXPENDITURE					
	CONSTRUCTION		CON 340	CON 350		CON 360
1080	Residential Buildings	19247	200	895	0	18153
1090	Non Residential Buildings	94496	10283	29519	0	54694
1100	Construction and Works	139132	1356	8550	0	129227
	SUB TOTAL - CONSTRUCTION	252875	11838	38963	0	202074
	MACHINERY AND EQUIPMENT		M&E 510	M&E 520		M&E 530
	Plant, Machinery and Equipment	102218	3840	5555	24	92799
	Transport equipment - Additional	28899	472	33	0	28394
	- Replacement	6441	403	59	10	5968
	SUB TOTAL - MACHINERY & EQUIPMENT	137558	4715	5647	35	127162
	TOTAL CAPITAL [Construction + M & E]	390433	16553	44610	35	329236
	GRAND TOTAL [GROSS EXP. ON G & S FOR CURR. & CAP.]	2059241	155493	162047	289848	1451853

TABLE 33. INDIRECT TAXES , CENTRAL GOVERNMENT

TYPE OF TAX	CLASSIFICATION					
	COMMODITY			NON-COMMODITY		
	1989/90 Kà000	1990/91 Kà000	AVERAGE - 1990 Kà000	1989/90 Kà000	1990/91 Kà000	AVERAGE - 1990 Kà000
Import duty	309050	251885	280,467			
Excise duty	166250	185164	175,707			
VAT on local Manufacturers	451100	421850	436,475			
VAT on foreign Manufacturers (On Imports)	271750	344221	307,986			
Export duty	1071	70	571			
Telecommunications tax	12472	5483	8978			
Hotel accommodation tax	19000	27485	23243			
Second hand motor vehicle purchase tax	1550	1182	1,366			
Entertainment tax	601	471	536			
Betting tax	318	556	437			
Casino tax	1500	2083	1791			
Pools tax and licences 'other taxes'	0	0		359	294	326
Refinery throughput	5638	6377	6,007	0	0	
Stamp duty	0	0		25600	27582	26591
Premium tax	2255	2996		0	0	2626
Licences under Traffic Act	0	0		15645	12736	14191
Motor driver's licences	0	0		2872	2725	2799
Licences under transport licencing Act	0	0		0	0	
Other royalties * licences	0	0		213	279	246
Trout licences	0	0		20	29	24
Lake fisheries licences	0	0		1	3	2
Marine fisheries licences	0	0		10	70	40
Tourist licences	0	0		4	39	21
Game licences	0	0		136	355	245
Arms & Ammunition licences	0	0		9	0	5
Hotel & Restaurant licences	87	219	153	0	0	
Cattle traders licences	0	0		470	474	472
Licences under trade licensing Act	0	0		130	66	98
Liquor licences	1713	1719	1,716	7469	4721	6095
Electricians licences	0	0		0	0	
Miscellaneous trading licences	0	0		10	16	13
Motor vehicle components and accessories licences	0	0		97	130	113
Scrap metal licences	0	0		0	0	
Video Tax ?	0	0		60	92	76
Air Passenger Serv. Tax ?	0	0		0	4	2
	0	0		0	0	
TOTAL	1,244,354	1,251,763	1,245,433	53,105	49,617	53,987

Table 34.
COMPUTATION OF INDIRECT TAX CONTROL TOTAL (CENTRAL GOVT.)

DESCRIPTION	Head No.	Actual Receipts	Actual Receipt	AVERAGE	COMMODITY	NON
		1990/91 Kà000	1989/90 * Kà000	1990 Kà000	Kà000	COMMODITY Kà000
Import Duty (Gross)	100/731	334685	338000	336342	336342	
Excise Duty	100/732	185164	150100	167632	167632	
Value Added Tax	120	766071	634600	700336	700336	
Export Duty	270	70	800	435	435	
Other Taxes	130					
	Item No.					
Telecommunication Tax	720	5483	12168	8826	8826	
Hotel Accommodation Tax	721	27485	18000	22743	22743	
Second Hand MYP Tax	722	1182	1512	1347	1347	
Entertainment Tax	723	471	450	461	461	
Betting Tax	724	556	320	438	438	
Casino Tax	725	2083	1500	1791	1791	
Other Taxes	729	294	350	322	322	
Refinery Throughput	730	6377	5500	5939	5939	
Stamp Duty	731	27582	25000	26291	26291	
Premium Tax	735	2996	2200	2598	2598	
TOTAL		1360501	1190500	1275500	1275500	0

