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# ECONOMIC SURVEYS

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## GENERAL GOVERNMENT ACCOUNTS 2013

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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 2013. 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 to 2012 under the title “An Economic and Functional Classification of General Government Accounts. The studies from 1967 to 2001 were compiled using the 1968 System of National Accounts (SNA) manual and included, other than the functions of the General Government, enterprises owned by them. From 2002 to 2007 the 1993 SNA Manual was used and from 2008 onwards the 2008 SNA Manual has been used.

This report contains the results of the study for the year 2013. It is being published under the title “General Government Accounts” and comprises only the functions of the General Government. Enterprises owned by government with significant revenue falls outside the scope of this report and are covered by the surveys conducted for the business enterprises.

## **1.2 Need for statistics relating to General Government**

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

# **2. METHODOLOGY**

## **2.1 Legal Basis**

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

## **2.2 Coverage and Scope**

The 2013 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 2013 General Government Survey were posted to the Local Government and the Statutory Boards on 04/07/14.

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

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

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

### **2.4 Data Processing**

Data was processed using Microsoft Excel.

### **2.5 Reference Period**

Reference period is the calendar year 2013.

## **3. RESULTS**

The survey for 2013 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

	<b>2012</b>	<b>2013</b>
Central Government	1,873,958	2,045,504
Local Government	53,842	59,230
Statutory Boards	139,940	181,957
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,067,740</b>	<b>2,286,691</b>

Detailed Receipt and Disbursement tables

**Table 2 INCOME AND OUTLAY ACCOUNT – RECEIPTS**  
\$000

SNA Code		2012	2013
<b>D.2</b>	<b>Total Taxes on Production and Imports</b>	<b>1,266,124</b>	<b>1,485,285</b>
	<b>[a] Total Taxes on Products</b>	<b>1,113,528</b>	<b>1,290,125</b>
	i] Customs Duties	371,444	442,977 <sup>1</sup>
	ii] Value Added Tax	663,568	765,681 <sup>2</sup>
	iii] Service Turnover Tax	48,641	51,593 <sup>3</sup>
	iv] Water Resource Tax	28,382	29,505
	v] Fish Levy	1,493	369
	<b>[b] Other Taxes on Production</b>	<b>152,596</b>	<b>195,160</b>
	i] Stamp Duties	21,228	43,676 <sup>4</sup>
	ii] Rates	33,027	38,307
	iii] Licences	11,270	17,235
	iv] Departure Tax	87,071	95,942
<b>D.422</b>	<b>Withdrawals from Entrepreneurial Income of Quasi – Government Corporations</b>	<b>13,290</b>	<b>10,000</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>70,987</b>	<b>70,123</b>
	i] Interest	1,909	1,902
	ii] Dividends	53,093	48,130
	iii] Land Rents	15,985	20,091 <sup>5</sup>
<b>D.5</b>	<b>Total Current Taxes on Income</b>	<b>477,095</b>	<b>425,249</b>
	i] On income	411,085	353,167 <sup>6</sup>
	ii] Withholding & Dividend	66,010	72,082
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>153,373</b>	<b>169,558<sup>7</sup></b>
<b>D.6</b>	<b>Social Security Contributions</b>	-	-
<b>D.73/D.74</b>	<b>Total Current Transfers</b>	<b>86,871</b>	<b>126,476</b>
	i] Residents	83,815	121,724 <sup>8</sup>
	ii] Rest of the World	3,056	4,752
	<b>TOTAL RECEIPTS</b>	<b>2,067,740</b>	<b>2,286,691</b>

Of the total receipts:

- Taxes on production and imports accounted for 65.0 per cent in 2013 compared to 61.2 per cent in 2012 and registered a growth of 17.3 per cent in 2013 compared to 9.8 per cent in 2012.
- Current taxes on income accounted for 18.6 per cent in 2013 compared to 23.1 per cent in 2012 and registered a decline of 10.9 per cent in 2013 compared to 0.4 per cent in 2012.
- Compulsory Fees, Fines and Penalties accounted for 7.4 per cent in 2013 compared to 7.4 per cent in 2012 and registered a growth of 10.6 per cent in 2013 compared to a decline of 0.2 per cent in 2012.

<sup>1</sup> Custom duties increased due to the introduction of green tax and increase in excise duties of tobacco and alcohol by 10%.

<sup>2</sup> VAT increased as a result of growing consumption spending.

<sup>3</sup> Increase is due to rise in the consumption of tourism activities and related services.

<sup>4</sup> Higher stamp duty for tenancy agreements led to the overall increase.

<sup>5</sup> Increased rental income and hire of properties from government and town councils contributed to the increase.

<sup>6</sup> Lower collections is due to the increase in income tax threshold from \$15,600 to \$16,000.

<sup>7</sup> Growth in *fees, fines & penalties* is mainly attributed to higher collections in road user levy by LTA.

<sup>8</sup> Increase is due to a higher transfer to Fiji Roads Authority.

- Property Income accounted for 3.1 per cent in 2013 compared to 3.4 per cent in 2012 and registered a decline of 1.2 per cent in 2013 compared to a growth of 37.0 per cent in 2012.

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

SNA Code		2012	2013
<b>P.4</b>	<b>Final Consumption Expenditure</b>	<b>970,316</b>	<b>1,114,119<sup>9</sup></b>
<b>D.3</b>	<b>Subsidies</b>	<b>5,286</b>	<b>3,700</b>
	i] Subsidies on Products	4,970	3,523
	ii] Subsidies on Production	316	177
<b>D.4</b>	<b>Total Property Income</b>	<b>262,749</b>	<b>264,835</b>
	i] Interest	258,875	261,489
	ii] Land rent	3,874	3,346
	iii] Dividend	-	-
<b>D.621</b>	<b>Social Security Benefits</b>	-	-
<b>D.624</b>	<b>Total Social Assistance Grants</b>	<b>128,758</b>	<b>133,220</b>
	i] Education	101,498	99,787
	ii] Others	27,260	33,433
<b>D.75</b>	<b>Total Current Transfers to Private Non- Profit Making Institution</b>	<b>34,272</b>	<b>34,108</b>
	i] Education	25,194	24,116
	ii] Health	192	179
	iii] Other	8,886	9,813
<b>D.623</b>	<b>Unfunded Welfare Benefits</b>	<b>32,127</b>	<b>30,741</b>
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>201,167</b>	<b>218,190</b>
	<b>[a] Total Residents</b>	<b>194,963</b>	<b>211,624</b>
	i] Central Government	50,044	41,682
	ii] Local authorities	845	693
	iii] Statutory bodies	129,677	155,853 <sup>10</sup>
	iv] Others	14,397	13,396
	<b>[b] Rest of the World</b>	<b>6,204</b>	<b>6,566</b>
<b>B.8</b>	<b>Savings</b>	<b>433,065</b>	<b>487,778</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>2,067,740</b>	<b>2,286,691</b>

Of the total disbursements:

- Final consumption expenditure accounted for 48.7 per cent in 2013 compared to 46.9 per cent in 2012 and registered a growth of 14.8 per cent in 2013 compared to 6.9 per cent in 2012.
- Property income accounted for 11.6 per cent in 2013 compared to 12.7 per cent in 2012 and registered a growth of 0.8 per cent in 2013 compared to a decline of 0.7 per cent in 2012.
- Current transfers NEC accounted for 9.5 per cent in 2013 compared to 9.7 per cent in 2012 and registered a growth of 8.5 per cent in 2013 compared 14.8 per cent in 2012.
- Social Assistance Grants accounted for 5.8 per cent in 2013 compared to 6.2 per cent in 2012 and registered a growth of 3.5 per cent in 2013 compared to a decline of 4.7 per cent in 2012.
- Current transfers to private non-profit institutions accounted for 1.5 per cent in 2013 compared to 1.7 per cent in 2012 and registered a decline of 0.5 per cent in 2013 compared to a growth of 22.7 per cent in 2012.

<sup>9</sup> Increase is due to the high operating costs of Fiji Roads Authority.

<sup>10</sup> Increased as a result of high grants given to LTA, FRCA and Fiji Roads Authority.

## 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

	2012	2013
Central Government	788,845	671,121
Local Government	5,720	5,353
Statutory Boards	18,374	282,563 <sup>11</sup>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>812,939</b>	<b>959,037</b>

Detailed Receipt and Disbursement tables:

**Table 5 CAPITAL FINANCE ACCOUNT – RECEIPTS**  
\$000

SNA Code		2012	2013
<b>K.1</b>	<b>Consumption of fixed capital</b>	<b>13,603</b>	<b>57,162<sup>12</sup></b>
<b>B.8</b>	<b>Savings</b>	<b>433,065</b>	<b>487,778</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>16,899</b>	<b>205,740</b>
	i] Residents	3,469	189,708 <sup>13</sup>
	ii] Rest of the World	13,430	16,032
<b>F.4</b>	<b>Total Loans</b>	<b>331,373</b>	<b>275,059</b>
	i] Residents	194,852	175,593
	ii] Rest of the World	136,521	99,466 <sup>14</sup>
<b>F.41</b>	<b>Total Loan Repayments</b>	<b>996</b>	<b>477</b>
	i] Residents	996	477
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing item/Net lending/Borrowing</b>	<b>17,003</b>	<b>(67,179)</b>
	<b>TOTAL RECEIPTS</b>	<b>812,939</b>	<b>959,037</b>

Of the total receipts:

- Loans accounted for 28.7 per cent in 2013 compared to 40.8 per cent in 2012 and registered a decline of 17.9 per cent 2013 compared to 51.9 per cent in 2012.

<sup>11</sup> Increase in gross fixed capital formation and capital transfers to Fiji Roads Authority led to the increase.

<sup>12</sup> Increase is due to the inclusion of Fiji Roads Authority.

<sup>13</sup> Refer to footnote 11 on page 6.

<sup>14</sup> Decline in overseas loans borrowing led to the decrease.

- Capital transfers accounted for 21.5 per cent in 2013 compared to 2.1 per cent in 2012 and registered a growth of 1,117.5 per cent in 2013 compared to 61.8 per cent in 2012.
- Loan Repayments accounted for 0.05 per cent in 2013 compared to 0.1 per cent in 2012 and registered a decline of 52.1 per cent in 2013 compared to 1.4 per cent in 2012.

**Table 6 CAPITAL FINANCE ACCOUNT - DISBURSEMENT**  
\$000

SNA Code		2012	2013
<b>P.52</b>	<b>Increase in Stocks</b>	-	-
<b>P.51</b>	<b>Gross Fixed Capital Formation</b>	<b>246,897</b>	<b>376,609<sup>15</sup></b>
<b>F.4</b>	<b>Total Loans</b>	<b>41</b>	<b>45</b>
	i] Residents	41	45
	ii] Rest of the World	-	-
<b>D.99</b>	<b>Debt Redemption</b>	<b>253,545</b>	<b>183,438</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>310,092</b>	<b>396,782</b>
	i] Residents	310,092	396,782 <sup>16</sup>
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment Made</b>	<b>2,364</b>	<b>2,163</b>
	i] Residents	2,364	2,163
	ii] Rest of the World	-	-
	<b>TOTAL DISBURSEMENT</b>	<b>812,939</b>	<b>959,037</b>

Of the total disbursements:

- Capital transfers accounted for 41.4 per cent in 2013 compared to 38.1 per cent in 2012 and registered a growth of 28.0 per cent in 2013 compared to 6.7 per cent in 2012.
- Gross Fixed Capital Formation accounted for 39.3 per cent in 2013 compared to 30.4 per cent in 2012 and registered a growth of 52.5 per cent in 2013 compared to 16.1 per cent in 2012.
- Debt Redemption accounted for 19.1 per cent in 2013 compared to 31.2 per cent in 2012 and registered a decline of 27.7 per cent in 2013 compared to 50.5 per cent in 2012.
- Loan repayment made accounted for 0.2 per cent in 2013 compared to 0.3 per cent in 2012 and registered a decline of 8.5 per cent in 2013 compared to a growth of 2.1 per cent in 2012.

## 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.

<sup>15</sup> Increase is due to the construction of roads by Fiji Roads Authority.

<sup>16</sup> Increased as a result of high transfers to Fiji Roads Authority.

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

TYPE OF SERVICE	2012	2013
01 General Public Services	171,029	186,022
02 Defence	99,458	125,330 <sup>17</sup>
03 Public order and safety	128,355	138,251
04 Economic Affairs	164,971	244,287 <sup>18</sup>
05 Environmental Protection	5,876	5,229
06 Housing and Community Amenities	14,954	15,527
07 Health	145,315	152,470
08 Recreation, Culture and Religion	9,104	8,592
09 Education	225,835	231,758
10 Social Protection	5,419	6,652
<b>GRAND TOTAL</b>	<b>970,316</b>	<b>1,114,118</b>

Final consumption expenditure registered a growth of 14.8 per cent in 2013 compared 6.9 per cent in 2012. Of the total final consumption expenditure:

- Economic Affairs accounted for 21.3 per cent of the total final consumption expenditure in 2013 compared to 17.0 per cent in 2012 and registered a growth of 48.0 per cent in 2013.
- Education accounted for 20.8 per cent of the total final consumption expenditure in 2013 compared to 23.3 per cent 2012 and registered a growth of 2.6 per cent in 2013.
- The General Public services, which consist of general administration and external affairs, accounted for 16.7 per cent of the total final consumption expenditure in 2013 compared to 17.6 per cent in 2012 and registered a growth of 8.8 per cent in 2013.
- Health accounted for 13.7 per cent of the total final consumption expenditure in 2013 compared to 15.0 per cent in 2012 and registered a growth of 4.9 per cent in 2013.
- Public Order and Safety accounted for 12.4 per cent of the total final consumption expenditure in 2013 compared to 13.2 per cent in 2012 and registered a growth of 7.7 per cent in 2013.
- Defence accounted for 11.2 per cent of the total final consumption expenditure in 2013 compared to 10.3 per cent in 2012 and registered a growth of 26.0 per cent in 2013

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

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2012	2013	2012	2013	2012	2013	2012	2013
<b>01 General Public Services</b>	<b>75,926</b>	<b>86,844</b>	<b>96,310</b>	<b>100,574</b>	<b>1,207</b>	<b>1,396</b>	<b>171,029</b>	<b>186,022</b>
01.1.1 Executive and Legislative Organs	20,075	22,198	22,667	19,864	1,176	1,346	41,566	40,716

<sup>17</sup> Increase in operating expenses.

