

ECONOMIC SURVEYS

AN ECONOMIC AND FUNCTIONAL CLASSIFICATION OF GENERAL GOVERNMENT ACCOUNTS 2012

Published in June by the

Fiji Bureau of Statistics

P.O. Box 2221

Government Buildings

Suva

Republic of Fiji

Catalogue Page

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PREFACE

This report contains statistics on the activities of organizations included in the category of the General Government for the year 2012. The General Government category includes the Central Government, Local Governments and the Statutory Bodies.

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

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

The assistance and cooperation of the Statutory Bodies, Local Government and various government departments who provided the information is hereby acknowledged. Their effort is much appreciated and I look forward to their continued support.

Epeli Waqavonovono
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 ARE AS FOLLOWS:

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

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1 INTRODUCTION

1.1 History of Studies undertaken

From the inception of this report in 1967, up until 1989 the reports were published under the title "An Economic and Functional Classification of Government Accounts", for years 1990 to 1993 under the title "Fiji's National Accounts Statistics", for years 1994 to 2001 under the title "An Economic and Functional Classification of Public Sector Accounts" and from 2002 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 and from 2008 onwards the 2008 SNA Manual has been used.

This report contains the results of the study for the year 2012. 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 government with significant revenue falls outside the scope of this report and are covered by the surveys conducted for the business enterprises.

1.2 Need for statistics relating to General Government

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

2. METHODOLOGY

2.1 Legal Basis

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

2.2 Coverage and Scope

The 2012 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 2012 General Government Survey were posted to the Local Government and the Statutory Boards on 10/07/13.

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 2012.

3. RESULTS

The survey for 2012 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

	2011	2012
Central Government	1,771,990	1,873,958
Local Government	48,427	53,842
Statutory Boards	127,570	139,940
TOTAL GENERAL GOVERNMENT	1,947,987	2,067,740

Detailed Receipt and Disbursement tables

Table 2 INCOME AND OUTLAY ACCOUNT – RECEIPTS
\$000

SNA Code		2011	2012
D.2	Total Taxes on Production and Imports	1,153,490	1,266,124
	[a] Total Taxes on Products	1,033,572	1,113,528
	i] Customs Duties	342,678	371,444 ¹
	ii] Value Added Tax	618,859	663,568 ²
	iii] Service Turnover Tax	36,285	48,641 ³
	iv] Water Resource Tax	34,715	28,382
	v] Fish Levy	1,035	1,493
	[b] Other Taxes on Production	119,918	152,596
	i] Stamp Duties	17,557	21,228
	ii] Rates	30,077	33,027
	iii] Licences	10,995	11,270
	iv] Departure Tax	61,289	87,071 ⁴
D.422	Withdrawals from Entrepreneurial Income of Quasi – Government Corporations	17,391	13,290
D.4	Total Property Income	51,814	70,987
	i] Interest	1,718	1,909
	ii] Dividends	33,685	53,093 ⁵
	iii] Land Rents	16,411	15,985
D.5	Total Current Taxes on Income	478,807	477,095
	i] On income	403,824	411,085
	ii] Withholding & Dividend	74,983	66,010
P.3	Compulsory Fees, Fines and Penalties	153,632	153,373
D.6	Social Security Contributions	-	-
D.73/D.74	Total Current Transfers	92,853	86,871
	i] Residents	78,298	83,815
	ii] Rest of the World	14,555	3,056 ⁶
	TOTAL RECEIPTS	1,947,987	2,067,740

Of the total receipts:

- Taxes on production and imports accounted for 61.2 per cent in 2012 compared to 59.2 per cent in 2011 and registered a growth of 9.8 per cent in 2012 compared to 18.5 per cent in 2011.

¹ Custom Duty increased due to increase in duties for imported goods.

² VAT collection increased as a result of increase in consumption spending due to reduction in PAYE tax rates and salary adjustment for civil servants.

³ Hotel Turnover Tax (HTT), renamed as Service Turnover Tax (STT), has increased due to expansion of taxable activities.

⁴ Increase in the departure tax rate last year led to the increase.

⁵ Higher returns from investment in economic services led to the increase in dividends.

⁶ Lower contribution for the overseas peace-keeping led to the decline.

- Current taxes on income accounted for 23.1 per cent in 2012 compared to 24.6 per cent in 2011 and registered a decline of 0.4 per cent in 2012 compared to a growth of 12.3 per cent in 2011.
- Compulsory Fees, Fines and Penalties accounted for 7.4 per cent in 2012 compared to 7.9 per cent in 2011 and registered a decline of 0.2 per cent in 2012 compared to a growth of 13.7 per cent in 2011.
- Property Income accounted for 3.4 per cent in 2012 compared to 2.7 per cent in 2011 and registered a growth of 37.0 per cent in 2012 compared to a decline of 0.3 per cent in 2011.

Table 3 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2011	2012
P.4	Final Consumption Expenditure	908,094	970,316
D.3	Subsidies	5,185	5,286
	i] Subsidies on Products	4,835	4,970
	ii] Subsidies on Production	350	316
D.4	Total Property Income	264,634	262,749
	i] Interest	260,770	258,875
	ii] Land rent	3,864	3,874
	iii] Dividend	-	-
D.621	Social Security Benefits	-	-
D.624	Total Social Assistance Grants	135,098	128,758
	i] Education	95,556	101,498
	ii] Others	39,542	27,260 ⁷
D.75	Total Current Transfers to Private Non- Profit Making Institution	27,937	34,272
	i] Education	21,664	25,194
	ii] Health	72	192
	iii] Other	6,201	8,886
D.623	Unfunded Welfare Benefits	29,027	32,127
D.73/D.74	Total Current Transfers NEC	175,293	201,167
	[a] Total Residents	169,023	194,963
	i] Central Government	43,978	50,044
	ii] Local authorities	853	845
	iii] Statutory bodies	113,368	129,677 ⁸
	iv] Others	10,824	14,397
	[b] Rest of the World	6,270	6,204
B.8	Savings	402,719	433,065
	TOTAL DISBURSEMENTS	1,947,987	2,067,740

Of the total disbursements:

- Final consumption expenditure accounted for 46.9 per cent in 2012 compared to 46.6 per cent in 2011 and registered a growth of 6.9 per cent in 2012 compared to 0.5 per cent in 2011.

⁷ Decreased due to decline in the social assistances for the care and protection allowance and food voucher programme.

⁸ Higher grants to Water Authority of Fiji and Fiji Revenue and Customs Authority led to the increase.

- Property income accounted for 12.7 per cent in 2012 compared to 13.6 per cent in 2011 and registered a decline of 0.7 per cent in 2012 compared to a growth of 17.6 per cent in 2011.
- Current transfers NEC accounted for 9.7 per cent in 2012 compared to 9.0 per cent in 2011 and registered a growth of 14.8 per cent in 2012 compared to a decline 2.1 per cent in 2011.
- Social Assistance Grants accounted for 6.2 per cent in 2012 compared to 6.9 per cent in 2011 and registered a decline of 4.7 per cent in 2012 compared to a growth of 20.4 per cent in 2011.
- Current transfers to private non-profit institutions accounted for 1.7 per cent in 2012 compared to 1.4 per cent in 2011 and registered a growth of 22.7 per cent in 2012 compared to a decline of 6.1 per cent in 2011.

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

	2011	2012
Central Government	1,004,431	788,845 ⁹
Local Government	5,461	5,720
Statutory Boards	7,433	18,374 ¹⁰
TOTAL GENERAL GOVERNMENT	1,017,325	812,939

Detailed Receipt and Disbursement tables:

⁹ Decrease in redemption of debt led to the decrease.

¹⁰ Increase in Gross fixed capital formation led to an increase.

Table 5 CAPITAL FINANCE ACCOUNT – RECEIPTS
\$000

SNA Code		2011	2012
K.1	Consumption of fixed capital	13,108	13,603
B.8	Savings	402,719	433,065
D.9	Total Capital Transfers	10,444	16,899
	i] Residents	3,412	3,469
	ii] Rest of the World	7,032	13,430 ¹¹
F.4	Total Loans	688,436	331,373
	i] Residents	117,370	194,852 ¹²
	ii] Rest of the World	571,066	136,521 ¹³
F.41	Total Loan Repayments	1,010	996
	i] Residents	1,010	996
	ii] Rest of the World	-	-
B.9	Balancing item/Net lending/Borrowing	(98,390)	17,003
	TOTAL RECEIPTS	1,017,327	812,939

Of the total receipts:

- Loans accounted for 40.8 per cent in 2012 compared to 67.7 per cent in 2011 and registered a decline of 51.9 per cent 2012 compared to a growth of 35.1 per cent in 2011.
- Capital transfers accounted for 2.1 per cent in 2012 compared to 1.0 per cent in 2011 and registered a growth of 61.8 per cent in 2012 compared to a decline of 6.2 per cent in 2011.
- Loan Repayments accounted for 0.1 per cent in 2012 compared to 0.1 per cent in 2011 and registered a decline of 1.4 per cent in 2012 compared to 16.8 per cent in 2011.

Table 6 CAPITAL FINANCE ACCOUNT - DISBURSEMENT
\$000

SNA Code		2011	2012
P.52	Increase in Stocks	-	-
P.51	Gross Fixed Capital Formation	212,691	246,897¹⁴
F.4	Total Loans	38	41
	i] Residents	38	41
	ii] Rest of the World	-	-
D.99	Debt Redemption	511,787	253,545¹⁵
D.9	Total Capital Transfers	290,495	310,092
	i] Residents	290,495	310,092 ¹⁶
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Made	2,316	2,364
	i] Residents	2,316	2,364
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENT	1,017,327	812,939

¹¹ Increase in other grants in aid led to the increase.

¹² Resident loans increased as a result of loans taken from domestic sources.

¹³ Declined as a result of decline in overseas loans borrowing.

