

**4.4 CENTRAL GOVERNMENT BUDGET ACCOUNTS**  
**FJD [Million]**

	2015	2016	2017	2018	2019	2020	2021 [p]
<b>Expenditure</b>							
Expenditure on Goods and Services of which:	<b>1,117.6</b>	<b>1,141.4</b>	<b>1,211.9</b>	<b>1,368.1</b>	<b>1,362.2</b>	<b>1,287.8</b>	<b>1,235.6</b>
General Public Services	158.9	161.2	189.0	264.0 <sup>[b]</sup>	200.8	154.0 <sup>[a]</sup>	145.2
Defence	153.0	163.0	160.3	168.8	152.4	141.3	132.3
Public Order and Safety	166.6	166.4	168.1	167.8	176.7	178.4	180.3
Economic Affairs	119.3	112.7	123.7	136.2	139.2	110.0	98.6
04.1 General Economic, Commercial and Labour Affairs	39.4	31.2	38.1	39.0	43.9	33.3 <sup>[p]</sup>	33.1
04.2 Agriculture, Forestry, Fishing and Hunting	31.6	32.8	31.9	38.3 <sup>[h]</sup>	39.7	37.8	31.4 <sup>[p]</sup>
04.3 Fuel and Energy	2.5	2.5	2.7	3.0	4.0	2.1 <sup>[q]</sup>	1.8
04.4 Mining, Manufacturing & Construction	26.1	26.5	27.8	32.5 <sup>[h]</sup>	28.8	20.7 <sup>[o]</sup>	21.0
04.5 Transport	7.5	7.7	7.1	10.1 <sup>[i]</sup>	9.0	5.1 <sup>[q]</sup>	0.4 <sup>[p]</sup>
04.6 Communication	0.4	0.6	4.4 <sup>[g]</sup>	2.6 <sup>[g]</sup>	1.3	1.0 <sup>[o]</sup>	1.4
04.7 Other Industries (Tourism)	0.9	0.8	1.0	1.2	0.8	0.5 <sup>[p]</sup>	0.4
04.8 R&D Economic Affairs	6.4	6.3	6.4	7.3	8.3	6.7 <sup>[o]</sup>	6.6
04.9 Economic Affairs N.E.C	4.5	4.3	4.3	2.2	3.4	2.8 <sup>[p]</sup>	2.5
Environmental Protection	1.9	2.4	2.1	3.6	2.2	2.2	3.4
Housing and Community Amenities	11.2	11.9	10.8	12.1	11.0	10.5	9.2
Health	194.2 <sup>[a]</sup>	190.3	194.0	230.9	261.4	309.1 <sup>[h]</sup>	303.8
Recreation, Culture & Religion	3.7	3.1	2.5	2.6	2.4	1.2 <sup>[p]</sup>	1.0
Education	298.9	319.2	346.0	365.9	398.0	360.4	347.6
Social Protection	9.9	11.2	15.4	16.2	18.1	20.7	14.2
Interest on Public Debt*	287.9	260.4	259.2	308.4	343.5	441.9 <sup>[r]</sup>	377.6 <sup>[w]</sup>
Subsidies	7.6	6.3	6.1	6.9	4.7	4.9	4.4
Social Security Benefits and Grants	137.1	146.0	165.8	207.3	233.8	204.7	185.3
Current Transfers to Private Non-Profit Making Institutions	82.7	92.3	88.6	108.3 <sup>[j]</sup>	100.4	92.8	56.8 <sup>[x]</sup>
Other Current Transfers	265.7	287.9	328.6	346.6	307.2	258.4	241.7
Gross Fixed Capital Formation	131.0	113.8	149.1	187.1 <sup>[k]</sup>	155.7	130.3 <sup>[s]</sup>	108.8
Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Redemption of Debt	677.3 <sup>[b]</sup>	154.7	181.1	287.2 <sup>[l]</sup>	260.4	280.5	674.6 <sup>[l]</sup>
Capital Transfers	912.0	755.0	994.8	1,176.8 <sup>[m]</sup>	973.4	820.0 <sup>[t]</sup>	1,038.7 <sup>[m]</sup>
<b>Total</b>	<b>3,618.9</b>	<b>2,957.8</b>	<b>3,385.2</b>	<b>3,996.7</b>	<b>3,741.3</b>	<b>3,521.3</b>	<b>3,738.2</b>
<b>Receipts</b>							
Operating Surplus	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Property Income	75.6	98.7	122.8	110.1	126.3	72.6 <sup>[u]</sup>	71.2
Taxes on Production and Imports	1,762.9	1,712.3	1,908.1	2,051.4	1,999.0	1,162.1	987.0 <sup>[y]</sup>
Current Taxes on Income	581.2	779.0 <sup>[d]</sup>	848.3	767.9	714.2	508.9 <sup>[d]</sup>	443.9
Compulsory Fees, Fines and Penalties etc	117.2	119.7	145.6	157.3	150.7	134.2	125.3
Social Security Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Current Transfers	11.6 <sup>[c]</sup>	25.7 <sup>[e]</sup>	36.6	24.8 <sup>[n]</sup>	22.2	12.7 <sup>[v]</sup>	23.5 <sup>[z]</sup>
Capital Transfers	18.3	26.1 <sup>[f]</sup>	19.7	57.1 <sup>[f]</sup>	55.8	117.1 <sup>[f]</sup>	411.2 <sup>[f]</sup>
Loan Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL</b>	<b>2,566.8</b>	<b>2,761.5</b>	<b>3,081.1</b>	<b>3,168.6</b>	<b>3,068.2</b>	<b>2,007.6</b>	<b>2,062.1</b>
<b>BALANCE (+) or (-)</b>	<b>-1,052.1</b>	<b>-196.3</b>	<b>-304.1</b>	<b>-828.1</b>	<b>-673.1</b>	<b>-1,513.7</b>	<b>-1,676.1</b>

