

ECONOMIC SURVEYS

GENERAL GOVERNMENT ACCOUNTS 2015

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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 2015. 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.



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Government Statistician

NOTES TO TABLES

KEY TO ABBREVIATIONS

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

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

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

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1 INTRODUCTION

1.1 History of Studies undertaken

From the inception of this report in 1967, up until 1989 the reports were published under the title “An Economic and Functional Classification of Government Accounts”, for years 1990 to 1993 under the title “Fiji’s National Accounts Statistics”, for years 1994 to 2001 under the title “An Economic and Functional Classification of Public Sector Accounts” and from 2002 to 2012 under the title “An Economic and Functional Classification of General Government Accounts. The studies from 1967 to 2001 were compiled using the 1968 System of National Accounts (SNA) manual and included, other than the functions of the General Government, enterprises owned by them. From 2002 to 2007 the 1993 SNA Manual was used and from 2008 onwards the 2008 SNA Manual has been used.

This report contains the results of the study for the year 2015. It is being published under the title “General Government Accounts” and comprises only the functions of the General Government. Enterprises owned by government with significant revenue falls outside the scope of this report and are covered by the surveys conducted for the business enterprises.

1.2 Need for statistics relating to General Government

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

2. METHODOLOGY

2.1 Legal Basis

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

2.2 Coverage and Scope

The 2015 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 2015 General Government Survey were posted to the Local Government and the Statutory Boards on 03/07/16.

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

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

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

2.4 Data Processing

Data was processed using Microsoft Excel.

2.5 Reference Period

Reference period is the calendar year 2015.

3. RESULTS

The survey for 2015 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

	2014	2015
Central Government	2,284,129	2,555,179
Local Government	70,645	54,120
Statutory Boards	181,750	162,530
TOTAL GENERAL GOVERNMENT	2,536,524	2,771,829

Detailed Receipt and Disbursement tables

Table 2 INCOME AND OUTLAY ACCOUNT – RECEIPTS
\$000

SNA Code		2014	2015
D.2	Total Taxes on Production and Imports	1,652,825	1,805,014
	[a] Total Taxes on Products	1,407,850	1,547,542
	i] Customs Duties	513,606	546,086 ¹
	ii] Value Added Tax	794,142	893,048 ²
	iii] Service Turnover Tax	57,960	64,700
	iv] Water Resource Tax	34,694	36,490
	v] Fish Levy	438	101
	vi] Telecommunication Levy	1,243	1,201
	vii] Credit Card Levy	3,843	4,040
	viii] Third Party Insurance Levy	1,924	1,876
	[b] Other Taxes on Production	244,975	257,472
	i] Stamp Duties	68,609	70,523
	ii] Rates	41,871	38,591
	iii] Licences	11,582	12,273
	iv] Departure Tax	122,913	136,085
D.422	Withdrawals from Entrepreneurial Income of Quasi – Government Corporations	8,000	6,698
D.4	Total Property Income	94,991	86,539
	i] Interest	2,900	1,736
	ii] Dividends	68,458	64,977
	iii] Land Rents	23,633	19,826
D.5	Total Current Taxes on Income	475,110	581,181
	i] On income	390,423	495,946 ³
	ii] Withholding & Dividend	84,687	85,235
P.3	Compulsory Fees, Fines and Penalties	189,938	160,909
D.6	Social Security Contributions	-	-
D.73/D.74	Total Current Transfers	115,659	131,488
	i] Residents	110,837	124,388
	ii] Rest of the World	4,822	7,100 ⁴
	TOTAL RECEIPTS	2,536,523	2,771,829

Of the total receipts:

- Taxes on production and imports accounted for 65.1 per cent in 2015 compared to 65.2 per cent in 2014 and registered a growth of 9.2 per cent in 2015 compared to 11.3 per cent in 2014.
- Current taxes on income accounted for 21.0 per cent in 2015 compared to 18.7 per cent in 2014 and registered a growth of 22.3 per cent in 2015 compared to 11.7 per cent in 2014.

¹ Increase in Custom Duties is due to increase in Fiscal Duty and Excise Duty on Luxury items and tobacco respectively.

² Increase in VAT is a result of growing consumption spending.

³ Increase in taxes on income is due to increase in company tax received.

⁴ Increase in other Grants in Aid led to the increase.

- Compulsory Fees, Fines and Penalties accounted for 5.8 per cent in 2015 compared to 7.5 per cent in 2014 and registered a decline of 15.3 per cent in 2015 compared to a growth of 12.0 per cent in 2014.
- Property Income accounted for 3.1 per cent in 2015 compared to 3.7 per cent in 2014 and registered a decline of 8.9 per cent in 2015 compared to a growth of 35.5 per cent in 2014.

Table 3 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2014	2015
P.4	Final Consumption Expenditure	1,298,357	1,409,924
D.3	Subsidies	5,705	7,626
	i] Subsidies on Products	4,505	6,912
	ii] Subsidies on Production	1,200	714
D.4	Total Property Income	269,036	294,679
	i] Interest	265,191	290,582
	ii] Dividend	-	20
	iii] Land rent	3,845	4,077
D.621	Social Security Benefits	-	-
D.624	Total Social Assistance Grants	130,046	137,082
	i] Education	97,342	95,741
	ii] Others	32,704	41,341
D.75	Total Current Transfers to Private Non- Profit Making Institution	85,456	82,713
	i] Education	73,778	76,977
	ii] Health	305	518
	iii] Other	11,373	5,218 ⁵
D.623	Unfunded Welfare Benefits	31,332	37,477
D.73/D.74	Total Current Transfers NEC	246,193	267,167
	[a] Total Residents	230,314	258,072
	i] Central Government	57,396	55,559
	ii] Local authorities	827	996
	iii] Statutory bodies	159,727	163,753
	iv] Others	12,364	37,764 ⁶
	[b] Rest of the World	15,879	9,095
B.8	Savings	470,398	535,161
	TOTAL DISBURSEMENTS	2,536,523	2,771,829

Of the total disbursements:

- Final consumption expenditure accounted for 50.9 per cent in 2015 compared to 51.2 per cent in 2014 and registered a growth of 8.6 per cent in 2015 compared to 16.5 per cent in 2014.

⁵ Reduction in operating grant provided to Non-Profit Institution led to the decline.

⁶ Increase in operating grant given to Fiji Independent Commission against Corruption led to the increase.

- Property income accounted for 10.6 per cent in 2015 compared to 10.6 per cent in 2014 and registered a growth of 9.5 per cent in 2015 compared to 1.6 per cent in 2014.
- Current transfers NEC accounted for 9.6 per cent in 2015 compared to 9.7 per cent in 2014 and registered a growth of 8.5 per cent in 2015 compared 12.8 per cent in 2014.
- Social Assistance Grants accounted for 4.9 per cent in 2015 compared to 5.1 per cent in 2014 and registered a growth of 5.4 per cent in 2015 compared to a decline of 2.4 per cent in 2013.
- Current transfers to private non-profit institutions accounted for 3.0 per cent in 2015 compared to 3.4 per cent in 2014 and registered a decline of 3.2 per cent in 2015 compared to a growth of 150.5 per cent in 2014.

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 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

	2014	2015
Central Government	1,132,270	1,720,268
Local Government	4,446	14,191
Statutory Boards	271,455	365,075
TOTAL GENERAL GOVERNMENT	1,408,171	2,099,534

Detailed Receipt and Disbursement tables.

Table 5 CAPITAL FINANCE ACCOUNT – RECEIPTS
\$000

SNA Code		2014	2015
K.1	Consumption of fixed capital	68,254	68,747
B.8	Savings	470,398	535,161
D.9	Total Capital Transfers	382,964	466,206
	i] Residents	356,724	437,884 ⁷
	ii] Rest of the World	26,240	18,322
F.4	Total Loans	355,994	736,565
	i] Residents	235,753	434,998 ⁸
	ii] Rest of the World	120,241	301,567 ⁹
F.41	Total Loan Repayments	619	653
	i] Residents	619	653
	ii] Rest of the World	-	-
B.9	Balancing item/Net lending/Borrowing	129,942	292,202
	TOTAL RECEIPTS	1,408,171	2,099,534

Of the total receipts:

- Capital transfers accounted for 22.2 per cent in 2015 compared to 27.2 per cent in 2014 and registered a growth of 21.7 per cent in 2015 compared to 86.1 per cent in 2014.
- Loans accounted for 35.1 per cent in 2015 compared to 25.3 per cent in 2014 and registered a growth of 106.9 per cent 2015 compared to 29.4 per cent in 2014.

Table 6 CAPITAL FINANCE ACCOUNT - DISBURSEMENT
\$000

SNA Code		2014	2015
P.52	Increase in Stocks	-	-
P.51	Gross Fixed Capital Formation	400,592	503,191
F.4	Total Loans	48	-
	i] Residents	48	-
	ii] Rest of the World	-	-
D.99	Debt Redemption	203,215	677,262¹⁰
D.9	Total Capital Transfers	802,456	914,127
	i] Residents	802,456	914,127 ¹¹
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Made	1,860	4,954
	i] Residents	1,860	4,954
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENT	1,408,171	2,099,534

Of the total disbursements:

⁷ Higher transfers received by Fiji Road Authority from Central Government led to the increase.

⁸ Increase is due to higher domestic loan received.

⁹ Increase is due to higher international loan received.

¹⁰ Payments of Bonds led to the increase.

¹¹ Higher transfers to Fiji Road Authority led to the increase.

- Capital transfers accounted for 43.5 per cent in 2015 compared to 57.0 per cent in 2014 and registered a growth of 13.9 per cent in 2015 compared to 102.2 per cent in 2014.
- Debt Redemption accounted for 32.3 per cent in 2015 compared to 14.4 per cent in 2014 and registered a growth of 233.3 per cent in 2015 compared to 10.8 per cent in 2014.
- Gross Fixed Capital Formation accounted for 24.0 per cent in 2015 compared to 28.4 per cent in 2014 and registered a growth of 25.6 per cent in 2015 compared to 6.4 per cent in 2014.