TABLE 35.
CLASSIFICATION OF LOCAL GOVT. REVENUE

LOCAL GOVERNMENT REVENUE	1990/91	DIRECT TAXES	INDIRECT TAXES			SALES
			COMMODITY	NON COMMODITY	Sub Total	AMOUNT
CURRENT REVENUE	Kà000	Kà000	Kà000	Kà000	Kà000	Kà000
DIRECT TAXES						
Rates	32353				32353	
Poll Rates	182	182				
INDIRECT TAXES						
Business and Trading Licences	1812					1812
Cesses	4435		4435		4435	
Other Licences Or Duties on Production or	2051			2051	2051	
TOTAL INDIRECT TAXES						
INCOME FROM PROPERTY						
Interest From:						
Households and Unincorporated Enterprises	289			289	289	
Financial Institutions	50					
Profits and Dividends	0					
Rent on Land	9086					9086
TOTAL INCOME FROM PROPERTY						
Compulsory Fees and Penalties	2881					1440
CURRENT TRANSFERS FROM						
Households and Unincorporated Enterprises	3					
Financial Institutions	3					
Central Govt.	287					
TOTAL CURRENT TRANSFERS						
Local Govt. Service Charge	27382					27382
Sale of Goods and Services	51244					51244
Reimbursement of Expenditure	3					
TOTAL CURRENT REVENUE	132060	182	4435	34693	39128	90964

TABLE 35.
CLASSIFICATION OF LOCAL GOVT. REVENUE

LOCAL GOVERNMENT REVENUE	SALES		OTHER [TRANSFERS]	GRAND TOTAL
	I/O CODE	DESCRIPTION		
CURRENT REVENUE			Kà000	Kà000
DIRECT TAXES				
Rates				32353
Poll Rates				182
				0
INDIRECT TAXES				0
Business and Trading Licences	1460	Govt. Services		ERR
Cesses				4435
Other Licences Or Duties on Production or				2051
				0
TOTAL INDIRECT TAXES				0
				0
INCOME FROM PROPERTY				0
Interest From:				0
Households and Unincorporated Enterprises				289
Financial Institutions			50	50
				0
Profits and Dividends			0	0
Rent on Land	1320	Paid Rent (comm)		9086
				0
TOTAL INCOME FROM PROPERTY				0
				0
Compulsory Fees and Penalties	1460		1440	2881
				0
CURRENT TRANSFERS FROM				0
Households and Unincorporated Enterprises			3	3
Financial Institutions			3	3
Central Govt.			287	287
TOTAL CURRENT TRANSFERS				0
				0
Local Govt. Service Charge	1460	Govt. Services		27382
Sale of Goods and Services				51244
Reimbursement of Expenditure				0
TOTAL CURRENT REVENUE			1783	132057

ASSUMPTIONS

The Interest from Households and unincorporated Enterprises on delayed payment of Rates which is classified to Non commodity Indirect tax.

Compulsory fees and Penalties is composed of 50% compulsory fees directly related to a service, and 50% Penalties which are Transfers.

Reimbursement of Expenditure should be deducted from related expenditure.

The amount under 'Other Licences or Duties on Production or Sale' is a general type of Tax on Production or Sales activity and allocated non commodity taxes

TABLE 36.
ALLOCATION OF INDIRECT TAX CONTROL TOTAL (CENTRAL GOVT.)

DESCRIPTION	COMMODITY Kà000	I/O COMMODITY CODE	I/O COMMODITY DESCRIPTION AND/OR COMMENT
Import Duty (Gross)	336342	ALLOCATED	ALLOCATED-See Separate Table
Excise Duty	167632	ALLOCATED	ALLOCATED-See Separate Table
Value Added Tax	700336	ALLOCATED	ALLOCATED-See Separate Table
Export Duty	435	ALLOCATED	ALLOCATED-See Separate Table
Telecommunication Tax	8826	1250	Telecommunication
Hotel Accommodation Tax	22743	1160	Accommodation
Passenger Auto. & Chasis	539	990	Passenger Auto. & Chasis
Lorries, Buses & Trailers	539	1000	Lorries, Buses & Trailers
Other Motor Vehicles	135	1005	Other Motor Vehicles
Motor Cycles	135	1010	Motor Cycles
Entertainment Tax	461	1410	Recreation Services
Betting Tax	438	1410	Recreation Services
Casino Tax	1791	1410	Recreation Services
Other Taxes	322	1410	Recreation Services
Refinery Throughput	5939	780	Read ACT
Stamp Duty	26291	1350	Read ACT - Legal Services?
Premium Tax	2598	1300	Insurance.
TOTAL	1275500		