¹⁴ Upgrading and restructure of the National Stadium by Fiji Sports Council and decentralisation of FRCA offices in Rakiraki and Sigatoka led to the increase.

¹⁵ Decline in the principal payment on overseas and domestic loans.

¹⁶ Higher grants to Water Authority of Fiji and Fiji Roads Authority led to the increase.

Of the total disbursements:

- Capital transfers accounted for 38.1 per cent in 2012 compared to 28.6 per cent in 2011 and registered a growth of 6.7 per cent in 2012 compared to 69.5 per cent in 2011.
- Debt Redemption accounted for 31.2 per cent in 2012 compared to 50.3 per cent in 2011 and registered a decline of 50.5 per cent in 2012 compared to a growth of 115.6 per cent in 2011.
- Gross Fixed Capital Formation accounted for 30.4 per cent in 2012 compared to 20.9 per cent in 2011 and registered a growth of 16.1 per cent in 2012 compared to 22.4 per cent in 2011.
- Loan repayment made accounted for 0.3 per cent in 2012 compared to 0.2 per cent in 2011 and registered a growth of 2.1 per cent in 2012 compared to a decline of 36.3 per cent in 2011.

FINAL CONSUMPTION EXPENDITURE

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

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

Table 7 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICE
\$000

TYPE OF SERVICE	2011	2012
01 General Public Services	155,021	171,029
02 Defence	98,030	99,458
03 Public order and safety	119,803	128,355
04 Economic Affairs	154,902	164,971
05 Environmental Protection	5,750	5,876
06 Housing and Community Amenities	13,063	14,954
07 Health	136,433	145,315
08 Recreation, Culture and Religion	8,870	9,104
09 Education	211,589	225,835
10 Social Protection	4,633	5,419
GRAND TOTAL	908,094	970,316

Final consumption expenditure registered a growth of 6.9 per cent in 2012 compared to a growth of 0.5 per cent in 2011. Of the total final consumption expenditure:

- Education remain same as 23.3 per cent of the total final consumption expenditure in 2012 compared to 2011 and registered a growth of 6.7 per cent in 2012.
- The General Public services, which consist of general administration and external affairs, accounted for 17.6 per cent of the total final consumption expenditure in 2012 compared to 17.1 per cent in 2011 and registered a growth of 10.3 per cent in 2012.
- Health accounted for 15.0 per cent of the total final consumption expenditure in 2012 compared to 15.0 per cent in 2011 and registered a growth of 6.5 per cent in 2012.
- Public Order and Safety accounted for 13.2 per cent of the total final consumption expenditure in 2012 compared to 13.2 per cent in 2011 and registered a growth of 7.1 per cent in 2012.
- Defence accounted for 10.3 per cent of the total final consumption expenditure in 2012 compared to 10.8 per cent in 2011 and registered a growth of 1.5 per cent in 2012

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

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2011	2012	2011	2012	2011	2012	2011	2012
01 General Public Services	70,281	75,926	85,815	96,310	1,075	1,207	155,021	171,029
01.1.1 Executive and Legislative Organs	17,698	20,075	18,916	22,667	1,067	1,176	35,547	41,566
01.1.2 Financial and Fiscal Affairs	29,199	31,057	8,491	8,775	-	-	37,690	39,832
01.1.3 External Affairs	8,573	9,969	10,225	12,802	-	-	18,798	22,771
01.3.1 General Personnel Services	3,782	3,951	25,388	26,032	-	-	29,170	29,983
01.3.2 Overall Planning and Statistical Services	2,528	2,388	2,226	2,129	-	-	4,754	4,517
01.3.3 Other General Services	2,936	4,017	7,195	7,559	-	-	10,131	11,576
01.6.0 General Public Services N.E.C	5,565	4,469	13,374	16,346	8	31	18,931	20,784
02 Defence	85,534	88,208	12,496	11,250	-	-	98,030	99,458
02.1.0 Military Defence	59,224	59,899	9,274	8,819	-	-	68,498	68,718
02.3.0 Foreign Military Aid	23,733	25,435	1,945	780	-	-	25,678	26,215
02.5.0 Defence N.E.C	2,577	2,874	1,277	1,651	-	-	3,854	4,525
03 Public Order and Safety	96,734	103,890	23,069	24,465	-	-	119,803	128,355
03.1.0 Police Services	64,844	69,495	10,897	11,732	-	-	75,741	81,227
03.2.0 Fire Protection Services	5,692	5,968	2,017	2,154	-	-	7,709	8,122
03.3.0 Law Courts	15,843	18,030	5,686	6,393	-	-	21,529	24,423
03.4.0 Prisons	10,355	10,397	4,469	4,186	-	-	14,824	14,583
04 Economic Affairs	76,356	81,858	79,067	83,848	521	735	154,902	164,971
04.1.1 General Economic and Commercial Affairs	10,014	9,649	7,660	8,413	-	-	17,674	18,062
04.1.2 General Labour Affairs	2,740	2,833	5,275	4,460	-	-	8,015	7,293
04.2.1 Agriculture	13,872	15,747	6,803	6,212	40	15	20,635	21,944
04.2.2 & 04.2.3 Forestry, Fishing and Hunting	4,754	5,380	1,779	3,080	237	236	6,296	8,224
04.3.6 Fuel & Energy- Non Electric Energy	1,434	1,430	799	4,280	-	-	2,233	5,710
04.4.1 Mining of Mineral Resources other	7,381	7,519	5,404	5,763	1	12	12,784	13,270

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2011	2012	2011	2012	2011	2012	2011	2012
than Mineral Fuels								
04.4.2 Manufacturing	1,465	1,384	436	403	135	359	1,766	1,428
04.4.3 Construction	6,233	6,087	1,166	1,327	-	-	7,399	7,414
04.5.1 Road Transport	17,030	19,907	19,760	22,184	-	-	36,790	42,091
04.5.2 Water Transport	3,129	3,154	2,455	2,430	108	113	5,476	5,471
04.5.4 Air Transport	218	272	63	46	-	-	281	318
04.6.0 Communication	449	379	380	271	-	-	829	650
04.7.3 Other Industries ó Tourism	2,393	2,398	23,944	22,072	-	-	26,337	24,470
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	3,596	3,997	797	906	-	-	4,393	4,903
04.9.0 Economic Affairs N.E.C	1,648	1,722	2,346	2,001	-	-	3,994	3,723
05 Environmental Protection	1,443	1,626	4,307	4,250	-	-	5,750	5,876
05.2.0 Waste Water Management	967	1,011	2,772	2,897	-	-	3,739	3,908
05.6.0 Environmental Protection N.E.C	476	615	1,535	1,353	-	-	2,011	1,968
06 Housing and Community Amenities	6,845	7,514	6,218	7,440	-	-	13,063	14,954
06.1.0 Housing Development	4,684	4,899	1,629	2,199	-	-	6,313	7,098
06.2.0 Community Development	2,161	2,615	4,589	5,241	-	-	6,750	7,856
06.3.0 Water Supply	-	-	-	-	-	-	-	-
07 Health	86,616	89,480	49,817	55,835	-	-	136,433	145,315
07.1.1-07.1.2-07.1.3 ó Pharmaceutical Products Other Medical Products, Therapeutic Appliances and Equipment	1,075	1,044	17,503	21,039	-	-	18,578	22,083
07.3.1 General Hospital Services	79,112	82,459	17,611	14,965	-	-	96,723	97,424
07.4.0 Public Health Services	2,493	2,460	6,248	7,382	-	-	8,741	9,842
07.6.0 Health N.E.C	3,936	3,517	8,455	12,449	-	-	12,391	15,966
08 Recreation, Culture and Religion	3,218	3,382	5,950	6,022	298	300	8,870	9,104
08.1.0 Recreational and Sporting Services	2,516	2,576	4,995	5,022	298	300	7,213	7,298
08.2.0 Cultural Services	481	568	484	420	-	-	965	988
08.3.0 Broadcasting and Publishing Services	221	238	471	580	-	-	692	818
09 Education	201,808	214,667	9,875	11,247	94	79	211,589	225,835
09.1.2 Primary Education	98,390	102,908	1,173	977	-	-	99,563	103,885
09.2.1 ó 09.2.2 Lower and Upper ó Secondary School	95,439	103,561	2,404	2,649	-	-	97,843	106,210
09.4.1 First Stage of Tertiary Education	376	348	436	906	94	79	718	1,175
09.5.0 Education not Definable by Level	1,157	862	417	380	-	-	1,574	1,242
09.7.0 R&D Education	1,995	1,859	1,131	1,099	-	-	3,126	2,958
09.8.0 Education N.E.C	4,451	5,129	4,314	5,236	-	-	8,765	10,365
10 Social Protection	3,545	3,802	1,088	1,617	-	-	4,633	5,419
10.7.0 Social Exclusion N.E.C	1,115	1,389	157	172	-	-	1,272	1,561
10.9.0 Social Protection N.E.C	2,430	2,413	931	1,445	-	-	3,361	3,858
GRAND TOTAL	632,380	670,353	277,702	302,284	1,988	2,321	908,094	970,316