<sup>18</sup> Increase is due to the inclusion of Fiji Roads Authority.



TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2012	2013	2012	2013	2012	2013	2012	2013
01.1.2 Financial and Fiscal Affairs	31,057	36,164	8,775	9,242	-	-	39,832	45,406
01.1.3 External Affairs	9,969	12,702	12,802	16,785	-	-	22,771	29,487
01.3.1 General Personnel Services	3,951	4,071	26,032	25,916	-	-	29,983	29,987
01.3.2 Overall Planning and Statistical Services	2,388	3,019	2,129	5,449	-	-	4,517	8,468
01.3.3 Other General Services	4,017	4,122	7,559	8,059	-	-	11,576	12,181
01.6.0 General Public Services N.E.C	4,469	4,568	16,346	15,259	31	50	20,784	19,777
<b>02 Defence</b>	<b>88,208</b>	<b>100,142</b>	<b>11,250</b>	<b>25,188</b>	-	-	<b>99,458</b>	<b>125,330</b>
02.1.0 Military Defence	59,899	60,039	8,819	22,591 <sup>19</sup>	-	-	68,718	82,630
02.3.0 Foreign Military Aid	25,435	37,139 <sup>20</sup>	780	869	-	-	26,215	38,008
02.5.0 Defence N.E.C	2,874	2,964	1,651	1,728	-	-	4,525	4,692
<b>03 Public Order and Safety</b>	<b>103,890</b>	<b>109,501</b>	<b>24,465</b>	<b>28,750</b>	-	-	<b>128,355</b>	<b>138,251</b>
03.1.0 Police Services	69,495	69,588	11,732	14,124	-	-	81,227	83,712
03.2.0 Fire Protection Services	5,968	5,791	2,154	2,167	-	-	8,122	7,958
03.3.0 Law Courts	18,030	21,823	6,393	6,956	-	-	24,423	28,779
03.4.0 Prisons	10,397	12,299	4,186	5,503	-	-	14,583	17,802
<b>04 Economic Affairs</b>	<b>81,858</b>	<b>76,868</b>	<b>83,848</b>	<b>174,983</b>	<b>735</b>	<b>7,564</b>	<b>164,971</b>	<b>244,287</b>
04.1.1 General Economic and Commercial Affairs	9,649	9,578	8,413	7,839	-	-	18,062	17,417
04.1.2 General Labour Affairs	2,833	3,181	4,460	4,626	-	-	7,293	7,807
04.2.1 Agriculture	15,747	16,300	6,212	7,931	15	5,623 <sup>21</sup>	21,944	18,608
04.2.2 – 04.2.3 Forestry, Fishing and Hunting	5,380	5,760	3,080	2,995	236	257	8,224	8,498
04.3.6 Fuel & Energy- Non Electric Energy	1,430	1,505	4,280	1,311	-	-	5,710	2,816
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,519	7,914	5,763	9,677	12	12	13,270	17,579
04.4.2 Manufacturing	1,384	1,370	403	369	359	89	1,428	1,650
04.4.3 Construction	6,087	6,355	1,327	1,144	-	-	7,414	7,499
04.5.1 Road Transport	19,907	13,011	22,184	111,892 <sup>22</sup>	-	1,511 <sup>23</sup>	42,091	123,392
04.5.2 Water Transport	3,154	2,716	2,430	2,949	113	72	5,471	5,593
04.5.4 Air Transport	272	124	46	246	-	-	318	370
04.6.0 Communication	379	404	271	507	-	-	650	911
04.7.3 Other Industries – Tourism	2,398	2,457	22,072	19,874	-	-	24,470	22,331
04.8.2 R&D Economic Affairs – Agriculture, Forestry, Fishing and Hunting	3,997	4,292	906	1,056	-	-	4,903	5,348
04.9.0 Economic Affairs N.E.C	1,722	1,901	2,001	2,567	-	-	3,723	4,468
<b>05 Environmental Protection</b>	<b>1,626</b>	<b>2,193</b>	<b>4,250</b>	<b>3,036</b>	-	-	<b>5,876</b>	<b>5,229</b>
05.2.0 Waste Water Management	1,011	1,308	2,897	1,776	-	-	3,908	3,084
05.6.0 Environmental Protection N.E.C	615	885	1,353	1,260	-	-	1,968	2,145
<b>06 Housing and Community Amenities</b>	<b>7,514</b>	<b>8,645</b>	<b>7,440</b>	<b>6,882</b>	-	-	<b>14,954</b>	<b>15,527</b>
06.1.0 Housing Development	4,899	5,755	2,199	2,721	-	-	7,098	8,476
06.2.0 Community Development	2,615	2,890	5,241	4,161	-	-	7,856	7,051
06.3.0 Water Supply	-	-	-	-	-	-	-	-
<b>07 Health</b>	<b>89,480</b>	<b>93,417</b>	<b>55,835</b>	<b>59,053</b>	-	-	<b>145,315</b>	<b>152,470</b>
07.1.1-07.1.2-07.1.3 – Pharmaceutical Products Other Medical Products, Therapeutic Appliances and Equipment	1,044	923	21,039	22,783	-	-	22,083	23,706
07.3.1 General Hospital Services	82,459	85,910	14,965	16,098	-	-	97,424	102,008
07.4.0 Public Health Services	2,460	3,129	7,382	5,615	-	-	9,842	8,744
07.6.0 Health N.E.C	3,517	3,455	12,449	14,557	-	-	15,966	18,012
<b>08 Recreation, Culture and Religion</b>	<b>3,382</b>	<b>3,666</b>	<b>6,022</b>	<b>5,229</b>	<b>300</b>	<b>303</b>	<b>9,104</b>	<b>8,592</b>
08.1.0 Recreational and Sporting Services	2,576	2,824	5,022	4,248	300	303	7,298	6,769
08.2.0 Cultural Services	568	611	420	506	-	-	988	1,117
08.3.0 Broadcasting and Publishing Services	238	231	580	475	-	-	818	706

<sup>19</sup> Refer to footnote 17 on page 8.

<sup>20</sup> Increase in the number of persons employed for overseas peacekeeping operations.

<sup>21</sup> Revenue derived from services provided by BioSecurity Authority of Fiji.

<sup>22</sup> Refer to footnote 18 on page 8.

<sup>23</sup> Sales of lab testing services provided by Fiji Roads Authority.

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2012	2013	2012	2013	2012	2013	2012	2013
<b>09 Education</b>	<b>214,667</b>	<b>218,440</b>	<b>11,247</b>	<b>13,427</b>	<b>79</b>	<b>109</b>	<b>225,835</b>	<b>231,758</b>
09.1.2 Primary Education	102,908	106,647	977	922	-	-	103,885	107,569
09.2.1 – 09.2.2 Lower and Upper – Secondary School	103,561	103,229	2,649	2,516	-	-	106,210	105,745
09.4.1 First Stage of Tertiary Education	348	368	906	1,709	79	109	1,175	1,968
09.5.0 Education not Definable by Level	862	893	380	418	-	-	1,242	1,311
09.7.0 R&D Education	1,859	1,784	1,099	1,654	-	-	2,958	3,438
09.8.0 Education N.E.C	5,129	5,519	5,236	6,208	-	-	10,365	11,727
<b>10 Social Protection</b>	<b>3,802</b>	<b>4,601</b>	<b>1,617</b>	<b>2,051</b>	<b>-</b>	<b>-</b>	<b>5,419</b>	<b>6,652</b>
10.7.0 Social Exclusion N.E.C	1,389	1,253	172	165	-	-	1,561	1,418
10.9.0 Social Protection N.E.C	2,413	3,348	1,445	1,886	-	-	3,858	5,234
<b>GRAND TOTAL</b>	<b>670,353</b>	<b>704,317</b>	<b>302,284</b>	<b>419,173</b>	<b>2,321</b>	<b>9,372</b>	<b>970,316</b>	<b>1,114,118</b>

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

COLLECTIVE CONSUMPTION	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2012	2013	2012	2013	2012	2013	2012	2013
<b>01 General Public Services</b>	<b>75,926</b>	<b>86,844</b>	<b>96,310</b>	<b>100,574</b>	<b>1,207</b>	<b>1,396</b>	<b>171,029</b>	<b>186,022</b>
01.1.1 Executive and Legislative Organs	20,075	22,198	22,667	19,864	1,176	1,346	41,566	40,716
01.1.2 Financial and Fiscal Affairs	31,057	36,164	8,775	9,242	-	-	39,832	45,406
01.1.3 External Affairs	9,969	12,702	12,802	16,785	-	-	22,771	29,487
01.3.1 General Personnel Services	3,951	4,071	26,032	25,916	-	-	29,983	29,987
01.3.2 Overall Planning and Statistical Services	2,388	3,019	2,129	5,449	-	-	4,517	8,468
01.3.3 Other General Services	4,017	4,122	7,559	8,059	-	-	11,576	12,181
01.6.0 General Public Services N.E.C	4,469	4,568	16,346	15,259	31	50	20,784	19,777
<b>02 Defence</b>	<b>88,208</b>	<b>100,142</b>	<b>11,250</b>	<b>25,188</b>	<b>-</b>	<b>-</b>	<b>99,458</b>	<b>125,330</b>
02.1.0 Military Defence	59,899	60,039	8,819	22,591	-	-	68,718	82,630
02.3.0 Foreign Military Aid	25,435	37,139	780	869	-	-	26,215	38,008
02.5.0 Defence N.E.C	2,874	2,964	1,651	1,728	-	-	4,525	4,692
<b>03 Public Order and Safety</b>	<b>103,890</b>	<b>109,501</b>	<b>24,465</b>	<b>28,750</b>	<b>-</b>	<b>-</b>	<b>128,355</b>	<b>138,251</b>
03.1.0 Police Services	69,495	69,588	11,732	14,124	-	-	81,227	83,712
03.2.0 Fire Protection Services	5,968	5,791	2,154	2,167	-	-	8,122	7,958
03.3.0 Law Courts	18,030	21,823	6,393	6,956	-	-	24,423	28,779
03.4.0 Prisons	10,397	12,299	4,186	5,503	-	-	14,583	17,802
<b>04 Economic Affairs</b>	<b>81,858</b>	<b>76,868</b>	<b>83,848</b>	<b>174,983</b>	<b>735</b>	<b>7,564</b>	<b>164,971</b>	<b>244,287</b>
04.1.1 General Economic and Commercial Affairs	9,649	9,578	8,413	7,839	-	-	18,062	17,417
04.1.2 General Labour Affairs	2,833	3,181	4,460	4,626	-	-	7,293	7,807
04.2.1 Agriculture	15,747	16,300	6,212	7,931	15	5,623	21,944	18,608
04.2.2 – 04.2.3 Forestry, Fishing and Hunting	5,380	5,760	3,080	2,995	236	257	8,224	8,498
04.3.6 Fuel & Energy- Non Electric Energy	1,430	1,505	4,280	1,311	-	-	5,710	2,816
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,519	7,914	5,763	9,677	12	12	13,270	17,579
04.4.2 Manufacturing	1,384	1,370	403	369	359	89	1,428	1,650
04.4.3 Construction	6,087	6,355	1,327	1,144	-	-	7,414	7,499
04.5.1 Road Transport	19,907	13,011	22,184	111,892	-	1,511	42,091	123,392
04.5.2 Water Transport	3,154	2,716	2,430	2,949	113	72	5,471	5,593
04.5.4 Air Transport	272	124	46	246	-	-	318	370