NOTES

Since there isnt details of the 'Other Taxes' which is listed under OTHER TAXES, it has been assumed to commodity Tax relating to Recreation Services.

Second Hand Motor Vehicle Purchases Tax is assumed to comprise the following:-

	Kà
Passenger Auto. & Chasis (40%)	538870
Lorries, Buses & Trailers(40%)	538870
Other Motor Vehicles (10%)	134717
Motor Cycles (10%)	134717
Second Hand MVP Tax	1347174

TABLE 37.
ALLOCATION BY COMMODITY FOR IMPORT DUTY AND EXCISE DUTY

IOCODE	Commodity Name	Import Duty	CONTROL TOTAL	CONTROL TOTAL	Excise Duty	Duty rate
		Sample Data	ALLOCATION BASED:	ALLOCATION BASED:		
		Kà000	(Import Duty)	(Excise Duty)	Sample Data	(%)
			Kà000	Kà000	Kà000	
30	:Rice	785	829			30
60	:Coffee, Beans	1	1			100
70	:Fruits and vegetables	1774	1874			80
80	:Tea, Leaves	0	0			80
90	:Tobacco- Raw	0	0	11426	10341	100
130	:Poultry	721	762			10
160	:Eggs in shell	0	0			80
170	:Honey products	1	1			80
180	:Fuel wood(CHARCOAL)	3	3			40
200	:Fish and other marine products(not proce:	24	25			80
210	:Stone, clay and sand	6	6			30
220	:Soda ash and salt	19	20			40
250	:Other eq	12817	13538			30
270	:Meat and meat products	8	9			80
300	:Dairy products	2	2			80
310	:Fruits and vegetables prepared and preser:	111	117			80
320	:Preserved and processed fish	18	19			80
330	:Vegetables oils	185	196			40
340	:Animal oils and others ,(includes wa	247	261			30
350	:Wheat flour	0	0			40
370	:Other milled cereals	1886	1992			40
380	:Bread and rolls	1	1			80
390	:Other bakery products	0	0			80
400	:Refined Sugar and mollasses	392	414	21427	19392	40
410	:Cocoa, chocolate, sugar confectionary	773	817			40
420	:Coffee	87	92			80
430	:Tea	0	0			80
440	:Other food	1824	1927			80
450	:Prepared Animal Feed	20	21			40
460	:Spirits and wine	4328	4572	3420	3095	135
470	:Beer	2	2	22857	20686	100
480	:Soft drinks and non-alcoholic drinks	19	20			80
490	:Processed tobacco and tobacco products	532	562	108503	98199	135
500	:Fibres, yams and thread	698	737			60
510	:Woven and tufted Fabrics	150	159			80
520	:textile goods excluding weaving apparel	631	666			80
530	:Knitted Fabric	24	26			80
540	:Cordage rope and twine	3322	3509			80
550	:All apparel (including leather)	52	55			50
560	:Tanned and dressed leather	1	2			80
570	:Leather Goods except Clothing	28	30			80
580	:Footwear	798	842			60
590	:Timber, veneer plywood)	469	495			50
600	:Wood and Wood end-products	58	61			50
610	:Wood, furniture and fixtures,incl Metal	197	208			80

