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# **ECONOMIC SURVEYS**

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## **AN ECONOMIC AND FUNCTIONAL CLASSIFICATION OF GENERAL GOVERNMENT ACCOUNTS 2010**

**Published in December by the**

**Fiji Bureau of Statistics**

**P.O. Box 2221**

**Government Buildings**

**Suva**

**Republic of Fiji**

# Catalogue Page

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## PREFACE

This report contains statistics on the activities of organizations included in the category of the General Government for the year 2010. 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.

E. Waqavonovono  
**Government Statistician**

## **NOTES TO TABLES**

### **KEY TO ABBREVIATIONS**

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

### **THE INTERPRETATION OF THE SYMBOLS USED THROUGHOUT THIS PUBLICATION ARE AS FOLLOWS:**

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

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# **1 INTRODUCTION**

## **1.1 History of Studies undertaken**

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

This contains the results of the study for the year 2010. It is being published under the title 'An Economic and Functional Classification of General Government Accounts' and comprises only the functions of the General Government. Enterprises owned by them are covered only by the surveys conducted for the business enterprises.

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

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

# **2. METHODOLOGY**

## **2.1 Legal Basis**

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

## **2.2 Coverage and Scope**

The 2010 study covered the General Government, which consisted of the:

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

- Statutory Boards, the scope of which extended to the administration and regulation of the Government policies.

### **2.3 Data Collection Procedures**

Questionnaires titled Public Sector Survey for 2010 were posted to the Local Government and the Statutory Boards on 07/07/11.

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

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

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

### **2.4 Data Processing**

Data was processed using Microsoft Excel.

### **2.5 Reference Period**

Reference period is the calendar year 2010.

## **3. RESULTS**

The survey for 2010 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>2009</b>	<b>2010</b>
Central Government	1,369,334	1,502,247
Local Government	43,479	46,831
Statutory Boards	123,639	138,920
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,536,452</b>	<b>1,687,998</b>

Detailed Receipt and Disbursement tables:

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

SNA Code		2009	2010
<b>D.2</b>	<b>Total Taxes on Production and Imports</b>	<b>833,229</b>	<b>973,414</b>
	<b>[a] Total Taxes on Products</b>	<b>760,292</b>	<b>877,205</b>
	i] Customs Duties	332,387	350,406
	ii] Value Added Tax	402,654	495,734
	iii] Hotel Turnover Tax	24,955	30,595
	iv] Water Resource Tax	296	470
	<b>[b] Other Taxes on Production</b>	<b>72,937</b>	<b>96,209</b>
	i] Stamp Duties	14,483	19,390
	ii] Rates	26,494	27,111
	iii] Licences	5,919	9,696
	iv] Departure Tax	26,041	40,012 <sup>1</sup>
<b>D.422</b>	<b>Withdrawals from Entrepreneurial Income of Quasi – Government Corporations</b>	<b>2,570</b>	<b>22,647<sup>2</sup></b>
<b>D.4</b>	<b>Total Property Income</b>	<b>75,694</b>	<b>51,953</b>
	i] Interest	2,443	2,050
	ii] Dividends	56,641	31,154 <sup>3</sup>
	iii] Land Rents	16,610	18,749
<b>D.5</b>	<b>Total Current Taxes on Income</b>	<b>451,943</b>	<b>426,252</b>
	i] On income	451,943	353,011
	ii] Withholding & Dividend	-	73,241
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>96,509</b>	<b>135,103</b>
<b>D.6</b>	<b>Social Security Contributions</b>	-	-
<b>D.73/D.74</b>	<b>Total Current Transfers</b>	<b>76,507</b>	<b>78,629</b>
	i] Residents	65,986	70,725
	ii] Rest of the World	10,521	7,904
	<b>TOTAL RECEIPTS</b>	<b>1,536,452</b>	<b>1,687,998</b>

Of the total receipts:

- Taxes on production and imports accounted for 57.7 per cent in 2010 compared to 54.2 per cent in 2009 and registered a growth of 16.8 per cent in 2010 compared to a decline of 6.2 per cent in 2009.
- Current taxes on income accounted for 25.3 per cent in 2010 compared to 29.4 per cent in 2009 and registered a decline of 5.7 per cent in 2010 compared to a growth of 3.1 per cent in 2009.
- Compulsory Fees, Fines and Penalties accounted for 8.0 per cent in 2010 compared to 6.3 per cent in 2009 and registered a growth of 40.0 per cent in 2010 compared to a decline of 7.5 per cent in 2009.
- Property Income accounted for 3.1 per cent in 2010 compared to 4.9 per cent in 2009 and registered a decline of 31.4 per cent in 2010 compared to a growth of 19.9 per cent in 2009.

<sup>1</sup> Departure Tax increased from \$75 to \$100 per person.

<sup>2</sup> Withdrawals from Entrepreneurial Income increased as a result of increase in reserve revaluation.

<sup>3</sup> Low returns of surplus capital from TMA operations led to the decline in Dividends

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

SNA Code		2009	2010
<b>P.4</b>	<b>Final Consumption Expenditure</b>	<b>940,216</b>	<b>903,789</b>
<b>D.3</b>	<b>Subsidies</b>	<b>5,157</b>	<b>5,052</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>198,396</b>	<b>225,043</b>
	i] Interest	194,444	221,162
	ii] Land rent	3,952	3,881
	iii] Dividend	-	-
<b>D.621</b>	<b>Social Security Benefits</b>	<b>5</b>	<b>-</b>
<b>D.624</b>	<b>Total Social Assistance Grants</b>	<b>91,284</b>	<b>112,178</b>
	i] Education	62,431	77,065
	ii] Others	28,853	35,113
<b>D.75</b>	<b>Total Current Transfers to Private Non- Profit Making Institution</b>	<b>30,887</b>	<b>29,761</b>
	i] Education	21,749	20,867
	ii] Health	4,710	5,310
	iii] Other	4,428	3,584
<b>D.623</b>	<b>Unfunded Welfare Benefits</b>	<b>32,102</b>	<b>29,662</b>
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>143,177</b>	<b>178,964</b>
	<b>[a] Total Residents</b>	<b>135,597</b>	<b>168,922</b>
	i] Central Government	51,598	48,704
	ii] Local authorities	645	885
	iii] Statutory bodies	68,907	106,398 <sup>4</sup>
	iv] Others	14,447	12,935
	<b>[b] Rest of the World</b>	<b>7,580</b>	<b>10,042</b>
<b>B.8</b>	<b>Savings</b>	<b>95,228</b>	<b>203,549</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>1,536,452</b>	<b>1,687,998</b>

Of the total disbursements:

- Final consumption expenditure accounted for 53.5 per cent in 2010 compared to 61.2 per cent in 2009 and registered a decline of 3.9 per cent in 2010.
- Property income accounted for 13.3 per cent in 2010 compared to 12.9 per cent in 2009 and registered a growth of 13.4 per cent in 2010 attributed mainly from increase in domestic and overseas loan.
- Current transfers NEC accounted for 10.6 per cent in 2010 compared to 9.3 per cent in 2009 and registered a growth of 25.0 per cent in 2010 attributed mainly from increase in grant provided to statutory bodies.
- Social Assistance Grants accounted for 6.6 per cent in 2010 compared to 5.9 per cent in 2009 and registered a growth of 22.9 per cent in 2010. Education increased as a result of higher grant provided for training and scholarships while other social grants increased due to higher care and protection allowances.
- Current transfers to private non-profit institutions accounted for 1.8 per cent in 2010 compared to 2.0 per cent in 2009 and registered a decline of 3.6 per cent in 2010.

<sup>4</sup> Higher grants to Water Authority of Fiji led to the increase.

## 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

	2009	2010
Central Government	606,068	571,513
Local Government	6,378	7,112
Statutory Boards	21,275	7,697 <sup>5</sup>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>633,721</b>	<b>586,322</b>

Detailed Receipt and Disbursement tables:

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

SNA Code		2009	2010
<b>K.1</b>	<b>Consumption of fixed capital</b>	<b>9,400</b>	<b>10,738</b>
<b>B.8</b>	<b>Savings</b>	<b>95,228</b>	<b>203,549</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>8,025</b>	<b>11,133</b>
	i] Residents	1,526	1,971
	ii] Rest of the World	6,499	9,162
<b>F.4</b>	<b>Total Loans</b>	<b>406,993</b>	<b>509,701</b>
	i] Residents	405,843	454,212
	ii] Rest of the World	1,150	55,489 <sup>6</sup>
<b>F.41</b>	<b>Total Loan Repayments</b>	<b>1,228</b>	<b>1,214</b>
	i] Residents	1,228	1,214
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing item/Net lending/Borrowing</b>	<b>112,847</b>	<b>(150,013)</b>
	<b>TOTAL RECEIPTS</b>	<b>633,721</b>	<b>586,322</b>

Of the total receipts:

- Loans accounted for 86.9 per cent in 2010 compared to 64.2 per cent in 2009 and registered a growth of 25.2 per cent in 2010 a result of increase in domestic and overseas loans.
- Capital transfers accounted for 1.9 per cent in 2010 compared to 1.3 per cent in 2009 and registered a growth of 38.7 per cent in 2010.

<sup>5</sup> Decline in gross fixed capital formation of Fiji Trade and Investments Board and Fiji Revenue and Customs Authority contributes to the decline.

<sup>6</sup> Increase in water supply and housing project loans for 2010.

- Loan Repayments accounted for 0.2 per cent in 2010 compared to 0.2 per cent in 2009 and registered a decline of 1.1 per cent in 2010.

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

SNA Code		2009	2010
<b>P.52</b>	<b>Increase in Stocks</b>	-	-
<b>P.51</b>	<b>Gross Fixed Capital Formation</b>	<b>226,206</b>	<b>173,803</b>
<b>F.4</b>	<b>Total Loans</b>	<b>48</b>	<b>50</b>
	i] Residents	48	50
	ii] Rest of the World	-	-
<b>D.99</b>	<b>Debt Redemption</b>	<b>271,452</b>	<b>237,409</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>132,575</b>	<b>171,422</b>
	i] Residents	132,575	171,422
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment Made</b>	<b>3,440</b>	<b>3,638</b>
	i] Residents	3,440	3,638
	ii] Rest of the World	-	-
	<b>TOTAL DISBURSEMENT</b>	<b>633,721</b>	<b>586,322</b>

Of the total disbursements:

- Debt Redemption accounted for 40.5 per cent in 2010 compared to 42.8 per cent in 2009 and registered a decline of 12.5 per cent in 2010.
- Gross Fixed Capital Formation accounted for 29.6 per cent in 2010 compared to 35.7 per cent in 2009 and registered a decline of 23.2 per cent in 2010.
- Capital transfers accounted for 29.2 per cent in 2010 compared to 20.9 per cent in 2009 and registered a growth of 29.3 per cent in 2010 as result of higher capital grant given to statutory bodies.
- Loan repayment made accounted for 0.6 per cent in 2010 compared to 0.5 per cent in 2009 and registered a growth of 5.8 per cent in 2010.

## FINAL CONSUMPTION EXPENDITURE

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

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

**Table 7 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICE**

**\$000**

<b>TYPE OF SERVICE</b>	<b>2009</b>	<b>2010</b>
01 General Public Services	134,505	137,695
02 Defence	100,340	92,530
03 Public order and safety	119,583	117,681
04 Economic Affairs	175,642	170,713
05 Environmental Protection	10,304	4,508
06 Housing and Community Amenities	32,617	12,234 <sup>7</sup>
07 Health	125,398	131,246
08 Recreation, Culture and Religion	8,510	8,073
09 Education	229,388	224,746
10 Social Protection	3,929	4,363
<b>GRAND TOTAL</b>	<b>940,216</b>	<b>903,789</b>

Final consumption expenditure registered a decline of 3.9 per cent in 2010 compared to a growth of 7.9 per cent in 2009. Of the total final consumption expenditure:

- Education accounted for 24.9 per cent of the total final consumption expenditure in 2010 compared to 24.4 per cent in 2009 and registered a decline of 2.0 per cent in 2010.
- Health accounted for 14.5 per cent of the total final consumption expenditure in 2010 compared to 13.3 per cent in 2009 and registered a growth of 4.7 per cent in 2010.
- Defence accounted for 10.2 per cent of the total final consumption expenditure in 2010 compared to 10.7 per cent in 2009 and registered a decline of 7.8 per cent in 2010.
- The General Public services, which consist of general administration and external affairs, accounted for 15.2 per cent of the total final consumption expenditure in 2010 compared to 14.3 per cent in 2009 and registered a growth of 2.4 per cent in 2010.
- Public Order and Safety accounted for 13.0 per cent of the total final consumption expenditure in 2010 compared to 12.7 per cent in 2009 and registered a decline of 1.6 per cent in 2010.