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

	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2011	2012	2011	2012	2011	2012	2011	2012
COLLECTIVE CONSUMPTION								
01 General Public Services	70,281	75,926	85,815	96,310	1,075	1,207	155,021	171,029
01.1.1 Executive and Legislative Organs	17,698	20,075	18,916	22,667	1,067	1,176	35,547	41,566
01.1.2 Financial and Fiscal Affairs	29,199	31,057	8,491	8,775	-	-	37,690	39,832
01.1.3 External Affairs	8,573	9,969	10,225	12,802	-	-	18,798	22,771
01.3.1 General Personnel Services	3,782	3,951	25,388	26,032	-	-	29,170	29,983
01.3.2 Overall Planning and Statistical Services	2,528	2,388	2,226	2,129	-	-	4,754	4,517
01.3.3 Other General Services	2,936	4,017	7,195	7,559	-	-	10,131	11,576
01.6.0 General Public Services N.E.C	5,565	4,469	13,374	16,346	8	31	18,931	20,784
02 Defence	85,534	88,208	12,496	11,250	-	-	98,030	99,458
02.1.0 Military Defence	59,224	59,899	9,274	8,819	-	-	68,498	68,718
02.3.0 Foreign Military Aid	23,733	25,435	1,945	780	-	-	25,678	26,215
02.5.0 Defence N.E.C	2,577	2,874	1,277	1,651	-	-	3,854	4,525
03 Public Order and Safety	96,734	103,890	23,069	24,465	-	-	119,803	128,355
03.1.0 Police Services	64,844	69,495	10,897	11,732	-	-	75,741	81,227
03.2.0 Fire Protection Services	5,692	5,968	2,017	2,154	-	-	7,709	8,122
03.3.0 Law Courts	15,843	18,030	5,686	6,393	-	-	21,529	24,423
03.4.0 Prisons	10,355	10,397	4,469	4,186	-	-	14,824	14,583
04 Economic Affairs	76,356	81,858	79,067	83,848	521	735	154,902	164,971
04.1.1 General Economic and Commercial Affairs	10,014	9,649	7,660	8,413	-	-	17,674	18,062
04.1.2 General Labour Affairs	2,740	2,833	5,275	4,460	-	-	8,015	7,293
04.2.1 Agriculture	13,872	15,747	6,803	6,212	40	15	20,635	21,944
04.2.2 ó 04.2.3 Forestry, Fishing and Hunting	4,754	5,380	1,779	3,080	237	236	6,296	8,224
04.3.6 Fuel & Energy- Non Electric Energy	1,434	1,430	799	4,280	-	-	2,233	5,710
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,381	7,519	5,404	5,763	1	12	12,784	13,270
04.4.2 Manufacturing	1,465	1,384	436	403	135	359	1,766	1,428
04.4.3 Construction	6,233	6,087	1,166	1,327	-	-	7,399	7,414
04.5.1 Road Transport	17,030	19,907	19,760	22,184	-	-	36,790	42,091
04.5.2 Water Transport	3,129	3,154	2,455	2,430	108	113	5,476	5,471
04.5.4 Air Transport	218	272	63	46	-	-	281	318
04.6.0 Communication	449	379	380	271	-	-	829	650
04.7.3 Other Industries ó Tourism	2,393	2,398	23,944	22,072	-	-	26,337	24,470
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	3,596	3,997	797	906	-	-	4,393	4,903
04.9.0 Economic Affairs N.E.C	1,648	1,722	2,346	2,001	-	-	3,994	3,723
05 Environmental Protection	1,443	1,626	4,307	4,250	-	-	5,750	5,876
05.2.0 Waste Water Management	967	1,011	2,772	2,897	-	-	3,739	3,908
05.6.0 Environmental Protection N.E.C	476	615	1,535	1,353	-	-	2,011	1,968
06 Housing and Community Amenities	6,845	7,514	6,218	7,440	-	-	13,063	14,954
06.1.0 Housing Development	4,684	4,899	1,629	2,199	-	-	6,313	7,098
06.2.0 Community Development	2,161	2,615	4,589	5,241	-	-	6,750	7,856
06.3.0 Water Supply	-	-	-	-	-	-	-	-
07 Health	3,936	3,517	8,455	12,449	-	-	12,391	15,966
07.6.0 Health N.E.C	3,936	3,517	8,455	12,449	-	-	12,391	15,966
09 Education	6,446	6,988	5,445	6,335	-	-	11,891	13,323
09.7.0 R&D Education	1,995	1,859	1,131	1,099	-	-	3,126	2,958

	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2011	2012	2011	2012	2011	2012	2011	2012
COLLECTIVE CONSUMPTION								
09.8.0 Education N.E.C	4,451	5,129	4,314	5,236	-	-	8,765	10,365
10 Social Protection	2,430	2,413	931	1,445	-	-	3,361	3,858
10.9.0 Social Protection N.E.C	2,430	2,413	931	1,445	-	-	3,361	3,858
TOTAL COLLECTIVE CONSUMPTION	350,005	371,940	225,803	247,792	1,596	1,942	574,212	617,790
INDIVIDUAL CONSUMPTION								
07 Health	82,680	85,963	41,362	43,386	-	-	124,042	129,349
07.1.1-07.1.2-07.1.3 ó Pharmaceutical	1,075	1,044	17,503	21,039	-	-	18,578	22,083
07.3.1 General Hospital Services	79,112	82,459	17,611	14,965	-	-	96,723	97,424
07.4.0 Public Health Services	2,493	2,460	6,248	7,382	-	-	8,741	9,842
08 Recreation, Culture and Religion	3,218	3,382	5,950	6,022	298	300	8,870	9,104
08.1.0 Recreational and Sporting Services	2,516	2,576	4,995	5,022	298	300	7,213	7,298
08.2.0 Cultural Services	481	568	484	420	-	-	965	988
08.3.0 Broadcasting and Publishing Services	221	238	471	580	-	-	692	818
09 Education	195,362	207,679	4,430	4,912	94	79	199,698	212,512
09.1.2 Primary Education	98,390	102,908	1,173	977	-	-	99,563	103,885
09.2.1 ó 09.2.2 Lower and Upper ó Secondary School	95,439	103,561	2,404	2,649	-	-	97,843	106,210
09.4.1 First Stage of Tertiary Education	376	348	436	906	94	79	718	1,175
09.5.0 Education not Definable by Level	1,157	862	417	380	-	-	1,574	1,242
10 Social Protection	1,115	1,389	157	172	-	-	1,272	1,561
10.7.0 Social n. Exclusion N.E.C	1,115	1,389	157	172	-	-	1,272	1,561
TOTAL INDIVIDUAL CONSUMPTION	282,375	298,413	51,899	54,492	392	379	333,882	352,526
GRAND TOTAL	632,380	670,353	277,702	302,284	1,988	2,321	908,094	970,316

Of the total Final Consumption Expenditure:

- Collective Consumption accounted for 63.7 per cent in 2012 compared to 63.2 per cent in 2011 and registered a growth of 7.6 per cent in 2012 compared to 1.6 per cent in 2011.
- Individual consumption accounted for 36.3 per cent in 2012 compared to 36.8 per cent in 2011 and registered a growth of 5.6 per cent in 2012 compared to a decline of 1.3 per cent in 2011.

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

	2011	2012
Central Government	202,399	225,454
Local Government	3,309	3,532
Statutory Boards	6,983	17,911 ¹⁷
TOTAL GENERAL GOVERNMENT	212,691	246,897

The general government GFCF registered a growth of 22.4 per cent in 2011 compared to a decline of 23.2 per cent in 2010.

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

TYPE OF SERVICES	2011	2012
01 General Public Services	7,804	19,534 ¹⁸
02 Defence	5,630	1,511
03 Public Order and Safety	4,432	15,471 ¹⁹
04 Economic Affairs	175,151	183,106
05 Environmental Protection	38	37
06 Housing and Community Amenities	6,936	6,765
07 Health	11,137	9,312
08 Recreation, Culture and Religion	549	10,202 ²⁰
09 Education	577	584
10 Social Protection	437	375
GRAND TOTAL	212,691	246,897

Of the total GFCF:

- Economic Affairs accounted for 74.2 per cent in 2012 compared to 82.3 per cent in 2011 and registered a growth of 4.5 per cent in 2012 compared to 34.6 per cent in 2011.
- General Public Services accounted for 7.9 per cent in 2012 compared to 3.7 per cent in 2011 and registered a growth of 150.3 per cent in 2012 compared to a decline of 45.9 per cent in 2011.
- Health accounted for 3.8 per cent in 2012 compared to 5.2 per cent in 2011 and registered a decline of 16.4 per cent in 2012 compared to 4.2 per cent in 2011.

¹⁷ Refer to footnote 14 on page 7.

¹⁸ Higher capital construction for the dredging works and leasing of vehicle led to the increase.

¹⁹ Increased due to construction of the remand centre.

²⁰ Increased as a result of upgrading and restructure of the National Stadium by Fiji Sports Council.

- Housing and Community Amenities accounted for 2.7 per cent in 2012 compared to 3.3 per cent in 2011 and registered a decline of 2.5 per cent in 2012 compared to a growth of 21.4 per cent in 2011.
- Education accounted for 0.2 per cent in 2012 compared to 0.3 per cent in 2011 and registered a growth of 1.2 per cent in 2012 compared to a decline of 79.1 per cent in 2011.

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

TYPE OF CAPITAL GOODS	2011	2012
Residential Building	-	-
Non-Residential building	12,586	7,922
Other Construction	169,781	200,749 ²¹
Land Improvement	5,786	8,585
Road Vehicles	4,393	9,400
Other Transport and Equipment	3,434	1,047
Plant, Machinery and Related Equipment	12,171	10,968
Office Furniture, Fittings and Related Equipment	1,928	3,929
Computers and Computing Equipment	2,612	4,297
GRAND TOTAL	212,691	246,897

Table 13 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES– 2012
\$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	-	657	7,321	-	8,077	28	220	1,608	1,623	19,534
01.1.1 Executive and Legislative Organs	-	657	5,818	-	661	28	22	411	79	7,676
01.1.2 Financial and Fiscal Affairs	-	-	1,276	-	300	-	198	42	1,537	3,353
01.1.3 External Affairs	-	-	227	-	131	-	-	27	7	392
01.3.1 General Personnel Services	-	-	-	-	-	-	-	639	-	639
01.3.2 Overall Planning and Statistical Services	-	-	-	-	-	-	-	34	-	34
01.3.3 Other General Services	-	-	-	-	-	-	-	-	-	-
01.6.0 General Public Services N.E.C	-	-	-	-	6,985	-	-	455	-	7,440
02 Defence	-	17	960	-	-	82	27	-	425	1,511
02.1.0 Military Defence	-	17	846	-	-	82	27	-	-	972
02.3.0 Foreign Military Aid	-	-	-	-	-	-	-	-	-	-
02.5.0 Defence N.E.C	-	-	114	-	-	-	-	-	425	539
03 Public Order and Safety	-	1,423	10,121	52	114	759	1,526	1,130	346	15,471

²¹ Refer to footnote 14 on page 7.