FINAL CONSUMPTION EXPENDITURE

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

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

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

TYPE OF SERVICE	2014	2015
01 General Public Services	213,439	228,650
02 Defence	152,889	153,031
03 Public Order and Safety	165,882	177,176
04 Economic Affairs	269,252	314,917 ¹²
05 Environmental Protection	4,983	3,992
06 Housing and Community Amenities	15,125	13,997
07 Health	182,002	198,918
08 Recreation, Culture and Religion	10,332	10,443
09 Education	275,722	298,885
10 Social Protection	8,730	9,915
GRAND TOTAL	1,298,356	1,409,924

Final consumption expenditure registered a growth of 8.6 per cent in 2015 compared to 16.5 per cent in 2014. Of the total final consumption expenditure:

¹² Higher Purchase of Goods & Services and Maintenance & Operations led to the increase.

- Economic Affairs accounted for 22.3 per cent of the total final consumption expenditure in 2015 compared to 20.7 per cent in 2014 and registered a growth of 17.0 per cent in 2015
- Education accounted for 21.2 per cent of the total final consumption expenditure in 2015 compared to 21.2 per cent in 2014 and registered a growth of 8.4 per cent in 2015.
- The General Public services, which consist of general administration and external affairs, accounted for 16.2 per cent of the total final consumption expenditure in 2015 compared to 16.4 per cent in 2014 and registered a growth of 7.1 per cent in 2015.
- Health accounted for 14.1 per cent of the total final consumption expenditure in 2015 compared to 14.0 per cent in 2014 and registered a growth of 9.3 per cent in 2015.
- Public Order and Safety accounted for 12.6 per cent of the total final consumption expenditure in 2015 compared to 12.8 per cent in 2014 and registered a growth of 6.8 per cent in 2015.
- Defence accounted for 10.9 per cent of the total final consumption expenditure in 2015 compared to 11.8 per cent in 2014 and registered a growth of 0.1 per cent in 2015.

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

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2014	2015	2014	2015	2014	2015	2014	2015
01 General Public Services	102,073	125,829	112,774	104,256	1,408	1,435	213,439	228,650
02 Defence	131,291	137,911	21,598	15,120	-	-	152,889	153,031
03 Public Order and Safety	133,127	142,370	32,755	34,806	-	-	165,882	177,176
04 Economic Affairs	87,512	91,727	189,186	225,204	7,446	2,014	269,252	314,917
05 Environmental Protection	2,468	2,132	2,515	1,860	-	-	4,983	3,992
06 Housing and Community Amenities	8,279	8,240	6,846	5,757	-	-	15,125	13,997
07 Health	119,625	126,267	62,377	72,651	-	-	182,002	198,918
08 Recreation, Culture and Religion	3,926	3,901	6,712	6,542	306	-	10,332	10,443
09 Education	259,764	273,558	16,068	25,327	110	-	275,722	298,885
10 Social Protection	5,786	6,725	2,944	3,190	-	-	8,730	9,915
GRAND TOTAL	853,851	918,660	453,775	494,713	9,270	3,449	1,298,356	1,409,924

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

	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2014	2015	2014	2015	2014	2015	2014	2015
Collective Consumption								
01 General Public Services	102,073	125,829	112,774	104,256	1,408	1,435	213,439	228,650
02 Defence	131,291	137,911	21,598	15,120	-	-	152,889	153,031
03 Public Order and Safety	133,127	142,370	32,755	34,806	-	-	165,882	177,176
04 Economic Affairs	87,512	91,727	189,186	225,204	7,446	2,014	269,252	314,917
05 Environmental Protection	2,468	2,132	2,515	1,860	-	-	4,983	3,992
06 Housing and Community Amenities	8,279	8,240	6,846	5,757	-	-	15,125	13,997
07 Health	4,696	5,085	14,519	16,923	-	-	19,215	22,008
09 Education	11,304	12,244	11,441	16,066	-	-	22,745	28,310
10 Social Protection	4,137	5,109	2,764	2,976	-	-	6,901	8,085
Total Collective Consumption	484,887	530,647	394,398	422,968	8,855	3,449	870,431	950,166
Individual Consumption								
07 Health	114,929	121,182	47,858	55,728	-	-	162,787	176,910
08 Recreation, Culture and Religion	3,926	3,901	6,712	6,542	306	-	10,332	10,443
09 Education	248,460	261,314	4,627	9,261	110	-	252,977	270,575
10 Social Protection	1,649	1,616	180	214	-	-	1,829	1,830
Total Individual Consumption	368,964	388,013	59,377	71,745	416	-	427,925	459,758
GRAND TOTAL	853,851	918,660	453,775	494,713	9,270	3,449	1,298,356	1,409,924

Of the total Final Consumption Expenditure:

- Collective Consumption accounted for 67.4 per cent in 2015 compared to 67.0 per cent in 2014 and registered a growth of 9.2 per cent in 2015 compared to 15.6 per cent in 2014.
- Individual consumption accounted for 32.6 per cent in 2015 compared to 33.0 per cent in 2014 and registered a growth of 7.4 per cent in 2015 compared to 18.5 per cent in 2014.

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

	2014	2015
Central Government	127,603	131,007
Local Government	2,035	11,381
Statutory Boards	270,954	360,803
TOTAL GENERAL GOVERNMENT	400,592	503,191

The general government GFCF registered a growth of 25.6 per cent in 2015 compared to 6.4 per cent in 2014.

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

TYPE OF SERVICES	2014	2015
01 General Public Services	19,964	20,977
02 Defence	1,399	4,950
03 Public Order and Safety	16,682	12,342
04 Economic Affairs	320,469	371,764 ¹³
05 Environmental Protection	1,679	663
06 Housing and Community Amenities	10,729	11,584
07 Health	24,398	31,010
08 Recreation, Culture and Religion	1,044	49,200 ¹⁴
09 Education	3,992	701
10 Social Protection	236	-
GRAND TOTAL	400,592	503,191

Of the total GFCF:

- Economic Affairs accounted for 73.9 per cent in 2015 compared to 80.0 per cent in 2014 and registered a growth of 16.0 per cent in 2015 compared to 3.6 per cent in 2014.
- Recreation, Culture and Religion accounted for 9.8 per cent in 2015 compared to 0.3 per cent in 2014 and registered a growth of 4,612.6 per cent in 2015 compared to a decline of 90.0 per cent in 2014.

¹³ Upgrading of computer software vastly contribute to the increase.

¹⁴ Upgrading of building and improvement of land led to the increase.

- Health accounted for 6.2 per cent in 2015 compared to 6.1 per cent in 2014 and registered a growth of 27.1 per cent in 2015 compared to 67.8 per cent in 2014.
- General Public Services accounted for 4.2 per cent in 2015 compared to 5.0 per cent in 2014 and registered a growth of 5.1 per cent in 2015 compared to 5.3 per cent in 2014.
- Public Order and Safety accounted for 2.5 per cent in 2015 compared to 4.2 per cent in 2014 and registered a decline of 26.0 per cent in 2015 compared to a growth of 94.5 per cent in 2014.

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

TYPE OF CAPITAL GOODS	2014	2015
Residential Building	-	5,567
Non-Residential building	11,337	87,607 ¹⁵
Other Construction	325,602	326,874
Land Improvement	11,014	12,392
Road Vehicles	15,506	18,274
Other Transport and Equipment	12,357	8,569
Plant, Machinery and Related Equipment	17,717	30,958
Office Furniture, Fittings and Related Equipment	3,982	4,682
Computers and Computing Equipment	3,077	8,268 ¹⁶
GRAND TOTAL	400,592	503,191

Table 13 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES– 2015
\$000

ECONOMIC ACTIVITY	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport & Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Equipment	Computers & Computing Equipment	TOTAL
01 General Public Services	856	26	1,487	899	11,113	366	951	1,804	3,475	20,977
02 Defence	2,229	674	-	-	-	-	1,699	-	348	4,950
03 Public Order and Safety	2,482	4,890	1,323	-	192	760	2,606	-	89	12,342
04 Economic Affairs	-	10,801	313,292	11,035	6,767	7,443	16,634	1,436	4,356	371,764
05 Environmental Protection	-	-	-	294	202	-	167	-	-	663
06 Housing and Community Amenities	-	2,020	8,657	50	-	-	857	-	-	11,584
07 Health	-	21,779	-	-	-	-	8,044	1,187	-	31,010
08 Recreation, Culture and Religion	-	47,271	1,560	114	-	-	-	255	-	49,200
09 Education	-	146	555	-	-	-	-	-	-	701
TOTAL	5,567	87,607	326,874	12,392	18,274	8,569	30,958	4,682	8,268	503,191

¹⁵ Maintenance of Fiji Sports Council's building led to the increase.

¹⁶ Upgrading of computer software by LTA and FRCA led to the increase.

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

	2014	2015
Central Government	1,034,335	1,119,560
Local Government	50,821	46,660
Statutory Boards	290,724	315,900
TOTAL GENERAL GOVERNMENT	1,375,880	1,482,120

Of the total General Government Gross Output (GO):

- Central government accounted for 75.5 per cent in 2015 compared to 75.2 per cent in 2014 and registered a growth of 8.2 per cent in 2015 compared to 19.1 per cent in 2014.
- Local government accounted for 3.1 per cent in 2015 compared to 3.7 per cent in 2014 and registered a decline of 8.2 per cent in 2015 compared to 5.8 per cent in 2014.
- Statutory Boards accounted for the remaining 21.3 per cent in 2015 compared to 21.1 per cent in 2014 and registered a growth of 8.7 per cent in 2015 compared to 10.1 per cent in 2014.

Table 15 **MACROECONOMIC AGGREGATES**
FJD [000]

	GO	IC	VA	COE	CFC	OS
1994	452,783	121,965	330,818	328,606	2,212	-
1995	463,494	127,361	336,133	333,672	2,461	-
1996	491,585	139,902	351,683	348,812	2,871	-
1997	526,155	142,364	383,791	380,631	3,160	-
1998	590,835	178,937	411,898	408,899	2,999	-
1999	624,208	193,204	431,004	426,823	4,181	-
2000	637,607	182,117	455,490	451,030	4,460	-
2001	679,120	202,619	476,501	471,450	5,051	-
2002	731,181	222,661	508,520	503,132	5,388	-
2003	769,893	231,354	538,539	532,277	6,262	-
2004	804,524	242,831	561,693	555,128	6,565	-
2005	851,663	262,094	589,569	579,708	9,861	-
2006	1,017,137	311,899	705,238	693,939	11,299	-
2007	956,886	301,465	655,421	646,840	8,581	-
2008	898,879	267,635	631,244	622,720	8,524	-
2009	966,763	303,050	663,713	654,313	9,400	-
2010	917,599	271,493	646,106	635,368	10,738	-
2011	923,190	277,702	645,488	632,380	13,108	-
2012	986,240	302,284	683,956	670,353	13,603	-
2013	1,180,652	419,173	761,479	704,317	57,162	-
2014	1,375,880	453,775	922,105	853,851	68,254	-
2015	1,482,120	494,713	987,407	918,660	68,747	-

The total general government GO registered a growth of 7.7 per cent in 2015 compared to 16.5 per cent in 2014 whilst IC registered a growth of 9.0 per cent in 2015 compared to 8.3 per cent in 2014.