	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2012	2013	2012	2013	2012	2013	2012	2013
<b>COLLECTIVE CONSUMPTION</b>								
04.6.0 Communication	379	404	271	507	-	-	650	911
04.7.3 Other Industries – Tourism	2,398	2,457	22,072	19,874	-	-	24,470	22,331
04.8.2 R&D Economic Affairs – Agriculture, Forestry, Fishing and Hunting	3,997	4,292	906	1,056	-	-	4,903	5,348
04.9.0 Economic Affairs N.E.C	1,722	1,901	2,001	2,567	-	-	3,723	4,468
<b>05 Environmental Protection</b>	<b>1,626</b>	<b>2,193</b>	<b>4,250</b>	<b>3,036</b>			<b>5,876</b>	<b>5,229</b>
05.2.0 Waste Water Management	1,011	1,308	2,897	1,776	-	-	3,908	3,084
05.6.0 Environmental Protection N.E.C	615	885	1,353	1,260	-	-	1,968	2,145
<b>06 Housing and Community Amenities</b>	<b>7,514</b>	<b>8,645</b>	<b>7,440</b>	<b>6,882</b>			<b>14,954</b>	<b>15,527</b>
06.1.0 Housing Development	4,899	5,755	2,199	2,721	-	-	7,098	8,476
06.2.0 Community Development	2,615	2,890	5,241	4,161	-	-	7,856	7,051
06.3.0 Water Supply	-	-	-	-	-	-	-	-
<b>07 Health</b>	<b>3,517</b>	<b>3,455</b>	<b>12,449</b>	<b>14,557</b>			<b>15,966</b>	<b>18,012</b>
07.6.0 Health N.E.C	3,517	3,455	12,449	14,557	-	-	15,966	18,012
<b>09 Education</b>	<b>6,988</b>	<b>7,303</b>	<b>6,335</b>	<b>7,862</b>			<b>13,323</b>	<b>15,165</b>
09.7.0 R&D Education	1,859	1,784	1,099	1,654	-	-	2,958	3,438
09.8.0 Education N.E.C	5,129	5,519	5,236	6,208	-	-	10,365	11,727
<b>10 Social Protection</b>	<b>2,413</b>	<b>3,348</b>	<b>1,445</b>	<b>1,886</b>			<b>3,858</b>	<b>5,234</b>
10.9.0 Social Protection N.E.C	2,413	3,348	1,445	1,886	-	-	3,858	5,234
<b>TOTAL COLLECTIVE CONSUMPTION</b>	<b>371,940</b>	<b>398,299</b>	<b>247,792</b>	<b>363,718</b>	<b>1,942</b>	<b>8,960</b>	<b>617,790</b>	<b>753,057</b>
<b>INDIVIDUAL CONSUMPTION</b>								
<b>07 Health</b>	<b>85,963</b>	<b>89,962</b>	<b>43,386</b>	<b>44,496</b>			<b>129,349</b>	<b>134,458</b>
07.1.1-07.1.2-07.1.3 – Pharmaceutical	1,044	923	21,039	22,783	-	-	22,083	23,706
07.3.1 General Hospital Services	82,459	85,910	14,965	16,098	-	-	97,424	102,008
07.4.0 Public Health Services	2,460	3,129	7,382	5,615	-	-	9,842	8,744
<b>08 Recreation, Culture and Religion</b>	<b>3,382</b>	<b>3,666</b>	<b>6,022</b>	<b>5,229</b>	<b>300</b>	<b>303</b>	<b>9,104</b>	<b>8,592</b>
08.1.0 Recreational and Sporting Services	2,576	2,824	5,022	4,248	300	303	7,298	6,769
08.2.0 Cultural Services	568	611	420	506	-	-	988	1,117
08.3.0 Broadcasting and Publishing Services	238	231	580	475	-	-	818	706
<b>09 Education</b>	<b>207,679</b>	<b>211,137</b>	<b>4,912</b>	<b>5,565</b>	<b>79</b>	<b>109</b>	<b>212,512</b>	<b>216,593</b>
09.1.2 Primary Education	102,908	106,647	977	922	-	-	103,885	107,569
09.2.1 – 09.2.2 Lower and Upper – Secondary School	103,561	103,229	2,649	2,516	-	-	106,210	105,745
09.4.1 First Stage of Tertiary Education	348	368	906	1,709	79	109	1,175	1,968
09.5.0 Education not Definable by Level	862	893	380	418	-	-	1,242	1,311
<b>10 Social Protection</b>	<b>1,389</b>	<b>1,253</b>	<b>172</b>	<b>165</b>			<b>1,561</b>	<b>1,418</b>
10.7.0 Social n. Exclusion N.E.C	1,389	1,253	172	165	-	-	1,561	1,418
<b>TOTAL INDIVIDUAL CONSUMPTION</b>	<b>298,413</b>	<b>306,018</b>	<b>54,492</b>	<b>55,455</b>	<b>379</b>	<b>412</b>	<b>352,526</b>	<b>361,061</b>
<b>GRAND TOTAL</b>	<b>670,353</b>	<b>704,317</b>	<b>302,284</b>	<b>419,173</b>	<b>2,321</b>	<b>9,372</b>	<b>970,316</b>	<b>1,114,118</b>

Of the total Final Consumption Expenditure:

- Collective Consumption accounted for 67.6 per cent in 2013 compared to 63.7 per cent in 2012 and registered a growth of 21.9 per cent in 2013 compared to 7.6 per cent in 2012.
- Individual consumption accounted for 32.4 per cent in 2013 compared to 36.3 per cent in 2012 and registered a growth of 2.4 per cent in 2013 compared to 5.6 per cent in 2012.

## 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

	2012	2013
Central Government	225,454	91,152 <sup>24</sup>
Local Government	3,532	3,371
Statutory Boards	17,911	282,086 <sup>25</sup>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>246,897</b>	<b>376,609</b>

The general government GFCF registered a growth of 52.5 per cent in 2013 compared to a growth of 16.1 per cent in 2012.

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

TYPE OF SERVICES	2012	2013
01 General Public Services	19,534	18,961
02 Defence	1,511	4,426 <sup>26</sup>
03 Public Order and Safety	15,471	8,577 <sup>27</sup>
04 Economic Affairs	183,106	309,291 <sup>28</sup>
05 Environmental Protection	37	1,262 <sup>29</sup>
06 Housing and Community Amenities	6,765	6,379
07 Health	9,312	14,539 <sup>30</sup>
08 Recreation, Culture and Religion	10,202	10,399
09 Education	584	2,173 <sup>31</sup>
10 Social Protection	375	602
<b>GRAND TOTAL</b>	<b>246,897</b>	<b>376,609</b>

Of the total GFCF:

- Economic Affairs accounted for 82.1 per cent in 2013 compared to 74.2 per cent in 2012 and registered a growth of 68.9 per cent in 2013 compared to 4.5 per cent in 2012.
- General Public Services accounted for 5.0 per cent in 2013 compared to 7.9 per cent in 2012 and registered a decline of 2.9 per cent in 2013 compared to a growth of 150.3 per cent in 2012.
- Health accounted for 3.9 per cent in 2013 compared to 3.8 per cent in 2012 and registered a growth of 56.1 per cent in 2013 compared to decline of 16.4 per cent in 2012.
- Recreation, Culture and Religion accounted for 2.8 per cent in 2013 compared to 2.7 per cent in 2012 and registered a growth of 1.9 per cent in 2013 compared to 2.5 per cent in 2012.

<sup>24</sup>Decline is due to the Fiji Roads Department being transferred to the Statutory Boards category.

<sup>25</sup>Refer to footnote 24.

<sup>26</sup>Increase is due to upgrade and renovation works of the Fiji Military Forces infrastructure.

<sup>27</sup>Decrease is due to the completion of the Suva remand centre.

<sup>28</sup>Refer to footnote 15 on page 7.

<sup>29</sup>Increase is due to the construction of Naboro landfill.

<sup>30</sup>Construction of the new Navua hospital led to the increase.

<sup>31</sup>Increase is due to construction projects of rural schools.

- Public Order and Safety accounted for 2.3 per cent in 2013 compared to 0.2 per cent in 2012 and registered a decline of 44.6 per cent in 2013 compared to a growth of 249.0 per cent in 2012.

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

<b>TYPE OF CAPITAL GOODS</b>	<b>2012</b>	<b>2013</b>
Residential Building	-	-
Non-Residential building	7,922	13,150
Other Construction	200,749	306,580 <sup>32</sup>
Land Improvement	8,585	9,487
Road Vehicles	9,400	15,268
Other Transport and Equipment	1,047	6,830 <sup>33</sup>
Plant, Machinery and Related Equipment	10,968	17,065 <sup>34</sup>
Office Furniture, Fittings and Related Equipment	3,929	5,011
Computers and Computing Equipment	4,297	3,218
<b>GRAND TOTAL</b>	<b>246,897</b>	<b>376,609</b>

**Table 13 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES– 2013**  
\$000

<b>ECONOMIC ACTIVITY</b>	<b>Residential Building</b>	<b>Non-Residential Building</b>	<b>Other Construction</b>	<b>Land Improvement</b>	<b>Road Vehicles</b>	<b>Other Transport &amp; Equipment</b>	<b>Plant, Machinery &amp; Related Equipment</b>	<b>Office Furniture, Fittings &amp; Equipment</b>	<b>Computers &amp; Computing Equipment</b>	<b>TOTAL</b>
<b>01 General Public Services</b>	-	<b>66</b>	<b>3,362</b>	<b>17</b>	<b>11,640</b>	<b>51</b>	<b>1,104</b>	<b>1,884</b>	<b>837</b>	<b>18,961</b>
01.1.1 Executive and Legislative Organs	-	66	929	17	175	51	218	565	105	2,126
01.1.2 Financial and Fiscal Affairs	-	-	1,501	-	475	-	-	673	419	3,068
01.1.3 External Affairs	-	-	145	-	153	-	-	31	8	337
01.3.1 General Personnel Services	-	-	-	-	-	-	-	394	-	394
01.3.2 Overall Planning and Statistical Services	-	-	-	-	-	-	-	-	-	-
01.3.3 Other General Services	-	-	259	-	-	-	-	-	100	359
01.6.0 General Public Services N.E.C	-	-	528	-	10,837	-	886	221	205	12,677
<b>02 Defence</b>	-	-	<b>1,298</b>	-	-	<b>1,749</b>	<b>674</b>	-	<b>705</b>	<b>4,426</b>
02.1.0 Military Defence	-	-	1,098	-	-	1,749	674	-	-	3,521
02.3.0 Foreign Military Aid	-	-	-	-	-	-	-	-	-	-
02.5.0 Defence N.E.C	-	-	200	-	-	-	-	-	705	905
<b>03 Public Order and Safety</b>	-	<b>2,479</b>	<b>394</b>	<b>2</b>	<b>1,466</b>	-	<b>1,242</b>	<b>2,008</b>	<b>986</b>	<b>8,577</b>
03.1.0 Police Services	-	563	-	-	-	-	1,166	-	-	1,729
03.2.0 Fire Protection Services	-	79	-	2	1,466	-	-	328	56	1,931
03.3.0 Law Courts	-	1,214	394	-	-	-	76	1,680	168	3,532
03.4.0 Prisons	-	623	-	-	-	-	-	-	762	1,385

<sup>32</sup> Higher road construction expenditure by Fiji Roads Authority led to the increase.

<sup>33</sup> Purchase of new vessel for Government Shipping Services.

<sup>34</sup> Purchase of dental and bio-medical equipments led to the increase.

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
<b>04 Economic Affairs</b>	-	2,707	283,118	9,269	2,159	4,926	6,090	795	227	309,291
04.1.1 General Economic and Commercial Affairs	-	1,833	2,410	-	171	-	2,657	34	-	7,105
04.1.2 General Labour Affairs	-	-	-	-	-	-	-	-	-	-
04.2.1 Agriculture	-	-	7,205	7,945	21	49	2	20	45	15,287
04.2.2- 04.2.3 Forestry, Fishing and Hunting	-	-	2,207	290	-	-	-	-	-	2,497
04.3.6 Fuel and Energy – Non Electric Energy	-	-	2,599	-	-	-	1,374	-	-	3,973
04.4.1 Mining of Mineral Resources other than Mineral Fuels	-	-	459	1,030	-	-	238	-	-	1,727
04.4.2 Manufacturing	-	-	-	-	-	-	551	-	-	551
04.4.3 Construction	-	513	2,684	-	-	-	142	-	-	3,339
04.5.1 Road Transport	-	361	262,566	4	1,851	-	680	759	178	266,399
04.5.2 Water Transport	-	-	875	-	-	4,877	-	-	-	5,752
04.5.4 Air Transport	-	-	-	-	-	-	-	-	-	-
04.6.0 Communication	-	-	-	-	-	-	-	-	19	19
04.7.3 Other Industries (Tourism)	-	-	-	-	116	-	-	(18)	(15)	83
04.8.2 R&D Economic Affairs – Agriculture, Forestry, Fishing and Hunting	-	-	2,113	-	-	-	446	-	-	2,559
04.9.0 Economic Affairs N.E.C	-	-	-	-	-	-	-	-	-	-
<b>05 Environmental Protection</b>	-	-	1,261	-	-	-	1	-	-	1,262
05.2.0 Waste Water Management	-	-	-	-	-	-	1	-	-	1
05.6.0 Environmental Protection N.E.C	-	-	1,261	-	-	-	-	-	-	1,261
<b>06 Housing and Community Amenities</b>	-	729	4,951	199	3	104	324	12	57	6,379
06.1.0 Housing Development	-	-	1,955	-	-	78	-	-	-	2,033
06.2.0 Community Development	-	729	2,996	199	3	26	324	12	57	4,346
06.3.0 Water Supply	-	-	-	-	-	-	-	-	-	-
<b>07 Health</b>	-	5,907	966	-	-	-	7,171	216	279	14,539
07.1.1-07.1.2-07.1.3 – Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	-	-	-	-	-	-	6,153	-	-	6,153
07.3.1 General Hospital Services	-	5,907	966	-	-	-	1,018	216	-	8,107
07.3.4 Nursing and Convalescent Home Services	-	-	-	-	-	-	-	-	-	-
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
07.6.0 Health N.E.C	-	-	-	-	-	-	-	-	279	279
<b>08 Recreation, Culture and Religion</b>	-	5	10,287	-	-	-	7	96	4	10,399
08.1.0 Recreational and Sporting Services	-	5	10,112	-	-	-	7	96	-	10,220
08.2.0 Cultural Services	-	-	-	-	-	-	-	-	-	-
08.3.0 Broadcasting and Publishing Services	-	-	-	-	-	-	-	-	4	4
08.6.0 Recreation, Culture and Religion n.e.c	-	-	175	-	-	-	-	-	-	175
<b>09 Education</b>	-	1,257	793	-	-	-	-	-	123	2,173
09.1.2 Primary Education	-	-	-	-	-	-	-	-	123	123
09.2.1- 09.2.2 Lower and Upper	-	-	-	-	-	-	-	-	-	-