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
03.1.0 Police Services	-	254	-	-	-	759	173	-	76	1,262
03.2.0 Fire Protection Services	-	155	-	52	114	-	1,353	25	43	1,742
03.3.0 Law Courts	-	724	-	-	-	-	-	1,105	128	1,957
03.4.0 Prisons	-	290	10,121	-	-	-	-	-	99	10,510
04 Economic Affairs	-	1,225	165,938	8,256	685	132	4,643	701	1,526	183,106
04.1.1 General Economic and Commercial Affairs	-	89	635	-	104	-	2,654	98	12	3,592
04.1.2 General Labour Affairs	-	-	-	-	-	-	-	50	-	50
04.2.1 Agriculture	-	-	8,349	6,642	440	-	79	54	19	15,583
04.2.2- 04.2.3 Forestry, Fishing and Hunting	-	-	1,342	267	-	-	-	-	-	1,609
04.3.6 Fuel and Energy ó Non Electric Energy	-	-	7,165	-	-	-	65	-	-	7,230
04.4.1 Mining of Mineral Resources other than Mineral Fuels	-	-	1,315	897	-	-	308	-	-	2,520
04.4.2 Manufacturing	-	-	-	-	-	-	-	-	-	-
04.4.3 Construction	-	1,136	2,443	-	-	-	-	-	-	3,579
04.5.1 Road Transport	-	-	141,792	45	141	-	1,291	258	1,459	144,986
04.5.2 Water Transport	-	-	584	-	-	132	-	-	-	716
04.5.4 Air Transport	-	-	-	-	-	-	-	-	-	-
04.6.0 Communication	-	-	-	-	-	-	146	-	200	346
04.7.3 Other Industries (Tourism)	-	-	-	-	-	-	-	-63	-164	-227
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	-	-	2,313	405	-	-	100	304	-	3,122
04.9.0 Economic Affairs N.E.C	-	-	-	-	-	-	-	-	-	-
05 Environmental Protection	-	-	37	-	-	-	-	-	-	37
05.2.0 Waste Water Management	-	-	14	-	-	-	-	-	-	14
05.6.0 Environmental Protection N.E.C	-	-	23	-	-	-	-	-	-	23
06 Housing and Community Amenities	-	334	5,734	277	-	-	420	-	-	6,765
06.1.0 Housing Development	-	-	1,357	-	-	-	-	-	-	1,357
06.2.0 Community Development	-	334	4,377	277	-	-	420	-	-	5,408
06.3.0 Water Supply	-	-	-	-	-	-	-	-	-	-
07 Health	-	3,679	411	-	416	-	4,132	450	224	9,312
07.1.1-07.1.2-07.1.3 ó Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	-	673	-	-	-	-	3,380	-	-	4,053
07.3.1 General Hospital Services	-	3,006	411	-	416	-	752	450	-	5,035
07.3.4 Nursing and Convalescent Home Services	-	-	-	-	-	-	-	-	-	-
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
07.6.0 Health N.E.C	-	-	-	-	-	-	-	-	224	224
08 Recreation, Culture and Religion	-	37	9,966	-	108	46	-	40	5	10,202
08.1.0 Recreational and Sporting Services	-	37	9,966	-	108	46	-	40	-	10,197
08.2.0 Cultural Services	-	-	-	-	-	-	-	-	-	-
08.3.0 Broadcasting and Publishing	-	-	-	-	-	-	-	-	5	5

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
Services										
09 Education	-	550	34	-	-	-	-	-	-	584
09.1.2 Primary Education	-	-	-	-	-	-	-	-	-	-
09.2.1- 09.2.2 Lower and Upper Secondary School	-	-	24	-	-	-	-	-	-	24
09.4.1 First Stage of Tertiary Education	-	-	-	-	-	-	-	-	-	-
09.5.0 Education not Definable by Level	-	-	-	-	-	-	-	-	-	-
09.7.0 R&D Education	-	-	-	-	-	-	-	-	-	-
09.8.0 Education N.E.C	-	550	10	-	-	-	-	-	-	560
10 Social Protection	-	-	227	-	-	-	-	-	148	375
10.7.0 Social Exclusion N.E.C	-	-	-	-	-	-	-	-	-	-
10.9.0 Social Protection N.E.C	-	-	227	-	-	-	-	-	148	375
TOTAL	-	7,922	200,749	8,585	9,400	1,047	10,968	3,929	4,297	246,897

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

	2011	2012
Central Government	767,990	821,768
Local Government	48,942	56,276
Statutory Boards	106,258	108,196
TOTAL GENERAL GOVERNMENT	923,190	986,240

Of the total General Government Gross Output (GO):

- Central government accounted for 83.3 per cent in 2012 compared to 83.2 per cent in 2011 and registered a growth of 7.0 per cent in 2012 compared to 1.3 per cent in 2011.
- Local government accounted for 5.7 per cent in 2012 compared to 5.3 per cent in 2011 and registered a growth of 15.0 per cent in 2012 compared to 7.4 per cent in 2011.
- Statutory Boards accounted for the remaining 11.0 per cent in 2012 compared to 11.5 per cent in 2011 and registered a growth of 1.8 per cent in 2012 compared to decline of 6.6 per cent in 2011.

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	1,017,137	311,899	705,238	693,939	11,299	-
2007	956,886	301,465	655,421	646,840	8,581	-
2008	898,879	267,635	631,244	622,720	8,524	-
2009	966,763	303,050	663,713	654,313	9,400	-
2010	917,599	271,493	646,106	635,368	10,738	-
2011	923,190	277,702	645,488	632,380	13,108	-
2012	986,240	302,284	683,956	670,353	13,603	-

The total general government GO registered a growth of 6.8 per cent in 2012 compared to 0.6 per cent in 2011 whilst IC registered a growth of 8.9 per cent in 2012 compared to 2.3 per cent in 2011.

The total general government value added (VA) registered a growth of 6.0 per cent in 2012 compared to a decline of 0.1 per cent in 2011 whilst COE registered a growth of 6.0 per cent in 2012 compared to a decline of 0.5 per cent in 2011. The CFC registered a growth of 3.8 per cent in 2012 compared to a growth of 22.1 per cent in 2011.

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.

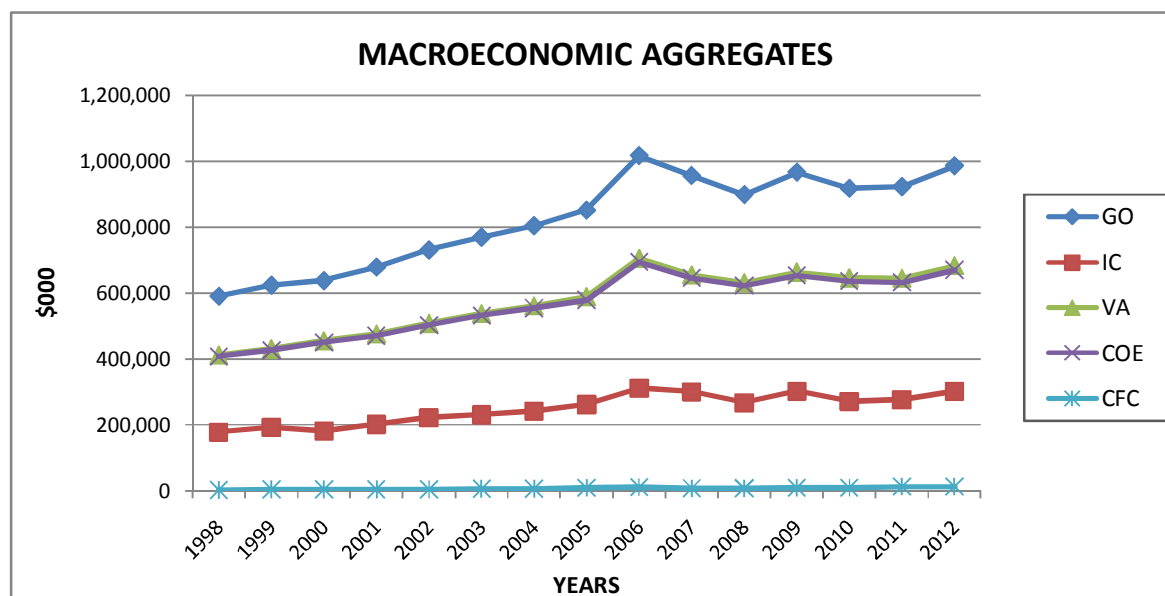


Table 16 VALUE ADDED BY KIND OF ECONOMIC ACTIVITY – 2012
\$000

	GO	IC	VA	COE	CFC	OS
General Public Services	185,839	96,310	89,529	75,926	13,603	-
Defence	99,458	11,250	88,208	88,208	-	-
Public Order and Safety	128,355	24,465	103,890	103,890	-	-
Economic Affairs	165,706	83,848	81,858	81,858	-	-
Environmental Protection	5,876	4,250	1,626	1,626	-	-
Housing and Community Amenities	14,954	7,440	7,514	7,514	-	-
Health	145,315	55,835	89,480	89,480	-	-
Recreation, Culture and Religion	9,404	6,022	3,382	3,382	-	-
Education	225,914	11,247	214,667	214,667	-	-
Social Protection	5,419	1,617	3,802	3,802	-	-
TOTAL	986,240	302,284	683,956	670,353	13,603	-

