

# DIGITALES ARCHIV

ZBW – Leibniz-Informationszentrum Wirtschaft  
ZBW – Leibniz Information Centre for Economics

## Periodical Part

## Economic surveys / Fiji Bureau of Statistics. General government accounts ; 2020

*Reference:* In: Economic surveys / Fiji Bureau of Statistics. General government accounts  
Economic surveys / Fiji Bureau of Statistics. General government accounts ; 2020 (2022).  
<https://www.statsfiji.gov.fj/component/advlisting/?view=download&format=raw&fileId=6738>.

This Version is available at:  
<http://hdl.handle.net/11159/15876>

### Kontakt/Contact

ZBW – Leibniz-Informationszentrum Wirtschaft/Leibniz Information Centre for Economics  
Düsternbrooker Weg 120  
24105 Kiel (Germany)  
E-Mail: [rights\[at\]zbw.eu](mailto:rights[at]zbw.eu)  
<https://www.zbw.eu/econis-archiv/>

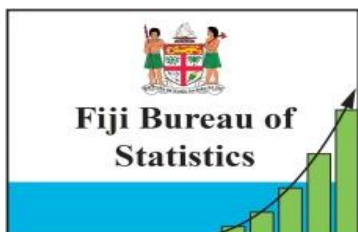
### Standard-Nutzungsbedingungen:

Dieses Dokument darf zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden. Sie dürfen dieses Dokument nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, aufführen, vertreiben oder anderweitig nutzen. Sofern für das Dokument eine Open-Content-Lizenz verwendet wurde, so gelten abweichend von diesen Nutzungsbedingungen die in der Lizenz gewährten Nutzungsrechte.

<https://zbw.eu/econis-archiv/termsfuse>

### Terms of use:

*This document may be saved and copied for your personal and scholarly purposes. You are not to copy it for public or commercial purposes, to exhibit the document in public, to perform, distribute or otherwise use the document in public. If the document is made available under a Creative Commons Licence you may exercise further usage rights as specified in the licence.*



---

# ECONOMIC SURVEYS

---

# GENERAL GOVERNMENT ACCOUNTS 2020

SEPTEMBER 2022

Published in September 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

© Fiji Bureau of Statistics

Enquiries: Fiji Bureau of Statistics  
Modyl Plaza Lot 1  
Karsanji Street, Vatuwaqa  
Suva,  
Fiji

P O Box 2221  
Government Buildings  
Suva  
Fiji

Telephone: [679] 3315822  
Fax No: [679] 3303656  
E-mail: [info@statsfiji.gov.fj](mailto:info@statsfiji.gov.fj)  
Website: [www.statsfiji.gov.fj](http://www.statsfiji.gov.fj)

## **Reproduction of Material**

Any table or material published in this Report may be reproduced and published without the Fiji Bureau of Statistics' prior approval. However, the source of information should always be identified and acknowledged in all modes of presentation.

## PREFACE AND ACKNOWLEDGEMENTS

This report contains statistics on the activities of organizations included in the category of the General Government for the year 2020. The General Government category includes the Central Government, Local Governments and the Statutory Bodies.

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

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

The Department acknowledges and looks forward to the continued support of the Statutory Bodies, Local Government and various Government departments who provided the information. Their efforts are appreciated.



**Maria Musudroka [Ms]**  
**Chief Executive**

## NOTES TO TABLES

### KEY TO ABBREVIATIONS

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

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

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

# CONTENTS

	<b>Page No</b>
<b>PREFACE AND ACKNOWLEDGEMENTS</b>	<b>IV</b>
<b>CONTENTS</b>	<b>VI</b>
<b>LIST OF FIGURES</b>	<b>VIII</b>
<b>1.0 INTRODUCTION</b>	
1.1 History of Studies undertaken	1
1.2 Need for statistics relating to General Government	1
<b>2.0 METHODOLOGY</b>	
2.1 Legal Basis	1
2.2 Coverage and Scope	1
2.3 Data Collection Procedures	2
2.4 Data Processing	2
2.5 Reference Period	2
<b>3.0 RESULTS</b>	
<b>Part A GENERAL GOVERNMENT</b>	
Income and Outlay Account	3
Capital Finance Account	7
Final Consumption Expenditure	11
Gross Fixed Capital Formation	13
Gross Output Account	15
<b>Part B GENERAL GOVERNMENT COMPONENTS</b>	
a] Central Government	18
b] Local Government	22
c] Statutory Boards	26
<b>4.0 LIST OF APPENDICES</b>	
1 Classification of Central Government	30
2 Classification of Central Government Current Transfer Payments in the Outlay Account	34
3 Classification of the General Government of Fiji	38
4 2008 SNA Classifications	39
5 Concepts and Definitions	46
6 Concordance between the 1968 and 1993/2008 SNA	54



## LIST OF TABLES

	<b>Page No</b>
<b><u>Part A GENERAL GOVERNMENT</u></b>	
Table 1 Income and Outlay Account Summary	3
Table 2 Income and Outlay Account - Receipts	4
Table 3 Income and Outlay Account – Disbursements	5
Table 4 Capital Finance Account Summary	7
Table 5 Capital Finance Account Receipts	8
Table 6 Capital Finance Account – Disbursement	9
Table 7 Final Consumption Expenditure by Type of Service	11
Table 8 Final Consumption Expenditure by Type of Service and Expenditure Component	12
Table 9 Final Consumption Expenditure by Collective and Individual Component	12
Table 10 Gross Fixed Capital Formation Summary	13
Table 11 Gross Fixed Capital Formation by Type of Services	13
Table 12 Gross Fixed Capital Formation by Type of Capital Goods	14
Table 13 Gross Fixed Capital Formation by Type of Capital Goods and Services – 2020	14
Table 14 Gross Output	15
Table 15 Macroeconomic Aggregates	16
Table 16 Value Added by Kind of Economic Activity – 2020	17
<b><u>Part B GENERAL GOVERNMENT COMPONENTS</u></b>	
<b>a] Central Government</b>	
Table 17 Income and Outlay Account - Receipts	18
Table 18 Income and Outlay Account - Disbursements	19
Table 19 Capital Finance Account – Receipts	19
Table 20 Capital Finance Account - Disbursement	20
Table 21 Final Consumption Expenditure by Type of Service	21
Table 22 Gross Fixed Capital Formation by Type of Capital Goods and Services – 2020	21

