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# **ECONOMIC SURVEYS**

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## **AN ECONOMIC AND FUNCTIONAL CLASSIFICATION OF GENERAL GOVERNMENT ACCOUNTS 2011**

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# 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 2011. The General Government category includes the Central Government, Local Governments and the Statutory Bodies.

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

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

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

Epeli Waqavonovono  
**Government Statistician**

## **NOTES TO TABLES**

### **KEY TO ABBREVIATIONS**

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

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

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

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# **1 INTRODUCTION**

## **1.1 History of Studies undertaken**

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

This report contains the results of the study for the year 2011. 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 2011 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 2011 were posted to the Local Government and the Statutory Boards on 06/07/12.

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 2011.

## **3. RESULTS**

The survey for 2011 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>2010</b>	<b>2011</b>
Central Government	1,502,247	1,771,990
Local Government	46,831	48,427
Statutory Boards	138,920	127,570
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,687,998</b>	<b>1,947,987</b>

Detailed Receipt and Disbursement tables:

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

SNA Code		2010	2011
<b>D.2</b>	<b>Total Taxes on Production and Imports</b>	<b>973,414</b>	<b>1,153,490</b>
	<b>[a] Total Taxes on Products</b>	<b>877,205</b>	<b>1,033,572</b>
	i] Customs Duties	350,406	342,678
	ii] Value Added Tax	495,734	618,859 <sup>1</sup>
	iii] Hotel Turnover Tax	30,595	36,285
	iv] Water Resource Tax	470	34,715 <sup>2</sup>
	v] Fish Levy	-	1,035
	<b>[b] Other Taxes on Production</b>	<b>96,209</b>	<b>119,918</b>
	i] Stamp Duties	19,390	17,557
	ii] Rates	27,111	30,077
	iii] Licences	9,696	10,995
	iv] Departure Tax	40,012	61,289 <sup>3</sup>
<b>D.422</b>	<b>Withdrawals from Entrepreneurial Income of Quasi – Government Corporations</b>	<b>22,647</b>	<b>17,391</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>51,953</b>	<b>51,814</b>
	i] Interest	2,050	1,718
	ii] Dividends	31,154	33,685
	iii] Land Rents	18,749	16,411
<b>D.5</b>	<b>Total Current Taxes on Income</b>	<b>426,252</b>	<b>478,807</b>
	i] On income	353,011	403,824 <sup>4</sup>
	ii] Withholding & Dividend	73,241	74,983
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>135,103</b>	<b>153,632</b>
<b>D.6</b>	<b>Social Security Contributions</b>	-	-
<b>D.73/D.74</b>	<b>Total Current Transfers</b>	<b>78,629</b>	<b>92,853</b>
	i] Residents	70,725	78,298
	ii] Rest of the World	7,904	14,555 <sup>5</sup>
	<b>TOTAL RECEIPTS</b>	<b>1,687,998</b>	<b>1,947,987</b>

Of the total receipts:

- Taxes on production and imports accounted for 59.2 per cent in 2011 compared to 57.7 per cent in 2010 and registered a growth of 18.5 per cent in 2011 compared to 16.8 per cent in 2010.
- Current taxes on income accounted for 24.6 per cent in 2011 compared to 25.3 per cent in 2010 and registered a growth of 12.3 per cent in 2011 compared to a decline of 5.7 per cent in 2010.
- Compulsory Fees, Fines and Penalties accounted for 7.9 per cent in 2011 compared to 8.0 per cent in 2010 and registered a growth of 13.7 per cent in 2010 compared to 40.0 per cent in 2010.
- Property Income accounted for 2.7 per cent in 2011 compared to 3.1 per cent in 2010 and registered a decline of 0.3 per cent in 2011 compared to 31.4 per cent in 2010.

<sup>1</sup> Value added tax increased as a result of increase in VAT from 12.5% to 15.0%.

<sup>2</sup> Water resource tax increased from one third of a cent to 15 cents per litre extracted.

<sup>3</sup> Departure tax increased from \$100 to \$150 per person.

<sup>4</sup> Increase in company, PAYE and provisional tax led to the increase.

<sup>5</sup> Increase in contribution for overseas peace-keeping led to the increase.

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

SNA Code		2010	2011
<b>P.4</b>	<b>Final Consumption Expenditure</b>	<b>903,789</b>	<b>908,094</b>
<b>D.3</b>	<b>Subsidies</b>	<b>5,052</b>	<b>5,185</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>225,043</b>	<b>264,634</b>
	i] Interest	221,162	260,770
	ii] Land rent	3,881	3,864
	iii] Dividend	-	-
<b>D.621</b>	<b>Social Security Benefits</b>	-	-
<b>D.624</b>	<b>Total Social Assistance Grants</b>	<b>112,178</b>	<b>135,098</b>
	i] Education	77,065	95,556 <sup>6</sup>
	ii] Others	35,113	39,542
<b>D.75</b>	<b>Total Current Transfers to Private Non- Profit Making Institution</b>	<b>29,761</b>	<b>27,937</b>
	i] Education	20,867	21,664
	ii] Health	5,310	72
	iii] Other	3,584	6,201
<b>D.623</b>	<b>Unfunded Welfare Benefits</b>	<b>29,662</b>	<b>29,027</b>
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>178,964</b>	<b>175,293</b>
	<b>[a] Total Residents</b>	<b>168,922</b>	<b>169,023</b>
	i] Central Government	48,704	43,978
	ii] Local authorities	885	853
	iii] Statutory bodies	106,398	113,368
	iv] Others	12,935	10,824
	<b>[b] Rest of the World</b>	<b>10,042</b>	<b>6,270</b>
<b>B.8</b>	<b>Savings</b>	<b>203,549</b>	<b>402,719</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>1,687,998</b>	<b>1,947,987</b>

Of the total disbursements:

- Final consumption expenditure accounted for 46.6 per cent in 2011 compared to 53.5 per cent in 2010 and registered a growth of 0.5 per cent in 2011 compared to a decline of 3.9 per cent in 2010.
- Property income accounted for 13.6 per cent in 2011 compared to 13.3 per cent in 2010 and registered a growth of 17.6 per cent in 2011 compared to 13.4 per cent in 2010.
- Current transfers NEC accounted for 9.0 per cent in 2011 compared to 10.6 per cent in 2010 and registered a decline of 2.1 per cent in 2011 compared to a growth of 25.0 per cent in 2010.
- Social Assistance Grants accounted for 6.9 per cent in 2011 compared to 6.6 per cent in 2010 and registered a growth of 20.4 per cent in 2011 compared to 22.9 per cent in 2010.
- Current transfers to private non-profit institutions accounted for 1.4 per cent in 2011 compared to 1.8 per cent in 2010 and registered a decline of 6.1 per cent in 2011 compared to 3.6 per cent in 2010.

<sup>6</sup> Increased as a result of increase in University grant.

## 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

	2010	2011
Central Government	571,513	1,004,431 <sup>7</sup>
Local Government	7,112	5,461
Statutory Boards	7,697	7,433
<b>TOTAL GENERAL GOVERNMENT</b>	<b>586,322</b>	<b>1,017,325</b>

Detailed Receipt and Disbursement tables:

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

SNA Code		2010	2011
<b>K.1</b>	<b>Consumption of fixed capital</b>	<b>10,738</b>	<b>13,108</b>
<b>B.8</b>	<b>Savings</b>	<b>203,549</b>	<b>402,719</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>11,133</b>	<b>10,444</b>
	i] Residents	1,971	3,412
	ii] Rest of the World	9,162	7,032
<b>F.4</b>	<b>Total Loans</b>	<b>509,701</b>	<b>688,436</b>
	i] Residents	454,212	117,370 <sup>8</sup>
	ii] Rest of the World	55,489	571,066 <sup>9</sup>
<b>F.41</b>	<b>Total Loan Repayments</b>	<b>1,214</b>	<b>1,010</b>
	i] Residents	1,214	1,010
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing item/Net lending/Borrowing</b>	<b>(150,013)</b>	<b>(98,390)</b>
	<b>TOTAL RECEIPTS</b>	<b>586,322</b>	<b>1,017,327</b>

Of the total receipts:

- Loans accounted for 67.7 per cent in 2011 compared to 86.9 per cent in 2010 and registered a growth of 35.1 per cent in 2011 compared to 25.2 per cent in 2010.
- Capital transfers accounted for 1.0 per cent in 2011 compared to 1.9 per cent in 2010 and registered a decline of 6.2 per cent in 2011 compared to a growth of 38.7 per cent in 2010.

<sup>7</sup> Increase in Gross fixed capital formation, redemption of debt and capital transfers led to the increase.

<sup>8</sup> Resident loans decreased as a result of loans taken from overseas sources.

<sup>9</sup> Fiji took international bond and loans in 2011, which led to the increase in loans from rest of the world.

- Loan Repayments accounted for 0.1 per cent in 2011 compared to 0.2 per cent in 2010 and registered a decline of 16.8 per cent in 2011 compared to 1.1 per cent in 2010.

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

SNA Code		2010	2011
<b>P.52</b>	<b>Increase in Stocks</b>	-	-
<b>P.51</b>	<b>Gross Fixed Capital Formation</b>	<b>173,803</b>	<b>212,691</b>
<b>F.4</b>	<b>Total Loans</b>	<b>50</b>	<b>38</b>
	i] Residents	50	38
	ii] Rest of the World	-	-
<b>D.99</b>	<b>Debt Redemption</b>	<b>237,409</b>	<b>511,787</b> <sup>10</sup>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>171,422</b>	<b>290,495</b>
	i] Residents	171,422	290,495 <sup>11</sup>
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment Made</b>	<b>3,638</b>	<b>2,316</b>
	i] Residents	3,638	2,316
	ii] Rest of the World	-	-
	<b>TOTAL DISBURSEMENT</b>	<b>586,322</b>	<b>1,017,327</b>

Of the total disbursements:

- Debt Redemption accounted for 50.3 per cent in 2011 compared to 40.5 per cent in 2010 and registered a growth of 115.6 per cent in 2011 compared to a decline of 12.5 per cent in 2010.
- Gross Fixed Capital Formation accounted for 20.9 per cent in 2011 compared to 29.6 per cent in 2010 and registered a growth of 22.4 per cent in 2011 compared to a decline of 23.2 per cent in 2010.
- Capital transfers accounted for 28.6 per cent in 2011 compared to 29.2 per cent in 2010 and registered a growth of 69.5 per cent in 2011 compared to 29.3 per cent in 2010.
- Loan repayment made accounted for 0.2 per cent in 2011 compared to 0.6 per cent in 2010 and registered a decline of 36.3 per cent in 2011 compared to a growth of 5.8 per cent in 2010.

<sup>10</sup> Principal payment on overseas and domestic loans.

<sup>11</sup> Increased as a result of grants given to Bio-security which was corporatised in 2011.

## FINAL CONSUMPTION EXPENDITURE

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

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

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

<b>TYPE OF SERVICE</b>	<b>2010</b>	<b>2011</b>
01 General Public Services	137,695	155,021
02 Defence	92,530	98,030
03 Public order and safety	117,681	119,803
04 Economic Affairs	170,713	154,902
05 Environmental Protection	4,508	5,750
06 Housing and Community Amenities	12,234	13,063
07 Health	131,246	136,433
08 Recreation, Culture and Religion	8,073	8,870
09 Education	224,746	211,589
10 Social Protection	4,363	4,633
<b>GRAND TOTAL</b>	<b>903,789</b>	<b>908,094</b>

Final consumption expenditure registered a growth of 0.5 per cent in 2011 compared to a decline of 3.9 per cent in 2010. Of the total final consumption expenditure:

- Education accounted for 23.3 per cent of the total final consumption expenditure in 2011 compared to 24.9 per cent in 2010 and registered a decline of 5.9 per cent in 2011.
- Health accounted for 15.0 per cent of the total final consumption expenditure in 2011 compared to 14.5 per cent in 2010 and registered a growth of 4.0 per cent in 2011.
- Defence accounted for 10.8 per cent of the total final consumption expenditure in 2011 compared to 10.2 per cent in 2010 and registered a growth of 5.9 per cent in 2011.
- The General Public services, which consist of general administration and external affairs, accounted for 17.1 per cent of the total final consumption expenditure in 2011 compared to 15.2 per cent in 2010 and registered a growth of 12.6 per cent in 2011.
- Public Order and Safety accounted for 13.2 per cent of the total final consumption expenditure in 2011 compared to 13.0 per cent in 2010 and registered a growth of 1.8 per cent in 2011.



