

ECONOMIC SURVEYS

AN ECONOMIC AND FUNCTIONAL CLASSIFICATION OF GENERAL GOVERNMENT ACCOUNTS 2008

Published in October by the

**Fiji Bureau of Statistics
P.O. Box 2221,
Government Buildings
Suva
Republic of Fiji**

ISSN 1997-2105

Key title: Economic surveys. An economic and functional classification of general government accounts ...

Abbreviated key title: Econ. surv., econ. funct. classif. gener. gov. account.

© Fiji Bureau of Statistics

Printer:

Enquiries:

**Fiji Bureau of Statistics
Ratu Sukuna House
MacArthur Street
Suva,
Fiji**

**P O Box 2221
Government Buildings
Suva
Fiji**

**Telephone: [679] 3315822
Fax No.: [679] 3303656
E-mail: info@statsfiji.gov.fj
Website: www.statsfiji.gov.fj**

Reproduction of Material

Any table or material published in this Report maybe reproduced and published without the Fiji Bureau of Statisticsø prior approval. However, the source of information should always be identified and acknowledged in all modes of presentation.

PREFACE

This report contains information for the year 2008 on the activities of the Central and Local Governments and the Statutory Boards, which together form the General Government. Information for the year 2007 has been included for comparative purpose only.

Information on the activities of the General Government have been gathered, classified, analysed and presented in a functional and economic framework in accordance with the 2008 System of National Accounts specifically for inclusion in Fiji's National Account Statistics. The United Nations System of National Accounts provides a comprehensive and detailed framework for the systematic and integrated recording of the flows and stocks of an economy.

The assistance provided by the Secretariat of the Pacific Community's Economic Statistician, Ms Nilima Lal and the co-operation of the Statutory Boards, Local Authorities and various government departments who provided the information are greatly acknowledged. Their effort is much appreciated and I look forward to their continued support.



T. Bainimarama
Government Statistician

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 PUBLICATION IS AS FOLLOWS:

- - Negligible
- \$000 Indicates thousands of Fiji dollars eg 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.

CONTENTS

		Page No
1	Introduction	
1.1	History of Studies undertaken	1
1.2	Need for statistics relating to General Government	1
2	Methodology	
2.1	Legal Basis	1
2.2	Coverage and Scope	1
2.3	Data Collection Procedures	2
2.4	Data Processing	2
2.5	Reference Period	2
3	Results	
Part A	General Government	
	Income and Outlay Account	4
	Capital Finance Account	6
	Final Consumption Expenditure	8
	Gross Fixed Capital Formation	12
	Gross Output Account	15
Part B	General Government Components	
a]	Central Government	18
b]	Local Government	24
c]	Statutory Boards	28

List of Tables

Part A	General Government	
1	Income and Outlay Account Summary	3
2	Income and Outlay Account - Receipts	4
3	Income and Outlay Account ó Disbursements	5
4	Capital Finance Account Summary	6
5	Capital Finance Account Receipts	6
6	Capital Finance Account ó Disbursement	7
7	Final Consumption Expenditure by Type of Service	8
8	Final Consumption Expenditure by Type of Service and Expenditure Component	9
9	Final Consumption Expenditure by Collective and Individual Component	10
10	Gross Fixed Capital Formation Summary	12
11	Gross Fixed Capital Formation by Type Of Services	12
12	Gross Fixed Capital Formation by Type of Capital Goods	13
13	Gross Fixed Capital Formation by Type of Capital Goods and Services ó 2008	13
14	Gross Output	15
15	Macroeconomic Aggregates	16
16	Value Added by Kind of Economic Activity ó 2008	17

Contents continued

Part B General Government Components

a] Central Government

17	Income and Outlay Account - Receipts	18
18	Income and Outlay Account - Disbursements	18
19	Capital Finance Account ó Receipts	19
20	Capital Finance Account - Disbursement	19
21	Final Consumption Expenditure by Type of Service	20
22	Gross Fixed Capital Formation by Type of Services	22
23	Gross Fixed Capital Formation by Type of Capital Goods and Services ó 2008	22

b] Local Government

24	Income and Outlay Account - Receipts	25
25	Income and Outlay Account - Disbursements	25
26	Capital Finance Account ó Receipts	25
27	Capital Finance Account - Disbursement	26
28	Final Consumption Expenditure by Type of Service	26
29	Gross Fixed Capital Formation by Type of Services	27
30	Gross Fixed Capital Formation by Type of Capital Goods and Services ó 2008	27

c] Statutory Boards

31	Income and Outlay Account - Receipts	28
32	Income and Outlay Account - Disbursements	28
33	Capital Finance Account ó Receipts	29
34	Capital Finance Account - Disbursement	29
35	Final Consumption Expenditure by Type of Service	29
36	Gross Fixed Capital Formation by Type of Capital Goods	30
37	Gross Fixed Capital Formation by Type of Capital Goods and Services ó 2008	30

List of Graphs

1	Macroeconomic Aggregates	17
---	--------------------------	----

List of Appendices

1	Classification of Central Government	32
2	Classification of Central Government Current Transfer Payments in the Outlay Account	36
3	Classification of the General Government of Fiji	40
4	2008 SNA Classifications	41
5	Concepts and Definitions	48
6	Concordance between the 1968 and 1993/2008	54

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 onwards 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.

This report has been compiled using the 2008 SNA manual and contains the results of the study for the year 2008. It is being published under the title "An Economic and Functional Classification of General Government Accounts" and comprises only the functions of the General Government. Enterprises owned by them are covered only 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 2008 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 Public Sector Survey for 2008 were posted to the Local Government and the Statutory Boards on 02/07/09.

Replies to the questionnaires were required within 30 days from the date of despatch. 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 2008.

3. RESULTS

The survey for 2008 was exhaustive and had a response rate of 100 per cent.

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 three components:

- 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

\$000
RECEIPTS = DISBURSEMENTS

	2007	2008
Central Government	1,353,796(r)	1,401,741
Local Government	42,476	42,761
Statutory Boards	123,998	121,550
TOTAL GENERAL GOVERNMENT	1,520,270	1,566,052

Detailed Receipt and Disbursement tables:

Table 2 INCOME AND OUTLAY ACCOUNT – RECEIPTS
\$000

SNA Code		2007	2008
D.2	Total Taxes on Production and Imports	837,823(r)	873,129
	[a] Total Taxes on Products	792,026	804,511
	i] Customs Duties	312,813	331,487
	ii] Value Added Tax	465,832	452,944
	iii] Hotel Turnover Tax	13,381	20,080
	[b] Other Taxes on Production	45,797	68,618
	i] Stamp Duties	14,142	17,630
	ii] Rates	26,411	27,292
	iii] Licences	5,244	23,696 ¹
D.422	Withdrawals from Entrepreneurial Income of Quasi – Government Corporations	4,152	2,782
D.4	Total Property Income	52,341	63,126
	i] Interest	1,063	1,479
	ii] Dividends	36,204	42,558
	iii] Land Rents	15,074	19,089
D.5	Total Current Taxes on Income	438,337	438,547
	i] On income	438,337	438,547
	ii] Estate and Gift Duties	-	-
P.3	Compulsory Fees, Fines and Penalties	122,043	119,915
D.6	Social Security Contributions	-	-
D.73/D.74	Total Current Transfers	65,574	68,554
	i] Residents	53,123	61,413
	ii] Rest of the World	12,451	7,141
	TOTAL RECEIPTS	1,520,270	1,566,053

Of the total receipts:

- Taxes on production and imports accounted for 55.8 per cent in 2008 compared to 55.1 per cent in 2007 and registered a growth of 4.2 per cent in 2008 compared to 1.3 per cent in 2007.
- Current taxes on income accounted for 28.0 per cent in 2008 compared to 28.8 per cent in 2007 and registered a growth of 0.05 per cent in 2008 compared to a decline of 1.7 per cent in 2007.
- Compulsory Fees, Fines and Penalties accounted for 7.7 per cent in 2008 compared to 8.0 per cent in 2007 and registered a decline of 1.7 per cent in 2008 compared to a growth of 10.3 per cent in 2007.
- Property Income accounted for 4.0 per cent in 2008 compared to 3.4 per cent in 2007 and registered a growth of 20.6 per cent in 2008 compared to a decline of 15.7 per cent in 2007.

¹ The increase is due to the registration of the new telecommunication and television companies.

Table 3 **INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS**
\$000

SNA Code		2007	2008
P.4	Final Consumption Expenditure	925,950	871,127²
D.3	Subsidies	366	193³
D.4	Total Property Income	186,541	173,929
	i] Interest	183,942	171,159
	ii] Land rent	2,599	2,770
	iii] Dividend	-	-
D.621	Social Security Benefits	6	4
D.624	Total Social Assistance Grants	82,578	88,357
	i] Education	58,275	61,194
	ii] Others	24,303	27,163
D.75	Total Current Transfers to Private Non- Profit Making Institution	26,036	27,050
	i] Education	18,518	19,719
	ii] Health	3,940	2,615
	iii] Other	3,578	4,716
D.623	Unfunded Welfare Benefits	34,433	32,408
D.73/D.74	Total Current Transfers NEC	173,450	134,936
	[a] Total Residents	171,173	131,967
	i] Central Government	102,795	51,186 ⁴
	ii] Local authorities	382	693
	iii] Statutory bodies	54,650	64,422
	iv] Others	13,346	15,666
	b] Rest of the World	2,277	2,969
B.8	Savings	90,910(r)	238,049⁵
	TOTAL DISBURSEMENTS	1,520,270	1,566,053

Of the total disbursements:

- Final consumption expenditure accounted for 55.6 per cent in 2008 compared to 60.9 per cent in 2007 and registered a decline of 5.9 per cent in 2008 compared to 5.3 per cent in 2007.
- Property income accounted for 11.1 per cent in 2008 compared to 12.3 per cent in 2007 and registered a decline of 6.8 per cent in 2008 compared to a growth of 26.4 per cent in 2007.
- Current transfers NEC accounted for 8.6 per cent in 2008 compared to 11.4 per cent in 2007 and registered a decline of 22.2 per cent in 2008 compared to 2.3 per cent in 2007.
- Social Assistance Grants accounted for 5.6 per cent in 2008 compared to 5.4 per cent in 2007 and registered a growth of 7.0 per cent in 2008 compared to a growth of 7.3 per cent in 2007.

² Despite increases in the IC of general public services, health, education and public order and safety, the huge decline in the IC of defence led the total IC to decline, thus causing a decline in the Final Consumption Expenditure. Defence also recorded a decline in the COE.

³ The decline is due to the decline in the subsidy provided for domestic air services by Air Fiji.

⁴ The decline is due to a decline in VAT paid. VAT paid declined due to the VAT exemption on Government Salaries; VAT refund for new Dwelling Houses and Amendments to sections of the Income Tax in the VAT Decree

⁵ The decline in government expenditure led to the huge increase in saving

- Current transfers to private non profit institutions accounted for 1.7 per cent in 2008 same as 2007 and registered a growth of 3.9 per cent in 2008 compared to decline of 42.4 per cent in 2007.

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
\$000

	2007	2008
Central Government	421,828	467,915
Local Government	6,087	6,776
Statutory Boards	8,528	8,495
TOTAL GENERAL GOVERNMENT	436,443	483,186

Detailed Receipt and Disbursement tables:

Table 5 CAPITAL FINANCE ACCOUNT - RECEIPTS
\$000

SNA Code		2007	2008
K.1	Consumption of fixed capital	8,581	8,524
B.8	Savings	90,910	238,049
D.9	Total Capital Transfers	5,517	14,494
	i] Residents	1,695	1,602
	ii] Rest of the World	3,822	12,892
F.4	Total Loans	120,756	348,022⁶
	i] Residents	102,429	343,640 ⁶
	ii] Rest of the World	18,327	4,382
F.41	Total Loan Repayments	1,477	3,543
	i] Residents	1,477	3,543
	ii] Rest of the World	-	-
B.9	Balancing item/Net lending/Borrowing	209,202	(129,446)
	TOTAL RECEIPTS	436,443	483,186

⁶ To finance the 2007 deficit Government had to borrow. To avoid exchange loss due to currency conversion most of the borrowing was done from the domestic market.

