

ECONOMIC SURVEYS

GENERAL GOVERNMENT ACCOUNTS 2014

August 2016

Published in August by the

Fiji Bureau of Statistics

P.O. Box 2221

Government Buildings

Suva

Republic of Fiji

ISSN 1995-669

Key title: Economic surveys. An economic and functional classification of general government accounts

Abbreviated key title: Eco. surv., econ. funct. classif. gener. gov. account

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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 2014. 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 to determine the size of the economy. 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.



Epli Waqavonovono
Government Statistician

NOTES TO TABLES

KEY TO ABBREVIATIONS

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

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

- - Negligible
- r - Revised.
- \$000 Indicates thousands of Fiji dollars e.g. a value given as 5000 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 2014 and is being published under the title "General Government Accounts" comprising 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 2014 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 2014 General Government Survey were posted to the Local Government and the Statutory Boards on 03/07/15.

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 2014.

3. RESULTS

The survey for 2014 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

	2013	2014
Central Government	2,045,504	2,277,118
Local Government	59,230	70,645
Statutory Boards	181,957	181,750
TOTAL GENERAL GOVERNMENT	2,286,691	2,529,513

Detailed Receipt and Disbursement tables

Table 2 INCOME AND OUTLAY ACCOUNT – RECEIPTS
\$000

SNA Code		2013	2014
D.2	Total Taxes on Production and Imports	1,485,285	1,645,815
	[a] Total Taxes on Products	1,290,125	1,400,840
	i] Customs Duties	442,977	513,606 ¹
	ii] Value Added Tax	765,681	794,142 ²
	iii] Service Turnover Tax	51,593	57,960
	iv] Water Resource Tax	29,505	34,694
	v] Fish Levy	369	438
	[b] Other Taxes on Production	195,160	244,975
	i] Stamp Duties	43,676	68,609 ³
	ii] Rates	38,307	41,871
	iii] Licences	17,235	11,582 ⁴
	iv] Departure Tax	95,942	122,913 ⁵
D.422	Withdrawals from Entrepreneurial Income of Quasi – Government Corporations	10,000	8,000
D.4	Total Property Income	70,123	94,991
	i] Interest	1,902	2,900
	ii] Dividends	48,130	68,458 ⁶
	iii] Land Rents	20,091	23,633
D.5	Total Current Taxes on Income	425,249	475,110
	i] On income	353,167	390,423
	ii] Withholding & Dividend	72,082	84,687
P.3	Compulsory Fees, Fines and Penalties	169,558	189,938
D.6	Social Security Contributions	-	-
D.73/D.74	Total Current Transfers	126,476	115,659
	i] Residents	121,724	110,837
	ii] Rest of the World	4,752	4,822
	TOTAL RECEIPTS	2,286,691	2,529,513

Of the total receipts:

- Taxes on production and imports accounted for 65.1 per cent in 2014 compared to 65.0 per cent in 2013 and registered a growth of 10.8 per cent in 2014 compared to 17.3 per cent in 2013.
- Current taxes on income accounted for 18.8 per cent in 2014 compared to 18.6 per cent in 2013 and registered a growth of 11.7 per cent in 2014 compared to a decline of 10.9 per cent in 2013.

¹ Higher collection for Customs Duties is due to rising imports as a result of increased economic activity.

² Increase in VAT is a continuation of higher consumer spending due to reduction in PAYE tax rates and civil servants salary adjustment.

³ Higher collection of stamp duty rates is due to an increase in rates.

⁴ Decline is due to lower licensing fees for operation of Telecommunications and Television services.

⁵ Increase in the departure tax rate from \$150 to \$200 led to a higher collection.

⁶ Higher returns from investment in economic services led to the increase.

- Compulsory Fees, Fines and Penalties accounted for 7.5 per cent in 2014 compared to 7.4 per cent in 2013 and registered a growth of 12.0 per cent in 2014 compared to a growth of 10.6 per cent in 2013.
- Property Income accounted for 3.8 per cent in 2014 compared to 3.1 per cent in 2013 and registered a growth of 35.5 per cent in 2014 compared to a decline of 1.2 per cent in 2013.

Table 3 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2013	2014
P.4	Final Consumption Expenditure	1,114,119	1,298,357
D.3	Subsidies	3,700	4,278
	i] Subsidies on Products	3,523	4,278
	ii] Subsidies on Production	177	- ⁷
D.4	Total Property Income	264,835	269,036
	i] Interest	261,489	265,191
	ii] Land rent	3,346	3,845
	iii] Dividend	-	-
D.621	Social Security Benefits	-	-
D.624	Total Social Assistance Grants	133,220	130,046
	i] Education	99,787	97,342
	ii] Others	33,433	32,704
D.75	Total Current Transfers to Private Non- Profit Making Institution	34,108	85,456
	i] Education	24,116	73,778 ⁸
	ii] Health	179	305
	iii] Other	9,813	11,373
D.623	Unfunded Welfare Benefits	30,741	31,332
D.73/D.74	Total Current Transfers NEC	218,190	246,193
	[a] Total Residents	211,624	230,314
	i] Central Government	41,682	57,396
	ii] Local authorities	693	827
	iii] Statutory bodies	155,853	159,727
	iv] Others	13,396	12,364
	[b] Rest of the World	6,566	15,879
B.8	Savings	487,778	464,815
	TOTAL DISBURSEMENTS	2,286,691	2,529,513

Of the total disbursements:

- Final consumption expenditure accounted for 51.3 per cent in 2014 compared to 48.7 per cent in 2013 and registered a growth of 16.5 per cent in 2014 compared to 14.8 per cent in 2013.
- Property income accounted for 10.6 per cent in 2014 compared to 11.6 per cent in 2013 and registered a growth of 1.6 per cent in 2014 compared to a growth of 0.8 per cent in 2013.

⁷ Decline is due to the cessation of subsidy to Mind Pearl.

⁸ Higher transfers for the free education program led to the increase.

- Current transfers NEC accounted for 9.7 per cent in 2014 compared to 9.5 per cent in 2013 and registered a growth of 12.8 per cent in 2014 compared 8.5 per cent in 2013.
- Social Assistance Grants accounted for 5.1 per cent in 2014 compared to 5.8 per cent in 2013 and registered a decline of 2.4 per cent in 2014 compared to a growth of 3.5 per cent in 2013.
- Current transfers to private non-profit institutions accounted for 3.4 per cent in 2014 compared to 1.5 per cent in 2013 and registered a growth of 150.5 per cent in 2014 compared to a decline of 0.5 per cent in 2013.

CAPITAL FINANCE ACCOUNT

Capital Finance Account records inflows reflecting accumulation and outflows reflecting financing of capital assets undertaken by the general government. It shows the economic significance of capital transactions and, in particular, the gross fixed capital formation (GFCF) which is the basis of the government's development objectives.

The major components of receipts are in the form of loans and savings that has been transferred from the income and outlay account. The major components of disbursements include GFCF, debt redemption and capital transfers.

The difference between the income received and disbursement is the balancing item which is recorded as a receipt.

Table 4 CAPITAL FINANCE ACCOUNT SUMMARY
\$000

	2013	2014
Central Government	671,121	1,132,270
Local Government	5,353	4,446
Statutory Boards	282,563	271,455
TOTAL GENERAL GOVERNMENT	959,037	1,408,171

Detailed Receipt and Disbursement tables.