Table 8

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

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2010	2011	2010	2011	2010	2011	2010	2011
<b>01 General Public Services</b>	<b>79,429</b>	<b>70,281</b>	<b>60,103</b>	<b>85,815</b>	<b>1,837</b>	<b>1,075</b>	<b>137,695</b>	<b>155,021</b>
01.1.1 Executive and Legislative Organs	17,251	17,698	18,107	18,916	1,190	1,067	34,168	35,547
01.1.2 Financial and Fiscal Affairs	27,624	29,199	7,516	8,491	45	-	35,095	37,690
01.1.3 External Affairs	8,305	8,573	7,564	10,225	-	-	15,869	18,798
01.3.1 General Personnel Services	3,541	3,782	831	25,388	-	-	4,372	29,170
01.3.2 Overall Planning and Statistical Services	2,480	2,528	2,806	2,226	-	-	5,286	4,754
01.3.3 Other General Services	2,813	2,936	9,256	7,195	-	-	12,069	10,131
01.6.0 General Public Services N.E.C	17,415	5,565	14,023	13,374	602	8	30,836	18,931
<b>02 Defence</b>	<b>82,724</b>	<b>85,534</b>	<b>9,806</b>	<b>12,496</b>	-	-	<b>92,530</b>	<b>98,030</b>
02.1.0 Military Defence	57,340	59,224	8,130	9,274	-	-	65,470	68,498
02.3.0 Foreign Military Aid	23,117	23,733	618	1,945	-	-	23,735	25,678
02.5.0 Defence N.E.C	2,267	2,577	1,058	1,277	-	-	3,325	3,854
<b>03 Public Order and Safety</b>	<b>96,708</b>	<b>96,734</b>	<b>20,973</b>	<b>23,069</b>	-	-	<b>117,681</b>	<b>119,803</b>
03.1.0 Police Services	67,578	64,844	10,704	10,897	-	-	78,282	75,741
03.2.0 Fire Protection Services	4,637	5,692	2,584	2,017	-	-	7,221	7,709
03.3.0 Law Courts	14,551	15,843	4,598	5,686	-	-	19,149	21,529
03.4.0 Prisons	9,942	10,355	3,087	4,469	-	-	13,029	14,824
<b>04 Economic Affairs</b>	<b>74,677</b>	<b>76,356</b>	<b>96,855</b>	<b>79,067</b>	<b>819</b>	<b>521</b>	<b>170,713</b>	<b>154,902</b>
04.1.1 General Economic and Commercial Affairs	9,846	10,014	8,182	7,660	-	-	18,028	17,674
04.1.2 General Labour Affairs	2,565	2,740	6,034	5,275	-	-	8,599	8,015
04.2.1 Agriculture	11,965	13,872	4,827	6,803	55	40	16,737	20,635
04.2.2 & 04.2.3 Forestry, Fishing and Hunting	4,490	4,754	1,904	1,779	226	237	6,168	6,296
04.3.6 Fuel & Energy- Non Electric Energy	1,124	1,434	404	799	-	-	1,528	2,233
04.4.1 Mining of Mineral Resources other than Mineral Fuels	6,597	7,381	28,598	5,404	1	1	35,194	12,784
04.4.2 Manufacturing	1,580	1,465	398	436	243	135	1,735	1,766
04.4.3 Construction	5,612	6,233	1,026	1,166	-	-	6,638	7,399
04.5.1 Road Transport	17,850	17,030	15,044	19,760	-	-	32,894	36,790
04.5.2 Water Transport	3,233	3,129	2,546	2,455	178	108	5,601	5,476
04.5.4 Air Transport	279	218	185	63	-	-	464	281
04.6.0 Communication	59	449	298	380	-	-	357	829
04.7.3 Other Industries & Tourism	2,312	2,393	24,806	23,944	116	-	27,002	26,337
04.8.2 R&D Economic Affairs & Agriculture, Forestry, Fishing and Hunting	3,498	3,596	538	797	-	-	4,036	4,393
04.9.0 Economic Affairs N.E.C	3,667	1,648	2,065	2,346	-	-	5,732	3,994
<b>05 Environmental Protection</b>	<b>1,328</b>	<b>1,443</b>	<b>3,180</b>	<b>4,307</b>	-	-	<b>4,508</b>	<b>5,750</b>
05.2.0 Waste Water Management	903	967	2,397	2,772	-	-	3,300	3,739
05.6.0 Environmental Protection N.E.C	425	476	783	1,535	-	-	1,208	2,011
<b>06 Housing and Community Amenities</b>	<b>6,124</b>	<b>6,845</b>	<b>6,110</b>	<b>6,218</b>	-	-	<b>12,234</b>	<b>13,063</b>
06.1.0 Housing Development	3,842	4,684	1,472	1,629	-	-	5,314	6,313
06.2.0 Community Development	2,282	2,161	4,638	4,589	-	-	6,920	6,750
06.3.0 Water Supply	-	-	-	-	-	-	-	-
<b>07 Health</b>	<b>84,444</b>	<b>86,616</b>	<b>46,802</b>	<b>49,817</b>	-	-	<b>131,246</b>	<b>136,433</b>
07.1.1-07.1.2-07.1.3 & Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equipment	901	1,075	15,214	17,503	-	-	16,115	18,578
07.3.1 General Hospital Services	78,293	79,112	17,803	17,611	-	-	96,096	96,723

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TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2010	2011	2010	2011	2010	2011	2010	2011
07.4.0 Public Health Services	2,151	2,493	6,340	6,248	-	-	8,491	8,741
07.6.0 Health N.E.C	3,099	3,936	7,445	8,455	-	-	10,544	12,391
<b>08 Recreation, Culture and Religion</b>	<b>3,246</b>	<b>3,218</b>	<b>5,131</b>	<b>5,950</b>	<b>304</b>	<b>298</b>	<b>8,073</b>	<b>8,870</b>
08.1.0 Recreational and Sporting Services	2,476	2,516	4,249	4,995	304	298	6,421	7,213
08.2.0 Cultural Services	498	481	428	484	-	-	926	965
08.3.0 Broadcasting and Publishing Services	272	221	454	471	-	-	726	692
<b>09 Education</b>	<b>203,315</b>	<b>201,808</b>	<b>21,543</b>	<b>9,875</b>	<b>112</b>	<b>94</b>	<b>224,746</b>	<b>211,589</b>
09.1.2 Primary Education	95,897	98,390	498	1,173	-	-	96,395	99,563
09.2.1 ó 09.2.2 Lower and Upper ó Secondary School	92,997	95,439	2,211	2,404	-	-	95,208	97,843
09.4.1 First Stage of Tertiary Education	6,759	376	8,423	436	112	94	15,070	718
09.5.0 Education not Definable by Level	1,226	1,157	383	417	-	-	1,609	1,574
09.7.0 R&D Education	2,055	1,995	798	1,131	-	-	2,853	3,126
09.8.0 Education N.E.C	4,381	4,451	9,230	4,314	-	-	13,611	8,765
<b>10 Social Protection</b>	<b>3,373</b>	<b>3,545</b>	<b>990</b>	<b>1,088</b>	<b>-</b>	<b>-</b>	<b>4,363</b>	<b>4,633</b>
10.7.0 Social Exclusion N.E.C	1,157	1,115	173	157	-	-	1,330	1,272
10.9.0 Social Protection N.E.C	2,216	2,430	817	931	-	-	3,033	3,361
<b>GRAND TOTAL</b>	<b>635,368</b>	<b>632,380</b>	<b>271,493</b>	<b>277,702</b>	<b>3,072</b>	<b>1,988</b>	<b>903,789</b>	<b>908,094</b>

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

COLLECTIVE CONSUMPTION	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2010	2011	2010	2011	2010	2011	2010	2011
<b>01 General Public Services</b>	<b>79,429</b>	<b>70,281</b>	<b>60,103</b>	<b>85,815</b>	<b>1,837</b>	<b>1,075</b>	<b>137,695</b>	<b>155,021</b>
01.1.1 Executive and Legislative Organs	17,251	17,698	18,107	18,916	1,190	1,067	34,168	35,547
01.1.2 Financial and Fiscal Affairs	27,624	29,199	7,516	8,491	45	-	35,095	37,690
01.1.3 External Affairs	8,305	8,573	7,564	10,225	-	-	15,869	18,798
01.3.1 General Personnel Services	3,541	3,782	831	25,388	-	-	4,372	29,170
01.3.2 Overall Planning and Statistical Services	2,480	2,528	2,806	2,226	-	-	5,286	4,754
01.3.3 Other General Services	2,813	2,936	9,256	7,195	-	-	12,069	10,131
01.6.0 General Public Services N.E.C	17,415	5,565	14,023	13,374	602	8	30,836	18,931
<b>02 Defence</b>	<b>82,724</b>	<b>85,534</b>	<b>9,806</b>	<b>12,496</b>	<b>-</b>	<b>-</b>	<b>92,530</b>	<b>98,030</b>
02.1.0 Military Defence	57,340	59,224	8,130	9,274	-	-	65,470	68,498
02.3.0 Foreign Military Aid	23,117	23,733	618	1,945	-	-	23,735	25,678
02.5.0 Defence N.E.C	2,267	2,577	1,058	1,277	-	-	3,325	3,854
<b>03 Public Order and Safety</b>	<b>96,708</b>	<b>96,734</b>	<b>20,973</b>	<b>23,069</b>	<b>-</b>	<b>-</b>	<b>117,681</b>	<b>119,803</b>
03.1.0 Police Services	67,578	64,844	10,704	10,897	-	-	78,282	75,741
03.2.0 Fire Protection Services	4,637	5,692	2,584	2,017	-	-	7,221	7,709
03.3.0 Law Courts	14,551	15,843	4,598	5,686	-	-	19,149	21,529
03.4.0 Prisons	9,942	10,355	3,087	4,469	-	-	13,029	14,824
<b>04 Economic Affairs</b>	<b>74,677</b>	<b>76,356</b>	<b>96,855</b>	<b>79,067</b>	<b>819</b>	<b>521</b>	<b>170,713</b>	<b>154,902</b>
04.1.1 General Economic and Commercial Affairs	9,846	10,014	8,182	7,660	-	-	18,028	17,674
04.1.2 General Labour Affairs	2,565	2,740	6,034	5,275	-	-	8,599	8,015
04.2.1 Agriculture	11,965	13,872	4,827	6,803	55	40	16,737	20,635
04.2.2 ó 04.2.3 Forestry, Fishing and Hunting	4,490	4,754	1,904	1,779	226	237	6,168	6,296
04.3.6 Fuel & Energy- Non Electric	1,124	1,434	404	799	-	-	1,528	2,233