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
Secondary School										
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	-	1,257	793	-	-	-	-	-	-	2,050
<b>10 Social Protection</b>	-	-	<b>150</b>	-	-	-	<b>452</b>	-	-	<b>602</b>
10.7.0 Social Exclusion N.E.C	-	-	-	-	-	-	-	-	-	-
10.9.0 Social Protection N.E.C	-	-	150	-	-	-	452	-	-	602
<b>TOTAL</b>	-	<b>13,150</b>	<b>306,580</b>	<b>9,487</b>	<b>15,268</b>	<b>6,830</b>	<b>17,065</b>	<b>5,011</b>	<b>3,218</b>	<b>376,609</b>

## 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**

	2012	2013
Central Government	821,768	868,663
Local Government	56,276	48,042
Statutory Boards	108,196	263,947
<b>TOTAL GENERAL GOVERNMENT</b>	<b>986,240</b>	<b>1,180,652</b>

Of the total General Government Gross Output (GO):

- Central government accounted for 73.0 per cent in 2013 compared to 83.3 per cent in 2012 and registered a growth of 5.0 per cent in 2013 compared to 7.0 per cent in 2012.
- Local government accounted for 4.0 per cent in 2013 compared to 5.7 per cent in 2012 and registered a decline of 14.0 per cent in 2013 compared to a growth of 15.0 per cent in 2012.
- Statutory Boards accounted for the remaining 22.0 per cent in 2013 compared to 11.0 per cent in 2012 and registered a growth of 143.0 per cent in 2013 compared to decline of 1.8 per cent in 2012.

**Table 15      MACROECONOMIC AGGREGATES**  
**\$000**

	<b>GO</b>	<b>IC</b>	<b>VA</b>	<b>COE</b>	<b>CFC</b>	<b>OS</b>
1994	452,783	121,965	330,818	328,606	2,212	-
1995	463,494	127,361	336,133	333,672	2,461	-
1996	491,585	139,902	351,683	348,812	2,871	-
1997	526,155	142,364	383,791	380,631	3,160	-
1998	590,835	178,937	411,898	408,899	2,999	-
1999	624,208	193,204	431,004	426,823	4,181	-
2000	637,607	182,117	455,490	451,030	4,460	-
2001	679,120	202,619	476,501	471,450	5,051	-
2002	731,181	222,661	508,520	503,132	5,388	-
2003	769,893	231,354	538,539	532,277	6,262	-
2004	804,524	242,831	561,693	555,128	6,565	-
2005	851,663	262,094	589,569	579,708	9,861	-
2006	1,017,137	311,899	705,238	693,939	11,299	-
2007	956,886	301,465	655,421	646,840	8,581	-
2008	898,879	267,635	631,244	622,720	8,524	-
2009	966,763	303,050	663,713	654,313	9,400	-
2010	917,599	271,493	646,106	635,368	10,738	-
2011	923,190	277,702	645,488	632,380	13,108	-
2012	986,240	302,284	683,956	670,353	13,603	-
2013	1,180,652	419,173	761,479	704,317	57,162	-

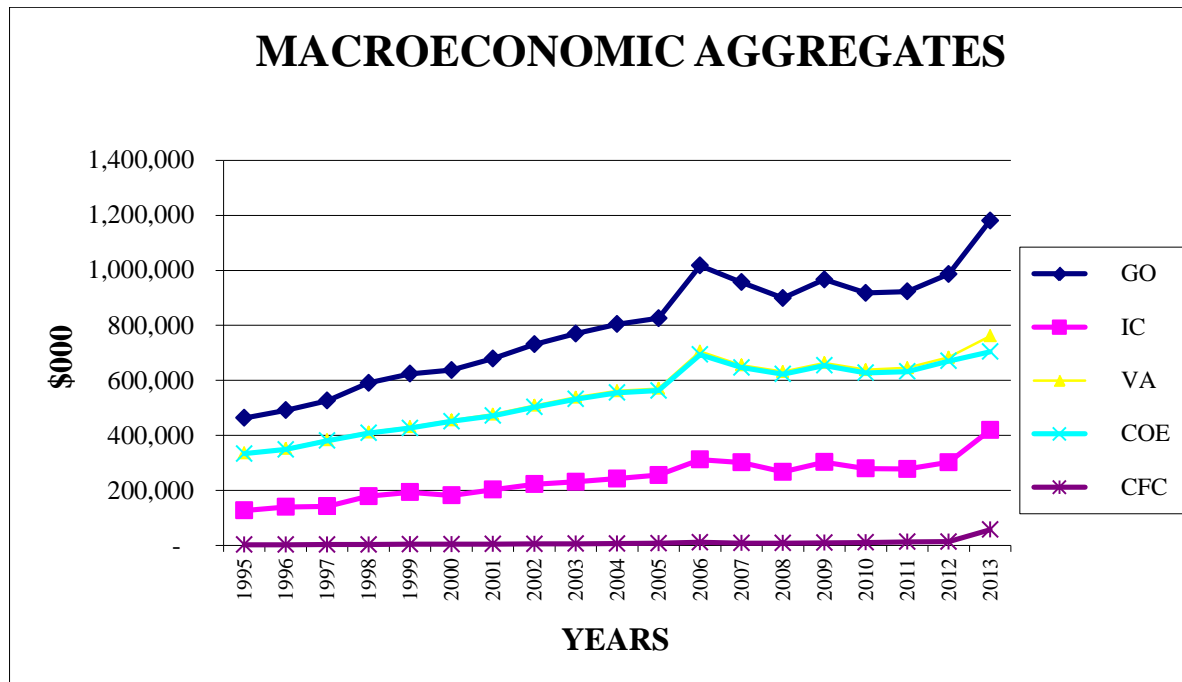
The total general government GO registered a growth of 19.7 per cent in 2013 compared to 6.8 per cent in 2012 whilst IC registered a growth of 38.7 per cent in 2013 compared to 8.9 per cent in 2012.

The total general government value added (VA) registered a growth of 11.3 per cent in 2013 compared to a growth of 6.0 per cent in 2012 whilst COE registered a growth of 5.1 per cent in 2013 compared to a growth of 6.0 per cent in 2012. The CFC registered a growth of 320.2 per cent in 2013 compared to a growth of 3.8 per cent in 2012.



## 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 – 2013**  
\$000

	GO	IC	VA	COE	CFC	OS
General Public Services	191,214	100,574	90,640	86,844	3,796	-
Defence	125,330	25,188	100,142	100,142	-	-
Public Order and Safety	138,251	28,750	109,501	109,501	-	-
Economic Affairs	305,217	174,983	130,234	76,868	53,366	-
Environmental Protection	5,229	3,036	2,193	2,193	-	-
Housing and Community Amenities	15,527	6,882	8,645	8,645	-	-
Health	152,470	59,053	93,417	93,417	-	-
Recreation, Culture and Religion	8,895	5,229	3,666	3,666	-	-
Education	231,867	13,427	218,440	218,440	-	-
Social Protection	6,652	2,051	4,601	4,601	-	-
<b>TOTAL</b>	<b>1,180,652</b>	<b>419,173</b>	<b>761,479</b>	<b>704,317</b>	<b>57,162</b>	-

## 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		2012	2013
<b>D.2</b>	<b>Total Taxes on Production and Imports</b>	<b>1,229,639</b>	<b>1,443,426</b>
	<b>[a] Total Taxes on Products</b>	<b>1,113,528</b>	<b>1,290,125</b>
	i] Customs Duties	371,444	442,977 <sup>35</sup>
	ii] Value Added Tax	663,568	765,681 <sup>36</sup>
	iii] Service Turnover Tax	48,641	51,593 <sup>37</sup>
	iv] Water Resource Tax	28,382	29,505
	v] Fish Levy	1,493	369
	<b>[b] Other Taxes on Production</b>	<b>116,111</b>	<b>153,301</b>
	i] Stamp Duties	21,228	43,676 <sup>38</sup>
	ii] Licenses	7,812	13,683
	iii] Departure Tax	87,071	95,942
<b>D.422</b>	<b>Withdrawals from Entrepreneurial Income of Quasi – Government Corporations</b>	<b>13,290</b>	<b>10,000</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>62,745</b>	<b>59,646</b>
	i] Interest	-	-
	ii] Dividends	52,097	46,610
	iii] Land Rents	10,648	13,036
<b>D.5</b>	<b>Total Current Taxes on Income</b>	<b>477,095</b>	<b>425,249</b>
	i] On income	411,085	353,167 <sup>39</sup>
	ii] Withholding & Dividend Taxes	66,010	72,082
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>86,368</b>	<b>90,451</b>
<b>D.6</b>	<b>Social Security Contributions</b>	-	-
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>4,821</b>	<b>16,732</b>
	i] Residents	1,951	11,980
	ii] Rest of the World	2,870	4,752
	<b>TOTAL RECEIPTS</b>	<b>1,873,958</b>	<b>2,045,504</b>

<sup>35</sup> Refer to footnote 1 on page 4.

<sup>36</sup> Refer to footnote 2 on page 4.

<sup>37</sup> Refer to footnote 3 on page 4.

<sup>38</sup> Refer to footnote 4 on page 4.

<sup>39</sup> Refer to footnote 6 on page 4.

**Table 18 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS**  
\$000

SNA Code		2012	2013
<b>P.4</b>	<b>Final Government Expenditure</b>	<b>820,923</b>	<b>868,054</b>
<b>D.3</b>	<b>Subsidies</b>	<b>5,286</b>	<b>3,700</b>
	i] Subsidies on Products	4,970	3,523
	ii] Subsidies on Production	316	177
<b>D.4</b>	<b>Total Property Income</b>	<b>256,799</b>	<b>259,340</b>
	i] Interest on Public Debt	256,799	259,340
	ii] Rents	-	-
<b>D.621</b>	<b>Social Security Benefits</b>	-	-
<b>D.624</b>	<b>Total Social Assistance Grants</b>	<b>128,758</b>	<b>133,220</b>
	i] Education	101,498	99,787
	ii] Other	27,260	33,433
<b>D.75</b>	<b>Total Current Transfers to Private Non-profit Making Institutions</b>	<b>34,272</b>	<b>34,108</b>
	i] Education	25,194	24,116
	ii] Health	192	179
	iii] Other	8,886	9,813
<b>D.623</b>	<b>Unfunded Welfare Benefits</b>	<b>32,127</b>	<b>30,741</b>
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>198,179</b>	<b>216,028</b>
	<b>a] Residents</b>	<b>191,975</b>	<b>209,462</b>
	i] Central Government (VAT paid)	50,044	41,682
	ii] Local Authorities	173	174
	iii] Statutory Boards	127,361	154,210 <sup>40</sup>
	iv] Others	14,397	13,396
	<b>b] Rest of the World</b>	<b>6,204</b>	<b>6,566</b>
<b>B.8</b>	<b>Savings</b>	<b>397,614</b>	<b>500,313</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>1,873,958</b>	<b>2,045,504</b>

**Table 19 CAPITAL FINANCE ACCOUNT - RECEIPTS**  
\$000

SNA Code		2012	2013
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	-	-
<b>B.8</b>	<b>Savings</b>	<b>397,614</b>	<b>500,313</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>13,164</b>	<b>15,740</b>
	i] Residents	-	-
	ii] Rest of the World	13,164	15,740
<b>F.4</b>	<b>Total Loans</b>	<b>328,623</b>	<b>272,282</b>
	i] Residents	192,102	172,816
	ii] Rest of the World	136,521	99,466 <sup>41</sup>
<b>F.41</b>	<b>Loan Repayments</b>	-	-
<b>B.9</b>	<b>Balancing Item/Net Lending/Borrowing</b>	<b>49,444</b>	<b>(117,214)</b>
	<b>TOTAL RECEIPTS</b>	<b>788,845</b>	<b>671,121</b>

<sup>40</sup> Refer to footnote 10 on page 5.

<sup>41</sup> Refer to footnote 14 on page 7.