Of the total receipts:

- Loans accounted for 72.0 per cent in 2008 compared to 27.7 per cent in 2007 and registered a growth of 188.2 per cent in 2008 compared to 65.9 per cent in 2007.
- Capital transfers accounted for 3.0 per cent in 2008 compared to 1.3 per cent in 2007 and registered a growth of 162.7 per cent in 2008 compared to a decline of 44.5 per cent in 2007.
- Loan Repayments accounted for 0.7 per cent in 2008 compared to 0.3 per cent in 2007 and registered a growth of 139.9 per cent compared to a decline of 3.6 per cent in 2007.

Table 6 CAPITAL FINANCE ACCOUNT - DISBURSEMENT
\$000

SNA Code		2007	2008
P.52	Increase in Stocks	-	-
P.51	Gross Fixed Capital Formation	117,762	144,041
F.4	Total Loans	20	63
	i] Residents	20	63
	ii] Rest of the World	-	-
D.99	Debt Redemption	224,551	259,246
D.9	Total Capital Transfers	90,461	75,863
	i] Residents	90,461	75,863
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Made	3,649	3,973
	i] Residents	3,649	3,973
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENT	436,443	483,186

Of the total disbursements:

- Debt Redemption accounted for 53.7 per cent in 2008 compared to 51.5 per cent in 2007 and registered a growth of 15.5 per cent in 2008 compared to 16.2 per cent in 2007.
- Gross Fixed Capital Formation accounted for 29.8 per cent in 2008 compared to 27.0 per cent in 2007 and registered a growth of 22.3 per cent in 2008 compared to a decline of 31.0 per cent in 2007.
- Capital transfers accounted for 15.7 per cent in 2008 compared to 20.7 per cent in 2007 and registered a decline of 16.1 per cent in 2008 compared to a growth of 17.5 per cent in 2007.
- Loan repayment made accounted for 0.8 per cent in 2008 same as 2007 and registered a growth of 8.9 per cent in 2008 compared to a decline of 13.1 per cent in 2007.

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.

Table7 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICE
\$000

TYPE OF SERVICE	2007	2008
01 General Public Services	120,427	120,797
02 Defence	121,731	85,431 ⁷
03 Public order and safety	105,491	114,915
04 Economic Affairs *	169,091	153,934
05 Environmental Protection	9,342	8,409
06 Housing and Community Amenities*	24,138	24,154
07 Health	124,608	117,064
08 Recreation, Culture and Religion	6,320	4,856
09 Education	240,019	237,686
10 Social Protection	4,783	3,881
GRAND TOTAL	925,950	871,127

Final consumption expenditure registered a decline of 5.9 per cent in 2008 compared to a decline of 5.3 per cent in 2007. Of the total final consumption expenditure:

- Education accounted for 27.3 per cent of the total final consumption expenditure in 2008 compared to 25.9 per cent in 2007 and registered a decline of 1.0 per cent in 2008 compared to 3.8 per cent in 2007.
- Health accounted for 13.4 per cent of the total final consumption expenditure in 2008 compared to 13.5 per cent in 2007 and registered a decline of 6.1 per cent in 2008 compared to a growth of 4.9 per cent in 2007.
- Defence accounted for 9.8 per cent of the total final consumption expenditure in 2008 compared to 13.1 per cent in 2007. 2008 registered a decline of 29.8 per cent compared to a growth of 30.0 per cent in 2007.
- The General Public services, which consist of general administration and external affairs, accounted for 13.9 per cent of the total final consumption expenditure in 2008 compared to 13.0 per cent in 2007. 2008 registered a growth of 0.3 per cent compared to a decline of 40.9 per cent in 2007.

⁷ The decline is due to the decline in IC and COE

- Public Order and Safety accounted for 13.2 per cent of the total final consumption expenditure in 2008 compared to 11.4 per cent in 2007 and registered a growth of 8.9 per cent in 2008 compared to 3.4 per cent in 2007.

**Table 8 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICE
AND EXPENDITURE COMPONENT
\$000**

	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
TYPE OF SERVICE	2007	2008	2007	2008	2007	2008	2007	2008
01 General Public Services	60,850	59,135	60,754	63,148	1,177	1,486	120,427	120,797
01.1.1 Executive and Legislative Organs	16,810	14,414	18,101	19,983	871	1,129	34,040	33,268
01.1.2 Financial and Fiscal Affairs	26,535	26,874	7,081	7,947	6	42	33,610	34,779
01.1.3 External Affairs	6,037	6,179	6,662	6,811	-	-	12,699	12,990
01.3.1 General Personnel Services	3,918	3,299	1,314	949	-	-	5,232	4,248
01.3.2 Overall Planning and Statistical Services	2,374	2,402	5,907	2,499	-	-	8,281	4,901
01.3.3 Other General Services	2,701	3,050	2,637	4,335	-	-	5,338	7,385
01.6.0 General Public Services N.E.C	2,475	2,917	19,052	20,624	300	315	21,227	23,226
02 Defence	85,099	76,595	36,632	8,836	-	-	121,731	85,431
02.1.0 Military Defence	54,495	39,973	34,972	6,952	-	-	89,467	46,925
02.3.0 Foreign Military Aid	28,382	34,101	464	782	-	-	28,846	34,883
02.5.0 Defence N.E.C	2,222	2,521	1,196	1,102	-	-	3,418	3,623
03 Public Order and Safety	86,389	91,892	19,102	23,023	-	-	105,491	114,915
03.1.0 Police Services	58,237	63,051	9,623	12,403	-	-	67,860	75,454
03.2.0 Fire Protection Services	3,938	4,370	1,576	2,004	-	-	5,514	6,374
03.3.0 Law Courts	22,637	15,807	7,381	5,507	-	-	30,018	21,314
03.4.0 Prisons	1,577	8,664	522	3,109	-	-	2,099	11,773
04 Economic Affairs	88,277	81,686	84,730	73,006	3,916	758	169,091	153,934
04.1.1 General Economic and Commercial Affairs	13,933	13,387	6,677	4,499	-	-	20,610	17,886
04.1.2 General Labour Affairs	2,853	2,702	1,482	3,204	-	-	4,335	5,906
04.2.1 Agriculture	15,979	13,322	4,133	4,145	3,347	45	16,765	17,422
04.2.2 & 04.2.3 Forestry, Fishing and Hunting	4,744	4,763	5,371	1,625	234	240	9,881	6,148
04.3.6 Fuel & Energy- Non Electric Energy	1,000	1,059	228	372	-	-	1,228	1,431
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,270	6,935	28,594	23,834	11	3	35,853	30,766
04.4.2 Manufacturing	1,843	1,860	463	495	166	181	2,140	2,174
04.4.3 Construction	6,188	5,829	4,439	2,962	-	-	10,627	8,791
04.5.1 Road Transport	18,582	17,085	17,232	15,879	-	-	35,814	32,964
04.5.2 Water Transport	5,599	5,282	1,798	2,298	147	183	7,250	7,397
04.5.4 Air Transport	259	268	83	1,153	-	-	342	1,421
04.6.0 Communication	276	292	152	148	-	-	428	440
04.7.3 Other Industries & Tourism	2,597	2,532	12,017	10,505	11	106	14,603	12,931
04.8.2 R&D Economic Affairs & Agriculture, Forestry, Fishing and Hunting	4,152	3,864	385	528	-	-	4,537	4,392
04.9.0 Economic Affairs N.E.C	3,002	2,506	1,676	1,359	-	-	4,678	3,865
05 Environmental Protection	2,313	2,332	7,029	6,077	-	-	9,342	8,409
05.2.0 Waste Water Management	1,897	1,911	6,711	5,637	-	-	8,608	7,548
05.6.0 Environmental Protection N.E.C	416	421	318	440	-	-	734	861

*An Economic and Functional Classification of General Government Accounts 2008
Economic Statistics Division*

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2007	2008	2007	2008	2007	2008	2007	2008
06 Housing and Community Amenities	15,488	15,869	25,597	24,928	16,947	16,643	24,138	24,154
06.1.0 Housing Development	4,089	4,079	1,107	4,604	-	-	5,196	8,683
06.2.0 Community Development	1,892	1,904	3,599	252	-	-	5,491	2,156
06.3.0 Water Supply	9,507	9,886	20,891	20,072	16,947	16,643	13,451	13,315
07 Health	85,825	74,849	38,783	42,215	-	-	124,608	117,064
07.1.1-07.1.2-07.1.3 ó Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	956	886	10,566	15,484	-	-	11,522	16,316
07.3.1 General Hospital Services	78,603	68,240	18,118	16,534	-	-	96,721	84,774
07.4.0 Public Health Services	2,673	2,405	5,644	5,860	-	-	8,317	8,265
07.6.0 Health N.E.C	3,593	3,318	4,455	4,337	-	-	8,048	7,655
08 Recreation, Culture and Religion	2,154	1,535	4,426	3,589	260	268	6,320	4,856
08.1.0 Recreational and Sporting Services	1,547	1,471	4,064	3,526	260	268	5,351	4,729
08.2.0 Cultural Services	607	64	362	63	-	-	969	127
09 Education	216,375	215,531	23,699	22,227	55	72	240,019	237,686
09.1.2 Primary Education	103,667	102,884	379	411	-	-	104,046	103,295
09.2.1 ó 09.2.2 Lower and Upper ó Secondary School	91,699	99,626	1,899	14,430	-	-	93,598	114,056
09.4.1 First Stage of Tertiary Education	13,492	5,403	15,840	1,618	55	72	29,276	6,949
09.5.0 Education not Definable by Level	609	657	219	391	-	-	828	1,048
09.7.0 R&D Education	2,332	2,176	1,855	1,390	-	-	4,187	3,566
09.8.0 Education N.E.C	4,576	4,785	3,507	3,987	-	-	8,083	8,772
10 Social Protection	4,070	3,296	713	585	-	-	4,783	3,881
10.7.0 Social Exclusion N.E.C	782	339	158	39	-	-	940	378
10.9.0 Social Protection N.E.C	3,288	2,957	555	546	-	-	3,843	3,503
GRAND TOTAL	646,840	622,720	301,465	267,634	22,355	19,227	925,950	871,127

Table 9 FINAL CONSUMPTION EXPENDITURE BY COLLECTIVE AND INDIVIDUAL COMPONENT
\$000

COLLECTIVE CONSUMPTION	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2007	2008	2007	2008	2007	2008	2007	2008
01 General Public Services	60,850	59,135	60,754	63,148	1,177	1,486	120,427	120,797
01.1.1 Executive and Legislative Organs	16,810	14,414	18,101	19,983	871	1,129	34,040	33,268
01.1.2 Financial and Fiscal Affairs	26,535	26,874	7,081	7,947	6	42	33,610	34,779
01.1.3 External Affairs	6,037	6,179	6,662	6,811	-	-	12,699	12,990
01.3.1 General Personnel Services	3,918	3,299	1,314	949	-	-	5,232	4,248
01.3.2 Overall Planning and Statistical Services	2,374	2,402	5,907	2,499	-	-	8,281	4,901
01.3.3 Other General Services	2,701	3,050	2,637	4,335	-	-	5,338	7,385
01.6.0 General Public Services N.E.C	2,475	2,917	19,052	20,624	300	315	21,227	23,226
02 Defence	85,099	76,595	36,632	8,836	-	-	121,731	85,431
02.1.0 Military Defence	54,495	39,973	34,972	6,952	-	-	89,467	46,925
02.3.0 Foreign Military Aid	28,382	34,101	464	782	-	-	28,846	34,883
02.5.0 Defence N.E.C	2,222	2,521	1,196	1,102	-	-	3,418	3,623
03 Public Order and Safety	86,389	91,892	19,102	23,023	-	-	105,491	114,915
03.1.0 Police Services	58,237	63,051	9,623	12,403	-	-	67,860	75,454
03.2.0 Fire Protection Services	3,938	4,370	1,576	2,004	-	-	5,514	6,374
03.3.0 Law Courts	22,637	15,807	7,381	5,507	-	-	30,018	21,314
03.4.0 Prisons	1,577	8,664	522	3,109	-	-	2,099	11,773