Table 5 CAPITAL FINANCE ACCOUNT – RECEIPTS
\$000

SNA Code		2013	2014
K.1	Consumption of fixed capital	57,162	68,254
B.8	Savings	487,778	464,815
D.9	Total Capital Transfers	205,740	382,964
	i] Residents	189,708	356,724 ⁹
	ii] Rest of the World	16,032	26,240
F.4	Total Loans	275,059	355,994
	i] Residents	175,593	235,753 ¹⁰

⁹ Higher transfers received by Fiji Roads Authority, from government, led to the increase.

¹⁰ Increase is due to higher domestic loans received.

	ii] Rest of the World	99,466	120,241
F.41	Total Loan Repayments	477	619
	i] Residents	477	619
	ii] Rest of the World	-	-
B.9	Balancing item/Net lending/Borrowing	(67,179)	135,525
	TOTAL RECEIPTS	959,037	1,408,171

Of the total receipts:

- Capital transfers accounted for 27.2 per cent in 2014 compared to 21.5 per cent in 2013 and registered a growth of 86.1 per cent in 2014 compared to 1,117.5 per cent in 2013.
- Loans accounted for 25.3 per cent in 2014 compared to 28.7 per cent in 2013 and registered a growth of 29.4 per cent 2014 compared to a decline of 17.9 per cent in 2013.
- Loan Repayments accounted for 0.04 per cent in 2014 compared to 0.05 per cent in 2013 and registered a growth of 29.8 per cent in 2014 compared to a decline of 52.1 per cent in 2013.

Table 6 CAPITAL FINANCE ACCOUNT - DISBURSEMENT
\$000

SNA Code		2013	2014
P.52	Increase in Stocks	-	-
P.51	Gross Fixed Capital Formation	376,609	400,592
F.4	Total Loans	45	48
	i] Residents	45	48
	ii] Rest of the World	-	-
D.99	Debt Redemption	183,438	203,215
D.9	Total Capital Transfers	396,782	802,456
	i] Residents	396,782	802,456 ¹¹
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Made	2,163	1,860
	i] Residents	2,163	1,860
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENT	959,037	1,408,171

Of the total disbursements:

- Capital transfers accounted for 57.0 per cent in 2014 compared to 41.4 per cent in 2013 and registered a growth of 102.2 per cent in 2014 compared to 28.0 per cent in 2013.
- Gross Fixed Capital Formation accounted for 28.4 per cent in 2014 compared to 39.3 per cent in 2013 and registered a growth of 6.4 per cent in 2014 compared to 52.5 per cent in 2013.

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

- Debt Redemption accounted for 14.4 per cent in 2014 compared to 19.1 per cent in 2013 and registered a growth of 10.8 per cent in 2014 compared to a decline of 27.7 per cent in 2013.
- Loan repayment made accounted for 0.1 per cent in 2014 compared to 0.2 per cent in 2013 and registered a decline of 14.0 per cent in 2014 compared to 8.5 per cent in 2013.

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	2013	2014
01 General Public Services	186,022	213,439
02 Defence	125,330	152,889 ¹²
03 Public Order and Safety	138,251	165,882 ¹³
04 Economic Affairs	244,287	269,252 ¹⁴
05 Environmental Protection	5,229	4,983
06 Housing and Community Amenities	15,527	15,125
07 Health	152,470	182,002 ¹⁵
08 Recreation, Culture and Religion	8,592	10,332 ¹⁶
09 Education	231,758	275,722 ¹⁷
10 Social Protection	6,652	8,730
GRAND TOTAL	1,114,118	1,298,356

Final consumption expenditure registered a growth of 16.5 per cent in 2014 compared to 14.8 per cent in 2013. Of the total final consumption expenditure:

¹² Increase in personal emoluments for peacekeeping operations led to the increase.

¹³ Increase in personal emoluments.

¹⁴ Higher special expenditure and personal emolument led to the increase.

¹⁵ Increase is due to higher purchases of goods and services.

¹⁶ Higher special expenditure led to the increase.

¹⁷ Higher personal emoluments and purchases of goods and services led to the increase.

- Education accounted for 21.2 per cent of the total final consumption expenditure in 2014 compared to 20.8 per cent in 2013 and registered a growth of 19.0 per cent in 2014.
- Economic Affairs accounted for 20.7 per cent of the total final consumption expenditure in 2014 compared to 21.9 per cent in 2013 and registered a growth of 10.2 per cent in 2014.
- The General Public services, which consist of general administration and external affairs, accounted for 16.4 per cent of the total final consumption expenditure in 2014 compared to 16.7 per cent in 2013 and registered a growth of 14.7 per cent in 2014.
- Health accounted for 14.0 per cent of the total final consumption expenditure in 2014 compared to 13.7 per cent in 2013 and registered a growth of 19.4 per cent in 2014.
- Public Order and Safety accounted for 12.8 per cent of the total final consumption expenditure in 2014 compared to 12.4 per cent in 2013 and registered a growth of 20.0 per cent in 2014.
- Defence accounted for 11.8 per cent of the total final consumption expenditure in 2014 compared to 11.2 per cent in 2013 and registered a growth of 22.0 per cent in 2014.

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

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2013	2014	2013	2014	2013	2014	2013	2014
01 General Public Services	86,844	102,073	100,574	112,774	1,396	1,408	186,022	213,439
02 Defence	100,142	131,291	25,188	21,598	-	-	125,330	152,889
03 Public Order and Safety	109,501	133,127	28,750	32,755	-	-	138,251	165,882
04 Economic Affairs	76,868	87,512	174,983	189,186	7,564	7,446	244,287	269,252
05 Environmental Protection	2,193	2,468	3,036	2,515	-	-	5,229	4,983
06 Housing and Community Amenities	8,645	8,279	6,882	6,846	-	-	15,527	15,125
07 Health	93,417	119,625	59,053	62,377	-	-	152,470	182,002
08 Recreation, Culture and Religion	3,666	3,926	5,229	6,712	303	306	8,592	10,332
09 Education	218,440	259,764	13,427	16,068	109	110	231,758	275,722
10 Social Protection	4,601	5,786	2,051	2,944	-	-	6,652	8,730
GRAND TOTAL	704,317	853,851	419,173	453,775	9,372	9,270	1,114,118	1,298,356

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

	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2013	2014	2013	2014	2013	2014	2013	2014
Collective Consumption								
01 General Public Services	86,844	102,073	100,574	112,774	1,396	1,408	186,022	213,439
02 Defence	100,142	131,291	25,188	21,598	-	-	125,330	152,889
03 Public Order and Safety	109,501	133,127	28,750	32,755	-	-	138,251	165,882
04 Economic Affairs	76,868	87,512	174,983	189,186	7,564	7,447	244,287	269,252
05 Environmental Protection	2,193	2,468	3,036	2,515	-	-	5,229	4,983
06 Housing and Community Amenities	8,645	8,279	6,882	6,846	-	-	15,527	15,125
07 Health	3,455	4,696	14,557	14,519	-	-	18,012	19,215
09 Education	7,303	11,304	7,862	11,441	-	-	15,165	22,745
10 Social Protection	3,348	4,137	1,886	2,764	-	-	5,234	6,901
Total Collective Consumption	398,299	484,887	363,718	394,398	8,960	8,854	753,057	870,431
Individual Consumption								
07 Health	89,962	114,929	44,496	47,858	-	-	134,458	162,787
08 Recreation, Culture and Religion	3,666	3,926	5,229	6,712	303	306	8,592	10,332
09 Education	211,137	248,460	5,565	4,627	109	110	216,593	252,977
10 Social Protection	1,253	1,649	165	180	-	-	1,418	1,829
Total Individual Consumption	306,018	368,964	55,455	59,377	412	416	361,061	427,925
GRAND TOTAL	704,317	853,851	419,173	453,775	9,372	9,270	1,114,118	1,298,356

Of the total Final Consumption Expenditure:

- Collective Consumption accounted for 67.0 per cent in 2014 compared to 67.6 per cent in 2013 and registered a growth of 15.6 per cent in 2014 compared to 21.9 per cent in 2013.
- Individual consumption accounted for 33.0 per cent in 2014 compared to 32.4 per cent in 2013 and registered a growth of 18.5 per cent in 2014 compared to 2.4 per cent in 2013.