## **b] Local Government**

Table 23 Income and Outlay Account - Receipts	22
Table 24 Income and Outlay Account - Disbursements	23
Table 25 Capital Finance Account – Receipts	23
Table 26 Capital Finance Account - Disbursement	24
Table 27 Final Consumption Expenditure by Type of Service	25
Table 28 Gross Fixed Capital Formation by Type of Capital Goods and Services – 2020	25

## **c] Statutory Boards**

Table 29 Income and Outlay Account - Receipts	26
Table 30 Income and Outlay Account - Disbursements	27
Table 31 Capital Finance Account – Receipts	27
Table 32 Capital Finance Account - Disbursement	28
Table 33 Final Consumption Expenditure by Type of Service	28
Table 34 Gross Fixed Capital Formation by Type of Capital Goods and Services – 2020	29

## **LIST OF FIGURES**

Figure 1: Income And Outlay Receipts Account Major Components- 2016 - 2020	4
Figure 2: Income And Outlay Disbursements Account Major Components- 2016 - 2020	6
Figure 3: Capital Finance Receipts Account Major Components- 2016 - 2020	8
Figure 4: Capital Finance Disbursements Account Major Components- 2016 - 2020	10
Figure 5: Macroeconomic Aggregates	17

# 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 2020. It is being published under the title “General Government Accounts” and comprises only the functions of the General Government. Enterprises owned by government with significant revenue falls outside the scope of this report and are covered by the surveys conducted for the business enterprises.

## 1.2 Need for statistics relating to General Government

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

# 2. METHODOLOGY

## 2.1 Legal Basis

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

## 2.2 Coverage and Scope

The 2020 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 2020 General Government Survey were posted to the Local Government and the Statutory Boards on 01/07/21.

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 2020.

## **3. RESULTS**

The survey for Local Government and Statutory Bodies for 2020 was exhaustive and had a response rate of 79 percent.

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- FJD [\$000]**

	<b>2019</b>	<b>2020</b>
Central Government	3,013,861	1,893,301
Local Government	71,486	57,383
Statutory Boards	224,460	209,018
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,309,807</b>	<b>2,159,702</b>

**Table 2 INCOME AND OUTLAY RECEIPTS ACCOUNT - FJD [\$000]**

SNA Code		2019	2020
<b>D.2</b>	<b>Total Taxes on Production and Imports</b>	<b>2,046,005</b>	<b>1,205,379</b>
	<b>[a] Total Taxes on Products</b>	<b>1,755,476</b>	<b>1,066,774</b>
	i] Customs Duties	631,241	443,224 <sup>1</sup>
	ii] Value Added Tax	798,426	495,810 <sup>2</sup>
	iii] Service Turnover Tax	87,802	21,846 <sup>3</sup>
	iv] Water Resource Tax	71,401	50,522
	v] Fish Levy	-	16
	vi] Telecommunication Levy	981	857
	vii] Credit Card Levy	-	-
	viii] Third Party Insurance Levy	-	-
	ix] Environmental & Climate Adaption Levy	165,625	54,499 <sup>4</sup>
	<b>[b] Other Taxes on Production</b>	<b>290,529</b>	<b>138,605</b>
	i] Stamp Duties	78,719	41,616 <sup>5</sup>
	ii] Rates	43,189	40,503
	iii] Licenses	10,196	17,893 <sup>6</sup>
	iv] Departure Tax	158,425	38,593 <sup>7</sup>
<b>D.422</b>	<b>Withdrawals from Entrepreneurial Income of Quasi – Government Corporations</b>	<b>1,491</b>	<b>2,689</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>145,413</b>	<b>90,374</b>
	i] Interest	19,917	10,971 <sup>8</sup>
	ii] Dividends	101,419	57,318 <sup>9</sup>
	iii] Land Rents	24,077	22,085
<b>D.5</b>	<b>Total Current Taxes on Income</b>	<b>714,199</b>	<b>508,909</b>
	i] On income	595,132	415,844 <sup>10</sup>
	ii] Withholding & Dividend	119,067	93,065
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>218,638</b>	<b>200,546</b>
<b>D.6</b>	<b>Social Security Contributions</b>	-	-
<b>D.73/D.74</b>	<b>Total Current Transfers</b>	<b>184,061</b>	<b>151,805</b>
	i] Residents	179,211	148,012 <sup>11</sup>
	ii] Rest of the World	4,850	3,793 <sup>12</sup>
	<b>TOTAL RECEIPTS</b>	<b>3,309,807</b>	<b>2,159,702</b>

<sup>1</sup> Decline due to exemption of duty on capital goods.

<sup>2</sup> Due to the decline in consumption activity as a result of COVID- 19.

<sup>3</sup> Due to removal of 6% STT on prescribed services.

<sup>4</sup> Due to decrease in ECAL from 10% to 5%.

<sup>5</sup> Due to repeal of stamp duty by Government.

<sup>6</sup> Due to increase in licence fees for television & telecommunications.

<sup>7</sup> Due to reduction in departure tax from \$200 to \$100.

<sup>8</sup> Reduction in interest received on term loans for economic services.

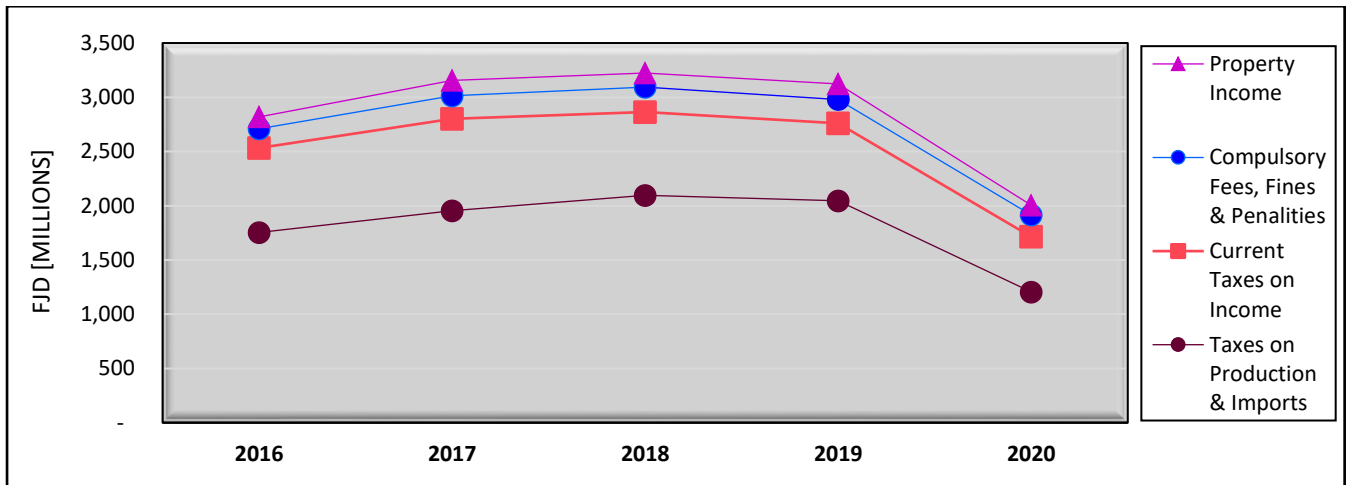
<sup>9</sup> Due to decline in dividends received from infrastructure investments.