	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2007	2008	2007	2008	2007	2008	2007	2008
COLLECTIVE CONSUMPTION								
04 Economic Affairs	88,277	81,686	84,730	73,006	3,916	758	169,091	153,934
04.1.1 General Economic and Commercial Affairs	13,933	13,387	6,677	4,499	-	-	20,610	17,886
04.1.2 General Labour Affairs	2,853	2,702	1,482	3,204	-	-	4,335	5,906
04.2.1 Agriculture	15,979	13,322	4,133	4,145	3,347	45	16,765	17,422
04.2.2 ó 04.2.3 Forestry, Fishing and Hunting	4,744	4,763	5,371	1,625	234	240	9,881	6,148
04.3.6 Fuel & Energy- Non Electric Energy	1,000	1,059	228	372	-	-	1,228	1,431
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,270	6,935	28,594	23,834	11	3	35,853	30,766
04.4.2 Manufacturing	1,843	1,860	463	495	166	181	2,140	2,174
04.4.3 Construction	6,188	5,829	4,439	2,962	-	-	10,627	8,791
04.5.1 Road Transport	18,582	17,085	17,232	15,879	-	-	35,814	32,964
04.5.2 Water Transport	5,599	5,282	1,798	2,298	147	183	7,250	7,397
04.5.4 Air Transport	259	268	83	1,153	-	-	342	1,421
04.6.0 Communication	276	292	152	148	-	-	428	440
04.7.3 Other Industries ó Tourism	2,597	2,532	12,017	10,505	11	106	14,603	12,931
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	4,152	3,864	385	528	-	-	4,537	4,392
04.9.0 Economic Affairs N.E.C	3,002	2,506	1,676	1,359	-	-	4,678	3,865
05 Environmental Protection	2,313	2,332	7,029	6,077	-	-	9,342	8,409
05.2.0 Waste Water Management	1,897	1,911	6,711	5,637	-	-	8,608	7,548
05.6.0 Environmental Protection N.E.C	416	421	318	440	-	-	734	861
06 Housing and Community Amenities	15,488	15,869	25,597	24,928	16,947	16,643	24,138	24,154
06.1.0 Housing Development	4,089	4,079	1,107	4,604	-	-	5,196	8,683
06.2.0 Community Development	1,892	1,904	3,599	252	-	-	5,491	2,156
06.3.0 Water Supply	9,507	9,886	20,891	20,072	16,947	16,643	13,451	13,315
07 Health	3,593	3,318	4,455	4,337	-	-	8,048	7,655
07.6.0 Health N.E.C	3,593	3,318	4,455	4,337	-	-	8,048	7,655
09 Education	6,098	6,961	5,362	5,377	-	-	12,270	12,338
09.7.0 R&D Education	2,332	2,176	1,855	1,390	-	-	4,187	3,566
09.8.0 Education N.E.C	4,576	4,785	3,507	3,987	-	-	8,083	8,772
10 Social Protection	3,288	2,957	555	546	-	-	3,843	3,503
10.9.0 Social Protection N.E.C	3,288	2,957	555	546	-	-	3,843	3,503
TOTAL COLLECTIVE CONSUMPTION	352,205	340,745	244,216	209,278	22,040	18,887	574,381	531,136
INDIVIDUAL CONSUMPTION								
07 Health	82,232	71,531	34,328	37,878	-	-	116,560	109,409
07.1.1-07.1.2-07.1.3 ó Pharmaceutical	956	886	10,566	15,484	-	-	11,522	16,370
07.3.1 General Hospital Services	78,603	68,240	18,118	16,534	-	-	96,721	84,774
07.4.0 Public Health Services	2,673	2,405	5,644	5,860	-	-	8,317	8,265
08 Recreation, Culture and Religion	2,154	1,535	4,426	3,589	260	268	6,320	4,856
08.1.0 Recreational and Sporting Services	1,547	1,471	4,064	3,526	260	268	5,351	4,729
08.2.0 Cultural Services	607	64	362	63	-	-	969	127
09 Education	209,467	208,570	18,337	16,850	55	72	227,749	225,348
09.1.2 Primary Education	103,667	102,884	379	411	-	-	104,046	103,295
09.2.1 ó 09.2.2 Lower and Upper ó Secondary School	91,699	99,626	1,899	14,430	-	-	93,598	114,056
09.4.1 First Stage of Tertiary Education	13,492	5,403	15,840	1,618	55	72	29,276	6,949
09.5.0 Education not Definable by Level	609	657	219	391	-	-	828	1,048
10 Social Protection	782	339	158	39	-	-	940	378
10.7.0 Social n. Exclusion e.c	782	339	158	39	-	-	940	378

	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2007	2008	2007	2008	2007	2008	2007	2008
COLLECTIVE CONSUMPTION								
TOTAL INDIVIDUAL CONSUMPTION	294,635	281,975	57,249	58,356	315	340	351,569	339,991
GRAND TOTAL	646,840	622,720	301,465	267,634	22,355	19,227	925,950	871,127

Of the total Final Consumption Expenditure:

- Collective Consumption accounted for 61.0 per cent in 2008 compared to 62.0 per cent in 2007 and registered a decline of 7.5 per cent in 2008.
- Individual accounted for 39.0 per cent in 2008 compared to 38.0 per cent in 2007 and registered a decline of 3.3 per cent in 2008.

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
\$000

	2007	2008
Central Government	107,146	133,154
Local Government	2,233	2,587
Statutory Boards	8,383	8,300
TOTAL GENERAL GOVERNMENT	117,762	144,041

The general government GFCF registered a growth of 22.3 per cent in 2008 compared to a decline of 31.0 per cent in 2007.

Table 11 GROSS FIXED CAPITAL FORMATION BY TYPE OF SERVICES
\$000

TYPE OF SERVICES	2007	2008
01 General Public Services	10,810	10,298
02 Defence	110	1,264
03 Public Order and Safety	1,845	6,186
04 Economic Affairs	62,164	80,792
05 Environmental Protection	8,489	5,428
06 Housing and Community Amenities	22,550	30,203
07 Health	5,485	4,812
08 Recreation, Culture and Religion	307	288
09 Education	5,913	4,663
10 Social Protection	89	107
GRAND TOTAL	117,762	144,041

Of the total GFCF:

- Economic Affairs accounted for 56.1 per cent in 2008 compared to 52.8 per cent in 2007 and registered a growth of 29.9 per cent in 2008 compared to a decline of 27.6 per cent in 2007.

- Housing and Community Amenities accounted for 20.9 per cent in 2008 compared to 19.1 per in 2007 and registered a growth of 33.9 per cent in 2008 compared to a decline of 55.3 per cent in 2007.
- General Public Services accounted for 7.1 per cent in 2008 compared to 9.2 per cent in 2007 and registered a decline of 4.7 per cent in 2008 compared to 2.1 per cent in 2007.
- Education accounted for 3.2 per cent in 2008 compared to 5.0 per cent in 2007 and registered a decline of 21.1 per cent in 2008 compared to a growth of 22.2 per cent in 2007.
- Health accounted for 3.3 per cent in 2008 compared to 4.7 per cent 2007 and registered a decline of 12.3 per cent in 2008 compared to a growth of 0.7 per cent in 2007.

Table 12 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS
\$000

TYPE OF CAPITAL GOODS	2007	2008
Residential Building	-	-
Non-Residential building	14,462	12,204
Other Construction	64,240	105,388
Land Improvement	748	1,713
Road Vehicles	23,953	2,334
Other Transport and Equipment	412	3,493
Plant, Machinery and Related Equipment	5,366	10,355
Office Furniture, Fittings and Related Equipment	1,686	2,371
Computers and Computing Equipment	6,895	6,183
GRAND TOTAL	117,762	144,041

Table 13 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES– 2008
\$000

ECONOMIC ACTIVITY	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport & Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Equipment	Computers & Computing Equipment	TOTAL
01 General Public Services	-	852	1,314	192	1,106	579	191	681	5,383	10,298
01.1.1 Executive and Legislative Organs	-	64	53	192	649	12	16	350	122	1,458
01.1.2 Financial and Fiscal Affairs	-	5	1,060	-	17	-	175	-	1,577	2,834
01.1.3 External Affairs	-	7	160	-	124	-	-	-	-	291
01.3.1 General Personnel Services	-	-	-	-	-	169	-	128	-	297
01.3.2 Overall Planning and Statistical Services	-	-	-	-	-	-	-	-	-	-
01.3.3 Other General Services	-	-	41	-	-	-	-	-	3,684	3,725
01.6.0 General Public Services N.E.C	-	776	-	-	316	398	-	203	-	1,693

An Economic and Functional Classification of General Government Accounts 2008
Economic Statistics Division

ECONOMIC ACTIVITY	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport & Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Equipment	Computers & Computing Equipment	TOTAL
02 Defence	-	80	357	-	195	-	632	-	-	1,264
02.1.0 Military Defence	-	80	357	-	195	-	632	-	-	1,264
02.3.0 Foreign Military Aid	-	-	-	-	-	-	-	-	-	-
02.5.0 Defence N.E.C	-	-	-	-	-	-	-	-	-	-
03 Public Order and Safety	-	1,250	1073	-	739	293	2,253	312	266	6,186
03.1.0 Police Services	-	804	226	-	527	261	1,507	-	74	3,399
03.2.0 Fire Protection Services	-	214	23	-	-	-	746	287	52	1,322
03.3.0 Law Courts	-	89	227	-	212	32	-	25	140	725
03.4.0 Prisons	-	143	597	-	-	-	-	-	-	740
04 Economic Affairs	-	2,863	69,918	458	126	2,036	4,615	360	416	80,792
04.1.1 General Economic and Commercial Affairs	-	865	97	22	66	2,036	1,265	20	244	4,615
04.1.2 General Labour Affairs	-	-	-	-	47	-	441	-	-	488
04.2.1 Agriculture	-	356	7,275	-	-	-	875	28	2	8,536
04.2.2- 04.2.3 Forestry, Fishing and Hunting	-	-	725	79	-	-	-	-	-	804
04.3.6 Fuel and Energy ó Non Electric Energy	-	-	794	-	13	-	58	-	-	865
04.4.1 Mining of Mineral Resources other than Mineral Fuels	-	-	1,087	357	-	-	406	-	-	1,850
04.4.2 Manufacturing	-	-	300	-	-	-	-	-	-	300
04.4.3 Construction	-	1,093	911	-	-	-	-	-	-	2,004
04.5.1 Road Transport	-	319	58,272	-	-	-	1,085	-	-	59,676
04.5.2 Water Transport	-	75	112	-	-	-	485	312	170	1,154
04.5.4 Air Transport	-	-	-	-	-	-	-	-	-	-
04.6.0 Communication	-	-	-	-	-	-	-	-	-	-
04.7.3 Other Industries (Tourism)	-	-	-	-	-	-	-	-	-	-
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	-	155	345	-	-	-	-	-	-	500
04.9.0 Economic Affairs N.E.C	-	-	-	-	-	-	-	-	-	-
05 Environmental Protection	-	-	5,428	-	-	-	-	-	-	5,428
05.2.0 Waste Water Management	-	-	5,428	-	-	-	-	-	-	5,428
05.6.0 Environmental Protection N.E.C	-	-	-	-	-	-	-	-	-	-
06 Housing and Community Amenities	-	4,484	24,613	1,063	17	-	26	-	-	30,203
06.1.0 Housing Development	-	-	2,265	-	-	-	-	-	-	2,265
06.2.0 Community Development	-	-	8	1,063	17	-	26	-	-	1,114
06.3.0 Water Supply	-	4,484	22,340	-	-	-	-	-	-	26,824
07 Health	-	1,715	498	-	-	-	2,518	-	80	4,811
07.1.1-07.1.2-07.1.3 ó Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	-	-	-	-	-	-	-	-	-	-
07.3.1 General Hospital Services	-	1,715	498	-	-	-	2,518	-	80	4,811
07.3.4 Nursing and Convalescent Home Services	-	-	-	-	-	-	-	-	-	-