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	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2010	2011	2010	2011	2010	2011	2010	2011
<b>COLLECTIVE CONSUMPTION</b>								
Energy								
04.4.1 Mining of Mineral Resources other than Mineral Fuels	6,597	7,381	28,598	5,404	1	1	35,194	12,784
04.4.2 Manufacturing	1,580	1,465	398	436	243	135	1,735	1,766
04.4.3 Construction	5,612	6,233	1,026	1,166	-	-	6,638	7,399
04.5.1 Road Transport	17,850	17,030	15,044	19,760	-	-	32,894	36,790
04.5.2 Water Transport	3,233	3,129	2,546	2,455	178	108	5,601	5,476
04.5.4 Air Transport	279	218	185	63	-	-	464	281
04.6.0 Communication	59	449	298	380	-	-	357	829
04.7.3 Other Industries ó Tourism	2,312	2,393	24,806	23,944	116	-	27,002	26,337
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	3,498	3,596	538	797	-	-	4,036	4,393
04.9.0 Economic Affairs N.E.C	3,667	1,648	2,065	2,346	-	-	5,732	3,994
<b>05 Environmental Protection</b>	<b>1,328</b>	<b>1,443</b>	<b>3,180</b>	<b>4,307</b>	-	-	<b>4,508</b>	<b>5,750</b>
05.2.0 Waste Water Management	903	967	2,397	2,772	-	-	3,300	3,739
05.6.0 Environmental Protection N.E.C	425	476	783	1,535	-	-	1,208	2,011
<b>06 Housing and Community Amenities</b>	<b>6,124</b>	<b>6,845</b>	<b>6,110</b>	<b>6,218</b>	-	-	<b>12,234</b>	<b>13,063</b>
06.1.0 Housing Development	3,842	4,684	1,472	1,629	-	-	5,314	6,313
06.2.0 Community Development	2,282	2,161	4,638	4,589	-	-	6,920	6,750
06.3.0 Water Supply	-	-	-	-	-	-	-	-
<b>07 Health</b>	<b>3,099</b>	<b>3,936</b>	<b>7,445</b>	<b>8,455</b>	-	-	<b>10,544</b>	<b>12,391</b>
07.6.0 Health N.E.C	3,099	3,936	7,445	8,455	-	-	10,544	12,391
<b>09 Education</b>	<b>6,436</b>	<b>6,446</b>	<b>10,028</b>	<b>5,445</b>	-	-	<b>16,464</b>	<b>11,891</b>
09.7.0 R&D Education	2,055	1,995	798	1,131	-	-	2,853	3,126
09.8.0 Education N.E.C	4,381	4,451	9,230	4,314	-	-	13,611	8,765
<b>10 Social Protection</b>	<b>2,216</b>	<b>2,430</b>	<b>817</b>	<b>931</b>	-	-	<b>3,033</b>	<b>3,361</b>
10.9.0 Social Protection N.E.C	2,216	2,430	817	931	-	-	3,033	3,361
<b>TOTAL COLLECTIVE CONSUMPTION</b>	<b>352,741</b>	<b>350,005</b>	<b>215,317</b>	<b>225,803</b>	<b>2,656</b>	<b>1,596</b>	<b>565,402</b>	<b>574,212</b>
<b>INDIVIDUAL CONSUMPTION</b>								
<b>07 Health</b>	<b>81,345</b>	<b>82,680</b>	<b>39,357</b>	<b>41,362</b>	-	-	<b>120,702</b>	<b>124,042</b>
07.1.1-07.1.2-07.1.3 ó Pharmaceutical	901	1,075	15,214	17,503	-	-	16,115	18,578
07.3.1 General Hospital Services	78,293	79,112	17,803	17,611	-	-	96,096	96,723
07.4.0 Public Health Services	2,151	2,493	6,340	6,248	-	-	8,491	8,741
<b>08 Recreation, Culture and Religion</b>	<b>3,246</b>	<b>3,218</b>	<b>5,131</b>	<b>5,950</b>	<b>304</b>	<b>298</b>	<b>8,073</b>	<b>8,870</b>
08.1.0 Recreational and Sporting Services	2,476	2,516	4,249	4,995	304	298	6,421	7,213
08.2.0 Cultural Services	498	481	428	484	-	-	926	965
08.3.0 Broadcasting and Publishing Services	272	221	454	471	-	-	726	692
<b>09 Education</b>	<b>196,879</b>	<b>195,362</b>	<b>11,515</b>	<b>4,430</b>	<b>112</b>	<b>94</b>	<b>208,282</b>	<b>199,698</b>
09.1.2 Primary Education	95,897	98,390	498	1,173	-	-	96,395	99,563
09.2.1 ó 09.2.2 Lower and Upper ó Secondary School	92,997	95,439	2,211	2,404	-	-	95,208	97,843
09.4.1 First Stage of Tertiary Education	6,759	376	8,423	436	112	94	15,070	718
09.5.0 Education not Definable by Level	1,226	1,157	383	417	-	-	1,609	1,574
<b>10 Social Protection</b>	<b>1,157</b>	<b>1,115</b>	<b>173</b>	<b>157</b>	-	-	<b>1,330</b>	<b>1,272</b>
10.7.0 Social n. Exclusion N.E.C	1,157	1,115	173	157	-	-	1,330	1,272
<b>TOTAL INDIVIDUAL CONSUMPTION</b>	<b>282,627</b>	<b>282,375</b>	<b>56,176</b>	<b>51,899</b>	<b>416</b>	<b>392</b>	<b>338,387</b>	<b>333,882</b>
<b>GRAND TOTAL</b>	<b>635,368</b>	<b>632,380</b>	<b>271,493</b>	<b>277,702</b>	<b>3,072</b>	<b>1,988</b>	<b>903,789</b>	<b>908,094</b>

Of the total Final Consumption Expenditure:

- Collective Consumption accounted for 63.2 per cent in 2011 compared to 62.6 per cent in 2010 and registered a growth of 1.6 per cent in 2011 compared to a decline of 5.7 per cent in 2010.
- Individual consumption accounted for 36.8 per cent in 2011 compared to 37.4 per cent in 2010 and registered a decline of 1.3 per cent in 2011 compared to 0.6 per cent in 2010.

## 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

	2010	2011
Central Government	162,966	202,399 <sup>12</sup>
Local Government	3,546	3,309
Statutory Boards	7,291	6,983
<b>TOTAL GENERAL GOVERNMENT</b>	<b>173,803</b>	<b>212,691</b>

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

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

TYPE OF SERVICES	2010	2011
01 General Public Services	14,423	7,804
02 Defence	2,796	5,630
03 Public Order and Safety	4,773	4,432
04 Economic Affairs	130,135	175,151 <sup>13</sup>
05 Environmental Protection	818	38 <sup>14</sup>
06 Housing and Community Amenities	5,712	6,936
07 Health	11,625	11,137
08 Recreation, Culture and Religion	183	549
09 Education	2,767	577 <sup>15</sup>
10 Social Protection	571	437
<b>GRAND TOTAL</b>	<b>173,803</b>	<b>212,691</b>

Of the total GFCF:

- Economic Affairs accounted for 82.3 per cent in 2011 compared to 74.9 per cent in 2010 and registered a growth of 34.6 per cent in 2011 compared to 3.2 per cent in 2010.

<sup>12</sup> Higher expenditure on other construction, other transport equipment and office furniture, fittings and related equipment led to the increase.

<sup>13</sup> Higher road construction expenditure led to the increase.

<sup>14</sup> Lower capital construction expenditure for Naboro Landfill Phase 1B led to the decline.

<sup>15</sup> Decline in capital construction as there was no major construction.

- General Public Services accounted for 3.7 per cent in 2011 compared to 8.3 per cent in 2010 and registered a decline of 45.9 per cent in 2011 compared to 24.5 per cent in 2010.
- Health accounted for 5.2 per cent in 2011 compared to 6.7 per cent in 2010 and registered a decline of 4.2 per cent in 2011 compared to 48.5 per cent in 2010.
- Housing and Community Amenities accounted for 3.3 per cent in 2011 compared to 3.3 per cent in 2010 and registered a growth of 21.4 per cent in 2011 compared to a decline of 82.6 per cent in 2010.
- Education accounted for 0.3 per cent in 2011 compared to 1.6 per cent in 2010 and registered a decline of 79.1 per cent in 2011 compared to 43.8 per cent in 2010.

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

TYPE OF CAPITAL GOODS	2010	2011
Residential Building	-	-
Non-Residential building	16,731	12,586
Other Construction	126,763	169,781 <sup>16</sup>
Land Improvement	5,121	5,786
Road Vehicles	5,248	4,393
Other Transport and Equipment	982	3,434 <sup>17</sup>
Plant, Machinery and Related Equipment	12,851	12,171
Office Furniture, Fittings and Related Equipment	1,851	1,928
Computers and Computing Equipment	4,256	2,612
<b>GRAND TOTAL</b>	<b>173,803</b>	<b>212,691</b>

**Table 13 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES- 2011**  
\$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>	-	1,537	584	-	3,928	24	21	962	748	7,804
01.1.1 Executive and Legislative Organs	-	609	-	-	147	24	21	92	81	974
01.1.2 Financial and Fiscal Affairs	-	-	525	-	200	-	-	(266)	667	1,126
01.1.3 External Affairs	-	-	59	-	-	-	-	65	-	124
01.3.1 General Personnel Services	-	928	-	-	-	-	-	916	-	1,844
01.3.2 Overall Planning and Statistical Services	-	-	-	-	-	-	-	-	-	-
01.3.3 Other General Services	-	-	-	-	-	-	-	-	-	-
01.6.0 General Public Services N.E.C	-	-	-	-	3,581	-	-	155	-	3,736

<sup>16</sup> Refer to foot note 13 on page 12

<sup>17</sup> Purchase of other transport and equipment under defence led to the increase.

ECONOMIC ACTIVITY	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport & Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Equipment	Computers & Computing Equipment	TOTAL
<b>02 Defence</b>	-	-	2,433	-	-	3,017	180	-	-	5,630
02.1.0 Military Defence	-	-	2,433	-	-	3,017	180	-	-	5,630
02.3.0 Foreign Military Aid	-	-	-	-	-	-	-	-	-	-
02.5.0 Defence N.E.C	-	-	-	-	-	-	-	-	-	-
<b>03 Public Order and Safety</b>	-	1,306	984	38	245	-	779	264	816	4,432
03.1.0 Police Services	-	242	-	-	-	-	323	-	92	657
03.2.0 Fire Protection Services	-	17	-	38	245	-	456	158	86	1,000
03.3.0 Law Courts	-	977	18	-	-	-	-	106	617	1,718
03.4.0 Prisons	-	70	966	-	-	-	-	-	21	1,057
<b>04 Economic Affairs</b>	-	4,118	162,020	2,208	144	393	5,146	308	814	175,151
04.1.1 General Economic and Commercial Affairs	-	120	-	-	-	176	1,471	46	53	1,866
04.1.2 General Labour Affairs	-	-	-	-	-	-	-	-	-	-
04.2.1 Agriculture	-	2,183	10,232	575	77	111	411	248	662	14,499
04.2.2- 04.2.3 Forestry, Fishing and Hunting	-	-	1,209	260	-	-	-	-	-	1,469
04.3.6 Fuel and Energy ó Non Electric Energy	-	-	675	-	-	-	-	-	-	675
04.4.1 Mining of Mineral Resources other than Mineral Fuels	-	-	283	1,161	-	-	194	-	-	1,638
04.4.2 Manufacturing	-	-	-	-	-	-	-	-	-	-
04.4.3 Construction	-	1,196	287	-	-	-	-	-	-	1,483
04.5.1 Road Transport	-	619	147,308	212	-	106	3,002	-	70	151,317
04.5.2 Water Transport	-	-	-	-	-	-	-	-	-	-
04.5.4 Air Transport	-	-	-	-	-	-	-	-	-	-
04.6.0 Communication	-	-	-	-	67	-	68	9	14	158
04.7.3 Other Industries (Tourism)	-	-	-	-	-	-	-	5	15	20
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	-	-	2,026	-	-	-	-	-	-	2,026
04.9.0 Economic Affairs N.E.C	-	-	-	-	-	-	-	-	-	-
<b>05 Environmental Protection</b>	-	-	38	-	-	-	-	-	-	38
05.2.0 Waste Water Management	-	-	13	-	-	-	-	-	-	13
05.6.0 Environmental Protection N.E.C	-	-	25	-	-	-	-	-	-	25
<b>06 Housing and Community Amenities</b>	-	251	2,687	3,496	-	-	283	195	24	6,936
06.1.0 Housing Development	-	-	1,342	-	-	-	-	-	-	1,342
06.2.0 Community Development	-	251	1,345	3,496	-	-	283	195	24	5,594
06.3.0 Water Supply	-	-	-	-	-	-	-	-	-	-
<b>07 Health</b>	-	5,275	-	-	-	-	5,730	-	132	11,137
07.1.1-07.1.2-07.1.3 ó Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	-	-	-	-	-	-	-	-	-	-
07.3.1 General Hospital Services	-	5,275	-	-	-	-	5,730	-	-	11,005
07.3.4 Nursing and Convalescent Home Services	-	-	-	-	-	-	-	-	-	-