TABLE 37.
ALLOCATION BY COMMODITY FOR IMPORT DUTY AND EXCISE DUTY

IOCODE	Commodity Name	Import Duty	CONTROL TOTAL	CONTROL TOTAL	Excise Duty	Duty rate
		Sample Data	ALLOCATION BASED	ALLOCATION BASED		
		Kà000	(Import Duty)	(Excise Duty)	Sample Data	(%)
			Kà000	Kà000	Kà000	
620	:Pulp	24	26			20
630	:Paper	12006	12682			50
640	:Paper board	1135	1198			80
650	:Other paper products	44	46			50
678	:Publishing +Printing	879	929			30
675	:Stationary	214	226			80
680	:Other printed matter	185	195			50
690	:Basic industrial chemical	16621	17556			30
700	:Fertilizers	5	5			30
710	:Pesticides and herbicides	6	6			80
720	:Paints,Varnishes,Lacquers,Dyes&Glues	1871	1977			40
730	:Pharmaceuticals	373	394			30
740	:Soaps and cleaning components	822	868			80
750	:Perfumes cosmetics and other toilet prepa	2726	2879			50
760	:All other chemical products	38148	40294			50
780	:Gasoline	6018	6357			30
794	:Aviation Fuel	865	914			30
791	:Bitumen	272	287			30
792	:kerosene	2787	2944			30
793	:LPG	62	65			30
796	:Fuel Oil	0	0			10
800	:Other petroleum products	23994	25344			30
810	:Rubber tyres and tubes	651	687			30
820	:Other rubber products	1514	1599			30
830	:Plastic products	1548	1635			50
840	:Glass plus glass products	1474	1557			30
850	: Clay products	2485	2625			50
860	:Cement lime and plaster	174	184			80
870	:Other non-metalic Mineral Products	0	0			80
880	:Metal Construction products	4623	4883			20
890	:Wire and wire products	889	939			40
900	:Hardware and Tools	3792	4006			80
905	:Utensils,Household	1526	1612			50
910	:Primary metals	10670	11270			50
920	:Fabricated metal (Exc (M&E))	23661	24993			50
930	:Machinery for Primary Industries except E	5574	5888			30
940	:Other Industrial Specific Machinery excep	6305	6659			30
950	:Other Electrical Machinery except Electro	1029	1087			30
955	:Household Machinery and Appliance	1121	1184			50
960	:Other General Purpose machinery	24731	26123			30
970	:Ship and boat building and repair	6	6			60
990	:Passenger automobile + Chassis	12871	13595			25
1000	:Lorries, buses and trailers	29472	31130			30
1010	:Motor cycles and bicycles	1720	1817			40
1005	:Other Motor Vehicle,Trailers + Chassis	343	363			40

TABLE 37.

ALLOCATION BY COMMODITY FOR IMPORT DUTY AND EXCISE DUTY

IOCODE	Commodity Name	Import Duty	CONTROL TOTAL		Excise Duty	Duty rate
		Sample Data	ALLOCATION BASED:	ALLOCATION BASED		
		Kà000	(Import Duty)	(Excise Duty)	Sample Data	(%)
			Kà000	Kà000	Kà000	
1020	:Motor Vehicle Parts and accessories	8598	9081			80
1023	:Aircraft + Miscellaneous transport vehicl	277	293			30
1027	:Photographic goods	1361	1437			50
1030	:Office and Business Machines	1616	1707			40
1031	:Lab and Scientific Goods	1841	1945			25
1032	:Dther Electronic Goods incl. Communicatio	1689	1784			40
1035	:Recreation equipment	849	897			50
1040	:Jewellery,Medical,pers. Care Articles	60	63			40
1045	:Other manufactured products	23880	25224			50
TOTAL		318426	336342	167632	151713	
		CONTROL TOTAL	336342		167632	
		PRORATION RATIO	1		1	

TABLE 38. ALLOCATION OF EXPORT DUTY TO COMMODITIES

DESCRIPTION	CONTROL TOTAL	TENTATIVE ALLOCATION	I/D CDDE	I/O COMMODITY DESCRIPTION
	Kâ000	Kâ000		
Cashewnuts		143	400	:Other Food
Wood Pulp		143	620	:Pulp
Chemical Products		143	760	:All Other Chemical Products
Waste and Scrap		143	1047	:Scrap and Waste
	571	571		

NOTE

Export Duty of 1990 is governed by the third schedule of the 'Finance (No. 2) Bill 1990' [Pages 317 to 319 of the Kenya Gazette Supplement Bills, 1990 7th. June 1990].

The Tariff categories shown therein appear to be applicable to above I/O Commodities.

The above tentative classification has to be reviewed in the context of the exports by commodities.

The Export Duty has to be allocated by I/O commodity proportionately to the above four commodities because the duty is 20% of the Export value for all those commodities.