ECONOMIC ACTIVITY	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport & Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Equipment	Computers & Computing Equipment	TOTAL
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
07.6.0 Health N.E.C	-	-	-	-	-	-	-	-	-	-
08 Recreation, Culture and Religion	-	19	98	-	126	-	7	-	38	288
08.1.0 Recreational and Sporting Services	-	19	98	-	126	-	7	-	38	288
08.2.0 Cultural Services	-	-	-	-	-	-	-	-	-	-
09 Education	-	941	2,048	-	25	585	47	1,018	-	4,664
09.1.2 Primary Education	-	-	-	-	-	-	-	-	-	-
09.2.1- 09.2.2 Lower and Upper Secondary School	-	-	-	-	-	-	-	391	-	391
09.4.1 First Stage of Tertiary Education	-	419	940	-	25	585	47	627	-	2,643
09.5.0 Education not Definable by Level	-	-	-	-	-	-	-	-	-	-
09.7.0 R&D Education	-	-	-	-	-	-	-	-	-	-
09.8.0 Education N.E.C	-	522	1,108	-	-	-	-	-	-	1,630
10 Social Protection	-	-	41	-	-	-	66	-	-	107
10.7.0 Social Exclusion N.E.C	-	-	-	-	-	-	-	-	-	-
10.9.0 Social Protection N.E.C	-	-	41	-	-	-	66	-	-	107
TOTAL	-	12,204	105,388	1,713	2,334	3,493	10,355	2,371	6,183	144,041

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**
\$000

	2007	2008
Central Government	811,574	759,530
Local Government	40,930	40,174
Statutory Boards	104,382	99,174
TOTAL GENERAL GOVERNMENT	956,886	898,878

Of the total General Government Gross Output (GO):

- Central government accounted for 84.5 per cent in 2008 compared to 84.8 per cent in 2007. 2008 registered a decline of 6.4 per cent compared to 6.2 per cent in 2007.
- Local government accounted for 4.5 per cent in 2008 compared to 4.3 per cent in 2007. 2008 registered a decline of 1.8 per cent compared to a growth of 15.0 per cent in 2007.

- Statutory Boards accounted for the remaining 11.0 per cent in 2008 compared to 10.9 per cent in 2007. 2008 registered a decline of 5.0 per cent compared to a 10.1 per cent in 2007.

Table 15 **MACROECONOMIC AGGREGATES**
\$000

	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(r)	1,017,137	311,899	705,238	693,939	11,299	-
2007	956,886	301,465	655,421	646,840	8,581	-
2008	898,878	267,634	631,244	622,720	8,524	

The total general government GO registered a decline of 6.1 per cent in 2008 compared to 5.9 per cent in 2007 whilst IC registered a decline of 11.2 per cent in 2008 compared to 3.3 per cent in 2007.

The total general government value added (VA) registered a decline of 3.7 per cent in 2008 compared to a decline of 7.1 per cent in 2007 whilst COE registered a decline of 3.7 per cent in 2008 compared to 6.8 per cent in 2007. The CFC registered a decline of 0.7 per cent in 2008 compared to 24.0 per cent in 2007.

Graph 1

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.

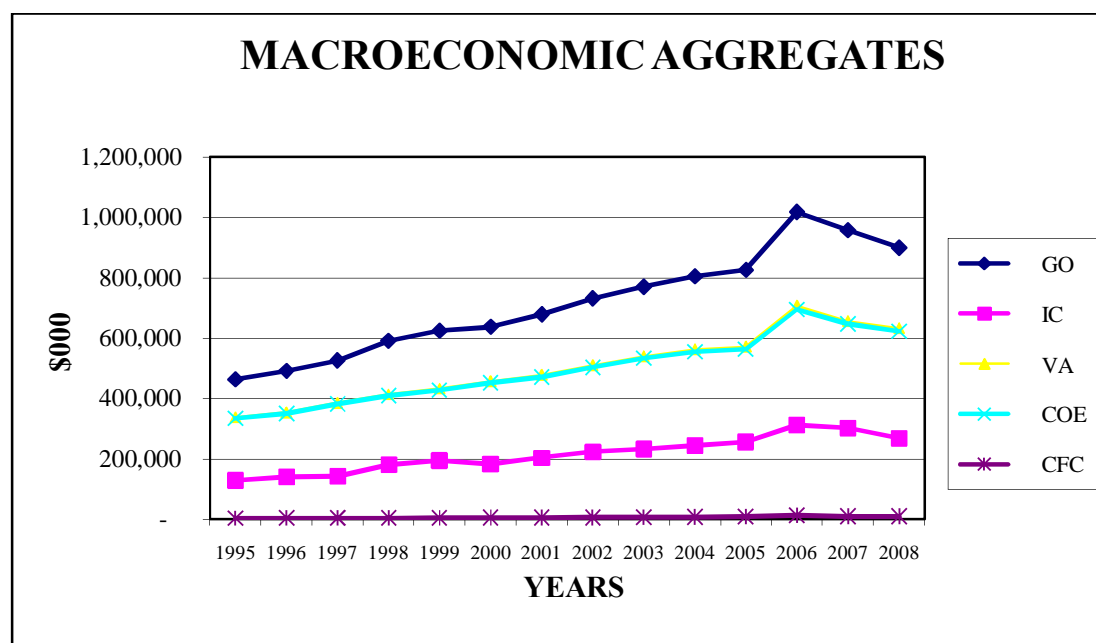


Table 16 VALUE ADDED BY KIND OF ECONOMIC ACTIVITY – 2008
\$000

	GO	IC	VA	CFC	COE	OS
General Public Services	130,807	63,148	67,659	8,524	59,135	-
Defence	85,431	8,836	76,595	-	76,595	-
Public Order and Safety	114,915	23,023	91,892	-	91,892	-
Economic Affairs	154,692	73,006	81,686	-	81,686	-
Environmental Protection	8,409	6,077	2,332	-	2,332	-
Housing and Community Amenities	40,797	24,928	15,869	-	15,869	-
Health	117,064	42,215	74,849	-	74,849	-
Recreation, Culture and Religion	5,124	3,589	1,535	-	1,535	-
Education	237,758	22,227	215,531	-	215,531	-
Social Protection	3,881	585	3,296	-	3,296	-
TOTAL	898,878	267,634	631,244	8,524	622,720	-

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 ACCOUNT - RECEIPTS
\$000

SNA Code		2007	2008
D.2	Total Taxes on Production and Imports	809,059	843,605
	[a] Total Taxes on Products	792,026	804,511
	i] Customs Duties	312,813	331,487
	ii] Value Added Tax (VAT)	465,832	452,944
	iii] Hotel Turnover Tax	13,381	20,080
	[b] Other Taxes on Production	17,033	39,094
	i] Stamp Duties	14,142	17,630
	ii] Licenses	2,891	21,464
D.422	Withdrawals from Entrepreneurial Income of Quasi – Government Corporations	4,152	2,782
D.4	Total Property Income	43,406	54,888
	i] Interest	-	-
	ii] Dividends	34,362	41,684
	iii] Land Rents	9,044	13,204
D.5	Total Current Taxes on Income	438,337	438,547
	i] On income	438,337	438,547
	ii] Estate & Gift Duties	-	-
P.3	Compulsory Fees, Fines and Penalties	41,395	51,869
D.6	Social Security Contributions	-	-
D.73/D.74	Total Current Transfers NEC	17,447	10,050
	i] Residents	4,996	2,909
	ii] Rest of the World	12,451	7,141
	TOTAL RECEIPTS	1,353,796	1,401,741

Table 18 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2007	2008
P.4	Final Government Expenditure	793,678	741,806
D.3	Subsidies	366	193
D.4	Total Property Income	181,042	168,738
	i] Interest on Public Debt	181,042	168,738
	ii] Rents	-	-
D.621	Social Security Benefits	6	4
D.624	Total Social Assistance Grants	82,578	88,357
	i] Education	58,275	61,194
	ii] Other	24,303	27,163

SNA Code		2007	2008
D.75	Total Current Transfers to Private Non-profit Making Institutions	26,036	27,050
	i] Education	18,518	19,719
	ii] Health	3,940	2,615
	iii] Other	3,578	4,716
D.623	Unfunded Welfare Benefits	34,433	32,408
D.73/D.74	Total Current Transfers NEC	168,334	129,764
	a] Residents	166,057	126,795
	i] Central Government (VAT paid)	102,795	51,186
	ii] Local Authorities	108	242
	iii] Statutory Boards	49,808	59,701
	iv] Others ⁸	13,346	15,666
	b] Rest of the World	2,277	2,969
B.8	Savings	67,323	213,421
	TOTAL DISBURSEMENTS	1,353,796	1,401,741

Table 19 CAPITAL FINANCE ACCOUNT - RECEIPTS
\$000

SNA Code		2007	2008
K.1	Consumption of Fixed Capital	-	-
B.8	Savings	67,323	213,421
D.9	Total Capital Transfers	3,606	12,742
	i] Residents	87	117
	ii] Rest of the World	3,519	12,625
F.4	Total Loans	118,863	345,649
	i] Residents	100,536	341,267
	ii] Rest of the World	18,327	4,382
F.41	Loan Repayments	448	2,628
B.9	Balancing Item/Net Lending/Borrowing	231,588	(106,525)
	TOTAL RECEIPTS	421,828	467,915

Table 20 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2007	2008
P.525	Increase in Stocks	-	-
P.51	Total Gross Fixed Capital Formation	107,146	133,154
	i] Residential building	-	-
	ii] Non-Residential building	9,507	10,452
	iii] Other Construction	62,856	102,563
	iv] Land Improvement	675	1,498
	v] Road Vehicles	22,806	1,468
	vi] Other Transport & Equipment	400	3,044
	vii] Plant, Machinery & Related Equipment	4,000	7,995
	viii] Office Furniture, Fittings & Related Equipment	967	747
	ix] Computers & Computing Equipment	5,935	5,387

⁸ Includes operating grants to FIRCA, Multi-Ethnic scholarship, Grants in lieu of rates to Crown Land etc

SNA Code		2007	2008
F.4	Total Loans	-	-
	i] Local authorities	-	-
	ii] Statutory bodies	-	-
	iii] Others	-	-
D.99	Total Redemption of Debt	224,551	259,246
	i] Contribution to sinking funds	-	-
	ii] Loan repayments	224,551	259,246
	iii] Debt conversion	-	-
D.9	Total Capital Transfers	90,131	75,515
	a] Residents	90,131	75,515
	i] Local authorities	1,242	2,694
	ii] Statutory bodies	46,223	25,237
	iii] Others	42,666	47,584
	b] Rest of the World	-	-
	TOTAL DISBURSEMENTS	421,828	467,915

Table 21 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICE
\$000

Type of service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2007	2008	2007	2008	2007	2008	2007	2008
01 General Public Services	27,362	26,862	38,682	39,206	306	357	65,738	65,711
01.1.1 Executive and Legislative Organs	3,642	2,822	1,371	2,170	-	-	5,013	4,992
01.1.2 Financial and Fiscal Affairs	6,215	6,193	1,739	1,818	6	42	7,948	7,969
01.1.3 External Affairs	6,037	6,179	6,662	6,811	-	-	12,699	12,990
01.3.1 General Personnel Services	3,918	3,299	1,314	949	-	-	5,232	4,248
01.3.2 Overall Planning and Statistical Services	2,374	2,402	5,907	2,499	-	-	8,281	4,901
01.3.3 Other General Services	2,701	3,050	2,637	4,335	-	-	5,338	7,385
01.6.0 General Public Services N.E.C	2,475	2,917	19,052	20,624	300	315	21,227	23,226
02 Defence	85,099	76,595	36,632	8,836	-	-	121,731	85,431
02.1.0 Military Defence	54,495	39,973	34,972	6,952	-	-	89,467	46,925
02.3.0 Foreign Military Aid	28,382	34,101	464	782	-	-	28,846	34,883
02.5.0 Defence N.E.C	2,222	2,521	1,196	1,102	-	-	3,418	3,623
03 Public Order and Safety	82,451	87,522	17,526	21,019	-	-	99,977	108,541
03.1.0 Police Services	58,237	63,051	9,623	12,403	-	-	67,860	75,454
03.3.0 Law Courts	22,637	15,807	7,381	5,507	-	-	30,018	21,314
03.4.0 Prisons	1,577	8,664	522	3,109	-	-	2,099	11,773
04 Economic Affairs	74,761	70,610	60,817	51,493	588	652	134,990	121,451
04.1.1 General Economic and Commercial Affairs	11,703	11,178	5,783	3,620	-	-	17,486	14,798
04.1.2 General Labour Affairs	2,853	2,702	1,482	3,204	-	-	4,335	5,906
04.2.1 Agriculture	14,331	12,784	2,081	2,132	30	45	16,382	14,871
04.2.2-04.2.3 Forestry, Fishing and Hunting	4,744	4,763	5,371	1,625	234	240	9,881	6,148
04.3.6 Fuel & Energy ó Non Electric Energy	1,000	1,059	228	372	-	-	1,228	1,431
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,270	6,935	28,594	23,834	11	3	35,853	30,766