The total general government value added (VA) registered a growth of 7.1 per cent in 2015 compared to a growth of 21.1 per cent in 2014 whilst COE registered a growth of 7.6 per cent in 2015 compared to a growth of 21.2 per cent in 2014. The CFC registered a growth of 0.7 per cent in 2015 compared to a growth of 19.4 per cent in 2014.

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.

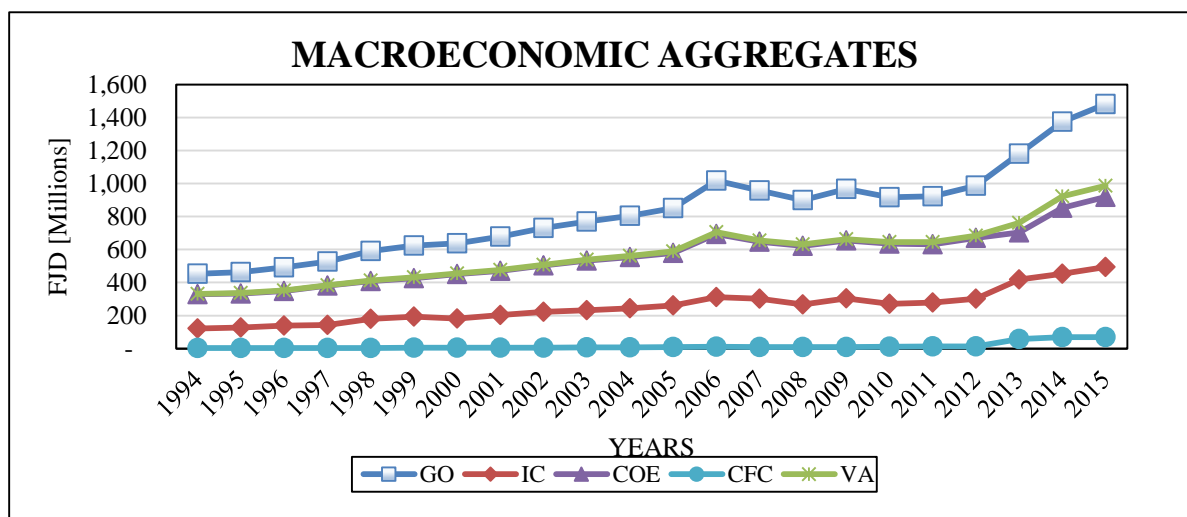


Table 16 VALUE ADDED BY KIND OF ECONOMIC ACTIVITY – 2015
\$000

	GO	IC	VA	COE	CFC	OS
General Public Services	236,212	104,256	131,956	125,829	6,127	-
Defence	153,031	15,120	137,911	137,911	-	-
Public Order and Safety	178,062	34,806	143,256	142,370	886	-
Economic Affairs	373,917	225,204	148,713	91,727	56,986	-
Environmental Protection	3,992	1,860	2,132	2,132	-	-
Housing and Community Amenities	13,997	5,757	8,240	8,240	-	-
Health	198,918	72,651	126,267	126,267	-	-
Recreation, Culture and Religion	15,191	6,542	8,649	3,901	4,748	-
Education	298,885	25,327	273,558	273,558	-	-
Social Protection	9,915	3,190	6,725	6,725	-	-
TOTAL	1,482,120	494,713	987,407	918,660	68,747	-

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		2014	2015
D.2	Total Taxes on Production and Imports	1,607,372	1,762,863
	[a] Total Taxes on Products	1,407,850	1,547,542
	i] Customs Duties	513,606	546,086 ¹⁷
	ii] Value Added Tax	794,142	893,048 ¹⁸
	iii] Service Turnover Tax	57,960	64,700
	iv] Water Resource Tax	34,694	36,490
	v] Fish Levy	438	101
	vi] Telecommunication Levy	1,243	1,201
	vii] Credit Card Levy	3,843	4,040
	viii] Third Party Insurance Levy	1,924	1,876
	[b] Other Taxes on Production	199,522	215,321
	i] Stamp Duties	68,609	70,523
	ii] Licenses	8,000	8,713
	iii] Departure Tax	122,913	136,085
D.422	Withdrawals from Entrepreneurial Income of Quasi – Government Corporations	8,000	6,698
D.4	Total Property Income	79,940	75,638
	i] Interest	-	-
	ii] Dividends	65,982	62,333
	iii] Land Rents	13,958	13,305
D.5	Total Current Taxes on Income	475,110	581,181
	i] On income	390,423	495,946 ¹⁹
	ii] Withholding & Dividend Taxes	84,687	85,235
P.3	Compulsory Fees, Fines and Penalties	106,950	117,196
D.6	Social Security Contributions	-	-
D.73/D.74	Total Current Transfers NEC	6,756	11,603
	i] Residents	1,934	4,503
	ii] Rest of the World	4,822	7,100 ²⁰
	TOTAL RECEIPTS	2,284,128	2,555,179

¹⁷ Refer to footnote 1 on page 4

¹⁸ Refer to footnote 2 on page 4

¹⁹ Refer to footnote 6 on page 4

²⁰ Refer to footnote 7 on page 4

Table 18 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2014	2015
P.4	Final Consumption Expenditure	1,033,700	1,117,546
D.3	Subsidies	5,705	7,626
	i] Subsidies on Products	4,505	6,912
	ii] Subsidies on Production	1,200	714
D.4	Total Property Income	263,261	287,852
	i] Interest on Public Debt	263,261	287,852
	ii] Rents	-	-
D.621	Social Security Benefits	-	-
D.624	Total Social Assistance Grants	130,046	137,082
	i] Education	97,342	95,741
	ii] Other	32,704	41,341
D.75	Total Current Transfers to Private Non-profit Making Institutions	85,456	82,713
	i] Education	73,778	76,977
	ii] Health	305	518
	iii] Other	11,373	5,218 ²¹
D.623	Unfunded Welfare Benefits	31,332	37,477
D.73/D.74	Total Current Transfers NEC	244,289	265,650
	a] Residents	228,410	256,555
	i] Central Government (VAT paid)	57,396	55,559
	ii] Local Authorities	190	197
	iii] Statutory Boards	158,460	163,035
	iv] Others	12,364	37,764 ²²
	b] Rest of the World	15,879	9,095
B.8	Savings	490,339	619,233
	TOTAL DISBURSEMENTS	2,284,128	2,555,179

²¹ Refer to footnote 5 on page 5

²² Refer to footnote 6 on page 5

Table 19 CAPITAL FINANCE ACCOUNT - RECEIPTS
\$000

SNA Code		2014	2015
K.1	Consumption of Fixed Capital	-	-
B.8	Savings	490,339	619,233
D.9	Total Capital Transfers	25,933	18,322
	i] Residents	-	-
	ii] Rest of the World	25,933	18,322
F.4	Total Loans	353,644	731,628
	i] Residents	233,403	430,061
	ii] Rest of the World	120,241	301,567
F.41	Loan Repayments	-	-
B.9	Balancing Item/Net Lending/Borrowing	262,354	351,085
	TOTAL RECEIPTS	1,132,270	1,720,268

Table 20 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2014	2015
P.525	Increase in Stocks	-	-
P.51	Total Gross Fixed Capital Formation	127,603	131,007
	i] Residential building	-	5,567
	ii] Non-Residential building	9,925	37,592 ²³
	iii] Other Construction	62,797	24,280 ²⁴
	iv] Land Improvement	11,006	11,439
	v] Road Vehicles	11,339	11,305
	vi] Other Transport & Equipment	12,177	8,569
	vii] Plant, Machinery & Related Equipment	16,653	26,235 ²⁵
	viii] Office Furniture, Fittings & Related Equipment	1,346	1,553
	ix] Computers & Computing Equipment	2,360	4,467
F.4	Total Loans	-	-
	i] Local authorities	-	-
	ii] Statutory bodies	-	-
	iii] Others	-	-
D.99	Total Redemption of Debt	203,215	677,262
	i] Contribution to sinking funds	-	-
	ii] Loan repayments	203,215	677,262 ²⁶
	iii] Debt conversion	-	-
D.9	Total Capital Transfers	801,452	911,999
	a] Residents	801,452	911,999
	i] Local authorities	6,500	13,031
	ii] Statutory bodies	521,062	619,096
	iii] Others	273,890	279,872
	b] Rest of the World	-	-
	TOTAL DISBURSEMENTS	1,132,270	1,720,268

²³ Increase in the construction and renovation of hospitals led to the increase.

²⁴ Completion in the construction of hydro project led to the decline of other construction.

²⁵ Acquiring of new machineries by various Ministries led to the increase.

²⁶ Payments of 2011 Global Bond led to the increase.