**Notes:**

Expenditure has been reclassified according to the latest Classification of the Functions of Government (COFOG)

\*Refers to property income in national accounts terminology.

[a] The Free Medicine Program and purchase of goods & services led to the increase.

[b] Clearing of the Global bond led to the increase in Redemption of Debt.

[c] Contributions from overseas donors led to the increase in Current transfers.

[d] Increase in business and investment activities led to the overall increase in 2016 & a decline in 2020.

[e] Higher contribution from the Overseas peacekeeping led to the increase in Current Transfers.

[f] Capital Transfers increased as a result of increase in other grants in aid.

[g] Increase in special expenditure in 2017 & decline in the following year.

[h] Personal emolument, maintenance & operations and special expenditure led to the increase.

[i] Personal emolument, special expenditures and purchase of goods & services led to the increase.

[j] Increased as a result of current transfers for the free education program & for NFA Ambulance services.

[k] Increase in land improvement activities of land drainage and flood protection led to the increase.

[l] Clearing of domestic bonds and loans in 2018 & external loans in 2021 led to the increase in Redemption of Debt.

[m] Capital transfers increased as a result of increase in grants and transfers to Municipal Council in 2018 & increase in unemployment benefits disbursed in 2021.

[n] Lower contribution from the overseas peacekeeping led to the decline in Current transfers.

[o] Decline in personal emolument and maintenance of operations led to the overall decrease.

[p] Decline in personal emoluments, travel & communication, maintenance & operations, and special expenditures led to the decrease.

[q] Decline in maintenance & operations led to the decrease.

[r] Increase in interest payment on domestic loans & bonds and external loans led to the increase.

[s] Decline in land improvement & other transport equipment activities led to the decrease.

[t] Capital transfers increased in 2014 as a result of increase in grants for Fiji Roads Authority & a decline in 2020.

[u] Decline in interest received on term on loans for economic services led to the decrease in property income.

[v] Decline in reimbursement of housing assistance led to the decrease in current transfers.

[w] Decline in interest payment on external loans led to the overall decrease.

[x] Elimination of USP operating grant led to the decrease in Current Transfers to NPISH.

[y] Decline in service turnover tax led to decrease in Taxes on Production and Imports.

[z] Increase in Reimbursement of services led to the overall increase in Current Transfers.

Source: Government Budget Estimates