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

	2013	2014
Central Government	91,152	127,603
Local Government	3,371	2,035
Statutory Boards	282,086	270,954
TOTAL GENERAL GOVERNMENT	376,609	400,592

The general government GFCF registered a growth of 6.4 per cent in 2014 compared to a growth of 52.5 per cent in 2013.

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

TYPE OF SERVICES	2013	2014
01 General Public Services	18,961	19,964
02 Defence	4,426	1,399
03 Public Order and Safety	8,577	16,682 ¹⁸
04 Economic Affairs	309,291	320,469 ¹⁹
05 Environmental Protection	1,262	1,679
06 Housing and Community Amenities	6,379	10,729 ²⁰
07 Health	14,536	24,398 ²¹
08 Recreation, Culture and Religion	10,399	1,044 ²²
09 Education	2,173	3,992
10 Social Protection	602	236
GRAND TOTAL	376,609	400,592

Of the total GFCF:

- Economic Affairs accounted for 80.0 per cent in 2014 compared to 82.1 per cent in 2013 and registered a growth of 3.6 per cent in 2014 compared to 68.9 per cent in 2013.
- Health accounted for 6.1 per cent in 2014 compared to 3.9 per cent in 2013 and registered a growth of 67.8 per cent in 2014 compared to 56.1 per cent in 2013.

¹⁸ Increase is due to construction of the Lautoka remand centre.

¹⁹ Higher capital construction expenditure by Fiji Roads Authority led to the increase.

²⁰ Construction of Phases 1 and 2 of the Lagilagi housing development project.

²¹ Upgrade, maintenance and construction of various health centres and hospitals led to the increase.

²² Decline is due to the completion of upgrade works of the ANZ Stadium.

- General Public Services accounted for 5.0 per cent of total GFCF in 2014, a similar level attained when compared to 2013, however registered a growth of 5.3 per cent compared to a decline of 2.9 per cent in 2013.
- Public Order and Safety accounted for 4.2 per cent in 2014 compared to 2.3 per cent in 2013 and registered a growth of 94.5 per cent in 2014 compared to a decline of 44.6 per cent in 2013.
- Recreation, Culture and Religion accounted for 0.3 per cent in 2014 compared to 2.8 per cent in 2013 and registered a decline of 90.0 per cent in 2014 compared to a growth of 1.9 per cent in 2013.

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

TYPE OF CAPITAL GOODS	2013	2014
Residential Building	-	-
Non-Residential building	13,150	11,337
Other Construction	306,580	325,602 ²³
Land Improvement	9,487	11,014
Road Vehicles	15,268	15,506
Other Transport and Equipment	6,830	12,357 ²⁴
Plant, Machinery and Related Equipment	17,065	17,717
Office Furniture, Fittings and Related Equipment	5,011	3,982
Computers and Computing Equipment	3,218	3,077
GRAND TOTAL	376,609	400,592

Table 13 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES– 2014
\$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	-	2,914	2,552	8	10,473	29	1,148	1,468	1,372	19,964
02 Defence	-	247	1,152	-	-	-	-	-	-	1,399
03 Public Order and Safety	-	7,329	663	-	3,580	161	2,769	1,669	511	16,682
04 Economic Affairs	-	55	294,073	10,728	1,453	9,341	3,998	487	334	320,469
05 Environmental Protection	-	-	1,679	-	-	-	-	-	-	1,679

²³ Increase is due to expenditure on crops development programs by Ministry of Agriculture and the rural power grid extension project by Department of Energy.

²⁴ Upgrading of Government Shipping Vessel led to the increase.

ECONOMIC ACTIVITY	Residential Building	Non-Residential Building	Other Construction	Land Improvement	Road Vehicles	Other Transport & Equipment	Plant, Machinery & Related Equipment	Office Furniture, Fittings & Equipment	Computers & Computing Equipment	TOTAL
06 Housing and Community Amenities	-	728	5,899	199	-	2,826	927	150	-	10,729
07 Health	-	-	15,653	-	-	-	8,745	-	-	24,398
08 Recreation, Culture and Religion	-	64	655	79	-	-	34	208	4	1,044
09 Education	-	-	3,040	-	-	-	96	-	856	3,992
10 Social Protection	-	-	236	-	-	-	-	-	-	236
TOTAL	-	11,337	325,602	11,014	15,506	12,357	17,717	3,982	3,077	400,592

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

	2013	2014
Central Government	868,663	1,034,335
Local Government	48,042	50,821
Statutory Boards	263,947	290,724
TOTAL GENERAL GOVERNMENT	1,180,652	1,375,880

Of the total General Government Gross Output (GO):

- Central government accounted for 75.2 per cent in 2014 compared to 73.6 per cent in 2013 and registered a growth of 19.1 per cent in 2014 compared to 5.0 per cent in 2013.
- Local government accounted for 3.7 per cent in 2014 compared to 4.0 per cent in 2013 and registered a growth of 5.8 per cent in 2014 compared to a decline of 14.0 per cent in 2013.
- Statutory Boards accounted for the remaining 21.1 per cent in 2014 compared to 22.4 per cent in 2013 and registered a growth of 10.1 per cent in 2014 compared to 143.0 per cent in 2013.

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	-

The total general government GO registered a growth of 16.5 per cent in 2014 compared to 19.7 per cent in 2013 whilst IC registered a growth of 8.3 per cent in 2014 compared to 38.7 per cent in 2013.

The total general government value added (VA) registered a growth of 21.1 per cent in 2014 compared to a growth of 11.3 per cent in 2013 whilst COE registered a growth of 21.2 per cent in 2014 compared to a growth of 5.1 per cent in 2013. The CFC registered a growth of 19.4 per cent in 2014 compared to a growth of 320.2 per cent in 2013.

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.