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2014	2015	2014	2015	2014	2015	2014	2015
01 General Public Services	50,590	73,702	91,155	85,167	-	-	141,745	158,869
02 Defence	131,291	137,911	21,598	15,120	-	-	152,889	153,031
03 Public Order and Safety	126,258	135,374	29,318	31,250	-	-	155,576	166,624
04 Economic Affairs	65,579	67,227	40,907	54,043	525	2,014	105,961	119,256
05 Environmental Protection	923	995	908	891	-	-	1,831	1,886
06 Housing and Community Amenities	6,695	6,909	4,276	4,310	-	-	10,971	11,219
07 Health	117,246	123,970	59,499	70,199	-	-	176,745	194,169
08 Recreation, Culture and Religion	858	749	2,672	2,943	-	-	3,530	3,692
09 Education	259,764	273,558	16,068	25,327	110	-	275,722	298,885
10 Social Protection	5,786	6,725	2,944	3,190	-	-	8,730	9,915
GRAND TOTAL	764,990	827,120	269,345	292,440	635	2,014	1,033,700	1,117,546

Table 22 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND TYPES OF SERVICES – 2015
\$000

TYPE OF SERVICES	Residential Buildings	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computer & Computing Equipment	TOTAL
01 General Public Services	856	-	14	899	11,113	366	951	66	3,457	17,722
02 Defence	2,229	674	-	-	-	-	1,699	-	348	4,950
03 Public Order and Safety	2,482	4,890	1,323	-	192	760	2,606	-	89	12,342
04 Economic Affairs	-	8,083	13,731	10,082	-	7,443	11,942	300	573	52,154
05 Environmental Protection	-	-	-	294	-	-	136	-	-	430
06 Housing and Community Amenities	-	2,020	8,657	50	-	-	857	-	-	11,584
07 Health	-	21,779	-	-	-	-	8,044	1,187	-	31,010
08 Recreation, Culture and Religion	-	-	-	114	-	-	-	-	-	114
09 Education	-	146	555	-	-	-	-	-	-	701
10 Social Protection	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	5,567	37,592	24,280	11,439	11,305	8,569	26,235	1,553	4,467	131,007

b) LOCAL GOVERNMENT

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

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

Table 23 INCOME AND OUTLAY ACCOUNT - RECEIPT
\$000

SNA Code		2014	2015
D.2	Total Taxes on Production and Imports	35,686	32,256
	[a] Other Taxes on Production		
	i] Rates	32,104	28,696
	ii] Licences	3,582	3,560
D.4	Total Property Income	9,802	5,056²⁷
	i] Interest	2,300	675
	ii] Dividend	1,785	1,984
	iii] Land Rents	5,717	2,397 ²⁸
P.3	Compulsory Fees, Fines and Penalties	19,683	15,491²⁹
D.73/D.73	Total Current Transfers NEC	5,474	1,317
	i] Residents [Central Government]	5,474	1,317
	ii] Rest of the World	-	-
	TOTAL RECEIPTS	70,645	54,120

²⁷ Decrease in Interest received by Provincial Councils led to the decline.

²⁸ The decrease is due to an adjustment in the category covering Rent.

²⁹ Reduction in Penalties and Fines received by the Town and City Councils led to the decrease.

Table 24 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2014	2015
P.4	Final Consumption Expenditure	44,210	39,098
D.4	Total Property Income	1,468	2,627
	i] Interests	1,328	2,322
	ii] Dividends	-	20
	iii] Land Rent	140	285
D.75	Current Transfers	637	799
B.8	Savings	24,330	11,596
	TOTAL DISBURSEMENTS	70,645	54,120

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

SNA Code		2014	2015
K.1	Consumption of Fixed Capital	5,204	6,127
B.8	Savings	24,330	11,596
D.9	Total Capital Transfers	4,226	12,477
	i] Residents	3,919	12,477 ³⁰
	ii] Rest of the World	307	-
F.4	Total Loans	2,350	4,937
	i] Residents	2,350	4,937
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Received	608	653
	i] Residents	608	653
	ii] Rest of the World	-	-
B.9	Balancing Items	(32,272)	(21,599)
	TOTAL RECEIPTS	4,446	14,191

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

SNA Code		2014	2015
P.52	Increase in Stocks	-	-
P.51	Total Gross Fixed Capital Formation	2,035	11,381
F.4	Total Loans Extended	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
D.9	Total Capital Transfers	968	2,128
	i] Residents	968	2,128 ³¹
	ii] Rest of the World	-	-
F.41	Total Loan Repayment	1,443	682
	i] Residents	1,443	682
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENT	4,446	14,191

³⁰ Increase in Capital Grants to Suva City Council led to the increase.

³¹ Increase in grants for small projects in the community led to the increase.

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2014	2015	2014	2015	2014	2015	2014	2015
01 General Public Services	12,265	9,915	11,778	9,661	1,408	1,435	22,635	18,141
04 Economic Affairs	2,549	3,890	3,599	5,097	-	-	6,148	8,987
05 Environmental Protection	1,545	1,137	1,607	969	-	-	3,152	2,106
06 Housing and Community Amenities	1,584	1,331	2,570	1,447	-	-	4,154	2,778
07 Health	2,379	2,297	2,878	2,452	-	-	5,257	4,749
08 Recreation, Culture and Religion	1,094	1,193	1,769	1,144	-	-	2,863	2,337
GRAND TOTAL	21,416	19,763	24,201	20,770	1,408	1,435	44,209	39,098

Table 28 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – 2015
\$000

TYPE OF SERVICES	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computers & Computing Equipment	TOTAL
01 General Public Services	-	26	699	-	-	-	-	1,738	18	2,481
04 Economic Affairs	-	262	613	510	2,274	-	3,924	9	1,075	8,667
05 Environmental Protection	-	-	-	-	202	-	31	-	-	233
06 Housing and Community Amenities	-	-	-	-	-	-	-	-	-	-
07 Health	-	-	-	-	-	-	-	-	-	-
08 Recreation, Culture and Religion	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	-	288	1,312	510	2,476	-	3,955	1,747	1,093	11,381

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 Services

03 Public Order and Safety

National Fire Authority

04 Economic Affairs

Consumer Council of Fiji
Investment Fiji
Fiji Commerce Commission
Central Division Drainage Board
Labasa Drainage Board
Western Division Drainage Board
Bio Security Authority of Fiji
Land Transport Authority
Fiji Roads Authority
Telecommunication Authority of Fiji
Tourism Fiji

08 Recreation, Culture and Religion

Fiji Sports Council
Film Fiji

Table 29 INCOME AND OUTLAY ACCOUNT - RECEIPTS
\$000

SNA Code	RECEIPTS	2014	2015
B.2	Operating Surplus	-	-
D.2	Taxes on Production and Imports	9,767	9,895
	[a] Other Taxes on Production		
	i] Rates	9,767	9,895
	ii] Licences	-	-
D.4	Total Property Income	5,249	5,845
	i] Interest	600	1,061
	ii] Dividend	691	660
	iii] Land Rent	3,958	4,124
P.3	Compulsory Fees, Fines and Penalties	63,305	28,222³²
D.73/D.74	Current Transfers	103,429	118,568³³
	TOTAL RECEIPTS	181,750	162,530

Table 30 INCOME AND OUTLAY ACCOUNT -DISBURSEMENTS
\$000

SNA Code		2014	2015
P.4	Final Consumption Expenditure	220,447	253,280
D.4	Total Property Income	4,307	4,200
	i] Interest	602	408
	ii] Land Rent	3,705	3,792
D.73/D.74	Current Transfers	1,267	718
B.8	Savings	(44,271)	(95,668)
	TOTAL DISBURSEMENTS	181,750	162,530

³² Reduction in fines and penalties led to the decline in compulsory fees, fines and penalties

³³ Increase in transfers for Fiji Roads Authority led to the increase

Table 31 CAPITAL FINANCE ACCOUNT - RECEIPTS
\$000

SNA Code		2014	2015
K.1	Consumption of Fixed Capital	63,050	62,620
B.8	Savings	(44,271)	(95,668)
D.9	Total Capital Transfers	352,805	435,407
	i] Residents	352,805	435,407 ³⁴
	ii] Rest of the World	-	-
F.4	Total Loans	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Received	11	-
	i] Residents	11	-
	ii] Rest of the World	-	-
B.9	Balancing Item	(100,140)	(37,284)
	TOTAL RECEIPTS	271,455	365,075

Table 32 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2014	2015
P.52	Increase in Stock	-	-
P.51	Gross Fixed Capital Formation	270,954	360,803³⁵
F.4	Total Loan Extended	48	-
	i] Residents	48	-
	ii] Rest of the World	-	-
D.9	Total Capital Transfers	36	-
	i] Residents	36	-
	ii] Rest of the World	-	-
F.41	Total Loan Repayment	417	4,272
	i] Residents	417	4,272
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENTS	271,455	365,075

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Consumption Expenditure	
	2014	2015	2014	2015	2014	2015	2014	2015
01 General Public Services	39,218	42,212	9,841	9,428	-	-	49,059	51,640
03 Public Order and Safety	6,869	6,996	3,437	3,556	-	-	10,306	10,552
04 Economic Affairs	19,384	20,610	144,680	166,064	6,921	-	157,143	186,674
08 Recreation, Culture and Religion	1,974	1,959	2,271	2,455	306	-	3,939	4,414
GRAND TOTAL	67,445	71,777	160,229	181,503	7,227	-	220,447	253,280

³⁴ Higher transfers received by Fiji Road Authority.

³⁵ Maintenance of Fiji Sports Council building led to the increase.

**Table 34 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL
GOODS AND SERVICES – 2015**
\$000

TYPE OF SERVICE	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Related Equipment	Computers & Computing Equipment	TOTAL
01 General Public Services	-	-	774	-	-	-	-	-	-	774
03 Public Order and Safety	-	-	-	-	-	-	-	-	-	-
04 Economic Affairs	-	2,456	298,948	443	4,493	-	768	1,127	2,708	310,943
08 Recreation, Culture and Religion	-	47,271	1,560	-	-	-	-	255	-	49,086
GRAND TOTAL	-	49,727	301,282	443	4,493	-	768	1,382	2,708	360,803

APPENDICES

APPENDIX I

CLASSIFICATION OF CENTRAL GOVERNMENT

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2015 EXPENDITURE HEAD/SUB-HEAD
01		GENERAL PUBLIC SERVICES	
01.1	General Administration and External Affairs	Office of the President	1-1-1
		Office of the Prime Minister	2-1-1
		Public Service Commission	17-3-1
		Public Service Disciplinary Tribunal	11-1-8
		Office of the Attorney General	3-1-1
		Ministry of Finance	4-1-1
		Fiji Bureau of Statistics	4-7-1
		Information Technology & Computing Services	16-4-1
		Ministry of iTaukei Affairs	5-1-1
		Min of Prov Development, Disaster Mgt&Sugar	18-1-1
		National Disaster Management Unit	18-5-1
		Department of Home Affairs	6-1-1
		Department of Immigration	6-2-1
		Ministry of Foreign Affairs, International Co-operation	8-1-1
		VIP House and Boron House	8-1-2
		Overseas Mission	8-1-3
		Office of the Auditor General	9-1-1
		Elections Office	10-1-1
		Parliament	12-1-1
		Office of Accountability and Transparency	13-1-1
		Ministry of Communication	16-1-1
		Ministry of Public Enterprises, Tourism, Civil Aviation and Communication: Public Enterprise Monitoring	36-1-1
		Ministry of Women and Culture – Social Welfare	24-2-1
		Women and Gender Development – General Admin	24-3-1
		Miscellaneous Services	50-1-1
		Gratuities - Contract Officers	51-1-1
02		DEFENCE	
02.1	Military and Civil Defence Administration and Operation	Fiji Military Forces	19-1-1
03		PUBLIC ORDER AND SAFETY	
03.1	Police	Fiji Police Force	20-1-1
03.3	Law Courts	Judiciary	11-1-1
		Office of the Director of Public Prosecutions	14-1-1
		Ministry of Justice	15-1-1
		Agricultural Tribunal	11-1-9
03.4	Prison Administration and operation	Prisons and Corrections Department	15-2-1