**Table 20 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS**  
\$000

SNA Code		2012	2013
<b>P.525</b>	<b>Increase in Stocks</b>	-	-
<b>P.51</b>	<b>Total Gross Fixed Capital Formation</b>	<b>225,454</b>	<b>91,152<sup>42</sup></b>
	i) Residential building	-	-
	ii) Non-Residential building	6,887	11,910
	iii) Other Construction	188,105	30,613 <sup>43</sup>
	iv) Land Improvement	8,502	9,464
	v) Road Vehicles	7,822	10,989
	vi) Other Transport & Equipment	973	6,705 <sup>44</sup>
	vii) Plant, Machinery & Related Equipment	7,927	16,133 <sup>45</sup>
	viii) Office Furniture, Fittings & Related Equipment	3,117	2,542
	ix) Computers & Computing Equipment	2,121	2,796
<b>F.4</b>	<b>Total Loans</b>	-	-
	i) Local authorities	-	-
	ii) Statutory bodies	-	-
	iii) Others	-	-
<b>D.99</b>	<b>Total Redemption of Debt</b>	<b>253,545</b>	<b>183,438</b>
	i) Contribution to sinking funds	-	-
	ii) Loan repayments	253,545	183,438
	iii) Debt conversion	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>309,846</b>	<b>396,531</b>
	<b>a) Residents</b>	<b>309,846</b>	<b>396,531</b>
	i) Local authorities	4,505	2,345
	ii) Statutory bodies	169,321	250,503 <sup>46</sup>
	iii) Others	136,020	143,683
	<b>b) Rest of the World</b>	-	-
	<b>TOTAL DISBURSEMENTS</b>	<b>788,845</b>	<b>671,121</b>

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2012	2013	2012	2013	2012	2013	2012	2013
<b>01 General Public Services</b>	<b>35,391</b>	<b>40,073</b>	<b>70,531</b>	<b>78,033</b>	<b>31</b>	<b>50</b>	<b>105,891</b>	<b>118,056</b>
01.1.1 Executive and Legislative Organs	3,557	3,669	3,083	3,664	-	-	6,640	7,333
01.1.2 Financial and Fiscal Affairs	7,040	7,922	2,580	2,901	-	-	9,620	10,823
01.1.3 External Affairs	9,969	12,702	12,802	16,785	-	-	22,771	29,487
01.3.1 General Personnel Services	3,951	4,071	26,032	25,916	-	-	29,983	29,987
01.3.2 Overall Planning and Statistical Services	2,388	3,019	2,129	5,449	-	-	4,517	8,468
01.3.3 Other General Services	4,017	4,122	7,559	8,059	-	-	11,576	12,181
01.6.0 General Public Services N.E.C	4,469	4,568	16,346	15,259	31	50	20,784	19,777

<sup>42</sup> Refer to footnote 24 on page 12.

<sup>43</sup> Decline is due to the Department of Roads being corporatized.

<sup>44</sup> Refer to footnote 33 on page 14.

<sup>45</sup> Refer to footnote 34 on page 14.

<sup>46</sup> Refer to footnote 16 on page 7.

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2012	2013	2012	2013	2012	2013	2012	2013
<b>02 Defence</b>	<b>88,208</b>	<b>100,142</b>	<b>11,250</b>	<b>25,188</b>	-	-	<b>99,458</b>	<b>125,330</b>
02.1.0 Military Defence	59,899	60,039	8,819	22,591 <sup>47</sup>	-	-	68,718	82,630
02.3.0 Foreign Military Aid	25,435	37,139 <sup>48</sup>	780	869	-	-	26,215	38,008
02.5.0 Defence N.E.C	2,874	2,964	1,651	1,728	-	-	4,525	4,692
<b>03 Public Order and Safety</b>	<b>97,922</b>	<b>103,710</b>	<b>22,311</b>	<b>26,583</b>	-	-	<b>120,233</b>	<b>130,293</b>
03.1.0 Police Services	69,495	69,588	11,732	14,124	-	-	81,227	83,712
03.3.0 Law Courts	18,030	21,823 <sup>49</sup>	6,393	6,956			24,423	28,779
03.4.0 Prisons	10,397	12,299	4,186	5,503	-	-	14,583	17802
<b>04 Economic Affairs</b>	<b>65,115</b>	<b>54,961</b>	<b>47,255</b>	<b>38,956</b>	<b>735</b>	<b>450</b>	<b>111,635</b>	<b>93,467</b>
04.1.1 General Economic and Commercial Affairs	7,165	7,110	7,075	6,469	-	-	14,240	13,579
04.1.2 General Labour Affairs	2,833	3,181	4,460	4,626	-	-	7,293	7,807
04.2.1 Agriculture	11,587	12,296	3,093	5,006	15	20	14,665	17,282
04.2.2-04.2.3 Forestry, Fishing and Hunting	5,380	5,760	3,080	2,995	236	257	8,224	8,498
04.3.6 Fuel & Energy – Non Electric Energy	1,430	1,505	4,280	1,311 <sup>50</sup>	-	-	5,710	2,816
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,519	7,914	5,763	9,677 <sup>51</sup>	12	12	13,270	17,579
04.4.2 Manufacturing	1,384	1,370	403	369	359	89	1,428	1,650
04.4.3 Construction	6,087	6,355	1,327	1,144	-	-	7,414	7,499
04.5.1 Road Transport	12,207	-	12,079	-	-	-	24,286	- <sup>52</sup>
04.5.2 Water Transport	3,154	2,716	2,430	2,949	113	72	5,471	5,593
04.5.4 Air Transport	272	124	46	246	-	-	318	370
04.6.0 Communication	163	179	166	329	-	-	329	508
04.7.3 Other Industries - Tourism	215	258	146	212	-	-	361	470
04.8.2 R&D Economic Affairs – Agriculture, Forestry, Fishing and Hunting	3,997	4,292	906	1,056	-	-	4,903	5,348
04.9.0 Economic Affairs N.E.C	1,722	1,901	2,001	2,567	-	-	3,723	4,468
<b>05 Environmental Protection</b>	<b>615</b>	<b>885</b>	<b>1,353</b>	<b>1,260</b>	-	-	<b>1,968</b>	<b>2,145</b>
05.2.0 Waste Water Management	-	-	-	-	-	-	-	-
05.6.0 Environmental Protection N.E.C	615	885	1,353	1,260	-	-	1,968	2,145
<b>06 Housing and Community Amenities</b>	<b>6,292</b>	<b>7,196</b>	<b>3,485</b>	<b>3,974</b>	-	-	<b>9,777</b>	<b>11,170</b>
06.1.0 Housing Development	4,899	5,755	2,199	2,721	-	-	7,098	8,476
06.2.0 Community Development	1,393	1,441	1,286	1,253	-	-	2,679	2,694
06.3.0 Water Supply	-	-	-	-	-	-	-	-
<b>07 Health</b>	<b>88,229</b>	<b>91,560</b>	<b>51,178</b>	<b>56,202</b>	-	-	<b>139,407</b>	<b>147,762</b>
07.1.1 – 07.1.2 – 07.1.3 – Pharmaceutical Products, Other Medical	1,044	923	21,039	22,783	-	-	22,083	23,706

<sup>47</sup> Refer to footnote 19 on page 9.

<sup>48</sup> Refer to footnote 20 on page 9.

<sup>49</sup> Increase in the number of persons employed.

<sup>50</sup> Decrease is due to the completion of the Solar Home Systems project in rural areas.

<sup>51</sup> Increase in maintenance and operational costs of Ministry of Lands and Mineral Resources.

<sup>52</sup> Department of Roads was corporatized in 2013.

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2012	2013	2012	2013	2012	2013	2012	2013
Products, Therapeutic Appliances and Equip.								
07.3.1 General Hospital Services	82,459	85,910	14,965	16,098	-	-	97,424	102,008
07.4.0 Public Health Services	1,209	1,272	2,725	2,764	-	-	3,934	4,036
07.6.0 Health N.E.C	3,517	3,455	12,449	14,557	-	-	15,966	18,012
<b>08 Recreation, Culture and Religion</b>	<b>714</b>	<b>726</b>	<b>586</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>1,300</b>	<b>1,421</b>
08.1.0 Recreational and Sporting Services	146	115	166	189	-	-	312	304
08.2.0 Cultural Services	568	611	420	506	-	-	988	1,117
<b>09 Education</b>	<b>214,667</b>	<b>218,440</b>	<b>11,247</b>	<b>13,427</b>	<b>79</b>	<b>109</b>	<b>225,835</b>	<b>231,758</b>
09.1.2 Primary Education	102,908	106,647	977	922	-	-	103,885	107,569
09.2.1 – 09.2.2 Lower and Upper Secondary School	103,561	103,229	2,649	2,516	-	-	106,210	105,745
09.4.1 First Stage of Tertiary Education	348	368	906	1,709	79	109	1,175	1,968
09.5.0 Education not definable by Level	862	893	380	418	-	-	1,242	1,311
09.7.0 R&D Education	1,859	1,784	1,099	1,654	-	-	2,958	3,438
09.8.0 Education N.E.C	5,129	5,519	5,236	6,208	-	-	10,365	11,727
<b>10 Social Protection</b>	<b>3,802</b>	<b>4,601</b>	<b>1,617</b>	<b>2,051</b>	<b>-</b>	<b>-</b>	<b>5,419</b>	<b>6,652</b>
10.7.0 Social Exclusion n.e.c	1,389	1,253	172	165	-	-	1,561	1,418
10.9.0 Social Protection n.e.c	2,413	3,348	1,445	1,886	-	-	3,858	5,234
<b>GRAND TOTAL</b>	<b>600,955</b>	<b>622,294</b>	<b>220,813</b>	<b>246,369</b>	<b>845</b>	<b>609</b>	<b>820,923</b>	<b>868,054</b>

**Table 22 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND TYPES OF SERVICES – 2013**  
\$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
<b>01 General Public Services</b>	-	-	1,840	-	10,990	-	886	646	732	15,094
01.1.1 Executive and Legislative Organs	-	-	908	-	-	-	-	-	-	908
01.1.2 Financial and Fiscal Affairs	-	-	-	-	-	-	-	-	419	419
01.1.3 External Affairs	-	-	145	-	153	-	-	31	8	337
01.3.1 General Personnel Services	-	-	-	-	-	-	-	394	-	394
01.3.2 Overall Planning and Statistical Services	-	-	-	-	-	-	-	-	-	-
01.3.3 Other General Services	-	-	259	-	-	-	-	-	100	359
01.6.0 General Public Services n.e.c	-	-	528	-	10,837	-	886	221	205	12,677
<b>02 Defence</b>	-	-	1,298	-	-	1,749	674	-	705	4,426

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
02.1.0 Military Defence	-	-	1,098	-	-	1,749	674	-	-	3,521
02.3.0 Foreign Military Aid	-	-	-	-	-	-	-	-	-	-
02.5.0 Defencen.e.c	-	-	200	-	-	-	-	-	705	905
<b>03 Public Order and Safety</b>	-	<b>2,400</b>	<b>394</b>	-	-	-	<b>1,242</b>	<b>1,680</b>	<b>930</b>	<b>6,646</b>
03.1.0 Police Services	-	563	-	-	-	-	1,166	-	-	1,729
03.2.0 Fire Protection Services	-	-	-	-	-	-	-	-	-	-
03.3.0 Law Courts	-	1214	394	-	-	-	76	1,680	168	3,532
03.4.0 Prisons	-	623	-	-	-	-	-	-	762	1,385
<b>04 Economic Affairs</b>	-	<b>2,346</b>	<b>20,552</b>	<b>9,265</b>	-	<b>4,877</b>	<b>5,408</b>	-	<b>27</b>	<b>42,475</b>
04.1.1 General Economic and Commercial Affairs	-	1,833	2,410	-	-	-	2,657	-	-	6,900
04.1.2 General Labour Affairs	-	-	-	-	-	-	-	-	-	-
04.2.1 Agriculture	-	-	7,205	7,945	-	-	-	-	27	15,177
04.2.2-04.2.3 Forestry, Fishing and Hunting	-	-	2,207	290	-	-	-	-	-	2,497
04.3.6 Fuel & Energy – Non Electric Energy	-	-	2,599	-	-	-	1,374	-	-	3,973
04.4.1 Mining of Mineral Resources other than Mineral Fuels	-	-	459	1,030	-	-	238	-	-	1,727
04.4.2 Manufacturing	-	-	-	-	-	-	551	-	-	551
04.4.3 Construction	-	513	2,684	-	-	-	142	-	-	3,339
04.5.1 Road Transport	-	-	-	-	-	-	-	-	-	-
04.5.2 Water Transport	-	-	875	-	-	4,877	-	-	-	5,752
04.5.4 Air Transport	-	-	-	-	-	-	-	-	-	-
04.6.0 Communication	-	-	-	-	-	-	-	-	-	-
04.7.3 Other Industries - Tourism	-	-	-	-	-	-	-	-	-	-
04.8.2 R&D Economic Affairs – Agriculture, Forestry, Fishing and Hunting	-	-	2,113	-	-	-	446	-	-	2,559
04.9.0 Economic Affairs n.e.c	-	-	-	-	-	-	-	-	-	-
<b>05 Environmental Protection</b>	-	-	<b>1,261</b>	-	-	-	-	-	-	<b>1,261</b>
05.2.0 Waste Water Management	-	-	-	-	-	-	-	-	-	-
05.6.0 Environmental Protection n.e.c	-	-	1,261	-	-	-	-	-	-	1,261
<b>06 Housing and Community Amenities</b>	-	-	<b>3,359</b>	<b>199</b>	-	<b>78</b>	<b>300</b>	-	-	<b>3,936</b>
06.1.0 Housing Development	-	-	1,955	-	-	78	-	-	-	2,033
06.2.0 Community Development	-	-	1,404	199	-	-	300	-	-	1,903
06.3.0 Water Supply	-	-	-	-	-	-	-	-	-	-
<b>07 Health</b>	-	<b>5,907</b>	<b>966</b>	-	-	-	<b>7,171</b>	<b>216</b>	<b>279</b>	<b>14,539</b>
07.1.1 – 07.1.2 – 07.1.3 – Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	-	-	-	-	-	-	6,153	-	-	6,153
07.3.1 General Hospital Services	-	5,907	966	-	-	-	1,018	216	-	8,107
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-