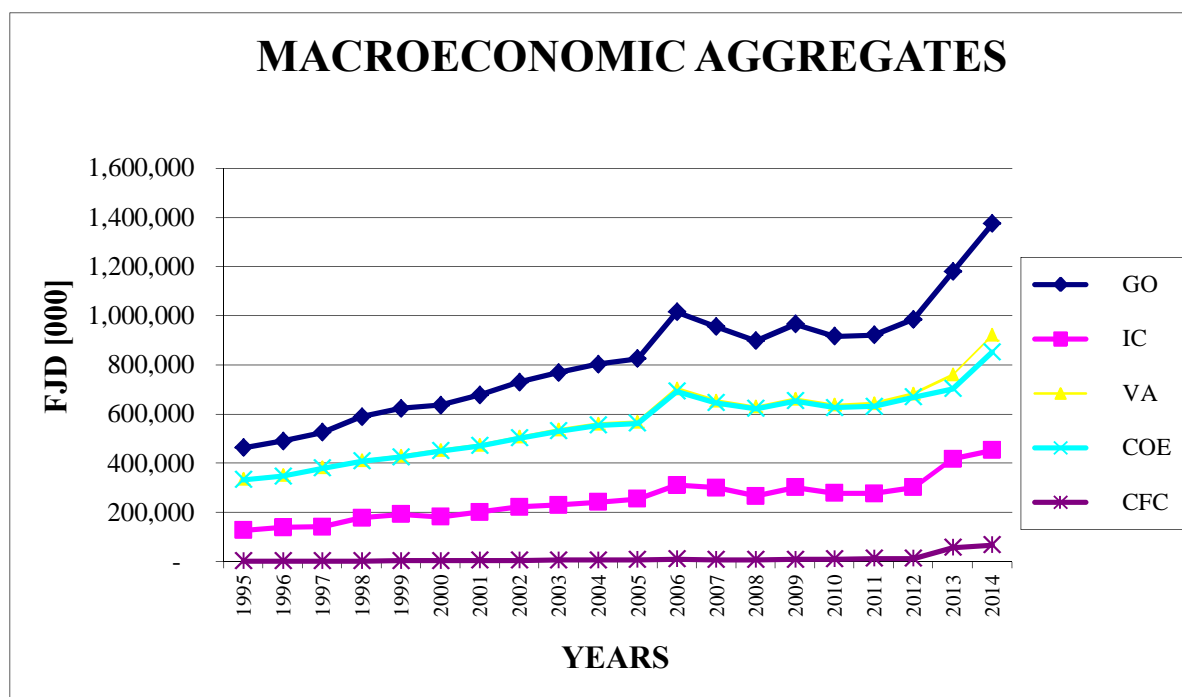


Table 16 VALUE ADDED BY KIND OF ECONOMIC ACTIVITY – 2014
\$000

	GO	IC	VA	COE	CFC	OS
General Public Services	220,051	112,774	107,277	102,073	5,204	-
Defence	152,889	21,598	131,291	131,291	-	-
Public Order and Safety	165,882	32,755	133,127	133,127	-	-
Economic Affairs	339,748	189,186	150,562	87,512	63,050	-
Environmental Protection	4,983	2,515	2,468	2,468	-	-
Housing and Community Amenities	15,125	6,846	8,279	8,279	-	-
Health	182,003	62,377	119,625	119,625	-	-
Recreation, Culture and Religion	10,638	6,712	3,926	3,926	-	-
Education	275,830	16,068	259,764	259,764	-	-
Social Protection	8,730	2,944	5,786	5,786	-	-
TOTAL	1,375,880	453,775	922,105	853,851	68,254	-

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		2013	2014
D.2	Total Taxes on Production and Imports	1,443,426	1,600,362
	[a] Total Taxes on Products	1,290,125	1,400,840
	i] Customs Duties	442,977	513,606 ²⁵
	ii] Value Added Tax	765,681	794,142 ²⁶
	iii] Service Turnover Tax	51,593	57,960
	iv] Water Resource Tax	29,505	34,694
	v] Fish Levy	369	438
	[b] Other Taxes on Production	153,301	199,522
	i] Stamp Duties	43,676	68,609 ²⁷
	ii] Licenses	13,683	8,000 ²⁸
	iii] Departure Tax	95,942	122,913 ²⁹
D.422	Withdrawals from Entrepreneurial Income of Quasi – Government Corporations	10,000	8,000
D.4	Total Property Income	59,646	79,940
	i] Interest	-	-
	ii] Dividends	46,610	65,982 ³⁰
	iii] Land Rents	13,036	13,958
D.5	Total Current Taxes on Income	425,249	475,110
	i] On income	353,167	390,423
	ii] Withholding & Dividend Taxes	72,082	84,687
P.3	Compulsory Fees, Fines and Penalties	90,451	106,950
D.6	Social Security Contributions	-	-
D.73/D.74	Total Current Transfers NEC	16,732	6,756
	i] Residents	11,980	1,934
	ii] Rest of the World	4,752	4,822
	TOTAL RECEIPTS	2,045,504	2,277,118

²⁵ Refer to footnote 1 on page 4.

²⁶ Refer to footnote 2 on page 4.

²⁷ Refer to footnote 3 on page 4.

²⁸ Refer to footnote 4 on page 4.

²⁹ Refer to footnote 5 on page 4.

³⁰ Refer to footnote 6 on page 4.

Table 18 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2013	2014
P.4	Final Government Expenditure	868,054	1,033,700
D.3	Subsidies	3,700	4,278
	i] Subsidies on Products	3,523	4,278
	ii] Subsidies on Production	177	- ³¹
D.4	Total Property Income	259,340	263,261
	i] Interest on Public Debt	259,340	263,261
	ii] Rents	-	-
D.621	Social Security Benefits	-	-
D.624	Total Social Assistance Grants	133,220	130,046
	i] Education	99,787	97,342
	ii] Other	33,433	32,704
D.75	Total Current Transfers to Private Non-profit Making Institutions	34,108	85,456
	i] Education	24,116	73,778 ³²
	ii] Health	179	305
	iii] Other	9,813	11,373
D.623	Unfunded Welfare Benefits	30,741	31,332
D.73/D.74	Total Current Transfers NEC	216,028	244,289
	a] Residents	209,462	228,410
	i] Central Government (VAT paid)	41,682	57,396
	ii] Local Authorities	174	190
	iii] Statutory Boards	154,210	158,460
	iv] Others	13,396	12,364
	b] Rest of the World	6,566	15,879
B.8	Savings	500,313	484,756
	TOTAL DISBURSEMENTS	2,045,504	2,277,118

Table 19 CAPITAL FINANCE ACCOUNT - RECEIPTS
\$000

SNA Code		2013	2014
K.1	Consumption of Fixed Capital	-	-
B.8	Savings	500,313	484,756
D.9	Total Capital Transfers	15,740	25,933
	i] Residents	-	-
	ii] Rest of the World	15,740	25,933
F.4	Total Loans	272,282	353,644
	i] Residents	172,816	233,403 ³³
	ii] Rest of the World	99,466	120,241
F.41	Loan Repayments	-	-
B.9	Balancing Item/Net Lending/Borrowing	(117,214)	267,937
	TOTAL RECEIPTS	671,121	1,132,270

³¹ Refer to footnote 7 on page 5.

³² Refer to footnote 8 on page 5.

³³ Refer to footnote 10 on page 6.