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2015 EXPENDITURE HEAD/SUB-HEAD
04		ECONOMIC AFFAIRS	
04.1	General economic, commercial and labour affairs	Ministry of Industry, Trade and Tourism	34-1-1/2-3/1
		Department of Co-Operatives	34-4-1/3
		Min. of Infrastructure & Transport: Meteorological Services	40-2-1- 40-2-5
		Ministry of Infrastructure & Transport	40-1-1/5-1/5-10
		Ministry of Labour, Industrial Relations and Employment	7-1-1/3
04.2 Agriculture, Forestry, Fishing and Hunting			
04.2.1	Agriculture Affairs and Services	Ministry of Agriculture	30-1-1/2-5
04.2.2	Forestry Affairs and Services	Ministry of Fisheries & Forests: Forestry Plantation and Maintenance	32-1-1/2-8
04.2.3	Fishing & Hunting Affairs and Services	Ministry of Fisheries & Forests: Fisheries Management & Technical Services and Extension	32-3-1/3-6
04.3	Fuel and Energy	Min of Infrastructure & Transport- Energy- Dept. of Energy: Gen Admin	40-5-9/40-6-1
04.4 Mining, Manufacturing and Construction			
04.4.1	Mining and Mineral Resource Affairs and Services	Ministry of Lands and Mineral Resources	33-1-1
04.4.2	Manufacturing Affairs and Services	Printing and Stationery	36-5-1
04.4.3	Construction Affairs and Services	Ministry of Infrastructure and Transport	40-5-2/6
04.5	Transport		
04.5.1	Road Transport	Min of Infrastructure and Transport	40-1-3
04.5.2	Water Transport	Min of Infrastructure and Transport: Govt Shipping Services	40-1-4
		Fiji Maritime Safety Administration	40.3.1-40.3.3
04.5.4	Air Transport	Office of the Attorney General- Dept. of Civil Aviation	3-2-1
		Min of Infrastructure and Transport: Freight and Handling	40-5-7
04.6	Communication	Min of Communication : Dept. of Communication	16-3-1
04.7	Other Industries	Min of Industry, Trade and Tourism: Dept. of Tourism	34-5-1
04.8	R&D Economic Affairs	Min of Agriculture : Research	30-1-3
		Min of Agriculture: Crop Research	30-2-3
		Min of Agriculture: Livestock Research	30-3-3
		Min of Fisheries & Forests- Forestry: Timber Utilization Research	32-2-5
		Min of Fisheries & Forests: Fisheries Research	32-3-3
04.9	Other Economic Affairs and Services n.e.c	Min of Finance: Procurement	4-3-1
		Ministry of Infrastructure & Transport: Maintenance	40-5-10
		Min of Infrastructure & Transport: Common services	40-5-8
		Min of Infrastructure & Transport- Water and Sewerage	40-7-1

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2015 EXPENDITURE HEAD/SUB-HEAD
05		ENVIRONMENTAL PROTECTION	
05.2	Waste Water Management	Water Authority of Fiji	41-1-1
05.6	Environmental Protection n.e.c	Min of Local Government, Urban Development, Housing and Environment: Environment management unit	37-3-1
06		HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES	
06.1	Housing Development	Min of Local Government, Urban Development, Housing and Environment:: Housing	23-1-1
06.2	Community Development	Min of Local Government, Urban Development, Housing and Environment:: Housing	37.1.1-37.2.1
06.3	Water Supply	Water Authority of Fiji	41
07		HEALTH	
07.1	Medical Products, Appliances and Equipment	Drugs and Medical Supplies	22-2-4
07.3	Hospital Services	Urban Hospitals	22-2-1
		Sub-Divisional Hospitals, Health Centre & Nursing Stations	22-2-2
		Min of Health-Common Services and Training: Hospital support Services	22-3-1
07.4	Public Health Services	Medical Services / Public health Services	22-2-3
07.6	Health n.e.c	Ministry of Health	22-1-1/2
08		RECREATIONAL, CULTURAL AND RELIGIOUS AFFAIRS AND SERVICES	
08.1	Recreational and Sporting Services	Ministry of Youth, Sports, Employment Opportunities and Productivity- Sports Development	25-2-1
08.2	Cultural Services	Ministry of Education-Library Services	21-1-2
		Ministry of Primary Industries -Forests Parks, Recreation and Nature	32-2-8
09		EDUCATION	
09.1	Primary Education Affairs and Services	General Administration	21-2-1
		Government Primary Schools	21-2-2
		Non-Government Primary Schools	21-2-3
		Primary Schools Special Education	21-2-4
09.2	Secondary Education Affairs And Services	General Administration	21-3-1
		Government Secondary Schools	21-3-2

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2015 EXPENDITURE HEAD/SUB-HEAD
		Non-Government Secondary Schools	21-3-3
09.4 Tertiary Education Affairs and Services		General Administration	21-5-1
09.5	Education not Definable by Level	Ministry of iTaukei Affairs –Productivity, Training & Reform	5-1-3
		Department of Forests(Training & Education)	30-A-3
		Department of Forestry (Training & Education)	32-2-3
		Department of Co-operative Business(Training)	34-4-2
09.7 R&D Education		Ministry of Youth and Sports	25-1-1
		Research, Development & Training	21-6-1
09.8 Education Affairs and Services n.e.c		Policy and Administration	21-1-1
		Curriculum Development - General Administration	21-4-1
		Curriculum Development – Careers Services	21-4-2
		Curriculum Development – Educational Resources Centre	21-4-3
		Curriculum Development – School Broadcast Unit	21-4-4
		Special Project – General Administration	21-7-1
		Examination – General Administration	21-8-1
10		SOCIAL PROTECTION	
10.7 Social Exclusion n.e.c		Min of Health, Women and Social Welfare-Institutional Services	22-4-1
10.9 Social Protection n.e.c		Min of Health, Women and Social Welfare-Gen Admin & Voluntary Org Support	24-1-1
		Poverty Eradication Unit	24-1-2
		Min of Health, Women and Social Welfare: Field Services	24-2-2
		Min of Women, Social Welfare & Poverty Alleviation-Women and Gender Development	24-3-1
		Min of Indigenous Affairs-National Disaster Management Unit: Gen Admin	18-5-1

APPENDIX 2

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

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2015	
D.3	Subsidies	Subsidy for Farm Gate Price of Milk Supplied to Rewa Dairy	30-3-2-10/1	
		Subsidy for Naboro Landfill	33-4-1-6/1	
		Grant to Fiji Shipping Corporation Ltd- Shipping Franchise Scheme	40-1-4-6/1	
		Mind Pearl Subsidy	34-1-1-10/1	
		Domestic Air Service Subsidy	36-4-1-6/4	
		Rural Postal Services	50-1-1-6/1	
		Banking Services in Rural Areas	50-1-1-6/1	
D.624	Social Security Grants			
	[A] Education	Training and Scholarships	2-3-5-6/1	
		In-Service Training Awards	2-3-5-6/3	
		FSM Scholarship	2-3-5-6/2	
		TPAF Levy	2-3-5-6/5	
		Transport Subsidy	21-2-3-6/3	
		Scholarships	5-1-3-6/1	
	[B] Others	Grant to Fiji Servicemen's After Care Funds	4-1-2-6/1	
		Family Assistance	24-2-2-6/1	
		Care and Protection Allowance	24-2-2-6/2	
		War Pensions	51-1-1-11/5	
		Fiji Military Forces - Pensions – Service and Disability, Retired Pay and Gratuities	51-1-1-11/12	
D.75	Current Transfers to Private Non – Profit Institutions serving Households			
	[A] EDUCATION	Fee – Free Education Class 1-8	21-2-1-6/1	
		Corpus Christi Training College	21-2-1-6/2	
		Salary Grants for Pre-School Teachers	21-2-1-6/3	
		Pre-School Grants	21-2-1-6/4	
		Educational Grants - Salaries of Licensed Teachers	21-2-2-6/1	
		Licensed Teachers Salary Grants	21-2-3-6/1	
		Reserve Teachers Salary Grants	21-2-3-6/2	
		Per Capita Grant- Primary Boarding School	21-2-3-6/4	
		School Furniture	21-2-3-6/4	
		Remission of Fees - Secondary Schools	21-3-1-6/1	
		Job training for youths	21-5-1-6/1	
		Form One - Tuition Fee	21-3-1-6/2	
		Form Two - Tuition Fee	21-3-1-6/3	
		Form Three – Tuition Fee	21-3-1-6/4	
		Form Four - Tuition Fee	21-3-1-6/5	
		Form Five - Tuition Fee	21-3-1-6/6	
		Form Six - Tuition Fee	21-3-1-6/7	
		Form Seven - Tuition Fee	21-3-1-6/8	
		Per Capita Grants- Day Schools	21-3-4-6/1	
		Per Capita Grants- Boarding Schools	21-3-4-6/2	
		Grant to Montfort Boys' Town – Veisari	21-5-1-6/2	
		Grant to Montfort Boys' Town – Savusavu	21-5-1-6/3	
		Tutu Training centre	30-1-1-6/4	
		[B] Health	Grant to Ra Catholic Hospital	22-1-1-6/4