TABLE 39. INDIRECT TAXES (1990)

DESCRIPTION	I/O CODE	CENTRAL GOVT.	LOCAL GOVT.	TOTAL
		Kà000	Kà000	Kà000
COMMODITY	1466	1275500	4435	1279935
NON COMMODITY	1470	0	34693	34693
TOTAL		1275500	39128	1314628

TABLE 40. ALLOCATION OF DOMESTIC VAT TO I/O COMMODITIES
 [Sample Data Received from Dr. Glenday]:

SAMPLE DESCRIPTION	I/O COMMODITY CODE	I/O COMMODITY DESCRIPTION	NET COLLECTED & NET VAT LIABILITY FOR PERIOD Kà000	CONTROL TOTAL PRORATED Kà000
Beer	470		173028	164324
Chibuku	470		317	301
Spirits/Liquor	460		4709	4472
Sodas/Mineral	480		31757	30159
Mine	460		3546	3368
Electricity	1050		120	114
Furniture and Fittings	610		2170	2061
Appliances	955		489	465
Assemblers (Motor Vehicles)	990		37753	35854
Jewellers	1040		568	539
Music	1035		122	116
Photography	1027		231	220
Food	310		12849	12203
Textiles	520		28849	27398
Footwear	580		5205	4943
Wood and Cork	600		5495	5218
Furniture and Fixtures	610		1	1
Pulp Paper and Paper Board	620		950	903
	630		950	903
	640		950	903
Printing and Publishing	678		2962	2813
Leather and Fur	570		2150	2042
Rubber	820		12749	12107
Chemicals	760		39276	37300
Petrol and Coal Products	800		12523	11893
Non Metal Mineral Product	870		7150	6790
Basic Metals	880		7891	7494
Metal Products	880		25993	24685
Machinery - Non Electrical	955		2320	2203
Electrical Machinery	950		3078	2923
Transport Equipment	990		3961	3762
	1000		3961	3762
Miscellaneous	1045		5625	5342
Accountancy	1370		2725	2588
Management Services	1370		3755	3566
Computer Services	1370		449	426
Legal Services	1370		1536	1459
Architectural Services	1370		2192	2081
Survey	1370		67	63
Engineering Services	1370		2383	2263
Auctioneers, Estate, Valuer	1370		545	517

TABLE 40. ALLOCATION OF DOMESTIC VAT TO I/O COMMODITIES
 [Sample Data Received from Dr. Glenday]:

SAMPLE DESCRIPTION	I/O COMMODITY CODE	I/O COMMODITY DESCRIPTION	NET COLLECTED: & NET VAT LIABILITY FOR PERIOD Kà000	CONTROL TOTAL PRORATED Kà000
Agent Services	1370		2653	2520
Brokers	1370		33	31
Secretarial	1370		267	254
Security Services	1365		2417	2295
Postal Services	1270		528	502
Designated Goods/Services	1370		18	17
Packaging, Manufacturing	1370		329	313
Video Tape Rentals	1380		0	0
			459595	436475

TABLE 41. ALLOCATIN OF VAT ON IMPORTS TO
I/O COMMODITIES

(Assume that commodities 460 to 1045 of
the import are taxable for VAT)

IOCODE	Commodity Name	Import Duty Sample Data Kâ000	CONTROL TOTAL VAT AS IMPORTS PRORATED
460	:Spirits and wine	4,328	4,493
470	:Beer	2	2
480	:Soft drinks and non-alcoholic drinks	19	20
490	:Processed tobacco and tobacco products	532	552
500	:Fibres, yams and thread	698	724
510	:Woven and tufted Fabrics	150	156
520	:textile goods excluding weaving apparel	631	655
530	:Knitted Fabric	24	25
540	:Cordage rope and twine	3,322	3,448
550	:All apparel (including leather)	52	54
560	:Tanned and dressed leather	1	2
570	:Leather Goods except Clothing	28	29
580	:Footwear	798	828
590	:Timber, veneer plywood)	469	487
600	:Wood and Wood end-products	58	60
610	:Wood, furniture and fixtures,incl Metal	197	204
620	:Pulp	24	25
630	:Paper	12,006	12,462
640	:Paper board	1,135	1,178
650	:Other paper products	44	45
678	:Publishing +Printing	879	913
675	:Stationary	214	222
680	:Other printed matter	185	192
690	:Basic industrial chemical	16,621	17,252
700	:Fertilizers	5	5
710	:Pesticides and herbicides	6	6
720	:Paints,Varnishes,Lacquers,Dyes&Glues	1,871	1,942
730	:Pharmaceuticals	373	387
740	:Soaps and cleaning components	822	853
750	:Perfumes cosmetics and other toilet prepa	2,726	2,830
760	:All other chemical products	38,148	39,597
780	:Gasoline	6,018	6,247
794	:Aviation Fuel	865	898
791	:Bitumen	272	282
792	:kerosene	2,787	2,893
793	:LPG	62	64
796	:Fuel Oil	0	0
800	:Other petroleum products	23,994	24,905
810	:Rubber tyres and tubes	651	675
820	:Other rubber products	1,514	1,571
830	:Plastic products	1,548	1,607