<sup>7</sup> Declined as a result of water department being privatised.



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

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2009	2010	2009	2010	2009	2010	2009	2010
<b>01 General Public Services</b>	<b>76,615</b>	<b>79,429</b>	<b>59,491</b>	<b>60,103</b>	<b>1,601</b>	<b>1,837</b>	<b>134,505</b>	<b>137,695</b>
01.1.1 Executive and Legislative Organs	14,903	17,251	16,527	18,107	1,167	1,190	30,263	34,168
01.1.2 Financial and Fiscal Affairs	28,198	27,624	6,694	7,516	56	45	34,836	35,095
01.1.3 External Affairs	7,785	8,305	7,334	7,564	-	-	15,119	15,869
01.3.1 General Personnel Services	3,314	3,541	567	831	-	-	3,881	4,372
01.3.2 Overall Planning and Statistical Services	2,618	2,480	2,843	2,806	-	-	5,461	5,286
01.3.3 Other General Services	3,092	2,813	6,412	9,256	-	-	9,504	12,069
01.6.0 General Public Services N.E.C	16,705	17,415	19,114	14,023	378	602	35,441	30,836
<b>02 Defence</b>	<b>86,821</b>	<b>82,724</b>	<b>13,519</b>	<b>9,806</b>	-	-	<b>100,340</b>	<b>92,530</b>
02.1.0 Military Defence	64,432	57,340	11,050	8,130	-	-	75,482	65,470
02.3.0 Foreign Military Aid	19,800	23,117	1,096	618	-	-	20,896	23,735
02.5.0 Defence N.E.C	2,589	2,267	1,373	1,058	-	-	3,962	3,325
<b>03 Public Order and Safety</b>	<b>96,013</b>	<b>96,708</b>	<b>23,570</b>	<b>20,973</b>	-	-	<b>119,583</b>	<b>117,681</b>
03.1.0 Police Services	67,436	67,578	12,531	10,704	-	-	79,967	78,282
03.2.0 Fire Protection Services	4,899	4,637	1,904	2,584	-	-	6,803	7,221
03.3.0 Law Courts	14,468	14,551	5,675	4,598	-	-	20,143	19,149
03.4.0 Prisons	9,210	9,942	3,460	3,087	-	-	12,670	13,029
<b>04 Economic Affairs</b>	<b>78,326</b>	<b>74,677</b>	<b>98,066</b>	<b>96,855</b>	<b>750</b>	<b>819</b>	<b>175,642</b>	<b>170,713</b>
04.1.1 General Economic and Commercial Affairs	9,994	9,846	7,825	8,182	-	-	17,819	18,028
04.1.2 General Labour Affairs	2,802	2,565	4,423	6,034	-	-	7,225	8,599
04.2.1 Agriculture	12,666	11,965	4,572	4,827	43	55	17,195	16,737
04.2.2 ó 04.2.3 Forestry, Fishing and Hunting	4,665	4,490	1,739	1,904	196	226	6,208	6,168
04.3.6 Fuel & Energy- Non Electric Energy	1,252	1,124	788	404	-	-	2,040	1,528
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,163	6,597	25,984	28,598	3	1	33,144	35,194
04.4.2 Manufacturing	1,699	1,580	388	398	187	243	1,900	1,735
04.4.3 Construction	6,212	5,612	5,072	1,026	-	-	11,284	6,638
04.5.1 Road Transport	17,394	17,850	20,078	15,044	-	-	37,472	32,894
04.5.2 Water Transport	4,788	3,233	2,120	2,546	207	178	6,701	5,601
04.5.4 Air Transport	326	279	197	185	-	-	523	464
04.6.0 Communication	246	59	263	298	-	-	509	357
04.7.3 Other Industries ó Tourism	2,540	2,312	22,000	24,806	114	116	24,426	27,002
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	4,033	3,498	617	538	-	-	4,650	4,036
04.9.0 Economic Affairs N.E.C	2,546	3,667	2,000	2,065	-	-	4,546	5,732
<b>05 Environmental Protection</b>	<b>2,356</b>	<b>1,328</b>	<b>7,948</b>	<b>3,180</b>	-	-	<b>10,304</b>	<b>4,508</b>
05.2.0 Waste Water Management	1,923	903	7,477	2,397	-	-	9,400	3,300
05.6.0 Environmental Protection N.E.C	433	425	471	783	-	-	904	1,208
<b>06 Housing and Community Amenities</b>	<b>16,966</b>	<b>6,124</b>	<b>30,076</b>	<b>6,110</b>	<b>14,425</b>	-	<b>32,617</b>	<b>12,234</b>
06.1.0 Housing Development	4,364	3,842	1,034	1,472	-	-	5,398	5,314
06.2.0 Community Development	2,043	2,282	3,427	4,638	-	-	5,470	6,920
06.3.0 Water Supply	10,559	-	25,615	-	14,425	-	21,749	-
<b>07 Health</b>	<b>82,840</b>	<b>84,444</b>	<b>42,558</b>	<b>46,802</b>	-	-	<b>125,398</b>	<b>131,246</b>
07.1.1-07.1.2-07.1.3 ó Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equipment	985	901	12,012	15,214	-	-	12,997	16,115

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2009	2010	2009	2010	2009	2010	2009	2010
07.3.1 General Hospital Services	76,680	78,293	18,152	17,803	-	-	94,832	96,096
07.4.0 Public Health Services	2,365	2,151	6,689	6,340	-	-	9,054	8,491
07.6.0 Health N.E.C	2,810	3,099	5,705	7,445	-	-	8,515	10,544
<b>08 Recreation, Culture and Religion</b>	<b>2,492</b>	<b>3,246</b>	<b>6,316</b>	<b>5,131</b>	<b>298</b>	<b>304</b>	<b>8,510</b>	<b>8,073</b>
08.1.0 Recreational and Sporting Services	2,155	2,476	5,583	4,249	298	304	7,440	6,421
08.2.0 Cultural Services	66	498	66	428	-	-	132	926
08.3.0 Broadcasting and Publishing Services	271	272	667	454	-	-	938	726
<b>09 Education</b>	<b>208,576</b>	<b>203,315</b>	<b>20,885</b>	<b>21,543</b>	<b>73</b>	<b>112</b>	<b>229,388</b>	<b>224,746</b>
09.1.2 Primary Education	98,308	95,897	456	498	-	-	98,764	96,395
09.2.1 ó 09.2.2 Lower and Upper ó Secondary School	93,497	92,997	2,114	2,211	-	-	95,611	95,208
09.4.1 First Stage of Tertiary Education	8,375	6,759	9,060	8,423	73	112	17,362	15,070
09.5.0 Education not Definable by Level	1,525	1,226	507	383	-	-	2,032	1,609
09.7.0 R&D Education	1,922	2,055	1,366	798	-	-	3,288	2,853
09.8.0 Education N.E.C	4,949	4,381	7,382	9,230	-	-	12,331	13,611
<b>10 Social Protection</b>	<b>3,308</b>	<b>3,373</b>	<b>621</b>	<b>990</b>	<b>-</b>	<b>-</b>	<b>3,929</b>	<b>4,363</b>
10.7.0 Social Exclusion N.E.C	1,165	1,157	151	173	-	-	1,316	1,330
10.9.0 Social Protection N.E.C	2,143	2,216	470	817	-	-	2,613	3,033
<b>GRAND TOTAL</b>	<b>654,313</b>	<b>635,368</b>	<b>303,050</b>	<b>271,493</b>	<b>17,147</b>	<b>3,072</b>	<b>940,216</b>	<b>903,789</b>

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

COLLECTIVE CONSUMPTION	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2009	2010	2009	2010	2009	2010	2009	2010
<b>01 General Public Services</b>	<b>76,615</b>	<b>79,429</b>	<b>59,491</b>	<b>60,103</b>	<b>1,601</b>	<b>1,837</b>	<b>134,505</b>	<b>137,695</b>
01.1.1 Executive and Legislative Organs	14,903	17,251	16,527	18,107	1,167	1,190	30,263	34,168
01.1.2 Financial and Fiscal Affairs	28,198	27,624	6,694	7,516	56	45	34,836	35,095
01.1.3 External Affairs	7,785	8,305	7,334	7,564	-	-	15,119	15,869
01.3.1 General Personnel Services	3,314	3,541	567	831	-	-	3,881	4,372
01.3.2 Overall Planning and Statistical Services	2,618	2,480	2,843	2,806	-	-	5,461	5,286
01.3.3 Other General Services	3,092	2,813	6,412	9,256	-	-	9,504	12,069
01.6.0 General Public Services N.E.C	16,705	17,415	19,114	14,023	378	602	35,441	30,836
<b>02 Defence</b>	<b>86,821</b>	<b>82,724</b>	<b>13,519</b>	<b>9,806</b>	<b>-</b>	<b>-</b>	<b>100,340</b>	<b>92,530</b>
02.1.0 Military Defence	64,432	57,340	11,050	8,130	-	-	75,482	65,470
02.3.0 Foreign Military Aid	19,800	23,117	1,096	618	-	-	20,896	23,735
02.5.0 Defence N.E.C	2,589	2,267	1,373	1,058	-	-	3,962	3,325
<b>03 Public Order and Safety</b>	<b>96,013</b>	<b>96,708</b>	<b>23,570</b>	<b>20,973</b>	<b>-</b>	<b>-</b>	<b>119,583</b>	<b>117,681</b>
03.1.0 Police Services	67,436	67,578	12,531	10,704	-	-	79,967	78,282
03.2.0 Fire Protection Services	4,899	4,637	1,904	2,584	-	-	6,803	7,221
03.3.0 Law Courts	14,468	14,551	5,675	4,598	-	-	20,143	19,149
03.4.0 Prisons	9,210	9,942	3,460	3,087	-	-	12,670	13,029
<b>04 Economic Affairs</b>	<b>78,326</b>	<b>74,677</b>	<b>98,066</b>	<b>96,855</b>	<b>750</b>	<b>819</b>	<b>175,642</b>	<b>170,713</b>
04.1.1 General Economic and Commercial Affairs	9,994	9,846	7,825	8,182	-	-	17,819	18,028
04.1.2 General Labour Affairs	2,802	2,565	4,423	6,034	-	-	7,225	8,599
04.2.1 Agriculture	12,666	11,965	4,572	4,827	43	55	17,195	16,737
04.2.2 ó 04.2.3 Forestry, Fishing and Hunting	4,665	4,490	1,739	1,904	196	226	6,208	6,168