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		2011	2012
D.2	Total Taxes on Production and Imports	1,120,796	1,229,639
	[a] Total Taxes on Products	1,033,572	1,113,528
	i] Customs Duties	342,678	371,444 ²²
	ii] Value Added Tax	618,859	663,568 ²³
	iii] Hotel Turnover Tax	36,285	48,641 ²⁴
	iv] Water Resource Tax	34,715	28,382
	v] Fish Levy	1,035	1,493
	[b] Other Taxes on Production	87,224	116,111
	i] Stamp Duties	17,557	21,228
	ii] Licenses	8,378	7,812
	iii] Departure Tax	61,289	87,071 ²⁵
D.422	Withdrawals from Entrepreneurial Income of Quasi – Government Corporations	17,391	13,290
D.4	Total Property Income	45,236	62,745
	i] Interest	-	-
	ii] Dividends	32,577	52,097 ²⁶
	iii] Land Rents	12,659	10,648
D.5	Total Current Taxes on Income	478,807	477,095
	i] On income	403,824	411,085
	ii] Withholding & Dividend Taxes	74,983	66,010
P.3	Compulsory Fees, Fines and Penalties	92,315	86,368
D.6	Social Security Contributions	-	-
D.73/D.74	Total Current Transfers NEC	17,445	4,821
	i] Residents	2,890	1,951
	ii] Rest of the World	14,555	2,870 ²⁷
	TOTAL RECEIPTS	1,771,990	1,873,958

²² Refer to footnote 1 on page 4

²³ Refer to footnote 2 on page 4

²⁴ Refer to footnote 3 on page 4

²⁵ Refer to footnote 4 on page 4

²⁶ Refer to footnote 5 on page 4

²⁷ Refer to footnote 6 on page 4

Table 18 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2011	2012
P.4	Final Government Expenditure	767,367	820,923
D.3	Subsidies	5,185	5,286
	i] Subsidies on Products	4,835	4,970
	ii] Subsidies on Production	350	316
D.4	Total Property Income	258,434	256,799
	i] Interest on Public Debt	258,434	256,799
	ii] Rents	-	-
D.621	Social Security Benefits	-	-
D.624	Total Social Assistance Grants	135,098	128,758
	i] Education	95,556	101,498
	ii] Other	39,542	27,260 ²⁸
D.75	Total Current Transfers to Private Non-profit Making Institutions	27,937	34,272
	i] Education	21,664	25,194
	ii] Health	72	192
	iii] Other	6,201	8,886
D.623	Unfunded Welfare Benefits	29,027	32,127
D.73/D.74	Total Current Transfers NEC	173,064	198,179
	a] Residents	166,794	191,975
	i] Central Government (VAT paid)	43,978	50,044
	ii] Local Authorities	193	173
	iii] Statutory Boards	111,799	127,361 ²⁹
	iv] Others	10,824	14,397
	b] Rest of the World	6,270	6,204
B.8	Savings	375,878	397,614
	TOTAL DISBURSEMENTS	1,771,990	1,873,958

Table 19 CAPITAL FINANCE ACCOUNT - RECEIPTS
\$000

SNA Code		2011	2012
K.1	Consumption of Fixed Capital	-	-
B.8	Savings	375,878	397,614
D.9	Total Capital Transfers	6,776	13,164
	i] Residents	-	-
	ii] Rest of the World	6,776	13,164 ³⁰
F.4	Total Loans	686,582	328,623
	i] Residents	117,370	192,102 ³¹
	ii] Rest of the World	569,212	136,521 ³²

²⁸ Refer to footnote 7 on page 5.

²⁹ Refer to footnote 8 on page 5.

³⁰ Refer to footnote 11 on page 7.

³¹ Refer to footnote 12 on page 7.

³² Refer to footnote 13 on page 7.

SNA Code		2011	2012
F.41	Loan Repayments	-	-
B.9	Balancing Item/Net Lending/Borrowing	(64,805)	49,444
	TOTAL RECEIPTS	1,004,431	788,845

Table 20 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2011	2012
P.525	Increase in Stocks	-	-
P.51	Total Gross Fixed Capital Formation	202,397	225,454
	i] Residential building	-	-
	ii] Non-Residential building	9,654	6,887
	iii] Other Construction	167,225	188,105 ³³
	iv] Land Improvement	5,100	8,502
	v] Road Vehicles	3,581	7,822
	vi] Other Transport & Equipment	3,299	973
	vii] Plant, Machinery & Related Equipment	10,161	7,927
	viii] Office Furniture, Fittings & Related Equipment	1,575	3,117
	ix] Computers & Computing Equipment	1,802	2,121
F.4	Total Loans	-	-
	i] Local authorities	-	-
	ii] Statutory bodies	-	-
	iii] Others	-	-
D.99	Total Redemption of Debt	511,787	253,545
	i] Contribution to sinking funds	-	-
	ii] Loan repayments	511,787	253,545 ³⁴
	iii] Debt conversion	-	-
D.9	Total Capital Transfers	290,247	309,846
	a] Residents	290,247	309,846
	i] Local authorities	2,458	4,505
	ii] Statutory bodies	122,142	169,321 ³⁵
	iii] Others	165,647	136,020
	b] Rest of the World	-	-
	TOTAL DISBURSEMENTS	1,004,431	788,845

³³ Refer to footnote 18 and 19 on page 13.

³⁴ Refer to footnote 15 on page 7.

³⁵ Refer to footnote 16 on page 7.

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2011	2012	2011	2012	2011	2012	2011	2012
01 General Public Services	33,333	35,391	63,445	70,531	8	31	96,770	105,891
01.1.1 Executive and Legislative Organs	3,286	3,557	2,690	3,083	-	-	5,976	6,640
01.1.2 Financial and Fiscal Affairs	6,663	7,040	2,347	2,580	-	-	9,010	9,620
01.1.3 External Affairs	8,573	9,969	10,225	12,802	-	-	18,798	22,771
01.3.1 General Personnel Services	3,782	3,951	25,388	26,032	-	-	29,170	29,983
01.3.2 Overall Planning and Statistical Services	2,528	2,388	2,226	2,129	-	-	4,754	4,517
01.3.3 Other General Services	2,936	4,017	7,195	7,559	-	-	10,131	11,576
01.6.0 General Public Services N.E.C	5,565	4,469	13,374	16,346	8	31	18,931	20,784
02 Defence	85,534	88,208	12,496	11,250	-	-	98,030	99,458
02.1.0 Military Defence	59,224	59,899	9,274	8,819	-	-	68,498	68,718
02.3.0 Foreign Military Aid	23,733	25,435	1,945	780	-	-	25,678	26,215
02.5.0 Defence N.E.C	2,577	2,874	1,277	1,651	-	-	3,854	4,525
03 Public Order and Safety	91,042	97,922	21,052	22,311	-	-	112,094	120,233
03.1.0 Police Services	64,844	69,495	10,897	11,732	-	-	75,741	81,227
03.3.0 Law Courts	15,843	18,030	5,686	6,393	-	-	21,529	24,423
03.4.0 Prisons	10,355	10,397	4,469	4,186	-	-	14,824	14,583
04 Economic Affairs	61,535	65,115	40,697	47,255	521	735	101,711	111,635
04.1.1 General Economic and Commercial Affairs	7,670	7,165	6,352	7,075	-	-	14,022	14,240
04.1.2 General Labour Affairs	2,740	2,833	5,275	4,460	-	-	8,015	7,293
04.2.1 Agriculture	10,727	11,587	3,048	3,093	40	15	13,735	14,665
04.2.2-04.2.3 Forestry, Fishing and Hunting	4,754	5,380	1,779	3,080	237	236	6,296	8,224
04.3.6 Fuel & Energy ó Non Electric Energy	1,434	1,430	799	4,280	-	-	2,233	5,710
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,381	7,519	5,404	5,763	1	12	12,784	13,270
04.4.2 Manufacturing	1,465	1,384	436	403	135	359	1,766	1,428
04.4.3 Construction	6,233	6,087	1,166	1,327	-	-	7,399	7,414
04.5.1 Road Transport	10,202	12,207	10,589	12,079	-	-	20,791	24,286
04.5.2 Water Transport	3,129	3,154	2,455	2,430	108	113	5,476	5,471
04.5.4 Air Transport	218	272	63	46	-	-	281	318
04.6.0 Communication	94	163	38	166	-	-	132	329
04.7.3 Other Industries - Tourism	244	215	150	146	-	-	394	361
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	3,596	3,997	797	906	-	-	4,393	4,903
04.9.0 Economic Affairs N.E.C	1,648	1,722	2,346	2,001	-	-	3,994	3,723
05 Environmental Protection	476	615	1,535	1,353	-	-	2,011	1,968
05.2.0 Waste Water Management	-	-	-	-	-	-	-	-
05.6.0 Environmental Protection N.E.C	476	615	1,535	1,353	-	-	2,011	1,968