TABLE 41. ALLOCATIN OF VAT ON IMPORTS TO
I/O COMMODITIES

(Assume that commodities 460 to 1045 of
the import are taxable for VAT)

IOCODE	Commodity Name	:Import Duty :Sample Data :Kà000	:CONTROL TOTAL :VAT AS IMPORTS :PRORATED
840	:Glass plus glass products	1,474	1,530
850	: Clay products	2,485	2,580
860	:Cement lime and plaster	174	181
870	:Other non-metalic Mineral Products	0	0
880	:Metal Construction products	4,623	4,799
890	:Wire and wire products	889	923
900	:Hardware and Tools	3,792	3,936
905	:Utensils,Household	1,526	1,584
910	:Primary metals	10,670	11,075
920	:Fabricated metal (Exc (M&E))	23,661	24,560
930	:Machinery for Primary Industries except E:	5,574	5,786
940	:Other Industrial Specific Machinery excep:	6,305	6,544
950	:Other Electrical Machinery except Electro:	1,029	1,068
955	:Household Machinery and Appliance	1,121	1,164
960	:Other General Purpose machinery	24,731	25,671
970	:Ship and boat building and repair	6	6
990	:Passenger automobile + Chassis	12,871	13,359
1000	:Lorries, buses and trailers	29,472	30,591
1010	:Motor cycles and bicycles	1,720	1,785
1005	:Other Motor Vehicle,Trailers + Chassis	343	356
1020	:Motor Vehicle Parts and assessoris	8,598	8,924
1023	:Aircraft + Miscellaneous transport vehicl:	277	288
1027	:Photographic goods	1,361	1,412
1030	:Office and Business Machines	1,616	1,678
1031	:Lab and Scientific Goods	1,841	1,911
1032	:Dther Electronic Goods incl. Communicatio:	1,689	1,753
1035	:Recreation equipment	849	882
1040	:Jewellery,Medical,pers. Care Articles	60	62
1045	:Other manufactured products	23,880	24,787
TOTAL		296,718	307,986
			307986