	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2009	2010	2009	2010	2009	2010	2009	2010
<b>COLLECTIVE CONSUMPTION</b>								
04.3.6 Fuel & Energy- Non Electric Energy	1,252	1,124	788	404	-	-	2,040	1,528
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,163	6,597	25,984	28,598	3	1	33,144	35,194
04.4.2 Manufacturing	1,699	1,580	388	398	187	243	1,900	1,735
04.4.3 Construction	6,212	5,612	5,072	1,026	-	-	11,284	6,638
04.5.1 Road Transport	17,394	17,850	20,078	15,044	-	-	37,472	32,894
04.5.2 Water Transport	4,788	3,233	2,120	2,546	207	178	6,701	5,601
04.5.4 Air Transport	326	279	197	185	-	-	523	464
04.6.0 Communication	246	59	263	298	-	-	509	357
04.7.3 Other Industries ó Tourism	2,540	2,312	22,000	24,806	114	116	24,426	27,002
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	4,033	3,498	617	538	-	-	4,650	4,036
04.9.0 Economic Affairs N.E.C	2,546	3,667	2,000	2,065	-	-	4,546	5,732
<b>05 Environmental Protection</b>	<b>2,356</b>	<b>1,328</b>	<b>7,948</b>	<b>3,180</b>	-	-	<b>10,304</b>	<b>4,508</b>
05.2.0 Waste Water Management	1,923	903	7,477	2,397	-	-	9,400	3,300
05.6.0 Environmental Protection N.E.C	433	425	471	783	-	-	904	1,208
<b>06 Housing and Community Amenities</b>	<b>16,966</b>	<b>6,124</b>	<b>30,076</b>	<b>6,110</b>	<b>14,425</b>		<b>32,617</b>	<b>12,234</b>
06.1.0 Housing Development	4,364	3,842	1,034	1,472	-	-	5,398	5,314
06.2.0 Community Development	2,043	2,282	3,427	4,638	-	-	5,470	6,920
06.3.0 Water Supply	10,559	-	25,615	-	14,425	-	21,749	-
<b>07 Health</b>	<b>2,810</b>	<b>3,099</b>	<b>5,705</b>	<b>7,445</b>	-	-	<b>8,515</b>	<b>10,544</b>
07.6.0 Health N.E.C	2,810	3,099	5,705	7,445	-	-	8,515	10,544
<b>09 Education</b>	<b>6,871</b>	<b>6,436</b>	<b>8,748</b>	<b>10,028</b>	-	-	<b>15,619</b>	<b>16,464</b>
09.7.0 R&D Education	1,922	2,055	1,366	798	-	-	3,288	2,853
09.8.0 Education N.E.C	4,949	4,381	7,382	9,230	-	-	12,331	13,611
<b>10 Social Protection</b>	<b>2,143</b>	<b>2,216</b>	<b>470</b>	<b>817</b>	-	-	<b>2,613</b>	<b>3,033</b>
10.9.0 Social Protection N.E.C	2,143	2,216	470	817	-	-	2,613	3,033
<b>TOTAL COLLECTIVE CONSUMPTION</b>	<b>368,921</b>	<b>352,741</b>	<b>247,593</b>	<b>215,317</b>	<b>16,776</b>	<b>2,656</b>	<b>599,738</b>	<b>565,402</b>
<b>INDIVIDUAL CONSUMPTION</b>								
<b>07 Health</b>	<b>80,030</b>	<b>81,345</b>	<b>36,853</b>	<b>39,357</b>	-	-	<b>116,883</b>	<b>120,702</b>
07.1.1-07.1.2-07.1.3 ó Pharmaceutical	985	901	12,012	15,214	-	-	12,997	16,115
07.3.1 General Hospital Services	76,680	78,293	18,152	17,803	-	-	94,832	96,096
07.4.0 Public Health Services	2,365	2,151	6,689	6,340	-	-	9,054	8,491
<b>08 Recreation, Culture and Religion</b>	<b>2,492</b>	<b>3,246</b>	<b>6,316</b>	<b>5,131</b>	<b>298</b>	<b>304</b>	<b>8,510</b>	<b>8,073</b>
08.1.0 Recreational and Sporting Services	2,155	2,476	5,583	4,249	298	304	7,440	6,421
08.2.0 Cultural Services	66	498	66	428	-	-	132	926
08.3.0 Broadcasting and Publishing Services	271	272	667	454	-	-	938	726
<b>09 Education</b>	<b>201,705</b>	<b>196,879</b>	<b>12,137</b>	<b>11,515</b>	<b>73</b>	<b>112</b>	<b>213,769</b>	<b>208,282</b>
09.1.2 Primary Education	98,308	95,897	456	498	-	-	98,764	96,395
09.2.1 ó 09.2.2 Lower and Upper ó Secondary School	93,497	92,997	2,114	2,211	-	-	95,611	95,208
09.4.1 First Stage of Tertiary Education	8,375	6,759	9,060	8,423	73	112	17,362	15,070
09.5.0 Education not Definable by Level	1,525	1,226	507	383	-	-	2,032	1,609
<b>10 Social Protection</b>	<b>1,165</b>	<b>1,157</b>	<b>151</b>	<b>173</b>	-	-	<b>1,316</b>	<b>1,330</b>
10.7.0 Social n. Exclusion N.E.C	1,165	1,157	151	173	-	-	1,316	1,330
<b>TOTAL INDIVIDUAL CONSUMPTION</b>	<b>285,392</b>	<b>282,627</b>	<b>55,457</b>	<b>56,176</b>	<b>371</b>	<b>416</b>	<b>340,478</b>	<b>338,387</b>
<b>GRAND TOTAL</b>	<b>654,313</b>	<b>635,368</b>	<b>303,050</b>	<b>271,493</b>	<b>17,147</b>	<b>3,072</b>	<b>940,216</b>	<b>903,789</b>

Of the total Final Consumption Expenditure:

- Collective Consumption accounted for 62.6 per cent in 2010 compared to 63.8 per cent in 2009 and registered a decline of 5.7 per cent in 2010 compared to a growth of 12.9 per cent in 2009.
- Individual consumption accounted for 37.4 per cent in 2010 compared to 36.2 per cent in 2009 and registered a decline of 0.6 per cent in 2010 compared to a growth of 0.1 per cent in 2009.

## 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

	2009	2010
Central Government	202,301	162,966 <sup>8</sup>
Local Government	2,743	3,546
Statutory Boards	21,162	7,291 <sup>9</sup>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>226,206</b>	<b>173,803</b>

The general government GFCF registered a decline of 23.2 per cent in 2010 compared to a growth of 57.0 per cent in 2009.

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

TYPE OF SERVICES	2009	2010
01 General Public Services	19,096	14,423
02 Defence	5,762	2,796
03 Public Order and Safety	7,455	4,773
04 Economic Affairs	126,116	130,135
05 Environmental Protection	6,919	818 <sup>10</sup>
06 Housing and Community Amenities	32,775	5,712 <sup>11</sup>
07 Health	22,553	11,625 <sup>12</sup>
08 Recreation, Culture and Religion	323	183
09 Education	4,926	2,767
10 Social Protection	281	571
<b>GRAND TOTAL</b>	<b>226,206</b>	<b>173,803</b>

<sup>8</sup> Lower expenditure on non-residential building, road vehicles, plant & machinery and other related equipments led to the overall decline.

<sup>9</sup> Decline in gross fixed capital formation of Fiji Trade and Investments Board and Fiji Revenue and Customs Authority contributes to the decline.

<sup>10</sup> Privatisation of water and sewerage services led to the decline in Environmental Protection.

<sup>11</sup> Decline in other constructions resulted in the decline of Housing and Community Amenities

<sup>12</sup> Health declined as a result of decline in plant, machinery and other equipment relating to hospitals.

Of the total GFCF:

- Economic Affairs accounted for 74.9 per cent in 2010 compared to 55.8 per cent in 2009 and registered a growth of 3.2 per cent in 2010 compared to 56.1 per cent in 2009.
- General Public Services accounted for 8.3 per cent in 2010 compared to 8.4 per cent in 2009 and registered a decline of 24.5 per cent in 2010 compared to a growth of 85.4 per cent in 2009.
- Health accounted for 6.7 per cent in 2010 compared to 10.0 per cent 2009 and registered a decline of 48.5 per cent in 2010 compared to a growth of 368.7 per cent in 2009.
- Housing and Community Amenities accounted for 3.3 per cent in 2010 compared to 14.5 per in 2009 and registered a decline of 82.6 per cent in 2010 compared to a growth of 8.5 per cent in 2009.
- Education accounted for 1.6 per cent in 2010 compared to 2.2 per cent in 2009 and registered a decline of 43.8 per cent in 2010 compared to a growth of 5.6 per cent in 2009.

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

TYPE OF CAPITAL GOODS	2009	2010
Residential Building	-	-
Non-Residential building	19,274	16,731
Other Construction	155,563	126,763 <sup>13</sup>
Land Improvement	5,615	5,121
Road Vehicles	3,333	5,248
Other Transport and Equipment	1,073	982
Plant, Machinery and Related Equipment	26,727	12,851 <sup>14</sup>
Office Furniture, Fittings and Related Equipment	8,943	1,851
Computers and Computing Equipment	5,678	4,256
<b>GRAND TOTAL</b>	<b>226,206</b>	<b>173,803</b>

**Table 13 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES– 2010**  
\$000

ECONOMIC ACTIVITY	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport & Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Equipment	Computers & Computing Equipment	TOTAL
<b>01 General Public Services</b>	-	<b>2,800</b>	<b>2,569</b>	<b>595</b>	<b>5,035</b>	<b>22</b>	<b>208</b>	<b>1,021</b>	<b>2,173</b>	<b>14,423</b>
01.1.1 Executive and Legislative Organs	-	71	1,433	158	1,220	22	205	192	62	3,363
01.1.2 Financial and Fiscal Affairs	-	1,254	571	437	462	-	3	80	561	3,368
01.1.3 External Affairs	-	-	537	-	-	-	-	24	-	561

<sup>13</sup> Construction under defence, other general public service, public order and safety, environmental protection, housing & community amenities and education led to the decline.

<sup>14</sup> Purchase of plant, machinery and related equipment by Health sector and Ministry of Works declined.

ECONOMIC ACTIVITY	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport & Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Equipment	Computers & Computing Equipment	TOTAL
01.3.1 General Personnel Services	-	-	-	-	-	-	-	627	-	627
01.3.2 Overall Planning and Statistical Services	-	-	-	-	-	-	-	-	-	-
01.3.3 Other General Services	-	1,475	28	-	-	-	-	-	1,550	3,053
01.6.0 General Public Services N.E.C	-	-	-	-	3,353	-	-	98	-	3,451
<b>02 Defence</b>	-	<b>637</b>	<b>1,040</b>	-	-	<b>152</b>	<b>959</b>	-	<b>8</b>	<b>2,796</b>
02.1.0 Military Defence	-	516	1,040	-	-	152	959	-	-	2,667
02.3.0 Foreign Military Aid	-	-	-	-	-	-	-	-	-	-
02.5.0 Defence N.E.C	-	121	-	-	-	-	-	-	8	129
<b>03 Public Order and Safety</b>	-	<b>2,369</b>	<b>180</b>	<b>39</b>	<b>3</b>	-	<b>1,330</b>	<b>193</b>	<b>659</b>	<b>4,773</b>
03.1.0 Police Services	-	417	-	-	-	-	895	-	159	1,471
03.2.0 Fire Protection Services	-	295	-	39	3	-	285	31	32	685
03.3.0 Law Courts	-	308	-	-	-	-	-	162	378	848
03.4.0 Prisons	-	1,349	180	-	-	-	150	-	90	1,769
<b>04 Economic Affairs</b>	-	<b>4,445</b>	<b>119,556</b>	<b>890</b>	<b>(75)</b>	<b>808</b>	<b>3,394</b>	<b>460</b>	<b>657</b>	<b>130,135</b>
04.1.1 General Economic and Commercial Affairs	-	478	658	61	32	-	364	80	366	2,039
04.1.2 General Labour Affairs	-	-	-	-	-	-	-	-	-	-
04.2.1 Agriculture	-	-	20,859	-	9	786	1,742	-	-	23,396
04.2.2- 04.2.3 Forestry, Fishing and Hunting	-	-	1,135	107	-	-	-	-	-	1,242
04.3.6 Fuel and Energy ó Non Electric Energy	-	-	1,176	-	-	-	-	-	38	1,214
04.4.1 Mining of Mineral Resources other than Mineral Fuels	-	-	1,558	330	-	-	281	-	-	2,169
04.4.2 Manufacturing	-	-	-	-	-	-	-	-	-	-
04.4.3 Construction	-	3,785	455	-	-	-	-	-	-	4,240
04.5.1 Road Transport	-	42	92,453	392	18	22	1,007	121	244	94,299
04.5.2 Water Transport	-	-	-	-	-	-	-	-	-	-
04.5.4 Air Transport	-	-	-	-	-	-	-	-	-	-
04.6.0 Communication	-	-	-	-	-	-	-	-	9	9
04.7.3 Other Industries (Tourism)	-	-	-	-	(134)	-	-	259	-	125
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	-	140	1,262	-	-	-	-	-	-	1,402
04.9.0 Economic Affairs N.E.C	-	-	-	-	-	-	-	-	-	-
<b>05 Environmental Protection</b>	-	-	<b>818</b>	-	-	-	-	-	-	<b>818</b>
05.2.0 Waste Water Management	-	-	18	-	-	-	-	-	-	18
05.6.0 Environmental Protection N.E.C	-	-	800	-	-	-	-	-	-	800
<b>06 Housing and Community Amenities</b>	-	<b>29</b>	<b>1,712</b>	<b>3,597</b>	-	-	<b>347</b>	-	<b>27</b>	<b>5,712</b>
06.1.0 Housing Development	-	-	1,484	-	-	-	-	-	-	1,484
06.2.0 Community Development	-	29	228	3,597	-	-	347	-	27	4,228
06.3.0 Water Supply	-	-	-	-	-	-	-	-	-	-