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2011	2012	2011	2012	2011	2012	2011	2012
06 Housing and Community Amenities	5,774	6,292	2,579	3,485	-	-	8,353	9,777
06.1.0 Housing Development	4,684	4,899	1,629	2,199	-	-	6,313	7,098
06.2.0 Community Development	1,090	1,393	950	1,286	-	-	2,040	2,679
06.3.0 Water Supply	-	-	-	-	-	-	-	-
07 Health	85,389	88,229	45,517	51,178	-	-	130,906	139,407
07.1.1 ó 07.1.2 ó 07.1.3 ó Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	1,075	1,044	17,503	21,039	-	-	18,578	22,083
07.3.1 General Hospital Services	79,112	82,459	17,611	14,965	-	-	96,723	97,424
07.4.0 Public Health Services	1,266	1,209	1,948	2,725	-	-	3,214	3,934
07.6.0 Health N.E.C	3,936	3,517	8,455	12,449	-	-	12,391	15,966
08 Recreation, Culture and Religion	624	714	646	586	-	-	1,270	1,300
08.1.0 Recreational and Sporting Services	143	146	162	166	-	-	305	312
08.2.0 Cultural Services	481	568	484	420	-	-	965	988
09 Education	201,808	214,667	9,875	11,247	94	79	211,589	225,835
09.1.2 Primary Education	98,390	102,908	1,173	977	-	-	99,563	103,885
09.2.1 ó 09.2.2 Lower and Upper Secondary School	95,439	103,561	2,404	2,649	-	-	97,843	106,210
09.4.1 First Stage of Tertiary Education	376	348	436	906	94	79	718	1,175
09.5.0 Education not definable by Level	1,157	862	417	380	-	-	1,574	1,242
09.7.0 R&D Education	1,995	1,859	1,131	1,099	-	-	3,126	2,958
09.8.0 Education N.E.C	4,451	5,129	4,314	5,236	-	-	8,765	10,365
10 Social Protection	3,545	3,802	1,088	1,617	-	-	4,633	5,419
10.7.0 Social Exclusion n.e.c	1,115	1,389	157	172	-	-	1,272	1,561
10.9.0 Social Protection n.e.c	2,430	2,413	931	1,445	-	-	3,361	3,858
GRAND TOTAL	569,060	600,955	198,930	220,813	623	845	767,367	820,923

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

TYPE OF SERVICE	2011	2012
01 General Public Services	6,012	15,516
02 Defence	5,630	1,511
03 Public Order and Safety	3,432	13,729
04 Economic Affairs	168,819	178,276
05 Environmental Protection	25	23
06 Housing and Community Amenities	6,330	6,128
07 Health	11,137	9,312
08 Recreational, Cultural and Religion	-	-
09 Education Affairs and Services	577	584
10 Social Protection	437	375
GRAND TOTAL	202,399	225,454

Table 23 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND TYPES OF SERVICES – 2012
\$000

TYPE OF SERVICES	Residential Buildings	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computer & Computing Equipment	TOTAL
01 General Public Services	-	-	6,045	-	7,116	-	198	1,155	1,002	15,516
01.1.1 Executive and Legislative Organs	-	-	5,818	-	-	-	-	-	-	5,818
01.1.2 Financial and Fiscal Affairs	-	-	-	-	-	-	198	-	995	1,193
01.1.3 External Affairs	-	-	227	-	131	-	-	28	7	393
01.3.1 General Personnel Services	-	-	-	-	-	-	-	639	-	639
01.3.2 Overall Planning and Statistical Services	-	-	-	-	-	-	-	34	-	34
01.3.3 Other General Services	-	-	-	-	-	-	-	-	-	-
01.6.0 General Public Services n.e.c	-	-	-	-	6,985	-	-	454	-	7,439
02 Defence	-	17	960	-	-	82	27	-	425	1,511
02.1.0 Military Defence	-	17	846	-	-	82	27	-	-	972
02.3.0 Foreign Military Aid	-	-	-	-	-	-	-	-	-	-
02.5.0 Defence n.e.c	-	-	114	-	-	-	-	-	425	539
03 Public Order and Safety	-	1,268	10,121	-	-	759	173	1,105	303	13,729
03.1.0 Police Services	-	254	-	-	-	759	173	-	76	1,262
03.2.0 Fire Protection Services	-	-	-	-	-	-	-	-	-	-
03.3.0 Law Courts	-	724	-	-	-	-	-	1,105	128	1,957
03.4.0 Prisons	-	290	10,121	-	-	-	-	-	99	10,510
04 Economic Affairs	-	1,225	164,824	8,252	290	132	3,127	407	19	178,276

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
04.1.1 General Economic and Commercial Affairs	-	89	635	-	-	-	2,654	53	-	3,431
04.1.2 General Labour Affairs	-	-	-	-	-	-	-	50	-	50
04.2.1 Agriculture	-	-	8,349	6,642	290	-	-	-	19	15,300
04.2.2-04.2.3 Forestry, Fishing and Hunting	-	-	1,342	267	-	-	-	-	-	1,609
04.3.6 Fuel & Energy ó Non Electric Energy	-	-	7,165	-	-	-	65	-	-	7,230
04.4.1 Mining of Mineral Resources other than Mineral Fuels	-	-	1,315	897	-	-	308	-	-	2,520
04.4.2 Manufacturing	-	-	-	-	-	-	-	-	-	-
04.4.3 Construction	-	1,136	2,443	-	-	-	-	-	-	3,579
04.5.1 Road Transport	-	-	140,678	41	-	-	-	-	-	140,719
04.5.2 Water Transport	-	-	584	-	-	132	-	-	-	716
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	-	-	2,313	405	-	-	100	304	-	3,122
04.9.0 Economic Affairs n.e.c	-	-	-	-	-	-	-	-	-	-
05 Environmental Protection	-	-	23	-	-	-	-	-	-	23
05.2.0 Waste Water Management	-	-	-	-	-	-	-	-	-	-
05.6.0 Environmental Protection n.e.c	-	-	23	-	-	-	-	-	-	23
06 Housing and Community Amenities		149	5,459	250	-	-	270	-	-	6,128
06.1.0 Housing Development	-	-	1,357	-	-	-	-	-	-	1,357
06.2.0 Community Development	-	149	4,102	250	-	-	270	-	-	4,771
06.3.0 Water Supply	-	-	-	-	-	-	-	-	-	-
07 Health	-	3,679	411	-	416	-	4,132	450	224	9,312
07.1.1 ó 07.1.2 ó 07.1.3 ó Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	-	673	-	-	-	-	3,380	-	-	4,053
07.3.1 General Hospital Services	-	3,006	411	-	416	-	752	450	-	5,035
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
07.6.0 Health n.e.c	-	-	-	-	-	-	-	-	224	224
08 Recreation, Culture and Religion	-	-	-	-	-	-	-	-	-	-
08.1.0 Recreational and Sporting Services	-	-	-	-	-	-	-	-	-	-
08.2.0 Cultural Services	-	-	-	-	-	-	-	-	-	-
09 Education	-	550	34	-	-	-	-	-	-	584
09.1.2 Primary Education	-	-	-	-	-	-	-	-	-	-
09.2.1 ó 09.2.2 Lower and Upper Secondary School	-	-	24	-	-	-	-	-	-	24
09.4.1 First Stage of Tertiary Education	-	-	-	-	-	-	-	-	-	-
09.5.0 Education not definable by Level	-	-	-	-	-	-	-	-	-	-

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
09.7.0 R&D Education	-	-	-	-	-	-	-	-	-	-
09.8.0 Education n.e.c	-	550	10	-	-	-	-	-	-	560
										-
10 Social Protection	-	-	227	-	-	-	-	-	148	375
10.6.0 Housing	-	-	-	-	-	-	-	-	-	-
10.7.0 Social Exclusion n.e.c	-	-	-	-	-	-	-	-	-	-
10.9.0 Social Protection n.e.c	-	-	227	-	-	-	-	-	148	375
GRAND TOTAL	-	6,888	188,104	8,502	7,822	973	7,927	3,117	2,121	225,454

b) LOCAL GOVERNMENT

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

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

Table 24 INCOME AND OUTLAY ACCOUNT - RECEIPT
\$000

SNA Code		2011	2012
D.2	Total Taxes on Production and Imports	25,668	29,182
	[a] Other Taxes on Production		
	i] Rates	23,051	25,724
	ii] Licences	2,617	3,458
D.4	Total Property Income	1,815	2,323
	i] Interest	935	1,392
	ii] Dividend	698	720
	iii] Land Rents	182	211
P.3	Compulsory Fees, Fines and Penalties	17,683	18,654
D.73/D.73	Total Current Transfers NEC	3,261	3,683
	i] Residents [Central Government]	3,261	3,497
	ii] Rest of the World	-	186 ³⁶
	TOTAL RECEIPTS	48,427	53,842

³⁶ Assistance was provided by the UNDP to the local government.

Table 25 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2011	2012
P.4	Final Consumption Expenditure	43,687	49,974
D.4	Total Property Income	1,549	1,545
	i] Interests	1,295	1,302
	ii] Dividends	-	-
	iii] Land Rent	254	243
D.75	Current Transfers	660	672
B.8	Savings	2,531	1,651
	TOTAL DISBURSEMENTS	48,427	53,842

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

SNA Code		2011	2012
K.1	Consumption of Fixed Capital	4,188	5,126
B.8	Savings	2,532	1,651
D.9	Total Capital Transfers	432	447
	i] Residents	176	181
	ii] Rest of the World	256	266
F.4	Total Loans	1,854	2,750
	i] Residents	1,854	2,750
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Received	978	982
	i] Residents	978	982
	ii] Rest of the World	-	-
B.9	Balancing Items	(4,522)	(5,236)
	TOTAL RECEIPTS	5,461	5,720

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

SNA Code		2011	2012
P.52	Increase in Stocks		
P.51	Total Gross Fixed Capital Formation	3,309	3,532
	i] Residential Building	-	-
	ii] Non-Residential Building	776	842
	iii] Other Construction	1,178	1,203
	iv] Land Improvement	30	27
	v] Road Vehicles	147	170
	vi] Other Transport & Equipment	24	28
	vii] Plant, Machinery and Related Equipment	1,042	1,073
	viii] Office Furniture, Fittings & Related Equipment	84	128
	ix] Computers & Computing Equipment	28	61
F.4	Total Loans Extended	-	-
	i] Residents	-	-

SNA Code		2011	2012
	ii] Rest of the World	-	-
D.9	Total Capital Transfers	219	214
	i] Residents	219	214
	ii] Rest of the World	-	-
F.41	Total Loan Repayment	1,933	1,974
	i] Residents	1,933	1,974
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENT	5,461	5,720

Table 28 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICES
(S000)