TYPE OF SERVICES	Residential Buildings	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computer & Computing Equipment	TOTAL
07.6.0 Health n.e.c	-	-	-	-	-	-	-	-	279	279
<b>08 Recreation, Culture and Religion</b>	-	-	-	-	-	-	-	-	-	-
08.1.0 Recreational and Sporting Services	-	-	-	-	-	-	-	-	-	-
08.2.0 Cultural Services	-	-	-	-	-	-	-	-	-	-
<b>09 Education</b>	-	<b>1,257</b>	<b>793</b>	-	-	-	-	-	<b>123</b>	<b>2,173</b>
09.1.2 Primary Education	-	-	-	-	-	-	-	-	123	123
09.2.1 – 09.2.2 Lower and Upper Secondary School	-	-	-	-	-	-	-	-	-	-
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	-	1,257	793	-	-	-	-	-	-	2,050
<b>10 Social Protection</b>	-	-	<b>150</b>	-	-	-	<b>452</b>	-	-	<b>602</b>
10.6.0 Housing	-	-	-	-	-	-	-	-	-	-
10.7.0 Social Exclusion n.ec	-	-	-	-	-	-	-	-	-	-
10.9.0 Social Protection n.e.c	-	-	150	-	-	-	452	-	-	602
<b>GRAND TOTAL</b>	-	<b>11,910</b>	<b>30,613</b>	<b>9,464</b>	<b>10,990</b>	<b>6,704</b>	<b>16,133</b>	<b>2,542</b>	<b>2,796</b>	<b>91,152</b>



## b) LOCAL GOVERNMENT

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

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

**Table 23 INCOME AND OUTLAY ACCOUNT - RECEIPT**  
\$000

SNA Code		2012	2013
D.2	<b>Total Taxes on Production and Imports</b>	<b>29,182</b>	<b>32,813</b>
	[a] Other Taxes on Production		
	i) Rates	25,724	29,261
	ii) Licences	3,458	3,552
D.4	<b>Total Property Income</b>	<b>2,323</b>	<b>5,904</b>
	i) Interest	1,392	1,335
	ii) Dividend	720	1,363 <sup>53</sup>
	iii) Land Rents	211	3,206 <sup>54</sup>
P.3	<b>Compulsory Fees, Fines and Penalties</b>	<b>18,654</b>	<b>18,370</b>
D.73/D.73	<b>Total Current Transfers NEC</b>	<b>3,683</b>	<b>2,143</b>
	i) Residents [Central Government]	3,497	2,143
	ii) Rest of the World	186	-
	<b>TOTAL RECEIPTS</b>	<b>53,842</b>	<b>59,230</b>

**Table 24 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS**  
\$000

SNA Code		2012	2013
P.4	<b>Final Consumption Expenditure</b>	<b>49,974</b>	<b>42,902</b>
D.4	<b>Total Property Income</b>	<b>1,545</b>	<b>1,232</b>
	i) Interests	1,302	1,048
	ii) Dividends	-	-
	iii) Land Rent	243	184
D.75	<b>Current Transfers</b>	<b>672</b>	<b>519</b>
B.8	<b>Savings</b>	<b>1,651</b>	<b>14,577</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>53,842</b>	<b>59,230</b>

<sup>53</sup> Higher returns from investment in economic services led to this increase.

<sup>54</sup> Refer to footnote 5 on page 4.

**Table 25 CAPITAL FINANCE ACCOUNT - RECEIPTS**  
(\$000)

SNA Code		2012	2013
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	<b>5,126</b>	<b>3,796</b>
<b>B.8</b>	<b>Savings</b>	<b>1,651</b>	<b>14,577</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>447</b>	<b>426</b>
	i] Residents	181	134
	ii] Rest of the World	266	292
<b>F.4</b>	<b>Total Loans</b>	<b>2,750</b>	<b>2,777</b>
	i] Residents	2,750	2,777
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment Received</b>	<b>982</b>	<b>456</b>
	i] Residents	982	456
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing Items</b>	<b>(5,236)</b>	<b>(16,679)</b>
	<b>TOTAL RECEIPTS</b>	<b>5,720</b>	<b>5,353</b>

**Table 26 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS**  
(\$000)

SNA Code		2012	2013
<b>P.52</b>	<b>Increase in Stocks</b>		
<b>P.51</b>	<b>Total Gross Fixed Capital Formation</b>	<b>3,532</b>	<b>3,371</b>
	i] Residential Building	-	-
	ii] Non-Residential Building	842	817
	iii] Other Construction	1,203	1,772
	iv] Land Improvement	27	17
	v] Road Vehicles	170	177
	vi] Other Transport & Equipment	28	77
	vii] Plant, Machinery and Related Equipment	1,073	300
	viii] Office Furniture, Fittings & Related Equipment	128	113
	ix] Computers & Computing Equipment	61	98
<b>F.4</b>	<b>Total Loans Extended</b>	<b>-</b>	<b>-</b>
	i] Residents	-	-
	ii] Rest of the World	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>214</b>	<b>217</b>
	i] Residents	214	217
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment</b>	<b>1,974</b>	<b>1,765</b>
	i] Residents	1,974	1,765
	ii] Rest of the World	-	-
	<b>TOTAL DISBURSEMENT</b>	<b>5,720</b>	<b>5,353</b>

**Table 27 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICES**  
(\$000)

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2012	2013	2012	2013	2012	2013	2012	2013
<b>01 General Public Services</b>	<b>8,813</b>	<b>10,205</b>	<b>15,519</b>	<b>12,019</b>	<b>1,176</b>	<b>1,346</b>	<b>23,156</b>	<b>20,878</b>
01.1.1 Executive and Legislative Organs	8,813	10,205	15,519	12,019	1,176	1,346	23,156	20,878
<b>04 Economic Affairs</b>	<b>2,034</b>	<b>2,747</b>	<b>5,509</b>	<b>3,786</b>	-	-	<b>7,543</b>	<b>6,533</b>
04.5.1 Road Transport	2,034	2,747	5,509	3,786	-	-	7,543	6,533
<b>05 Environmental Protection</b>	<b>1,011</b>	<b>1,308</b>	<b>2,897</b>	<b>1,776</b>	-	-	<b>3,908</b>	<b>3,084</b>
05.2.0 Waste Water Management	1,011	1,308	2,897	1,776	-	-	3,908	3,084
<b>06 Housing and Community Amenities</b>	<b>1,222</b>	<b>1,449</b>	<b>3,955</b>	<b>2,908</b>	-	-	<b>5,177</b>	<b>4,357</b>
06.2.0 Community Development	1,222	1,449	3,955	2,908	-	-	5,177	4,357
<b>07 Health</b>	<b>1,251</b>	<b>1,857</b>	<b>4,657</b>	<b>2,851</b>	-	-	<b>5,908</b>	<b>4,708</b>
07.4.0 Public Health Services	1,251	1,857	4,657	2,851	-	-	5,908	4,708
<b>08 Recreation, Culture and Religion</b>	<b>1,048</b>	<b>1,123</b>	<b>3,234</b>	<b>2,217</b>	-	-	<b>4,282</b>	<b>3,340</b>
08.6.0 Recreation, Culture and Religion n.e.c	1,048	1,123	3,234	2,217	-	-	4,282	3,340
<b>GRAND TOTAL</b>	<b>15,379</b>	<b>18,689</b>	<b>35,771</b>	<b>25,557</b>	<b>1,176</b>	<b>1,346</b>	<b>49,974</b>	<b>42,900</b>

**Table 28 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – 2013**  
\$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
<b>01 General Public Services</b>	-	<b>66</b>	-	<b>17</b>	<b>175</b>	<b>51</b>	<b>206</b>	<b>102</b>	<b>41</b>	<b>658</b>
01.1.1 Executive and Legislative Organs	-	66	-	17	175	51	206	102	41	658
<b>04 Economic Affairs</b>	-	-	<b>27</b>	-	-	-	<b>67</b>	-	-	<b>94</b>
04.5.1 Road Transport	-	-	27	-	-	-	67	-	-	94
<b>05 Environmental Protection</b>	-	-	-	-	-	-	<b>1</b>	-	-	<b>1</b>
05.2.0 Waste Water Management	-	-	-	-	-	-	1	-	-	1
<b>06 Housing and Community Amenities</b>	-	<b>729</b>	<b>1,592</b>	-	<b>3</b>	<b>26</b>	<b>24</b>	<b>12</b>	<b>57</b>	<b>2,443</b>
06.2.0 Community Development	-	729	1,592	-	3	26	24	12	57	2,443
<b>07 Health</b>	-	-	-	-	-	-	-	-	-	-
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
<b>08 Recreation, Culture and Religion</b>	-	-	<b>175</b>	-	-	-	-	-	-	<b>175</b>
08.6.0 Recreation, Culture and Religion	-	-	175	-	-	-	-	-	-	175
<b>GRAND TOTAL</b>	-	<b>795</b>	<b>1,794</b>	<b>17</b>	<b>178</b>	<b>77</b>	<b>298</b>	<b>114</b>	<b>98</b>	<b>3,371</b>

## 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:

- |   |  |  |
|---|--|--|
| <p><b>01 <u>General Public Services</u></b><br/>iTaukei Affairs Board<br/>iTaukei Land Trust Board<br/>Fiji Revenue and Customs Authority</p> <p><b>03 <u>Public Order and Safety</u></b><br/>National Fire Authority</p> <p><b>04 <u>Economic Affairs</u></b><br/><b>04.1 <u>General Economic and Commercial Affairs</u></b><br/>Consumer Council of Fiji<br/>Investment Fiji<br/>Fiji Commerce Commission</p> | <p><b>04.2.1 <u>Agriculture</u></b><br/>Central Division Drainage Board<br/>Labasa Drainage Board Western<br/>Division Drainage Board<br/>Bio Security Authority of Fiji</p> <p><b>04.5 <u>Transport</u></b><br/>Land Transport Authority<br/>Fiji Roads Authority</p> <p><b>04.6 <u>Communication</u></b><br/>Telecommunication Authority of Fiji</p> <p><b>04.7 <u>Other Industries – Tourism</u></b><br/>Tourism Fiji</p> | <p><b>08.1 <u>Recreation &amp; Sporting Services</u></b><br/>Fiji Sports Council</p> <p><b>08.3 <u>Broadcasting and Publishing Services</u></b><br/>Fiji Audio Visual Commission</p> |
|---|--|--|

**Table 29 INCOME AND OUTLAY ACCOUNT - RECEIPTS**  
\$000

SNA Code	RECEIPTS	2012	2013
<b>B.2</b>	<b>Operating Surplus</b>	-	-
<b>D.2</b>	<b>Taxes on Production and Imports</b>	<b>7,303</b>	<b>9,046</b>
	[a] Other Taxes on Production		
	i) Rates	7,303	9,046
	ii) Licences	-	-
<b>D.4</b>	<b>Total Property Income</b>	<b>5,919</b>	<b>4,573</b>
	i) Interest	517	567
	ii) Dividend	276	157
	iii) Land Rent	5,126	3849
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>48,351</b>	<b>60,737<sup>55</sup></b>
<b>D.73/D.74</b>	<b>Current Transfers</b>	<b>78,367</b>	<b>107,601<sup>56</sup></b>
	<b>TOTAL RECEIPTS</b>	<b>139,940</b>	<b>181,957</b>

<sup>55</sup> Refer to footnote 7 on page 4.

<sup>56</sup> Refer to footnote 8 on page 4.

**Table 30 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS**  
\$000

SNA Code		2012	2013
<b>P.4</b>	<b>Final Consumption Expenditure</b>	<b>99,419</b>	<b>203,163<sup>57</sup></b>
<b>D.4</b>	<b>Total Property Income</b>	<b>4,405</b>	<b>4,263</b>
	i) Interest	774	1,101
	ii) Land Rent	3,631	3,162
<b>D.73/D.74</b>	<b>Current Transfers</b>	<b>2,316</b>	<b>1,643</b>
<b>B.8</b>	<b>Savings</b>	<b>33,800</b>	<b>(27,112)</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>139,940</b>	<b>181,957</b>

**Table 31 CAPITAL FINANCE ACCOUNT - RECEIPTS**  
\$000

SNA Code		2012	2013
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	<b>8,477</b>	<b>53,366<sup>58</sup></b>
<b>B.8</b>	<b>Savings</b>	<b>33,800</b>	<b>(27,112)</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>3,288</b>	<b>189,574</b>
	i) Residents	3,288	189,574 <sup>59</sup>
	ii) Rest of the World	-	-
<b>F.4</b>	<b>Total Loans</b>	<b>-</b>	<b>-</b>
	i) Residents	-	-
	ii) Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment Received</b>	<b>14</b>	<b>21</b>
	i) Residents	14	21
	ii) Rest of the World	-	-
<b>B.9</b>	<b>Balancing Item</b>	<b>(27,205)</b>	<b>66,714</b>
	<b>TOTAL RECEIPTS</b>	<b>18,374</b>	<b>282,563</b>

**Table 32 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS**  
\$000

SNA Code		2012	2013
<b>P.52</b>	<b>Increase in Stock</b>	<b>-</b>	<b>-</b>
<b>P.51</b>	<b>Gross Fixed Capital Formation</b>	<b>17,911</b>	<b>282,086<sup>60</sup></b>
<b>F.4</b>	<b>Total Loan Extended</b>	<b>41</b>	<b>45</b>
	i) Residents	41	45
	ii) Rest of the World	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>32</b>	<b>34</b>
	i) Residents	32	34
	ii) Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment</b>	<b>390</b>	<b>398</b>
	i) Residents	390	398
	ii) Rest of the World	-	-
	<b>TOTAL DISBURSEMENTS</b>	<b>18,374</b>	<b>282,563</b>

<sup>57</sup> Refer to footnote 9 on page 5.