ECONOMIC ACTIVITY	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport & Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Equipment	Computers & Computing Equipment	TOTAL
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
07.6.0 Health N.E.C	-	-	-	-	-	-	-	-	132	132
<b>08 Recreation, Culture and Religion</b>	-	<b>99</b>	<b>191</b>	<b>44</b>	<b>76</b>	-	<b>32</b>	<b>99</b>	<b>8</b>	<b>549</b>
08.1.0 Recreational and Sporting Services	-	99	191	44	76	-	32	99	-	541
08.2.0 Cultural Services	-	-	-	-	-	-	-	-	-	-
08.3.0 Broadcasting and Publishing Services	-	-	-	-	-	-	-	-	8	8
<b>09 Education</b>	-	-	<b>477</b>	-	-	-	-	<b>100</b>	-	<b>577</b>
09.1.2 Primary Education	-	-	-	-	-	-	-	-	-	-
09.2.1- 09.2.2 Lower and Upper Secondary School	-	-	-	-	-	-	-	100	-	100
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	-	-	477	-	-	-	-	-	-	477
<b>10 Social Protection</b>	-	-	<b>367</b>	-	-	-	-	-	<b>70</b>	<b>437</b>
10.7.0 Social Exclusion N.E.C	-	-	-	-	-	-	-	-	-	-
10.9.0 Social Protection N.E.C	-	-	367	-	-	-	-	-	70	437
<b>TOTAL</b>	-	<b>12,586</b>	<b>169,781</b>	<b>5,786</b>	<b>4,393</b>	<b>3,434</b>	<b>12,171</b>	<b>1,928</b>	<b>2,612</b>	<b>212,691</b>

## GROSS OUTPUT ACCOUNT

Gross Output (GO) is the sum of the Compensation of Employees (COE), Intermediate Consumption (IC) and Consumption of Fixed Capital (CFC).

**Table 14** **GROSS OUTPUT**  
\$000

	2010	2011
Central Government	758,229	767,990
Local Government	45,584	48,942
Statutory Boards	113,786	106,258
<b>TOTAL GENERAL GOVERNMENT</b>	<b>917,599</b>	<b>923,190</b>

Of the total General Government Gross Output (GO):

- Central government accounted for 83.2 per cent in 2011 compared to 82.6 per cent in 2010 and registered a growth of 1.3 per cent in 2011 compared to a decline of 7.2 per cent in 2010.
- Local government accounted for 5.3 per cent in 2011 compared to 5.0 per cent in 2010 and registered a growth of 7.4 per cent in 2011 compared to 9.6 per cent in 2010.

- Statutory Boards accounted for the remaining 11.5 per cent in 2011 compared to 12.4 per cent in 2010 and registered a decline of 6.6 per cent in 2011 compared to growth of 5.2 per cent in 2010.

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

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

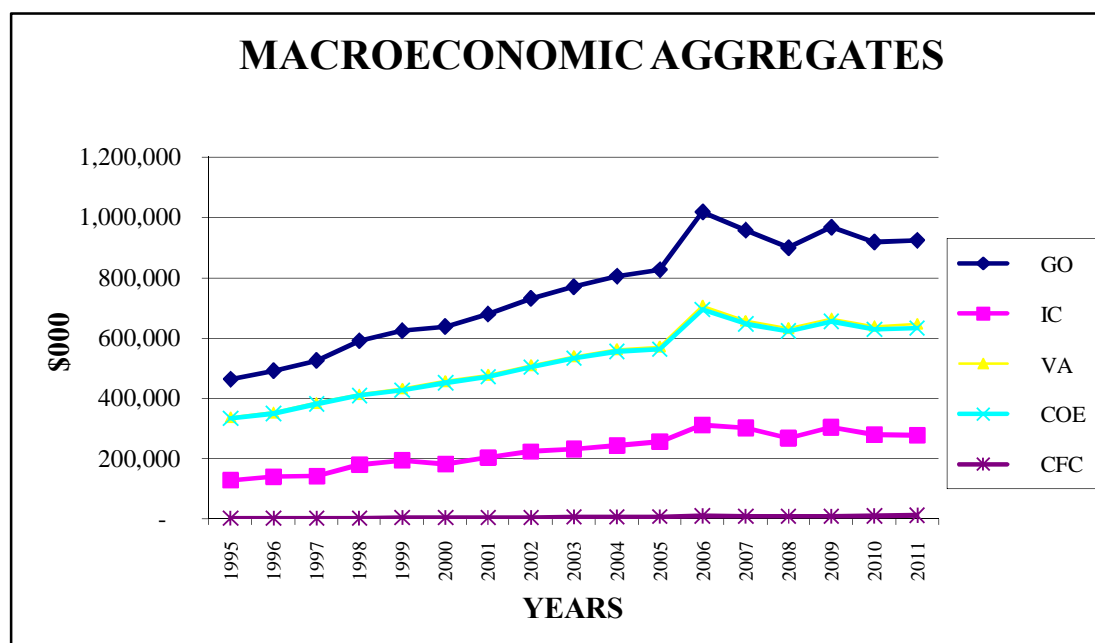
The total general government GO registered a growth of 0.6 per cent in 2011 compared to a decline of 5.1 per cent in 2010 whilst IC registered a growth of 2.3 per cent in 2011 compared to a decline of 10.4 per cent in 2010.

The total general government value added (VA) registered a decline of 0.1 per cent in 2011 compared to 2.7 per cent in 2010 whilst COE registered a decline of 0.5 per cent in 2011 compared to 2.9 per cent in 2010. The CFC registered a growth of 22.1 per cent in 2011 compared to a growth of 14.2 per cent in 2010.



## 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 – 2011**  
\$000

	GO	IC	VA	CFC	COE	OS
General Public Services	169,204	85,815	83,389	13,108	70,281	-
Defence	98,030	12,496	85,534	-	85,534	-
Public Order and Safety	119,803	23,069	96,734	-	96,734	-
Economic Affairs	155,423	79,067	76,356	-	76,356	-
Environmental Protection	5,750	4,307	1,443	-	1,443	-
Housing and Community Amenities	13,063	6,218	6,845	-	6,845	-
Health	136,433	49,817	86,616	-	86,616	-
Recreation, Culture and Religion	9,168	5,950	3,218	-	3,218	-
Education	211,683	9,875	201,808	-	201,808	-
Social Protection	4,633	1,088	3,545	-	3,545	-
<b>TOTAL</b>	<b>923,190</b>	<b>277,702</b>	<b>645,488</b>	<b>13,108</b>	<b>632,380</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		2010	2011
<b>D.2</b>	<b>Total Taxes on Production and Imports</b>	<b>943,809</b>	<b>1,120,796</b>
	<b>[a] Total Taxes on Products</b>	<b>877,205</b>	<b>1,033,572</b>
	i) Customs Duties	350,406	342,678
	ii) Value Added Tax (VAT)	495,734	618,859 <sup>18</sup>
	iii) Hotel Turnover Tax	30,595	36,285
	iv) Water Resource Tax	470	34,715 <sup>19</sup>
	v) Fish Levy	-	1,035
	<b>[b] Other Taxes on Production</b>	<b>66,604</b>	<b>87,224</b>
	i) Stamp Duties	19,390	17,557
	ii) Licenses	7,202	8,378
	iii) Departure Tax	40,012	61,289 <sup>20</sup>
<b>D.422</b>	<b>Withdrawals from Entrepreneurial Income of Quasi – Government Corporations</b>	<b>22,647</b>	<b>17,391</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>43,060</b>	<b>45,236</b>
	i) Interest	-	-
	ii) Dividends	29,824	32,577
	iii) Land Rents	13,236	12,659
<b>D.5</b>	<b>Total Current Taxes on Income</b>	<b>426,252</b>	<b>478,807</b>
	i) On income	353,011	403,824 <sup>21</sup>
	ii) Withholding & Dividend Taxes	73,241	74,983
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>57,796</b>	<b>92,315</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>8,683</b>	<b>17,445</b>
	i) Residents	779	2,890
	ii) Rest of the World	7,904	14,555 <sup>22</sup>
	<b>TOTAL RECEIPTS</b>	<b>1,502,247</b>	<b>1,771,990</b>

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

SNA Code		2010	2011
<b>P.4</b>	<b>Final Government Expenditure</b>	<b>756,767</b>	<b>767,367</b>
<b>D.3</b>	<b>Subsidies</b>	<b>5,052</b>	<b>5,185</b>

<sup>18</sup> Refer to footnote 1 on page 4

<sup>19</sup> Refer to footnote 2 on page 4

<sup>20</sup> Refer to footnote 3 on page 4

<sup>21</sup> Refer to footnote 4 on page 4

<sup>22</sup> Refer to footnote 5 on page 4

SNA Code		2010	2011
<b>D.4</b>	<b>Total Property Income</b>	<b>217,934</b>	<b>258,434</b>
	i] Interest on Public Debt	217,934	258,434
	ii] Rents	-	-
<b>D.621</b>	<b>Social Security Benefits</b>	-	-
<b>D.624</b>	<b>Total Social Assistance Grants</b>	<b>112,178</b>	<b>135,098</b>
	i] Education	77,065	95,556 <sup>23</sup>
	ii] Other	35,113	39,542
<b>D.75</b>	<b>Total Current Transfers to Private Non-profit Making Institutions</b>	<b>29,761</b>	<b>27,937</b>
	i] Education	20,867	21,664
	ii] Health	5,310	72
	iii] Other	3,584	6,201
<b>D.623</b>	<b>Unfunded Welfare Benefits</b>	<b>29,662</b>	<b>29,027</b>
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>173,333</b>	<b>173,064</b>
	<b>a] Residents</b>	<b>163,291</b>	<b>166,794</b>
	i] Central Government (VAT paid)	48,704	43,978
	ii] Local Authorities	176	193
	iii] Statutory Boards	101,476	111,799
	iv] Others	12,935	10,824
	<b>b] Rest of the World</b>	<b>10,042</b>	<b>6,270</b>
<b>B.8</b>	<b>Savings</b>	<b>177,560</b>	<b>375,878</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>1,502,247</b>	<b>1,771,990</b>

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

SNA Code		2010	2011
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	-	-
<b>B.8</b>	<b>Savings</b>	<b>177,560</b>	<b>375,878</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>8,887</b>	<b>6,776</b>
	i] Residents	-	-
	ii] Rest of the World	8,887	6,776
<b>F.4</b>	<b>Total Loans</b>	<b>508,229</b>	<b>686,582</b>
	i] Residents	452,740	117,370 <sup>24</sup>
	ii] Rest of the World	55,489	569,212 <sup>25</sup>
<b>F.41</b>	<b>Loan Repayments</b>	-	-
<b>B.9</b>	<b>Balancing Item/Net Lending/Borrowing</b>	<b>(123,163)</b>	<b>(64,805)</b>
	<b>TOTAL RECEIPTS</b>	<b>571,513</b>	<b>1,004,431</b>

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

SNA Code		2010	2011
<b>P.525</b>	<b>Increase in Stocks</b>	-	-
<b>P.51</b>	<b>Total Gross Fixed Capital Formation</b>	<b>162,966</b>	<b>202,397</b>
	i] Residential building	-	-