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2011	2012	2011	2012	2011	2012	2011	2012
01 General Public Services	7,440	8,813	12,735	15,519	1,067	1,176	19,108	23,156
01.1.1 Executive and Legislative Organs	7,440	8,813	12,735	15,519	1,067	1,176	19,108	23,156
04 Economic Affairs	1,452	2,034	5,245	5,509	-	-	6,697	7,543
04.5.1 Road Transport	1,452	2,034	5,245	5,509	-	-	6,697	7,543
05 Environmental Protection	967	1,011	2,772	2,897	-	-	3,739	3,908
05.2.0 Waste Water Management	967	1,011	2,772	2,897	-	-	3,739	3,908
06 Housing and Community Amenities	1,071	1,222	3,639	3,955	-	-	4,710	5,177
06.2.0 Community Development	1,071	1,222	3,639	3,955	-	-	4,710	5,177
07 Health	1,227	1,251	4,300	4,657	-	-	5,527	5,908
07.4.0 Public Health Services	1,227	1,251	4,300	4,657	-	-	5,527	5,908
08 Recreation, Culture and Religion	984	1,048	2,922	3,234	-	-	3,906	4,282
08.6.0 Recreation, Culture and Religion n.e.c	984	1,048	2,922	3,234	-	-	3,906	4,282
GRAND TOTAL	13,141	15,379	31,613	35,771	1,067	1,176	43,687	49,974

Table 29 GROSS FIXED CAPITAL FORMATION BY TYPE OF SERVICES
S000

TYPE OF SERVICE	2011	2012
01 General Public Services	912	1,066
01.1.1 Executive and Legislative Organs	912	1,066
04 Economic Affairs	1,646	1,695
04.5.1 Road Transport	1,646	1,695
05 Environmental Protection	13	14
05.2.0 Waste Water Management	13	14
06 Housing and Community Amenities	606	637
06.2.0 Community Development	606	637
07 Health	-	-
07.4.0 Public health Services	-	-
08 Recreation, Culture and religion	132	120
08.6.0 Recreation, Culture and Religion n.e.c	132	120
GRAND TOTAL	3,309	3,532

**Table 30 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL
GOODS AND SERVICES – 2012
\$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	-	657	-	-	170	28	22	128	61	1,066
01.1.1 Executive and Legislative Organs	-	657	-	-	170	28	22	128	61	1,066
04 Economic Affairs	-	-	794	-	-	-	901	-	-	1,695
04.5.1 Road Transport	-	-	794	-	-	-	901	-	-	1,695
05 Environmental Protection	-	-	14	-	-	-	-	-	-	14
05.2.0 Waste Water Management	-	-	14	-	-	-	-	-	-	14
06 Housing and Community Amenities	-	185	275	27	-	-	150	-	-	637
06.2.0 Community Development	-	185	275	27	-	-	150	-	-	637
07 Health	-	-	-	-	-	-	-	-	-	-
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
08 Recreation, Culture and Religion	-	-	120	-	-	-	-	-	-	120
08.6.0 Recreation, Culture and Religion	-	-	120	-	-	-	-	-	-	120
GRAND TOTAL	-	842	1,203	27	170	28	1,073	128	61	3,532

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

iTaukei Affairs Board
iTaukei Land Trust Board
Fiji Revenue and Customs Authority

04.2.1 Agriculture

Central Division Drainage Board
Labasa Drainage Board Western
Division Drainage Board
Bio Security Authority of Fiji

08.1 Recreation & Sporting Services

Fiji Sports Council

03 Public Order and Safety

National Fire Authority

04.5 Transport

Land Transport Authority

08.3 Broadcasting and Publishing Services

Fiji Audio Visual Commission

04 Economic Affairs

04.1 General Economic and Commercial Affairs

Consumer Council of Fiji
Investment Fiji
Fiji Commerce Commission

04.6 Communication

Telecommunication Authority of Fiji

04.7 Other Industries – Tourism

Tourism Fiji

Table 31 INCOME AND OUTLAY ACCOUNT - RECEIPTS
\$000

SNA Code	RECEIPTS	2011	2012
B.2	Operating Surplus	-	-
D.2	Taxes on Production and Imports	7,026	7,303
	[a] Other Taxes on Production		
	i] Rates	7,026	7,303
	ii] Licences	-	-
D.4	Total Property Income	4,763	5,919
	i] Interest	783	517
	ii] Dividend	410	276
	iii] Land Rent	3,570	5,126
P.3	Compulsory Fees, Fines and Penalties	43,634	48,351
D.73/D.74	Current Transfers	72,147	78,367
	TOTAL RECEIPTS	127,570	139,940

Table 32 INCOME AND OUTLAY ACCOUNT -DISBURSEMENTS
\$000

SNA Code		2011	2012
P.4	Final Consumption Expenditure	97,040	99,419
D.4	Total Property Income	4,651	4,405
	i] Interest	1,041	774
	ii] Land Rent	3,610	3,631
D.73/D.74	Current Transfers	1,569	2,316
B.8	Savings	24,310	33,800
	TOTAL DISBURSEMENTS	127,570	139,940

Table 33 CAPITAL FINANCE ACCOUNT - RECEIPTS
\$000

SNA Code		2011	2012
K.1	Consumption of Fixed Capital	8,920	8,477
B.8	Savings	24,310	33,800
D.9	Total Capital Transfers	3,236	3,288
	i] Residents	3,236	3,288
	ii] Rest of the World	-	-
F.4	Total Loans	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Received	32	14
	i] Residents	32	14
	ii] Rest of the World	-	-
B.9	Balancing Item	(29,065)	(27,205)
	TOTAL RECEIPTS	7,433	18,374

Table 34 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2011	2012
P.52	Increase in Stock	-	-
P.51	Gross Fixed Capital Formation	6,983	17,911
F.4	Total Loan Extended	38	41
	i) Residents	38	41
	ii) Rest of the World	-	-
D.9	Total Capital Transfers	29	32
	i) Residents	29	32
	ii) Rest of the World	-	-
F.41	Total Loan Repayment	383	390
	i) Residents	383	390
	ii) Rest of the World	-	-
	TOTAL DISBURSEMENTS	7,433	18,374

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Consumption Expenditure	
	2011	2012	2011	2012	2011	2012	2011	2012
01 General Public Services	29,508	31,722	9,635	10,260	-	-	39,143	41,982
01.1.1 Executive and Legislative Organs	6,972	7,705	3,491	4,065	-	-	10,463	11,770
01.1.2 Financial and Fiscal Affairs	22,536	24,017	6,144	6,195	-	-	28,680	30,212
03 Public Order and Safety	5,692	5,968	2,017	2,154	-	-	7,709	8,122
03.2.0 Fire Protection Services	5,692	5,968	2,017	2,154	-	-	7,709	8,122
04 Economic Affairs	13,369	14,709	33,125	31,084	-	-	46,494	45,793
04.1.1 General Economic and Commercial Affairs	2,344	2,484	1,308	1,338	-	-	3,652	3,822
04.2.1 Agriculture	3,145	4,160	3,755	3,119	-	-	6,900	7,279
04.5.1 Road Transport	5,376	5,666	3,926	4,596	-	-	9,302	10,262
04.6.0 Communication	355	216	342	105	-	-	697	321
04.7.3 Other Industries - Tourism	2,149	2,183	23,794	21,926	-	-	25,943	24,109
08 Recreation, Culture and Religion	1,610	1,620	2,382	2,202	298	300	3,694	3,522
08.1.0 Recreational and Sporting Services	1,389	1,382	1,911	1,622	298	300	3,002	2,704
08.3.0 Broadcasting and Publishing Services	221	238	471	580	-	-	692	818
GRAND TOTAL	50,179	54,019	47,159	45,700	298	300	97,040	99,419

Table 36 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS

\$000

TYPE OF CAPITAL GOODS	2011	2012
Residential Building	-	-
Non-Residential Building	2,155	192
Other Construction	1,379	11,442 ³⁷
Land Improvement	656	56
Road Vehicles	665	1,408
Other Transport and Equipment	111	46
Plant, Machinery and Related Equipment	967	1,968
Office Furniture, Fittings & Related Equipment	268	684
Computers & Computing Equipment	782	2,115
GRAND TOTAL	6,983	17,911

Table 37 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – 2012

\$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	-	-	1,276	-	791	-	-	325	560	2,952
01.1.1 Executive and Legislative Organs	-	-	-	-	491	-	-	283	18	792
01.1.2 Financial and Fiscal Affairs	-	-	1,276	-	300	-	-	42	542	2,160
03 Public Order and Safety	-	155	-	52	114	-	1,353	25	43	1,742
03.2.0 Fire Protection Services	-	155	-	52	114	-	1,353	25	43	1,742
04 Economic Affairs	-	-	320	4	395	-	615	294	1,507	3,135
04.1.1 General Economic and Commercial Affairs	-	-	-	-	104	-	-	45	12	161
04.2.1 Agriculture	-	-	-	-	150	-	79	54	-	283
04.5.1 Road Transport	-	-	320	4	141	-	390	258	1,459	2,572
04.6.0 Communication	-	-	-	-	-	-	146	-	200	346
04.7.3 Other Industries - Tourism	-	-	-	-	-	-	-	(63)	(164)	(227)
08 Recreation, Culture and Religion	-	37	9,846	-	108	46	-	40	5	10,082
08.1.0 Recreation and Sporting Services	-	37	9,846	-	108	46	-	40	-	10,077
08.3.0 Broadcasting and Publishing Services	-	-	-	-	-	-	-	-	5	5
GRAND TOTAL	-	192	11,442	56	1,408	46	1,968	684	2,115	17,911

³⁷ Refer to footnote 14 on page 7.

