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Kontakt/Contact

ZBW – Leibniz-Informationszentrum Wirtschaft/Leibniz Information Centre for Economics
Düsternbrooker Weg 120
24105 Kiel (Germany)
E-Mail: [rights\[at\]zbw.eu](mailto:rights[at]zbw.eu)
<https://www.zbw.eu/econis-archiv/>

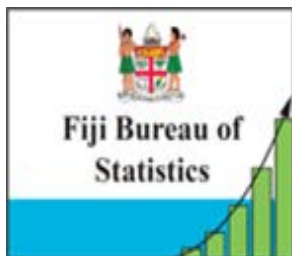
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ECONOMIC SURVEYS

GENERAL GOVERNMENT ACCOUNTS

2021

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Printer:

Enquiries:

Fiji Bureau of Statistics
Modyl Plaza
Lot 1 Karsanji Street
Vatuwaqa
Suva
Fiji

P O Box 2221
Government Buildings
Suva
Fiji

Telephone: [679] 331 5822
Fax No: [679] 330 3656
E-mail: info@statsfiji.gov.fj
Website: www.statsfiji.gov.fj

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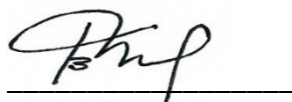
PREFACE AND ACKNOWLEDGEMENTS

This report contains statistics on the activities of organizations included in the category of the General Government for the year 2021. The General Government category includes the Central Government, Local Governments and the Statutory Bodies.

Information on the activities of organizations under General Government have been gathered, classified, analyzed and presented in a functional and economic framework following the 2008 United Nations System of National Accounts. The system provides a comprehensive and detailed framework for the systematic and integrated recording of the flows and stocks of an economy.

The important numbers presented are the macro-economic aggregates such as Gross Output, Intermediate Consumption, Compensation of Employees, Consumption of Fixed Capital and Gross Fixed capital Formation. These aggregates are combined with similar information on other industries to provide an estimate of GDP, which is a measure of our economy's size. Information made available in this report will allow us to work out the industry's contribution to the economy. So information contained in this report constitutes inputs to a national accounts system which basically provides a quantitative image of the whole economy.

The Department acknowledges and looks forward to the continued support of the Statutory Bodies, Local Government and various Government departments who provided the information. Their efforts are appreciated.



Bimlesh Krishna [Mr]

Chief Statistician - Economic Statistics Division

NOTES TO TABLES

Key to Abbreviations:

CFC	Consumption of Fixed Capital
COE	Compensation of Employees
FNPF	Fiji National Provident Fund
GDP	Gross Domestic Product
GFCF	Gross Fixed Capital Formation
GO	Gross Output
IC	Intermediate Consumption
NEC	Not elsewhere classified
OS	Operating Surplus
SNA	System of National Accounts
VA	Value Added

The interpretation of the symbols used throughout this publications are as follows:

- - Negligible.
- r - Revised.
- \$000 indicates thousands of Fiji dollars e.g. a value given as “5” in the table represents \$5,000.
- Totals are subject to rounding errors.
- VA in the report refers to the Gross Value Added.

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1. INTRODUCTION

1.1 History of Studies undertaken

From the inception of this report in 1967, up until 1989 the reports were published under the title “An Economic and Functional Classification of Government Accounts”, for years 1990 to 1993 under the title “Fiji’s National Accounts Statistics”, for years 1994 to 2001 under the title “An Economic and Functional Classification of Public Sector Accounts” and from 2002 to 2012 under the title “An Economic and Functional Classification of General Government Accounts. The studies from 1967 to 2001 were compiled using the 1968 System of National Accounts (SNA) manual and included, other than the functions of the General Government, enterprises owned by them. From 2002 to 2007 the 1993 SNA Manual was used and from 2008 onwards the 2008 SNA Manual has been used.

This report contains the results of the study for the year 2021. It is being published under the title “General Government Accounts” and comprises only the functions of the General Government. Enterprises owned by government with significant revenue falls outside the scope of this report and are covered by the surveys conducted for the business enterprises.

1.2 Need for statistics relating to General Government

Activities of the General Government account for a substantial proportion of the total economic activity, whether in terms of the sector to the Gross Domestic Product (GDP) or in terms of its share of total employment and Gross Fixed Capital Formation (GFCF). Statistics on activities of the General Government are therefore needed for the preparation of national accounts so that a meaningful study of the whole economy can be made.

2. METHODOLOGY

2.1 Legal Basis

The study was conducted under the provisions of the Statistics Act (Cap 71).

2.2 Coverage and Scope

The 2021 study covered the General Government, which consisted of the:

- Central Government, the scope of which extended to government departments, offices and other bodies engaged in administration, defence and regulation of the public order, promotion of the economic growth and welfare, technological development and provision of education, health, cultural, recreational and other social and community services free of charge or at sales prices which did not fully cover their costs of production.
- Local Government, the scope of which extended to the administration of their respective municipalities.
- Statutory Boards, the scope of which extended to the administration and regulation of the Government policies.

2.3 Data Collection Procedures

Questionnaires titled 2021 General Government Survey were posted to the Local Government and the Statutory Boards on 28/07/22.

Replies to the questionnaires were required within 30 days from the date of dispatch. Two reminders were issued, separated by two weeks, to those establishments that did not respond within 30 days. Telephone calls and personal visits were made in order to collect the questionnaires from those establishments that did not respond in spite of the two reminders.

Once the questionnaires were received in the office, scrutiny and editing of the data contained in them followed. Errors and omissions if found, called for more correspondence, telephone calls or personal visits in an attempt to obtain complete and correctly filled up returns, which were then placed in files and passed on for data entry. On completion of data entry, tables were run, data edited and analyzed.

Central Government data were extracted from the 'Republic of The Fiji Budget Estimates'.

2.4 Data Processing

Data was processed using Microsoft Excel.

2.5 Reference Period

Reference period is the calendar year 2021.

3. RESULTS

The survey for Local Government and Statutory Bodies for 2021 was exhaustive and had a response rate of 93.0 percent.

All data contained in this report are in Fiji Dollars and in current prices.

Results of the study comprise two parts:

- Part A contains the General Government Summary; and
- Part B contains the General Government Components.

Part B thus is further divided into level of general government:

- Part 1 contains data on Central Government;
- Part 2 contains data on Local Government; and
- Part 3 contains data on Statutory Authorities.

PART A: GENERAL GOVERNMENT

General Government, as a producer of service, provides but normally does not sell to the community those common services that cannot otherwise be conveniently and economically provided, and administers the state and the economic and social policy of the community. Their activities, therefore, differ substantially in character, cost structure and source of finance from the activities of businesses.

The activities of government services are largely financed by the government itself, and they are consequently considered to be the final consumers of most of the services and goods which they produce.

There is no competitive market price for most government services and by international convention, the gross output of producers of government services is deemed to be equivalent to their cost of producing the service: that is, the sum of the compensation of employees, intermediate consumption and consumption of fixed capital. The value added of these producers consists largely of the compensation of employees and, by definition, no operating surplus or indirect tax is involved.

INCOME AND OUTLAY ACCOUNT

The Income and Outlay Account records income received and disbursements by the general government.

The components of receipts are in the form of taxes on production and imports, withdrawal of entrepreneurial income from quasi-corporations, property income, current taxes on income, compulsory fees, fines and penalties, social security contributions, and current transfers.

The disbursements include final consumption expenditure, subsidies, property income, social security benefits, social assistance grants, unfunded welfare benefits and current transfers.

The difference between the income received and disbursement is the saving which is recorded as a disbursement item.

Table 1 INCOME AND OUTLAY ACCOUNT SUMMARY- FJD [000]

	2020	2021
Central Government	1,893,301	1,653,208
Local Government	57,383	54,121
Statutory Boards	209,018	167,021
TOTAL GENERAL GOVERNMENT	2,159,702	1,874,350

Table 2 INCOME AND OUTLAY RECEIPTS ACCOUNT - FJD [000]

SNA Code		2020	2021
D.2	Total Taxes on Production and Imports	1,205,379	1,031,961
	[a] Total Taxes on Products	1,066,774	979,100
	i] Customs Duties	443,224	398,136
	ii] Value Added Tax	495,810	480,974
	iii] Service Turnover Tax	21,846	153 ¹
	iv] Water Resource Tax	50,522	75,177
	v] Fish Levy	16	-
	vi] Telecommunication Levy	857	4,354 ²
	vii] Environmental & Climate Adaption Levy	54,499	20,306 ³
	[b] Other Taxes on Production	138,605	52,861
	i] Stamp Duties	41,616	417 ⁴
	ii] Rates	40,503	43,746
	iii] Licenses	17,893	6,543 ⁵
	iv] Departure Tax	38,593	975
D.422	Withdrawals from Entrepreneurial Income of Quasi – Government Corporations	2,689	2,231
D.4	Total Property Income	90,374	88,083
	i] Interest	10,971	13,138 ⁶
	ii] Dividends	57,318	51,980
	iii] Land Rents	22,085	22,965
D.5	Total Current Taxes on Income	508,909	443,862
	i] On income	415,844	360,824 ⁷
	ii] Withholding & Dividend	93,065	83,038
P.3	Compulsory Fees, Fines and Penalties	200,546	182,525
D.6	Social Security Contributions	-	-
D.73/D.74	Total Current Transfers	151,805	125,688
	i] Residents	148,012	122,378 ⁸
	ii] Rest of the World	3,793	3,310
	TOTAL RECEIPTS	2,159,702	1,874,350

¹ Due to the abolishment of the 6% STT.

² Due to the increase in the telecommunication license fees of statutory authority.

³ Due the reduction of ECAL from 10% to 5%.

⁴ Due to the removal of stamp duties by the government.

⁵ Due to decline in license fees for telecommunications and televisions.

⁶ Increase in interest on term loans and advances for economic services.

⁷ Due to reduction in personal tax collection.

⁸ Due to decrease in reimbursement transfers from municipal councils.

GRAPH 1: INCOME AND OUTLAY RECEIPTS ACCOUNT MAJOR COMPONENTS

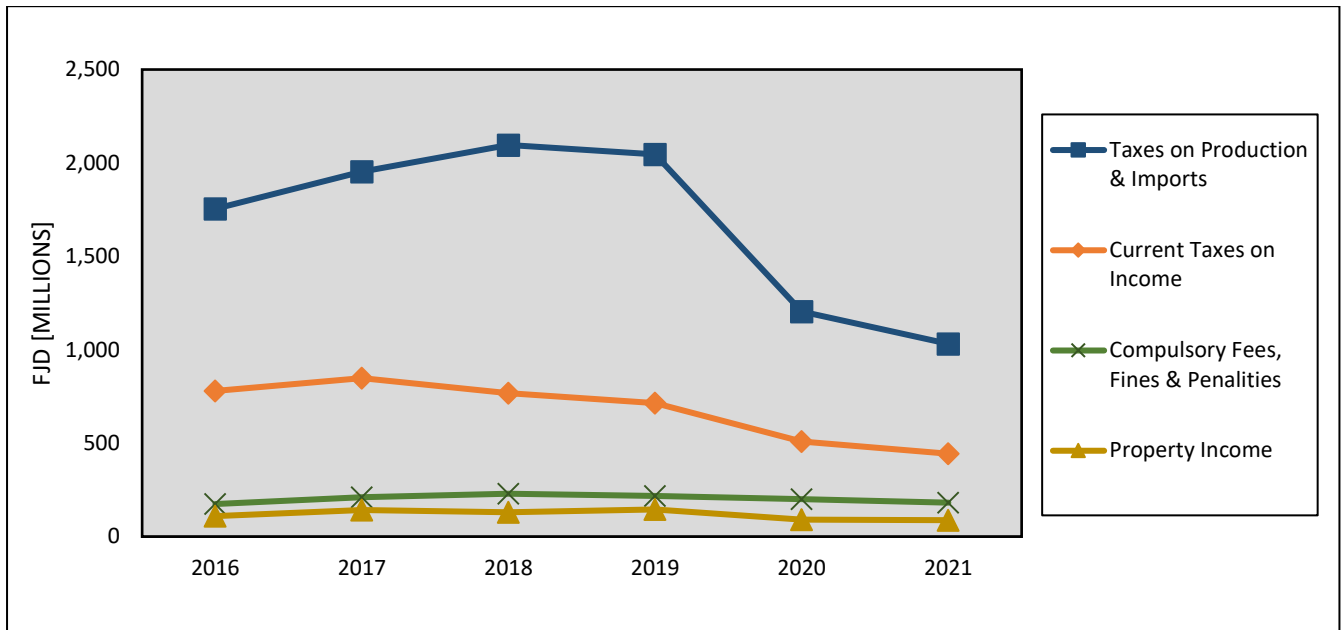


FIGURE 1: TOTAL RECEIPTS CONTRIBUTION BY MAJOR COMPONENTS

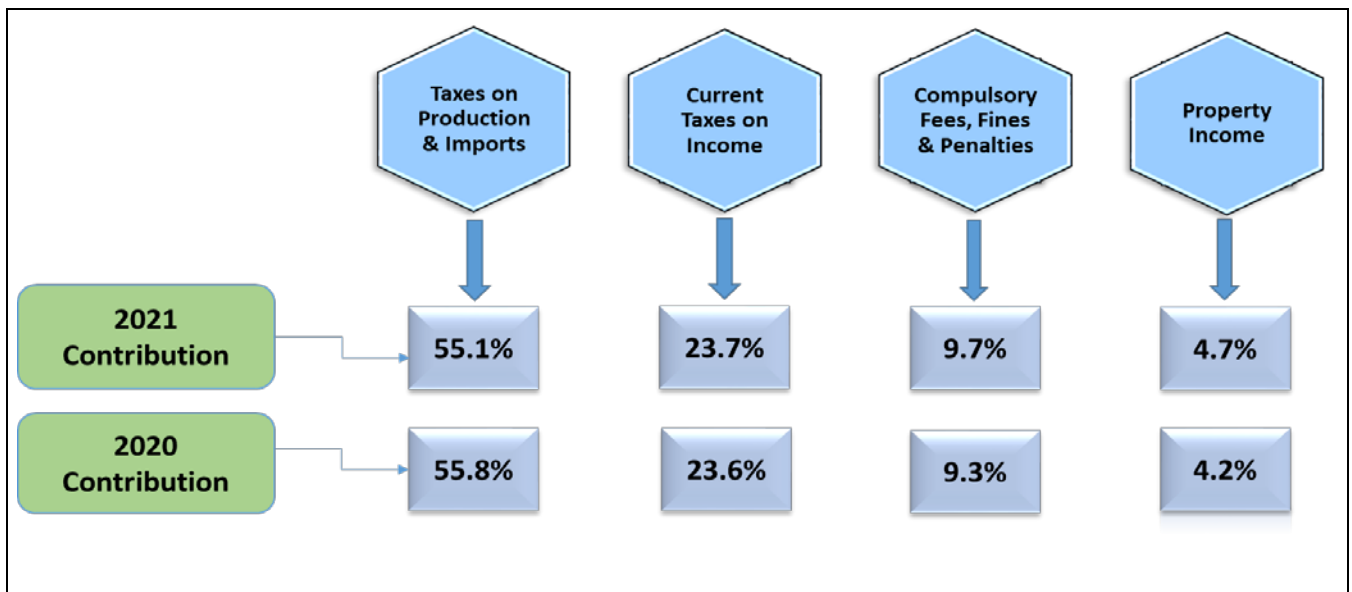


Table 3 INCOME AND OUTLAY DISBURSEMENTS ACCOUNT - FJD [000]

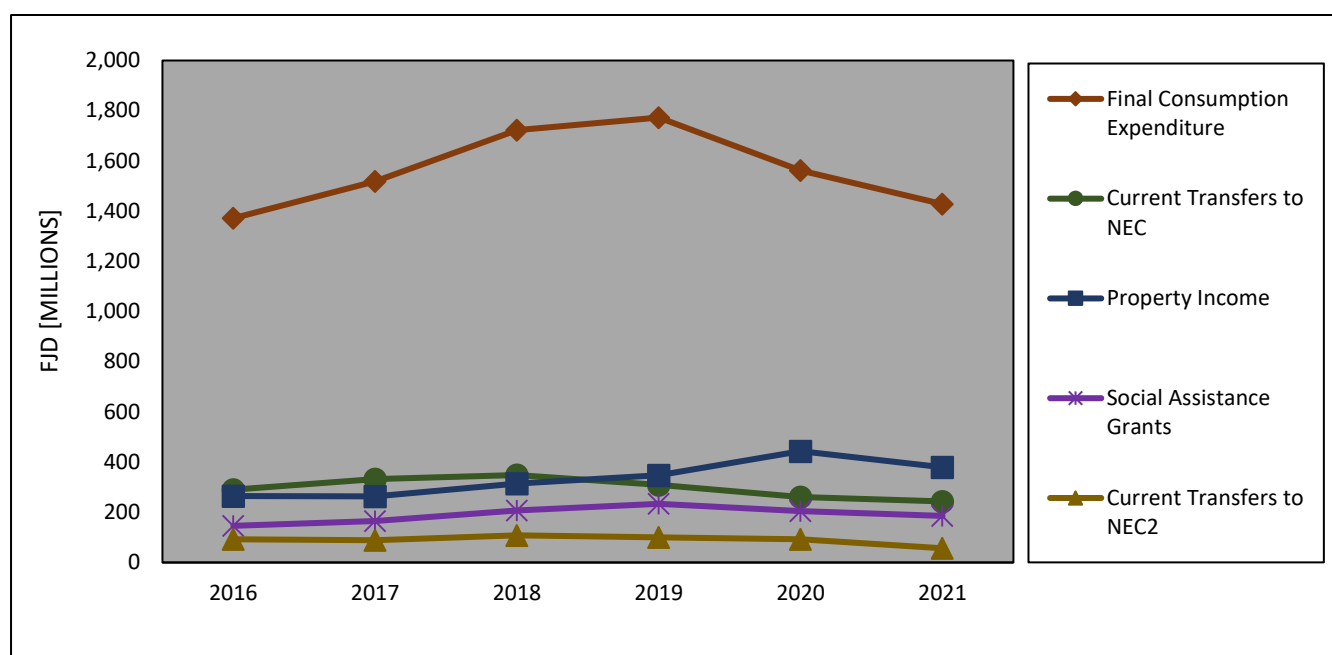
SNA Code		2020	2021
P.4	Final Consumption Expenditure	1,561,696	1,427,771
D.3	Subsidies	4,927	4,448
	i] Subsidies on Products	4,166	3,382 ⁹
	ii] Subsidies on Production	761	1,066 ¹⁰
D.4	Total Property Income	443,572	378,945
	i] Interest	443,397	378,826

⁹ Due to decline in domestic air services subsidy.