<sup>23</sup> Refer to foot note 6 on page 5

<sup>24</sup> Refer to footnote 8 on page 6

<sup>25</sup> Refer to footnote 9 on page 6

SNA Code		2010	2011
	ii] Non-Residential building	14,680	9,654
	iii] Other Construction	124,492	167,225
	iv] Land Improvement	4,194	5,100
	v] Road Vehicles	3,638	3,581
	vi] Other Transport & Equipment	938	3,299
	vii] Plant, Machinery & Related Equipment	10,439	10,161
	viii] Office Furniture, Fittings & Related Equipment	966	1,575
	ix] Computers & Computing Equipment	3,619	1,802
<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>237,409</b>	<b>511,787</b>
	i] Contribution to sinking funds	-	-
	ii] Loan repayments	237,409	511,787 <sup>26</sup>
	iii] Debt conversion	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>171,138</b>	<b>290,247</b>
	<b>a] Residents</b>	<b>171,138</b>	<b>290,247</b>
	i] Local authorities	4,003	2,458
	ii] Statutory bodies	52,877	122,142
	iii] Others	114,258	165,647
	<b>b] Rest of the World</b>	-	-
	<b>TOTAL DISBURSEMENTS</b>	<b>571,513</b>	<b>1,004,431</b>

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2010	2011	2010	2011	2010	2011	2010	2011
<b>01 General Public Services</b>	<b>43,445</b>	<b>33,333</b>	<b>38,697</b>	<b>63,445</b>	<b>647</b>	<b>8</b>	<b>81,495</b>	<b>96,770</b>
01.1.1 Executive and Legislative Organs	2,943	3,286	2,345	2,690	-	-	5,288	5,976
01.1.2 Financial and Fiscal Affairs	5,948	6,663	1,872	2,347	45	-	7,775	9,010
01.1.3 External Affairs	8,305	8,573	7,564	10,225	-	-	15,869	18,798
01.3.1 General Personnel Services	3,541	3,782	831	25,388	-	-	4,372	29,170
01.3.2 Overall Planning and Statistical Services	2,480	2,528	2,806	2,226	-	-	5,286	4,754
01.3.3 Other General Services	2,813	2,936	9,256	7,195	-	-	12,069	10,131
01.6.0 General Public Services N.E.C	17,415	5,565	14,023	13,374	602	8	30,836	18,931
<b>02 Defence</b>	<b>82,724</b>	<b>85,534</b>	<b>9,806</b>	<b>12,496</b>	-	-	<b>92,530</b>	<b>98,030</b>
02.1.0 Military Defence	57,340	59,224	8,130	9,274	-	-	65,470	68,498
02.3.0 Foreign Military Aid	23,117	23,733	618	1,945	-	-	23,735	25,678
02.5.0 Defence N.E.C	2,267	2,577	1,058	1,277	-	-	3,325	3,854
<b>03 Public Order and Safety</b>	<b>92,071</b>	<b>91,042</b>	<b>18,389</b>	<b>21,052</b>	-	-	<b>110,460</b>	<b>112,094</b>
03.1.0 Police Services	67,578	64,844	10,704	10,897	-	-	78,282	75,741
03.3.0 Law Courts	14,551	15,843	4,598	5,686	-	-	19,149	21,529
03.4.0 Prisons	9,942	10,355	3,087	4,469	-	-	13,029	14,824

<sup>26</sup> Refer to footnote 7

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2010	2011	2010	2011	2010	2011	2010	2011
<b>04 Economic Affairs</b>	<b>62,533</b>	<b>61,535</b>	<b>60,265</b>	<b>40,697</b>	<b>703</b>	<b>521</b>	<b>122,095</b>	<b>101,711</b>
04.1.1 General Economic and Commercial Affairs	7,377	7,670	6,733	6,352	-	-	14,110	14,022
04.1.2 General Labour Affairs	2,565	2,740	6,034	5,275	-	-	8,599	8,015
04.2.1 Agriculture	11,845	10,727	3,009	3,048	55	40	14,799	13,735
04.2.2-04.2.3 Forestry, Fishing and Hunting	4,490	4,754	1,904	1,779	226	237	6,168	6,296
04.3.6 Fuel & Energy ó Non Electric Energy	1,124	1,434	404	799	-	-	1,528	2,233
04.4.1 Mining of Mineral Resources other than Mineral Fuels	6,597	7,381	28,598	5,404	1	1	35,194	12,784
04.4.2 Manufacturing	1,580	1,465	398	436	243	135	1,735	1,766
04.4.3 Construction	5,612	6,233	1,026	1,166	-	-	6,638	7,399
04.5.1 Road Transport	10,405	10,202	6,522	10,589	-	-	16,927	20,791
04.5.2 Water Transport	3,233	3,129	2,546	2,455	178	108	5,601	5,476
04.5.4 Air Transport	279	218	185	63	-	-	464	281
04.6.0 Communication	34	94	73	38	-	-	107	132
04.7.3 Other Industries - Tourism	227	244	230	150	-	-	457	394
04.8.2 R&D Economic Affairs ó Agriculture, Forestry, Fishing and Hunting	3,498	3,596	538	797	-	-	4,036	4,393
04.9.0 Economic Affairs N.E.C	3,667	1,648	2,065	2,346	-	-	5,732	3,994
<b>05 Environmental Protection</b>	<b>425</b>	<b>476</b>	<b>783</b>	<b>1,535</b>	-	-	<b>1,208</b>	<b>2,011</b>
05.2.0 Waste Water Management	-	-	-	-	-	-	-	-
05.6.0 Environmental Protection N.E.C	425	476	783	1,535	-	-	1,208	2,011
<b>06 Housing and Community Amenities</b>	<b>4,948</b>	<b>5,774</b>	<b>2,293</b>	<b>2,579</b>	-	-	<b>7,241</b>	<b>8,353</b>
06.1.0 Housing Development	3,842	4,684	1,472	1,629	-	-	5,314	6,313
06.2.0 Community Development	1,106	1,090	821	950	-	-	1,927	2,040
06.3.0 Water Supply <sup>27</sup>	-	-	-	-	-	-	-	-
<b>07 Health</b>	<b>83,381</b>	<b>85,389</b>	<b>42,474</b>	<b>45,517</b>	-	-	<b>125,855</b>	<b>130,906</b>
07.1.1 ó 07.1.2 ó 07.1.3 ó Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	901	1,075	15,214	17,503	-	-	16,115	18,578
07.3.1 General Hospital Services	78,293	79,112	17,803	17,611	-	-	96,096	96,723
07.4.0 Public Health Services	1,088	1,266	2,012	1,948	-	-	3,100	3,214
07.6.0 Health N.E.C	3,099	3,936	7,445	8,455	-	-	10,544	12,391
<b>08 Recreation, Culture and Religion</b>	<b>612</b>	<b>624</b>	<b>541</b>	<b>646</b>	-	-	<b>1,153</b>	<b>1,270</b>
08.1.0 Recreational and Sporting Services	114	143	113	162	-	-	227	305
08.2.0 Cultural Services	498	481	428	484	-	-	926	965
<b>09 Education</b>	<b>196,952</b>	<b>201,808</b>	<b>13,527</b>	<b>9,875</b>	<b>112</b>	<b>94</b>	<b>210,367</b>	<b>211,589</b>
09.1.2 Primary Education	95,897	98,390	498	1,173	-	-	96,395	99,563
09.2.1 ó 09.2.2 Lower and Upper Secondary School	92,997	95,439	2,211	2,404	-	-	95,208	97,843
09.4.1 First Stage of Tertiary Education	396	376	407	436	112	94	691	718
09.5.0 Education not definable by Level	1,226	1,157	383	417	-	-	1,609	1,574
09.7.0 R&D Education	2,055	1,995	798	1,131	-	-	2,853	3,126

<sup>27</sup> Water Supply is being privatized in 2010.

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2010	2011	2010	2011	2010	2011	2010	2011
09.8.0 Education N.E.C	4,381	4,451	9,230	4,314	-	-	13,611	8,765
<b>10 Social Protection</b>	<b>3,373</b>	<b>3,545</b>	<b>990</b>	<b>1,088</b>	-	-	<b>4,363</b>	<b>4,633</b>
10.7.0 Social Exclusion n.e.c	1,157	1,115	173	157	-	-	1,330	1,272
10.9.0 Social Protection n.e.c	2,216	2,430	817	931	-	-	3,033	3,361
<b>GRAND TOTAL</b>	<b>570,464</b>	<b>569,060</b>	<b>187,765</b>	<b>198,930</b>	<b>1,462</b>	<b>623</b>	<b>756,767</b>	<b>767,367</b>

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

TYPE OF SERVICE	2010	2011
01 General Public Services	9,485	6,012
02 Defence	2,796	5,630
03 Public Order and Safety	4,088	3,432
04 Economic Affairs	126,873	168,819
05 Environmental Protection	800	25
06 Housing and Community Amenities	5,308	6,330
07 Health	11,625	11,137
08 Recreational, Cultural and Religion	-	-
09 Education Affairs and Services	1,420	577
10 Social Protection	571	437
<b>GRAND TOTAL</b>	<b>162,966</b>	<b>202,399</b>

**Table 23 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND TYPES OF SERVICES – 2011**  
\$000

TYPE OF SERVICES	Residential Buildings	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computer & Computing Equipment	TOTAL
<b>01 General Public Services</b>	-	<b>928</b>	<b>82</b>	-	<b>3,581</b>	-	-	<b>1,175</b>	<b>246</b>	<b>6,012</b>
01.1.1 Executive and Legislative Organs	-	-	-	-	-	-	-	-	-	-
01.1.2 Financial and Fiscal Affairs	-	-	23	-	-	-	-	39	246	308
01.1.3 External Affairs	-	-	59	-	-	-	-	65	-	124
01.3.1 General Personnel Services	-	928	-	-	-	-	-	916	-	1,844
01.3.2 Overall Planning and Statistical Services	-	-	-	-	-	-	-	-	-	-
01.3.3 Other General Services	-	-	-	-	-	-	-	-	-	-

TYPE OF SERVICES	Residential Buildings	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computer & Computing Equipment	TOTAL
01.6.0 General Public Services N.E.C	-	-	-	-	3,581	-	-	155	-	3,736
<b>02 Defence</b>	-	-	<b>2,433</b>	-	-	<b>3,017</b>	<b>180</b>	-	-	<b>5,630</b>
02.1.0 Military Defence	-	-	2,433	-	-	3,017	180	-	-	5,630
02.3.0 Foreign Military Aid	-	-	-	-	-	-	-	-	-	-
02.5.0 Defence N.E.C	-	-	-	-	-	-	-	-	-	-
<b>03 Public Order and Safety</b>	-	<b>1,289</b>	<b>984</b>	-	-	-	<b>323</b>	<b>106</b>	<b>730</b>	<b>3,432</b>
03.1.0 Police Services	-	242	-	-	-	-	323	-	92	657
03.3.0 Law Courts	-	977	18	-	-	-	-	106	617	1,718
03.4.0 Prisons	-	70	966	-	-	-	-	-	21	1,057
<b>04 Economic Affairs</b>	-	<b>2,080</b>	<b>160,429</b>	<b>1,634</b>	-	<b>282</b>	<b>3,794</b>	-	<b>600</b>	<b>168,819</b>
04.1.1 General Economic and Commercial Affairs	-	120	-	-	-	176	1,471	-	-	1,767
04.1.2 General Labour Affairs	-	-	-	-	-	-	-	-	-	-
04.2.1 Agriculture	-	145	9,904	-	-	-	-	-	600	10,649
04.2.2-04.2.3 Forestry, Fishing and Hunting	-	-	1,209	260	-	-	-	-	-	1,469
04.3.6 Fuel & Energy ó Non Electric Energy	-	-	675	-	-	-	-	-	-	675
04.4.1 Mining of Mineral Resources other than Mineral Fuels	-	-	283	1,161	-	-	194	-	-	1,638
04.4.2 Manufacturing	-	-	-	-	-	-	-	-	-	-
04.4.3 Construction	-	1,196	287	-	-	-	-	-	-	1,483
04.5.1 Road Transport	-	619	146,045	213	-	106	2,129	-	-	149,112
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	-	-	2,026	-	-	-	-	-	-	2,026
04.9.0 Economic Affairs N.E.C	-	-	-	-	-	-	-	-	-	-
<b>05 Environmental Protection</b>	-	-	<b>25</b>	-	-	-	-	-	-	<b>25</b>
05.2.0 Waste Water Management	-	-	-	-	-	-	-	-	-	-
05.6.0 Environmental Protection N.E.C	-	-	25	-	-	-	-	-	-	25
<b>06 Housing and Community Amenities</b>	-	<b>83</b>	<b>2,427</b>	<b>3,466</b>	-	-	<b>135</b>	<b>195</b>	<b>24</b>	<b>6,330</b>
06.1.0 Housing Development	-	-	1,342	-	-	-	-	-	-	1,342
06.2.0 Community Development	-	83	1,085	3,466	-	-	135	195	24	4,988
06.3.0 Water Supply	-	-	-	-	-	-	-	-	-	-
<b>07 Health</b>	-	<b>5,275</b>	-	-	-	-	<b>5,730</b>	-	<b>132</b>	<b>11,137</b>