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>07 Health</b>	-	5,045	-	-	285	-	5,631	-	664	11,625
07.1.1-07.1.2-07.1.3 6 Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	-	-	-	-	-	-	-	-	-	-
07.3.1 General Hospital Services	-	5,045	-	-	285	-	5,631	-	-	10,961
07.3.4 Nursing and Convalescent Home Services	-	-	-	-	-	-	-	-	-	-
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
07.6.0 Health N.E.C	-	-	-	-	-	-	-	-	664	664
<b>08 Recreation, Culture and Religion</b>	-	6	111	-	-	-	13	53	-	183
08.1.0 Recreational and Sporting Services	-	6	111	-	-	-	13	45	-	175
08.2.0 Cultural Services	-	-	-	-	-	-	-	-	-	-
08.3.0 Broadcasting and Publishing Services	-	-	-	-	-	-	-	8	-	8
<b>09 Education</b>	-	1,400	488	-	-	-	755	124	-	2,767
09.1.2 Primary Education	-	-	-	-	-	-	-	-	-	-
09.2.1- 09.2.2 Lower and Upper Secondary School	-	-	-	-	-	-	-	20	-	20
09.4.1 First Stage of Tertiary Education	-	-	488	-	-	-	755	104	-	1,347
09.5.0 Education not Definable by Level	-	-	-	-	-	-	-	-	-	-
09.7.0 R&D Education	-	-	-	-	-	-	-	-	-	-
09.8.0 Education N.E.C	-	1,400	-	-	-	-	-	-	-	1,400
<b>10 Social Protection</b>	-	-	289	-	-	-	214	-	68	571
10.7.0 Social Exclusion N.E.C	-	-	-	-	-	-	-	-	-	-
10.9.0 Social Protection N.E.C	-	-	289	-	-	-	214	-	68	571
<b>TOTAL</b>	-	16,731	126,763	5,121	5,248	982	12,851	1,851	4,256	173,803

## 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

	2009	2010
Central Government	816,967	758,229
Local Government	41,597	45,584
Statutory Boards	108,199	113,786
<b>TOTAL GENERAL GOVERNMENT</b>	<b>966,763</b>	<b>917,599</b>

Of the total General Government Gross Output (GO):

- Central government accounted for 82.6 per cent in 2010 compared to 84.5 per cent in 2009 and registered a decline of 7.2 per cent in 2010 compared to a growth of 7.6 per cent in 2009.
- Local government accounted for 5.0 per cent in 2010 compared to 4.3 per cent in 2009 and registered a growth of 9.6 per cent in 2010 compared to 3.5 per cent in 2009.
- Statutory Boards accounted for the remaining 12.4 per cent in 2010 compared to 11.2 per cent in 2009 and registered a growth of 5.2 per cent in 2010 compared to 9.1 per cent in 2009.

**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	-

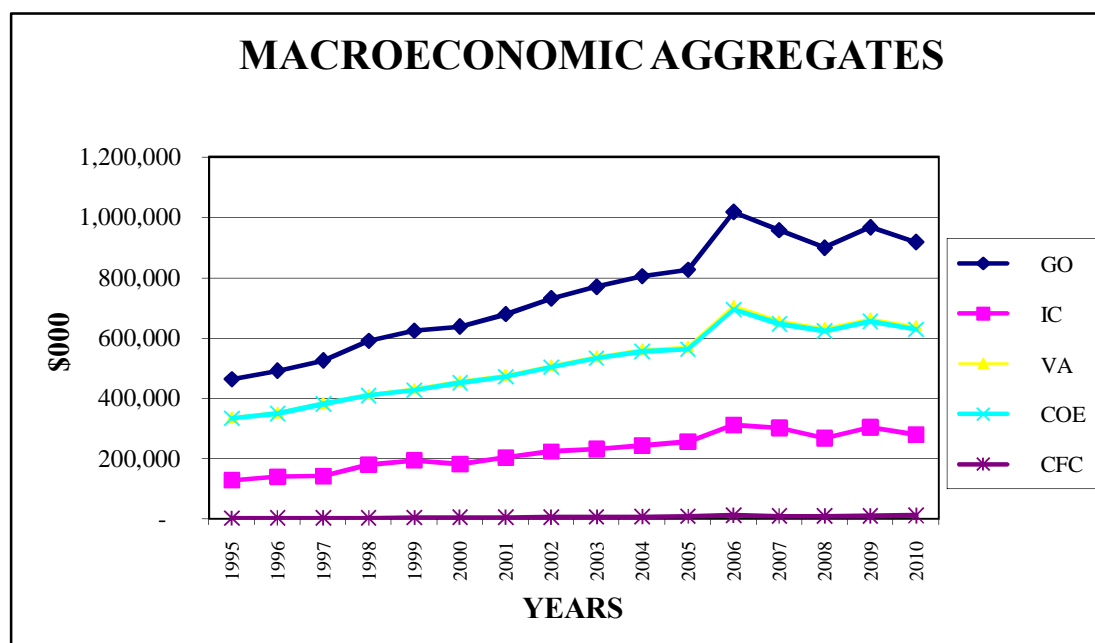
The total general government GO registered a decline of 5.1 per cent in 2010 compared to a growth of 7.6 per cent in 2009 whilst IC registered a decline of 10.4 per cent in 2010 compared to a growth of 13.2 per cent in 2009.

The total general government value added (VA) registered a decline of 2.7 per cent in 2010 compared to a growth of 5.1 per cent in 2009 whilst COE registered a decline of 2.9 per cent in 2010 compared to a growth of 5.1 per cent in 2009. The CFC registered a growth of 14.2 per cent in 2010 compared to 10.3 per cent in 2009.



## 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 – 2010**  
\$000

	GO	IC	VA	CFC	COE	OS
General Public Services	150,270	60,103	90,167	10,738	79,429	-
Defence	92,530	9,806	82,724	-	82,724	-
Public Order and Safety	117,681	20,973	96,708	-	96,708	-
Economic Affairs	171,532	96,855	74,677	-	74,677	-
Environmental Protection	4,508	3,180	1,328	-	1,328	-
Housing and Community Amenities	12,234	6,110	6,124	-	6,124	-
Health	131,246	46,802	84,444	-	84,444	-
Recreation, Culture and Religion	8,377	5,131	3,246	-	3,246	-
Education	224,858	21,543	203,315	-	203,315	-
Social Protection	4,363	990	3,373	-	3,373	-
<b>TOTAL</b>	<b>917,599</b>	<b>271,493</b>	<b>646,106</b>	<b>10,738</b>	<b>635,368</b>	<b>-</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		2009	2010
<b>D.2</b>	<b>Total Taxes on Production and Imports</b>	<b>804,363</b>	<b>943,809</b>
	<b>[a] Total Taxes on Products</b>	<b>760,292</b>	<b>877,205</b>
	i] Customs Duties	332,387	350,406
	ii] Value Added Tax (VAT)	402,654	495,734
	iii] Hotel Turnover Tax	24,955	30,595
	iv] Water Resource Tax	296	470
	<b>[b] Other Taxes on Production</b>	<b>44,071</b>	<b>66,604</b>
	i] Stamp Duties	14,483	19,390
	ii] Licenses	3,547	7,202
	iii] Departure Tax	26,041	40,012 <sup>15</sup>
<b>D.422</b>	<b>Withdrawals from Entrepreneurial Income of Quasi – Government Corporations</b>	<b>2,570</b>	<b>22,647<sup>16</sup></b>
<b>D.4</b>	<b>Total Property Income</b>	<b>65,956</b>	<b>43,060</b>
	i] Interest	-	-
	ii] Dividends	55,040	29,824 <sup>17</sup>
	iii] Land Rents	10,916	13,236
<b>D.5</b>	<b>Total Current Taxes on Income</b>	<b>451,943</b>	<b>426,252</b>
	i] On income	451,943	353,011
	ii] Withholding & Dividend Taxes	-	73,241 <sup>18</sup>
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>29,630</b>	<b>57,796</b>
<b>D.6</b>	<b>Social Security Contributions</b>	<b>-</b>	<b>-</b>
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>14,872</b>	<b>8,683</b>
	i] Residents	4,351	779
	ii] Rest of the World	10,521	7,904
	<b>TOTAL RECEIPTS</b>	<b>1,369,334</b>	<b>1,502,247</b>

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

SNA Code		2009	2010
<b>P.4</b>	<b>Final Government Expenditure</b>	<b>801,399</b>	<b>756,767</b>
<b>D.3</b>	<b>Subsidies</b>	<b>5,157</b>	<b>5,052</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>191,697</b>	<b>217,934</b>

<sup>15</sup> Refer to footnote 1

<sup>16</sup> Refer to footnote 2

<sup>17</sup> Refer to footnote 3

<sup>18</sup> Payment of non-resident withholding and resident interest withholding taxes.

SNA Code		2009	2010
	i] Interest on Public Debt	191,697	217,934
	ii] Rents	-	-
<b>D.621</b>	<b>Social Security Benefits</b>	<b>5</b>	<b>-</b>
<b>D.624</b>	<b>Total Social Assistance Grants</b>	<b>91,284</b>	<b>112,178</b>
	i] Education	62,431	77,065
	ii] Other	28,853	35,113
<b>D.75</b>	<b>Total Current Transfers to Private Non-profit Making Institutions</b>	<b>30,887</b>	<b>29,761</b>
	i] Education	21,749	20,867
	ii] Health	4,710	5,310
	iii] Other	4,428	3,584
<b>D.623</b>	<b>Unfunded Welfare Benefits</b>	<b>32,102</b>	<b>29,662</b>
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>137,268</b>	<b>173,333</b>
	<b>a] Residents</b>	<b>129,688</b>	<b>163,291</b>
	i] Central Government (VAT paid)	51,598	48,704
	ii] Local Authorities	213	176
	iii] Statutory Boards	63,430	101,476 <sup>19</sup>
	iv] Others	14,447	12,935
	<b>b] Rest of the World</b>	<b>7,580</b>	<b>10,042</b>
<b>B.8</b>	<b>Savings</b>	<b>79,535</b>	<b>177,560</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>1,369,334</b>	<b>1,502,247</b>

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

SNA Code		2009	2010
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	<b>-</b>	<b>-</b>
<b>B.8</b>	<b>Savings</b>	<b>79,535</b>	<b>177,560</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>6,314</b>	<b>8,887</b>
	i] Residents	85	-
	ii] Rest of the World	6,229	8,887
<b>F.4</b>	<b>Total Loans</b>	<b>405,390</b>	<b>508,229</b>
	i] Residents	404,240	452,740
	ii] Rest of the World	1,150	55,489 <sup>20</sup>
<b>F.41</b>	<b>Loan Repayments</b>	<b>9</b>	<b>-</b>
<b>B.9</b>	<b>Balancing Item/Net Lending/Borrowing</b>	<b>114,820</b>	<b>(123,163)</b>
	<b>TOTAL RECEIPTS</b>	<b>606,068</b>	<b>571,513</b>

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

SNA Code		2009	2010
<b>P.525</b>	<b>Increase in Stocks</b>	<b>-</b>	<b>-</b>
<b>P.51</b>	<b>Total Gross Fixed Capital Formation</b>	<b>202,301</b>	<b>162,966</b>
	i] Residential building	-	-
	ii] Non-Residential building	9,532	14,680
	iii] Other Construction	147,520	124,492

<sup>19</sup> Refer to footnote 4

<sup>20</sup> Refer to footnote 6

SNA Code		2009	2010
	iv] Land Improvement	5,327	4,194
	v] Road Vehicles	1,156	3,638
	vi] Other Transport & Equipment	372	938
	vii] Plant, Machinery & Related Equipment	25,083	10,439
	viii] Office Furniture, Fittings & Related Equipment	8,492	966
	ix] Computers & Computing Equipment	4,819	3,619
<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>271,452</b>	<b>237,409</b>
	i] Contribution to sinking funds	-	-
	ii] Loan repayments	271,452	237,409
	iii] Debt conversion	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>132,315</b>	<b>171,138</b>
	<b>a] Residents</b>	<b>132,315</b>	<b>171,138</b>
	i] Local authorities	5,276	4,003
	ii] Statutory bodies	45,125	52,877
	iii] Others	81,914	114,258 <sup>21</sup>
	<b>b] Rest of the World</b>	-	-
	<b>TOTAL DISBURSEMENTS</b>	<b>606,068</b>	<b>571,513</b>