¹⁰ Due to increase in subsidy Naboro landfill.

SNA Code		2020	2021
	ii] Dividend	-	119
D.621	Social Security Benefits	-	-
D.624	Total Social Assistance Grants	204,719	185,260
	i] Education	81,640	67,209
	ii] Others	123,079	118,051
D.75	Total Current Transfers to Private Non- Profit Making Institution	92,769	56,779
	i] Education	83,576	46,564 ¹¹
	ii] Health	871	1,165 ¹²
	iii] Other	8,322	9,050
D.623	Unfunded Welfare Benefits	32,283	30,684
D.73/D.74	Total Current Transfers NEC	260,810	243,511
	[a] Total Residents	253,224	231,320
	i] Central Government	29,502	27,698
	ii] Local authorities	4,842	2,494 ¹³
	iii] Statutory bodies	201,703	182,164 ¹⁴
	iv] Others	17,177	18,964
	[b] Rest of the World	7,586	12,191
B.8	Savings	(441,074)	(453,048)
	TOTAL DISBURSEMENTS	2,159,702	1,874,350

GRAPH 2: INCOME AND OUTLAY DISBURSEMENTS ACCOUNT MAJOR COMPONENTS



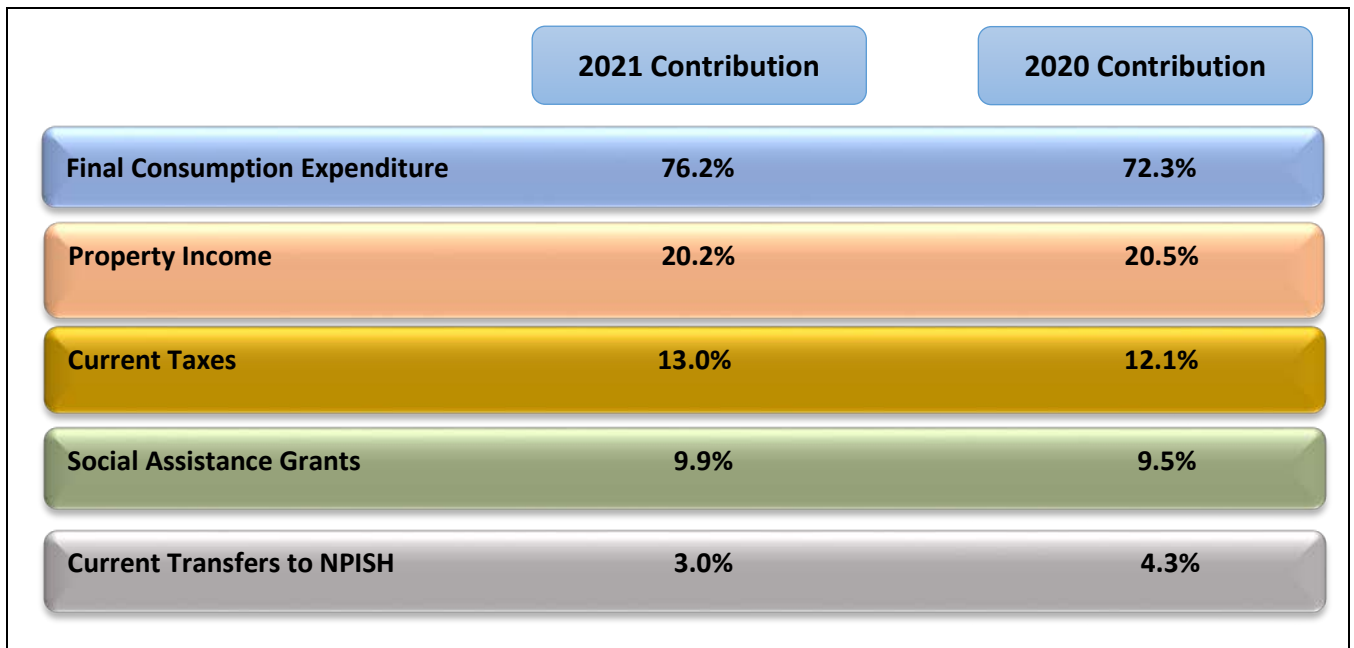
¹¹ Elimination of operating grant led to the decrease in current transfers to NPISH.

¹² Increase in transfers disbursed for emergency ambulance services.

¹³ Decline in waste subsidy for municipal councils.

¹⁴ Due to reduction in transfers disbursed to Water Authority of Fiji.

FIGURE 2: TOTAL DISBURSEMENTS CONTRIBUTION BY MAJOR COMPONENTS



CAPITAL FINANCE ACCOUNT

Capital Finance Account records inflows reflecting accumulation and outflows reflecting financing of capital assets undertaken by the general government. It shows the economic significance of capital transactions and, in particular, the gross fixed capital formation (GFCF) which is the basis of the government’s development objectives.

The major components of receipts are in the form of loans and savings that has been transferred from the income and outlay account. The major components of disbursements include GFCF, debt redemption and capital transfers.

The difference between the income received and disbursement is the balancing item which is recorded as a receipt.

Table 4 CAPITAL FINANCE ACCOUNT SUMMARY- FJD [000]

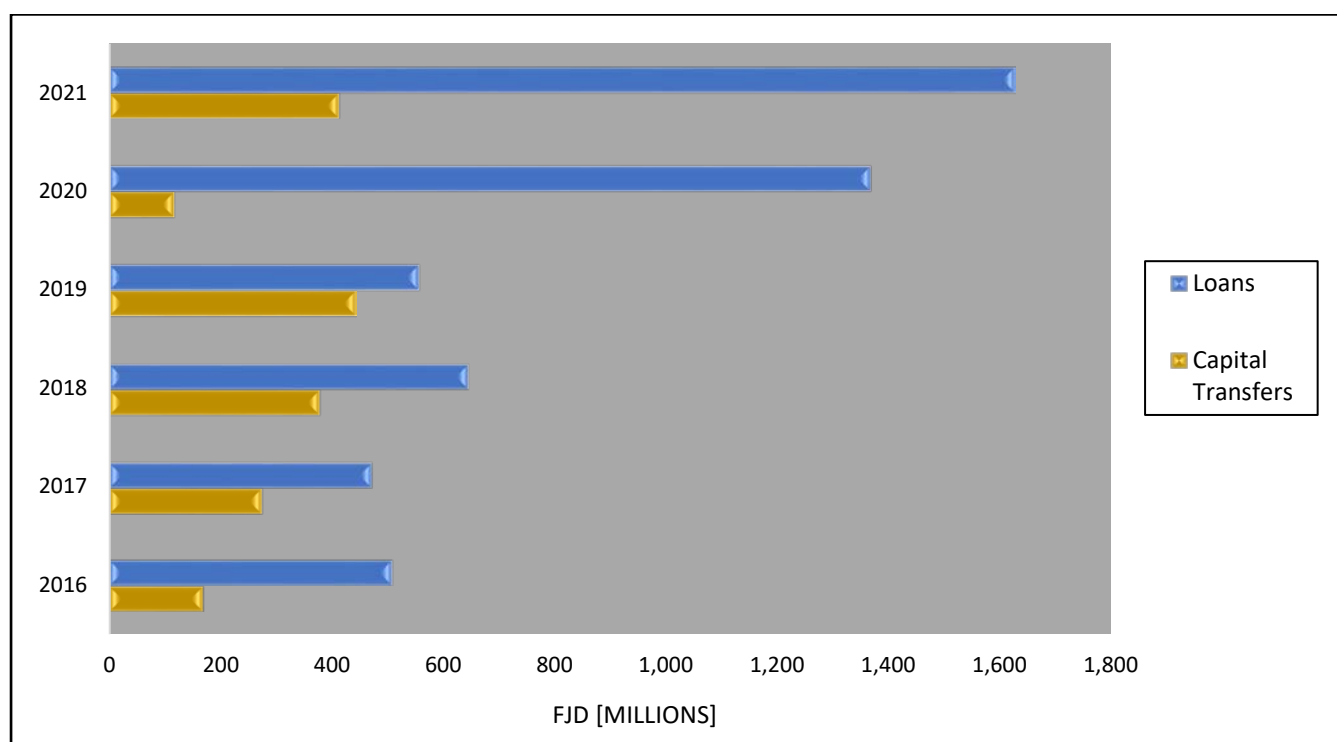
	2020	2021
Central Government	1,230,786	1,822,097
Local Government	4,443	6,970
Statutory Boards	195,748	390,119
TOTAL GENERAL GOVERNMENT	1,430,977	2,219,186

Detailed Receipt and Disbursement tables:

Table 5 CAPITAL FINANCE RECEIPTS ACCOUNT - FJD [000]

SNA Code		2020 [r]	2021
K.1	Consumption of fixed capital	163,077	176,352
B.8	Savings	(441,074)	(453,048)
D.9	Total Capital Transfers	292,932	658,247
	i] Residents	175,809	229,777
	ii] Rest of the World	117,123	428,470 ¹⁵
F.4	Total Loans	1,383,183	1,627,570
	i] Residents	1,006,510	483,587 ¹⁶
	ii] Rest of the World	376,673	1,143,983 ¹⁷
F.41	Total Loan Repayments	83	-
	i] Residents	83	-
	ii] Rest of the World	-	-
B.9	Balancing item/Net lending/Borrowing	32,776	210,065
	TOTAL RECEIPTS	1,430,977	2,219,186

GRAPH 3: CAPITAL FINANCE RECEIPTS ACCOUNT MAJOR COMPONENTS



¹⁵ Capital Transfers increased as a result of increase in other grants in aid.

¹⁶ Decline in domestic loans and bonds received.

¹⁷ Due to increase in external loans received.

FIGURE 3: TOTAL RECEIPTS CONTRIBUTION BY MAJOR COMPONENTS

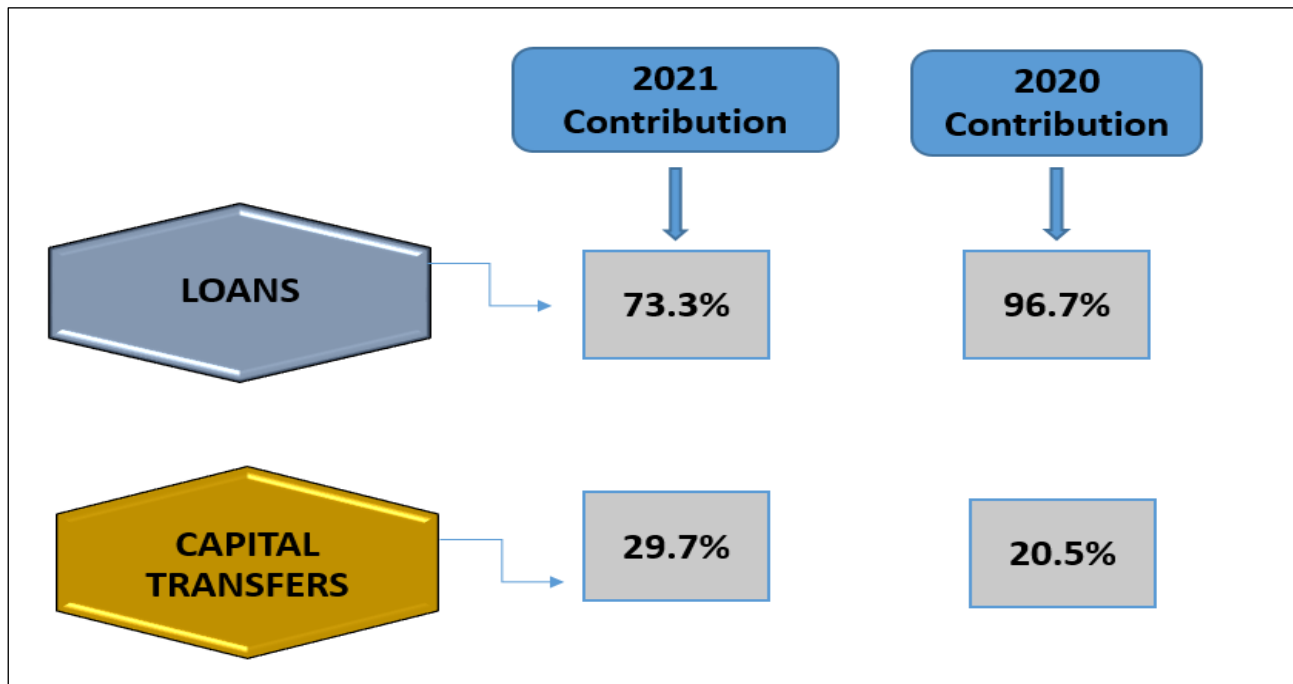


Table 6 CAPITAL FINANCE DISBURSEMENTS ACCOUNT - FJD [000]

SNA Code		2020	2021
P.52	Increase in Stocks	-	-
P.51	Gross Fixed Capital Formation	329,681	505,169
	i] Residential building	1,932	3,392 ¹⁸
	ii] Non-Residential building	62,081	42,975 ¹⁹
	iii] Other Construction	199,321	348,168 ²⁰
	iv] Land Improvement	1,155	52,458 ²¹
	v] Road Vehicles	24,995	7,548
	vi] Other Transport & Equipment	204	355 ²²
	vii] Plant, Machinery & Related Equipment	12,366	12,612
	viii] Office Furniture, Fittings & Related Equipment	2,167	4,589 ²³
	ix] Computers & Computing Equipment	16,490	6,198 ²⁴
	x] Research & Development	8,970	6,874 ²⁵
F.4	Total Loans Extended	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-

¹⁸ Due to the increase construction work for executive residences staff quarters.

¹⁹ Due to decline in construction of government stations.

²⁰ Increase due to refurbishment of office and staff quarters.

²¹ Increase is due to land improvement activities by ministry of agriculture.

²² Increase is due to the purchase of police boats and outboard engines.

²³ Increase due to the communication equipment's purchased by the police services.

²⁴ Decline due to activities carried out by the ministry of agriculture on stray animal campaign.

²⁵ Decline due to the decrease in research & development programmes carried out by the ministry of agriculture.