*An Economic and Functional Classification of General Government Accounts 2011*  
Economic Statistics Division

TYPE OF SERVICES	Residential Buildings	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computer & Computing Equipment	TOTAL
07.1.1 6 07.1.2 6 07.1.3 Pharmaceutical Products, Other Medical Products, Therapeutic Appliances and Equip.	-	-	-	-	-	-	-	-	-	-
07.3.1 General Hospital Services	-	5,275	-	-	-	-	5,730	-	-	11,005
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
07.6.0 Health N.E.C	-	-	-	-	-	-	-	-	132	132
<b>08 Recreation, Culture and Religion</b>	-	-	-	-	-	-	-	-	-	-
08.1.0 Recreational and Sporting Services	-	-	-	-	-	-	-	-	-	-
08.2.0 Cultural Services	-	-	-	-	-	-	-	-	-	-
<b>09 Education</b>	-	-	477	-	-	-	-	100	-	577
09.1.2 Primary Education	-	-	-	-	-	-	-	-	-	-
09.2.1 6 09.2.2 Lower and Upper Secondary School	-	-	-	-	-	-	-	100	-	100
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	-	-	477	-	-	-	-	-	-	477
<b>10 Social Protection</b>	-	-	367	-	-	-	-	-	70	437
10.6.0 Housing	-	-	-	-	-	-	-	-	-	-
10.7.0 Social Exclusion n.ec	-	-	-	-	-	-	-	-	-	-
10.9.0 Social Protection n.e.c	-	-	367	-	-	-	-	-	70	437
<b>GRAND TOTAL</b>	-	9,655	167,224	5,100	3,581	3,299	10,162	1,576	1,802	202,399



## 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		2010	2011
D.2	<b>Total Taxes on Production and Imports</b>	<b>22,817</b>	<b>25,668</b>
	[a] Other Taxes on Production		
	i] Rates	20,323	23,051
	ii] Licences	2,494	2,617
D.4	<b>Total Property Income</b>	<b>2,044</b>	<b>1,815</b>
	i] Interest	1,117	935
	ii] Dividend	724	698
	iii] Land Rents	203	182
P.3	<b>Compulsory Fees, Fines and Penalties</b>	<b>18,858</b>	<b>17,683</b>
D.73/D.73	<b>Total Current Transfers NEC</b>	<b>3,112</b>	<b>3,261</b>
	i] Residents [Central Government]	3,112	3,261
	ii] Rest of the World	-	-
	<b>TOTAL RECEIPTS</b>	<b>46,831</b>	<b>48,427</b>

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

SNA Code		2010	2011
P.4	<b>Final Consumption Expenditure</b>	<b>41,906</b>	<b>43,687</b>
D.4	<b>Total Property Income</b>	<b>1,672</b>	<b>1,549</b>
	i] Interests	1,351	1,295
	ii] Dividends	-	-
	iii] Land Rent	321	254
D.75	<b>Current Transfers</b>	<b>709</b>	<b>660</b>
B.8	<b>Savings</b>	<b>2,544</b>	<b>2,532</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>46,831</b>	<b>48,428</b>

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

SNA Code		2010	2011
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	<b>2,488</b>	<b>4,188</b>
<b>B.8</b>	<b>Savings</b>	<b>2,544</b>	<b>2,532</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>495</b>	<b>432</b>
	i] Residents	220	176
	ii] Rest of the World	275	256
<b>F.4</b>	<b>Total Loans</b>	<b>1,472</b>	<b>1,854</b>
	i] Residents	1,472	1,854
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment Received</b>	<b>1,175</b>	<b>978</b>
	i] Residents	1,175	978
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing Items</b>	<b>(1,062)</b>	<b>(4,523)</b>
	<b>TOTAL RECEIPTS</b>	<b>7,112</b>	<b>5,461</b>

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

SNA Code		2010	2011
<b>P.52</b>	<b>Increase in Stocks</b>	-	-
<b>P.51</b>	<b>Total Gross Fixed Capital Formation</b>	<b>3,546</b>	<b>3,309</b>
	i] Residential Building	-	-
	ii] Non-Residential Building	83	776
	iii] Other Construction	1,207	1,178
	iv] Land Improvement	158	30
	v] Road Vehicles	638	147
	vi] Other Transport & Equipment	44	24
	vii] Plant, Machinery and Related Equipment	1,317	1,042
	viii] Office Furniture, Fittings & Related Equipment	80	84
	ix] Computers & Computing Equipment	19	28
<b>F.4</b>	<b>Total Loans Extended</b>	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>244</b>	<b>219</b>
	i] Residents	244	219
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment</b>	<b>3,322</b>	<b>1,933</b>
	i] Residents	3,322	1,933
	ii] Rest of the World	-	-
	<b>TOTAL DISBURSEMENT</b>	<b>7,112</b>	<b>5,461</b>

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2010	2011	2010	2011	2010	2011	2010	2011
<b>01 General Public Services</b>	<b>6,627</b>	<b>7,440</b>	<b>11,929</b>	<b>12,735</b>	<b>1,190</b>	<b>1,067</b>	<b>17,366</b>	<b>19,108</b>
01.1.1 Executive and Legislative Organs	6,627	7,440	11,929	12,735	1,190	1,067	17,366	19,108
<b>04 Economic Affairs</b>	<b>2,096</b>	<b>1,452</b>	<b>5,323</b>	<b>5,245</b>	-	-	<b>7,419</b>	<b>6,697</b>
04.5.1 Road Transport	2,096	1,452	5,323	5,245	-	-	7,419	6,697
<b>05 Environmental Protection</b>	<b>903</b>	<b>967</b>	<b>2,397</b>	<b>2,772</b>	-	-	<b>3,300</b>	<b>3,739</b>
05.2.0 Waste Water Management	903	967	2,397	2,772	-	-	3,300	3,739
<b>06 Housing and Community Amenities</b>	<b>1,176</b>	<b>1,071</b>	<b>3,817</b>	<b>3,639</b>	-	-	<b>4,993</b>	<b>4,710</b>
06.2.0 Community Development	1,176	1,071	3,817	3,639	-	-	4,993	4,710
<b>07 Health</b>	<b>1,063</b>	<b>1,227</b>	<b>4,328</b>	<b>4,300</b>	-	-	<b>5,391</b>	<b>5,527</b>
07.4.0 Public Health Services	1,063	1,227	4,328	4,300	-	-	5,391	5,527
<b>08 Recreation, Culture and Religion</b>	<b>997</b>	<b>984</b>	<b>2,440</b>	<b>2,922</b>	-	-	<b>3,437</b>	<b>3,906</b>
08.6.0 Recreation, Culture and Religion n.e.c	997	984	2,440	2,922	-	-	3,437	3,906
<b>GRAND TOTAL</b>	<b>12,862</b>	<b>13,141</b>	<b>30,234</b>	<b>31,613</b>	<b>1,190</b>	<b>1,067</b>	<b>41,906</b>	<b>43,687</b>

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

TYPE OF SERVICE	2010	2011
<b>01 General Public Services</b>	<b>1,176</b>	<b>912</b>
01.1.1 Executive and Legislative Organs	1,176	912
<b>04 Economic Affairs</b>	<b>1,837</b>	<b>1,646</b>
04.5.1 Road Transport	1,837	1,646
<b>05 Environmental Protection</b>	<b>18</b>	<b>13</b>
05.2.0 Waste Water Management	18	13
<b>06 Housing and Community Amenities</b>	<b>404</b>	<b>606</b>
06.2.0 Community Development	404	606
<b>07 Health</b>	-	-
07.4.0 Public health Services	-	-
<b>08 Recreation, Culture and religion</b>	<b>111</b>	<b>132</b>
08.6.0 Recreation, Culture and Religion n.e.c	111	132
<b>GRAND TOTAL</b>	<b>3,546</b>	<b>3,309</b>

**Table 30 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – 2011**  
\$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>	-	608	-	-	147	24	21	84	28	912
01.1.1 Executive and Legislative Organs	-	608	-	-	147	24	21	84	28	912
<b>04 Economic Affairs</b>	-	-	773	-	-	-	873	-	-	1,646
04.5.1 Road Transport	-	-	773	-	-	-	873	-	-	1,646
<b>05 Environmental Protection</b>	-	-	13	-	-	-	-	-	-	13
05.2.0 Waste Water Management	-	-	13	-	-	-	-	-	-	13
<b>06 Housing and Community Amenities</b>	-	168	260	30	-	-	148	-	-	606
06.2.0 Community Development	-	168	260	30	-	-	148	-	-	606
<b>07 Health</b>	-	-	-	-	-	-	-	-	-	-
07.4.0 Public Health Services	-	-	-	-	-	-	-	-	-	-
<b>08 Recreation, Culture and Religion</b>	-	-	132	-	-	-	-	-	-	132
08.6.0 Recreation, Culture and Religion	-	-	132	-	-	-	-	-	-	132
<b>GRAND TOTAL</b>	-	776	1,178	30	147	24	1,042	84	28	3,309

### c] STATUTORY BOARDS

Statutory boards include organizations constituted under the statutory boards act and are charged with the administration and regulation of government policies. The following statutory boards are treated here as part of general government:

**01 General Public Services**

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

**04.2.1 Agriculture**

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

**08.1 Recreation & Sporting Services**

Fiji Sports Council

**03 Public Order and Safety**

National Fire Authority

**04.5 Transport**

Land Transport Authority

**08.3 Broadcasting and Publishing Services**

Fiji Audio Visual Commission

**04 Economic Affairs**

**04.1 General Economic and Commercial Affairs**

Consumer Council of Fiji  
Investment Fiji  
Fiji Commerce Commission

**04.6 Communication**

Telecommunication Authority of Fiji

**04.7 Other Industries – Tourism**

Tourism Fiji

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

SNA Code	RECEIPTS	2010	2011
<b>B.2</b>	<b>Operating Surplus</b>	-	-
<b>D.2</b>	<b>Taxes on Production and Imports</b>	<b>6,788</b>	<b>7,026</b>
	[a] Other Taxes on Production		
	i] Rates	6,788	7,026
	ii] Licences	-	-
<b>D.4</b>	<b>Total Property Income</b>	<b>6,849</b>	<b>4,763</b>
	i] Interest	933	783
	ii] Dividend	606	410
	iii] Land Rent	5,310	3,570
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>58,449</b>	<b>43,634</b>
<b>D.73/D.74</b>	<b>Current Transfers</b>	<b>66,834</b>	<b>72,147</b>
	<b>TOTAL RECEIPTS</b>	<b>138,920</b>	<b>127,570</b>

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

SNA Code		2010	2011
<b>P.4</b>	<b>Final Consumption Expenditure</b>	<b>105,116</b>	<b>97,040</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>5,437</b>	<b>4,651</b>
	i] Interest	1,877	1,041
	ii] Land Rent	3,560	3,610
<b>D.73/D.74</b>	<b>Current Transfers</b>	<b>4,922</b>	<b>1,569</b>
<b>B.8</b>	<b>Savings</b>	<b>23,445</b>	<b>24,310</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>138,920</b>	<b>127,570</b>