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2009	2010	2009	2010	2009	2010	2009	2010
<b>01 General Public Services</b>	<b>43,438</b>	<b>43,445</b>	<b>39,877</b>	<b>38,697</b>	<b>434</b>	<b>647</b>	<b>82,881</b>	<b>81,495</b>
01.1.1 Executive and Legislative Organs	3,591	2,943	1,830	2,345	-	-	5,421	5,288
01.1.2 Financial and Fiscal Affairs	6,333	5,948	1,777	1,872	56	45	8,054	7,775
01.1.3 External Affairs	7,785	8,305	7,334	7,564	-	-	15,119	15,869
01.3.1 General Personnel Services	3,314	3,541	567	831	-	-	3,881	4,372
01.3.2 Overall Planning and Statistical Services	2,618	2,480	2,843	2,806	-	-	5,461	5,286
01.3.3 Other General Services	3,092	2,813	6,412	9,256	-	-	9,504	12,069
01.6.0 General Public Services N.E.C	16,705	17,415	19,114	14,023	378	602	35,441	30,836
<b>02 Defence</b>	<b>86,821</b>	<b>82,724</b>	<b>13,519</b>	<b>9,806</b>	-	-	<b>100,340</b>	<b>92,530</b>
02.1.0 Military Defence	64,432	57,340	11,050	8,130	-	-	75,482	65,470
02.3.0 Foreign Military Aid	19,800	23,117	1,096	618	-	-	20,896	23,735
02.5.0 Defence N.E.C	2,589	2,267	1,373	1,058	-	-	3,962	3,325
<b>03 Public Order and Safety</b>	<b>91,114</b>	<b>92,071</b>	<b>21,666</b>	<b>18,389</b>	-	-	<b>112,780</b>	<b>110,460</b>
03.1.0 Police Services	67,436	67,578	12,531	10,704	-	-	79,967	78,282
03.3.0 Law Courts	14,468	14,551	5,675	4,598	-	-	20,143	19,149
03.4.0 Prisons	9,210	9,942	3,460	3,087	-	-	12,670	13,029
<b>04 Economic Affairs</b>	<b>66,991</b>	<b>62,533</b>	<b>64,199</b>	<b>60,265</b>	<b>636</b>	<b>703</b>	<b>130,554</b>	<b>122,095</b>
04.1.1 General Economic and Commercial	7,527	7,377	6,491	6,733	-	-	14,018	14,110

<sup>21</sup> Increased capital transfer to other organisations for Maintenance of non-PWD roads, FSC restructure, etc.

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2009	2010	2009	2010	2009	2010	2009	2010
Affairs								
04.1.2 General Labour Affairs	2,802	2,565	4,423	6,034	-	-	7,225	8,599
04.2.1 Agriculture	12,556	11,845	3,408	3,009	43	55	15,921	14,799
04.2.2-04.2.3 Forestry, Fishing and Hunting	4,665	4,490	1,739	1,904	196	226	6,208	6,168
04.3.6 Fuel & Energy ó Non Electric Energy	1,252	1,124	788	404	-	-	2,040	1,528
04.4.1 Mining of Mineral Resources other than Mineral Fuels	7,163	6,597	25,984	28,598	3	1	33,144	35,194
04.4.2 Manufacturing	1,699	1,580	388	398	187	243	1,900	1,735
04.4.3 Construction	6,212	5,612	5,072	1,026	-	-	11,284	6,638
04.5.1 Road Transport	10,732	10,405	10,307	6,522	-	-	21,039	16,927
04.5.2 Water Transport	4,788	3,233	2,120	2,546	207	178	6,701	5,601
04.5.4 Air Transport	326	279	197	185	-	-	523	464
04.6.0 Communication	246	34	263	73	-	-	509	107
04.7.3 Other Industries - Tourism	444	227	402	230	-	-	846	457
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	4,033	3,498	617	538	-	-	4,650	4,036
04.9.0 Economic Affairs N.E.C	2,546	3,667	2,000	2,065	-	-	4,546	5,732
<b>05 Environmental Protection</b>	<b>1,758</b>	<b>425</b>	<b>5,532</b>	<b>783</b>	-	-	<b>7,290</b>	<b>1,208</b>
05.2.0 Waste Water Management	1,325	-	5,061	-	-	-	6,386	-
05.6.0 Environmental Protection N.E.C	433	425	471	783	-	-	904	1,208
<b>06 Housing and Community Amenities</b>	<b>16,014</b>	<b>4,948</b>	<b>26,875</b>	<b>2,293</b>	<b>14,425</b>	-	<b>28,464</b>	<b>7,241</b>
06.1.0 Housing Development	4,364	3,842	1,034	1,472	-	-	5,398	5,314
06.2.0 Community Development	1,091	1,106	226	821	-	-	1,317	1,927
06.3.0 Water Supply <sup>22</sup>	10,559	-	25,615	-	14,425	-	21,749	-
<b>07 Health</b>	<b>81,740</b>	<b>83,381</b>	<b>38,418</b>	<b>42,474</b>	-	-	<b>120,158</b>	<b>125,855</b>
07.1.1 ó 07.1.2 ó 07.1.3 ó Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	985	901	12,012	15,214	-	-	12,997	16,115
07.3.1 General Hospital Services	76,680	78,293	18,152	17,803	-	-	94,832	96,096
07.4.0 Public Health Services	1,265	1,088	2,549	2,012	-	-	3,814	3,100
07.6.0 Health N.E.C	2,810	3,099	5,705	7,445	-	-	8,515	10,544
<b>08 Recreation, Culture and Religion</b>	<b>218</b>	<b>612</b>	<b>1,421</b>	<b>541</b>	-	-	<b>1,639</b>	<b>1,153</b>
08.1.0 Recreational and Sporting Services	152	114	1,355	113	-	-	1,507	227
08.2.0 Cultural Services	66	498	66	428	-	-	132	926
<b>09 Education</b>	<b>201,287</b>	<b>196,952</b>	<b>12,150</b>	<b>13,527</b>	<b>73</b>	<b>112</b>	<b>213,364</b>	<b>210,367</b>
09.1.2 Primary Education	98,308	95,897	456	498	-	-	98,764	96,395
09.2.1 ó 09.2.2 Lower and Upper Secondary School	93,497	92,997	2,114	2,211	-	-	95,611	95,208
09.4.1 First Stage of Tertiary Education	1,086	396	325	407	73	112	1,338	691
09.5.0 Education not definable by Level	1,525	1,226	507	383	-	-	2,032	1,609
09.7.0 R&D Education	1,922	2,055	1,366	798	-	-	3,288	2,853
09.8.0 Education N.E.C	4,949	4,381	7,382	9,230	-	-	12,331	13,611

<sup>22</sup> Water Supply is being privatized in 2010.

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2009	2010	2009	2010	2009	2010	2009	2010
<b>10 Social Protection</b>	<b>3,308</b>	<b>3,373</b>	<b>621</b>	<b>990</b>	-	-	<b>3,929</b>	<b>4,363</b>
10.7.0 Social Exclusion n.e.c	1,165	1,157	151	173	-	-	1,316	1,330
10.9.0 Social Protection n.e.c	2,143	2,216	470	817	-	-	2,613	3,033
<b>GRAND TOTAL</b>	<b>592,689</b>	<b>570,464</b>	<b>224,278</b>	<b>187,765</b>	<b>15,568</b>	<b>1,462</b>	<b>801,399</b>	<b>756,767</b>

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

TYPE OF SERVICE	2009	2010
01 General Public Services	10,337	9,485
02 Defence	5,762	2,796
03 Public Order and Safety	6,070	4,088
04 Economic Affairs	114,723	126,873
05 Environmental Protection	6,908	800 <sup>23</sup>
06 Housing and Community Amenities	32,701	5,308 <sup>24</sup>
07 Health	22,553	11,625 <sup>25</sup>
08 Recreational, Cultural and Religion	-	-
09 Education Affairs and Services	2,966	1,420
10 Social Protection	281	571
<b>GRAND TOTAL</b>	<b>202,301</b>	<b>162,966</b>

**Table 23 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND TYPES OF SERVICES – 2010**  
S000

TYPE OF SERVICES	Residential Buildings	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computer & Computing Equipment	TOTAL
<b>01 General Public Services</b>	-	<b>1,480</b>	<b>1,998</b>	-	<b>3,353</b>	-	<b>3</b>	<b>784</b>	<b>1,867</b>	<b>9,485</b>
01.1.1 Executive and Legislative Organs	-	-	1,433	-	-	-	-	4	-	1,437
01.1.2 Financial and Fiscal Affairs	-	5	-	-	-	-	3	31	317	356
01.1.3 External Affairs	-	-	537	-	-	-	-	24	-	561
01.3.1 General Personnel Services	-	-	-	-	-	-	-	627	-	627
01.3.2 Overall Planning and	-	-	-	-	-	-	-	-	-	-

<sup>23</sup> Refer to footnote 10

<sup>24</sup> Refer to footnote 11

<sup>25</sup> Refer to footnote 12

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
Statistical Services										
01.3.3 Other General Services	-	1,475	28	-	-	-	-	-	1,550	3,053
01.6.0 General Public Services N.E.C	-	-	-	-	3,353	-	-	98	-	3,451
<b>02 Defence</b>	-	<b>637</b>	<b>1,040</b>	-	-	<b>152</b>	<b>959</b>	-	<b>8</b>	<b>2,796</b>
02.1.0 Military Defence	-	516	1,040	-	-	152	959	-	-	2,667
02.3.0 Foreign Military Aid	-	-	-	-	-	-	-	-	-	-
02.5.0 Defence N.E.C	-	121	-	-	-	-	-	-	8	129
<b>03 Public Order and Safety</b>	-	<b>2,074</b>	<b>180</b>	-	-	-	<b>1,045</b>	<b>162</b>	<b>627</b>	<b>4,088</b>
03.1.0 Police Services	-	417	-	-	-	-	895	-	159	1,471
03.3.0 Law Courts	-	308	-	-	-	-	-	162	378	848
03.4.0 Prisons	-	1,349	180	-	-	-	150	-	90	1,769
<b>04 Economic Affairs</b>	-	<b>4,044</b>	<b>118,701</b>	<b>597</b>	-	<b>786</b>	<b>2,387</b>	-	<b>358</b>	<b>126,873</b>
04.1.1 General Economic and Commercial Affairs	-	119	658	-	-	-	364	-	320	1,461
04.1.2 General Labour Affairs	-	-	-	-	-	-	-	-	-	-
04.2.1 Agriculture	-	-	20,859	-	-	786	1,742	-	-	23,387
04.2.2-04.2.3 Forestry, Fishing and Hunting	-	-	1,135	107	-	-	-	-	-	1,242
04.3.6 Fuel & Energy ó Non Electric Energy	-	-	1,176	-	-	-	-	-	38	1,214
04.4.1 Mining of Mineral Resources other than Mineral Fuels	-	-	1,558	330	-	-	281	-	-	2,169
04.4.2 Manufacturing	-	-	-	-	-	-	-	-	-	-
04.4.3 Construction	-	3,785	455	-	-	-	-	-	-	4,240
04.5.1 Road Transport	-	-	91,598	160	-	-	-	-	-	91,758
04.5.2 Water Transport	-	-	-	-	-	-	-	-	-	-
04.5.4 Air Transport	-	-	-	-	-	-	-	-	-	-
04.6.0 Communication	-	-	-	-	-	-	-	-	-	-
04.7.3 Other Industries - Tourism	-	-	-	-	-	-	-	-	-	-
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	-	140	1,262	-	-	-	-	-	-	1,402
04.9.0 Economic Affairs N.E.C	-	-	-	-	-	-	-	-	-	-
<b>05 Environmental Protection</b>	-	-	<b>800</b>	-	-	-	-	-	-	<b>800</b>
05.2.0 Waste Water Management	-	-	-	-	-	-	-	-	-	-
05.6.0 Environmental Protection N.E.C	-	-	800	-	-	-	-	-	-	800
<b>06 Housing and Community Amenities</b>	-	-	<b>1,484</b>	<b>3,597</b>	-	-	<b>200</b>	-	<b>27</b>	<b>5,308</b>
06.1.0 Housing Development	-	-	1,484	-	-	-	-	-	-	1,484
06.2.0 Community Development	-	-	-	3,597	-	-	200	-	27	3,824
06.3.0 Water Supply	-	-	-	-	-	-	-	-	-	-