SNA Code		2020	2021
D.99	Debt Redemption	280,470	674,637²⁶
D.9	Total Capital Transfers	820,321	1,038,705
	i] Residents	820,321	1,038,705
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Made	505	675
	i] Residents	505	675
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENT	1,430,977	2,219,186

GRAPH 4: CAPITAL FINANCE DISBURSEMENTS ACCOUNT MAJOR COMPONENTS

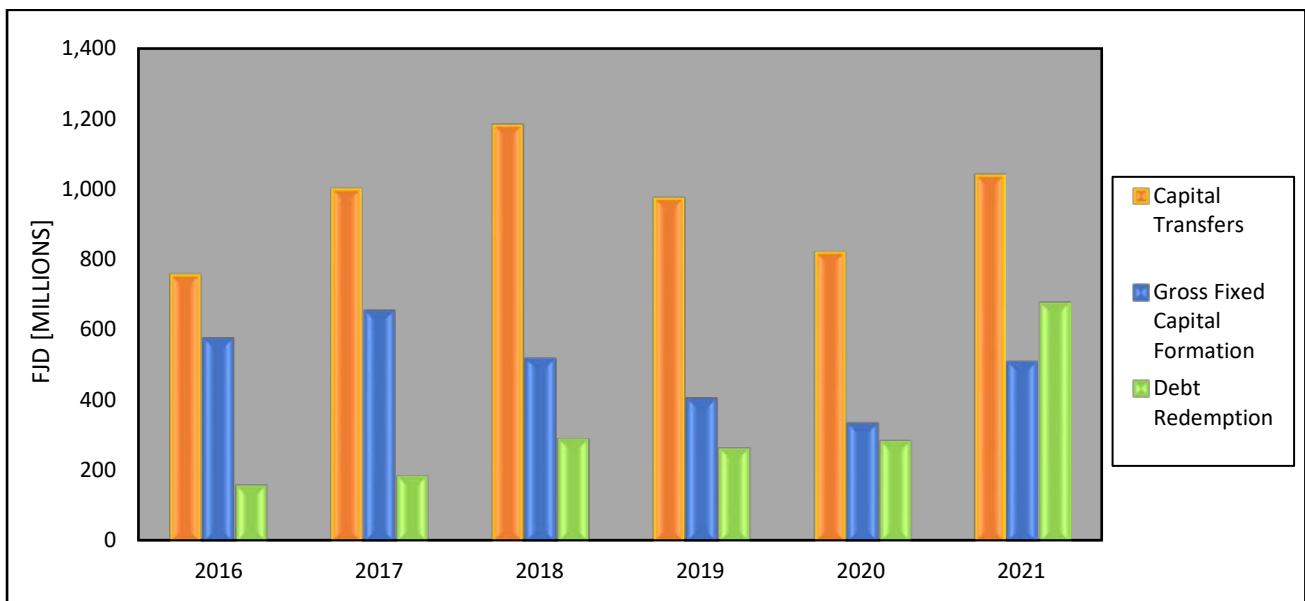
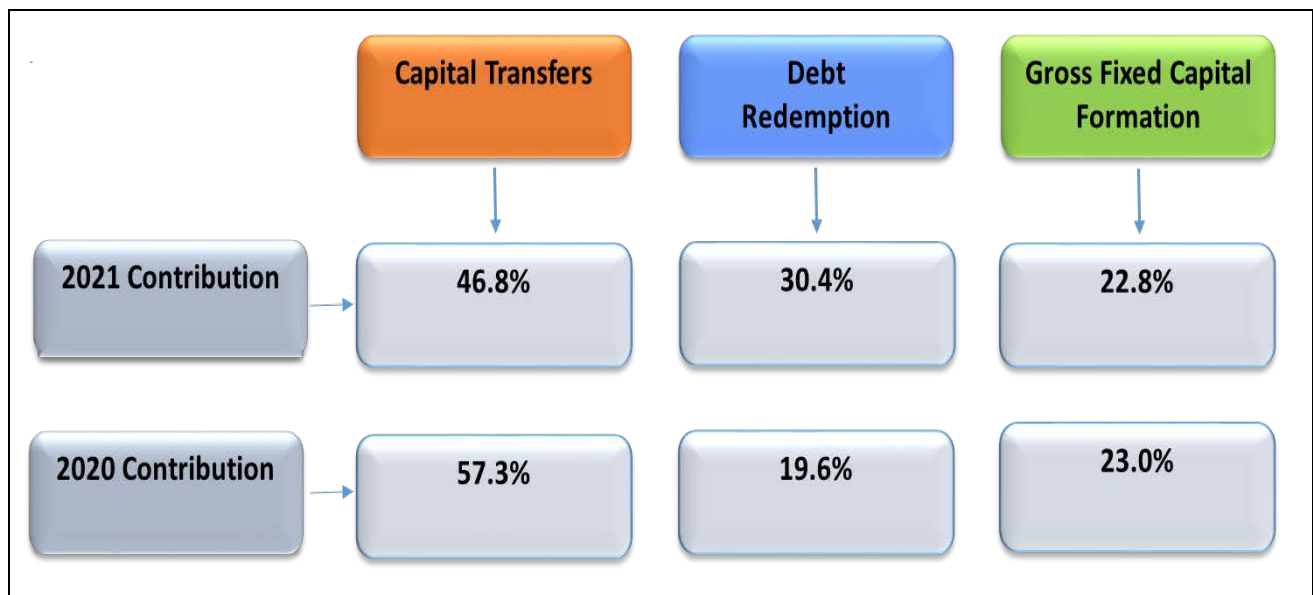


FIGURE 4: TOTAL DISBURSEMENTS CONTRIBUTION BY MAJOR COMPONENTS



²⁶ Due to increase in repayments made to overseas's loans.

FINAL CONSUMPTION EXPENDITURE

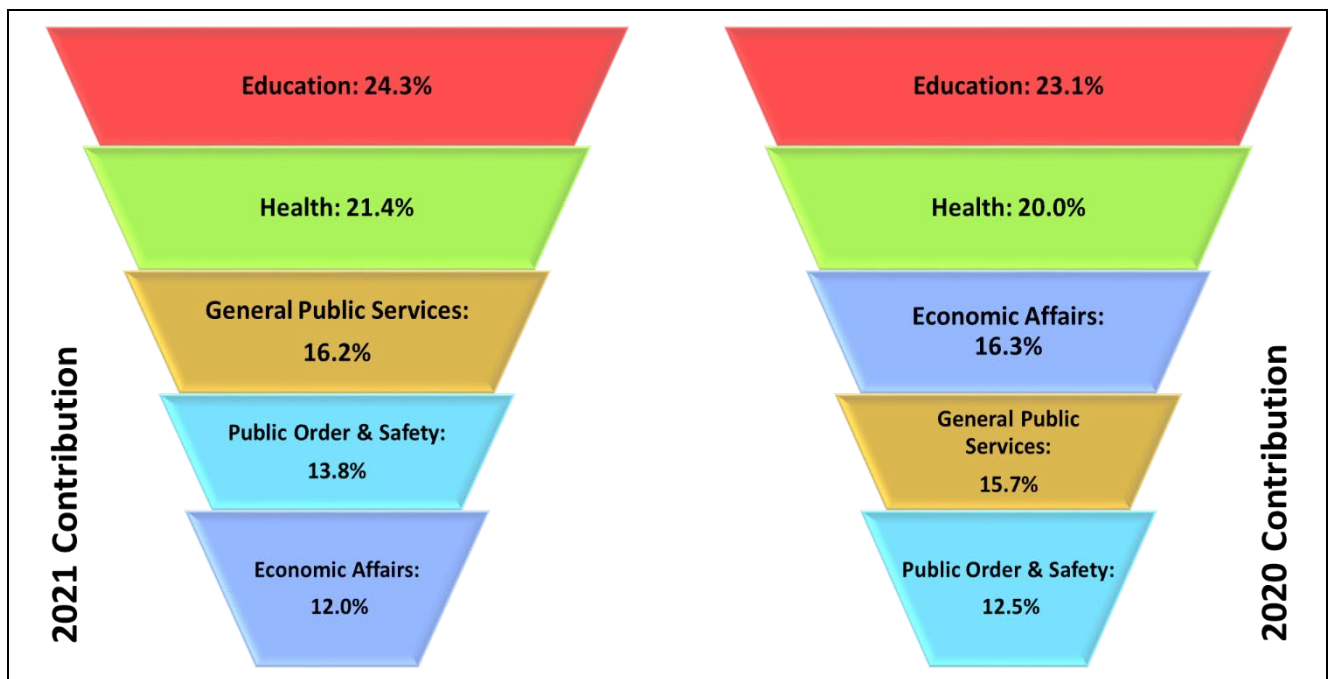
Final consumption expenditure consists of expenditure, including imputed expenditure, incurred by general government on both individual consumption good and services and collective consumption services. The components of individual consumption goods and services are Health Affairs and Services, Education Affairs and Services, Social Security and Welfare Affairs and Services, and Recreational, Cultural and Religious Affairs and Services. The components of collective consumption services are General Public Services, Defence Affairs and Services, Housing and Community Amenity Affairs and Services, Agriculture, Forestry, Fishing and Hunting Affairs and Services, Mining, Manufacturing and Construction Affairs and Services and Other Economic Affairs and Services.

The major components of final consumption expenditure are the compensation of employees (COE), intermediate consumption (IC) and sales.

Table 7 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICE - FJD [000]

TYPE OF SERVICE	2020	2021
01 General Public Services	244,448	231,337
02 Defence	141,265	132,289
03 Public Order and Safety	195,330	196,504
04 Economic Affairs	254,848	170,658
05 Environmental Protection	4,129	4,784 ²⁷
06 Housing and Community Amenities	12,258	10,748
07 Health	311,644	306,217
08 Recreation, Culture and Religion	16,637	13,479 ²⁸
09 Education	360,416	347,551
10 Social Protection	20,721	14,204 ²⁹
GRAND TOTAL	1,561,696	1,427,771

FIGURE 5: TOP FIVE CATEGORIES OF GOVERNMENT FINAL CONSUMPTION EXPENDITURE



²⁷ Increase is due to the activities carried out by the ministry of waterways -environment management.

²⁸ Decline is due to the activities carried out by the ministry of forestry.

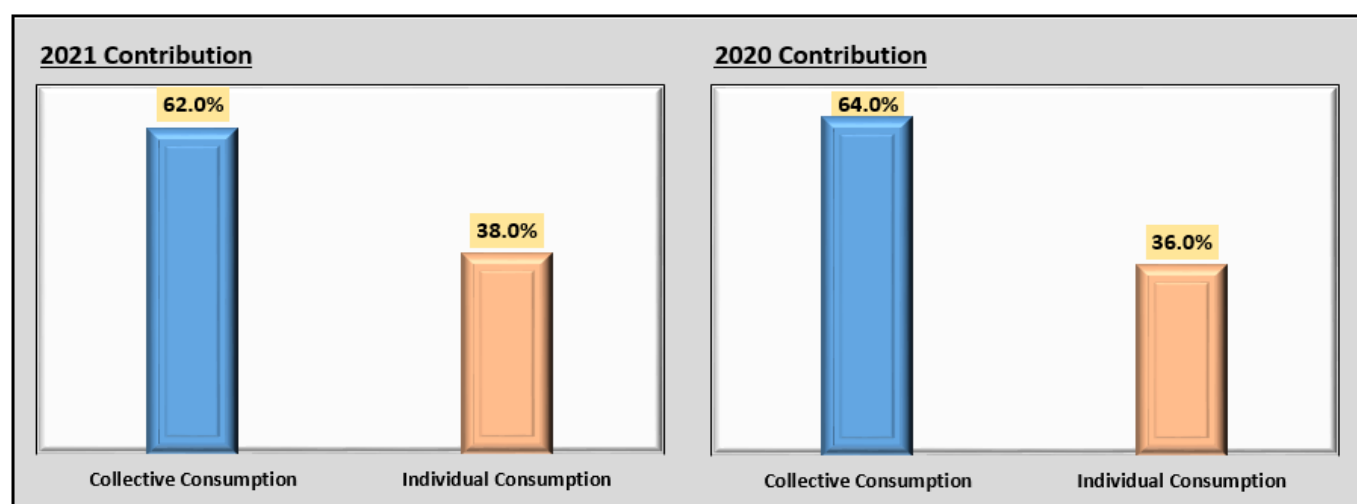
²⁹ Decline is due to the ministry of women, children & poverty alleviation awareness programs.

**Table 8 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICE AND EXPENDITURE COMPONENT
- FJD [000]**

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2020	2021	2020	2021	2020	2021	2020	2021
01 General Public Services	108,636	96,434	135,812	134,903	-	-	244,448	231,337
02 Defence	113,512	105,782	27,753	26,507	-	-	141,265	132,289
03 Public Order and Safety	162,765	163,060	32,565	33,444	-	-	195,330	196,504
04 Economic Affairs	124,218	111,395	132,302	60,359	1,672	1,096	254,848	170,658
05 Environmental Protection	2,510	2,974	1,619	1,810	-	-	4,129	4,784
06 Housing and Community Amenities	8,103	7,689	4,155	3,059	-	-	12,258	10,748
07 Health	210,486	203,292	101,158	102,925	-	-	311,644	306,217
08 Recreation, Culture and Religion	5,791	5,308	10,846	8,171	-	-	16,637	13,479
09 Education	350,688	339,449	9,728	8,102	-	-	360,416	347,551
10 Social Protection	9,760	9,019	10,961	5,185	-	-	20,721	14,204
GRAND TOTAL	1,096,469	1,044,402	466,899	384,465	1,672	1,096	1,561,696	1,427,771

Table 9 FINAL CONSUMPTION EXPENDITURE BY COLLECTIVE AND INDIVIDUAL COMPONENT - FJD [000]

Collective Consumption	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2020	2021	2020	2021	2020	2021	2020	2021
01 General Public Services	108,636	96,434	135,812	134,903	-	-	244,448	231,337
02 Defence	113,512	105,782	27,753	26,507	-	-	141,265	132,289
03 Public Order and Safety	162,765	163,060	32,565	33,444	-	-	195,330	196,504
04 Economic Affairs	124,218	111,395	132,302	60,359	1,672	1,096	254,848	170,658
05 Environmental Protection	2,510	2,974	1,619	1,810	-	-	4,129	4,784
06 Housing and Community Amenities	8,103	7,689	4,155	3,059	-	-	12,258	10,748
07 Health	69,182	72,187	11,992	15,389	-	-	81,174	87,576
08 Recreation, Culture and Religion	2,764	2,757	4,779	6,075	-	-	7,543	8,832
09 Education	40,104	30,159	3,434	3,972	-	-	43,538	34,131
10 Social Protection	5,301	4,444	9,548	3,883	-	-	14,849	8,326
Total Collective Consumption	637,095	596,881	363,959	289,401	1,672	1,096	999,382	885,186
Individual Consumption								
07 Health	141,304	131,105	89,166	87,536	-	-	230,470	218,641
08 Recreation, Culture and Religion	3,027	2,551	6,067	2,096	-	-	9,094	4,647
09 Education	310,584	309,290	6,294	4,130	-	-	316,878	313,420
10 Social Protection	4,459	4,575	1,413	1,302	-	-	5,872	5,877
Total Individual Consumption	459,374	447,521	102,940	95,064	-	-	562,314	542,585
GRAND TOTAL	1,096,469	1,044,402	466,899	384,465	1,672	1,096	1,561,696	1,427,771

GRAPH 5: FINAL CONSUMPTION EXPENDITURE CONTRIBUTION BY COLLECTIVE AND INDIVIDUAL

GROSS FIXED CAPITAL FORMATION

Gross Fixed Capital Formation (GFCF) records purchases of fixed assets and adds to that own-account production of such assets whilst deducts the sales of similar second-hand goods during the period.

Table 10 GROSS FIXED CAPITAL FORMATION SUMMARY - FJD [000]

	2020	2021
Central Government	130,317	108,755
Local Government	3,981	6,857
Statutory Boards	195,383	389,557
TOTAL GENERAL GOVERNMENT	329,681	505,169

Table 11 GROSS FIXED CAPITAL FORMATION BY TYPE OF SERVICES - FJD [000]

TYPE OF SERVICES	2020	2021
01 General Public Services	42,017	46,549
02 Defence	2,636	1,078
03 Public Order and Safety	29,606	25,428
04 Economic Affairs	221,057	404,445 ³⁰
05 Environmental Protection	2,345	514
06 Housing and Community Amenities	4,297	3,530
07 Health	24,169	16,628
08 Recreation, Culture and Religion	194	3,538
09 Education	2,041	894
10 Social Protection	1,319	2,565
GRAND TOTAL	329,681	505,169

³⁰ Refer to Footnote 88 on page 28.