An Economic and Functional Classification of General Government Accounts 2008
Economic Statistics Division

Type of service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2007	2008	2007	2008	2007	2008	2007	2008
04.4.2 Manufacturing	1,843	1,860	463	495	166	181	2,140	2,174
04.4.3 Construction	6,188	5,829	4,439	2,962	-	-	10,627	8,791
04.5.1 Road Transport	10,958	10,639	7,667	7,411	-	-	18,625	18,050
04.5.2 Water Transport	5,599	5,282	1,798	2,298	147	183	7,250	7,397
04.5.4 Air Transport	259	268	83	1,153	-	-	342	1,421
04.6.0 Communication	276	292	152	148	-	-	428	440
04.7.3 Other Industries - Tourism	583	649	615	352	-	-	1,198	1,001
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	4,152	3,864	385	528	-	-	4,537	4,392
04.9.0 Economic Affairs N.E.C	3,002	2,506	1,676	1,359	-	-	4,678	3,865
05 Environmental Protection	1,767	1,750	4,793	3,851	-	-	6,560	5,601
05.2.0 Waste Water Management	1,351	1,329	4,475	3,411	-	-	5,826	4,740
05.6.0 Environmental Protection N.E.C	416	421	318	440	-	-	734	861
06 Housing and Community Amenities	14,668	14,905	22,203	21,418	16,947	16,643	19,924	19,680
06.1.0 Housing Development	4,089	4,079	1,107	1,094	-	-	5,196	5,173
06.2.0 Community Development	1,072	940	205	252	-	-	1,277	1,192
06.3.0 Water Supply	9,507	9,886	20,891	20,072	16,947	16,643	13,451	13,315
07 Health	84,840	73,835	34,442	38,070	-	-	119,282	111,905
07.1.1 ó 07.1.2 ó 07.1.3 ó Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	956	886	10,566	15,485	-	-	11,522	16,371
07.3.1 General Hospital Services	78,603	68,240	18,118	16,534	-	-	96,721	84,774
07.4.0 Public Health Services	1,688	1,391	1,303	1,714	-	-	2,991	3,105
07.6.0 Health N.E.C	3,593	3,318	4,455	4,337	-	-	8,048	7,655
08 Recreation, Culture and Religion	721	188	1,502	417	-	-	2,223	605
08.1.0 Recreational and Sporting Services	114	124	1,140	354	-	-	1,254	478
08.2.0 Cultural Services	607	64	362	63	-	-	969	127
09 Education	208,912	209,184	9,613	9,889	55	72	218,470	219,001
09.1.2 Primary Education	103,667	102,884	379	411	-	-	104,046	103,295
09.2.1 ó 09.2.2 Lower and Upper Secondary School	91,699	93,279	1,899	2,092	-	-	93,598	95,371
09.4.1 First Stage of Tertiary Education	6,029	5,403	1,754	1,618	55	72	7,728	6,949
09.5.0 Education not definable by Level	609	657	219	391	-	-	828	1,048
09.7.0 R&D Education	2,332	2,176	1,855	1,390	-	-	4,187	3,566
09.8.0 Education N.E.C	4,576	4,785	3,507	3,987	-	-	8,083	8,772
10 Social Protection	4,070	3,296	713	585	-	-	4,783	3,881
10.7.0 Social Exclusion n.e.c	782	339	158	39	-	-	940	378
10.9.0 Social Protection n.e.c	3,288	2,957	555	546	-	-	3,843	3,503
GRAND TOTAL	584,651	564,747	226,923	194,783	17,896	17,724	793,678	741,806

Table 22 GROSS FIXED CAPITAL FORMATION BY TYPE OF SERVICES
(S000)

TYPE OF SERVICE	2007	2008
01 General Public Services	8,535	6,889
02 Defence	110	1,264
03 Public Order and Safety	1,418	4,864
04 Economic Affairs	58,793	76,962
05 Environmental Protection	8,472	5,414
06 Housing and Community Amenities	22,528	30,172
07 Health	5,485	4,810
08 Recreational, Cultural and Religion	-	89
09 Education Affairs and Services	1,716	2,185
10 Social Protection	89	505
GRAND TOTAL	107,146	133,154

**Table 23 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS
AND TYPES OF SERVICES – 2008**
S000

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	TOTAL
01 General Public Services	-	783	201	-	457	169	11	331	4,937	6,889
01.1.1 Executive and Legislative Organs	-	-	-	-	-	-	11	-	-	11
01.1.2 Financial and Fiscal Affairs	-	-	-	-	17	-	-	-	1,253	1,270
01.1.3 External Affairs	-	7	160	-	124	-	-	-	-	291
01.3.1 General Personnel Services	-	-	-	-	-	169	-	129	-	298
01.3.2 Overall Planning and Statistical Services	-	-	-	-	-	-	-	-	-	-
01.3.3 Other General Services	-	-	41	-	-	-	-	-	3,684	3,725
01.6.0 General Public Services N.E.C	-	776	-	-	316	-	-	202	-	1,294
02 Defence	-	80	357	-	195	-	632	-	-	1,264
02.1.0 Military Defence	-	80	357	-	195	-	632	-	-	1,264
02.3.0 Foreign Military Aid	-	-	-	-	-	-	-	-	-	-
02.5.0 Defence N.E.C	-	-	-	-	-	-	-	-	-	-
03 Public Order and Safety	-	1,036	1,050	-	739	293	1,507	25	214	4,864
03.1.0 Police Services	-	804	226	-	527	261	1,507	-	74	3,399
03.3.0 Law Courts	-	89	227	-	212	32	-	25	140	724
03.4.0 Prisons	-	143	597	-	-	-	-	-	-	740

An Economic and Functional Classification of General Government Accounts 2008
Economic Statistics Division

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	TOTAL
04 Economic Affairs	-	1,668	69,197	436	60	2,184	3,261	-	156	76,962
04.1.1 General Economic and Commercial Affairs	-	-	89	-	-	2,184	1,265	-	156	3,694
04.1.2 General Labour Affairs	-	-	-	-	47	-	441	-	-	488
04.2.1 Agriculture	-	345	7,275	-	-	-	728	-	-	8,348
04.2.2-04.2.3 Forestry, Fishing and Hunting	-	-	725	79	-	-	-	-	-	804
04.3.6 Fuel & Energy & Non Electric Energy	-	-	794	-	13	-	58	-	-	865
04.4.1 Mining of Mineral Resources other than Mineral Fuels	-	-	1,087	357	-	-	406	-	-	1,850
04.4.2 Manufacturing	-	-	300	-	-	-	-	-	-	300
04.4.3 Construction	-	1,093	911	-	-	-	-	-	-	2,004
04.5.1 Road Transport	-	-	57,559	-	-	-	237	-	-	57,796
04.5.2 Water Transport	-	75	112	-	-	-	126	-	-	313
04.5.4 Air Transport	-	-	-	-	-	-	-	-	-	-
04.6.0 Communication	-	-	-	-	-	-	-	-	-	-
04.7.3 Other Industries - Tourism	-	-	-	-	-	-	-	-	-	-
04.8.2 R&D Economic Affairs & Agriculture, Forestry, Fishing and Hunting	-	155	345	-	-	-	-	-	-	500
04.9.0 Economic Affairs N.E.C	-	-	-	-	-	-	-	-	-	-
05 Environmental Protection	-	-	5,414	-	-	-	-	-	-	5,414
05.2.0 Waste Water Management	-	-	5,414	-	-	-	-	-	-	5,414
05.6.0 Environmental Protection N.E.C	-	-	-	-	-	-	-	-	-	-
06 Housing and Community Amenities	-	4,485	24,608	1,062	17	-	-	-	-	30,172
06.1.0 Housing Development	-	-	2,272	-	-	-	-	-	-	2,272
06.2.0 Community Development	-	-	-	1,062	17	-	-	-	-	1,079
06.3.0 Water Supply	-	4,485	22,336	-	-	-	-	-	-	26,821
07 Health	-	1,714	498	-	-	-	2,518	-	80	4,810
07.1.1 & 07.1.2 & 07.1.3 & Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	-	-	-	-	-	-	-	-	-	-
07.3.1 General Hospital Services	-	1,714	498	-	-	-	2,518	-	-	4,730
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
07.6.0 Health N.E.C	-	-	-	-	-	-	-	-	80	80
08 Recreation, Culture and Religion	-	-	89	-	-	-	-	-	-	89
08.1.0 Recreational and Sporting Services	-	-	89	-	-	-	-	-	-	89
08.2.0 Cultural Services	-	-	-	-	-	-	-	-	-	-

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	TOTAL
09 Education	-	686	1,108	-	-	-	-	391	-	2,185
09.1.2 Primary Education	-	-	-	-	-	-	-	-	-	-
09.2.1 & 09.2.2 Lower and Upper Secondary School	-	-	-	-	-	-	-	391	-	391
09.4.1 First Stage of Tertiary Education	-	164	-	-	-	-	-	-	-	164
09.5.0 Education not definable by Level	-	-	-	-	-	-	-	-	-	-
09.7.0 R&D Education	-	-	-	-	-	-	-	-	-	-
09.8.0 Education n.e.c	-	522	1,108	-	-	-	-	-	-	1,630
10 Social Protection	-	-	41	-	-	398	66	-	-	505
10.6.0 Housing	-	-	-	-	-	-	-	-	-	-
10.7.0 Social Exclusion n.e.c	-	-	-	-	-	-	-	-	-	-
10.9.0 Social Protection n.e.c	-	-	41	-	-	398	66	-	-	505
GRAND TOTAL	-	10,452	102,563	1,498	1,468	3,044	7,995	747	5,387	133,154

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, 10 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. Savusavu	
9. Naitasiri	9. Sigatoka	
10. Namosi	10. Tavua	
11. Ra		
12. Rewa		
13. Serua		
14. Tailevu		

Table 24 INCOME AND OUTLAY ACCOUNT - RECEIPT
\$000

SNA Code		2007	2008
D.2	Total Taxes on Production and Imports	24,179	24,526
	[a] Other Taxes on Production		
	i] Rates	21,829	22,298
	ii] Licences	2,350	2,228
D.4	Total Property Income	1,781	1,911
	i] Interest	285	407
	ii] Dividend	1,201	1,207
	iii] Land Rents	295	297
P.3	Compulsory Fees, Fines and Penalties	14,768	14,471
D.73/D.73	Total Current Transfers NEC	1,748	1,853
	i] Residents [Central Government]	1,748	1,853
	ii] Rest of the World	-	-
	TOTAL RECEIPTS	42,476	42,761

Table 25 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2007	2008
P.4	Final Consumption Expenditure	38,160	37,665
D.4	Total Property Income	1,775	1,681
	i] Interests	1,400	1,233
	ii] Dividends	-	-
	iii] Land Rent	375	448
D.75	Current Transfers	274	451
B.8	Savings	2,267	2,964
	TOTAL DISBURSEMENTS	42,476	42,761

Table 26 CAPITAL FINANCE ACCOUNT - RECEIPTS
(\$000)