Table 20 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2013	2014
P.525	Increase in Stocks	-	-
P.51	Total Gross Fixed Capital Formation	91,152	127,603
	i] Residential building	-	-
	ii] Non-Residential building	11,910	9,925
	iii] Other Construction	30,613	62,797 ³⁴
	iv] Land Improvement	9,464	11,006
	v] Road Vehicles	10,989	11,339
	vi] Other Transport & Equipment	6,705	12,177 ³⁵
	vii] Plant, Machinery & Related Equipment	16,133	16,653
	viii] Office Furniture, Fittings & Related Equipment	2,542	1,346
	ix] Computers & Computing Equipment	2,796	2,360
F.4	Total Loans	-	-
	i] Local authorities	-	-
	ii] Statutory bodies	-	-
	iii] Others	-	-
D.99	Total Redemption of Debt	183,438	203,215
	i] Contribution to sinking funds	-	-
	ii] Loan repayments	183,438	203,215
	iii] Debt conversion	-	-
D.9	Total Capital Transfers	396,531	801,452
	a] Residents	396,531	801,452
	i] Local authorities	2,345	6,500
	ii] Statutory bodies	250,503	521,062 ³⁶
	iii] Others	143,683	273,890
	b] Rest of the World	-	-
	TOTAL DISBURSEMENTS	671,121	1,132,270

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2013	2014	2013	2014	2013	2014	2013	2014
01 General Public Services	40,073	50,590	78,033	91,155	50	-	118,056	141,745
02 Defence	100,142	131,291	25,188	21,598	-	-	125,330	152,889
03 Public Order and Safety	103,710	126,258	26,583	29,318	-	-	130,293	155,576
04 Economic Affairs	54,961	65,579	38,956	40,907	450	525	93,467	105,961
05 Environmental Protection	885	923	1,260	908	-	-	2,145	1,831
06 Housing and Community Amenities	7,196	6,695	3,974	4,276	-	-	11,170	10,971
07 Health	91,560	117,246	56,202	59,499	-	-	147,762	176,745

³⁴ Refer to footnote 23 on page 12

³⁵ Refer to footnote 24 on page 12

³⁶ Refer to footnote 11 on page 7

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2013	2014	2013	2014	2013	2014	2013	2014
08 Recreation, Culture and Religion	726	858	695	2,672	-	-	1,421	3,530
09 Education	218,440	259,764	13,427	16,068	109	110	231,758	275,722
10 Social Protection	4,601	5,786	2,051	2,944	-	-	6,652	8,730
GRAND TOTAL	622,294	764,990	246,369	269,345	609	635	868,054	1,033,700

Table 22 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND TYPES OF SERVICES – 2014
\$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	-	2,600	559	-	9,326	-	1,033	390	1,084	14,992
02 Defence	-	247	1,152	-	-	-	-	-	-	1,399
03 Public Order and Safety	-	7,078	663	-	2,013	161	2,456	806	420	13,597
04 Economic Affairs	-	-	33,916	10,728	-	9,190	3,403	-	-	57,237
05 Environmental Protection	-	-	1,679	-	-	-	-	-	-	1,679
06 Housing and Community Amenities	-	-	5,899	199	-	2,826	920	150	-	9,994
07 Health	-	-	15,653	-	-	-	8,745	-	-	24,398
08 Recreation, Culture and Religion	-	-	-	79	-	-	-	-	-	79
09 Education	-	-	3,040	-	-	-	96	-	856	3,992
10 Social Protection	-	-	236	-	-	-	-	-	-	236
GRAND TOTAL	-	9,925	62,797	11,006	11,339	12,177	16,653	1,346	2,360	127,603

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		2013	2014
D.2	Total Taxes on Production and Imports	32,813	35,686
	[a] Other Taxes on Production		
	i] Rates	29,261	32,104
	ii] Licences	3,552	3,582
D.4	Total Property Income	5,904	9,802
	i] Interest	1,335	2,300
	ii] Dividend	1,363	1,785
	iii] Land Rents	3,206	5,717
P.3	Compulsory Fees, Fines and Penalties	18,370	19,683
D.73/D.73	Total Current Transfers NEC	2,143	5,474
	i] Residents [Central Government]	2,143	5,474 ³⁷
	ii] Rest of the World	-	-
	TOTAL RECEIPTS	59,230	70,645

Table 24 INCOME AND OUTLAY ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2013	2014
P.4	Final Consumption Expenditure	42,902	44,210
D.4	Total Property Income	1,232	1,468
	i] Interests	1,048	1,328
	ii] Dividends	-	-
	iii] Land Rent	184	140
D.75	Current Transfers	519	637

³⁷ Higher current transfers received by Nausori Town Council.

B.8	Savings	14,577	24,330
	TOTAL DISBURSEMENTS	59,230	70,645

Table 25 CAPITAL FINANCE ACCOUNT - RECEIPTS
(S000)

SNA Code		2013	2014
K.1	Consumption of Fixed Capital	3,796	5,204
B.8	Savings	14,577	24,330
D.9	Total Capital Transfers	426	4,226
	i] Residents	134	3,919 ³⁸
	ii] Rest of the World	292	307
F.4	Total Loans	2,777	2,350
	i] Residents	2,777	2,350
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Received	456	608
	i] Residents	456	608
	ii] Rest of the World	-	-
B.9	Balancing Items	(16,679)	(32,272)
	TOTAL RECEIPTS	5,353	4,446

Table 26 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS
(S000)

SNA Code		2013	2014
P.52	Increase in Stocks		
P.51	Total Gross Fixed Capital Formation	3,371	2,035
	i] Residential Building	-	-
	ii] Non-Residential Building	817	975
	iii] Other Construction	1,772	184
	iv] Land Improvement	17	8
	v] Road Vehicles	177	515
	vi] Other Transport & Equipment	77	29
	vii] Plant, Machinery and Related Equipment	300	153
	viii] Office Furniture, Fittings & Related Equipment	113	64
	ix] Computers & Computing Equipment	98	107
F.4	Total Loans Extended	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
D.9	Total Capital Transfers	217	968
	i] Residents	217	968
	ii] Rest of the World	-	-
F.41	Total Loan Repayment	1,765	1,443
	i] Residents	1,765	1,443
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENT	5,353	4,446

³⁸ Higher capital transfers received by Nausori Town Council.

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2013	2014	2013	2014	2013	2014	2013	2014
01 General Public Services	10,205	12,265	12,019	11,778	1,346	1,408	20,878	22,635
04 Economic Affairs	2,747	2,549	3,786	3,599	-	-	6,533	6,148
05 Environmental Protection	1,308	1,545	1,776	1,607	-	-	3,084	3,152
06 Housing and Community Amenities	1,449	1,584	2,908	2,570	-	-	4,357	4,154
07 Health	1,857	2,379	2,851	2,878	-	-	4,708	5,257
08 Recreation, Culture and Religion	1,123	1,094	2,217	1,769	-	-	3,340	2,863
GRAND TOTAL	18,689	21,416	25,557	24,201	1,346	1,408	42,900	44,209

Table 28 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – 2014 \$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	-	247	-	8	515	29	115	64	107	1,085
04 Economic Affairs	-	-	-	-	-	-	31	-	-	31
05 Environmental Protection	-	-	-	-	-	-	-	-	-	-
06 Housing and Community Amenities	-	728	-	-	-	-	7	-	-	735
07 Health	-	-	-	-	-	-	-	-	-	-
08 Recreation, Culture and Religion	-	-	184	-	-	-	-	-	-	184
GRAND TOTAL	-	975	184	8	515	29	153	64	107	2,035

c] STATUTORY BOARDS

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

<p>01 <u>General Public Services</u> iTaukei Affairs Board iTaukei Land Trust Board Fiji Revenue and Customs Authority</p>	<p>04 <u>Economic Affairs</u> 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</p>	<p>08 <u>Recreation, Culture and Religion</u> Fiji Sports Council Fiji Audio Visual Commission</p>
<p>03 <u>Public Order and Safety</u> National Fire Authority</p>		