Table 12 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS - FJD [000]

TYPE OF CAPITAL GOODS	2020	2021
Residential Building	1,932	3,392 ³¹
Non-Residential building	62,081	42,975 ³²
Other Construction	199,321	348,168 ³³
Land Improvement	1,155	52,458 ³⁴
Road Vehicles	24,995	27,548
Other Transport and Equipment	204	355 ³⁵
Plant, Machinery and Related Equipment	12,366	12,612
Office Furniture, Fittings and Related Equipment	2,167	4,589 ³⁶
Computers and Computing Equipment	16,490	6,198 ³⁷
Research & Development	8,970	6,874 ³⁸
GRAND TOTAL	329,681	505,169

Table 13 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES - FJD [000]

ECONOMIC ACTIVITY	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport & Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computers & Computing Equipment	Research & Development	TOTAL
01 General Public Services	821	8,756	421	2,236	27,729	-	432	2,617	3,537	-	46,549
02 Defence	-	681	-	-	-	-	359	-	38	-	1,078
03 Public Order and Safety	416	22,567	676	-	-	205	138	1,226	200	-	25,428
04 Economic Affairs	918	2,960	340,065	50,222	(213)	-	1,534	737	1,348	6,874	404,445
05 Environmental Protection	-	-	514	-	-	-	-	-	-	-	514
06 Housing and Community Amenities	-	48	3,470	-	-	-	-	-	12	-	3,530
07 Health	-	5,973	-	-	-	-	10,075	-	580	-	16,628
08 Recreation, Culture and Religion	-	-	3,022	-	32	-	5	(4)	483	-	3,538
09 Education	-	675	-	-	-	150	69	-	-	-	894
10 Social Protection	1,237	1,315	-	-	-	-	-	13	-	-	2,565
GRAND TOTAL	3,392	42,975	348,168	52,458	27,548	355	12,612	4,589	6,198	6,874	505,169

³¹ Refer to Footnote 16 on page 8.

³² Refer to Footnote 17 on page 8.

³³ Refer to Footnote 18 on page 9.

³⁴ Refer to Footnote 19 on page 9.

³⁵ Refer to Footnote 20 on page 9.

³⁶ Refer to Footnote 21 on page 9.

³⁷ Refer to Footnote 22 on page 9.

³⁸ Refer to Footnote 23 on page 9.

GROSS OUTPUT ACCOUNT

Gross Output (GO) is the sum of the Compensation of Employees (COE), Intermediate Consumption (IC) and Consumption of Fixed Capital (CFC).

Table 14 GROSS OUTPUT - FJD [000]

	2020	2021
Central Government	1,289,538	1,236,509
Local Government	40,615	36,562
Statutory Boards	396,292	332,148
TOTAL GENERAL GOVERNMENT	1,726,445	1,605,219

FIGURE 6: CONTRIBUTION BY LEVEL OF GENERAL GOVERNMENT

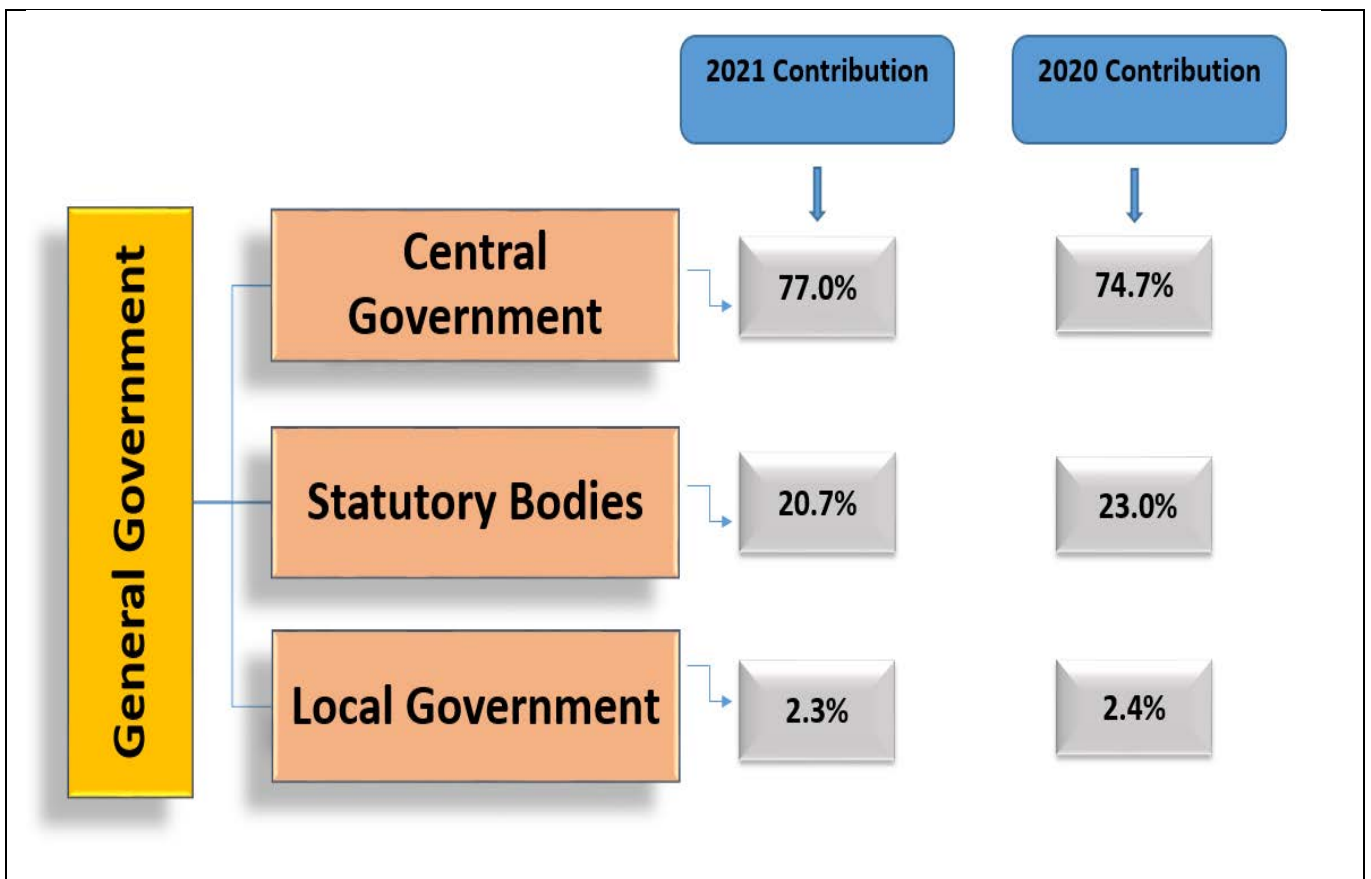


Table 15 MACROECONOMIC AGGREGATES - FJD [000]

Years	GO	IC	VA	COE	CFC	OS
1994	452,783	121,965	330,818	328,606	2,212	-
1995	463,494	127,361	336,133	333,672	2,461	-
1996	491,585	139,902	351,683	348,812	2,871	-
1997	526,155	142,364	383,791	380,631	3,160	-
1998	590,835	178,937	411,898	408,899	2,999	-
1999	624,208	193,204	431,004	426,823	4,181	-
2000	637,607	182,117	455,490	451,030	4,460	-
2001	679,120	202,619	476,501	471,450	5,051	-
2002	731,181	222,661	508,520	503,132	5,388	-
2003	769,893	231,354	538,539	532,277	6,262	-
2004	804,524	242,831	561,693	555,128	6,565	-
2005	851,663	262,094	589,569	579,708	9,861	-
2006	1,017,137	311,899	705,238	693,939	11,299	-
2007	956,886	301,465	655,421	646,840	8,581	-
2008	898,879	267,635	631,244	622,720	8,524	-
2009	966,763	303,050	663,713	654,313	9,400	-
2010	917,599	271,493	646,106	635,368	10,738	-
2011	923,190	277,702	645,488	632,380	13,108	-
2012	986,240	302,284	683,956	670,353	13,603	-
2013	1,180,652	419,173	761,479	704,317	57,162	-
2014	1,375,880	453,775	922,105	853,851	68,254	-
2015	1,482,120	494,713	987,407	918,660	68,747	-
2016	1,463,953	434,865	1,029,088	938,296	90,792	-
2017	1,678,972	519,786	1,159,186	1,002,263	156,923	-
2018	1,892,806	593,147	1,299,659	1,131,327	168,332	-
2019	1,951,874	629,701	1,322,173	1,145,902	176,271	-
2020	1,726,445	466,899	1,259,546	1,096,469	163,077	-
2021	1,605,219	384,465	1,220,754	1,044,402	176,352	-

The total general government GO registered a decline of 7.0 percent in 2021 compared to 11.5 percent in 2020 whilst IC registered a decline of 17.7 percent in 2021 compared to 25.9 percent in 2020.

The total general government value added (VA) registered a decline of 3.1 percent in 2021 compared to 4.7 percent in 2020 whilst COE registered a decline of 4.7 percent in 2021 compared to 4.3 percent in 2020. The CFC registered is an increase of 8.1 percent in 2021 compared to 7.5 percent decline in 2020.

GRAPH 6: MACROECONOMIC AGGREGATES

Macroeconomic aggregates when graphed show VA to be moving in line with the COE. The major component of the VA is the COE. It should however be noted that the VA would have been slightly more, if the Central Government were to report on the CFC.

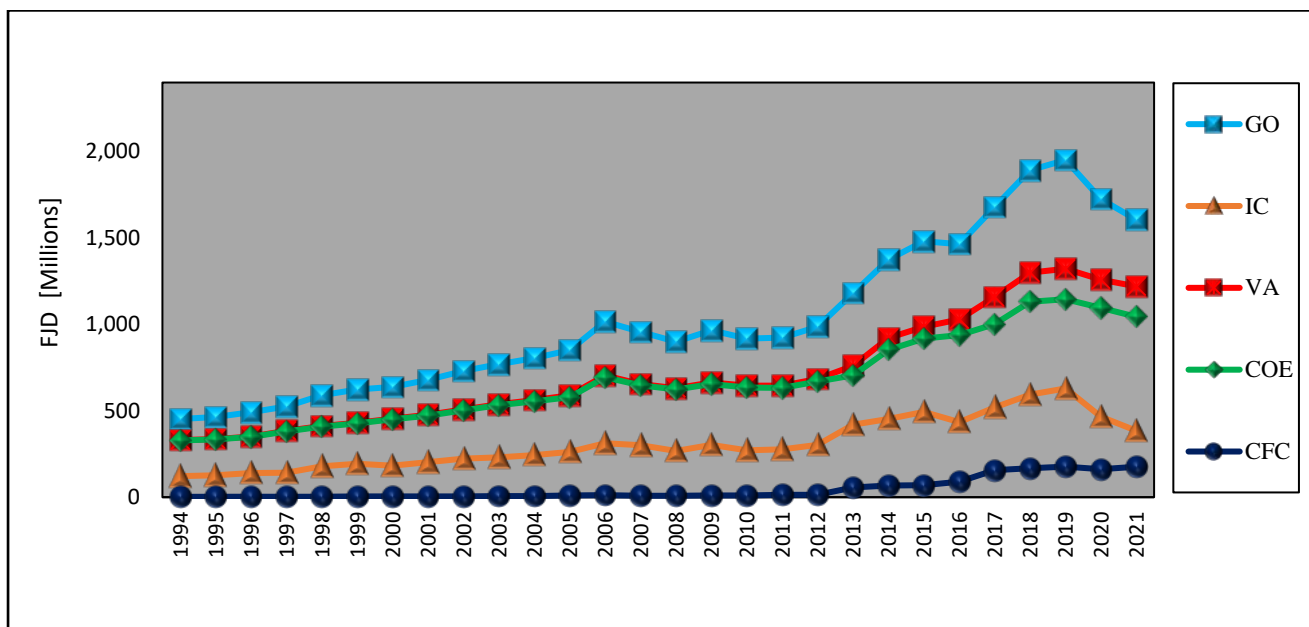


Table 16 VALUE ADDED BY KIND OF ECONOMIC ACTIVITY - FJD [000]

	GO	IC	VA	COE	CFC	OS
01 General Public Services	240,144	134,903	105,241	96,434	8,807	-
02 Defence	132,289	26,507	105,782	105,782	-	-
03 Public Order and Safety	196,504	33,444	163,060	163,060	-	-
04 Economic Affairs	326,060	60,359	265,701	111,395	154,306	-
05 Environmental Protection	4,784	1,810	2,974	2,974	-	-
06 Housing and Community Amenities	10,748	3,059	7,689	7,689	-	-
07 Health	306,217	102,925	203,292	203,292	-	-
08 Recreation, Culture and Religion	26,718	8,171	18,547	5,308	13,239	-
09 Education	347,551	8,102	339,449	339,449	-	-
10 Social Protection	14,204	5,185	9,019	9,019	-	-
GRAND TOTAL	1,605,219	384,465	1,220,754	1,044,402	176,352	-

PART B: GENERAL GOVERNMENT COMPONENTS

a] CENTRAL GOVERNMENT

Central government covers all departments, offices, establishments and other bodies, which are agencies or instruments of the central government. These are listed in Appendix I of this report.

Table 17 INCOME AND OUTLAY RECEIPTS ACCOUNT - FJD [000]

SNA Code		2020	2021
D.2	Total Taxes on Production and Imports	1,162,104	987,035
	[a] Total Taxes on Products	1,066,774	979,100
	i] Customs Duties	443,224	398,136
	ii] Value Added Tax	495,810	480,974
	iii] Service Turnover Tax	21,846	153 ³⁹
	iv] Water Resource Tax	50,522	75,177
	v] Fish Levy	16	-
	vi] Telecommunication Levy	857	4,354 ⁴⁰
	vii] Environmental & Climate Adaption Levy	54,499	20,306 ⁴¹
	[b] Other Taxes on Production	95,330	7,935
	i] Stamp Duties	41,616	417 ⁴²
	ii] Licenses	15,121	6,543 ⁴³
	iii] Departure Tax	38,593	975
D.422	Withdrawals from Entrepreneurial Income of Quasi – Government Corporations	2,689	2,231
D.4	Total Property Income	72,634	71,221
	i] Interest	2,738	4,185 ⁴⁴
	ii] Dividends	54,848	51,576
	iii] Land Rents	15,048	15,460
D.5	Total Current Taxes on Income	508,909	443,862
	i] On income	415,844	360,824
	ii] Withholding & Dividend Taxes	93,065	83,038
P.3	Compulsory Fees, Fines and Penalties	134,239	125,314
D.6	Social Security Contributions	-	-
D.73/D.74	Total Current Transfers NEC	12,726	23,545
	i] Residents	9,124	20,411 ⁴⁵
	ii] Rest of the World	3,602	3,134
	TOTAL RECEIPTS	1,893,301	1,653,208

³⁹ Refer to Footnote 1 on Page 4.

⁴⁰ Refer to Footnote 2 on Page 4.

⁴¹ Refer to Footnote 3 on Page 4.

⁴² Refer to Footnote 4 on Page 4.

⁴³ Refer to Footnote 5 on Page 4.

⁴⁴ Refer to Footnote 6 on Page 4.

⁴⁵ Refer to Footnote 7 on Page 4.

Table 18 INCOME AND OUTLAY DISBURSEMENTS ACCOUNT - FJD [000]

SNA Code		2020	2021
P.4	Final Government Expenditure	1,287,866	1,235,413
D.3	Subsidies	4,927	4,448
	i] Subsidies on Products	4,166	3,382 ⁴⁶
	ii] Subsidies on Production	761	1,066 ⁴⁷
D.4	Total Property Income	441,933	377,650
	i] Interest on Public Debt	441,933	377,650
D.624	Total Social Assistance Grants	204,719	185,260
	i] Education	81,640	67,20
	ii] Other	123,079	118,051
D.75	Total Current Transfers to NPISH	92,769	56,779
	i] Education	83,576	46,564 ⁴⁸
	ii] Health	871	1,165 ⁴⁹
	iii] Other	8,322	9,050
D.623	Unfunded Welfare Benefits	32,283	30,684
D.73 /D.74	Total Current Transfer NEC	258,370	241,695
	a] Residents	250,785	229,504
	i] Central Government (VAT Paid)	29,502	27,698
	ii] Local Authorities	3,600	2,494 ⁵⁰
	iii] Statutory Bodies	200,506	182,164
	iv] Others	17,177	17,148
	b] Rest of the World	7,585	12,191
B.8	Savings	(429,566)	(478,721)
	TOTAL DISBURSEMENTS	1,893,301	1,653,208

Table 19 CAPITAL FINANCE RECEIPTS ACCOUNT - FJD [000]

SNA Code		2020	2021
K.1	Consumption of Fixed Capital	-	-
B.8	Savings	(429,566)	(478,721)
D.9	Total Capital Transfers	117,123	411,175
	i] Residents	-	-
	ii] Rest of the World	117,123	411,175 ⁵¹
F.4	Total Loans	1,368,229	1,627,492
	i] Residents	1,006,510	483,509 ⁵²
	ii] Rest of the World	361,719	1,143,983 ⁵³
F.41	Loan Repayments	-	-
B.9	Balancing Item/Net Lending/Borrowing	175,000	262,151
	TOTAL RECEIPTS	1,230,786	1,822,097

⁴⁶ Refer to Footnote 8 on Page 4.