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>07 Health</b>	-	5,045	-	-	285	-	5,631	-	664	11,625
07.1.1 ó 07.1.2 ó 07.1.3 Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	-	-	-	-	-	-	-	-	-	-
07.3.1 General Hospital Services	-	5,045	-	-	285	-	5,631	-	-	10,961
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
07.6.0 Health N.E.C	-	-	-	-	-	-	-	-	664	664
<b>08 Recreation, Culture and Religion</b>	-	-	-	-	-	-	-	-	-	-
08.1.0 Recreational and Sporting Services	-	-	-	-	-	-	-	-	-	-
08.2.0 Cultural Services	-	-	-	-	-	-	-	-	-	-
<b>09 Education</b>	-	1,400	-	-	-	-	-	20	-	1,420
09.1.2 Primary Education	-	-	-	-	-	-	-	-	-	-
09.2.1 ó 09.2.2 Lower and Upper Secondary School	-	-	-	-	-	-	-	20	-	20
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	-	1,400	-	-	-	-	-	-	-	1,400
<b>10 Social Protection</b>	-	-	289	-	-	-	214	-	68	571
10.6.0 Housing	-	-	-	-	-	-	-	-	-	-
10.7.0 Social Exclusion n.ec	-	-	-	-	-	-	-	-	-	-
10.9.0 Social Protection n.e.c	-	-	289	-	-	-	214	-	68	571
<b>GRAND TOTAL</b>	-	14,680	124,492	4,194	3,638	938	10,439	966	3,619	162,966



## b) LOCAL GOVERNMENT

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

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

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

SNA Code		2009	2010
D.2	<b>Total Taxes on Production and Imports</b>	<b>23,742</b>	<b>22,817</b>
	[a] Other Taxes on Production		
	i) Rates	21,370	20,323
	ii) Licences	2,372	2,494
D.4	<b>Total Property Income</b>	<b>2,085</b>	<b>2,044</b>
	i) Interest	779	1,117
	ii) Dividend	1,108	724
	iii) Land Rents	198	203
P.3	<b>Compulsory Fees, Fines and Penalties</b>	<b>15,355</b>	<b>18,858</b>
D.73/D.73	<b>Total Current Transfers NEC</b>	<b>2,297</b>	<b>3,112</b>
	i) Residents [Central Government]	2,297	3,112
	ii) Rest of the World	-	-
	<b>TOTAL RECEIPTS</b>	<b>43,479</b>	<b>46,831</b>

**Table 25 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS**  
\$000

SNA Code		2009	2010
P.4	<b>Final Consumption Expenditure</b>	<b>38,444</b>	<b>41,906</b>
D.4	<b>Total Property Income</b>	<b>1,659</b>	<b>1,672</b>
	i) Interests	1,304	1,351
	ii) Dividends	-	-
	iii) Land Rent	355	321
D.75	<b>Current Transfers</b>	<b>432</b>	<b>709</b>
B.8	<b>Savings</b>	<b>2,944</b>	<b>2,544</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>43,479</b>	<b>46,831</b>

**Table 26 CAPITAL FINANCE ACCOUNT - RECEIPTS**  
(S000)

SNA Code		2009	2010
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	<b>1,986</b>	<b>2,488</b>
<b>B.8</b>	<b>Savings</b>	<b>2,944</b>	<b>2,544</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>565</b>	<b>495</b>
	i] Residents	295	220
	ii] Rest of the World	270	275
<b>F.4</b>	<b>Total Loans</b>	<b>1,603</b>	<b>1,472</b>
	i] Residents	1,603	1,472
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment Received</b>	<b>966</b>	<b>1,175</b>
	i] Residents	966	1,175
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing Items</b>	<b>(1,686)</b>	<b>(1,062)</b>
	<b>TOTAL RECEIPTS</b>	<b>6,378</b>	<b>7,112</b>

**Table 27 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS**  
(S000)

SNA Code		2009	2010
<b>P.52</b>	<b>Increase in Stocks</b>	-	-
<b>P.51</b>	<b>Total Gross Fixed Capital Formation</b>	<b>2,743</b>	<b>3,546</b>
	of which i] Residential Building	-	-
	ii] Non-Residential Building	90	83
	iii] Other Construction	768	1,207
	iv] Land Improvement	282	158
	v] Road Vehicles	620	638
	vi] Other Transport & Equipment	30	44
	vii] Plant, Machinery and Related Equipment	905	1,317
	viii] Office Furniture, Fittings & Related Equipment	27	80
	ix] Computers & Computing Equipment	21	19
<b>F.4</b>	<b>Total Loans Extended</b>	-	-
	of which i] Residents	-	-
	ii] Rest of the World	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>232</b>	<b>244</b>
	of which i] Residents	232	244
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment</b>	<b>3,403</b>	<b>3,322</b>
	of which i] Residents	3,403	3,322
	ii] Rest of the World	-	-
	<b>TOTAL DISBURSEMENT</b>	<b>6,378</b>	<b>7,112</b>

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2009	2010	2009	2010	2009	2010	2009	2010
<b>01 General Public Services</b>	<b>5,164</b>	<b>6,627</b>	<b>12,307</b>	<b>11,929</b>	<b>1,167</b>	<b>1,190</b>	<b>16,304</b>	<b>17,366</b>
01.1.1 Executive and Legislative Organs	5,164	6,627	12,307	11,929	1,167	1,190	16,304	17,366
<b>04 Economic Affairs</b>	<b>1,097</b>	<b>2,096</b>	<b>4,896</b>	<b>5,323</b>	-	-	<b>5,993</b>	<b>7,419</b>
04.5.1 Road Transport	1,097	2,096	4,896	5,323	-	-	5,993	7,419
<b>05 Environmental Protection</b>	<b>598</b>	<b>903</b>	<b>2,416</b>	<b>2,397</b>	-	-	<b>3,014</b>	<b>3,300</b>
05.2.0 Waste Water Management	598	903	2,416	2,397	-	-	3,014	3,300
<b>06 Housing and Community Amenities</b>	<b>952</b>	<b>1,176</b>	<b>3,201</b>	<b>3,817</b>	-	-	<b>4,153</b>	<b>4,993</b>
06.2.0 Community Development	952	1,176	3,201	3,817	-	-	4,153	4,993
<b>07 Health</b>	<b>1,100</b>	<b>1,063</b>	<b>4,140</b>	<b>4,328</b>	-	-	<b>5,240</b>	<b>5,391</b>
07.4.0 Public Health Services	1,100	1,063	4,140	4,328	-	-	5,240	5,391
<b>08 Recreation, Culture and Religion</b>	<b>904</b>	<b>997</b>	<b>2,836</b>	<b>2,440</b>	-	-	<b>3,740</b>	<b>3,437</b>
08.6.0 Recreation, Culture and Religion n.e.c	904	997	2,836	2,440	-	-	3,740	3,437
<b>GRAND TOTAL</b>	<b>9,815</b>	<b>12,862</b>	<b>29,796</b>	<b>30,234</b>	<b>1,167</b>	<b>1,190</b>	<b>38,444</b>	<b>41,906</b>

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

TYPE OF SERVICE	2009	2010
<b>01 General Public Services</b>	<b>933</b>	<b>1,176</b>
01.1.1 Executive and Legislative Organs	933	1,176
<b>04 Economic Affairs</b>	<b>1,609</b>	<b>1,837</b>
04.5.1 Road Transport	1,609	1,837
<b>05 Environmental Protection</b>	<b>11</b>	<b>18</b>
05.2.0 Waste Water Management	11	18
<b>06 Housing and Community Amenities</b>	<b>74</b>	<b>404</b>
06.2.0 Community Development	74	404
<b>07 Health</b>	-	-
07.4.0 Public health Services	-	-
<b>08 Recreation, Culture and religion</b>	<b>116</b>	<b>111</b>
08.6.0 Recreation, Culture and Religion n.e.c	116	111
<b>GRAND TOTAL</b>	<b>2,743</b>	<b>3,546</b>

**Table 30 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL  
GOODS AND SERVICES – 2010  
\$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>	-	54	-	158	638	22	205	80	19	1,176
01.1.1 Executive and Legislative Organs	-	54	-	158	638	22	205	80	19	1,176
<b>04 Economic Affairs</b>	-	-	850	-	-	22	965	-	-	1,837
04.5.1 Road Transport	-	-	850	-	-	22	965	-	-	1,837
<b>05 Environmental Protection</b>	-	-	18	-	-	-	-	-	-	18
05.2.0 Waste Water Management	-	-	18	-	-	-	-	-	-	18
<b>06 Housing and Community Amenities</b>	-	29	228	-	-	-	147	-	-	404
06.2.0 Community Development	-	29	228	-	-	-	147	-	-	404
<b>07 Health</b>	-	-	-	-	-	-	-	-	-	-
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
<b>08 Recreation, Culture and Religion</b>	-	-	111	-	-	-	-	-	-	111
08.6.0 Recreation, Culture and Religion	-	-	111	-	-	-	-	-	-	111
<b>GRAND TOTAL</b>	-	83	1,207	158	638	44	1,317	80	19	3,546

### 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:

<b>01 General Public Services</b> Fijian Affairs Board Native Land Trust Board Fiji Revenue and Customs Authority	<b>04.2.1 Agriculture</b> Central Division Drainage Board Labasa Drainage Board Western Division Drainage Board	<b>08.1 Recreation &amp; Sporting Services</b> Fiji Sports Council
<b>03 Public Order and Safety</b> National Fire Authority	<b>04.5 Transport</b> Land Transport Authority	<b>08.3 Broadcasting and Publishing Services</b> Fiji Audio Visual Commission
<b>04 Economic Affairs</b> <b>04.1 General Economic and Commercial Affairs</b> Consumer Council of Fiji Fiji Trade and Investment Bureau Fiji Commerce Commission	<b>04.6 Communication</b> Telecommunication Authority of Fiji	<b>09 Education</b> Training & Productivity Authority of Fiji
	<b>04.7 Other Industries – Tourism</b> Tourism Fiji	

**Table 31 INCOME AND OUTLAY ACCOUNT - RECEIPTS**  
\$000

SNA Code	RECEIPTS	2009	2010
<b>B.2</b>	<b>Operating Surplus</b>	-	-
<b>D.2</b>	<b>Taxes on Production and Imports</b>	<b>5,124</b>	<b>6,788</b>
	[a] Other Taxes on Production		
	i] Rates	5,124	6,788
	ii] Licences	-	-
<b>D.4</b>	<b>Total Property Income</b>	<b>7,653</b>	<b>6,849</b>
	i] Interest	1,664	933
	ii] Dividend	493	606
	iii] Land Rent	5,496	5,310
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>51,524</b>	<b>58,449</b>
<b>D.73/D.74</b>	<b>Current Transfers</b>	<b>59,338</b>	<b>66,834</b>
	<b>TOTAL RECEIPTS</b>	<b>123,639</b>	<b>138,920</b>

**Table 32 INCOME AND OUTLAY ACCOUNT -DISBURSEMENTS**  
\$000

SNA Code		2009	2010
<b>P.4</b>	<b>Final Consumption Expenditure</b>	<b>100,373</b>	<b>105,116</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>5,040</b>	<b>5,437</b>
	i] Interest	1,443	1,877
	ii] Land Rent	3,597	3,560
<b>D.73/D.74</b>	<b>Current Transfers</b>	<b>5,477</b>	<b>4,922</b>
<b>B.8</b>	<b>Savings</b>	<b>12,749</b>	<b>23,445</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>123,639</b>	<b>138,920</b>

**Table 33 CAPITAL FINANCE ACCOUNT - RECEIPTS**  
\$000

SNA Code		2009	2010
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	<b>7,414</b>	<b>8,250</b>
<b>B.8</b>	<b>Savings</b>	<b>12,749</b>	<b>23,445</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>1,146</b>	<b>1,751</b>
	i] Residents	1,146	1,751
	ii] Rest of the World	-	-
<b>F.4</b>	<b>Total Loans</b>	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment Received</b>	<b>253</b>	<b>39</b>
	i] Residents	253	39
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing Item</b>	<b>(287)</b>	<b>(25,788)</b>
	<b>TOTAL RECEIPTS</b>	<b>21,275</b>	<b>7,697</b>

Table 34

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

SNA Code		2009	2010
<b>P.52</b>	<b>Increase in Stock</b>	-	-
<b>P.51</b>	<b>Gross Fixed Capital Formation</b>	21,162	7,291
<b>F.4</b>	<b>Total Loan Extended</b>	48	50
	i) Residents	48	50
	ii) Rest of the World	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	28	40
	i) Residents	28	40
	ii) Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment</b>	37	316
	i) Residents	37	316
	ii) Rest of the World	-	-
	<b>TOTAL DISBURSEMENTS</b>	21,275	7,697