<sup>58</sup> Refer to footnote 12 on page 7.

<sup>59</sup> Refer to footnote 13 on page 7.

<sup>60</sup> Refer to footnote 15 on page 7.

**Table 33 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICES**  
\$000

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Consumption Expenditure	
	2012	2013	2012	2013	2012	2013	2012	2013
<b>01 General Public Services</b>	<b>31,722</b>	<b>36,566</b>	<b>10,260</b>	<b>10,522</b>	-	-	<b>41,982</b>	<b>47,088</b>
01.1.1 Executive and Legislative Organs	7,705	8,324	4,065	4,181	-	-	11,770	12,505
01.1.2 Financial and Fiscal Affairs	24,017	28,242	6,195	6,341	-	-	30,212	34,583
<b>03 Public Order and Safety</b>	<b>5,968</b>	<b>5,791</b>	<b>2,154</b>	<b>2,167</b>	-	-	<b>8,122</b>	<b>7,958</b>
03.2.0 Fire Protection Services	5,968	5,791	2,154	2,167	-	-	8,122	7,958
<b>04 Economic Affairs</b>	<b>14,709</b>	<b>19,160</b>	<b>31,084</b>	<b>132,241</b>	-	<b>7,114</b>	<b>45,793</b>	<b>144,287</b>
04.1.1 General Economic and Commercial Affairs	2,484	2,468	1,338	1,370	-	-	3,822	3,838
04.2.1 Agriculture	4,160	4,004	3,119	2,925	-	5,603 <sup>61</sup>	7,279	1,326
04.5.1 Road Transport	5,666	10,264	4,596	108,106 <sup>62</sup>	-	1,511 <sup>63</sup>	10,262	116,859
04.6.0 Communication	216	225	105	178	-	-	321	403
04.7.3 Other Industries - Tourism	2,183	2,199	21,926	19,662	-	-	24,109	21,861
<b>08 Recreation, Culture and Religion</b>	<b>1,620</b>	<b>1,817</b>	<b>2,202</b>	<b>2,317</b>	<b>300</b>	<b>303</b>	<b>3,522</b>	<b>3,831</b>
08.1.0 Recreational and Sporting Services	1,382	1,586	1,622	1,842	300	303	2,704	3,125
08.3.0 Broadcasting and Publishing Services	238	231	580	475	-	-	818	706
<b>GRAND TOTAL</b>	<b>54,019</b>	<b>63,334</b>	<b>45,700</b>	<b>147,247</b>	<b>300</b>	<b>7,417</b>	<b>99,419</b>	<b>203,164</b>

**Table 34 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – 2013**  
\$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
<b>01 General Public Services</b>	-	-	<b>1,522</b>	-	<b>475</b>	-	<b>12</b>	<b>1,136</b>	<b>64</b>	<b>3,209</b>
01.1.1 Executive and Legislative Organs	-	-	21	-	-	-	12	463	64	3,209
01.1.2 Financial and Fiscal Affairs	-	-	1,501	-	475	-	-	673	-	2,649
<b>03 Public Order and Safety</b>	-	<b>79</b>	-	<b>2</b>	<b>1,466</b>	-	-	<b>328</b>	<b>56</b>	<b>1,931</b>
03.2.0 Fire Protection Services	-	79	-	2	1,466	-	-	328	56	1,931
<b>04 Economic Affairs</b>	-	<b>361</b>	<b>262,539</b>	<b>4</b>	<b>2,159</b>	<b>49</b>	<b>615</b>	<b>795</b>	<b>200</b>	<b>266,722</b>
04.1.1 General Economic and Commercial Affairs	-	-	-	-	171	-	-	34	-	205
04.2.1 Agriculture	-	-	-	-	21	49	2	20	18	110
04.5.1 Road Transport	-	361	262,539	4	1,851	-	613	759	178	266,303

<sup>61</sup> Refer to footnote 21 on page 10.

<sup>62</sup> Refer to footnote 22 on page 10.

<sup>63</sup> Refer to footnote 23 on page 10.

TYPE OF SERVICE	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computers & Computing Equipment	TOTAL
04.6.0 Communication	-	-	-	-	-	-	-	-	19	19
04.7.3 Other Industries - Tourism	-	-	-	-	116	-	-	(18)	(15)	83
<b>08 Recreation, Culture and Religion</b>	-	<b>5</b>	<b>10,112</b>	-	-	-	<b>7</b>	<b>96</b>	<b>4</b>	<b>10,224</b>
08.1.0 Recreation and Sporting Services	-	5	10,112	-	-	-	7	96	-	10,220
08.3.0 Broadcasting and Publishing Services	-	-	-	-	-	-	-	-	4	4
<b>GRAND TOTAL</b>	-	<b>445</b>	<b>274,173</b>	<b>6</b>	<b>4,100</b>	<b>49</b>	<b>634</b>	<b>2,355</b>	<b>324</b>	<b>282,086</b>

# APPENDICES

## APPENDIX I

### CLASSIFICATION OF CENTRAL GOVERNMENT

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2013 EXPENDITURE HEAD/SUB-HEAD
<b>01</b>		<b>GENERAL PUBLIC SERVICES</b>	
<b>01.1</b>	<b>General Administration and External Affairs</b>	Office of the President	1-1-1
		Office of the Prime Minister	2-1-1
		Public Service Commission	17-3-1
		Public Service Disciplinary Tribunal	11-1-8
		Office of the Attorney General	3-1-1
		Ministry of Finance	4-1-1
		Fiji Bureau of Statistics	4-7-1
		Information Technology & Computing Services	16-4-1
		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 Communication	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
<b>02</b>		<b>DEFENCE</b>	
<b>02.1</b>	<b>Military and Civil Defence Administration and Operation</b>	Fiji Military Forces	19-1-1
<b>03</b>		<b>PUBLIC ORDER AND SAFETY</b>	
<b>03.1</b>	<b>Police</b>	Fiji Police Force	20-1-1
<b>03.3</b>	<b>Law Courts</b>	Judiciary	11-1-1
		Office of the Director of Public Prosecutions	14-1-1
		Ministry of Justice	15-1-1
		Agricultural Tribunal	11-1-9
<b>03.4</b>	<b>Prison Administration and operation</b>	Prisons and Corrections Department	15-2-1
<b>04</b>		<b>ECONOMIC AFFAIRS</b>	
<b>04.1</b>	<b>General economic, commercial</b>	Ministry of Industry, Trade and Tourism	34-1-1/2-3/1



COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2013 EXPENDITURE HEAD/SUB-HEAD
	<b>and labour affairs</b>		
		Department of Co-Operatives	34-4-1/3
		Min. of Infrastructure&Transport: Meteorological Services	40-2-1 - 40-2-5
		Ministry of Infrastructure&Transport	40-1-1/5-1/5-10
		Ministry of Labour, Industrial Relations and Employment	7-1-1/3
<b>04.2 Agriculture, Forestry, Fishing and Hunting</b>			
<b>04.2.1</b>	<b>Agriculture Affairs and Services</b>	Ministry of Agriculture	30-1-1/2-5
<b>04.2.2</b>	<b>Forestry Affairs and Services</b>	Ministry of Fisheries & Forests: Forestry Plantation and Maintenance	32-1-1/2-8
<b>04.2.3</b>	<b>Fishing &amp; Hunting Affairs and Services</b>	Ministry of Fisheries&Forests: Fisheries Management & Technical Services and Extension	32-3-1/3-6
<b>04.3</b>	<b>Fuel and Energy</b>	Min of Infrastructure&Transport- Energy-Dept of Energy: Gen Admin	40-5-9/40-6-1
<b>04.4 Mining, Manufacturing and Construction</b>			
<b>04.4.1</b>	<b>Mining and Mineral Resource Affairs and Services</b>	Ministry of Lands and Mineral Resources	33-1-1
<b>04.4.2</b>	<b>Manufacturing Affairs and Services</b>	Printing and Stationery	36-5-1
<b>04.4.3</b>	<b>Construction Affairs and Services</b>	Ministry of Infrastructure and Transport	40-5-2/6
<b>04.5</b>	<b>Transport</b>		
<b>04.5.1</b>	<b>Road Transport</b>	Min of Infrastructure and Transport	40-1-3
<b>04.5.2</b>	<b>Water Transport</b>	Min of Infrastructure and Transport: Govt Shipping Services	40-1-4
		Fiji Maritime Safety Administration	40.3.1-40.3.3
<b>04.5.4</b>	<b>Air Transport</b>	Office of the Attorney General- Dept. of Civil Aviation	3-2-1
		Min of Infrastructure and Transport: Freight and Handling	40-5-7
<b>04.6</b>	<b>Communication</b>	Min of Communication: Dept of Communication	16-3-1
<b>04.7</b>	<b>Other Industries</b>	Min of Industry, Trade and Tourism: Dept. of Tourism	34-5-1
<b>04.8</b>	<b>R&amp;D Economic Affairs</b>	Min of Agriculture: Research	30-1-3
		Min of Agriculture: Crop Research	30-2-3
		Min of Agriculture: Livestock Research	30-3-3
		Min of Fisheries & Forests- Forestry: Timber Utilization Research	32-2-5
		Min of Fisheries & Forests: Fisheries Research	32-3-3
<b>04.9</b>	<b>Other Economic Affairs and Services n.e.c</b>	Min of Finance: Procurement	4-3-1
		Ministry of Infrastructure & Transport: Maintenance	40-5-10
		Min of Infrastructure & Transport: Common services	40-5-8
		Min of Infrastructure & Transport- Water and Sewerage	40-7-1
<b>05</b>		<b>ENVIRONMENTAL PROTECTION</b>	
<b>05.2</b>	<b>Waste Water Management</b>	Water Authority of Fiji	41-1-1
<b>05.6</b>	<b>Environmental Protection n.e.c</b>	Min of Local Government, Urban Development, Housing and Environment: Environment management unit	37-3-1

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2013 EXPENDITURE HEAD/SUB-HEAD
<b>06</b>		<b>HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES</b>	
<b>06.1</b>	<b>Housing Development</b>	Min of Local Government, Urban Development, Housing and Environment:: Housing	23-1-1
<b>06.2</b>	<b>Community Development</b>	Min of Local Government, Urban Development, Housing and Environment:: Housing	37.1.1-37.2.1
<b>06.3</b>	<b>Water Supply</b>	Water Authority of Fiji	41
<b>07</b>		<b>HEALTH</b>	
<b>07.1</b>	<b>Medical Products, Appliances and Equipment</b>	Drugs and Medical Supplies	22-2-4
<b>07.3</b>	<b>Hospital Services</b>	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
<b>07.4</b>	<b>Public Health Services</b>	Medical Services / Public health Services	22-2-3
<b>07.6</b>	<b>Health n.e.c</b>	Ministry of Health	22-1-1/2
<b>08</b>		<b>RECREATIONAL, CULTURAL AND RELIGIOUS AFFAIRS AND SERVICES</b>	
<b>08.1</b>	<b>Recreational and Sporting Services</b>	Ministry of Youth, Sports, Employment Opportunities and Productivity- Sports Development	25-2-1
<b>08.2</b>	<b>Cultural Services</b>	Ministry of Education-Library Services	21-1-2
		Ministry of Primary Industries -Forests Parks, Recreation and Nature	32-2-8
<b>09</b>		<b>EDUCATION</b>	
<b>09.1</b>	<b>Primary Education Affairs and Services</b>	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
<b>09.2</b>	<b>Secondary Education Affairs And Services</b>	General Administration	21-3-1
		Government Secondary Schools	21-3-2
		Non-Government Secondary Schools	21-3-3
<b>09.4</b>	<b>Tertiary Education Affairs and Services</b>	General Administration	21-5-1
<b>09.5</b>	<b>Education not Definable by Level</b>	Ministry of iTaukei Affairs –Productivity, Training & Reform	5-1-3
		Department of Forests(Training & Education)	30-A-3
		Department of Forestry (Training & Education)	32-2-3
		Department of Co-operative Business(Training)	34-4-2

<b>COFOG CLASSIFICATION</b>	<b>DEPARTMENT/MINISTRIES</b>	<b>2013 EXPENDITURE HEAD/SUB-HEAD</b>
<b>09.7 R&amp;D Education</b>	Ministry of Youth and Sports	25-1-1
	Research, Development & Training	21-6-1
<b>09.8 Education Affairs and Services n.e.c</b>	Policy and Administration	21-1-1
	Curriculum Development - General Administration	21-4-1
	Curriculum Development – Careers Services	21-4-2
	Curriculum Development – Educational Resources Centre	21-4-3
	Curriculum Development – School Broadcast Unit	21-4-4
	Special Project – General Administration	21-7-1
	Examination – General Administration	21-8-1
<b>10</b>	<b>SOCIAL PROTECTION</b>	
<b>10.7 Social Exclusion n.e.c</b>	Min of Health, Women and Social Welfare- Institutional Services	22-4-1
<b>10.9 Social Protection n.e.c</b>	Min of Health, Women and Social Welfare-Gen Admin & Voluntary Org Support	24-1-1
	Poverty Eradication Unit	24-1-2
	Min of Health, Women and Social Welfare: Field Services	24-2-2
	Min of Women, Social Welfare & Poverty Alleviation-Women and Gender Development	24-3-1
	Min of Indigenous Affairs-National Disaster Management Unit: Gen Admin	18-5-1