⁴⁷ Refer to Footnote 9 on Page 5.

⁴⁸ Refer to Footnote 10 on Page 5.

⁴⁹ Refer to Footnote 11 on Page 6.

⁵⁰ Refer to Footnote 12 on Page 6.

⁵¹ Refer to Footnote 13 on Page 6.

⁵² Refer to Footnote 14 on Page 6.

⁵³ Refer to Footnote 15 on Page 8.

Table 20 CAPITAL FINANCE DISBURSEMENTS ACCOUNT - FJD [000]

SNA Code		2020	2021
P.525	Increase in Stocks	-	-
P.51	Total Gross Fixed Capital Formation	130,317	108,755
	i] Residential building	1,486	2,894 ⁵⁴
	ii] Non-Residential building	50,096	35,722 ⁵⁵
	iii] Other Construction	22,892	16,249 ⁵⁶
	iv] Land Improvement	265	171 ⁵⁷
	v] Road Vehicles	24,307	27,278
	vi] Other Transport & Equipment	204	355 ⁵⁸
	vii] Plant, Machinery & Related Equipment	10,599	12,155
	viii] Office Furniture, Fittings & Related Equipment	1,212	1,799 ⁵⁹
	ix] Computers & Computing Equipment	10,286	5,258 ⁶⁰
	x] Research & Development	8,970	6,874 ⁶¹
F.4	Total Loans Extended	-	-
	a] Residents	-	-
	i] Local authorities	-	-
	ii] Statutory bodies	-	-
	iii] Others	-	-
	b] Rest of the World	-	-
D.99	Total Redemption of Debt	280,470	674,637
	i] Contribution to sinking funds	-	-
	ii] Loan repayments	280,470	674,637
	iii] Debt conversion	-	-
D.9	Total Capital Transfers	819,999	1,038,705
	a] Residents	819,999	1,038,705
	i] Local authorities	3,631	1,019
	ii] Statutory bodies	337,129	414,861
	iii] Others	479,239	622,825
	b] Rest of the World	-	-
	TOTAL DISBURSEMENTS	1,230,786	1,822,097

⁵⁴ Refer to Footnote 16 on Page 8.

⁵⁵ Refer to Footnote 17 on Page 8.

⁵⁶ Refer to Footnote 18 on Page 9.

⁵⁷ Refer to Footnote 19 on Page 9.

⁵⁸ Refer to Footnote 20 on Page 9.

⁵⁹ Refer to Footnote 21 on Page 9.

⁶⁰ Refer to Footnote 22 on Page 9.

⁶¹ Refer to Footnote 23 on Page 9.

Table 21 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICE - FJD [000]

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2020	2021	2020	2021	2020	2021	2020	2021
01 General Public Services	43,932	41,905	110,028	103,253	-	-	153,960	145,158
02 Defence	113,512	105,782	27,753	26,507	-	-	141,265	132,289
03 Public Order and Safety	149,380	150,512	29,051	29,741	-	-	178,431	180,253
04 Economic Affairs	71,132	66,374	40,591	33,299	1,672	1,096	110,051	98,577
05 Environmental Protection	1,505	2,295	687	1,098	-	-	2,192	3,393
06 Housing and Community Amenities	7,193	6,951	3,319	2,270	-	-	10,512	9,221
07 Health	209,145	202,138	99,924	101,677	-	-	309,069	303,815
08 Recreation, Culture and Religion	828	761	421	191	-	-	1,249	952
09 Education	350,688	339,449	9,728	8,102	-	-	360,416	347,551
10 Social Protection	9,760	9,019	10,961	5,185	-	-	20,721	14,204
GRAND TOTAL	957,075	925,186	332,463	311,323	1,672	1,096	1,287,866	1,235,413

Table 22 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND TYPES OF SERVICES FJD [000]

TYPE OF SERVICES	Residential Buildings	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computer & Computing Equipment	Research & Development	Total
01 General Public Services	558	1,500	134	-	27,278	-	-	215	3,337	-	33,022
02 Defence	-	681	-	-	-	-	359	-	38	-	1,078
03 Public Order and Safety	416	22,567	676	-	-	205	127	1,226	200	-	25,417
04 Economic Affairs	683	2,963	11,373	171	-	-	1,525	345	1,091	6,874	25,025
05 Environmental Protection	-	-	514	-	-	-	-	-	-	-	514
06 Housing and Community Amenities	-	48	3,470	-	-	-	-	-	12	-	3,530
07 Health	-	5,973	-	-	-	-	10,075	-	580	-	16,628
08 Recreation, Culture and Religion	-	-	82	-	-	-	-	-	-	-	82
09 Education	-	675	-	-	-	150	69	-	-	-	894
10 Social Protection	1,237	1,315	-	-	-	-	-	13	-	-	2,565
GRAND TOTAL	2,894	35,722	16,249	171	27,278	355	12,155	1,799	5,258	6,874	108,755

b) LOCAL GOVERNMENT

Local Government refers to all bodies, which by virtue of the local government act are charged with the administration of their respective municipalities. The 14 Provincial Councils, 11 Town Councils, and 2 city councils are included:

<u>PROVINCIAL COUNCILS</u>	<u>TOWN COUNCILS</u>	<u>CITY COUNCILS</u>
1. Ba	1. Ba	1. Suva
2. Bua	2. Labasa	2. Lautoka
3. Cakaudrove	3. Lami	
4. Kadavu	4. Levuka	
5. Lau	5. Nadi	
6. Lomaiviti	6. Nasinu	
7. Macuata	7. Nausori	
8. Nadroga/Navosa	8. Rakiraki	
9. Naitasiri	9. Savusavu	
10. Namosi	10. Sigatoka	
11. Ra	11. Tavua	
12. Rewa		
13. Serua		
14. Tailevu		

Table 23 INCOME AND OUTLAY RECEIPTS ACCOUNT - FJD [000]

SNA Code		2020	2021
D.2	Total Taxes on Production and Imports	27,281	29,425
	[a] Other Taxes on Production	27,281	29,425
	i] Rates	24,509	28,245
	ii] Licenses	2,772	1,180 ⁶²
D.4	Total Property Income	8,415	7,893
	i] Interest	3,694	4,173
	ii] Dividend	1,227	404 ⁶³
	iii] Land Rents	3,494	3,316
P.3	Compulsory Fees, Fines and Penalties	17,544	14,661⁶⁴
D.73/D.73	Total Current Transfers NEC	4,143	2,142
	i] Residents [Central Government]	4,119	1,967 ⁶⁵
	ii] Rest of the World	24	175 ⁶⁶
	TOTAL RECEIPTS	57,383	54,121

⁶² Due to decline in licenses fees received by Suva City Council.

⁶³ Due to decline in dividends received by Provincial Councils: Kadavu, Lomaiviti, Ra, Serua. Namosi, Tailevu.

⁶⁴ Decline in fines received by Lautoka City Council.

⁶⁵ Decline in transfers received by Rakiraki & Ba TC.

⁶⁶ Increase in transfers received by Rakiraki TC.

Table 24 INCOME AND OUTLAY DISBURSEMENTS ACCOUNT - FJD [000]

SNA Code		2020	2021
P.4	Final Consumption Expenditure	39,775	35,267
D.4	Total Property Income	914	251
	i] Interests	778	132 ⁶⁷
	ii] Dividends	-	-
	iii] Land Rent	136	119
D.75	Current Transfers	1,243	790
	i] Residents	1,242	790 ⁶⁸
	ii] Rest of the World	1	- ⁶⁹
B.8	Savings	15,451	17,813
	TOTAL DISBURSEMENTS	57,383	54,121

Table 25 CAPITAL FINANCE RECEIPTS ACCOUNT - FJD [000]

SNA Code		2020	2021
K.1	Consumption of Fixed Capital	840	1,295
B.8	Savings	15,451	17,813
D.9	Total Capital Transfers	677	281
	i] Residents	677	281
	ii] Rest of the World	-	-
F.4	Total Loans	-	78
	i] Residents	-	78
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Received	83	-
	i] Residents	83	-
	ii] Rest of the World	-	-
B.9	Balancing Items	(12,608)	(12,497)
	TOTAL RECEIPTS	4,443	6,970

⁶⁷ Decline in Interest disbursed by Nausori TC.

⁶⁸ Decline in transfers received by Lami & Labasa TC.

⁶⁹ Decline in transfers received by Ba Provincial Council.

Table 26 CAPITAL FINANCE DISBURSEMENTS ACCOUNT - FJD [000]

SNA Code		2020	2021
P.52	Increase in Stocks	-	-
P.51	Total Gross Fixed Capital Formation	3,981	6,857
	i] Residential building	427	263 ⁷⁰
	ii] Non-Residential building	1,303	4,867 ⁷¹
	iii] Other Construction	920	145 ⁷²
	iv] Land Improvement	782	776
	v] Road Vehicles	519	298 ⁷³
	vi] Other Transport & Equipment	-	-
	vii] Plant, Machinery & Related Equipment	16	432 ⁷⁴
	viii] Office Furniture, Fittings & Related Equipment	2	27 ⁷⁵
	ix] Computers & Computing Equipment	12	49 ⁷⁶
	x] Research & Development	-	-
F.4	Total Loans Extended	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
D.9	Total Capital Transfers	322	-
	i] Residents	322	-
	ii] Rest of the World	-	-
F.41	Total Loan Repayment	140	113
	i] Residents	140	113
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENT	4,443	6,970

⁷⁰ Due to decline residential building activities in Savusavu TC.

⁷¹ Due to increase in non- residential building activities in Labasa TC.

⁷² Due to repair and maintenance on property parks by Ba TC.

⁷³ Due to the decline of Drain maintenance and grass cutting in Lautoka TC.

⁷⁴ Increase is due to the repairs and maintenance and property parks at Ba TC.

⁷⁵ Increase due to cleaning and maintenance activities in Savusavu TC.

⁷⁶ Increase is due to the new computer equipment's provided to the Ra PC.

Table 27 FINAL CONSUMPTION EXPENDITURE BY TYPES OF SERVICES - FJD [000]

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2020	2021	2020	2021	2020	2021	2020	2021
01 General Public Services	13,310	12,608	12,096	10,777	-	-	25,406	23,385
04 Economic Affairs	3,486	2,669	2,998	2,641	-	-	6,484	5,310
05 Environmental Protection	1,005	679	932	712	-	-	1,937	1,391
06 Housing and Community Amenities	910	738	836	789	-	-	1,746	1,527
07 Health	1,341	1,154	1,234	1,248	-	-	2,575	2,402
08 Recreation, Culture and Religion	827	609	800	643	-	-	1,627	1,252
GRAND TOTAL	20,879	18,457	18,896	16,810	-	-	39,775	35,267

**Table 28 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES
FJD [000]**

TYPE OF SERVICES	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computers & Computing Equipment	TOTAL
01 General Public Services	263	4,867	145	776	298	-	432	27	49	6,857
04 Economic Affairs	-	-	-	-	-	-	-	-	-	-
05 Environmental Protection	-	-	-	-	-	-	-	-	-	-
06 Housing and Community Amenities	-	-	-	-	-	-	-	-	-	-
07 Health	-	-	-	-	-	-	-	-	-	-
08 Recreation, Culture and Religion	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	263	4,867	145	776	298	-	432	27	49	6,857

c] STATUTORY BOARDS

Statutory boards include organizations constituted under the statutory boards act and are charged with the administration and regulation of government policies. The following statutory boards are treated here as part of general government:

01 General Public Services

1. iTaukei Affairs Board
2. iTaukei Land Trust Board
3. Fiji Revenue and Customs Services

03 Public Order and Safety

1. National Fire Authority

04 Economic Affairs

1. Consumer Council of Fiji
2. Investment Fiji
3. Fiji Commerce Commission
4. Bio Security Authority of Fiji
5. Land Transport Authority
6. Fiji Roads Authority
7. Tourism Fiji
8. Telecommunication Authority of Fiji

08 Recreation, Culture and Religion

1. National Trust of Fiji
2. Fiji Sports Council
3. Film Fiji
4. Walesi

Table 29 INCOME AND OUTLAY RECEIPTS ACCOUNT - FJD [000]

SNA Code		2020	2021
B.2	Operating Surplus	-	-
D.2	Taxes on Production and Imports	15,994	15,501
	[a] Other Taxes on Production	15,994	15,501
	i] Rates	15,994	15,501
	ii] Licenses	-	-
D.4	Total Property Income	9,325	8,969
	i] Interest	4,539	4,780
	ii] Dividend	1,243	- ⁷⁷
	iii] Land Rent	3,543	4,189 ⁷⁸
P.3	Compulsory Fees, Fines and Penalties	48,763	42,550
D.73/D.74	Current Transfers	134,936	100,001
	i] Residents	134,769	100,000 ⁷⁹
	ii] Rest of the World	167	1 ⁸⁰
	TOTAL RECEIPTS	209,018	167,021

⁷⁷ Decline is due to no dividends received.

⁷⁸ Increase due to ILTB receiving Native Rent.

⁷⁹ Decrease is due to the operating grant received by the local government.

⁸⁰ Decline due to the reimbursements received by Consumer council.

Table 30 INCOME AND OUTLAY DISBURSEMENTS ACCOUNT - FJD [000]

SNA Code		2020	2021
P.4	Final Consumption Expenditure	234,055	157,091
D.4	Total Property Income	725	1,044
	i] Interest	686	1,044 ⁸¹
	ii] Land Rent	39	_ ⁸²
D.73/D.74	Current Transfers	1,197	1,026
	i] Residents	1,197	1,026
	ii] Rest of the World	-	-
B.8	Savings	(26,959)	7,860
	TOTAL DISBURSEMENTS	209,018	167,021

Table 31 CAPITAL FINANCE RECEIPTS ACCOUNT - FJD [000]

SNA Code		2020	2021
K.1	Consumption of Fixed Capital	162,237	175,057
B.8	Savings	(26,959)	7,860
D.9	Total Capital Transfers	175,132	246,791
	i] Residents	175,132	229,496 ⁸³
	ii] Rest of the World	-	17,295 ⁸⁴
F.4	Total Loans	14,954	-
	i] Residents	-	-
	ii] Rest of the World	14,954	_ ⁸⁵
F.41	Total Loan Repayment Received	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
B.9	Balancing Item	(129,616)	(39,589)
	TOTAL RECEIPTS	195,748	390,119

⁸¹ Due to insurance premium received by the Biosecurity.

⁸² Decline due to no land rent payments.

⁸³ Due to increase grant received by the Fiji Roads.

⁸⁴ Due to increase in capital transfers received by Fiji Roads Authority from World Bank.

⁸⁵ Due to no new loans acquired.

Table 32 CAPITAL FINANCE DISBURSEMENTS ACCOUNT - FJD [000]

SNA Code		2020	2021
P.52	Increase in Stock	-	-
P.51	Gross Fixed Capital Formation	195,383	389,557
	i] Residential building	19	235 ⁸⁶
	ii] Non-Residential building	10,682	2,386 ⁸⁷
	iii] Other Construction	175,509	331,774 ⁸⁸
	iv] Land Improvement	108	51,511 ⁸⁹
	v] Road Vehicles	169	(28) ⁹⁰
	vi] Other Transport & Equipment	-	-
	vii] Plant, Machinery & Related Equipment	1,751	25 ⁹¹
	viii] Office Furniture, Fittings & Related Equipment	953	2,763 ⁹²
	ix] Computers & Computing Equipment	6,192	891 ⁹³
	x] Research & Development	-	-
F.4	Total Loan Extended	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
D.9	Total Capital Transfers	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
F.41	Total Loan Repayment	365	562
	i] Residents	365	562
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENTS	195,748	390,119

⁸⁶ Increase due to Residential Building activities by Bio Security.

⁸⁷ Decline due to decrease in refurbishment of building activities by FRCS.

⁸⁸ Increase due to construction activities by the FRA.

⁸⁹ Increase due to constructions activities of jetties and bridges by the FRA.

⁹⁰ Decline due to the disposal of motor vehicles by FCCC.

⁹¹ Decline in purchase of machinery and related equipment by LTA.

⁹² Due to increase in purchase of office furniture and fittings by FRCS.

⁹³ Decline in purchase of computing equipment by LTA.