SNA Code		2007	2008
K.1	Consumption of Fixed Capital	1,899	1,380
B.8	Savings	2,267	2,964
D.9	Total Capital Transfers	539	506
	i] Residents	236	238
	ii] Rest of the World	303	268
F.4	Total Loans	1,893	1,426
	i] Residents	1,893	1,426
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Received	972	321
	i] Residents	972	321
	ii] Rest of the World	-	-
B.9	Balancing Items	(1,483)	179
	TOTAL RECEIPTS	6,087	6,776

Table 27 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS
(\$000)

SNA Code		2007	2008
P.52	Increase in Stocks	-	-
P.51	Total Gross Fixed Capital Formation	2,233	2,587
	of which i] Residential Building	-	-
	ii] Non-Residential Building	72	66
	iii] Other Construction	502	695
	iv] Land Improvement	41	193
	v] Road Vehicles	643	649
	vi] Other Transport & Equipment	12	12
	vii] Plant, Machinery and Related Equipment	920	879
	viii] Office Furniture, Fittings & Related Equip	25	36
	ix] Computers & Computing Equipment	18	57
F.4	Total Loans Extended	-	-
	of which i] Residents	-	-
	ii] Rest of the World	-	-
D.9	Total Capital Transfers	248	258
	of which i] Residents	248	258
	ii] Rest of the World	-	-
F.41	Total Loan Repayment	3,606	3,931
	of which i] Residents	3,606	3,931
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENT	6,087	6,776

Table 28 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICES
(\$000)

	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2007	2008	2007	2008	2007	2008	2007	2008
01 General Public Services	4,824	4,900	12,399	12,494	871	1,129	16,353	16,265
01.1.1 Executive and Legislative Organs	4,824	4900	12,399	12,494	871	1,129	16,353	16,265
04 Economic Affairs	895	976	5,282	4,553	-	-	6,177	5,529
04.5.1 Road Transport	895	976	5,282	4,553	-	-	6,177	5,529
05 Environmental Protection	546	582	2,236	2,226	-	-	2,782	2,808
05.2.0 Waste Water Management	546	582	2,236	2,226	-	-	2,782	2,808
06 Housing and Community Amenities	820	964	3,394	3,510	-	-	4,214	4,474
06.2.0 Community Development	820	964	3,394	3,510	-	-	4,214	4,474
07 Health	985	1,014	4,341	4,146	-	-	5,326	5,160
07.4.0 Public Health Services	985	1,014	4,341	4,146	-	-	5,326	5,160
08 Recreation, Culture and Religion	902	789	2,407	2,640	-	-	3,309	3,429
08.6.0 Recreation, Culture and Religion n.e.c	902	789	2,407	2,640	-	-	3,309	3,429
GRAND TOTAL	8,972	9,225	30,059	29,569	871	1,129	38,160	37,665

Table 29 GROSS FIXED CAPITAL FORMATION BY TYPE OF SERVICES
\$000

TYPE OF SERVICE	2007	2008
01 General Public Services	823	1,072
01.1.1 Executive and Legislative Organs	823	1,072
04 Economic Affairs	1,264	1,468
04.5.1 Road Transport	1,264	1,468
05 Environmental Protection	17	14
05.2.0 Waste Water Management	17	14
06 Housing and Community Amenities	22	28
06.2.0 Community Development	22	28
07 Health	-	-
07.4.0 Public health Services	-	-
08 Recreation, Culture and religion	107	5
08.6.0 Recreation, Culture and Religion n.e.c	107	5
GRAND TOTAL	2,233	2,587

Table 30 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – 2008
\$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	-	64	53	193	649	12	8	36	57	1,072
01.1.1 Executive and Legislative Organs	-	64	53	193	649	12	8	36	57	1,072
04 Economic Affairs	-	-	615	-	-	-	853	-	-	1,468
04.5.1 Road Transport	-	-	615	-	-	-	853	-	-	1,468
05 Environmental Protection	-	-	14	-	-	-	-	-	-	14
05.2.0 Waste Water Management	-	-	14	-	-	-	-	-	-	14
06 Housing and Community Amenities	-	2	8	-	-	-	18	-	-	28
06.2.0 Community Development	-	2	8	-	-	-	18	-	-	28
07 Health	-	-	-	-	-	-	-	-	-	-
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
08 Recreation, Culture and Religion	-	-	5	-	-	-	-	-	-	5
08.6.0 Recreation, Culture and Religion	-	-	5	-	-	-	-	-	-	5
GRAND TOTAL	-	66	695	193	649	12	879	36	57	2,587

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

Fijian Affairs Board
Native Land Trust Board
Fiji Revenue and Customs Authority

03 Public Order and Safety

National Fire Authority

04 Economic Affairs

04.1 General Economic and Commercial Affairs

Consumer Council of Fiji
Fiji Trade and Investment Bureau
Prices and Income Board

04.2.1 Agriculture

Central Division Drainage Board
Labasa Drainage Board
Coconut Industry Development Authority
Western Division Drainage Board

04.5 Transport

Land Transport Authority

04.7 Other Industries – Tourism

Fiji Visitors Bureau

08.1 Recreation & Sporting Services

Fiji Sports Council

09 Education

Training & Productivity Authority of Fiji

Table 31 INCOME AND OUTLAY ACCOUNT - RECEIPTS
\$000

SNA Code	RECEIPTS	2007	2008
B.2	Operating Surplus	-	-
D.2	Taxes on Production and Imports	4,585	4,997
	[b] Other Taxes on Production	-	-
	i] Rates	4,582	4,994
	ii] Licences	3	3
D.4	Total Property Income	7,154	6,327
	i] Interest	778	274
	ii] Dividend	641	465
	iii] Land Rent	5,735	5,588
P.3	Compulsory Fees, Fines and Penalties	65,880	53,575
D.73/D.74	Current Transfers	46,379	56,651
	TOTAL RECEIPTS	123,998	121,550

Table 32 INCOME AND OUTLAY ACCOUNT -DISBURSEMENTS
\$000

SNA Code		2007	2008
P.4	Final Consumption Expenditure	94,112	91,656
D.4	Total Property Income	3,724	3,510
	i] Interest	1,500	1,188
	ii] Land Rent	2,224	2,322
D.73/D.74	Current Transfers	4,842	4,721
B.8	Savings	21,320	21,663
	TOTAL DISBURSEMENTS	123,998	121,550

Table 33

CAPITAL FINANCE ACCOUNT - RECEIPTS
\$000

SNA Code		2007	2008
K.1	Consumption of Fixed Capital	6,682	7,144
B.8	Savings	21,320	21,663
D.9	Total Capital Transfers	1,372	1,246
	i] Residents	1,372	1,246
	ii] Rest of the World	-	-
F.4	Total Loans	-	947
	i] Residents	-	947
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Received	57	594
	i] Residents	57	594
	ii] Rest of the World	-	-
B.9	Balancing Item	(20,903)	(23,099)
	TOTAL RECEIPTS	8,528	8,495

Table 34

CAPITAL FINANCE ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2007	2008
P.52	Increase in Stock	-	-
P.51	Gross Fixed Capital Formation	8,383	8,300
F.4	Total Loan Extended	20	63
	i] Residents	20	63
	ii] Rest of the World	-	-
D.9	Total Capital Transfers	82	90
	i] Residents	82	90
	ii] Rest of the World	-	-
F.41	Total Loan Repayment	43	42
	i] Residents	43	42
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENTS	8,528	8,495

Table 35 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICES
\$000

	Compensation of Employees		Intermediate Consumption		Sales		Final Consumption Expenditure	
	2007	2008	2007	2008	2007	2008	2007	2008
01 General Public Services	28,644	27,373	9,673	11,448	-	-	38,337	38,821
01.1.1 Executive and Legislative Organs	8,344	6,692	4,331	5,319	-	-	12,675	12,011
01.1.2 Financial and Fiscal Affairs	20,320	20,681	5,342	6,129	-	-	25,662	26,810
03 Public Order and Safety	3,938	4,370	1,576	2,004	-	-	5,514	6,374
03.2.0 Fire Protection Services	3,938	4,370	1,576	2,004	-	-	5,514	6,374
04 Economic Affairs	12,621	10,100	18,631	16,960	3,328	106	27,924	26,954
04.1.1 General Economic and Commercial Affairs	2,230	2,209	894	879	-	-	3,124	3,088
04.2.1 Agriculture	1,648	538	2,052	2,013	3,317	-	383	2,551

An Economic and Functional Classification of General Government Accounts 2008
Economic Statistics Division

	Compensation of Employees		Intermediate Consumption		Sales		Final Consumption Expenditure	
	2007	2008	2007	2008	2007	2008	2007	2008
04.5.1 Road Transport	6,729	5,470	4,283	3,915	-	-	11,012	9,385
04.7.3 Other Industries - Tourism	2,014	1,883	11,402	10,153	11	106	13,405	11,930
08 Recreation, Culture and Religion	531	558	517	532	260	268	788	822
08.1.0 Recreational and Sporting Services	531	558	517	532	260	268	788	822
09 Education	7,463	6,347	14,086	12,338	-	-	21,549	18,685
09.4.1 First Stage of Tertiary Education	7,463	6,347	14,086	12,338	-	-	21,549	18,685
TOTAL	53,217	48,748	44,483	43,282	3,588	374	94,112	91,656

Table 36 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS
\$000

TYPE OF CAPITAL GOODS	2007	2008
Residential Building	-	-
Non-Residential Building	4,883	1,597
Other Construction	883	2,218
Land Improvement	32	22
Road Vehicles	503	217
Other Transport and Equipment	-	605
Plant, Machinery and Related Equipment	447	1,481
Office Furniture, Fittings & Related Equipment	693	1,419
Computers & Computing Equipment	942	741
TOTAL	8,383	8,300

Table 37 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – 2008
\$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	-	5	1,060	-	-	-	175	314	387	1,941
01.1.1 Executive and Legislative Organs	-	-	-	-	-	-	-	314	62	376
01.1.2 Financial and Fiscal Affairs	-	5	1,060	-	-	-	175	-	325	1,565
03 Public Order and Safety	-	214	23	-	-	-	746	287	52	1,322
03.2.0 Fire Protection Services	-	214	23	-	-	-	746	287	52	1,322
04 Economic Affairs	-	1,193	98	22	66	20	506	191	264	2,360
04.1.1 General Economic and Commercial Affairs	-	863	-	22	66	20	-	20	83	1,074

An Economic and Functional Classification of General Government Accounts 2008
Economic Statistics Division

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
04.2.1 Agriculture	-	11	-	-	-	-	147	28	2	188
04.5.1 Road Transport	-	319	98	-	-	-	359	143	179	1,098
04.7.3 Other Industries - Tourism	-	-	-	-	-	-	-	-	-	-
08 Recreation, Culture and Religion	-	19	9	-	126	-	7	-	38	199
08.1.0 Recreation and Sporting Services	-	19	9	-	126	-	7	-	38	199
09 Education	-	166	1,028	-	25	585	47	627	-	2,478
09.4.1 First Stage of Tertiary Education	-	166	1,028	-	25	585	47	627	-	2,478
TOTAL	-	1,597	2,218	22	217	605	1,481	1,419	741	8,300

APPENDICES

APPENDIX I

CLASSIFICATION OF CENTRAL GOVERNMENT

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2008 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
		Public Service Commission	2-3-1
		Public Service Disciplinary Tribunal	2-4-1
		Office of the Attorney General	3-1-1
		Ministry of Finance	4-1-1
		Fiji Bureau of Statistics	4-2-1
		Information Technology & Computing Services	4-5-1
		Min of Provincial Development, Indigenous and Multi Ethnic Affairs	5-1-1
		Min of Prov Development & National Disaster Mgt	5-2-1
		National Disaster Management Unit	5-3-1
		Multi-Ethnic Affairs	5-4-1
		Department of Home Affairs and Immigration	6-1-1
		Department of Immigration and Police	6-2-1
		Ministry of Foreign Affairs	8-1-1
		VIP House and Boron House	8-1-2
		Fiji Overseas Mission	8-1-3
		Office of the Auditor General	9-1-1
		Elections Office	10-1-1
		Legislature	12-1-1
		Office of the Ombudsman	13-1-1
		Ministry of Information	16-1-1
		Ministry of Public Enterprises & Public Sector Reform	2-4-1
		Ministry of National Reconciliation & Multi-Ethnic Affairs	5-4-1
		Ministry of Women and Culture & Social Welfare	24-2-1
		Women and Gender Development & General Admin	24-3-1
		Miscellaneous Services	50-1-1
		Gratuities - Contract Officers	51-1-1
02		DEFENCE	
02.1	Military and Civil Defence Administration and Operation	Royal Fiji Military Forces	19-1-1
03		PUBLIC ORDER AND SAFETY	
03.1	Police	Fiji Police Force	20-1-1
03.3	Law Courts	Judiciary	11-1-1
		Office of the Director of Public Prosecutions	14-1-1
		Justice Department	15-1-1
		Agricultural Tribunal	30-7-1
03.4	Prison Administration and operation	Prisons and Corrections Department	15-2-1