TABLE 42. TAX MARGIN ALLOCATION TO I/O COMMODITIES

I/CODE	COMMODITY NAME	Local	Export	Excise	Other	Sub-	VALUE ADDED		Sub-	Import	TOTAL TAX MARGIN
		Cesses Kà000	Duty Kà000	Duty Kà000	Commoditie Kà000	Total Kà000	Imported	Domestic	Total Kà000	Duty Kà000	
1	2	3	4	5	6	7=3+4+5+6	8	9	10=8+9	11	11+10+7
30	:Rice		0			0		0	0	829	829
60	:Coffee, Beans		0			0		0	0	1	1
70	:Fruits and vegetables		0			0		0	0	1,874	1,874
80	:Tea, Leaves		0			0		0	0	0	0
90	:Tobacco- RaM		0	11,426		11,426		0	0	0	11,426
130	:Poultry		0			0		0	0	762	762
160	:Eggs in shell		0			0		0	0	0	0
170	:Honey products		0			0		0	0	1	1
180	:Fuel wood(CHARCOAL)		0			0		0	0	3	3
200	:Fish and other marine pro		0			0		0	0	25	25
210	:Stone, clay and sand		0			0		0	0	6	6
220	:Soda ash and salt		0			0		0	0	20	20
250	:Other mq		0			0		0	0	13,538	13,538
270	:Meat and meat products		0			0		0	0	9	9
300	:Dairy products		0			0		0	0	2	2
310	:Fruits and vegetables pre		0			0		10,350	10,350	117	10,467
320	:Preserved and processed f		0			0		0	0	19	19
330	:Vegetables oils		0			0		0	0	196	196
340	:Animal oils and others ,		0			0		0	0	261	261
350	:Wheat flour		0			0		0	0	0	0
370	:Other milled cereals		0			0		0	0	1,992	1,992
380	:Bread and rolls		0			0		0	0	1	1
390	:Other bakery products		0			0		0	0	0	0
400	:Refined Sugar and mollase		109	21,427		21,536		0	0	414	21,950
410	:Cocoa, chocolate, sugar c		0			0		0	0	817	817
420	:Coffee	2,217	0			2,217		0	0	92	2,309
430	:Tea	2,218	0			2,218		0	0	0	2,218
440	:Other food		0			0		0	0	1,927	1,927
450	:Prepared Animal Feed		0			0		0	0	21	21
460	:Spirits and wine		0	3,420		3,420	4,493	6,649	11,142	4,572	19,133
470	:Beer		0	22,857		22,857	2	139,630	139,632	2	162,490
480	:Soft drinks and non-alcoh		0			0	20	25,580	25,600	20	25,620
490	:Processed tobacco and to		0	108,503		108,503	552	0	552	562	109,617
500	:Fibres, yams and thread		0			0	724	0	724	757	1,461
510	:Woven and tufted fabrics		0			0	156	0	156	159	315
520	:textile goods excluding w		0			0	655	23,238	23,893	666	24,559
530	:Knitted Fabric		0			0	25	0	25	26	51
540	:Cordage rope and twine		0			0	3,448	0	3,448	3,509	6,957
550	:All apparel (including lo		0			0	54	0	54	55	108
560	:Tanned and dressed leathe		0			0	2	0	2	2	3
570	:Leather Goods except Clot		0			0	29	1,732	1,761	30	1,791
580	:Footwear		0			0	828	4,193	5,020	842	5,863

TABLE 42. TAX MARGIN ALLOCATION TO I/O COMMODITIES

I/OCODE	COMMODITY NAME	Local	Export	Excise	Dther	Sub-	VALUE ADDED		Sub-	Import	TOTAL TAX
		Cesses	Duty	Duty	Commoditie	Total	Imported	Domestic	Total	Duty	MARGIN
1	2	Kà000	Kà000	Kà000	Kà000	Kà000	8	9	10=8+9	Kà000	11+10+7
		3	4	5	6	7=3+4+5+6				11	
590	:Timber, veneer plywood):		0			0	487	0	487	495	982
600	:Wood and Wood end-product:		0			0	60	4,426	4,486	61	4,547
610	:Wood, furniture and fixtu:		0			0	204	1,749	1,954	208	2,161
620	:Pulp		109			109	25	765	791	26	925
630	:Paper		0			0	12,462	765	13,228	12,682	25,910
640	:Paper board		0			0	1,178	765	1,943	1,198	3,142
650	:Other paper products		0			0	45	0	45	46	91
678	:Publishing +Printing		0			0	913	2,386	3,299	929	4,227
675	:Stationary		0			0	222	0	222	226	447
680	:Other printed matter		0			0	192	0	192	195	387
690	:Basic industrial chemical:		0			0	17,252	0	17,252	17,556	34,808
700	:Fertilizers		0			0	5	0	5	5	10
710	:Pesticides and herbicides:		0			0	6	0	6	6	13
720	:Paints,Varnishes,Lacquers:		0			0	1,942	0	1,942	1,977	3,919
730	:Pharmaceuticals		0			0	387	0	387	394	781
740	:Soaps and cleaning compon:		0			0	853	0	853	868	1,722
750	:Perfumes cosmetics and ot:		0			0	2,830	0	2,830	2,879	5,709
760	:All other chemical produc:		109			109	39,597	31,637	71,234	40,294	111,636
780	:Gasoline		0		5,939	5,939	6,247	0	6,247	6,357	18,543
794	:Aviation Fuel		0			0	898	0	898	914	1,812
791	:Bitumen		0			0	282	0	282	287	569
792	:kerosene		0			0	2,893	0	2,893	2,944	5,837
793	:LPG		0			0	64	0	64	65	130
796	:Fuel DiI		0			0	0	0	0	0	0
800	:Other petroleum products		0			0	24,905	10,087	34,992	25,344	60,336
810	:Rubber tyres and tubes		0			0	675	0	675	687	1,363
820	:Other rubber products		0			0	1,571	10,269	11,840	1,599	13,439
830	:Plastic products		0			0	1,607	0	1,607	1,635	3,242
840	:Glass plus glass products:		0			0	1,530	0	1,530	1,557	3,087
850	: Clay products		0			0	2,580	0	2,580	2,625	5,205
860	:Cement lime and plaster		0			0	181	0	181	184	364
870	:Other non-metallic Minera:		0			0	0	5,759	5,760	0	5,760
880	:Metal Construction produc:		0			0	4,799	27,293	32,092	4,883	36,976
890	:Wire and wire products		0			0	923	0	923	939	1,862
900	:Hardware and Tools		0			0	3,936	0	3,936	4,006	7,942
905	:Utensils,Household		0			0	1,584	0	1,584	1,612	3,196
910	:Primary metals		0			0	11,075	0	11,075	11,270	22,345
920	:Fabricated metal (Exc (M&		0			0	24,560	0	24,560	24,993	49,552
930	:Machinery for Primary Ind:		0			0	5,786	0	5,786	5,888	11,674
940	:Other Industrial Specific:		0			0	6,544	0	6,544	6,659	13,204
950	:Other Electrical Machiner:		0			0	1,068	2,479	3,547	1,087	4,634
955	:Household Machinery and A:		0			0	1,164	2,263	3,427	1,184	4,611