**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 – 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 – 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 – 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 – Veisari	21-5-1-6/2	
		Grant to Montfort Boys' Town – Savusavu	21-5-1-6/3	
		Tutu Training centre	30-1-1-6/4	
		[B] Health	Grant to Ra Catholic Hospital	22-1-1-6/4
			Subsidy to St John Ambulance Brigade	22-1-1-6/6
			Fiji Red Cross	22-1-1-6/7
			Channel Home of Compassion	22-1-1-6/8
			Grant to Kidney Foundation of Fiji	22-1-1-6/15

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2012
		Grant to Fiji School of Medicine	22-1-2-6/13
	[C] Others	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 Dependants 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
		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

SNA CLASSIFICATION	CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2012
	RabiIsland Council	2-1-1-6/2
	KioaIsland 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
	TuraganiKoro Allowance	5-1-1-6/6
	Mata niKoro 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 Girls' Home	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 CrownLand	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 LabourOrganisation Convention Trip	25-3-2-6/1
	International LabourOrganisation 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
	International Red Cross	8-1-1-6/10
	UNDP Regional Office	8-1-1-6/11
	Forum Fisheries Agencies	8-1-1-6/12
	Colombo Plan Bureau	8-1-1-6/13
	MSG Secretariat Establishment	8-1-1-6/14
	Subscription to International Ombudsman Institute	13-1-1-6/1

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2012
		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 PortState Control	40-3-1-6/4
		Annual Contribution to Commonwealth Local Govt Forum	23-1-2-6/1
		Contribution to CITES	33-4-16/3
		Contribution to RAMSAR	23-4-1-6/4
		Annual contribution to Convention on Biological Diversity	23-4-1-6/5
		Contribution to UNFC on climate change	23-4-1-6/6
		Contribution to UNEP	23-4-1-6/7
		OIE Contribution	30-1-1-6/3
		FAO Contribution	30-1-1-6/1
		Contribution to Asia Pacific Telecommunity	34-5-1-6/2
		Universal Postal Union	34-5-1-6/3
		Annual Contribution – ITTO	30-A-1-6/2
		Contribution to SOPAC	33-2-1-6/1
		Tax Refund to SOPAC	33-2-1-6/2
		PASO Management Board	8-2-1-6/3
		Grant to Civil Aviation Authority of the Fiji Islands	8-2-1-6/4
		International Civil Aviation Organisation	8-2-1-6/1
		World Meteorological Organisation	40-2-1-6/1
		Contribution to International Maritime Organisation	40-3-1-6/1
		Membership Fee to International Hydrographic Organisation	40-3-1-6/2

## APPENDIX 3

### CLASSIFICATION OF THE GENERAL GOVERNMENT OF FIJI

<b>CENTRAL GOVERNMENT</b>	<b>LOCAL GOVERNMENT</b>	<b>STATUTORY BOARDS</b>
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	Employer's social contributions
D121	Employers' actual social contributions
D1211	Employers' actual pension contributions
D1212	Employers' actual non-pension contributions
D122	Employers' imputed social contributions
D1221	Employers' imputed pension contributions
D1222	Employers' imputed non-pension contributions
D2	Taxes on production and imports
D21	Taxes on products
D211	Value added type taxes (VAT)
D212	Taxes and duties on imports excluding VAT
D2121	Import duties
D2122	Taxes on imports excluding VAT and duties
D213	Export taxes
D214	Taxes on products, except VAT, import and export taxes
D29	Other taxes on production

D3	Subsidies
D31	Subsidies on products
	D311 Import subsidies
	D312 Export subsidies
	D319 Other subsidies on products
D39	Other subsidies on production
D4	Property income
D41	Interest
D42	Distributed income of corporations
	D421 Dividends
	D422 Withdrawals from income of quasi-corporations
D43	Reinvested earnings on foreign direct investment
D44	Investment income disbursements
D45	Rent
D5	Current taxes on income, wealth, etc
D51	Taxes on income
D59	Other current taxes
D61	Net social contributions
D613	Households' actual social contributions
	D6131 Households' actual pension contributions
	D6132 Households' actual non-pension contributions
D614	Households' social contribution supplements
	D6141 Households' pension contribution supplements
	D6142 Households' non-pension contribution supplements
	D.61121 Compulsory employees' social contributions
D62	Social benefits other than social transfers in kind
	D621 Social security benefits in cash
	D6211 Social security pension benefits
	D6212 Social security non-pension benefits in cash
	D622 Other social insurance benefits
	D6221 Other social insurance pension benefits
	D6222 Other social insurance non-pension benefits
	D.623 Social assistance benefits in cash
D7	Other current transfers
D71	Net non-life insurance premiums
	D711 Net non-life direct insurance premiums
	D712 Net non-life reinsurance premiums
D72	Non-life insurance claims
	D721 Non-life direct insurance claims
	D722 Non-life reinsurance claims
D73	Current transfers within general government
D74	Current international cooperation
D75	Miscellaneous current transfers
	D751 Current transfers to NPISHs
	D752 Current transfers between resident and non-resident households
	D759 Other miscellaneous current transfers

D63	Social transfers in kind
D631	Social transfers in kind- non-market production
D632	Social transfers in kind - purchased market production
D8	Adjustment for the change in pension entitlements
D9r	Capital transfers, receivable
D91r	Capital taxes
D92r	Investment grants
D99r	Other capital transfers
D9p	Capital transfers, payable
D91p	Capital taxes
D92p	Investment grants
D99p	Other capital transfers
	Transactions in financial assets and liabilities (F codes)
F	Net acquisition of financial assets/Net incurrence of liabilities
F1	Monetary gold and SDRs
F11	Monetary gold
F12	SDRs
F2	Currency and deposits
F21	Currency
F22	Transferable deposits
F221	Inter-bank positions
F229	Other transferable deposits
F29	Other deposits
F3	Debt securities
F31	Short-term
F32	Long-term
F4	Loans
F41	Short-term
F42	Long-term
F5	Equity and investment fund shares
F51	Equity
F511	Listed shares
F512	Unlisted shares
F519	Other equity
F52	Investment fund shares/units
F521	Money market fund shares/units
F522	Non-MMF investment fund shares/units
F6	Insurance, pension and standardized guarantee schemes
F61	Non-life insurance technical provisions
F62	Life insurance and annuity entitlements
F63	Pension entitlements
F64	Claims of pension funds on pension managers
F65	Entitlements to non-pension benefits
F66	Provisions for calls under standardized guarantees
F7	Financial derivatives and employee stock options
F71	Financial derivatives

	F711	Options
	F712	Forwards
F72		Employee stock options
F8		Other accounts receivable/payable
F81		Trade credits and advances
F89		Other accounts receivable/payable
<b>3</b>		<b>Other flows</b>
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
		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
<b>4</b>		<b>Entries related to stocks of assets and liabilities</b>
		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

<b>Amenities</b>	<p>Amenities include:</p> <ul style="list-style-type: none"> <li>▪ 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.</li> <li>▪ Community development - community development covers town and country planning and the provision of community facilities.</li> <li>▪ 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.</li> </ul>
<b>Balancing Item</b>	<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>
<b>Capital Transfers</b>	<p>Are classified as both receipts and disbursements in the capital finance account and includes:</p> <ul style="list-style-type: none"> <li>▪ Receipts <ul style="list-style-type: none"> <li>○ <b>Residents</b> - shows capital contributions by resident authorities for such development projects as water supplies, sanitation and sewerage schemes</li> <li>○ <b>Rest of the World</b> - shows various development grants and gifts to Fiji from abroad. The main sources of such funds are Australia, New Zealand, UNDP and European Union.</li> </ul> </li> <li>▪ <b>Disbursements</b> - 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.</li> </ul> <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>
<b>Change in Stocks</b>	<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>
<b>Compensation of employees</b>	<p>Includes all personal emoluments of established and unestablished staff including overtime, FNPF contributions and allowances.</p>
<b>Compulsory Fees, Fines and Penalties</b>	<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>



<b>Consumption of Fixed Capital</b>	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.
<b>Current Taxes on Income</b>	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.
<b>Current Transfers NEC</b>	<p>Are classified as receipts as well as disbursement in the income and outlay account and includes:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Disbursement - <ul style="list-style-type: none"> <li>○ <b>Residents</b> - this item is further subdivided into: <ul style="list-style-type: none"> <li>▪ <b>Central Government (VAT paid)</b> refers to the amount paid by Government Departments to the Inland Revenue Department and grants to city and town councils and rural local authorities.</li> <li>▪ <b>Local authorities</b> 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.</li> <li>▪ <b>Statutory boards</b> require additional finance for their recurrent operations. Similar payments are also made to private enterprises as and when the need arises.</li> <li>▪ <b>Others</b> current transfers refer mostly to income tax refunds and rewards.</li> </ul> </li> <li>○ <b>Rest of the World</b> - 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.</li> </ul> </li> </ul>
<b>Current Transfers to Private Non Profit Institutions Serving Households</b>	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.

<b>Debt Redemption</b>	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.
<b>Defence Affairs and Services</b>	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.
<b>Other Economic Affairs and Services</b>	Includes: <ul style="list-style-type: none"> <li>▪ 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.</li> <li>▪ 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.</li> <li>▪ Roads include outlays in respect of roads, bridges and car parks etc. are included here.</li> <li>▪ 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.</li> <li>▪ 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.</li> </ul>
<b>Agriculture, Forestry, Fishing and Hunting Affairs and Services</b>	Includes: <ul style="list-style-type: none"> <li>▪ 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.</li> </ul>
<b>Mining, Manufacturing and Construction Affairs and Services</b>	Includes: <ul style="list-style-type: none"> <li>▪ 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.</li> </ul>

<b>Education Affairs and Services</b>	<p>has been subdivided into:</p> <ul style="list-style-type: none"> <li>• Primary Education Affairs and Services.</li> <li>• Secondary Education Affairs and Services.</li> <li>• Tertiary Education Affairs and Services</li> <li>• Subsidiary services to Education include school hostels, transportation of school children and other ancillary services designed to promote and facilitate school attendance.</li> <li>• 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.</li> </ul>
<b>Final Consumption Expenditure</b>	<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>
<b>General Public Services</b>	<p>has been subdivided into:</p> <p>General Administration and External Affairs.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• External affairs cover expenditure on the formulation and execution of foreign policy and the handling of foreign relations.</li> </ul>
<b>Gross Fixed Capital Formation</b>	<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>
<b>Health Affairs</b>	<p>final expenditure is divided into:</p>

<b>and Services</b>	<ul style="list-style-type: none"> <li>▪ Hospital Affairs and Services</li> <li>▪ Public Health Affairs and Services</li> <li>▪ Medical Equipments and Supplies</li> <li>▪ Health Affairs and Services n.e.c</li> </ul>
<b>Intermediate Consumption</b>	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
<b>Loans</b>	Are classified as both receipts and disbursements in the capital finance account and includes: <ul style="list-style-type: none"> <li>▪ 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.</li> <li>▪ 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.</li> </ul>
<b>Loan Repayments</b>	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.
<b>Recreational, Cultural and Religious Affairs and Services</b>	includes recreational and related cultural services such as the provision and upkeep of parks, swimming pools, libraries, museums, etc.
<b>Property Income:</b>	Are classified as receipts as well as disbursements in the income and outlay account and includes: <ul style="list-style-type: none"> <li>• <b>Interest</b> <ul style="list-style-type: none"> <li>○ Receipts - amount received in respect of loans made available to residents.</li> <li>○ Disbursement – amount paid in respect of internal and external loans raised by the Government.</li> </ul> </li> <li>• <b>Dividends</b> - 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.</li> <li>• <b>Rent</b> - implies to land rent. <ul style="list-style-type: none"> <li>○ Receipts - two distinct categories of land rent are included in this report: Crown Schedule ‘A’ land rent and rent collected by the Native Land Trust Board.</li> <li>○ Disbursement - amount paid by the local government and the statutory boards.</li> </ul> </li> </ul>
<b>Savings</b>	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.
<b>Social Assistance Grants</b>	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.
<b>Social Security</b>	Are classified as disbursements in the income and outlay account and includes payments

<b>Benefits</b>	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.
<b>Social Security Contributions</b>	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.
<b>Social Security and Welfare Services</b>	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.
<b>Subsidies</b>	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.
<b>Taxes on production and imports:</b>	Are classified as receipts in the income and outlay account and includes: <ul style="list-style-type: none"> <li>• <b>Taxes on products</b> 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).</li> <li>• <b>Other Taxes on Production</b> 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.</li> </ul>
<b>Unfunded Employee Welfare Benefits</b>	Are classified as disbursements in the income and outlay account and includes payments such as pensions paid to retired civil servants, governor general and ex-parliamentarians, family allowances, worker's compensation, police welfare grants, gratuities to prison and contract officers and cost of living allowance to pensioners which are made by employers without having established special funds or reserves.
<b>Withdrawals from Entrepreneurial Income of Quasi Government Corporations</b>	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**

	<b>SNA 68 Classification</b>	<b>SNA 93/08 Classification</b>
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