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2008 EXPENDITURE HEAD/SUB-HEAD
04		ECONOMIC AFFAIRS	
04.1	General economic, commercial and labour affairs	Department of Fisheries and Forests	30-A-1/2 6 30-B-1/3
		Ministry of Industry, Tourism Trade and Communication	34-1-1/2-1/3-1
		Ministry of Co-Operatives	34-4-1/34-4-3
		Department of Meteorological Services	40-2-1-40-2-4
		Ministry of Works & Energy	40-1-1/5-1/5-5
		Ministry of Labour ,Industrial Relations and Employment 6 Admin	7.1.1-7.1.3
04.2 Agriculture,Forestry,Fishing and Hunting			
04.2.1	Agriculture Affairs and Services	Ministry of Agriculture, Fisheries and Forestry - Crops	30-2-1
04.2.2	Forestry Affairs and Services	Forestry Plantation and Maintenance	30-A-4 6 30-A-8
04.2.3	Fishing & Hunting Affairs and Services	Fisheries Management & Technical Services and Extension	30-B-4 6 30-B-6
04.3	Fuel and Energy	Min of Works and Energy- Dept of Energy: Gen Admin	40-4-1/41-1-1
04.4 Mining, Manufacturing and Construction			
04.4.1	Mining and Mineral Resource Affairs and Services	Ministry of Lands, Mineral Resources and Environment	33-1-1
04.4.2	Manufacturing Affairs and Services	Printing and Stationery	4-4-1
04.4.3	Construction Affairs and Services	Ministry of Transport, Works & Energy	40-1-1
04.5 Transport			
04.5.1	Road Transport	Min of Works and Energy-Dept of National Roads	40.6.1-4-40.6.5
04.5.2	Water Transport	Min of Transport and Civil Aviation-Govt Shipping Services	40-1-4
		Fiji Maritime Safety Administration	40.3.1-40.3.3
04.5.4	Air Transport	Min of Foreign Affairs, International Co-operation and Civil Aviation: Policy and Admin-Civil Aviation	8-2-1
		Min of Works and Transport: Freight and Handling	40-5-7
04.6	Communication	Min of Industry,Tourism,Trade and Communication: Communication	34-5-1
04.7	Other Industries	Min of Industry,Tourism,Trade and Communication: Communication: Tourism	34-6-1
04.8	R&D Economic Affairs	Min of Primary Industries:Research	30-1-3
		Min of Primary Industries: Crop Research	30-2-3
		Min of Primary Industries: Livestock Research	30-3-3
		Min of Primary Industries: Forestry: Timber Utilization Research	30-A-5
		Min of Primary Industries: Fisheries Research	30-B-3
04.9	Other Economic Affairs and Services n.e.c	Min of Finance: Govt Supplies Department	4-3-1
		Ministry of Works and Transport: Maintenance	40-5-10
		Min of Works and Transport: Common services	40-5-8
		Min of Works and Transport: Electrical services	40-5-9
05		ENVIRONMENTAL PROTECTION	

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2008 EXPENDITURE HEAD/SUB-HEAD
05.2	Waste Water Management	Min of Public Utilities and Energy	41.3.1-41.3.4
05.6	Environmental Protection n.e.c	Min of Lands, Mineral Resources and Environment: Environment management unit	33-4-1
06		HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES	
06.1	Housing Development	Ministry of Local Government, Urban Devt and Housing	23-3-1
06.2	Community Development	Min of Provincial Development : Rural Housing	5-2-1-5-2-4
06.3	Water Supply	Ministry of Local Government, Urban Devt and Housing	23-1-1-23-2-1
		Min of Public Utilities and Energy: Provision of Water Supplies	41-2-1-41-2-5
07		HEALTH	
07.1	Medical Products, Appliances and Equipment	Drugs and Medical Supplies	22-2-4
07.3	Hospital Services	Urban Hospitals	22-2-1
		Sub-Divisional Hospitals, Health Centre & Nursing Stations	22-2-2
		Min of Health-Common Services and Training: Hospital support Services	22-3-1
07.4	Public Health Services	Medical Services / Public health Services	22-2-3
07.6	Health n.e.c	Ministry of Health	22-1-1/2
08		RECREATIONAL, CULTURAL AND RELIGIOUS AFFAIRS AND SERVICES	
08.1	Recreational and Sporting Services	Ministry of Youth, Sports, Employment Opportunities and Productivity- Sports Development	25-2-1
08.2	Cultural Services	Ministry of Education-Library Services	21-9-1
		Ministry of Fisheries and Forests-Forests Parks, Recreation and Nature	30-A-8
09		EDUCATION	
09.1	Primary Education Affairs and Services	General Administration	21-2-1
		Government Primary Schools	21-2-2
		Non Government Primary Schools	21-2-3
		Primary Schools Special Education	21-2-4
09.2	Secondary Education Affairs And Services	General Administration	21-3-1
		Government Secondary and Junior Secondary Schools	21-3-2
		Non-Government Junior Secondary Schools	21-3-3
		Non-Government Secondary Schools	21-3-4

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2008 EXPENDITURE HEAD/SUB-HEAD
09.4	Tertiary Education Affairs and Services	General Administration	21-5-1
		Lautoka Teachers Collage	21-6-2
		Fiji College of Advanced Education	21-6-3
		Fiji School of Nursing	22-3-2
		MAFF - Fiji College of Agriculture	30-4-1
09.5	Education not Definable by Level	Ministry of iTaukei Affairs-Fijian Education	5-1-3
		Department of Forests(Training & Education)	30-A-3
		Department of Fisheries (Training & Education)	30-B-2
		Department of Co-operatives (Training & Education)	34-4-2
09.7	R&D Education	Ministry of Youth, Sports, Employment Opportunities & Productivity	25-1-1
		Research, Development & Training	21-6-1
09.8	Education Affairs and Services n.e.c	Policy and Administration	21-1-1
		Curriculum Development - General Administration	21-4-1
		Curriculum Development ó Careers Services	21-4-2
		Curriculum Development ó Educational Resources Centre	21-4-3
		Curriculum Development ó School Broadcast Unit	21-4-4
		Special Project ó General Administration	21-7-1
		Examination ó General Administration	21-8-1
10		SOCIAL PROTECTION	
10.7	Social Exclusion n.e.c	Min of Health, Women and Social Welfare-Institutional Services	22-4-1
10.9	Social Protection n.e.c	Min of Health, Women and Social Welfare-Gen Admin & Voluntary Org Support	22-5-1
		Poverty Eradication Unit	22-5-2
		Min of Health, Women and Social Welfare: Field Services	22-6-2
		Min of Women, Social Welfare & Poverty Alleviation-Women and Gender Development	22-7-1
		Min of Fijian Affairs-National Disaster Management Unit: Gen Admin	5-3-1

APPENDIX 2

CLASSIFICATION OF CENTRAL GOVERNMENT CURRENT TRANSFER PAYMENTS IN THE OUTLAY ACCOUNT

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2008
D.3	Subsidies	Domestic Air Service Subsidy	8-2-1-6/4
		Freight Subsidy	40-3-1-6/3
		Transport Subsidy	21-2-3-6/3
D.621	Social Security Benefits	FCA - Travel and Subsistence for Students	30-4-1-6/1
		FCA - Medical Costs for Students	30-4-1-6/2
		FCA - Field Allowance for Students	30-4-1-6/3
D.624	Social Security Grants		
	[A] Education	Training and Scholarships	2-3-5-6/1
		In-Service Training Awards	2-3-5-6/3
		FSM Scholarship	2-3-5-6/2
		Scholars	5-1-3-6/1
	[B] Others	Grant to Fiji Servicemen's After Care Funds	4-1-2-6/1
		Family Assistance	24-2-2-6/1
		Care and Protection Allowance	24-2-2-6/2
		War Pensions	51-1-1-11/5
		Fiji Military Forces - Pensions of Service and Disability, Retired Pay and Gratuities	51-1-1-11/12
D.75	Current Transfers to Private Non Profit Institutions serving Households		
	[A] EDUCATION		
		Fee of Free Education Class 1-8	21-2-1-6/1
		Corpus Christi Training College	21-2-1-6/2
		Salary Grants for Pre-School Teachers	21-2-1-6/3
		Pre-School Grants	21-2-1-6/4
		Educational Grants - Salaries of Licensed Teachers	21-2-2-6/1
		Licensed Teachers Salary Grants	21-2-3-6/1
		Reserve Teachers Salary Grants	21-2-3-6/2
		Per Capita Grant- Primary Boarding School	21-2-3-6/4
		School Furniture	21-2-3-6/4
		Remission of Fees - Secondary Schools	21-3-1-6/1
		Form One - Tuition Fee	21-3-1-6/2
		Form Two - Tuition Fee	21-3-1-6/3
		Form Three of Tuition Fee	21-3-1-6/4
		Form Four - Tuition Fee	21-3-1-6/5
		Form Five - Tuition Fee	21-3-1-6/6
		Form Six - Tuition Fee	21-3-1-6/7
		Form Seven - Tuition Fee	21-3-1-6/8
		Per Capita Grants- Day Schools	21-3-4-6/1
		Per Capita Grants- Boarding Schools	21-3-4-6/2
		Grant to Montfort Boys' Town of Veisari	21-5-1-6/2
		Grant to Montfort Boys' Town of Savusavu	21-5-1-6/3
		Tutu Training centre	30-1-1-6/4
	[B] Health	Grant to Ra Catholic Hospital	22-1-1-6/4
		Subsidy to St John Ambulance Brigade	22-1-1-6/6
		Fiji Red Cross	22-1-1-6/7
		Channel Home of Compassion	22-1-1-6/8
		Grant to Fiji School of Medicine	22-1-2-6/13
	[C] Others	Grants to Fiji Arts Council	21-A-1-6/1
		Grants to Fiji Museum	21-A-1-6/2
		Subsidy for Naboro Landfill	33-1-1-6/1

An Economic and Functional Classification of General Government Accounts 2008
Economic Statistics Division