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Consumption Expenditure	
	2009	2010	2009	2010	2009	2010	2009	2010
<b>01 General Public Services</b>	<b>28,013</b>	<b>29,357</b>	<b>7,307</b>	<b>9,477</b>	-	-	<b>35,320</b>	<b>38,834</b>
01.1.1 Executive and Legislative Organs	6,148	7,681	2,390	3,833	-	-	8,538	11,514
01.1.2 Financial and Fiscal Affairs	21,865	21,676	4,917	5,644	-	-	26,782	27,320
<b>03 Public Order and Safety</b>	<b>4,899</b>	<b>4,637</b>	<b>1,904</b>	<b>2,584</b>	-	-	<b>6,803</b>	<b>7,221</b>
03.2.0 Fire Protection Services	4,899	4,637	1,904	2,584	-	-	6,803	7,221
<b>04 Economic Affairs</b>	<b>10,238</b>	<b>10,048</b>	<b>28,971</b>	<b>31,267</b>	<b>114</b>	<b>116</b>	<b>39,095</b>	<b>41,199</b>
04.1.1 General Economic and Commercial Affairs	2,467	2,469	1,334	1,449	-	-	3,801	3,918
04.2.1 Agriculture	110	120	1,164	1,818	-	-	1,274	1,938
04.5.1 Road Transport	5,565	5,349	4,875	3,199	-	-	10,440	8,548
04.6.0 Communication	-	25	-	225	-	-	-	250
04.7.3 Other Industries - Tourism	2,096	2,085	21,598	24,576	114	116	23,580	26,545
<b>08 Recreation, Culture and Religion</b>	<b>1,370</b>	<b>1,637</b>	<b>2,059</b>	<b>2,150</b>	<b>298</b>	<b>304</b>	<b>3,131</b>	<b>3,483</b>
08.1.0 Recreational and Sporting Services	1,099	1,365	1,392	1,696	298	304	2,193	2,757
08.3.0 Broadcasting and Publishing Services	271	272	667	454	-	-	938	726
<b>09 Education</b>	<b>7,289</b>	<b>6,363</b>	<b>8,735</b>	<b>8,016</b>	-	-	<b>16,024</b>	<b>14,379</b>
09.4.1 First Stage of Tertiary Education	7,289	6,363	8,735	8,016	-	-	16,024	14,379
<b>GRAND TOTAL</b>	<b>51,809</b>	<b>52,042</b>	<b>48,976</b>	<b>53,494</b>	<b>412</b>	<b>420</b>	<b>100,373</b>	<b>105,116</b>

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

TYPE OF CAPITAL GOODS	2009	2010
Residential Building	-	-
Non-Residential Building	9,652	1,968 <sup>26</sup>
Other Construction	7,275	1,064 <sup>27</sup>
Land Improvement	6	769
Road Vehicles	1,557	972
Other Transport and Equipment	671	-
Plant, Machinery and Related Equipment	739	1,095
Office Furniture, Fittings & Related Equipment	424	805
Computers & Computing Equipment	838	618
<b>GRAND TOTAL</b>	<b>21,162</b>	<b>7,291</b>

**Table 37 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – 2010**  
\$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>	-	1,266	571	437	1,044	-	-	157	287	3,762
01.1.1 Executive and Legislative Organs	-	17	-	-	582	-	-	108	43	750
01.1.2 Financial and Fiscal Affairs	-	1,249	571	437	462	-	-	49	244	3,012
<b>03 Public Order and Safety</b>	-	295	-	39	3	-	285	31	32	685
03.2.0 Fire Protection Services	-	295	-	39	3	-	285	31	32	685
<b>04 Economic Affairs</b>	-	401	5	293	(75)	-	42	460	299	1,425
04.1.1 General Economic and Commercial Affairs	-	359	-	61	32	-	-	80	46	578
04.2.1 Agriculture	-	-	-	-	9	-	-	-	-	9
04.5.1 Road Transport	-	42	5	232	18	-	42	121	244	704
04.6.0 Communication	-	-	-	-	-	-	-	-	9	9
04.7.3 Other Industries - Tourism	-	-	-	-	(134)	-	-	259	-	125
<b>08 Recreation, Culture and Religion</b>	-	6	-	-	-	-	13	53	-	72
08.1.0 Recreation and Sporting Services	-	6	-	-	-	-	13	45	-	64
08.3.0 Broadcasting and	-	-	-	-	-	-	-	8	-	8

<sup>26</sup> Less non-residential buildings were constructed by Fiji Revenue and Customs Authority and National Fire Authority.

<sup>27</sup> Other constructions by Land Transport Authority and Fiji Revenue and Customs Authority declined.

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
Publishing Services										
<b>09 Education</b>	-	-	<b>488</b>	-	-	-	<b>755</b>	<b>104</b>	-	<b>1,347</b>
09.4.1 First Stage of Tertiary Education	-	-	488	-	-	-	755	104	-	1,347
<b>GRAND TOTAL</b>	-	<b>1,968</b>	<b>1,064</b>	<b>769</b>	<b>972</b>	-	<b>1,095</b>	<b>805</b>	<b>618</b>	<b>7,291</b>



# APPENDICES

## APPENDIX I

### CLASSIFICATION OF CENTRAL GOVERNMENT

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2010 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	2-3-1
		Public Service Disciplinary Tribunal	2-4-1
		Office of the Attorney General	3-1-1
		Ministry of Finance	4-1-1
		Fiji Bureau of Statistics	17-2-1
		Information Technology & Computing Services	4-5-1
		Department of Indigenous Affairs	5-1-1
		Min of Prov Development, Disaster Mgt & Multi-Ethnic Affairs	18-1-1
		National Disaster Management Unit	18-5-1
		Multi-Ethnic Affairs	18-6-1
		Department of Home Affairs	6-1-1
		Department of Immigration	6-2-1
		Ministry of Foreign Affairs, International Co-operation and civil Aviation	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
		Legislature	12-1-1
		Office of the Ombudsman	13-1-1
		Ministry of Information	16-1-1
		Ministry of Public Enterprises, Tourism & Communication: Public Enterprise Monitoring	36-1-1
		Ministry of Women and Culture ó Social Welfare	22-2-1
		Women and Gender Development ó 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
		Justice Department	15-1-1
		Agricultural Tribunal	30-7-1
<b>03.4</b>	<b>Prison Administration and operation</b>	Prisons and Corrections Department	15-2-1

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2010 EXPENDITURE HEAD/SUB-HEAD
<b>04</b>		<b>ECONOMIC AFFAIRS</b>	
<b>04.1</b>	<b>General economic, commercial and labour affairs</b>	Ministry of Industry, Tourism Trade and Communication	34-1-1/2-3/1
		Department of Co-Operatives	34-4-1
		Min. of Works & Energy: Meteorological Services	40-2-1-40-2-4
		Ministry of Works & Energy	40-1-1/5-1/5-5
		Ministry of Labour, Industrial Relations and Employment	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 Primary Industries	30-1-1/2-5/6
<b>04.2.2</b>	<b>Forestry Affairs and Services</b>	Forestry Plantation and Maintenance	30-9-1 ó 30-9-2
<b>04.2.3</b>	<b>Fishing &amp; Hunting Affairs and Services</b>	Fisheries Management & Technical Services and Extension	30-B-1 ó 30-B-6
<b>04.3</b>	<b>Fuel and Energy</b>	Min of Works and Energy- Dept of Energy: Gen Admin	40-5-9/41-1-1
<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	4-4-1
<b>04.4.3</b>	<b>Construction Affairs and Services</b>	Ministry of Works and Transport	40-5-2/6
<b>04.5</b>	<b>Transport</b>		
<b>04.5.1</b>	<b>Road Transport</b>	Min of Works and Transport	40.6.1-4-40.6.5
<b>04.5.2</b>	<b>Water Transport</b>	Min of Works 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>	Min of Foreign Affairs, International Co-operation and Civil Aviation: Policy and Admin-Civil Aviation	8-2-1
		Min of Works and Transport: Freight and Handling	40-5-7
<b>04.6</b>	<b>Communication</b>	Min of Public Enterprise, Tourism and Communication: TRU	36-3-1
<b>04.7</b>	<b>Other Industries</b>	Min of Public Enterprise, Tourism and Communication: Tourism	36-2-1
<b>04.8</b>	<b>R&amp;D Economic Affairs</b>	Min of Primary Industries: Research	30-1-3
		Min of Primary Industries: Crop Research	30-2-3
		Min of Primary Industries: Livestock Research	30-3-3
		Min of Primary Industries: Forestry: Timber Utilization Research	30-A-5
		Min of Primary Industries: Fisheries Research	30-B-3
<b>04.9</b>	<b>Other Economic Affairs and Services n.e.c</b>	Min of Finance: Procurement	4-3-1
		Ministry of Works and Transport: Maintenance	40-5-10
		Min of Works and Transport: Common services	40-5-8
		Min of Public utilities and Energy: water and sewerage	41-2-1
<b>05</b>		<b>ENVIRONMENTAL PROTECTION</b>	
<b>05.2</b>	<b>Waste Water Management</b>	Min of Public Utilities and Energy	41.3.1-41.3.3

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2010 EXPENDITURE HEAD/SUB-HEAD
05.6	Environmental Protection n.e.c	Min of Local Government, Urban Development, Housing and Environment: Environment management unit	23-4-1
06		<b>HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES</b>	
06.1	Housing Development	Min of Local Government, Urban Development, Housing and Environment:: Housing	23-3-1
06.2	Community Development	Min of Local Government, Urban Development, Housing and Environment:: Housing	37.1.1-37.2.1
06.3	Water Supply	Ministry of Public utility and Energy	41.3.1
07		<b>HEALTH</b>	
07.1	Medical Products, Appliances and Equipment	Drugs and Medical Supplies	22-2-4
07.3	Hospital Services	Urban Hospitals	22-2-1
		Sub-Divisional Hospitals, Health Centre & Nursing Stations	22-2-2
		Min of Health-Common Services and Training: Hospital support Services	22-3-1
07.4	Public Health Services	Medical Services / Public health Services	22-2-3
07.6	Health n.e.c	Ministry of Health	22-1-1/2
08		<b>RECREATIONAL, CULTURAL AND RELIGIOUS AFFAIRS AND SERVICES</b>	
08.1	Recreational and Sporting Services	Ministry of Youth, Sports, Employment Opportunities and Productivity- Sports Development	25-2-1
08.2	Cultural Services	Ministry of Education-Library Services	21-9-1
		Ministry of Primary Industries -Forests Parks, Recreation and Nature	30-A-8
09		<b>EDUCATION</b>	
09.1	Primary Education Affairs and Services	General Administration	21-2-1
		Government Primary Schools	21-2-2
		Non Government Primary Schools	21-2-3
		Primary Schools Special Education	21-2-4
09.2	Secondary Education Affairs And Services	General Administration	21-3-1
		Government Secondary and Junior Secondary Schools	21-3-2
		Non-Government Junior Secondary Schools	21-3-3
		Non-Government Secondary Schools	21-3-4
09.4	Tertiary Education Affairs and Services	General Administration	21-5-1

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2010 EXPENDITURE HEAD/SUB-HEAD
<b>09.5</b>	<b>Education not Definable by Level</b>	Ministry of Indigenous Affairs-Fijian Education	5-1-3
		Department of Forests(Training & Education)	30-A-3
		Department of Fisheries (Training & Education)	30-B-2
		Department of Co-operatives (Training & Education)	34-4-2
<b>09.7</b>	<b>R&amp;D Education</b>	Ministry of Youth and Sports	25-1-1
		Research, Development & Training	21-6-1
<b>09.8</b>	<b>Education Affairs and Services n.e.c</b>	Policy and Administration	21-1-1
		Curriculum Development - General Administration	21-4-1
		Curriculum Development ó Careers Services	21-4-2
		Curriculum Development ó Educational Resources Centre	21-4-3
		Curriculum Development ó School Broadcast Unit	21-4-4
		Special Project ó General Administration	21-7-1
		Examination ó General Administration	21-8-1
<b>10</b>		<b>SOCIAL PROTECTION</b>	
<b>10.7</b>	<b>Social Exclusion n.e.c</b>	Min of Health, Women and Social Welfare-Institutional Services	22-4-1
<b>10.9</b>	<b>Social Protection n.e.c</b>	Min of Health, Women and Social Welfare-Gen Admin & Voluntary Org Support	22-5-1
		Poverty Eradication Unit	22-5-2
		Min of Health, Women and Social Welfare: Field Services	22-6-2
		Min of Women, Social Welfare & Poverty Alleviation-Women and Gender Development	22-7-1
		Min of Indigenous Affairs-National Disaster Management Unit: Gen Admin	5-3-1