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

SNA Code		2010	2011
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	<b>8,250</b>	<b>8,920</b>
<b>B.8</b>	<b>Savings</b>	<b>23,445</b>	<b>24,310</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>1,751</b>	<b>3,236</b>
	i] Residents	1,751	3,236
	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>39</b>	<b>32</b>
	i] Residents	39	32
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing Item</b>	<b>(25,788)</b>	<b>(29,065)</b>
	<b>TOTAL RECEIPTS</b>	<b>7,697</b>	<b>7,433</b>

**Table 34 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS**  
\$000

SNA Code		2010	2011
<b>P.52</b>	<b>Increase in Stock</b>	-	-
<b>P.51</b>	<b>Gross Fixed Capital Formation</b>	<b>7,291</b>	<b>6,983</b>
<b>F.4</b>	<b>Total Loan Extended</b>	<b>50</b>	<b>38</b>
	i) Residents	50	38
	ii) Rest of the World	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>40</b>	<b>29</b>
	i) Residents	40	29
	ii) Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment</b>	<b>316</b>	<b>383</b>
	i) Residents	316	383
	ii) Rest of the World	-	-
	<b>TOTAL DISBURSEMENTS</b>	<b>7,697</b>	<b>7,433</b>

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Consumption Expenditure	
	2010	2011	2010	2011	2010	2011	2010	2011
<b>01 General Public Services</b>	<b>29,357</b>	<b>29,508</b>	<b>9,477</b>	<b>9,635</b>	-	-	<b>38,834</b>	<b>39,143</b>
01.1.1 Executive and Legislative Organs	7,681	6,972	3,833	3,491	-	-	11,514	10,463
01.1.2 Financial and Fiscal Affairs	21,676	22,536	5,644	6,144	-	-	27,320	28,680
<b>03 Public Order and Safety</b>	<b>4,637</b>	<b>5,692</b>	<b>2,584</b>	<b>2,017</b>			<b>7,221</b>	<b>7,709</b>
03.2.0 Fire Protection Services	4,637	5,692	2,584	2,017	-	-	7,221	7,709
<b>04 Economic Affairs</b>	<b>10,048</b>	<b>13,369</b>	<b>31,267</b>	<b>33,125</b>	-	-	<b>41,199</b>	<b>46,494</b>
04.1.1 General Economic and Commercial Affairs	2,469	2,344	1,449	1,308	-	-	3,918	3,652
04.2.1 Agriculture	120	3,145	1,818	3,755	-	-	1,938	6,900
04.5.1 Road Transport	5,349	5,376	3,199	3,926	-	-	8,548	9,302
04.6.0 Communication	25	355	225	342	-	-	250	697
04.7.3 Other Industries - Tourism	2,085	2,149	24,576	23,794	-	-	26,545	25,943
<b>08 Recreation, Culture and Religion</b>	<b>1,637</b>	<b>1,610</b>	<b>2,150</b>	<b>2,382</b>	<b>304</b>	<b>298</b>	<b>3,483</b>	<b>3,694</b>
08.1.0 Recreational and Sporting Services	1,365	1,389	1,696	1,911	304	298	2,757	3,002
08.3.0 Broadcasting and Publishing Services	272	221	454	471	-	-	726	692
<b>09 Education</b>	<b>6,363</b>	-	<b>8,016</b>	-	-	-	<b>14,379</b>	-
09.4.1 First Stage of Tertiary Education <sup>28</sup>	6,363	-	8,016	-	-	-	14,379	-
<b>GRAND TOTAL</b>	<b>52,042</b>	<b>50,179</b>	<b>53,494</b>	<b>47,159</b>	<b>420</b>	<b>298</b>	<b>105,116</b>	<b>97,040</b>

<sup>28</sup> Training and Productivity Authority of Fiji is no longer covered in statutory boards as it has been under Fiji National University from 2011.

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

TYPE OF CAPITAL GOODS	2010	2011
Residential Building	-	-
Non-Residential Building	1,968	2,155
Other Construction	1,064	1,379
Land Improvement	769	656
Road Vehicles	972	665
Other Transport and Equipment	-	111
Plant, Machinery and Related Equipment	1,095	967
Office Furniture, Fittings & Related Equipment	805	268
Computers & Computing Equipment	618	782
<b>GRAND TOTAL</b>	<b>7,291</b>	<b>6,983</b>

**Table 37 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – 2011**  
\$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	502	-	200	-	-	(297)	474	880
01.1.1 Executive and Legislative Organs	-	1	-	-	-	-	-	8	53	62
01.1.2 Financial and Fiscal Affairs	-	-	502	-	200	-	-	(305)	421	818
<b>03 Public Order and Safety</b>	-	17	-	38	245	-	456	158	86	1,000
03.2.0 Fire Protection Services	-	17	-	38	245	-	456	158	86	1,000
<b>04 Economic Affairs</b>	-	2,038	818	574	144	111	479	308	214	4,686
04.1.1 General Economic and Commercial Affairs	-	-	-	-	-	-	-	46	53	99
04.2.1 Agriculture	-	2,038	328	575	77	111	411	248	62	3,850
04.5.1 Road Transport	-	-	490	(1)	-	-	-	-	70	559
04.6.0 Communication	-	-	-	-	67	-	68	9	14	158
04.7.3 Other Industries - Tourism	-	-	-	-	-	-	-	5	15	20
<b>08 Recreation, Culture and Religion</b>	-	99	59	44	76	-	32	99	8	417
08.1.0 Recreation and	-	99	59	44	76	-	32	99	-	409

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
Sporting Services										
08.3.0 Broadcasting and Publishing Services		-	-	-	-	-	-	-	8	8
<b>09 Education</b>	-	-	-	-	-	-	-	-	-	-
09.4.1 First Stage of Tertiary Education	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	-	<b>2,155</b>	<b>1,379</b>	<b>656</b>	<b>665</b>	<b>111</b>	<b>967</b>	<b>268</b>	<b>782</b>	<b>6,983</b>



# APPENDICES

## APPENDIX I

### CLASSIFICATION OF CENTRAL GOVERNMENT

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2011 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
		Ministry of iTaukei Affairs	5-1-1
		Min of Prov Development, Disaster Mgt & Sugar	18-1-1
		National Disaster Management Unit	18-5-1
		Department of Home Affairs	6-1-1
		Department of Immigration	6-2-1
		Ministry of Foreign Affairs, International Co-operation	8-1-1
		VIP House and Boron House	8-1-2
		Overseas Mission	8-1-3
		Office of the Auditor General	9-1-1
		Elections Office	10-1-1
		Parliament	12-1-1
		Office of Accountability and Transparency	13-1-1
		Ministry of Information	16-1-1
		Ministry of Public Enterprises, Tourism, Civil Aviation and Communication: Public Enterprise Monitoring	36-1-1
		Ministry of Women and Culture & Social Welfare	24-2-1
		Women and Gender Development & General Admin	24-3-1
		Miscellaneous Services	50-1-1
		Gratuities - Contract Officers	51-1-1
<b>02</b>		<b>DEFENCE</b>	
<b>02.1</b>	<b>Military and Civil Defence Administration and Operation</b>	Fiji Military Forces	19-1-1
<b>03</b>		<b>PUBLIC ORDER AND SAFETY</b>	
<b>03.1</b>	<b>Police</b>	Fiji Police Force	20-1-1
<b>03.3</b>	<b>Law Courts</b>	Judiciary	11-1-1
		Office of the Director of Public Prosecutions	14-1-1
		Ministry of Justice	15-1-1
		Agricultural Tribunal	30-7-1
<b>03.4</b>	<b>Prison Administration and operation</b>	Prisons and Corrections Department	15-2-1
<b>04</b>		<b>ECONOMIC AFFAIRS</b>	

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2011 EXPENDITURE HEAD/SUB-HEAD
<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 & Transport: Meteorological Services	40-2-1-40-2-4
		Ministry of Works & Transport	40-1-1/5-1/5-5
		Ministry of Labour ,Industrial Relations and Employment	7-1-1/3
<b>04.2</b>	<b>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 6 30-9-2
<b>04.2.3</b>	<b>Fishing &amp; Hunting Affairs and Services</b>	Fisheries Management & Technical Services and Extension	30-3-1 6 30-3-6
<b>04.3</b>	<b>Fuel and Energy</b>	Min of Public Utilities and Energy- Dept of Energy: Gen Admin	40-5-9/41-1-1
<b>04.4</b>	<b>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 Fiji Maritime Safety Administration	40-1-4 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 Min of Works and Transport: Freight and Handling	8-2-1 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 Min of Primary Industries: Crop Research Min of Primary Industries: Livestock Research Min of Primary Industries: Forestry: Timber Utilization Research Min of Primary Industries: Fisheries Research	30-1-3 30-2-3 30-3-3 30-A-5 30-3-3
<b>04.9</b>	<b>Other Economic Affairs and Services n.e.c</b>	Min of Finance: Procurement Ministry of Works and Transport: Maintenance Min of Works and Transport: Common services Min of Public utilities and Energy: water and sewerage	4-3-1 40-5-10 40-5-8 41-2-1
<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
<b>05.6</b>	<b>Environmental Protection n.e.c</b>	Min of Local Government, Urban Development,	23-4-1

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2011 EXPENDITURE HEAD/SUB-HEAD
		Housing and Environment: Environment management unit	
<b>06</b>		<b>HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES</b>	
<b>06.1 Housing Development</b>		Min of Local Government, Urban Development, Housing and Environment:: Housing	23-3-1
<b>06.2 Community Development</b>		Min of Local Government, Urban Development, Housing and Environment:: Housing	37.1.1-37.2.1
<b>06.3 Water Supply</b>		Ministry of Public utility and Energy	41.3.1
<b>07</b>		<b>HEALTH</b>	
<b>07.1</b>	<b>Medical Products, Appliances and Equipment</b>	Drugs and Medical Supplies	22-2-4
<b>07.3</b>	<b>Hospital Services</b>	Urban Hospitals	22-2-1
		Sub-Divisional Hospitals, Health Centre & Nursing Stations	22-2-2
		Min of Health-Common Services and Training: Hospital support Services	22-3-1
<b>07.4</b>	<b>Public Health Services</b>	Medical Services / Public health Services	22-2-3
<b>07.6</b>	<b>Health n.e.c</b>	Ministry of Health	22-1-1/2
<b>08</b>		<b>RECREATIONAL, CULTURAL AND RELIGIOUS AFFAIRS AND SERVICES</b>	
<b>08.1</b>	<b>Recreational and Sporting Services</b>	Ministry of Youth, Sports, Employment Opportunities and Productivity- Sports Development	25-2-1
<b>08.2</b>	<b>Cultural Services</b>	Ministry of Education-Library Services	21-9-1
		Ministry of Primary Industries -Forests Parks, Recreation and Nature	30-2-8
<b>09</b>		<b>EDUCATION</b>	
<b>09.1</b>	<b>Primary Education Affairs and Services</b>	General Administration	21-2-1
		Government Primary Schools	21-2-2
		Non Government Primary Schools	21-2-3
		Primary Schools Special Education	21-2-4
<b>09.2</b>	<b>Secondary Education Affairs And Services</b>	General Administration	21-3-1
		Government Secondary and Junior Secondary Schools	21-3-2
		Non-Government Junior Secondary Schools	21-3-3
		Non-Government Secondary Schools	21-3-4
<b>09.4</b>	<b>Tertiary Education Affairs and Services</b>	General Administration	21-5-1
<b>09.5</b>	<b>Education not Definable by</b>	Ministry of iTaukei Affairs - Fijian Education	5-1-3