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2015
		Subsidy to St John Ambulance Brigade	22-1-1-6/6
		Fiji Red Cross	22-1-1-6/7
		Channel Home of Compassion	22-1-1-6/8
		Grant to Kidney Foundation of Fiji	22-1-1-6/15
		Grant to FijiSchool of Medicine	22-1-2-6/13
	[C] Others	Grants to Fiji Arts Council	21-9-1-6/1
		Grants to FijiMuseum	21-9-1-6/2
		Public Service Broadcast	16-1-1-6/2
		National Substance Abuse Advisory Council	21-1-1-6/3
		Programme for Blind, Intellectually and Physically Handicapped	21-2-2-6/1
		Fiji National Council of Disabled Person	24-1-2-6/2
		Grant for Women and Gender Development	24-3-1-6/1
		Youth Advisory Board	25-1-2-6/1
		Biogas Digesters	30-3-2-6/1
		Sports Outreach Programme	25-2-1-6/3
		Adult and Community Education	25-1-2-6/2
		Overseas Sporting Tours	25-2-1-6/1
		Sports Scholarships	25-2-1-6/2
		Hosting International Tournaments	25-2-1-6/4
		Dairy Industry Support	30-3-2-6/3
D.623	Unfunded Employees Welfare Benefit	Stage Gratuities	15-2-2-6/1
		Compensation and ex-gratia payments	-
		Gratuities - Commuted Pension, Ex-gratia and Compassionate	51-1-1-11/1
		Pensions-Civil and Compassionate	51-1-1-11/2
		Payment of Benefits to Dependents of deceased Pensioners	51-1-1-11/3
		Pensions to Widows and Orphans of Deceased Public Officers	51-1-1-11/4
		Police Gratuities	51-1-1-11/7
		Prison Gratuities	51-1-1-11/8
		Cost of Living Allowance to Pensioners	51-1-1-11/9
		Gratuities Contract Officers	51-1-1-11/10
		Forestry Gratuities	51-1-1-11/11
		Ex-Governor General, Presidents', ex-PM's Pensions	51-1-1-11/13
		Ex-Parliamentarians	51-1-1-11/14
		Pension to Former Chief Justice and Retired Judge	51-1-1-11/15
D.73/ D.74	Current Transfers NEC to Residents		
	[A] Central Government	Value Added Tax [VAT]	
	[B] Local Authority	Local Rural Authorities	22-2-3-6/1
		Grants to Local Rural Authorities	-
	[C] Statutory Bodies	Prices and Incomes Board	4-1-1-6/1
		iTaukei Affairs Board(FAB) and Provincial Councils	5-1-1-6/1,2
		FIRCA Grant	4-1-1-6/2
		Grant to Fiji Human Rights Commission	13-1-1-6/2
		National Fire Authority	23-1-2-6/2
		LTA Operating Grant	40-1-1-6/1
		Public Rental Board	23-1-2-6/1
		Bio Security Authority grant	30-1-1-6/5
		Investment Fiji grant	34-1-1-6/3
		Commerce Commission	34-1-1-6/5
		Grant to Water Authority	41-3-1-6/1
		Grant to Tourism Fiji	36-2-1-6/1
		Grant to maritime safety authority of Fiji	40-1-1-6/2
		Grant to Telecom Authority of Fiji	36-3-1-6/4

SNA CLASSIFICATION	CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2015
	Grant to Consumer Council of Fiji	34-1-1-6/1
	Grant to Fiji Trade and Investment Bureau	34-1-1-6/2
	Fiji Shipping Corporation Operating Expense	40-1-4-6-2
	South Pacific Stock Exchange	50-1-1-6/4
	Fiji Independent Commission against Corruption	50-1-1-6/7
	Development of Capital Market	50-1-1-6/6
	Fiji Exporters Club	50-1-1-6/5
[D] Companies / Others	Rotuma Island Council	2-1-1-6/1
	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 Girls' Home	24-1-1-6/1
	Grants to Voluntary Organisations	-
	Grants to Sugar Tribunal	30-1-1-6/2
	Grant to Fiji Pine Trust	30-A-1-6/1
	Fiji Mahogany Trust	30-A-1-6/3
	Portable Sawmills	30-A-1-6/4
	Grant in lieu of Rates to 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

SNA CLASSIFICATION	CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2015
	UN Children's Fund	8-1-1-6/4
	UN Peacekeeping Force	8-1-1-6/5
	Secretariat of the Pacific Community	8-1-1-6/6
	Forum Secretariat	8-1-1-6/7
	ACP Secretariat	8-1-1-6/8
	East West Centre	8-1-1-6/9
	International Red Cross	8-1-1-6/10
	UNDP Regional Office	8-1-1-6/11
	Forum Fisheries Agencies	8-1-1-6/12
	Colombo Plan Bureau	8-1-1-6/13
	MSG Secretariat Establishment	8-1-1-6/14
	Subscription to International Ombudsman Institute	13-1-1-6/1
	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	iTaukei Affairs Board
Office of the Prime Minister	Ba Town Council	iTaukei Lands Trust Board
Public Service Commission	Bua Provincial Council	Fiji Revenue and Customs Authority
Office of the Attorney-General and the Solicitor General	Cakaudrove Provincial Council	National Fire Authority
Ministry of Finance	Kadavu Provincial Council	Consumer Council of Fiji
Ministry of iTaukei Affairs	Labasa Town Council	Investment Fiji
Ministry of Defence, National Security and Immigration	Lami Town Council	Fiji Commerce Commission
Ministry of Labour, Industrial Relations and Employment	Lau Provincial Council	Central Division Drainage Board
Ministry of Foreign Affairs International Co-Operation	Lautoka City Council	Labasa Drainage Board
Office of the Auditor General	Levuka Town Council	Western Division Drainage Board
Elections Office	Lomaiviti Provincial Council	Bio Security Authority of Fiji
Judiciary	Macuata Provincial Council	Land Transport Authority of Fiji
Parliament	Nadi Town Council	Fiji Roads Authority
Judiciary	Nadroga/Navosa Provincial Council	Telecommunications Authority of Fiji
Office of the Accountability and Transparency	Naitasiri Provincial Council	Tourism Fiji
Office of the Director of Public Prosecutions	Namosi Provincial Council	Fiji Sports Council
Ministry of Justice: Prisons and Corrections Department	Nasinu Town Council	Film Fiji
Department of Information	Nausori Town Council	
Ministry of Strategic Planning, National Development and Statistics	Ra Provincial Council	
Ministry of Provincial Development, Disaster Management and Sugar	Rewa Provincial Council	
Fiji Military Forces	Savusavu Town Council	
Fiji Police Force	Serua Provincial Council	
Ministry of Education, National Heritage, Culture and Arts	Sigatoka Town Council	
Ministry of Health	Suva City Council	
Department of Local Government & Urban Development , Housing and Environment	Tailevu Provincial Council	
Ministry for Social Welfare, Women and Poverty Alleviation	Tavua Town Council	
Department of Youths and Sports	Rakiraki Town Council	
Higher Education institutions		
Ministry of Primary Industries		
Ministry of Lands, Mineral Resources		
Ministry of Industry and Trade		
Ministry of Public Enterprise, Tourism, Civil Aviation and Communication		
Ministry of Works and Transport		
Ministry of Public Utilities and Energy		
Miscellaneous Services		
Pension Gratuities & Compassionate Allowances		

APPENDIX 4

2008 SNA CLASSIFICATIONS

1. Sectors

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

2. Classification of transactions

	Transactions in products (P codes)
P1	Output
P11	Market output
P12	Output for own final use

P13	Non-market output
P2	Intermediate consumption
P3	Final consumption expenditure
P31	Individual consumption expenditure
P32	Collective consumption expenditure
P4	Actual final consumption
P41	Actual individual consumption
P42	Actual collective consumption
P5	Capital formation
P51g	Gross fixed capital formation
P51c	Consumption of Fixed capital
P51n	Net fixed capital formation
P511	Acquisitions less disposals of fixed assets
P5111	Acquisitions of new fixed assets
P5112	Acquisitions of existing fixed assets
P5113	Disposals of existing fixed assets
P512	Costs of ownership transfer on non-produced assets
P52	Changes in inventories
P53	Acquisitions less disposals of valuables
P6	Exports of goods and services
P61	Exports of goods
P62	Exports of services
P7	Imports of goods and services
P71	Imports of goods
P72	Imports of services
	Transactions in non-produced assets (NP codes)
NP	Acquisitions less disposals of non-produced assets
NP1	Acquisitions less disposals of natural resources
NP2	Acquisitions less disposals of contracts, leases and licences
NP3	Purchases less sales of goodwill and marketing assets
	Distributive transactions (D codes)
D1	Compensation of employees
D11	Wages and salaries
D12	Employer's social contributions
D121	Employers' actual social contributions
D1211	Employers' actual pension contributions
D1212	Employers' actual non-pension contributions
D122	Employers' imputed social contributions
D1221	Employers' imputed pension contributions
D1222	Employers' imputed non-pension contributions
D2	Taxes on production and imports
D21	Taxes on products
D211	Value added type taxes (VAT)

	D212	Taxes and duties on imports excluding VAT
	D2121	Import duties
	D2122	Taxes on imports excluding VAT and duties
	D213	Export taxes
	D214	Taxes on products, except VAT, import and export taxes
D29		Other taxes on production
D3		Subsidies
D31		Subsidies on products
	D311	Import subsidies
	D312	Export subsidies
	D319	Other subsidies on products
D39		Other subsidies on production
D4		Property income
D41		Interest
D42		Distributed income of corporations
	D421	Dividends
	D422	Withdrawals from income of quasi-corporations
D43		Reinvested earnings on foreign direct investment
D44		Investment income disbursements
D45		Rent
D5		Current taxes on income, wealth, etc
D51		Taxes on income
D59		Other current taxes
D61		Net social contributions
D613		Households' actual social contributions
	D6131	Households' actual pension contributions
	D6132	Households' actual non-pension contributions
D614		Households' social contribution supplements
	D6141	Households' pension contribution supplements
	D6142	Households' non-pension contribution supplements
	D.61121	Compulsory employees' social contributions
D62		Social benefits other than social transfers in kind
	D621	Social security benefits in cash
	D6211	Social security pension benefits
	D6212	Social security non-pension benefits in cash
	D622	Other social insurance benefits
	D6221	Other social insurance pension benefits
	D6222	Other social insurance non-pension benefits
	D.623	Social assistance benefits in cash
D7		Other current transfers
D71		Net non-life insurance premiums
	D711	Net non-life direct insurance premiums
	D712	Net non-life reinsurance premiums