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2008
		Public Service Broadcast	16-1-1-6/2
		National Substance Abuse Advisory Council	21-1-1-6/3
		Programme for Blind, Intellectually and Physically Handicapped	21-2-2-6/1
		Fiji National Council of Disabled Person	24-1-2-6/2
		Grant for Women and Gender Development	24-3-1-6/1
		Youth Advisory Board	25-1-2-6/1
		Biogas Digesters	30-3-2-6/1
		Sports Outreach Programme	25-2-1-6/3
		Adult and Community Education	25-1-2-6/2
		Overseas Sporting Tours	25-2-1-6/1
		Sports Scholarships	25-2-1-6/2
		Rewa Dairy (Collection centre)	30-3-2-6/2
		Hosting International Tournaments	25-2-1-6/4
		Dairy Industry Support	30-3-2-6/3
D.623	Unfunded Employees Welfare Benefit	Stage Gratuities	15-2-2-6/1
		Compensation and ex-gratia payments	-
		Gratuities - Commuted Pension, Ex-gratia and Compassionate	51-1-1-11/1
		Pensions-Civil and Compassionate	51-1-1-11/2
		Payment of Benefits to Dependents of deceased Pensioners	51-1-1-11/3
		Pensions to Widows and Orphans of Deceased Public Officers	51-1-1-11/4
		Police Gratuities	51-1-1-11/7
		Prison Gratuities	51-1-1-11/8
		Cost of Living Allowance to Pensioners	51-1-1-11/9
		Gratuities Contract Officers	51-1-1-11/10
		Forestry Gratuities	51-1-1-11/11
		Ex-Governor General, Presidents & ex-PM's Pensions	51-1-1-11/13
		Ex-Parliamentarians	51-1-1-11/14
		Pension to Former Chief Justice and Retired Judge	51-1-1-11/15
D.73/ D.74	Current Transfers NEC to Residents		
	[A] Central Government	Value Added Tax [VAT]	
	[B] Local Authority	Local Rural Authorities	22-2-3-6/1
		Grants to Local Rural Authorities	-
	[C] Statutory Bodies	Prices and Incomes Board	4-1-1-6/1
		Fijian Affairs Board(FAB) and Provincial Councils	5-1-1-6/1,2
		FIRCA Grant	4-1-1-6/2
		Grant to Fiji Human Rights Commission	13-1-1-6/2
		National Fire Authority	23-1-2-6/2
		LTA Operating Grant	40-1-1-6/1
		Public Rental Board	23-1-2-6/1
		Grant to Consumer Council of Fiji	34-1-1-6/1
		Grant to Fiji Trade and Investment Bureau	34-1-1-6/2
		Grant to Fiji Visitors Bureau	34-6-1-6/1
		Grant to Fiji Shipping Corporation Ltd	40-1-4-6/1
		Fiji Shipping Corporation Operating Expense	40-1-4-6-2
		Rural Postal Services	50-1-1-6/1
		South Pacific Stock Exchange	50-1-1-6/4
		University of Fiji	50-1-1-6/7
		Development of Capital Market	50-1-1-6/6
		Banking Services in Rural Areas	50-1-1-6/4
		Fiji Exporters Club	50-1-1-6/5
	[D] Companies / Others	Rotuma Island Council	2-1-1-6/1
		Rabi Island Council	2-1-1-6/2
		Kioa Island Council	2-1-1-6/3
		Grant Melanesian & Vasu I Taukei	2-1-1-6/4

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2008
		Centre for Appropriate Technology & Development	5-1-1-6/3
		Institute for Fijian Language and Culture	5-1-1-6/4
		Na Mata	5-1-1-6/5
		Turaga ni Koro Allowance	5-1-1-6/6
		Mata ni Koro Allowance	5-1-1-6/7
		Grant to National Trust of Fiji	21-A-1-6/3
		Preservation of Momi Gun Site	21-A-1-6/5
		Preservation of other Historical/Traditional Sites	21-A-1-6/4
		Grants for Multi-Ethnic Cultural Activities	5-4-1-6/1
		Scholarship for Multi-Ethnic	5-4-1-6/2
		Grant to Responsible Parenthood Council	22-1-1-6/5
		Father-Law Home	22-1-1-6/9
		Grant to Reproductive & Family Health Association	22-1-1-6/10
		Grant to Family Support association Group	22-1-1-6/11
		National Blood Services	22-1-1-6/12
		Grant to National Food and Nutrition Comm.	22-2-3-6/2
		Grant to GirlsøHome	24-1-1-6/1
		Grants to Voluntary Organisations	-
		Grants to Sugar Tribunal	30-1-1-6/2
		Grant to Fiji Pine Trust	30-A-1-6/1
		Fiji Mahogany Trust	30-A-1-6/3
		Portable Sawmills	30-A-1-6/4
		Grant in lieu of Rates to Crown Land	33-3-1-6/1
		Grant to Legal Aid Commission	3-1-1-6/3
		Fiji Audio Visual Commission	34-1-1-6/3
		National centre for Small & Micro-Enterprises	34-1-1-6/4
		Commerce Commission	34-1-1-6/5
		Grant to National Road Safety Council	40-1-3-6/1
		Small Grant Scheme	1-1-1-6/5
		Sea Route Licensing	40-1-3-6/2
	[E] Rest of the World	Bernie Copyright Union	3-1-1-6/1
		British Institute of International & Comparative Law	3-1-1-6/2
		Contribution to Statistical Institute of Asia and the Pacific	4-2-1-6/1
		Contribution to Asia & Pacific Development Centre	2-3-5-6/4
		World Heritage Organization	21-A-1-6/6
		Organisation for Prohibited Chemical Weapon (OPCW) Subscription	6-1-1-6/1
		International Labour Organisation Convention Trip	25-3-2-6/1
		International Labour Organisation Subscription	25-3-2-6/2
		South Pacific Tourism Organisation	34-6-1-6/2
		World Tourism Organisation	34-6-1-6/3
		Tourism Council of the South Pacific Rent	34-6-1-6/4
		United Nations	8-1-1-6/1
		United Nations Development Programme (UNDP)	8-1-1-6/2
		United Nations Industrial Development Organisation (UNIDO)	8-1-1-6/3
		UN Childrenø Fund	8-1-1-6/4
		UN Peacekeeping Force	8-1-1-6/5
		Secretariat of the Pacific Community	8-1-1-6/6
		Forum Secretariat	8-1-1-6/7
		ACP Secretariat	8-1-1-6/8
		East West Centre	8-1-1-6/9
		International Red Cross	8-1-1-6/10
		UNDP Regional Office	8-1-1-6/11
		Forum Fisheries Agencies	8-1-1-6/12
		Colombo Plan Bureau	8-1-1-6/13
		MSG Secretariat Establishment	8-1-1-6/14
		Subscription to International Ombudsman Institute	13-1-1-6/1

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2008
		Subscription to Asian Pacific Group on Money Laundering	15-1-1-6/1
		Contribution to Asia Pacific Institute of Broadcast and Development	16-1-1-6/1
		International council of Archives	16-2-1-6/1
		Pacific Region Conversation Centre	16-2-1-6/2
		Pacific region Branch of International council of Archives	16-2-1-6/3
		Interpol	20-1-1-6/1
		Contribution to UNESCO	21-1-1-6/1
		South Pacific Board for Educational Assessment	21-1-1-6/2
		Contribution to World Health Organisation	22-1-1-6/1
		World Food Programme	22-1-1-6/2
		UN Fund for Population Activities	21-1-1-6/3
		Annual Contribution to South Pacific Regional Environment Programme	33-4-1-6/2
		Contribution to Stockholm	33-4-1-6/8
		Contribution to International Telecommunications Union	34-5-1-6/1
		Contribution to Port State Control	40-3-1-6/4
		Annual Contribution to Commonwealth Local Govt Forum	23-1-2-6/1
		Contribution to CITES	33-4-16/3
		Contribution to RAMSAR	23-4-1-6/4
		Annual contribution to Convention on Biological Diversity	23-4-1-6/5
		Contribution to UNFC on climate change	23-4-1-6/6
		Contribution to UNEP	23-4-1-6/7
		OIE Contribution	30-1-1-6/3
		FAO Contribution	30-1-1-6/1
		Contribution to Asia Pacific Telecommunity	34-5-1-6/2
		Universal Postal Union	34-5-1-6/3
		Annual Contribution - ITTO	30-A-1-6/2
		Contribution to SOPAC	33-2-1-6/1
		Tax Refund to SOPAC	33-2-1-6/2
		PASO Management Board	8-2-1-6/3
		Grant to Civil Aviation Authority of the Fiji Islands	8-2-1-6/4
		International Civil Aviation Organisation	8-2-1-6/1
		World Meteorological Organisation	40-2-1-6/1
		Contribution to International Maritime Organisation	40-3-1-6/1
		Membership Fee to International Hydrographic Organisation	40-3-1-6/2

APPENDIX 3

CLASSIFICATION OF THE GENERAL GOVERNMENT OF FIJI

CENTRAL GOVERNMENT	LOCAL GOVERNMENT	STATUTORY BOARDS
Office of the President	Ba Provincial Council	Central Division Drainage Board
Office of the Prime Minister	Ba Town Council	Consumer Council of Fiji
Public Service Commission	Bua Provincial Council	Training & Productivity Authority of Fiji
Office of the Attorney-General and the Solicitor General	Cakaudrove Provincial Council	Fiji Sports Council
Ministry of Finance	Kadavu Provincial Council	Fiji Trade and Investment Bureau
Ministry of Provincial Development, Indigenous and Multi Ethnic Affairs	Labasa Town Council	Fiji Visitors Bureau
Ministry of Defence, National Security and Immigration	Lami Town Council	Fijian Affairs Board
Ministry of Foreign Affairs International Co-Operation and Civil Aviation	Lau Provincial Council	Labasa Drainage Board
Office of the Auditor General	Lautoka City Council	Land Transport Authority
Elections Office	Levuka Town Council	National Fire Authority
Judiciary	Lomaiviti Provincial Council	Native Land Trust Board
Legislature	Macuata Provincial Council	Prices and Incomes Board
Judiciary	Nadi Town Council	Coconut Industry Development Authority
Legislature	Nadroga/Navosa Provincial Council	Western Division Drainage Board
Office of the Ombudsman	Naitasiri Provincial Council	Fiji Revenue & Customs Authority
Office of the Director of Public Prosecution	Namosi Provincial Council	
Ministry of Justice	Nasinu Town Council	
Department of Information	Nausori Town Council	
Fiji Military Forces	Ra Provincial Council	
Fiji Police Force	Rewa Provincial Council	
Ministry of Education, National Heritage, Culture and Arts	Savusavu Town Council	
Ministry of Health	Serua Provincial Council	
Department of Local Government & Urban Development	Sigatoka Town Council	
Ministry of Housing, Women & Social Welfare	Suva City Council	
Ministry of Industrial Relation Employment, Youth & Sports	Tailevu Provincial Council	
Ministry of Primary Industries	Tavua Town Council	
Ministry of Lands, Mineral Resources & Environment		
Ministry of Industry, Tourism Trade and Communication		
Ministry of Transport, Works and Energy		
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	Employers' 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		Householdsøactual social contributions
	D6131	Householdsøactual pension contributions
	D6132	Householdsøactual non-pension contributions
D614		Householdsøsocial contribution supplements
	D6141	Householdsøpension contribution supplements
	D6142	Householdsønon-pension contribution supplements
	D.61121	Compulsory employeesøsocial 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

Amenities	<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.
Balancing Item	<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>
Capital Transfers	<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	<p>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.</p>
Compensation of employees	<p>Includes all personal emoluments of established and unestablished staff including overtime, FNPF contributions and allowances.</p>
Compulsory Fees, Fines and Penalties	<p>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.</p>

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	<p>Are classified as receipts as well as disbursement in the income and outlay account and includes:</p> <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 Revenue Department and grants to city and town councils and rural local authorities. ▪ 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. ○ Rest of the World - refers to subscriptions to various international bodies and agencies eg International Labour Organisations, United Nations agencies such as the World Health Organisation and UNESCO, various commonwealth agencies and others.
Current Transfers to Private Non Profit Institutions Serving Households	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 organisations 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.

Debt Redemption	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.
Defence Affairs and Services	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.
Other Economic Affairs and Services	Includes: <ul style="list-style-type: none"> ▪ General Administration, Regulation and Research includes ministries and central government departments connected with the administration of economic services, commercial and labour 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. ▪ 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 harbour 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	Includes: <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	Includes: <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. • 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 Equipments and Supplies ▪ Health Affairs and Services n.e.c
Intermediate Consumption	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
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	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.
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 of 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 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 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.
Social Security and Welfare Services	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.
Subsidies	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, fertiliser, weedicide, cocoa subsidies and other such grants to statutory boards or public corporations.
Taxes on production and imports:	Are classified as receipts in the income and outlay account and includes: <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 licences and rates.
Unfunded Employee Welfare Benefits	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, workers' 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.
Withdrawals from Entrepreneurial Income of Quasi Government Corporations	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.

APPENDIX 6

CONCORDANCE BETWEEN 1968 AND 1993/2008

	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 Quasi	3.4.5	D.422
Property Income	3.4.6	D.4
Current Taxes on Income	3.6.1	D.5
Compulsory Fees, Fines & Penalties	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