Table 29 INCOME AND OUTLAY ACCOUNT - RECEIPTS
\$000

SNA Code	RECEIPTS	2013	2014
B.2	Operating Surplus	-	-
D.2	Taxes on Production and Imports	9,046	9,767
	[a] Other Taxes on Production		
	i] Rates	9,046	9,767
	ii] Licences	-	-
D.4	Total Property Income	4,573	5,249
	i] Interest	567	600
	ii] Dividend	157	691
	iii] Land Rent	3,849	3,958
P.3	Compulsory Fees, Fines and Penalties	60,737	63,305
D.73/D.74	Current Transfers	107,601	103,429
	TOTAL RECEIPTS	181,957	181,750

Table 30 INCOME AND OUTLAY ACCOUNT -DISBURSEMENTS
\$000

SNA Code		2013	2014
P.4	Final Consumption Expenditure	203,163	220,447
D.4	Total Property Income	4,263	4,307
	i] Interest	1,101	602
	ii] Land Rent	3,162	3,705
D.73/D.74	Current Transfers	1,643	1,267
B.8	Savings	(27,112)	(44,271)
	TOTAL DISBURSEMENTS	181,957	181,750

Table 31 CAPITAL FINANCE ACCOUNT - RECEIPTS
\$000

SNA Code		2013	2014
K.1	Consumption of Fixed Capital	53,366	63,050
B.8	Savings	(27,112)	(44,271)
D.9	Total Capital Transfers	189,574	352,805
	i] Residents	189,574	352,805 ³⁹
	ii] Rest of the World	-	-
F.4	Total Loans	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
F.41	Total Loan Repayment Received	21	11
	i] Residents	21	11
	ii] Rest of the World	-	-
B.9	Balancing Item	66,714	(100,140)
	TOTAL RECEIPTS	282,563	271,455

Table 32 CAPITAL FINANCE ACCOUNT - DISBURSEMENTS
\$000

SNA Code		2013	2014
P.52	Increase in Stock	-	-
P.51	Gross Fixed Capital Formation	282,086	270,954
F.4	Total Loan Extended	45	48
	i] Residents	45	48
	ii] Rest of the World	-	-
D.9	Total Capital Transfers	34	36
	i] Residents	34	36
	ii] Rest of the World	-	-
F.41	Total Loan Repayment	398	417
	i] Residents	398	417
	ii] Rest of the World	-	-
	TOTAL DISBURSEMENTS	282,563	271,455

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

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Consumption Expenditure	
	2013	2014	2013	2014	2013	2014	2013	2014
01 General Public Services	36,566	39,218	10,522	9,841	-	-	47,088	49,059
03 Public Order and Safety	5,791	6,869	2,167	3,437	-	-	7,958	10,306
04 Economic Affairs	19,160	19,384	132,241	144,680	7,114	6,921	144,287	157,143
08 Recreation, Culture and Religion	1,817	1,974	2,317	2,271	303	306	3,831	3,939
GRAND TOTAL	63,334	67,445	147,247	160,229	7,417	7,227	203,164	220,447

³⁹ Refer to footnote 9 on page 6

**Table 34 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL
GOODS AND SERVICES – 2014
\$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	-	67	1,993	-	632	-	-	1,014	181	3,887
03 Public Order and Safety	-	251	-	-	1,567	-	313	863	91	3,085
04 Economic Affairs	-	55	260,157	-	1,453	151	564	487	334	263,201
08 Recreation, Culture and Religion	-	64	471	-	-	-	34	208	4	781
GRAND TOTAL	-	437	262,621	-	3,652	151	911	2,572	610	270,954

APPENDICES

APPENDIX I

CLASSIFICATION OF CENTRAL GOVERNMENT

COFOG CLASSIFICATION		DEPARTMENT/MINISTRIES	2013 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 ó Social Welfare	24-2-1
		Women and Gender Development ó 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	2013 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	2013 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	2013 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 óProductivity, 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 ó Careers Services	21-4-2
		Curriculum Development ó Educational Resources Centre	21-4-3
		Curriculum Development ó School Broadcast Unit	21-4-4
		Special Project ó General Administration	21-7-1
		Examination ó General Administration	21-8-1
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 2012
D.3	Subsidies	Subsidy for Farm Gate Price of Milk Supplied to Rewa Dairy	30-3-2-10/1
		Subsidy for Naboro Landfill	33-4-1-6/1
		Grant to Fiji Shipping Corporation Ltd- Shipping Franchise Scheme	40-1-4-6/1
		Mind Pearl Subsidy	34-1-1-10/1
		Domestic Air Service Subsidy	36-4-1-6/4
		Rural Postal Services	50-1-1-6/1
		Banking Services in Rural Areas	50-1-1-6/1
D.624	Social Security Grants		
	[A] Education	Training and Scholarships	2-3-5-6/1
		In-Service Training Awards	2-3-5-6/3
		FSM Scholarship	2-3-5-6/2
		TPAF Levy	2-3-5-6/5
		Transport Subsidy	21-2-3-6/3
		Scholarships	5-1-3-6/1
	[B] Others	Grant to Fiji Servicemenø After Care Funds	4-1-2-6/1
		Family Assistance	24-2-2-6/1
		Care and Protection Allowance	24-2-2-6/2
		War Pensions	51-1-1-11/5
		Fiji Military Forces - Pensions ó Service and Disability, Retired Pay and Gratuities	51-1-1-11/12
D.75	Current Transfers to Private Non ó Profit Institutions serving Households		
	[A] EDUCATION		
		Fee ó 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

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2012
		Form Two - Tuition Fee	21-3-1-6/3
		Form Three ó 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 Boysø Town ó Veisari	21-5-1-6/2
		Grant to Montfort Boysø Town ó Savusavu	21-5-1-6/3
		Tutu Training centre	30-1-1-6/4
	[B] Health	Grant to Ra Catholic Hospital	22-1-1-6/4
		Subsidy to St John Ambulance Brigade	22-1-1-6/6
		Fiji Red Cross	22-1-1-6/7
		Channel Home of Compassion	22-1-1-6/8
		Grant to Kidney Foundation of Fiji	22-1-1-6/15
		Grant to Fiji School of Medicine	22-1-2-6/13
	[C] Others	Grants to Fiji Arts Council	21-9-1-6/1
		Grants to Fiji Museum	21-9-1-6/2
		Public Service Broadcast	16-1-1-6/2
		National Substance Abuse Advisory Council	21-1-1-6/3
		Programme for Blind, Intellectually and Physically Handicapped	21-2-2-6/1
		Fiji National Council of Disabled Person	24-1-2-6/2
		Grant for Women and Gender Development	24-3-1-6/1
		Youth Advisory Board	25-1-2-6/1
		Biogas Digesters	30-3-2-6/1
		Sports Outreach Programme	25-2-1-6/3
		Adult and Community Education	25-1-2-6/2
		Overseas Sporting Tours	25-2-1-6/1
		Sports Scholarships	25-2-1-6/2
		Hosting International Tournaments	25-2-1-6/4
		Dairy Industry Support	30-3-2-6/3
D.623	Unfunded Employees Welfare Benefit	Stage Gratuities	15-2-2-6/1
		Compensation and ex-gratia payments	-
		Gratuities - Commuted Pension, Ex-gratia and Compassionate	51-1-1-11/1
		Pensions-Civil and Compassionate	51-1-1-11/2
		Payment of Benefits to Dependants of deceased Pensioners	51-1-1-11/3
		Pensions to Widows and Orphans of Deceased Public Officers	51-1-1-11/4
		Police Gratuities	51-1-1-11/7
		Prison Gratuities	51-1-1-11/8
		Cost of Living Allowance to Pensioners	51-1-1-11/9
		Gratuities Contract Officers	51-1-1-11/10
		Forestry Gratuities	51-1-1-11/11
		Ex-Governor General, Presidentsø ex-PMø 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