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2011 EXPENDITURE HEAD/SUB-HEAD
	<b>Level</b>	Department of Forests(Training & Education)	30-A-3
		Department of Fisheries (Training & Education)	30-3-2
		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 2011	
D.3	Subsidies	Subsidy for Farm Gate Price of Milk Supplied to Rewa Dairy	30-3-2-10/1	
		Subsidy for Naboro Landfill	33-4-1-6/1	
		Grant to Fiji Shipping Corporation Ltd- Shipping Franchise Scheme	40-1-4-6/1	
		Mind Pearl Subsidy	34-1-1-10/1	
		Domestic Air Service Subsidy	36-4-1-6/4	
		Rural Postal Services	50-1-1-6/1	
		Banking Services in Rural Areas	50-1-1-6/1	
D.624	Social Security Grants			
	[A] Education	Training and Scholarships	2-3-5-6/1	
		In-Service Training Awards	2-3-5-6/3	
		FSM Scholarship	2-3-5-6/2	
		TPAF Levy	2-3-5-6/5	
		Transport Subsidy	21-2-3-6/3	
		Scholarships	5-1-3-6/1	
	[B] Others	Grant to Fiji Servicemen's After Care Funds	4-1-2-6/1	
		Family Assistance	24-2-2-6/1	
		Care and Protection Allowance	24-2-2-6/2	
		War Pensions	51-1-1-11/5	
		Fiji Military Forces - Pensions of Service and Disability, Retired Pay and Gratuities	51-1-1-11/12	
D.75	Current Transfers to Private Non Profit Institutions serving Households			
	[A] EDUCATION	Fee of Free Education Class 1-8	21-2-1-6/1	
		Corpus Christi Training College	21-2-1-6/2	
		Salary Grants for Pre-School Teachers	21-2-1-6/3	
		Pre-School Grants	21-2-1-6/4	
		Educational Grants - Salaries of Licensed Teachers	21-2-2-6/1	
		Licensed Teachers Salary Grants	21-2-3-6/1	
		Reserve Teachers Salary Grants	21-2-3-6/2	
		Per Capita Grant- Primary Boarding School	21-2-3-6/4	
		School Furniture	21-2-3-6/4	
		Remission of Fees - Secondary Schools	21-3-1-6/1	
		Job training for youths	21-5-1-6/1	
		Form One - Tuition Fee	21-3-1-6/2	
		Form Two - Tuition Fee	21-3-1-6/3	
		Form Three of Tuition Fee	21-3-1-6/4	
		Form Four - Tuition Fee	21-3-1-6/5	
		Form Five - Tuition Fee	21-3-1-6/6	
		Form Six - Tuition Fee	21-3-1-6/7	
		Form Seven - Tuition Fee	21-3-1-6/8	
		Per Capita Grants- Day Schools	21-3-4-6/1	
		Per Capita Grants- Boarding Schools	21-3-4-6/2	
		Grant to Montfort Boys' Town of Veisari	21-5-1-6/2	
		Grant to Montfort Boys' Town of Savusavu	21-5-1-6/3	
		Tutu Training centre	30-1-1-6/4	
		[B] Health	Grant to Ra Catholic Hospital	22-1-1-6/4
			Subsidy to St John Ambulance Brigade	22-1-1-6/6
			Fiji Red Cross	22-1-1-6/7

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2011
	[C] Others	Channel Home of Compassion	22-1-1-6/8
		Grant to Kidney Foundation of Fiji	22-1-1-6/15
		Grant to Fiji School of Medicine	22-1-2-6/13
		Grants to Fiji Arts Council	21-9-1-6/1
		Grants to Fiji Museum	21-9-1-6/2
		Public Service Broadcast	16-1-1-6/2
		National Substance Abuse Advisory Council	21-1-1-6/3
		Programme for Blind, Intellectually and Physically Handicapped	21-2-2-6/1
		Fiji National Council of Disabled Person	24-1-2-6/2
		Grant for Women and Gender Development	24-3-1-6/1
		Youth Advisory Board	25-1-2-6/1
		Biogas Digesters	30-3-2-6/1
		Sports Outreach Programme	25-2-1-6/3
		Adult and Community Education	25-1-2-6/2
		Overseas Sporting Tours	25-2-1-6/1
		Sports Scholarships	25-2-1-6/2
		Hosting International Tournaments	25-2-1-6/4
Dairy Industry Support	30-3-2-6/3		
D.623	Unfunded Employees Welfare Benefit	Stage Gratuities	15-2-2-6/1
		Compensation and ex-gratia payments	-
		Gratuities - Commuted Pension, Ex-gratia and Compassionate	51-1-1-11/1
		Pensions-Civil and Compassionate	51-1-1-11/2
		Payment of Benefits to 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 and ex-PM's Pensions	51-1-1-11/13
		Ex-Parliamentarians	51-1-1-11/14
Pension to Former Chief Justice and Retired Judge	51-1-1-11/15		
D.73/ D.74	Current Transfers NEC to Residents		
	[A] Central Government	Value Added Tax [VAT ]	
	[B] Local Authority	Local Rural Authorities	22-2-3-6/1
		Grants to Local Rural Authorities	-
	[C] Statutory Bodies	Prices and Incomes Board	4-1-1-6/1
		iTaukei Affairs Board(FAB) and Provincial Councils	5-1-1-6/1,2
		FIRCA Grant	4-1-1-6/2
		Grant to Fiji Human Rights Commission	13-1-1-6/2
		National Fire Authority	23-1-2-6/2
		LTA Operating Grant	40-1-1-6/1
		Public Rental Board	23-1-2-6/1
		Bio Security Authority grant	30-1-1-6/5
		Investment Fiji grant	34-1-1-6/3
		Commerce Commission	34-1-1-6/5
		Grant to Water Authority	41-3-1-6/1
		Grant to Tourism Fiji	36-2-1-6/1
		Grant to maritime safety authority of Fiji	40-1-1-6/2
		Grant to Telecom Authority of Fiji	36-3-1-6/4
		Grant to Consumer Council of Fiji	34-1-1-6/1
		Grant to Fiji Trade and Investment Bureau	34-1-1-6/2
		Fiji Shipping Corporation Operating Expense	40-1-4-6-2
		South Pacific Stock Exchange	50-1-1-6/4

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2011
		Fiji Independent Commission against Corruption	50-1-1-6/7
		Development of Capital Market	50-1-1-6/6
		Fiji Exporters Club	50-1-1-6/5
	[D] Companies / Others	Rotuma Island Council	2-1-1-6/1
		Rabi Island Council	2-1-1-6/2
		Kioa Island Council	2-1-1-6/3
		Grant Melanesian & Vasu I Taukei	2-1-1-6/4
		Centre for Appropriate Technology & Development	5-1-1-6/3
		Institute for Fijian Language and Culture	5-1-1-6/4
		Na Mata	5-1-1-6/5
		Turaga ni Koro Allowance	5-1-1-6/6
		Mata ni Koro Allowance	5-1-1-6/7
		Grant to National Trust of Fiji	21-A-1-6/3
		Preservation of Momi Gun Site	21-A-1-6/5
		Preservation of other Historical/Traditional Sites	21-A-1-6/4
		Grants for Multi-Ethnic Cultural Activities	5-4-1-6/1
		Scholarship for Multi-Ethnic	5-4-1-6/2
		Grant to Responsible Parenthood Council	22-1-1-6/5
		Father-Law Home	22-1-1-6/9
		Grant to Reproductive & Family Health Association	22-1-1-6/10
		Grant to Family Support association Group	22-1-1-6/11
		National Blood Services	22-1-1-6/12
		Grant to National Food and Nutrition Comm.	22-2-3-6/2
		Grant to GirlsøHome	24-1-1-6/1
		Grants to Voluntary Organisations	-
		Grants to Sugar Tribunal	30-1-1-6/2
		Grant to Fiji Pine Trust	30-A-1-6/1
		Fiji Mahogany Trust	30-A-1-6/3
		Portable Sawmills	30-A-1-6/4
		Grant in lieu of Rates to Crown Land	33-3-1-6/1
		Grant to Legal Aid Commission	3-1-1-6/3
		Fiji Audio Visual Commission	34-1-1-6/3
		National centre for Small & Micro-Enterprises	34-1-1-6/4
		Commerce Commission	34-1-1-6/5
		Grant to National Road Safety Council	40-1-3-6/1
		Small Grant Scheme	1-1-1-6/5
	Sea Route Licensing	40-1-3-6/2	
	[E] Rest of the World	Bernie Copyright Union	3-1-1-6/1
		British Institute of International & Comparative Law	3-1-1-6/2
		Contribution to Statistical Institute of Asia and the Pacific	4-2-1-6/1
		Contribution to Asia & Pacific Development Centre	2-3-5-6/4
		World Heritage Organization	21-A-1-6/6
		Organisation for Prohibited Chemical Weapon (OPCW) Subscription	6-1-1-6/1
		International Labour Organisation Convention Trip	25-3-2-6/1
		International Labour Organisation Subscription	25-3-2-6/2
		South Pacific Tourism Organisation	34-6-1-6/2
		World Tourism Organisation	34-6-1-6/3
Tourism Council of the South Pacific Rent		34-6-1-6/4	
United Nations		8-1-1-6/1	
United Nations Development Programme (UNDP)		8-1-1-6/2	
United Nations Industrial Development Organisation (UNIDO)		8-1-1-6/3	
UN 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	

SNA CLASSIFICATION	CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2011
	International Red Cross	8-1-1-6/10
	UNDP Regional Office	8-1-1-6/11
	Forum Fisheries Agencies	8-1-1-6/12
	Colombo Plan Bureau	8-1-1-6/13
	MSG Secretariat Establishment	8-1-1-6/14
	Subscription to International Ombudsman Institute	13-1-1-6/1
	Subscription to Asian Pacific Group on Money Laundering	15-1-1-6/1
	Contribution to Asia Pacific Institute of Broadcast and Development	16-1-1-6/1
	International council of Archives	16-2-1-6/1
	Pacific Region Conversation Centre	16-2-1-6/2
	Pacific region Branch of International council of Archives	16-2-1-6/3
	Interpol	20-1-1-6/1
	Contribution to UNESCO	21-1-1-6/1
	South Pacific Board for Educational Assessment	21-1-1-6/2
	Contribution to World Health Organisation	22-1-1-6/1
	World Food Programme	22-1-1-6/2
	UN Fund for Population Activities	21-1-1-6/3
	Annual Contribution to South Pacific Regional Environment Programme	33-4-1-6/2
	Contribution to Stockholm	33-4-1-6/8
	Contribution to International Telecommunications Union	34-5-1-6/1
	Contribution to Port State Control	40-3-1-6/4
	Annual Contribution to Commonwealth Local Govt Forum	23-1-2-6/1
	Contribution to CITES	33-4-16/3
	Contribution to RAMSAR	23-4-1-6/4
	Annual contribution to Convention on Biological Diversity	23-4-1-6/5
	Contribution to UNFC on climate change	23-4-1-6/6
	Contribution to UNEP	23-4-1-6/7
	OIE Contribution	30-1-1-6/3
	FAO Contribution	30-1-1-6/1
	Contribution to Asia Pacific Telecommunity	34-5-1-6/2
	Universal Postal Union	34-5-1-6/3
	Annual Contribution - ITTO	30-A-1-6/2
	Contribution to SOPAC	33-2-1-6/1
	Tax Refund to SOPAC	33-2-1-6/2
	PASO Management Board	8-2-1-6/3
	Grant to Civil Aviation Authority of the Fiji Islands	8-2-1-6/4
	International Civil Aviation Organisation	8-2-1-6/1
	World Meteorological Organisation	40-2-1-6/1
	Contribution to International Maritime Organisation	40-3-1-6/1
	Membership Fee to International Hydrographic Organisation	40-3-1-6/2



### APPENDIX 3

## CLASSIFICATION OF THE GENERAL GOVERNMENT OF FIJI

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

## APPENDIX 4

### 2008 SNA CLASSIFICATIONS

#### 1. Sectors

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

#### 2. Classification of transactions

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

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

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

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

F64	Claims of pension funds on pension managers
F65	Entitlements to non-pension benefits
F66	Provisions for calls under standardized guarantees
F7	Financial derivatives and employee stock options
F71	Financial derivatives
	F711 Options
	F712 Forwards
F72	Employee stock options
F8	Other accounts receivable/payable
F81	Trade credits and advances
F89	Other accounts receivable/payable
<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 requited (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