<sup>10</sup> Due to decline in income taxes.

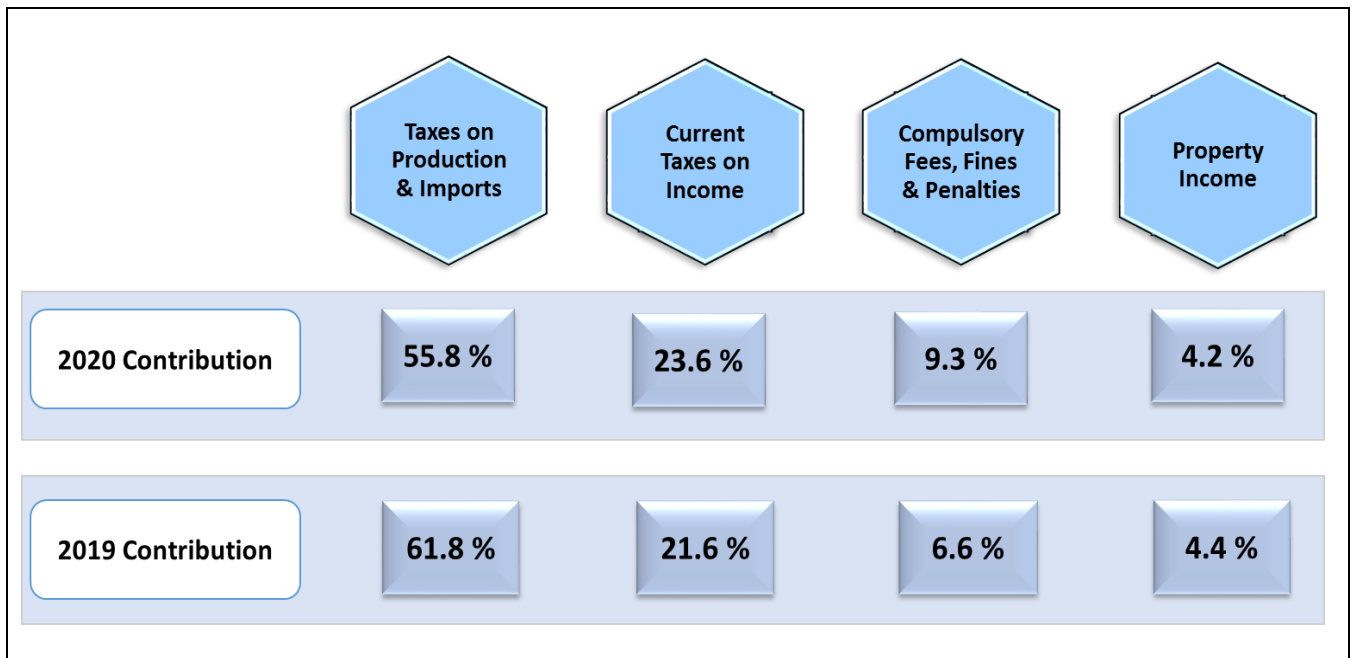
<sup>11</sup> Due to decline in reimbursement for housing assistance.

<sup>12</sup> Decrease in United Nations Peace-Keeping force contribution led to the decline.

**FIGURE 1: INCOME AND OUTLAY RECEIPTS ACCOUNT MAJOR COMPONENTS- 2016 - 2020**



Of the total receipts:



**Table 3 INCOME AND OUTLAY DISBURSEMENTS ACCOUNT - FJD [\$'000]**

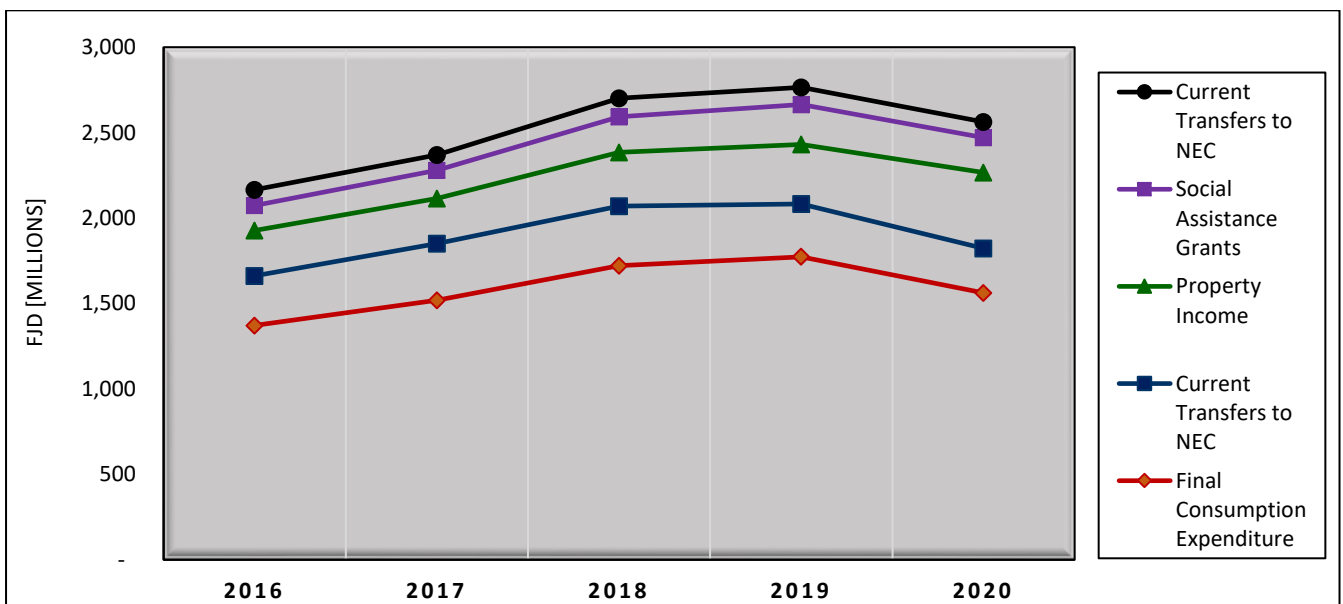
SNA Code		2019 [r]	2020
<b>P.4</b>	<b>Final Consumption Expenditure</b>	<b>1,772,742</b>	<b>1,561,696</b>
<b>D.3</b>	<b>Subsidies</b>	<b>4,677</b>	<b>4,927</b>
	i] Subsidies on Products	3,733	4,166
	ii] Subsidies on Production	944	761 <sup>13</sup>
<b>D.4</b>	<b>Total Property Income</b>	<b>348,324</b>	<b>443,572</b>
	i] Interest	344,217	443,397 <sup>14</sup>