**APPENDIX 2**

**CLASSIFICATION OF CENTRAL GOVERNMENT CURRENT  
TRANSFER PAYMENTS IN THE OUTLAY ACCOUNT**

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2010	
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	
		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 Servicemenø 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 ø Service and Disability, Retired Pay and Gratuities	51-1-1-11/12	
	D.75	Current Transfers to Private Non ø Profit Institutions serving Households		
[A] EDUCATION		Fee ø 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 Licensd 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 ø 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 BoysøTown ø Veisari	21-5-1-6/2	
		Grant to Montfort BoysøTown ø Savusavu	21-5-1-6/3	
		Tutu Training centre	30-1-1-6/4	
		[B] Health	Grant to Ra Catholic Hospital	22-1-1-6/4
			Subsidy to St John Ambulance Brigade	22-1-1-6/6
			Fiji Red Cross	22-1-1-6/7
			Channel Home of Compassion	22-1-1-6/8
			Grant to Fiji School of Medicine	22-1-2-6/13

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2010
	[C] Others	Grants to Fiji Arts Council	21-A-1-6/1
		Grants to Fiji Museum	21-A-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
		Fijian Affairs Board(FAB) and Provincial Councils	5-1-1-6/1,2
		FIRCA Grant	4-1-1-6/2
		Grant to Fiji Human Rights Commission	13-1-1-6/2
		National Fire Authority	23-1-2-6/2
		LTA Operating Grant	40-1-1-6/1
		Public Rental Board	23-1-2-6/1
		Grant to Tourism Fiji	36-2-1-6/1
		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
		University of Fiji	50-1-1-6/7
		Development of Capital Market	50-1-1-6/6
		Fiji Exporters Club	50-1-1-6/5
	[D] Companies / Others	Rotuma Island Council	2-1-1-6/1
		Rabi Island Council	2-1-1-6/2
		Kioa Island Council	2-1-1-6/3
		Grant Melanesian & Vasu I Taukei	2-1-1-6/4
		Centre for Appropriate Technology & Development	5-1-1-6/3

SNA CLASSIFICATION	CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2010
	Institute for Fijian Language and Culture	5-1-1-6/4
	Na Mata	5-1-1-6/5
	Turaga ni Koro Allowance	5-1-1-6/6
	Mata ni Koro Allowance	5-1-1-6/7
	Grant to National Trust of Fiji	21-A-1-6/3
	Preservation of Momi Gun Site	21-A-1-6/5
	Preservation of other Historical/Traditional Sites	21-A-1-6/4
	Grants for Multi-Ethnic Cultural Activities	5-4-1-6/1
	Scholarship for Multi-Ethnic	5-4-1-6/2
	Grant to Responsible Parenthood Council	22-1-1-6/5
	Father-Law Home	22-1-1-6/9
	Grant to Reproductive & Family Health Association	22-1-1-6/10
	Grant to Family Support association Group	22-1-1-6/11
	National Blood Services	22-1-1-6/12
	Grant to National Food and Nutrition Comm.	22-2-3-6/2
	Grant to GirlsøHome	24-1-1-6/1
	Grants to Voluntary Organisations	-
	Grants to Sugar Tribunal	30-1-1-6/2
	Grant to Fiji Pine Trust	30-A-1-6/1
	Fiji Mahogany Trust	30-A-1-6/3
	Portable Sawmills	30-A-1-6/4
	Grant in lieu of Rates to Crown Land	33-3-1-6/1
	Grant to Legal Aid Commission	3-1-1-6/3
	Fiji Audio Visual Commission	34-1-1-6/3
	National centre for Small & Micro-Enterprises	34-1-1-6/4
	Commerce Commission	34-1-1-6/5
	Grant to National Road Safety Council	40-1-3-6/1
	Small Grant Scheme	1-1-1-6/5
	Sea Route Licensing	40-1-3-6/2
[E] Rest of the World	Bernie Copyright Union	3-1-1-6/1
	British Institute of International & Comparative Law	3-1-1-6/2
	Contribution to Statistical Institute of Asia and the Pacific	4-2-1-6/1
	Contribution to Asia & Pacific Development Centre	2-3-5-6/4
	World Heritage Organization	21-A-1-6/6
	Organisation for Prohibited Chemical Weapon (OPCW) Subscription	6-1-1-6/1
	International Labour Organisation Convention Trip	25-3-2-6/1
	International Labour Organisation Subscription	25-3-2-6/2
	South Pacific Tourism Organisation	34-6-1-6/2
	World Tourism Organisation	34-6-1-6/3
	Tourism Council of the South Pacific Rent	34-6-1-6/4
	United Nations	8-1-1-6/1
	United Nations Development Programme (UNDP)	8-1-1-6/2
	United Nations Industrial Development Organisation (UNIDO)	8-1-1-6/3
	UN Childrenø Fund	8-1-1-6/4
	UN Peacekeeping Force	8-1-1-6/5
	Secretariat of the Pacific Community	8-1-1-6/6
	Forum Secretariat	8-1-1-6/7
	ACP Secretariat	8-1-1-6/8
	East West Centre	8-1-1-6/9
	International Red Cross	8-1-1-6/10
	UNDP Regional Office	8-1-1-6/11
	Forum Fisheries Agencies	8-1-1-6/12
	Colombo Plan Bureau	8-1-1-6/13
	MSG Secretariat Establishment	8-1-1-6/14
	Subscription to International Ombudsman Institute	13-1-1-6/1
	Subscription to Asian Pacific Group on Money Laundering	15-1-1-6/1

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2010
		Contribution to Asia Pacific Institute of Broadcast and Development	16-1-1-6/1
		International council of Archives	16-2-1-6/1
		Pacific Region Conversation Centre	16-2-1-6/2
		Pacific region Branch of International council of Archives	16-2-1-6/3
		Interpol	20-1-1-6/1
		Contribution to UNESCO	21-1-1-6/1
		South Pacific Board for Educational Assessment	21-1-1-6/2
		Contribution to World Health Organisation	22-1-1-6/1
		World Food Programme	22-1-1-6/2
		UN Fund for Population Activities	21-1-1-6/3
		Annual Contribution to South Pacific Regional Environment Programme	33-4-1-6/2
		Contribution to Stockholm	33-4-1-6/8
		Contribution to International Telecommunications Union	34-5-1-6/1
		Contribution to Port State Control	40-3-1-6/4
		Annual Contribution to Commonwealth Local Govt Forum	23-1-2-6/1
		Contribution to CITES	33-4-16/3
		Contribution to RAMSAR	23-4-1-6/4
		Annual contribution to Convention on Biological Diversity	23-4-1-6/5
		Contribution to UNFC on climate change	23-4-1-6/6
		Contribution to UNEP	23-4-1-6/7
		OIE Contribution	30-1-1-6/3
		FAO Contribution	30-1-1-6/1
		Contribution to Asia Pacific Telecommunity	34-5-1-6/2
		Universal Postal Union	34-5-1-6/3
		Annual Contribution - ITTO	30-A-1-6/2
		Contribution to SOPAC	33-2-1-6/1
		Tax Refund to SOPAC	33-2-1-6/2
		PASO Management Board	8-2-1-6/3
		Grant to Civil Aviation Authority of the Fiji Islands	8-2-1-6/4
		International Civil Aviation Organisation	8-2-1-6/1
		World Meteorological Organisation	40-2-1-6/1
		Contribution to International Maritime Organisation	40-3-1-6/1
		Membership Fee to International Hydrographic Organisation	40-3-1-6/2



## APPENDIX 3

### CLASSIFICATION OF THE GENERAL GOVERNMENT OF FIJI

CENTRAL GOVERNMENT	LOCAL GOVERNMENT	STATUTORY BOARDS
Office of the President	Ba Provincial Council	Central Division Drainage Board
Office of the Prime Minister	Ba Town Council	Consumer Council of Fiji
Public Service Commission	Bua Provincial Council	Training & Productivity Authority of Fiji
Office of the Attorney-General and the Solicitor General and Public Enterprise	Cakaudrove Provincial Council	Fiji Sports Council
Ministry of Finance	Kadavu Provincial Council	Fiji Trade and Investment Bureau
Ministry of Provincial Development, Indigenous and Multi Ethnic Affairs	Labasa Town Council	Tourism Fiji
Ministry of Defence, National Security and Immigration	Lami Town Council	Fijian Affairs Board
Ministry of Labour, Industrial Relations and Employment	Lau Provincial Council	Labasa Drainage Board
Ministry of Foreign Affairs International Co-Operation and Civil Aviation	Lautoka City Council	Land Transport Authority
Office of the Auditor General	Levuka Town Council	National Fire Authority
Elections Office	Lomaiviti Provincial Council	Native Land Trust Board
Judiciary	Macuata Provincial Council	Prices and Incomes Board
Legislature	Nadi Town Council	Fiji Audio Visual Commission
Judiciary	Nadroga/Navosa Provincial Council	Western Division Drainage Board
Legislature	Naitasiri Provincial Council	Fiji Revenue & Customs Authority
Office of the Ombudsman	Namosi Provincial Council	Telecommunication Authority of Fiji
Office of the Director of Public Prosecution	Nasinu Town Council	
Ministry of Justice	Nausori Town Council	
Department of Information	Ra Provincial Council	
Fiji Military Forces	Rewa Provincial Council	
Fiji Police Force	Savusavu Town Council	
Ministry of Education, National Heritage, Culture and Arts	Serua Provincial Council	
Ministry of Health, Women and Social Welfare	Sigatoka Town Council	
Department of Local Government & Urban Development and Housing	Suva City Council	
Department of Youths and Sports	Tailevu Provincial Council	
Higher Education institutions	Tavua Town Council	
Ministry of Primary Industries	Rakiraki Town Council	
Ministry of Lands, Mineral Resources & Environment		
Ministry of Industry, Tourism Trade and Communication		
Ministry of Works and Transport		
Ministry of Public Utilities and Energy		
Miscellaneous Services		
Pension Gratuities & Compassionate Allowances		

## APPENDIX 4

### 2008 SNA CLASSIFICATIONS

#### 1. Sectors

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

#### 2. Classification of transactions

	Transactions in products (P codes)
P1	Output
P11	Market output
P12	Output for own final use
P13	Non-market output
P2	Intermediate consumption

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

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

	D751	Current transfers to NPISHs
	D752	Current transfers between resident and non-resident households
	D759	Other miscellaneous current transfers
D63		Social transfers in kind
	D631	Social transfers in kind- non-market production
	D632	Social transfers in kind - purchased market production
D8		Adjustment for the change in pension entitlements
D9r		Capital transfers, receivable
D91r		Capital taxes
D92r		Investment grants
D99r		Other capital transfers
D9p		Capital transfers, payable
D91p		Capital taxes
D92p		Investment grants
D99p		Other capital transfers
		Transactions in financial assets and liabilities (F codes)
F		Net acquisition of financial assets/Net incurrence of liabilities
F1		Monetary gold and SDRs
F11		Monetary gold
F12		SDRs
F2		Currency and deposits
F21		Currency
F22		Transferable deposits
	F221	Inter-bank positions
	F229	Other transferable deposits
F29		Other deposits
F3		Debt securities
F31		Short-term
F32		Long-term
F4		Loans
F41		Short-term
F42		Long-term
F5		Equity and investment fund shares
F51		Equity
	F511	Listed shares
	F512	Unlisted shares
	F519	Other equity
F52		Investment fund shares/units
	F521	Money market fund shares/units
	F522	Non-MMF investment fund shares/units
F6		Insurance, pension and standardized guarantee schemes
F61		Non-life insurance technical provisions
F62		Life insurance and annuity entitlements
F63		Pension entitlements

F64	Claims of pension funds on pension managers
F65	Entitlements to non-pension benefits
F66	Provisions for calls under standardized guarantees
F7	Financial derivatives and employee stock options
F71	Financial derivatives
	F711 Options
	F712 Forwards
F72	Employee stock options
F8	Other accounts receivable/payable
F81	Trade credits and advances
F89	Other accounts receivable/payable
<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
	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 fees 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 and Services</b>	final expenditure is divided into: <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 of 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 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 Benefits</b>	Are classified as disbursements in the income and outlay account and includes payments made to individuals under the social security schemes, usually out of a special fund such as the Government Employees Provident Fund and the travel and subsistence allowances and medical costs paid to students of the Fiji College of Agriculture.
<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, workers' compensation, police welfare grants, gratuities to prison and contract officers and cost of living allowance to pensioners which are made by employers without having established special funds or reserves.
<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

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