Table 33 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICES- FJD [000]

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Consumption Expenditure	
	2020	2021	2020	2021	2020	2021	2020	2021
01 General Public Services	51,394	41,921 ⁹⁴	13,688	20,873	-	-	65,082	62,794
03 Public Order and Safety	13,385	12,548	3,514	3,703	-	-	16,899	16,251
04 Economic Affairs	49,600	42,352	88,713	24,419 ⁹⁵	-	-	138,313	66,771
08 Recreation, Culture and Religion	4,136	3,938	9,625	7,337 ⁹⁶	-	-	13,761	11,275
GRAND TOTAL	118,515	100,759	115,540	56,332	-	-	234,055	157,091

Table 34 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES FJD [000]

TYPE OF SERVICE	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computers & Computing Equipment	TOTAL
01 General Public Services	-	2,389	142	1,460	153	-	-	2,375	151	6,670
03 Public Order and Safety	-	-	-	-	-	-	11	-	-	11
04 Economic Affairs	235	(3)	328,692	50,051	(213)	-	9	392	257	379,420
08 Recreation, Culture and Religion	-	-	2,940	-	32	-	5	(4)	483	3,456
GRAND TOTAL	235	2,386	331,774	51,511	(28)	-	25	2,763	891	389,557

⁹⁴ Decline due to the FNPf contribution by the FRCS.

⁹⁵ Decline due to the purchasing of expenses by LTA.

⁹⁶ Decline due to payment of other fees by the Walesi.

APPENDICES

APPENDIX I

CLASSIFICATION OF CENTRAL GOVERNMENT

COFOG CLASSIFICATION	DEPARTMENT/MINISTRIES	2021 EXPENDITURE HEAD/SUB-HEAD
01	GENERAL PUBLIC SERVICES	
01.1	General Administration and External Affairs	
	Office of the President	1-1-1
	Office of the Prime Minister	2-1-1
	Ministry of Civil Service	17-1-1
	Office of the Attorney General	3-1-1
	Ministry of Economy	4-1-1
	Fiji Bureau of Statistics	4-2-1
	Information Technology & Computing Services	16-4-1
	Ministry of iTaukei Affairs	5-1-1
	Ministry of Rural & Maritime Development	18-1-1
	iTaukei Lands & Fisheries Commission	5-1-2
	Department of Immigration	2-3-1
	Ministry of Foreign Affairs	8-1-1
	Ministry of Disaster Management & Meteorological Services	14-1-1
	Overseas Mission	8-2-1
	Ministry of Communication	16-1-1
	Ministry of Education, Heritage & Arts	21-9-1
	National Archives of Fiji	21-9-2
02	DEFENCE	
02.1	Military and Civil Defence Administration and Operation	
	Republic of Fiji Military Forces	19-1-1
	Ministry of Defence and National Security	6-1-1
03	Peacekeeping Missions	49-1-1
03.1	PUBLIC ORDER AND SAFETY	
	Police	
03.3	Fiji Police Force	20-1-1
	Law Courts	
	Independent Commissions	13-1-1
	Independent Bodies	9-1-1
	Ministry of Justice	15-1-1
04	ECONOMIC AFFAIRS	
04.1	General Economic, Commercial and Labor Affairs	
	Ministry of Industry, Trade and Tourism	34-1-1 – 34-4-1
	Ministry of Infrastructure & Transport	40-1-1 – 40-3-1
	Ministry of Disaster Management & Meteorological Services	14-2-1 – 14-2-4
	Ministry of Employment, Productivity & Industrial Relations	7-1-1 – 7-1-6
04.2	Agriculture, Forestry, Fishing and Hunting	
04.2.1	Agriculture Affairs and Services	

COFOG CLASSIFICATION	DEPARTMENT/MINISTRIES	2021 EXPENDITURE HEAD/SUB-HEAD
	Ministry of Agriculture	30-1-1
	Ministry of Waterways & Environment	42-2-1
	Sugar Development	35-1-1
04.2.2	Forestry Affairs and Services	
	Ministry of Forests	32-1-1
04.2.3	Fishing & Hunting Affairs and Services	
	Ministry of Fisheries	31-1-1
04.3	Fuel and Energy	
	Ministry of Infrastructure & Transport	40-3-3
04.4	Mining, Manufacturing and Construction	
04.4.1	Mining and Mineral Resource Affairs and Services	
	Ministry of Lands and Mineral Resources	33-1-1
04.4.3	Construction Affairs and Services	
	Ministry of Infrastructure and Transport: Water Sewerage	40-5-1
	Ministry of Infrastructure and Transport: Common Services	40-3-2 – 40-3-8
	Ministry of Waterways and Environment	42-1-1
	Ministry of Economy: Construction Implementation	4-1-7
04.5	Transport	
04.5.1	Road Transport	
	Fiji Roads Authority	43-1-1
04.5.2	Water Transport	
	Ministry of Infrastructure and Transport	40-1-3
	Ministry of Disaster Management and Meteorological Services	14-2-5
04.5.4	Air Transport	
	Office of the Attorney General- Department of Civil Aviation	3-2-1
04.6	Communication	
	Ministry of Communication: Department of Communication	16-3-1
04.7	Other Industries	
	Ministry of Industry, Trade & Tourism: Department of Tourism	34-5-1
04.8	R&D Economic Affairs	
	Ministry of Agriculture: Research	30-1-3
	Ministry of Agriculture: Crop Research	30-2-3
	Ministry of Agriculture: Livestock Research	30-3-3
	Ministry of Fisheries: Fisheries: Research, Resource Assessment & Development	31-2-3
	Ministry of Fisheries & Forestry: Forestry: Timber Utilization Research and Product Development	32-2-5
04.9	Other Economic Affairs and Services n.e.c	
	Ministry of Economy: Public Enterprises	4-3-1
	Ministry of Infrastructure & Transport: Transport Planning Unit	40-1-2
	Ministry of Economy: Climate Change and International Co-Operation	4-1-8
05	ENVIRONMENTAL PROTECTION	
05.6	Environmental Protection n.e.c	
	Ministry of Waterways and Environment: Environment: Environment Management	42-3-1
06	HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES	
06.1	Housing Development	
	Ministry of Housing and Community Development	23-1-1
	Ministry of Rural and Maritime Development: Rural Development Services	18-2-1 – 18-3-1
06.2	Community Development	
	Ministry of Local Government, Housing and Environment	37-1-1

COFOG CLASSIFICATION	DEPARTMENT/MINISTRIES	2021 EXPENDITURE HEAD/SUB-HEAD
06.3	Water Supply	
	Water Authority of Fiji	41-1-1
07	HEALTH	
07.1	Medical Products, Appliances and Equipment	
	Drugs and Medical Equipment	22-4-1
07.3	Hospital Services	
	Ministry of Health and Medical Services: Health Services	22-2-1 – 22-3-4
07.6	Health n.e.c	
	Ministry of Health and Medical Services	22-1-1
08	RECREATIONAL, CULTURAL AND RELIGIOUS AFFAIRS AND SERVICES	
08.1	Recreational and Sporting Services	
	Ministry of Youth and Sports: Sports	25-2-1
08.2	Cultural Services	
	Ministry of Educational, Heritage and Arts: Library Services	21-1-2
	Ministry of Forestry: Forest Parks, Recreation and Nature Reserves	32-2-8
09	EDUCATION	
09.1	Pre Primary and Primary Education	
	Ministry of Educational, Heritage and Arts: Primary Education	21-2-1 – 21-2-5
09.2	Secondary Education	
	Ministry of Educational, Heritage and Arts: Secondary Education	21-3-1 – 21-3-3
09.4	Tertiary Education	
	Ministry of Educational, Heritage and Arts: Tertiary Technical Education	21-5-1 – 21-5-3
09.5	Education not Definable by Level	
	Ministry of Industry, Trade and Tourism: Department of Cooperative Business (Training & Extensions)	34-4-2 – 34-4-3
	Ministry of Fisheries and Forestry: Forestry: Training and Education	32-2-3
	Ministry of iTaukei Affairs: iTaukei Institute of Language and Culture	5-1-3
09.6	Subsidiary Service to Education	
	Ministry of Education, Heritage, and Arts: Curriculum Development	21-4-1 – 21-4-3
09.7	R&D Education	
	Ministry of Youth and Sports	25-1-1 – 25-1-3
	Ministry of Education, Heritage, and Arts: Examinations	21-8-1
	Ministry of Education, Heritage, and Arts :Research, Development & Training	21-6-1
09.8	Education Affairs and Services n.e.c	
	Ministry of Education, Heritage, and Arts: Policy and Administration	21-1-1
	Ministry of Education, Heritage, and Arts: Asset Monitoring Unit	21-7-1
10	SOCIAL PROTECTION	
10.2	Old Age	
	Ministry of Women, Children, and Poverty Alleviation: Social Welfare: Senior Citizens Homes	24-2-3
10.4	Family and Children	
	Ministry of Women, Children, and Poverty Alleviation: Policy and Administration	24-1-1
	Ministry of Women, Children, and Poverty Alleviation: Poverty Monitoring Unit	24-1-2
	Ministry of Women, Children, and Poverty Alleviation: Institutional Services	24-2-1
10.9	Social Protection n.e.c	
	Ministry of Women, Children and Poverty Alleviation: Social Welfare: Field Services	24-2-2
	Ministry of Women, Children and Poverty Alleviation: Women and Gender Development: General Administration	24-3-1

APPENDIX 2

CLASSIFICATION OF CENTRAL GOVERNMENT CURRENT TRANSFER PAYMENTS IN THE OUTLAY ACCOUNT

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2021
D.3	Subsidies	Subsidy for Naboro Landfill	42-3-1-6/10
		Shipping Franchise Subsidy Scheme	34-7-1-6/1
		Domestic Air Service Subsidy	3-2-1-6/4
		Rural Postal Services	50-1-1-6/1
		Banking Services in Rural Areas	50-1-1-6/2
D.624	Social Assistance Grants		
	[A] Education	Fiji Higher Education Commission	21-1-1-6/3
		Free Education Grant- Year 9- Year 13	21-3-1-6/2
		Free Education Grant- Year 1- Year 8	21-2-1-6/1
		Per Capita Grant to Primary Boarding	21-2-2-6/1
		Per Capita Grant- Boarding Schools	21-3-3-6/1
		Transport Assistance	21-1-1-6/7
		Grant to Special School	21-2-3-6/1
		Vocational Grant	21-5-1-6/1
		Bus Fare Programme Administration Cost	24-2-2-6/7
		Centre for Appropriate Technology	26-1-1-6/4
		Corpus Christi College	26-1-1-6/5
		Montfort Boys Town v Veisari	26-1-1-6/8
		Montfort Boys Town v Savusavu	26-1-1-6/8
		Fulton College	26-1-1-6/6
		Sangam Institute of Technology	26-1-1-6/9
		Vivekananda Technical Centre	26-1-1-6/10
		Tutu Training Centre	30-1-1-6/1
		Navuso Agriculture School	30-1-1-6/3
		Tuition Subsidy Grant	21-2-4-6/1
	[B] Others	Social Pension Scheme	24-2-2-6/3
		Allowance for Person with Disability	24-2-2-6/6
		Poverty Benefit Programme	24-2-2-6/1
		Child Protection Allowance	24-2-2-6/2
		Centre/ Alleviation of Poverty Sustainable Agri	30-1-1-6/6
		Food Voucher Programme	24-2-2-6/5
		Fiji Servicemen's Aftercare Fund	6-1-1-6/2
		EFL Subsidy	50-1-1-10/5
D.75		Current Transfers to Private Non – Profit Institutions serving Households	
	[A] Education	Fiji Teacher Registration Board	21-1-1-6/4
		Technical College of Fiji	26-1-1-6/11
		USP Operating Grant	26-1-1-6/1
		FNU Operating Grant	26-1-1-6/3
		University of Fiji Operating Grant	26-1-1-6/2
	[B] Health	Homes of Hope	24-3- 1-6/5
		Emergency Ambulance Service- NFA	37-1-2-6/1
	[C] Others	Fiji Museum	21-8-1-6/2
		Grants- Fiji Arts Council	21-8-1-6/1
		National Substance Abuse	21-1-1-6/2
		Engagement of Coaches	25-2-1-6/2

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2021
		Fiji National Council of Disabled Person	24-1-1-6/2
		Waste Collection Subsidy	37-1-2-6/4
		Miscellaneous Operating Grants (Biogas Digesters)	30-3-2-6/2
		Sports Outreach Programme	25-2-1-6/4
		Overseas Sporting Tournaments	25-2-1-6/1
		Grants for Persons with Disability	25-2-1-6/9
		The Constitutional Services Commission	13-1-1-6/3
		Hosting International Tournaments	25-2-1-6/5
		Dairy Support Industry	30-3-2-6/1
		The Fiji Accident Compensation Commission	13-1-1-6/6
		Women's Institution	24-3-1-6/4
		Online Safety Commission	13-1-1-6/8
D.623	Unfunded Employees Welfare Benefit	Stage Gratuities	14-1-2-6/1
D.73/ D.74	Current Transfers NEC to Residents		
	[A] Central Government	Value Added Tax [VAT]	
	[B] Local Authority	Beautification Heritage Buildings- Levuka	37-1-2-6/5
		Rural Local Authorities	37-1-2-6/3
		Savusavu Blue Town Initiative	50-1-1-6/6
		Waste Subsidy- Municipal Councils	37-1-2-6/4
		CEO Salaries- Municipal Councils	37-1-2-6/2
		Provincial Council	5-1-1-6/2
	[C] Statutory Bodies	Media Industry Development Authority	9-1-1-6/6
		Grant to Civil Aviation Authority of Fiji	3-2-1-6/3
		FRCS Grant	4-1-1-6/1
		Fijian Elections Office	9-1-1-6/2
		Public Service Commission	13-1-1-6/5
		Fiji Independent Commission Against Corruption	13-1-1-6/4
		Grant to Telecommunication Authority of Fiji	16-3-1-6/5
		Public Rental Board	23-2-1-6/1
		National Sports Commission	25-2-1-6/6
		Grant to Fiji Sports Council	25-2-1-6/7
		Agriculture Marketing Authority	30-1-1-6/2
		Investment Fiji	34-2-1-6/2
		Film Fiji	34-2-1-6/3
		Consumer Council of Fiji	34-2-1-6/1
		Fijian Competition- Consumer Commission	13-1-1-6/10
		Real Estate Agents Board	34-2-1-6/4
		Grant to Tourism Fiji	34-5-1-6/1
		LTA Operating Grant	34-7-1-6/2
		Water Authority of Fiji	41-1-1-6/1
		FRA Operating Grant	43-1-1-6/1
		Itaukei Affairs Board	5-1-1-6/1
		Tertiary Scholarship & Loans Board Scheme	21-1-1-6/7
		Electoral Commission	13-1-1-6/9
	[D] Companies / Others	Fiji Mahogany Trust	2-1-1-6/1
		Rotuma Island Council	2-1-2-6/1
		Rabi Island Council	2-1-2-6/2
		Kioa Island Council	2-1-2-6/3
		Melanesian/ Vasu- I-iTaukei	2-1-2-6/4
		Na Mata	5-1-1-6/5
		Turaga- Ni-Koro Allowance	5-1-1-6/3
		Mata Ni Tikina Allowance	5-1-1-6/4
		Disarmament Affairs	6-1-1-6/1
		Grants to Organization for Persons With Disability	24-1-1-6/3
		District Advisory Councilor Allowance	18-1-1-6/1
		National Trust of Fiji	21-8-1-6/3

SNA CLASSIFICATION	CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2021
	Preservations- Historical Traditional Site	21-8-1-6/4
	Grant for Multiethnic Cultural Activity	21-8-1-6/5
	Fiji Crop & Livestock Council	30-1-1-6/8
	Grants to Girls Home	24-1-1-6/1
	NGO Grants	24-3-1-6/1
	Women's Plan of Action	24-3-1-6/3
	Fiji Pine Trust	32-2-1-6/1
	Grant to Sugar Tribunal	35-1-1-6/3
	Sugar Levy	35-1-1-6/4
	South Pacific Stock Exchange	50-1-1-6/4
	Biosecurity Authority of Fiji- Operating Grant	4-3-1-6/1
	Fiji Boxing Commission	25-2-1-6/10
[E] Rest of the World	Pacific Immigration Director's Subscription	2-3-1-6/1
	Subscription to International Civil Aviation Organization	3-2-1-6/1
	Annual Contribution to United Nations Framework Convention on Climate Change	4-1-8-6/1
	Contribution to Statistical Institute of Asia & the Pacific	4-2-1-6/1
	International Labor Organization Subscription	7-1-6-6/1
	Annual Contribution United Nations Environment Programme	8-1-1-6/17
	International Sugar Council	35-1-1-6/2
	United Nations	8-1-1-6/1
	United Nations Development Programme Regional Office	8-1-1-6/11
	Secretariat of the Pacific Community	8-1-1-6/6
	Forum Secretariat	8-1-1-6/22
	ACP Secretariat	8-1-1-6/8
	Commonwealth Secretariat	8-1-1-6/19
	International Criminal Court	8-1-1-6/14
	G77 and China	8-1-1-6/20
	Western Central Pacific Fisheries	8-1-1-6/15
	Annual Contribution to Nagoya and Cartag	42-3-1-6/8
	International Seabed Authority	8-1-1-6/21
	Contribution to Pacific Financial Technical Assistance Centre	50-1-1-6/6
	Melanesian Spearhead Group Contributions	8-1-1-6/13
	Asian Mediation Association Membership Fee	7-1-5-16/2
	Universal Postal Union	16-3-1-6/3
	Pacific Aviation Safety Office Management Board	3-2-1-3/2
	Commonwealth of Learning	21-1-1-6/5
	UN Peacekeeping Force	8-1-1-6/5
	Contribution to International Telecommunication Union	16-3-1-6/1
	Annual Fees- Centre for Integrated Rural Development for Asia & the Pacific	18-1-1-6/2
	Contribution to Convention on Biological Diversity	42-3-1-6/4
	International Tribunal Law of the Sea	8-1-1-6/16
	United Nations Industrial Development Organization	8-1-1-6/3
	Contribution to Commonwealth Telecommunications Organization	16-3-1-6/4
	Pacific Islands Development Forum Secretariat	8-1-1-6/23
	Subscriptions to Professional Assistance	21-8-2-6/1
	World Health Organization	22-1-1-6/1
	Food and Agriculture Organization	30-1-1-6/4
	Global Fund- International Fund for Agriculture Development	30-1-1-6/5
	Subscription to APG/Money Laundering	15-1-1-6/1
	Annual Contribution to United Nations Framework Convention on Climate Change	4-1-8-6/1
	International Tropical Timber Organization	32-2-1-6/2