<sup>13</sup> Due to decrease in subsidy for Naboro Landfill.

<sup>14</sup> Due to increase in interest on public debt for external loans.

SNA Code		2019 [r]	2020
	ii] Dividend	1	-
	iii] Land rent	4,106	175 <sup>15</sup>
<b>D.621</b>	<b>Social Security Benefits</b>	-	-
<b>D.624</b>	<b>Total Social Assistance Grants</b>	<b>233,823</b>	<b>204,719</b>
	i] Education	116,686	81,640 <sup>16</sup>
	ii] Others	117,137	123,079
<b>D.75</b>	<b>Total Current Transfers to Private Non- Profit Making Institution</b>	<b>100,443</b>	<b>92,769</b>
	i] Education	83,216	83,576
	ii] Health	1,266	871 <sup>17</sup>
	iii] Other	15,961	8,322 <sup>18</sup>
<b>D.623</b>	<b>Unfunded Welfare Benefits</b>	<b>32,688</b>	<b>32,283</b>
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>309,733</b>	<b>260,810</b>
	<b>[a] Total Residents</b>	<b>299,973</b>	<b>253,224</b>
	i] Central Government	38,002	29,502
	ii] Local authorities	4,077	4,842 <sup>19</sup>
	iii] Statutory bodies	231,529	201,703
	iv] Others	26,365	17,177 <sup>20</sup>
	<b>[b] Rest of the World</b>	<b>9,760</b>	<b>7,586</b>
<b>B.8</b>	<b>Savings</b>	<b>507,377</b>	<b>(441,074)</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>3,309,807</b>	<b>2,159,702</b>

**FIGURE 2: INCOME AND OUTLAY DISBURSEMENTS ACCOUNT MAJOR COMPONENTS- 2016 - 2020**



<sup>15</sup> Decline in land rent paid by FRCS.

<sup>16</sup> Due to decline in subsidy for Bus Fare Programme Administration cost.

<sup>17</sup> Due to decline in subsidy allocated for National Blood Services.

<sup>18</sup> Decline due to decrease in subsidy provided for overseas sporting tours.

<sup>19</sup> Due to increase in waste subsidy allocated for Municipal Councils.

<sup>20</sup> Due to decrease in grant for After Care Fund.



Of the total disbursements:

Income Disbursements	% Contribution 2020	% Contribution 2019
Final Consumption Expenditure	72.3 %	53.6 %
Current Taxes	12.1 %	9.4 %
Property Income	20.5 %	10.5 %
Social Assistance Grants	9.5 %	7.1 %
Current Transfers to NPISH	4.3 %	3.0 %

## 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- FJD [\$000]

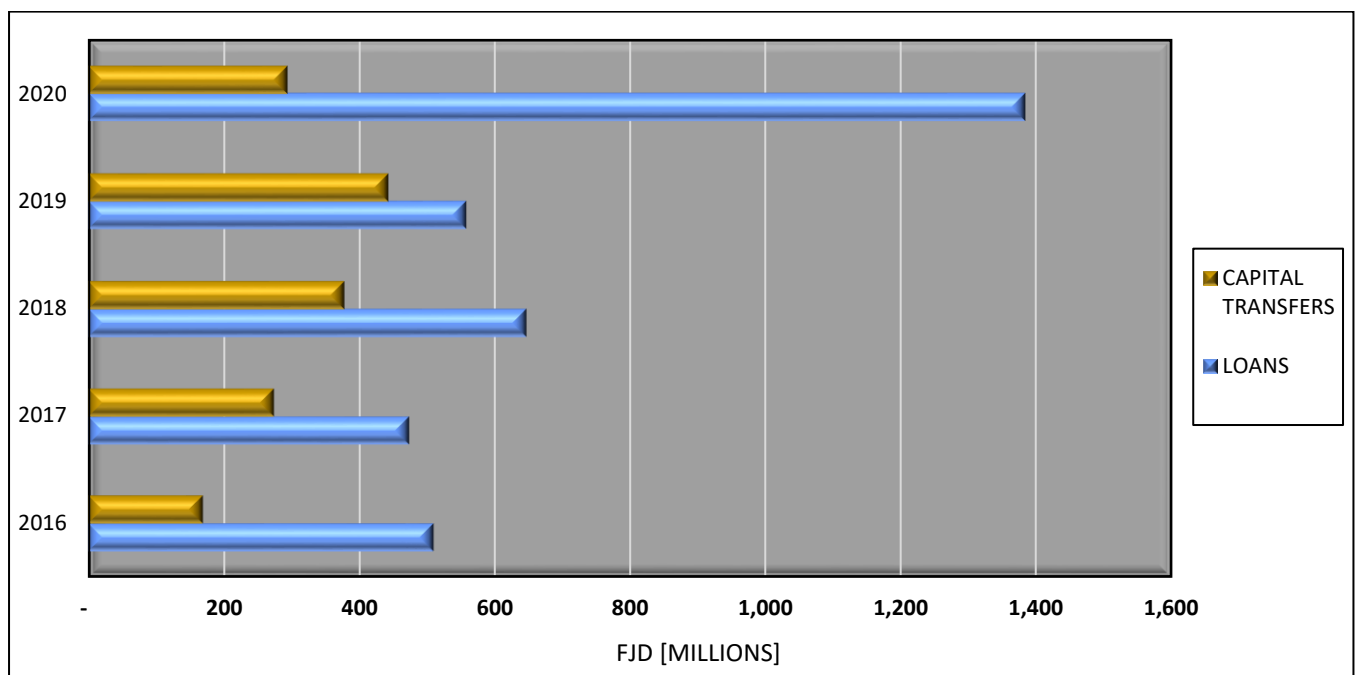
	2019	2020
Central Government	1,389,412	1,230,786
Local Government	9,561	4,443
Statutory Boards	235,748	195,748
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,634,721</b>	<b>1,430,977</b>

Detailed Receipt and Disbursement tables.