TABLE 42. TAX MARGIN ALLOCATION TO I/O COMMODITIES

I/O CODE	COMMODITY NAME	Local	Export	Excise	Other	Sub-	VALUE ADDED		Sub-	Import	TOTAL TAX MARGIN
		Cesses Kà000	Duty Kà000	Duty Kà000	Commodities Kà000	Total Kà000	Imported	Domestic	Total Kà000	Duty Kà000	
1	2	3	4	5	6	7=3+4+5+6	8	9	10=8+9	11	11+10+7
960	:Other General Purpose ma		0			0	25,671	0	25,671	26,123	51,794
970	:Ship and boat building an		0			0	6	0	6	6	12
990	:Passenger automobile + Ch		0		539	539	13,359	33,601	46,960	13,595	61,094
1000	:Lorries, buses and trailo		0		539	539	30,591	0	30,591	31,130	62,261
1005	:Other Motor Vehicle,Trail		0		135	135	356	0	356	363	853
1010	:Motor cycles and bicycles		0		135	135	1,785	0	1,785	1,817	3,737
1020	:Motor Vehicle Parts and a		0			0	8,924	0	8,924	9,081	18,005
1023	:Aircraft + Miscellaneous		0			0	288	0	288	293	581
1027	:Photographic goods		0			0	1,412	186	1,599	1,437	3,036
1030	:Office and Business Machi		0			0	1,678	0	1,678	1,707	3,385
1031	:Lab and Scientific Goods		0			0	1,911	0	1,911	1,945	3,855
1032	:Other Electronic Goods in		0			0	1,753	0	1,753	1,784	3,537
1035	:Recreation equipment		0			0	882	98	980	897	1,877
1040	:Jewellery,Medical,pers. C		0			0	62	457	519	63	583
1045	:Other manufactured produc		0			0	24,787	4,531	29,318	25,224	54,542
1047	:Scrap and Waste		109			109		0	0		109
1050	:Miscellaneous		0			0		97	97		97
1160	:Accommodation		0		22743	22,743		0	0		22,743
1250	:Telecommunications		0		8826	8,826		0	0		8,826
1270	:Accountancy		0			0		425	425		425
1300	:Premium Tax		0		2598	2,598		0	0		2,598
1350	:Stamp Duty		0		26291	26,291		0	0		26,291
1365	:Management Services		0			0		1,947	1,947		1,947
1370	:Other Services		0			0		19,495	19,495		19,495
1380	:Video Tape Rentals		0			0		19,495	19,495		19,495
1410	:Recreation		0		3012	3,012		0	0		3,012
TOTAL		4,435	435	167,632	70,755	243,257	307,986	392,350	700,336	336,342	1,279,936

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