APPENDICES

APPENDIX I

CLASSIFICATION OF CENTRAL GOVERNMENT

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2012 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	17-2-1
		Information Technology & Computing Services	4-5-1
		Ministry of iTaukei Affairs	5-1-1
		Min of Prov Development, Disaster Mgt & Sugar	18-1-1
		National Disaster Management Unit	18-5-1
		Department of Home Affairs	6-1-1
		Department of Immigration	6-2-1
		Ministry of Foreign Affairs, International Co-operation	8-1-1
		VIP House and Boron House	8-1-2
		Overseas Mission	8-1-3
		Office of the Auditor General	9-1-1
		Elections Office	10-1-1
		Parliament	12-1-1
		Office of Accountability and Transparency	13-1-1
		Ministry of Information	16-1-1
		Ministry of Public Enterprises, Tourism, Civil Aviation and Communication: Public Enterprise Monitoring	36-1-1
		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	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
		Ministry of Justice	15-1-1
		Agricultural Tribunal	30-7-1
03.4	Prison Administration and operation	Prisons and Corrections Department	15-2-1
04		ECONOMIC AFFAIRS	

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2012 EXPENDITURE HEAD/SUB-HEAD
04.1	General economic, commercial and labour affairs	Ministry of Industry, Tourism Trade and Communication	34-1-1/2-3/1
		Department of Co-Operatives	34-4-1
		Min. of Works & Transport: Meteorological Services	40-2-1-40-2-4
		Ministry of Works & Transport	40-1-1/5-1/5-5
		Ministry of Labour ,Industrial Relations and Employment	7-1-1/3
04.2 Agriculture, Forestry, Fishing and Hunting			
04.2.1	Agriculture Affairs and Services	Ministry of Primary Industries	30-1-1/2-5/6
04.2.2	Forestry Affairs and Services	Forestry Plantation and Maintenance	30-9-1 6 30-9-2
04.2.3	Fishing & Hunting Affairs and Services	Fisheries Management & Technical Services and Extension	30-3-1 6 30-3-6
04.3	Fuel and Energy	Min of Public Utilities and Energy- Dept of Energy: Gen Admin	40-5-9/41-1-1
04.4 Mining, Manufacturing and Construction			
04.4.1	Mining and Mineral Resource Affairs and Services	Ministry of Lands and Mineral Resources	33-1-1
04.4.2	Manufacturing Affairs and Services	Printing and Stationery	4-4-1
04.4.3	Construction Affairs and Services	Ministry of Works and Transport	40-5-2/6
04.5	Transport		
04.5.1	Road Transport	Min of Works and Transport	40.6.1-4-40.6.5
04.5.2	Water Transport	Min of Works and Transport: Govt Shipping Services Fiji Maritime Safety Administration	40-1-4 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 Min of Works and Transport: Freight and Handling	8-2-1 40-5-7
04.6	Communication	Min of Public Enterprise, Tourism and Communication: TRU	36-3-1
04.7	Other Industries	Min of Public Enterprise, Tourism and Communication: Tourism	36-2-1
04.8	R&D Economic Affairs	Min of Primary Industries: Research Min of Primary Industries: Crop Research Min of Primary Industries: Livestock Research Min of Primary Industries: Forestry: Timber Utilization Research Min of Primary Industries: Fisheries Research	30-1-3 30-2-3 30-3-3 30-A-5 30-3-3
04.9	Other Economic Affairs and Services n.e.c	Min of Finance: Procurement Ministry of Works and Transport: Maintenance Min of Works and Transport: Common services Min of Public utilities and Energy: water and sewerage	4-3-1 40-5-10 40-5-8 41-2-1
05		ENVIRONMENTAL PROTECTION	
05.2	Waste Water Management	Min of Public Utilities and Energy	41.3.1-41.3.3
05.6	Environmental Protection n.e.c	Min of Local Government, Urban Development, Housing and Environment: Environment management unit	23-4-1

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2012 EXPENDITURE HEAD/SUB-HEAD
06		HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES	
06.1 Housing Development		Min of Local Government, Urban Development, Housing and Environment:: Housing	23-3-1
06.2 Community Development		Min of Local Government, Urban Development, Housing and Environment:: Housing	37.1.1-37.2.1
06.3 Water Supply		Ministry of Public utility and Energy	41.3.1
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 Primary Industries -Forests Parks, Recreation and Nature	30-2-8
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
09.4	Tertiary Education Affairs and Services	General Administration	21-5-1
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)	30-3-2

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2012 EXPENDITURE HEAD/SUB-HEAD
		Department of Co-operatives (Training & Education)	34-4-2
09.7	R&D Education	Ministry of Youth and Sports	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 Indigenous 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 2012
D.3	Subsidies	Subsidy for Farm Gate Price of Milk Supplied to Rewa Dairy	30-3-2-10/1
		Subsidy for Naboro Landfill	33-4-1-6/1
		Grant to Fiji Shipping Corporation Ltd- Shipping Franchise Scheme	40-1-4-6/1
		Mind Pearl Subsidy	34-1-1-10/1
		Domestic Air Service Subsidy	36-4-1-6/4
		Rural Postal Services	50-1-1-6/1
		Banking Services in Rural Areas	50-1-1-6/1
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
		TPAF Levy	2-3-5-6/5
		Transport Subsidy	21-2-3-6/3
		Scholarships	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
		Job training for youths	21-5-1-6/1
		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

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2012
	[C] Others	Channel Home of Compassion	22-1-1-6/8
		Grant to Kidney Foundation of Fiji	22-1-1-6/15
		Grant to Fiji School of Medicine	22-1-2-6/13
		Grants to Fiji Arts Council	21-9-1-6/1
		Grants to Fiji Museum	21-9-1-6/2
		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
		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
		iTaukei 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
		Bio Security Authority grant	30-1-1-6/5
		Investment Fiji grant	34-1-1-6/3
		Commerce Commission	34-1-1-6/5
		Grant to Water Authority	41-3-1-6/1
		Grant to Tourism Fiji	36-2-1-6/1
		Grant to maritime safety authority of Fiji	40-1-1-6/2
		Grant to Telecom Authority of Fiji	36-3-1-6/4
		Grant to Consumer Council of Fiji	34-1-1-6/1
		Grant to Fiji Trade and Investment Bureau	34-1-1-6/2
		Fiji Shipping Corporation Operating Expense	40-1-4-6-2
		South Pacific Stock Exchange	50-1-1-6/4

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2012
		Fiji Independent Commission against Corruption	50-1-1-6/7
		Development of Capital Market	50-1-1-6/6
		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
		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 Children's 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

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2012
		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
		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 ó 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	Fiji Sports Council
Office of the Attorney-General and the Solicitor General	Cakaudrove Provincial Council	Fiji Trade and Investment Bureau
Ministry of Finance	Kadavu Provincial Council	Tourism Fiji
Ministry of iTaukei Affairs	Labasa Town Council	iTaukei Affairs Board
Ministry of Defence, National Security and Immigration	Lami Town Council	Labasa Drainage Board
Ministry of Labour, Industrial Relations and Employment	Lau Provincial Council	Land Transport Authority
Ministry of Foreign Affairs International Co-Operation	Lautoka City Council	National Fire Authority
Office of the Auditor General	Levuka Town Council	iTaukei Land Trust Board
Elections Office	Lomaiviti Provincial Council	Prices and Incomes Board
Judiciary	Macuata Provincial Council	Fiji Audio Visual Commission
Parliament	Nadi Town Council	Western Division Drainage Board
Judiciary	Nadroga/Navosa Provincial Council	Fiji Revenue & Customs Authority
Office of the Accountability and Transparency	Naitasiri Provincial Council	Telecommunication Authority of Fiji
Office of the Director of Public Prosecutions	Namosi Provincial Council	Bio Security Authority of Fiji
Ministry of Justice: Prisons and Corrections Department	Nasinu Town Council	
Department of Information	Nausori Town Council	
Ministry of Strategic Planning, National Development and Statistics	Ra Provincial Council	
Ministry of Provincial Development, Disaster Management and Sugar	Rewa Provincial Council	
Fiji Military Forces	Savusavu Town Council	
Fiji Police Force	Serua Provincial Council	
Ministry of Education, National Heritage, Culture and Arts	Sigatoka Town Council	
Ministry of Health	Suva City Council	
Department of Local Government & Urban Development , Housing and Environment	Tailevu Provincial Council	
Ministry for Social Welfare, Women and Poverty Alleviation	Tavua Town Council	
Department of Youths and Sports	Rakiraki Town Council	
Higher Education institutions		
Ministry of Primary Industries		
Ministry of Lands, Mineral Resources		
Ministry of Industry and Trade		
Ministry of Public Enterprise, Tourism, Civil Aviation and Communication		
Ministry of Works and Transport		
Ministry of Public Utilities 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	<p>Includes accounting and audit, legal and other fee, electricity and water charges and expenditure on postage and telecommunication, office stationery and printing, advertising and promotion, current repairs and maintenance of buildings, transports, machinery and equipment etc, fuel, bank charges etc</p>
Loans	<p>Are classified as both receipts and disbursements in the capital finance account and includes:</p> <ul style="list-style-type: none"> ▪ Receipts - loans drawn by government from both internal and external sources for development purposes such as road and bridge constructions, road upgrading and agricultural development, housing and telecommunications projects. ▪ Disbursements - from time to time the government gives loans to various local bodies and companies, although the government does not as a general policy undertake the role of financier. In exceptional circumstances of national or social needs, the government does provide loans.
Loan Repayments	<p>Are classified as receipts in the capital finance account and includes capital repayments from the loans the government makes to the local authorities, statutory boards and companies. In the 1993 SNA loan repayments and loans in particular are included in net lending (5.7.9). In this report, these sums are not netted out and appear in both the finance of gross accumulation and in gross accumulation.</p>
Recreational, Cultural and Religious Affairs and Services	<p>includes recreational and related cultural services such as the provision and upkeep of parks, swimming pools, libraries, museums, etc.</p>
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	<p>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.</p>

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