**Table 5 CAPITAL FINANCE RECEIPTS ACCOUNT - FJD [\$000]**

SNA Code		2019	2020
<b>K.1</b>	<b>Consumption of fixed capital</b>	<b>176,271</b>	<b>163,077</b>
<b>B.8</b>	<b>Savings</b>	<b>507,377</b>	<b>(441,075)</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>441,616</b>	<b>292,932</b>
	i] Residents	385,786	175,809 <sup>21</sup>
	ii] Rest of the World	55,830	117,123 <sup>22</sup>
<b>F.4</b>	<b>Total Loans</b>	<b>557,181</b>	<b>1,383,183</b>
	i] Residents	519,827	1,006,510 <sup>23</sup>
	ii] Rest of the World	37,354	376,673 <sup>24</sup>
<b>F.41</b>	<b>Total Loan Repayments</b>	<b>354</b>	<b>83</b>
	i] Residents	354	83 <sup>25</sup>
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing item/Net lending/Borrowing</b>	<b>(48,078)</b>	<b>32,777</b>
	<b>TOTAL RECEIPTS</b>	<b>1,634,721</b>	<b>1,430,977</b>

**FIGURE 3: CAPITAL FINANCE RECEIPTS ACCOUNT MAJOR COMPONENTS- 2016 - 2020**



<sup>21</sup> Due to decline in capital grant received by Fiji Roads Authority.

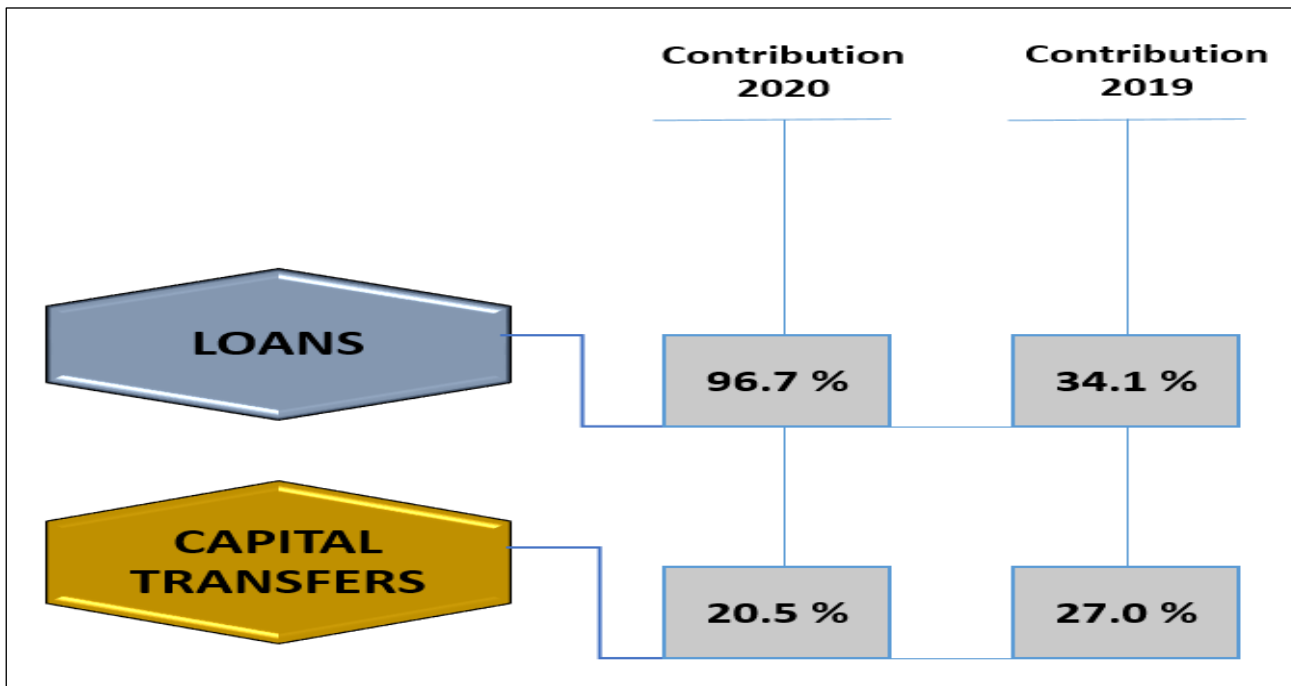
<sup>22</sup> Due to increase in grants in aid received from Australia.

<sup>23</sup> Due to increase in domestic loans through FIB Bonds/ Viti Bonds/ Fiji Green Bonds.

<sup>24</sup> Due to increase in external loans.

<sup>25</sup> Decline in loan repayments received by Suva City Council.

Of the total receipts:



**Table 6 CAPITAL FINANCE DISBURSEMENTS ACCOUNT - FJD [\$000]**

SNA Code		2019	2020
<b>P.52</b>	<b>Increase in Stocks</b>	-	-
<b>P.51</b>	<b>Gross Fixed Capital Formation</b>	<b>400,505</b>	<b>329,681</b>
	i] Residential building	3,907	1,932 <sup>26</sup>
	ii] Non-Residential building	51,627	62,081 <sup>27</sup>
	iii] Other Construction	238,312	199,321 <sup>28</sup>
	iv] Land Improvement	3,541	1,155 <sup>29</sup>
	v] Road Vehicles	43,767	24,995 <sup>30</sup>
	vi] Other Transport & Equipment	1,005	204 <sup>31</sup>
	vii] Plant, Machinery & Related Equipment	14,160	12,366
	viii] Office Furniture, Fittings & Related Equipment	5,300	2,167 <sup>32</sup>
	ix] Computers & Computing Equipment	29,153	16,490 <sup>33</sup>
	x] Research & Development	9,733	8,970
<b>F.4</b>	<b>Total Loans Extended</b>	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-

<sup>26</sup> Decline due to the decrease construction work for executive residences & upgrading of prison staff quarters.