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2021
		Contribution to International Union of Forest Research Organizations	32-2-1-6/3
		Voluntary Contribution to United Nations Women	24-3-1-6/2
		Contribution to South Pacific Tourism Organization- Rent	34-5-1-6/3
		World Tourism Organization Membership Fee	34-5-1-6/2
		Contribution to South Pacific Tourism Organization-Membership Fee	34-5-1-6/4
		Contributions to Sugar Research Institute of Fiji	35-1-1-6/1
		Asia Pacific Coconut Community	30-1-1-6/7
		Singapore Mediation Center	7-1-5-6/1
		Annual Contributions to South Pacific Regional Environment Programme	42-3-1-6/1
		Forum Fisheries Agencies	8-1-1-6/12
		World Meteorological Organization Subscription	40-2-1-6/1
		Contribution Convention on Migratory	42-3-1-6/7
		Contribution Stockholm Convention	42-3-1-6/6
		Contribution to RAMSAR	42-3-1-6/3
		Annual Contribution – International Union of Conservation	42-3-1-6/9
		Membership to the International Renewable Energy Agency	40-4-1-6/1
		Comprehensive Nuclear Test	8-1-1-6/18
		PTC Subscription	16-3-1-6/7
		AIIB third Installment of paid in capital	50-1-1-6/6
		World Bank Subscriptions	50-1-1-6/5
		Contribution to Asia Pacific Telecommunity	16-3-1-6/2
		Interpol	20-1-1-6/1
		Short Term Expert	25-2-1-6/8
		Colombo Plan Bureau	8-1-1-6/7
		East -West Centre	8-1-1-6/9
		International Red Cross	8-1-1-6/10
		Pacific Islands Telecommunications Association Subscription	16-3-1-6/6
		United Nations Development Programme	8-1-1-6/2
		Government Contribution To South Pacific Applied Geoscience Commission	33-2-1-6/1
		Annual Info Fisheries Subscriptions	31-1-2-6/1
		Contribution to Convention on International Trade in Endangered Species	42-3-1-6/9
		General Trust Fund-Biosafety Protocol United Nations Environment Programme	8-1-1-6/17
		Contribution To United Nations Educational, Scientific and Cultural Organization	21-1-1-6/1
		Annual Contribution To Pacific Regional Environment Programme	42-3-1-6/1

APPENDIX 3

CLASSIFICATION OF THE GENERAL GOVERNMENT OF FIJI

CENTRAL GOVERNMENT	LOCAL GOVERNMENT	STATUTORY BOARDS
Office of the President	Ba Provincial Council	iTaukei Affairs Board
Office of the Prime Minister	Ba Town Council	iTaukei Lands Trust Board
Public Service Commission	Bua Provincial Council	Fiji Revenue and Customs Services
Office of the Attorney	Cakaudrove Provincial Council	National Fire Authority
Ministry of Economy	Kadavu Provincial Council	Consumer Council of Fiji
Ministry of iTaukei Affairs	Labasa Town Council	Investment Fiji
Ministry of Defence, National Security and Immigration	Lami Town Council	Fijian Competition & Consumer Commission
Ministry of Employment, Productivity & Industrial Relations.	Lau Provincial Council	Bio Security Authority of Fiji
Ministry of Foreign Affairs	Lautoka City Council	Land Transport Authority of Fiji
Office of the Auditor General	Levuka Town Council	Fiji Roads Authority
Fijian Elections Office	Lomaiviti Provincial Council	Telecommunications Authority of Fiji
Judiciary	Macuata Provincial Council	Tourism Fiji
Independent Bodies	Nadi Town Council	Fiji Sports Council
Ministry of Industry, Trade & Tourism	Nadroga Provincial Council	Film Fiji
Ministry of Communication	Naitasiri Provincial Council	Walesi
Office of the Director of Public Prosecutions	Namosi Provincial Council	National Trust of Fiji
Ministry of Justice	Nasinu Town Council	
Ministry of Infrastructure & Transport	Nausori Town Council	
Ministry of Disaster Management & Meteorological services	Ra Provincial Council	
Ministry of Rural & Maritime Development & National Disaster Management	Rewa Provincial Council	
Republic of Fiji Military Forces	Savusavu Town Council	
Fiji Police Force	Serua Provincial Council	
Ministry of Education, Heritage and Arts	Sigatoka Town Council	
Ministry of Health & Medical Services	Suva City Council	
Ministry of Local Government, Housing & Environment	Tailevu Provincial Council	
Ministry of Women, Children & Poverty Alleviation	Tavua Town Council	
Ministry of Civil Service	Rakiraki Town Council	
Independent Commissions		
Ministry of Youth & Sports		
Ministry of Lands & Mineral Resources		
Ministry of Communication		
Ministry of Public Enterprise.		
Ministry of Infrastructure & Transport		
Higher Education Institutions		
Miscellaneous Services		
Pension Gratuities & Compassionate Allowances		

APPENDIX 4

2008 SNA CLASSIFICATIONS

1. Sectors

S1	Total Economy
S11	Non-financial corporations
S12	Financial corporations
S121	Central Bank
S122	Deposit-taking corporations, except the central bank
S123	Money market funds
S124	Non-MMF investment funds
S125	Other financial intermediaries, except insurance corporations and pension funds
S126	Financial auxiliaries
S127	Captive financial institutions and money lenders
S128	Insurance corporations
S129	Pension funds
S13	General government
S131	General government classification alternatives
S1311	Central government
S1312	State government
S1313	Local government
S1314	General government social security funds
S132	General government classification alternatives
S1321	Central government social security funds
S1322	State government social security funds
S1323	Local government social security funds
S14	Households
S141	Employers
S142	Own account workers
S143	Employees
S144	Recipients of property and transfer income
S1441	Recipients of property income
S1442	Recipients of pensions
S1443	Recipients of other transfers
S15	Non-profit institutions serving households
S2	Rest of the world

2. Classification of transactions

	Transactions in products (P codes)
P1	Output
P11	Market output
P12	Output for own final use
P13	Non-market output

P2	Intermediate consumption
P3	Final consumption expenditure
P31	Individual consumption expenditure
P32	Collective consumption expenditure
P4	Actual final consumption
P41	Actual individual consumption
P42	Actual collective consumption
P5	Capital formation
P51g	Gross fixed capital formation
P51c	Consumption of Fixed capital
P51n	Net fixed capital formation
P511	Acquisitions less disposals of fixed assets
P5111	Acquisitions of new fixed assets
P5112	Acquisitions of existing fixed assets
P5113	Disposals of existing fixed assets
P512	Costs of ownership transfer on non-produced assets
P52	Changes in inventories
P53	Acquisitions less disposals of valuables
P6	Exports of goods and services
P61	Exports of goods
P62	Exports of services
P7	Imports of goods and services
P71	Imports of goods
P72	Imports of services
	Transactions in non-produced assets (NP codes)
NP	Acquisitions less disposals of non-produced assets
NP1	Acquisitions less disposals of natural resources
NP2	Acquisitions less disposals of contracts, leases and licences
NP3	Purchases less sales of goodwill and marketing assets
	Distributive transactions (D codes)
D1	Compensation of employees
D11	Wages and salaries
D12	Employer's social contributions
D121	Employers' actual social contributions
D1211	Employers' actual pension contributions
D1212	Employers' actual non-pension contributions
D122	Employers' imputed social contributions
D1221	Employers' imputed pension contributions
D1222	Employers' imputed non-pension contributions
D2	Taxes on production and imports
D21	Taxes on products
D211	Value added type taxes (VAT)
D212	Taxes and duties on imports excluding VAT
D2121	Import duties
D2122	Taxes on imports excluding VAT and duties
D213	Export taxes

	D214	Taxes on products, except VAT, import and export taxes
D29		Other taxes on production
D3		Subsidies
D31		Subsidies on products
	D311	Import subsidies
	D312	Export subsidies
	D319	Other subsidies on products
D39		Other subsidies on production
D4		Property income
D41		Interest
D42		Distributed income of corporations
	D421	Dividends
	D422	Withdrawals from income of quasi-corporations
D43		Reinvested earnings on foreign direct investment
D44		Investment income disbursements
D45		Rent
D5		Current taxes on income, wealth, etc
D51		Taxes on income
D59		Other current taxes
D61		Net social contributions
D613		Households' actual social contributions
	D6131	Households' actual pension contributions
	D6132	Households' actual non-pension contributions
D614		Households' social contribution supplements
	D6141	Households' pension contribution supplements
	D6142	Households' non-pension contribution supplements
	D.61121	Compulsory employees' social contributions
D62		Social benefits other than social transfers in kind
	D621	Social security benefits in cash
	D6211	Social security pension benefits
	D6212	Social security non-pension benefits in cash
	D622	Other social insurance benefits
	D6221	Other social insurance pension benefits
	D6222	Other social insurance non-pension benefits
	D.623	Social assistance benefits in cash
D7		Other current transfers
D71		Net non-life insurance premiums
	D711	Net non-life direct insurance premiums
	D712	Net non-life reinsurance premiums
D72		Non-life insurance claims
	D721	Non-life direct insurance claims
	D722	Non-life reinsurance claims
D73		Current transfers within general government
D74		Current international cooperation
D75		Miscellaneous current transfers
	D751	Current transfers to NPISHs

	D752	Current transfers between resident and non-resident households
	D759	Other miscellaneous current transfers
D63		Social transfers in kind
	D631	Social transfers in kind- non-market production
	D632	Social transfers in kind - purchased market production
D8		Adjustment for the change in pension entitlements
D9r		Capital transfers, receivable
D91r		Capital taxes
D92r		Investment grants
D99r		Other capital transfers
D9p		Capital transfers, payable
D91p		Capital taxes
D92p		Investment grants
D99p		Other capital transfers
		Transactions in financial assets and liabilities (F codes)
F		Net acquisition of financial assets/Net incurrence of liabilities
F1		Monetary gold and SDRs
F11		Monetary gold
F12		SDRs
F2		Currency and deposits
F21		Currency
F22		Transferable deposits
	F221	Inter-bank positions
	F229	Other transferable deposits
F29		Other deposits
F3		Debt securities
F31		Short-term
F32		Long-term
F4		Loans
F41		Short-term
F42		Long-term
F5		Equity and investment fund shares
F51		Equity
	F511	Listed shares
	F512	Unlisted shares
	F519	Other equity
F52		Investment fund shares/units
	F521	Money market fund shares/units
	F522	Non-MMF investment fund shares/units
F6		Insurance, pension and standardized guarantee schemes
F61		Non-life insurance technical provisions
F62		Life insurance and annuity entitlements
F63		Pension entitlements
F64		Claims of pension funds on pension managers
F65		Entitlements to non-pension benefits

F66	Provisions for calls under standardized guarantees
F7	Financial derivatives and employee stock options
F71	Financial derivatives
F711	Options
F712	Forwards
F72	Employee stock options
F8	Other accounts receivable/payable
F81	Trade credits and advances
F89	Other accounts receivable/payable
3	Other flows
K1	Economic appearance of assets
K2	Economic disappearance of non-produced assets
K21	Depletion of natural resources
K22	Other economic disappearance of non-produced assets
K3	Catastrophic losses
K4	Uncompensated seizures
K5	Other changes in volume n.e.c.
K6	Changes in classifications
K61	Changes in sector classification and structure
K62	Changes in classification of assets and liabilities
K7	Nominal holding gains and losses
K71	Neutral holding gains and losses
K72	Real holding gains and losses
	Balancing and net worth items (B codes)
B1g	Value added, gross / Gross domestic product
B2g	Operating surplus, gross
B3g	Mixed income, gross
B4g	Entrepreneurial income
B5g	Balance of primary incomes, gross / National income, gross
B6g	Disposable income, gross
B7g	Adjusted disposable income, gross
B8g	Saving, gross
B9	Net lending (+) / net borrowing
B10	Changes in net worth
B101	Changes in net worth due to saving and capital transfers
B102	Changes in net worth due to other changes in volume of assets
B103	Changes in net worth due to nominal holding gains and losses
B1031	Changes in net worth due to neutral holding gains and losses
B1032	Changes in net worth due to real holding gains and losses
B11	External balance of goods and services
B12	Current external balance
B90	Net worth
4	Entries related to stocks of assets and liabilities
	Balance sheet entries (L codes)
LS	Opening balance sheet

LX	Changes in balance sheet
LE	Closing balance sheet
	Non-financial assets (AN codes)
AN1	Produced Non-financial assets
AN11	Fixed assets by type of assets
AN111	Dwellings
AN112	Other buildings and structures
AN1121	Buildings other than dwellings
AN1122	Other structures
AN1123	Land improvements
AN.11131	Transport equipment
AN1131	Transport equipment
AN1132	ICT equipment
AN1133	Other machinery and equipment
AN114	Weapons systems
AN115	Cultivated biological resources
AN1151	Animal resources yielding repeat products
AN1152	Tree, crop and plant resources yielding repeat products
AN116	(Costs of ownership transfer on non-produced assets
AN117	Intellectual property products
AN1171	Research and development
AN1172	Mineral exploration and evaluation
AN1173	Computer software and databases
AN11731	Computer software
AN11732	Databases
AN1174	Entertainment, literary or artistic originals
AN1179	Other intellectual property products
AN12	Inventories by type of inventory
AN121	Materials and supplies
AN122	Work-in-progress
AN1221	Work-in-progress on cultivated biological assets
AN1222	Other work-in-progress
AN123	Finished goods
AN124	Military inventories
AN125	Goods for resale
AN13	Valuables
AN131	Precious metals and stones
AN132	Antiques and other art objects
AN133	Other valuables
AN2	Non-produced non-financial assets
AN21	Natural resources
AN211	Land
AN212	Mineral and energy reserves
AN213	Non-cultivated biological resources
AN214	Water resources
AN215	Other natural resources

	AN2151	Radio spectra
	AN2159	Other
AN22		Contracts, leases and licences
	AN221	Marketable operating leases
	AN222	Permissions to use natural resources
	AN223	Permissions to undertake specific activities
	AN224	Entitlement to future goods and services on an exclusive basis
AN23		Purchases less sales of goodwill and marketing assets
		Financial assets (AF codes)
AF1		Monetary gold and SDRs
AF2		Currency and deposits
AF3		Debt securities
AF4		Loans
AF5		Equity and investment fund shares/units
AF6		Insurance, pension and standardized guarantee schemes
AF7		Financial derivatives and employee stock options
AF8		Other accounts receivable/payable