D72	Non-life insurance claims
D721	Non-life direct insurance claims
D722	Non-life reinsurance claims
D73	Current transfers within general government
D74	Current international cooperation
D75	Miscellaneous current transfers
D751	Current transfers to NPISHs
D752	Current transfers between resident and non-resident households
D759	Other miscellaneous current transfers
D63	Social transfers in kind
D631	Social transfers in kind- non-market production
D632	Social transfers in kind - purchased market production
D8	Adjustment for the change in pension entitlements
D9r	Capital transfers, receivable
D91r	Capital taxes
D92r	Investment grants
D99r	Other capital transfers
D9p	Capital transfers, payable
D91p	Capital taxes
D92p	Investment grants
D99p	Other capital transfers
	Transactions in financial assets and liabilities (F codes)
F	Net acquisition of financial assets/Net incurrence of liabilities
F1	Monetary gold and SDRs
F11	Monetary gold
F12	SDRs
F2	Currency and deposits
F21	Currency
F22	Transferable deposits
F221	Inter-bank positions
F229	Other transferable deposits
F29	Other deposits
F3	Debt securities
F31	Short-term
F32	Long-term
F4	Loans
F41	Short-term
F42	Long-term
F5	Equity and investment fund shares
F51	Equity
F511	Listed shares
F512	Unlisted shares
F519	Other equity

F52	Investment fund shares/units
F521	Money market fund shares/units
F522	Non-MMF investment fund shares/units
F6	Insurance, pension and standardized guarantee schemes
F61	Non-life insurance technical provisions
F62	Life insurance and annuity entitlements
F63	Pension entitlements
F64	Claims of pension funds on pension managers
F65	Entitlements to non-pension benefits
F66	Provisions for calls under standardized guarantees
F7	Financial derivatives and employee stock options
F71	Financial derivatives
F711	Options
F712	Forwards
F72	Employee stock options
F8	Other accounts receivable/payable
F81	Trade credits and advances
F89	Other accounts receivable/payable
3	Other flows
K1	Economic appearance of assets
K2	Economic disappearance of non-produced assets
K21	Depletion of natural resources
K22	Other economic disappearance of non-produced assets
K3	Catastrophic losses
K4	Uncompensated seizures
K5	Other changes in volume n.e.c.
K6	Changes in classifications
K61	Changes in sector classification and structure
K62	Changes in classification of assets and liabilities
K7	Nominal holding gains and losses
K71	Neutral holding gains and losses
K72	Real holding gains and losses
	Balancing and net worth items (B codes)
B1g	Value added, gross / Gross domestic product
B2g	Operating surplus, gross
B3g	Mixed income, gross
B4g	Entrepreneurial income
B5g	Balance of primary incomes, gross / National income, gross
B6g	Disposable income, gross
B7g	Adjusted disposable income, gross
B8g	Saving, gross
B9	Net lending (+) / net borrowing
B10	Changes in net worth

B101	Changes in net worth due to saving and capital transfers
B102	Changes in net worth due to other changes in volume of assets
B103	Changes in net worth due to nominal holding gains and losses
B1031	Changes in net worth due to neutral holding gains and losses
B1032	Changes in net worth due to real holding gains and losses
B11	External balance of goods and services
B12	Current external balance
B90	Net worth
4	Entries related to stocks of assets and liabilities
	Balance sheet entries (L codes)
LS	Opening balance sheet
LX	Changes in balance sheet
LE	Closing balance sheet
	Non-financial assets (AN codes)
AN1	Produced Non-financial assets
AN11	Fixed assets by type of assets
AN111	Dwellings
AN112	Other buildings and structures
AN1121	Buildings other than dwellings
AN1122	Other structures
AN1123	Land improvements
AN.11131	Transport equipment
AN1131	Transport equipment
AN1132	ICT equipment
AN1133	Other machinery and equipment
AN114	Weapons systems
AN115	Cultivated biological resources
AN1151	Animal resources yielding repeat products
AN1152	Tree, crop and plant resources yielding repeat products
AN116	(Costs of ownership transfer on non-produced assets
AN117	Intellectual property products
AN1171	Research and development
AN1172	Mineral exploration and evaluation
AN1173	Computer software and databases
AN11731	Computer software
AN11732	Databases
AN1174	Entertainment, literary or artistic originals
AN1179	Other intellectual property products
AN12	Inventories by type of inventory
AN121	Materials and supplies
AN122	Work-in-progress
AN1221	Work-in-progress on cultivated biological assets
AN1222	Other work-in-progress

	AN123	Finished goods
	AN124	Military inventories
	AN125	Goods for resale
AN13		Valuables
	AN131	Precious metals and stones
	AN132	Antiques and other art objects
	AN133	Other valuables
AN2		Non-produced non-financial assets
AN21		Natural resources
	AN211	Land
	AN212	Mineral and energy reserves
	AN213	Non-cultivated biological resources
	AN214	Water resources
	AN215	Other natural resources
	AN2151	Radio spectra
	AN2159	Other
AN22		Contracts, leases and licences
	AN221	Marketable operating leases
	AN222	Permissions to use natural resources
	AN223	Permissions to undertake specific activities
	AN224	Entitlement to future goods and services on an exclusive basis
AN23		Purchases less sales of goodwill and marketing assets
		Financial assets (AF codes)
AF1		Monetary gold and SDRs
AF2		Currency and deposits
AF3		Debt securities
AF4		Loans
AF5		Equity and investment fund shares/units
AF6		Insurance, pension and standardized guarantee schemes
AF7		Financial derivatives and employee stock options
AF8		Other accounts receivable/payable

APPENDIX 5

CONCEPTS AND DEFINITIONS

Amenities	<p>Amenities include:</p> <ul style="list-style-type: none"> ▪ Housing - housing is not directly undertaken by the government. It makes loans and grants available to the Housing Authority which has been included under financial institutions. ▪ Community development - community development covers town and country planning and the provision of community facilities. ▪ Sanitary services - sanitary services consist of the collection and disposal of garbage and refuse, sewerage, operation of drainage system, street cleaning and other sanitary services.
Balancing Item	<p>In the strict 2008 SNA concept, the common balancing item is the net lending between the receipts and disbursements of the capital account. Net lending is the excess of net acquisitions of financial assets by transactors over their net incurrence of liabilities. This item merely shows the difference between the two capital accounts. Changes in deposits, advances, reserves and working capital etc., are also reflected here but have not been identified separately.</p>
Capital Transfers	<p>Are classified as both receipts and disbursements in the capital finance account and includes:</p> <ul style="list-style-type: none"> ▪ Receipts <ul style="list-style-type: none"> ○ Residents - shows capital contributions by resident authorities for such development projects as water supplies, sanitation and sewerage schemes ○ Rest of the World - shows various development grants and gifts to Fiji from abroad. The main sources of such funds are Australia, New Zealand, UNDP and European Union. ▪ Disbursements - the government makes various capital transfers to other sectors of the economy to aid development objectives. The recipients of such aids are the local authorities, the statutory bodies and schools. Payments of sizeable amounts have been made to the Fiji Development Bank, Fiji Broadcasting Corporation Ltd and Air Pacific Ltd. The other major beneficiaries of such capital transfers are the educational institutions. <p>Capital subscriptions have also been called for since Fiji became a member of some of the financial institutions, like the Asian Development Bank, the International Monetary Fund and the International Bank for Reconstruction and Development.</p>
Change in Stocks	<p>Are classified as disbursements in the capital finance account and includes stocks for items of sale such as stores, toilet sets and building materials in cases where town and city councils - owned buildings are being built.</p>
Compensation of employees	<p>Includes all personal emoluments of established and unestablished staff including overtime, FNPF contributions and allowances.</p>
Compulsory Fees, Fines and Penalties	<p>Are classified as receipts in the income and outlay account and includes payments made by households to public authorities in respect of services they provide. Examples of this are fee for passports, driving tests, dog license, airport duties and court fees in the case of central government and parking fees, fines, garbage and cemetery fees, gate takings from parks and rent from properties in the case of local government.</p>

Consumption of Fixed Capital	Are classified as receipts in the capital finance account and includes in theory the value of current replacement cost of reproducible fixed assets except the roads, dams and other forms of construction, used up during the accounting period as a result of normal wear and tear, obsolescence and the normal rate of accidental damage. Because of practical difficulties, consumption of fixed capital is not however provided for in the cases of assets of government. In these instances it is assumed that outlays on repair and maintenance are sufficient to maintain the assets in their original condition. This category, therefore, includes only those values which appear in the local government and statutory boards accounts and which have been treated as general government in this report.
Current Taxes on Income	Are classified as receipts in the income and outlay account and includes compulsory and unrequited amounts levied by public authorities at regular intervals eg Pay As You Earn (PAYE), estate and gift duties; except social security contributions; on income from employment, property, entrepreneurial ownership, capital gains, pensions and from other sources.
Current Transfers NEC	<p>Are classified as receipts as well as disbursement in the income and outlay account and includes:</p> <ul style="list-style-type: none"> • Receipts - unrequited current transfers received by the general government. Unrequited current transfers refer to transfers of income which do not involve a quid pro quo and which are not contractual in character. Some transfers are 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. • Disbursement - <ul style="list-style-type: none"> ○ Residents - this item is further subdivided into: <ul style="list-style-type: none"> ▪ Central Government (VAT paid) refers to the amount paid by Government Departments to the Inland Revenue Department and grants to city and town councils and rural local authorities. ▪ Local authorities provide part of the finance for their own recurrent operations from rates and different types of licences. Sometimes further finance is needed and this is made available by the central government. ▪ Statutory boards require additional finance for their recurrent operations. Similar payments are also made to private enterprises as and when the need arises. ▪ Others current transfers refer mostly to income tax refunds and rewards. ○ Rest of the World - refers to subscriptions to various international bodies and agencies eg International Labour Organisations, United Nations agencies such as the World Health Organisation and UNESCO, various commonwealth agencies and others.
Current Transfers to Private Non Profit Institutions Serving Households	Are classified as disbursements in the income and outlay account and includes grants and gifts in cash or in kind made to private non-profit organisations serving households. These transfers are intended to cover current costs of providing the services to households. Details of these categories can be found in Appendix II. The types of non-profit institutions serving households are sub-divided into education, health, and other. Education includes teacher training and salaries grants and health incorporates grants to church owned hospitals, St Johns and the Red Cross. Others include grants for youth training and culture and sporting grants.