<sup>27</sup> Increase in building maintenance activities carried out by Fiji Roads Authority.

<sup>28</sup> Decline in construction activities by Ba Town Council.

<sup>29</sup> Due to decline in land improvement activities by Ministry of Agriculture.

<sup>30</sup> Decline in purchase of motor vehicles by Fiji Revenue Customs Services.

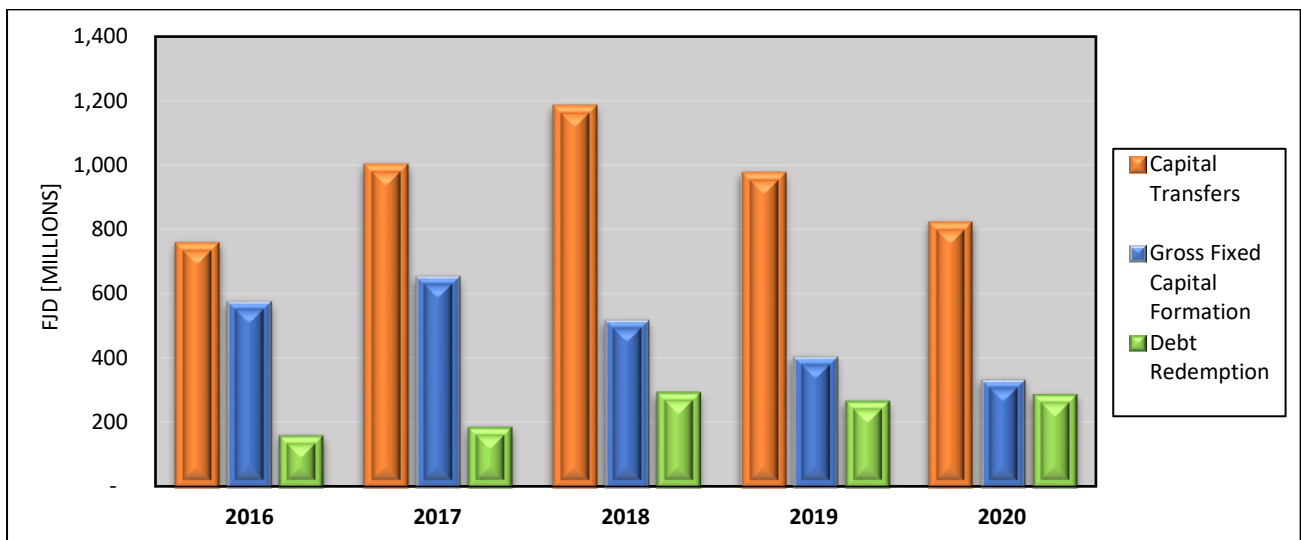
<sup>31</sup> Due to decline in purchase of Police boats & Outboard engine.

<sup>32</sup> Due to decline in purchase of traffic management equipment for police services.

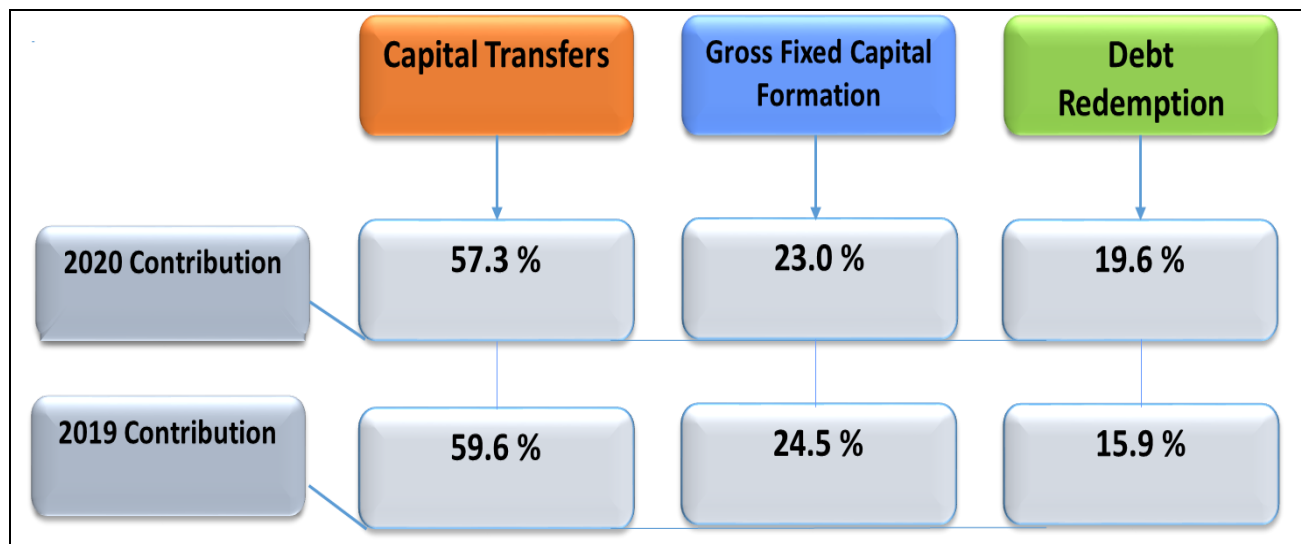
<sup>33</sup> Decline in purchase of computing equipment by FRCS.

SNA Code		2019	2020
D.99	<b>Debt Redemption</b>	<b>260,360</b>	<b>280,470</b>
D.9	<b>Total Capital Transfers</b>	<b>973,726</b>	<b>820,321</b>
	i] Residents	973,726	820,321 <sup>34</sup>
	ii] Rest of the World	-	-
F.41	<b>Total Loan Repayment Made</b>	<b>130</b>	<b>505</b>
	i] Residents	130	505
	ii] Rest of the World	-	-
	<b>TOTAL DISBURSEMENT</b>	<b>1,634,721</b>	<b>1,430,977</b>

**FIGURE 4: CAPITAL FINANCE DISBURSEMENTS ACCOUNT MAJOR COMPONENTS- 2016 – 2020**



Of the total disbursements:



<sup>34</sup> Due to decline in capital grants disbursed to Fiji Roads Authority by Central Government.