APPENDIX 5

CONCEPTS AND DEFINITIONS

<p>Amenities</p>	<p>Amenities include:</p> <ul style="list-style-type: none"> ▪ Housing - housing is not directly undertaken by the government. It makes loans and grants available to the Housing Authority which has been included under financial institutions. ▪ Community development - community development covers town and country planning and the provision of community facilities. ▪ Sanitary services - sanitary services consist of the collection and disposal of garbage and refuse, sewerage, operation of drainage system, street cleaning and other sanitary services.
<p>Balancing Item</p>	<p>In the strict 2008 SNA concept, the common balancing item is the net lending between the receipts and disbursements of the capital account. Net lending is the excess of net acquisitions of financial assets by transactors over their net incurrence of liabilities. This item merely shows the difference between the two capital accounts. Changes in deposits, advances, reserves and working capital etc., are also reflected here but have not been identified separately.</p>
<p>Capital Transfers</p>	<p>Are classified as both receipts and disbursements in the capital finance account and includes:</p> <ul style="list-style-type: none"> ▪ Receipts <ul style="list-style-type: none"> ○ Residents - shows capital contributions by resident authorities for such development projects as water supplies, sanitation and sewerage schemes ○ Rest of the World - shows various development grants and gifts to Fiji from abroad. The main sources of such funds are Australia, New Zealand, UNDP and European Union. ▪ Disbursements - the government makes various capital transfers to other sectors of the economy to aid development objectives. The recipients of such aids are the local authorities, the statutory bodies and schools. Payments of sizeable amounts have been made to the Fiji Development Bank, Fiji Broadcasting Corporation Ltd and Air Pacific Ltd. The other major beneficiaries of such capital transfers are the educational institutions. <p>Capital subscriptions have also been called for since Fiji became a member of some of the financial institutions, like the Asian Development Bank, the International Monetary Fund and the International Bank for Reconstruction and Development.</p>

Change in Stocks	Are classified as disbursements in the capital finance account and includes stocks for items of sale such as stores, toilet sets and building materials in cases where town and city councils - owned buildings are being built.
Compensation of employees	Includes all personal emoluments of established and unestablished staff including overtime, FNPF contributions and allowances.
Compulsory Fees, Fines and Penalties	Are classified as receipts in the income and outlay account and includes payments made by households to public authorities in respect of services they provide. Examples of this are fee for passports, driving tests, dog license, airport duties and court fees in the case of central government and parking fees, fines, garbage and cemetery fees, gate takings from parks and rent from properties in the case of local government.
Consumption of Fixed Capital	Are classified as receipts in the capital finance account and includes in theory the value of current replacement cost of reproducible fixed assets except the roads, dams and other forms of construction, used up during the accounting period as a result of normal wear and tear, obsolescence and the normal rate of accidental damage. Because of practical difficulties, consumption of fixed capital is not however provided for in the cases of assets of government. In these instances it is assumed that outlays on repair and maintenance are sufficient to maintain the assets in their original condition. This category, therefore, includes only those values which appear in the local government and statutory boards accounts and which have been treated as general government in this report.
Current Taxes on Income	Are classified as receipts in the income and outlay account and includes compulsory and unrequited amounts levied by public authorities at regular intervals eg Pay As You Earn (PAYE), estate and gift duties; except social security contributions; on income from employment, property, entrepreneurial ownership, capital gains, pensions and from other sources.
Current Transfers NEC	Are classified as receipts as well as disbursement in the income and outlay account and includes: <ul style="list-style-type: none"> • Receipts - unrequited current transfers received by the general government. Unrequited current transfers refer to transfers of income which do not involve a quid pro quo and which are not contractual in character. Some transfers are required (e.g. casualty insurance) and some are unrequited. This category is further subdivided between residents and rest of the world. Current transfers from the rest of the world include recoveries in respect of peacekeeping services in Lebanon and Sinai from the United Nations. It also includes aid-in-kind received from rest of the world. • Disbursement - <ul style="list-style-type: none"> ○ Residents - this item is further subdivided into: <ul style="list-style-type: none"> ▪ Central Government (VAT paid) refers to the amount paid by Government Departments to the Inland

	<p>Revenue Department and grants to city and town councils and rural local authorities.</p> <ul style="list-style-type: none"> ▪ Local authorities provide part of the finance for their own recurrent operations from rates and different types of licences. Sometimes further finance is needed and this is made available by the central government. ▪ Statutory boards require additional finance for their recurrent operations. Similar payments are also made to private enterprises as and when the need arises. ▪ Others current transfers refer mostly to income tax refunds and rewards. <ul style="list-style-type: none"> ○ Rest of the World - refers to subscriptions to various international bodies and agencies e.g. International Labor Organizations, United Nations agencies such as the World Health Organization and UNESCO, various commonwealth agencies and others.
Current Transfers to Private Non Profit Institutions Serving Households	<p>Are classified as disbursements in the income and outlay account and includes grants and gifts in cash or in kind made to private non-profit organizations serving households. These transfers are intended to cover current costs of providing the services to households. Details of these categories can be found in Appendix II. The types of non-profit institutions serving households are sub-divided into education, health, and other. Education includes teacher training and salaries grants and health incorporates grants to church owned hospitals, St Johns and the Red Cross. Others include grants for youth training and culture and sporting grants.</p>
Debt Redemption	<p>Are classified as disbursements in the capital finance account. When the time comes and the various government loans reach maturity, the government has to find finance to pay its creditors. There are two basic ways by which government is able to pay its creditors. On receiving a loan, government usually sets up what is known generally as a 'sinking fund'. Annual payment from revenue is made into this fund to meet the repayment of loan at maturity. However, sinking funds are usually insufficient to repay the loan outright and further finance is needed and on occasions this is met straight out of general revenue. In the other method, the loan is converted, that is another loan is raised to repay the one reaching maturity.</p>
Defence Affairs and Services	<p>Includes outlays in connection with activities relating to military defence are included here. Final expenditure includes all expenditure by the Fiji Military Forces. Excluded is expenditure on residential family-type military barracks or houses which have been considered as gross fixed capital formation.</p>
Other Economic	<p>Includes:</p> <ul style="list-style-type: none"> ▪ General Administration, Regulation and Research includes ministries and central government departments connected with the

Affairs and Services	<p>administration of economic services, commercial and labor affairs and the general regulation and registration of business are included under this head. Included are Primary Industries, Employment, Trade and Commerce, Co-operatives, Tourism and Meteorological Services etc.</p> <ul style="list-style-type: none"> ▪ Water and Electricity- the expenditure in rural electrification by Public Works Department is included under this category. It excludes the expenditure of the Fiji Electricity Authority which is treated as non-financial institution. Public Works Department Water Supplies is also included under this category from 1985. ▪ Roads include outlays in respect of roads, bridges and car parks etc. are included here. ▪ Inland and Coastal Waterways expenditure by the Marine Department is included here. It involves the provision and maintenance of facilities for navigation for inland and coastal waterways; dredging of rivers and canals; operation of light houses and other navigational aids, maintenance and operation of harbor and port facilities. ▪ Other Economic Services - the Supplies Department has been recorded in this head. Adequate operational details of the Supplies Department are not readily available in the government budgets hence it has not been possible to classify this as an industry.
Agriculture, Forestry, Fishing and Hunting Affairs and Services	<p>Includes:</p> <ul style="list-style-type: none"> ▪ Apart from the administrative section of the Agriculture Department which is included in General Administration, Regulation and Research and the Fiji College of Agriculture which is included in (3.2) - schools and universities, all expenditure on agriculture, forestry and fishing is included here. Included are outlays in respect of extension services, development of forests, livestock, fishing resources and veterinary services, etc.
Mining, Manufacturing and Construction Affairs and Services	<p>Includes:</p> <ul style="list-style-type: none"> ▪ includes operations of the Government Printer, Ministry of Lands and Mineral Resources and Energy and selected operation of the Ministry of Infrastructure, Public Works and Maritime are included here. Treatment of Public Works Department, however, needs special clarification. In the government budget, the different functions of the Public Works Department viz., work carried out on buildings, roads, wharves, water supplies etc., of a recurrent nature are classified and include only direct costs, that is wages and salaries, materials and fuels etc. Furthermore, the overhead costs are classified under separate expenditure heads and are not allocated to the function that is appropriate. Consequently some estimation was necessary to establish the different functions of the Public Works Department under the recurrent budget head.

Education Affairs and Services	<p>Has been subdivided into:</p> <ul style="list-style-type: none"> • Primary Education Affairs and Services. • Secondary Education Affairs and Services. • Tertiary Education Affairs and Services • Subsidiary services to Education include school hostels, transportation of school children and other ancillary services designed to promote and facilitate school attendance. • Education Affairs and Services n.e.c, covers administrative outlays of the Ministry of Education and the Ministry of Youth and Sports. Expenditure on schools and university is the largest item under education.
Final Consumption Expenditure	<p>Are classified as disbursements in the income and outlay account and is equal to the value of goods and services produced by the general government for their own use on current account; that is the value of its gross output less the sum of its sales of services and new goods and the value of their own account capital formation which is not feasible to segregate as an industry. The value of their gross output is equal to the sum of the value of their intermediate consumption of goods and services, compensation of employees and consumption of fixed capital.</p> <p>The major component of final consumption expenditure is compensation of employees which includes all personal emoluments of established and unestablished staff including overtime, Fiji National Provident Fund (FNPF) contributions and allowances.</p> <p>The classification of government final consumption expenditure may be divided into two distinct groups. One is the serving of the community as a whole, for example general public services, community development and sanitary services or to provide services to households such as education, health and housing. The other functional category is assisting and regulating economic activity such as agriculture, forestry and fishing, mining, manufacturing and construction, electricity, gas and water and transport and communication.</p> <p>A functional description of each category of final consumption expenditure is given in Appendix I at the end of this report and provides details of ministries and departments and their respective classifications. Rigid adherence to the SNA classification is constrained by the unavailability of details. Government budgets do not include sufficient details and hence it becomes difficult to abide by the strict definitions of the SNA.</p>
General Public Services	<p>Has been subdivided into:</p> <p>General Administration and External Affairs.</p> <ul style="list-style-type: none"> • General administration includes organs of government, financial affairs and fiscal administration, offices serving the government as a whole, such as planning services, statistical offices and personnel administration; legislative bodies, audit organizations, treasury, office of the budget, internal revenue and customs authorities.

	<ul style="list-style-type: none"> External affairs cover expenditure on the formulation and execution of foreign policy and the handling of foreign relations.
Gross Fixed Capital Formation	<p>Are classified as disbursements in the capital finance account and includes the purchase of assets, own account construction of fixed assets less the sales of these assets during the accounting period.</p> <p>The types of assets classified conform to the 2008 SNA recommendations. However, certain headings have not been included namely, orchard plantation development, agricultural machinery, and cattle and breeding stocks. There is, perhaps, some minor capital expenditure on these items by the agriculture department, but such classes of capital expenditure are not revealed in the capital budgets of the government.</p> <p>Capital expenditure has been further classified by the function of the government. The functional classification used is the same as the one described in the income and outlay account.</p>
Health Affairs and Services	<p>Final expenditure is divided into:</p> <ul style="list-style-type: none"> Hospital Affairs and Services Public Health Affairs and Services Medical Equipment's and Supplies Health Affairs and Services n.e.c
Intermediate Consumption	<p>Includes accounting and audit, legal and other fee, electricity and water charges and expenditure on postage and telecommunication, office stationery and printing, advertising and promotion, current repairs and maintenance of buildings, transports, machinery and equipment etc., fuel, bank charges etc.</p>
Loans	<p>Are classified as both receipts and disbursements in the capital finance account and includes:</p> <ul style="list-style-type: none"> Receipts - loans drawn by government from both internal and external sources for development purposes such as road and bridge constructions, road upgrading and agricultural development, housing and telecommunications projects. Disbursements - from time to time the government gives loans to various local bodies and companies, although the government does not as a general policy undertake the role of financier. In exceptional circumstances of national or social needs, the government does provide loans.
Loan Repayments	<p>Are classified as receipts in the capital finance account and includes capital repayments from the loans the government makes to the local authorities, statutory boards and companies. In the 1993 SNA loan repayments and loans in particular are included in net lending (5.7.9). In this report, these sums are not netted out and appear in both the finance of gross accumulation and in gross accumulation.</p>

Recreational, Cultural and Religious Affairs and Services	Includes recreational and related cultural services such as the provision and upkeep of parks, swimming pools, libraries, museums, etc.
Property Income:	<p>Are classified as receipts as well as disbursements in the income and outlay account and includes:</p> <ul style="list-style-type: none"> • Interest <ul style="list-style-type: none"> ○ Receipts - amount received in respect of loans made available to residents. ○ Disbursement – amount paid in respect of internal and external loans raised by the Government. • Dividends - income received by general government due to its participation in equity shares of corporate enterprises eg from Post Fiji and Amalgamated Telecom Holdings Limited and in respect of Government investments in Airport Fiji Ltd, FINTEL, Air Pacific Ltd, Ports Terminal Ltd, Unit Trust of Fiji, Fiji Reinsurance Corporation Ltd and Fiji Television., and comprises the largest item in property income. • Rent - implies to land rent. <ul style="list-style-type: none"> ○ Receipts - two distinct categories of land rent are included in this report: Crown Schedule ‘A’ land rent and rent collected by the Native Land Trust Board. ○ Disbursement - amount paid by the local government and the statutory boards.
Savings	Is the balancing item in the income and outlay account after all current receipts and disbursements have been accounted for. It shows the amount from current revenue available to the government for development and financing of capital projects. In the capital finance account it is shown under receipts.
Social Assistance Grants	Are classified as disbursements in the income and outlay account and includes all cash grants to individuals and households by public authorities with the exception of social security benefits and unfunded employee welfare benefits. Payments to widows, guardians and other family allowances, war pensions, care and protection of children, scholarships and fellowships and other forms of maintenance allowance, etc. are examples.
Social Security Benefits	Are classified as disbursements in the income and outlay account and includes payments made to individuals under the social security schemes, usually out of a special fund such as the Government Employees Provident Fund and the travel and subsistence allowances and medical costs paid to students of the Fiji College of Agriculture.
Social Security Contributions	Are classified as receipts in the income and outlay account and includes contributions on the account of employees, whether made by themselves

	<p>or their employers to the social security arrangements. These arrangements are schemes imposed, controlled or financed by public authorities for purposes of providing social security benefits for the community or large sections of it. Two main security arrangements can be distinguished in Fiji. One is the pension scheme of the central government and the other is the Fiji National Provident Fund.</p>
Social Security and Welfare Services	<p>Includes social security and assistance. In the case of the general government in Fiji, the expenditure is incurred only on welfare services, thus the operations of the social welfare department is included. The Social Security Scheme is operated by the FNPF.</p>
Subsidies	<p>Are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services that they produce, sell or import and subsidies are not payable to final consumers. It also does not include grants that governments may make to enterprises in order to finance their capital formation. Examples of subsidies are freight, fertilizer, weedicide, cocoa subsidies and other such grants to statutory boards or public corporations.</p>
Taxes on production and imports:	<p>Are classified as receipts in the income and outlay account and includes:</p> <ul style="list-style-type: none"> • Taxes on products payable on goods and services when they are produced, delivered, sold, transferred or otherwise disposed of by their producers. Examples of taxes on products used in this report are import, export, and excise duties and value added tax (VAT) which was introduced on July 1 1992 (Decree No. 45). • Other Taxes on Production consist of all taxes except taxes on products that enterprises incur as a result of engaging in production. Examples of other taxes on production in the report are stamp duties, business licenses and rates.
Unfunded Employee Welfare Benefits	<p>Are classified as disbursements in the income and outlay account and includes payments such as pensions paid to retired civil servants, governor general and ex-parliamentarians, family allowances, worker's compensation, police welfare grants, gratuities to prison and contract officers and cost of living allowance to pensioners which are made by employers without having established special funds or reserves.</p>
Withdrawals from Entrepreneurial Income of Quasi Government Corporations	<p>Are classified as receipts in the income and outlay account and includes actual payments made out of the operating and property income of quasi-corporations to the central government. Included here are payments made by the Reserve Bank of Fiji.</p>

APPENDIX 6

CONCORDANCE BETWEEN 1968 AND 1993/2008 SNA

	SNA 68 Classification	SNA 93/08 Classification
Final Consumption Expenditure	3.2.20	P.3
Operating Surplus	3.3.2	B.2
Taxes on Production & Imports	3.3.4	D.2
Subsidies	3.3.5	D.3
Withdrawals from Ent Income of	3.4.5	D.422
Property Income	3.4.6	D.4
Current Taxes on Income	3.6.1	D.5
Compulsory Fees, Fines &	3.6.2	P.3
Social Security Contributions	3.6.3	D.6
Social Security Benefits	3.6.4	D.621
Social Security Grants	3.6.5	D.624
Current Transfers to Private NPI	3.6.6	D.75
Unfunded Welfare Benefits	3.6.8	D.623
Current Transfer, NEC. to	3.6.9	D.73/D.74
Current Transfers NEC. from	3.6.10	D.73/D.74
Savings	3.7.1	B.8
Increase in Stocks	5.2.5	P.52
Gross Fixed Capital Formation	5.2.6	P.51g
Debt Redemption	5.2.8	D.99
Consumption of Fixed Capital	5.3.3	P.51c
Capital Transfers	5.7.6	D.9
Loans	5.7.7	F.4
Loan Repayment	5.7.8	F.41
Balancing Item	5.7.9	B.9