SNA CLASSIFICATION	CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2012
	FIRCA Grant	4-1-1-6/2
	Grant to Fiji Human Rights Commission	13-1-1-6/2
	National Fire Authority	23-1-2-6/2
	LTA Operating Grant	40-1-1-6/1
	Public Rental Board	23-1-2-6/1
	Bio Security Authority grant	30-1-1-6/5
	Investment Fiji grant	34-1-1-6/3
	Commerce Commission	34-1-1-6/5
	Grant to Water Authority	41-3-1-6/1
	Grant to Tourism Fiji	36-2-1-6/1
	Grant to maritime safety authority of Fiji	40-1-1-6/2
	Grant to Telecom Authority of Fiji	36-3-1-6/4
	Grant to Consumer Council of Fiji	34-1-1-6/1
	Grant to Fiji Trade and Investment Bureau	34-1-1-6/2
	Fiji Shipping Corporation Operating Expense	40-1-4-6-2
	South Pacific Stock Exchange	50-1-1-6/4
	Fiji Independent Commission against Corruption	50-1-1-6/7
	Development of Capital Market	50-1-1-6/6
	Fiji Exporters Club	50-1-1-6/5
[D] Companies / Others	RotumaIsland Council	2-1-1-6/1
	RabiIsland Council	2-1-1-6/2
	KioaIsland Council	2-1-1-6/3
	Grant Melanesian & Vasu I Taukei	2-1-1-6/4
	Centre for Appropriate Technology & Development	5-1-1-6/3
	Institute for Fijian Language and Culture	5-1-1-6/4
	Na Mata	5-1-1-6/5
	TuraganiKoro Allowance	5-1-1-6/6
	Mata niKoro Allowance	5-1-1-6/7
	Grant to National Trust of Fiji	21-A-1-6/3
	Preservation of Momi Gun Site	21-A-1-6/5
	Preservation of other Historical/Traditional Sites	21-A-1-6/4
	Grants for Multi-Ethnic Cultural Activities	5-4-1-6/1
	Scholarship for Multi-Ethnic	5-4-1-6/2
	Grant to Responsible Parenthood Council	22-1-1-6/5
	Father-Law Home	22-1-1-6/9
	Grant to Reproductive & Family Health Association	22-1-1-6/10
	Grant to Family Support association Group	22-1-1-6/11
	National Blood Services	22-1-1-6/12
	Grant to National Food and Nutrition Comm.	22-2-3-6/2
	Grant to GirlsøHome	24-1-1-6/1
	Grants to Voluntary Organisations	-
	Grants to Sugar Tribunal	30-1-1-6/2
	Grant to Fiji Pine Trust	30-A-1-6/1
	Fiji Mahogany Trust	30-A-1-6/3
	Portable Sawmills	30-A-1-6/4
	Grant in lieu of Rates to CrownLand	33-3-1-6/1
	Grant to Legal Aid Commission	3-1-1-6/3
	Fiji Audio Visual Commission	34-1-1-6/3
	National centre for Small & Micro-Enterprises	34-1-1-6/4
	Commerce Commission	34-1-1-6/5
	Grant to National Road Safety Council	40-1-3-6/1
	Small Grant Scheme	1-1-1-6/5
	Sea Route Licensing	40-1-3-6/2
[E] Rest of the World	Bernie Copyright Union	3-1-1-6/1
	British Institute of International & Comparative Law	3-1-1-6/2
	Contribution to Statistical Institute of Asia and the Pacific	4-2-1-6/1
	Contribution to Asia & Pacific Development Centre	2-3-5-6/4

SNA CLASSIFICATION	CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2012
	World Heritage Organization	21-A-1-6/6
	Organisation for Prohibited Chemical Weapon (OPCW) Subscription	6-1-1-6/1
	International Labour Organisation Convention Trip	25-3-2-6/1
	International Labour Organisation Subscription	25-3-2-6/2
	South Pacific Tourism Organisation	34-6-1-6/2
	World Tourism Organisation	34-6-1-6/3
	Tourism Council of the South Pacific Rent	34-6-1-6/4
	United Nations	8-1-1-6/1
	United Nations Development Programme (UNDP)	8-1-1-6/2
	United Nations Industrial Development Organisation (UNIDO)	8-1-1-6/3
	UN 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 PortState Control	40-3-1-6/4
	Annual Contribution to Commonwealth Local Govt Forum	23-1-2-6/1
	Contribution to CITES	33-4-16/3
	Contribution to RAMSAR	23-4-1-6/4
	Annual contribution to Convention on Biological Diversity	23-4-1-6/5
	Contribution to UNFC on climate change	23-4-1-6/6
	Contribution to UNEP	23-4-1-6/7
	OIE Contribution	30-1-1-6/3
	FAO Contribution	30-1-1-6/1
	Contribution to Asia Pacific Telecommunity	34-5-1-6/2
	Universal Postal Union	34-5-1-6/3
	Annual Contribution to ITTO	30-A-1-6/2
	Contribution to SOPAC	33-2-1-6/1
	Tax Refund to SOPAC	33-2-1-6/2

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2012
		PASO Management Board	8-2-1-6/3
		Grant to Civil Aviation Authority of the Fiji Islands	8-2-1-6/4
		International Civil Aviation Organisation	8-2-1-6/1
		World Meteorological Organisation	40-2-1-6/1
		Contribution to International Maritime Organisation	40-3-1-6/1
		Membership Fee to International Hydrographic Organisation	40-3-1-6/2

APPENDIX 3

CLASSIFICATION OF THE GENERAL GOVERNMENT OF FIJI

CENTRAL GOVERNMENT	LOCAL GOVERNMENT	STATUTORY BOARDS
Office of the President	Ba Provincial Council	Central Division Drainage Board
Office of the Prime Minister	Ba Town Council	Consumer Council of Fiji
Public Service Commission	Bua Provincial Council	Fiji Sports Council
Office of the Attorney-General and the Solicitor General	Cakaudrove Provincial Council	Fiji Trade and Investment Bureau
Ministry of Finance	Kadavu Provincial Council	Tourism Fiji
Ministry of iTaukei Affairs	Labasa Town Council	iTaukei Affairs Board
Ministry of Defence, National Security and Immigration	Lami Town Council	Labasa Drainage Board
Ministry of Labour, Industrial Relations and Employment	Lau Provincial Council	Land Transport Authority
Ministry of Foreign Affairs International Co-Operation	Lautoka City Council	National Fire Authority
Office of the Auditor General	Levuka Town Council	iTaukei Land Trust Board
Elections Office	Lomaiviti Provincial Council	Prices and Incomes Board
Judiciary	Macuata Provincial Council	Fiji Audio Visual Commission
Parliament	Nadi Town Council	Western Division Drainage Board
Judiciary	Nadroga/Navosa Provincial Council	Fiji Revenue & Customs Authority
Office of the Accountability and Transparency	Naitasiri Provincial Council	Telecommunication Authority of Fiji
Office of the Director of Public Prosecutions	Namosi Provincial Council	Bio Security Authority of Fiji
Ministry of Justice: Prisons and Corrections Department	Nasinu Town Council	
Department of Information	Nausori Town Council	
Ministry of Strategic Planning, National Development and Statistics	Ra Provincial Council	
Ministry of Provincial Development, Disaster Management and Sugar	Rewa Provincial Council	
Fiji Military Forces	Savusavu Town Council	
Fiji Police Force	Serua Provincial Council	
Ministry of Education, National Heritage, Culture	Sigatoka Town Council	

and Arts		
Ministry of Health	Suva City Council	
Department of Local Government & Urban Development , Housing and Environment	Tailevu Provincial Council	
Ministry for Social Welfare, Women and Poverty Alleviation	Tavua Town Council	
Department of Youths and Sports	Rakiraki Town Council	
Higher Education institutions		
Ministry of Primary Industries		
Ministry of Lands, Mineral Resources		
Ministry of Industry and Trade		
Ministry of Public Enterprise, Tourism, Civil Aviation and Communication		
Ministry of Works and Transport		
Ministry of Public Utilities and Energy		
Miscellaneous Services		
Pension Gratuities & Compassionate Allowances		