## FINAL CONSUMPTION EXPENDITURE

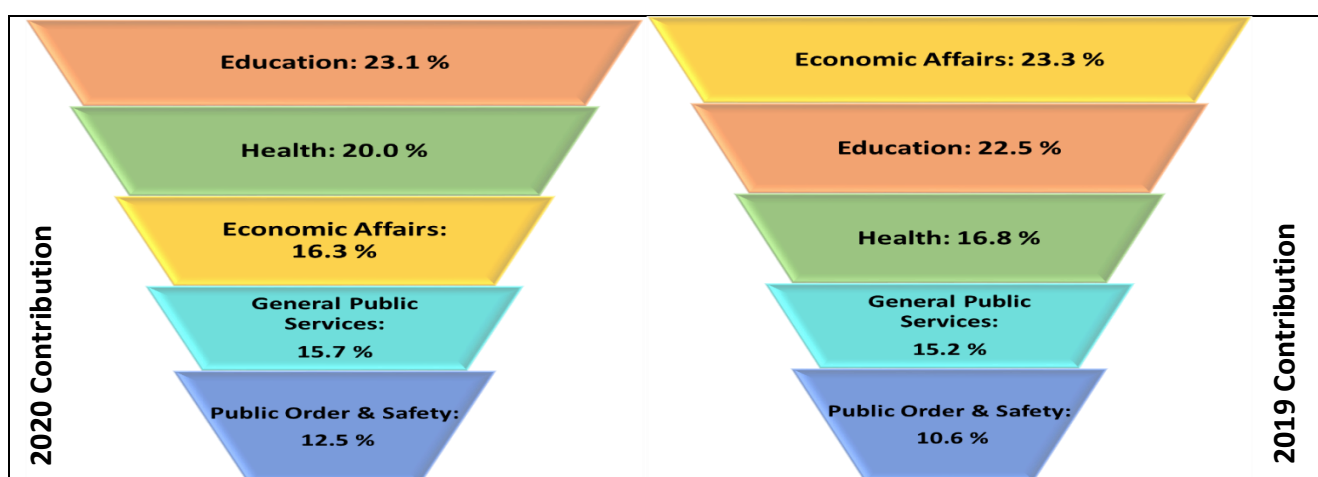
Final consumption expenditure consists of expenditure, including imputed expenditure, incurred by general government on both individual consumption good and services and collective consumption services. The components of individual consumption goods and services are Health Affairs and Services, Education 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 - FJD [\$000]**

TYPE OF SERVICE	2019 [r]	2020
01 General Public Services	268,578	244,448
02 Defence	152,419	141,265
03 Public Order and Safety	187,297	195,330
04 Economic Affairs	412,583	254,848 <sup>35</sup>
05 Environmental Protection	4,090	4,129
06 Housing and Community Amenities	12,847	12,258
07 Health	298,144	311,644
08 Recreation, Culture and Religion	20,672	16,637 <sup>36</sup>
09 Education	398,013	360,416
10 Social Protection	18,099	20,721
<b>GRAND TOTAL</b>	<b>1,772,742</b>	<b>1,561,696</b>

Top five categories of Government Final Consumption Expenditure:



<sup>35</sup> Decline due to decrease in maintenance activities carried out by Fiji Roads Authority.

<sup>36</sup> Decrease noted in the operational expense for Kula Film Awards of Film Fiji.

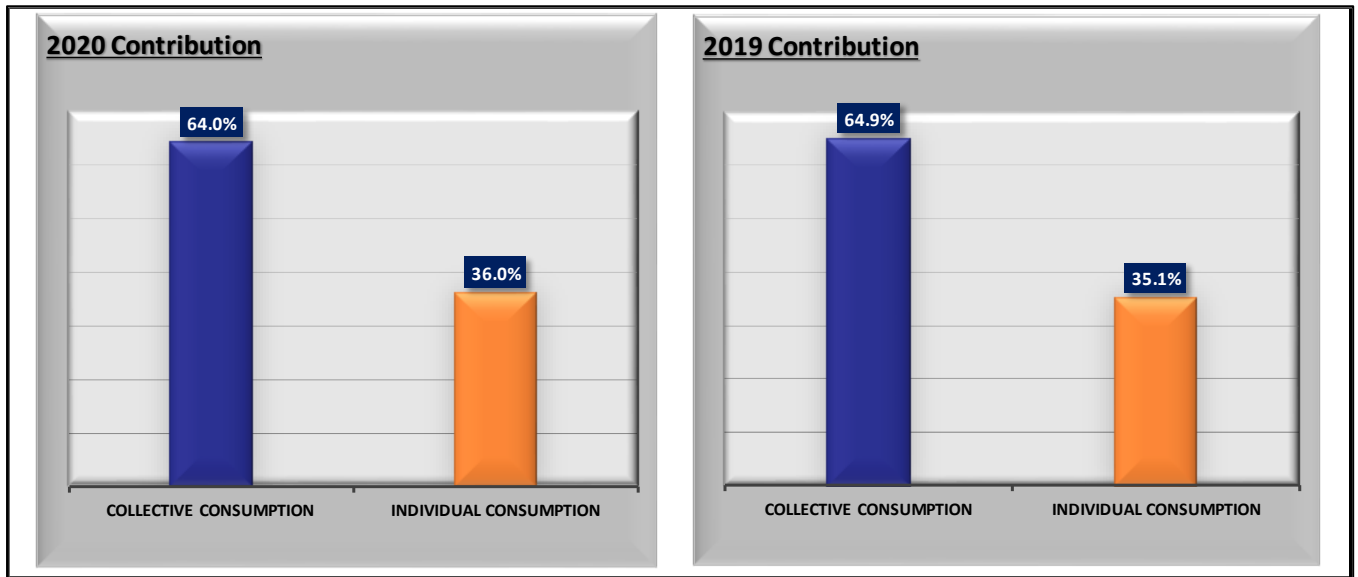
**Table 8 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICE AND EXPENDITURE  
COMPONENT - FJD [\$000]**