Debt Redemption	Are classified as disbursements in the capital finance account. When the time comes and the various government loans reach maturity, the government has to find finance to pay its creditors. There are two basic ways by which government is able to pay its creditors. On receiving a loan, government usually sets up what is known generally as a 'sinking fund'. Annual payment from revenue is made into this fund to meet the repayment of loan at maturity. However, sinking funds are usually insufficient to repay the loan outright and further finance is needed and on occasions this is met straight out of general revenue. In the other method, the loan is converted, that is another loan is raised to repay the one reaching maturity.
Defence Affairs and Services	Includes outlays in connection with activities relating to military defence are included here. Final expenditure includes all expenditure by the Fiji Military Forces. Excluded is expenditure on residential family-type military barracks or houses which have been considered as gross fixed capital formation.
Other Economic Affairs and Services	Includes: <ul style="list-style-type: none"> ▪ General Administration, Regulation and Research includes ministries and central government departments connected with the administration of economic services, commercial and labour affairs and the general regulation and registration of business are included under this head. Included are Primary Industries, Employment, Trade and Commerce, Co-operatives, Tourism and Meteorological Services etc. ▪ Water and Electricity- the expenditure in rural electrification by Public Works Department is included under this category. It excludes the expenditure of the Fiji Electricity Authority which is treated as non-financial institution. Public Works Department Water Supplies is also included under this category from 1985. ▪ Roads include outlays in respect of roads, bridges and car parks etc. are included here. ▪ Inland and Coastal Waterways expenditure by the Marine Department is included here. It involves the provision and maintenance of facilities for navigation for inland and coastal waterways; dredging of rivers and canals; operation of light houses and other navigational aids, maintenance and operation of harbour and port facilities. ▪ Other Economic Services - the Supplies Department has been recorded in this head. Adequate operational details of the Supplies Department are not readily available in the government budgets hence it has not been possible to classify this as an industry.
Agriculture, Forestry, Fishing and Hunting Affairs and Services	Includes: <ul style="list-style-type: none"> ▪ Apart from the administrative section of the Agriculture Department which is included in General Administration, Regulation and Research and the Fiji College of Agriculture which is included in (3.2) - schools and universities, all expenditure on agriculture, forestry and fishing is included here. Included are outlays in respect of extension services, development of forests, livestock, fishing resources and veterinary services, etc.
Mining, Manufacturing and Construction Affairs and Services	Includes: <ul style="list-style-type: none"> ▪ includes operations of the Government Printer, Ministry of Lands and Mineral Resources and Energy and selected operation of the Ministry of Infrastructure, Public Works and Maritime are included here. Treatment of Public Works Department, however, needs special clarification. In the government budget, the different functions of the Public Works Department viz., work carried out on buildings, roads, wharves, water supplies etc, of a recurrent nature are classified and include only direct costs, that is wages and salaries, materials and fuels etc. Furthermore, the overhead costs are classified under separate expenditure heads and are not allocated to the function that is appropriate. Consequently some estimation was NECESSARY to establish the different functions of the Public Works Department under the recurrent budget head.

Education Affairs and Services	<p>has been subdivided into:</p> <ul style="list-style-type: none"> • Primary Education Affairs and Services. • Secondary Education Affairs and Services. • Tertiary Education Affairs and Services • Subsidiary services to Education include school hostels, transportation of school children and other ancillary services designed to promote and facilitate school attendance. • Education Affairs and Services n.e.c, covers administrative outlays of the Ministry of Education and the Ministry of Youth and Sports. Expenditure on schools and university is the largest item under education.
Final Consumption Expenditure	<p>Are classified as disbursements in the income and outlay account and is equal to the value of goods and services produced by the general government for their own use on current account; that is the value of its gross output less the sum of its sales of services and new goods and the value of their own account capital formation which is not feasible to segregate as an industry. The value of their gross output is equal to the sum of the value of their intermediate consumption of goods and services, compensation of employees and consumption of fixed capital.</p> <p>The major component of final consumption expenditure is compensation of employees which includes all personal emoluments of established and unestablished staff including overtime, Fiji National Provident Fund (FNPF) contributions and allowances.</p> <p>The classification of government final consumption expenditure may be divided into two distinct groups. One is the serving of the community as a whole, for example general public services, community development and sanitary services or to provide services to households such as education, health and housing. The other functional category is assisting and regulating economic activity such as agriculture, forestry and fishing, mining, manufacturing and construction, electricity, gas and water and transport and communication.</p> <p>A functional description of each category of final consumption expenditure is given in Appendix I at the end of this report and provides details of ministries and departments and their respective classifications. Rigid adherence to the SNA classification is constrained by the unavailability of details. Government budgets do not include sufficient details and hence it becomes difficult to abide by the strict definitions of the SNA.</p>
General Public Services	<p>has been subdivided into:</p> <p>General Administration and External Affairs.</p> <ul style="list-style-type: none"> • General administration includes organs of government, financial affairs and fiscal administration, offices serving the government as a whole, such as planning services, statistical offices and personnel administration; legislative bodies, audit organizations, treasury, office of the budget, internal revenue and customs authorities. • External affairs cover expenditure on the formulation and execution of foreign policy and the handling of foreign relations.
Gross Fixed Capital Formation	<p>Are classified as disbursements in the capital finance account and includes the purchase of assets, own account construction of fixed assets less the sales of these assets during the accounting period.</p> <p>The types of assets classified conform to the 2008 SNA recommendations. However, certain headings have not been included namely, orchard plantation development, agricultural machinery, and cattle and breeding stocks. There is, perhaps, some minor capital expenditure on these items by the agriculture department, but such classes of capital expenditure are not revealed in the capital budgets of the government.</p> <p>Capital expenditure has been further classified by the function of the government. The</p>

	functional classification used is the same as the one described in the income and outlay account.
Health Affairs and Services	final expenditure is divided into: <ul style="list-style-type: none"> ▪ Hospital Affairs and Services ▪ Public Health Affairs and Services ▪ Medical Equipments and Supplies ▪ Health Affairs and Services n.e.c
Intermediate Consumption	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
Loans	Are classified as both receipts and disbursements in the capital finance account and includes: <ul style="list-style-type: none"> ▪ Receipts - loans drawn by government from both internal and external sources for development purposes such as road and bridge constructions, road upgrading and agricultural development, housing and telecommunications projects. ▪ Disbursements - from time to time the government gives loans to various local bodies and companies, although the government does not as a general policy undertake the role of financier. In exceptional circumstances of national or social needs, the government does provide loans.
Loan Repayments	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.
Recreational, Cultural and Religious Affairs and Services	includes recreational and related cultural services such as the provision and upkeep of parks, swimming pools, libraries, museums, etc.
Property Income:	Are classified as receipts as well as disbursements in the income and outlay account and includes: <ul style="list-style-type: none"> • Interest <ul style="list-style-type: none"> ○ Receipts - amount received in respect of loans made available to residents. ○ Disbursement – amount paid in respect of internal and external loans raised by the Government. • Dividends - income received by general government due to its participation in equity shares of corporate enterprises eg from Post Fiji and Amalgamated Telecom Holdings Limited and in respect of Government investments in Airport Fiji Ltd, FINTEL, Air Pacific Ltd, Ports Terminal Ltd, Unit Trust of Fiji, Fiji Reinsurance Corporation Ltd and Fiji Television., and comprises the largest item in property income. • Rent - implies to land rent. <ul style="list-style-type: none"> ○ Receipts - two distinct categories of land rent are included in this report: Crown Schedule ‘A’ land rent and rent collected by the Native Land Trust Board. ○ Disbursement - amount paid by the local government and the statutory boards.
Savings	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.

Social Assistance Grants	Are classified as disbursements in the income and outlay account and includes all cash grants to individuals and households by public authorities with the exception of social security benefits and unfunded employee welfare benefits. Payments to widows, guardians and other family allowances, war pensions, care and protection of children, scholarships and fellowships and other forms of maintenance allowance, etc. are examples.
Social Security Benefits	Are classified as disbursements in the income and outlay account and includes payments made to individuals under the social security schemes, usually out of a special fund such as the Government Employees Provident Fund and the travel and subsistence allowances and medical costs paid to students of the Fiji College of Agriculture.
Social Security Contributions	Are classified as receipts in the income and outlay account and includes contributions on the account of employees, whether made by themselves or their employers to the social security arrangements. These arrangements are schemes imposed, controlled or financed by public authorities for purposes of providing social security benefits for the community or large sections of it. Two main security arrangements can be distinguished in Fiji. One is the pension scheme of the central government and the other is the Fiji National Provident Fund.
Social Security and Welfare Services	Includes social security and assistance. In the case of the general government in Fiji, the expenditure is incurred only on welfare services, thus the operations of the social welfare department is included. The Social Security Scheme is operated by the FNPF.
Subsidies	Are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services that they produce, sell or import and subsidies are not payable to final consumers. It also does not include grants that governments may make to enterprises in order to finance their capital formation. Examples of subsidies are freight, fertiliser, weedicide, cocoa subsidies and other such grants to statutory boards or public corporations.
Taxes on production and imports:	Are classified as receipts in the income and outlay account and includes: <ul style="list-style-type: none"> • Taxes on products payable on goods and services when they are produced, delivered, sold, transferred or otherwise disposed of by their producers. Examples of taxes on products used in this report are import, export, and excise duties and value added tax (VAT) which was introduced on July 1 1992 (Decree No. 45). • Other Taxes on Production consist of all taxes except taxes on products that enterprises incur as a result of engaging in production. Examples of other taxes on production in the report are stamp duties, business licences and rates.
Unfunded Employee Welfare Benefits	Are classified as disbursements in the income and outlay account and includes payments such as pensions paid to retired civil servants, governor general and ex-parliamentarians, family allowances, worker's compensation, police welfare grants, gratuities to prison and contract officers and cost of living allowance to pensioners which are made by employers without having established special funds or reserves.
Withdrawals from Entrepreneurial Income of Quasi Government Corporations	Are classified as receipts in the income and outlay account and includes actual payments made out of the operating and property income of quasi-corporations to the central government. Included here are payments made by the Reserve Bank of Fiji.

APPENDIX 6**CONCORDANCE BETWEEN 1968 AND 1993/2008**

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