APPENDIX 4

2008 SNA CLASSIFICATIONS

1. Sectors

- S1 Total Economy
- S11 Non-financial corporations
- S12 Financial corporations
- S121 Central Bank
- S122 Deposit-taking corporations, except the central bank
- S123 Money market funds
- S124 Non-MMF investment funds
- S125 Other financial intermediaries, except insurance corporations and pension funds
- S126 Financial auxiliaries
- S127 Captive financial institutions and money lenders
- S128 Insurance corporations
- S129 Pension funds
- S13 General government
- S131 General government classification alternatives
 - S1311 Central government
 - S1312 State government
 - S1313 Local government
 - S1314 General government social security funds
- S132 General government classification alternatives
 - S1321 Central government social security funds

	S1322	State government social security funds
	S1323	Local government social security funds
S14		Households
S141		Employers
S142		Own account workers
S143		Employees
S144		Recipients of property and transfer income
	S1441	Recipients of property income
	S1442	Recipients of pensions
	S1443	Recipients of other transfers
S15		Non-profit institutions serving households
S2		Rest of the world

2. Classification of transactions

	Transactions in products (P codes)	
P1		Output
P11		Market output
P12		Output for own final use
P13		Non-market output
P2		Intermediate consumption
P3		Final consumption expenditure
P31		Individual consumption expenditure
P32		Collective consumption expenditure
P4		Actual final consumption
P41		Actual individual consumption
P42		Actual collective consumption
P5		Capital formation
P51g		Gross fixed capital formation
P51c		Consumption of Fixed capital
P51n		Net fixed capital formation
	P511	Acquisitions less disposals of fixed assets
	P5111	Acquisitions of new fixed assets
	P5112	Acquisitions of existing fixed assets
	P5113	Disposals of existing fixed assets
	P512	Costs of ownership transfer on non-produced assets
P52		Changes in inventories
P53		Acquisitions less disposals of valuables
P6		Exports of goods and services
P61		Exports of goods
P62		Exports of services
P7		Imports of goods and services
P71		Imports of goods
P72		Imports of services
	Transactions in non-produced assets (NP codes)	

NP	Acquisitions less disposals of non-produced assets
NP1	Acquisitions less disposals of natural resources
NP2	Acquisitions less disposals of contracts, leases and licences
NP3	Purchases less sales of goodwill and marketing assets
	Distributive transactions (D codes)
D1	Compensation of employees
D11	Wages and salaries
D12	Employers' social contributions
D121	Employers' actual social contributions
D1211	Employers' actual pension contributions
D1212	Employers' actual non-pension contributions
D122	Employers' imputed social contributions
D1221	Employers' imputed pension contributions
D1222	Employers' imputed non-pension contributions
D2	Taxes on production and imports
D21	Taxes on products
D211	Value added type taxes (VAT)
D212	Taxes and duties on imports excluding VAT
D2121	Import duties
D2122	Taxes on imports excluding VAT and duties
D213	Export taxes
D214	Taxes on products, except VAT, import and export taxes
D29	Other taxes on production
D3	Subsidies
D31	Subsidies on products
D311	Import subsidies
D312	Export subsidies
D319	Other subsidies on products
D39	Other subsidies on production
D4	Property income
D41	Interest
D42	Distributed income of corporations
D421	Dividends
D422	Withdrawals from income of quasi-corporations
D43	Reinvested earnings on foreign direct investment
D44	Investment income disbursements
D45	Rent
D5	Current taxes on income, wealth, etc
D51	Taxes on income
D59	Other current taxes
D61	Net social contributions
D613	Households' actual social contributions
D6131	Households' actual pension contributions

	D6132	Householdsøactual non-pension contributions
D614		Householdsøsocial contribution supplements
	D6141	Householdsøpension contribution supplements
	D6142	Householdsønon-pension contribution supplements
	D.61121	Compulsory employeesøsocial contributions
D62		Social benefits other than social transfers in kind
	D621	Social security benefits in cash
	D6211	Social security pension benefits
	D6212	Social security non-pension benefits in cash
	D622	Other social insurance benefits
	D6221	Other social insurance pension benefits
	D6222	Other social insurance non-pension benefits
	D.623	Social assistance benefits in cash
D7		Other current transfers
D71		Net non-life insurance premiums
	D711	Net non-life direct insurance premiums
	D712	Net non-life reinsurance premiums
D72		Non-life insurance claims
	D721	Non-life direct insurance claims
	D722	Non-life reinsurance claims
D73		Current transfers within general government
D74		Current international cooperation
D75		Miscellaneous current transfers
	D751	Current transfers to NPISHs
	D752	Current transfers between resident and non-resident households
	D759	Other miscellaneous current transfers
D63		Social transfers in kind
	D631	Social transfers in kind- non-market production
	D632	Social transfers in kind - purchased market production
D8		Adjustment for the change in pension entitlements
D9r		Capital transfers, receivable
D91r		Capital taxes
D92r		Investment grants
D99r		Other capital transfers
D9p		Capital transfers, payable
D91p		Capital taxes
D92p		Investment grants
D99p		Other capital transfers
		Transactions in financial assets and liabilities (F codes)
F		Net acquisition of financial assets/Net incurrence of liabilities
F1		Monetary gold and SDRs
F11		Monetary gold
F12		SDRs

F2	Currency and deposits
F21	Currency
F22	Transferable deposits
	F221 Inter-bank positions
	F229 Other transferable deposits
F29	Other deposits
F3	Debt securities
F31	Short-term
F32	Long-term
F4	Loans
F41	Short-term
F42	Long-term
F5	Equity and investment fund shares
F51	Equity
	F511 Listed shares
	F512 Unlisted shares
	F519 Other equity
F52	Investment fund shares/units
	F521 Money market fund shares/units
	F522 Non-MMF investment fund shares/units
F6	Insurance, pension and standardized guarantee schemes
F61	Non-life insurance technical provisions
F62	Life insurance and annuity entitlements
F63	Pension entitlements
F64	Claims of pension funds on pension managers
F65	Entitlements to non-pension benefits
F66	Provisions for calls under standardized guarantees
F7	Financial derivatives and employee stock options
F71	Financial derivatives
	F711 Options
	F712 Forwards
F72	Employee stock options
F8	Other accounts receivable/payable
F81	Trade credits and advances
F89	Other accounts receivable/payable
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 ó 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 -Aøland 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, workers' compensation, police welfare grants, gratuities to prison and contract officers and cost of living allowance to pensioners which are made by employers without having established special funds or reserves.
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