TYPE OF SERVICE	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2019 [r]	2020	2019	2020	2019	2020	2019 [r]	2020
01 General Public Services	115,159	108,636	153,419	135,812	-	-	268,578	244,448
02 Defence	121,640	113,512	30,779	27,753	-	-	152,419	141,265
03 Public Order and Safety	153,765	162,765	33,532	32,565	-	-	187,297	195,330
04 Economic Affairs	133,438	124,218	281,980	132,302	2,835	1,672	412,583	254,848
05 Environmental Protection	2,287	2,510	1,803	1,619	-	-	4,090	4,129
06 Housing and Community Amenities	9,193	8,103	3,654	4,155	-	-	12,847	12,258
07 Health	213,221	210,486	84,923	101,158	-	-	298,144	311,644
08 Recreation, Culture and Religion	6,701	5,791	13,971	10,846	-	-	20,672	16,637
09 Education	379,037	350,688	19,002	9,728	26	-	398,013	360,416
10 Social Protection	11,461	9,760	6,638	10,961	-	-	18,099	20,721
<b>GRAND TOTAL</b>	<b>1,145,902</b>	<b>1,096,469</b>	<b>629,701</b>	<b>466,899</b>	<b>2,861</b>	<b>1,672</b>	<b>1,772,742</b>	<b>1,561,696</b>

**Table 9 FINAL CONSUMPTION EXPENDITURE BY COLLECTIVE AND INDIVIDUAL COMPONENT -  
FJD [\$000]**

Collective Consumption	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2019 [r]	2020	2019 [r]	2020	2019	2020	2019 [r]	2020
01 General Public Services	115,159	108,636	153,419	135,812	-	-	268,578	244,448
02 Defence	121,640	113,512	30,779	27,753	-	-	152,419	141,265
03 Public Order and Safety	153,765	162,765	33,532	32,565	-	-	187,297	195,330
04 Economic Affairs	133,438	124,218	281,980	132,302	2,835	1,672	412,583	254,848
05 Environmental Protection	2,287	2,510	1,803	1,619	-	-	4,090	4,129
06 Housing and Community Amenities	9,193	8,103	3,654	4,155	-	-	12,847	12,258
07 Health	63,881	69,182	13,671	11,992	-	-	77,552	81,174
08 Recreation, Culture and Religion	2,117	2,764	6,194	4,779	-	-	8,311	7,543
09 Education	9,929	40,104	6,993	3,434	-	-	16,922	43,538
10 Social Protection	5,985	5,301	4,414	9,548	-	-	10,399	14,849
<b>Total Collective Consumption</b>	<b>617,394</b>	<b>637,095</b>	<b>536,439</b>	<b>363,959</b>	<b>2,835</b>	<b>1,672</b>	<b>1,150,998</b>	<b>999,382</b>
<b>Individual Consumption</b>								
07 Health	149,340	141,304	71,252	89,166	-	-	220,592	230,470
08 Recreation, Culture and Religion	4,584	3,027	7,777	6,067	-	-	12,361	9,094
09 Education	369,108	310,584	12,009	6,294	26	-	381,091	316,878
10 Social Protection	5,476	4,459	2,224	1,413	-	-	7,700	5,872
<b>Total Individual Consumption</b>	<b>528,508</b>	<b>459,374</b>	<b>93,262</b>	<b>102,940</b>	<b>26</b>	<b>-</b>	<b>621,744</b>	<b>562,314</b>
<b>GRAND TOTAL</b>	<b>1,145,902</b>	<b>1,096,469</b>	<b>629,701</b>	<b>466,899</b>	<b>2,861</b>	<b>1,672</b>	<b>1,772,742</b>	<b>1,561,696</b>

Of the total Final Consumption Expenditure:



## 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 - FJD [\$000]**

	2019	2020
Central Government	155,697	130,317
Local Government	9,060	3,981
Statutory Boards	235,748	195,383
<b>TOTAL GENERAL GOVERNMENT</b>	<b>400,505</b>	<b>329,681</b>

**Table 11 GROSS FIXED CAPITAL FORMATION BY TYPE OF SERVICES - FJD [\$000]**

TYPE OF SERVICES	2019	2020
01 General Public Services	83,846	42,017
02 Defence	3,201	2,636
03 Public Order and Safety	20,401	29,606
04 Economic Affairs	257,877	221,057
05 Environmental Protection	1,076	2,345
06 Housing and Community Amenities	2,006	4,297
07 Health	27,720	24,169
08 Recreation, Culture and Religion	84	194
09 Education	3,864	2,041
10 Social Protection	430	1,319
<b>GRAND TOTAL</b>	<b>400,505</b>	<b>329,681</b>

**Table 12 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS - FJD [\$000]**

TYPE OF CAPITAL GOODS	2019	2020
Residential Building	3,907	1,932 <sup>37</sup>
Non-Residential building	51,627	62,081 <sup>38</sup>
Other Construction	238,312	199,321 <sup>39</sup>
Land Improvement	3,541	1,155 <sup>40</sup>
Road Vehicles	43,767	24,995 <sup>41</sup>
Other Transport and Equipment	1,005	204 <sup>42</sup>
Plant, Machinery and Related Equipment	14,160	12,366
Office Furniture, Fittings and Related Equipment	5,300	2,167 <sup>43</sup>
Computers and Computing Equipment	29,153	16,490 <sup>44</sup>
Research & Development	9,733	8,970
<b>GRAND TOTAL</b>	<b>400,505</b>	<b>329,681</b>

**Table 13 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES - FJD [\$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	Research & Development	TOTAL
01 General Public Services	427	9,862	920	782	24,899	-	16	166	4,945	-	42,017
02 Defence	48	638	-	-	-	-	1,807	64	79	-	2,636
03 Public Order and Safety	244	23,376	3,749	47	-	123	1,336	452	279	-	29,606
04 Economic Affairs	282	8,874	188,377	326	61	-	2,229	1,229	10,709	8,970	221,057
05 Environmental Protection	-	-	2,345	-	-	-	-	-	-	-	2,345
06 Housing and Community Amenities	-	161	3,857	-	-	-	279	-	-	-	4,297
07 Health	-	17,328	-	-	-	-	6,369	-	472	-	24,169
08 Recreation, Culture and Religion	-	-	73	-	35	-	80	-	6	-	194
09 Education	199	1,255	-	-	-	81	250	256	-	-	2,041
10 Social Protection	732	587	-	-	-	-	-	-	-	-	1,319
<b>GRAND TOTAL</b>	<b>1,932</b>	<b>62,081</b>	<b>199,321</b>	<b>1,155</b>	<b>24,995</b>	<b>204</b>	<b>12,366</b>	<b>2,167</b>	<b>16,490</b>	<b>8,970</b>	<b>329,681</b>

<sup>37</sup> Refer to Footnote 26 on Page 8.<sup>38</sup> Refer to Footnote 27 on Page 8.<sup>39</sup> Refer to Footnote 28 on Page 8.<sup>40</sup> Refer to Footnote 29 on Page 8.<sup>41</sup> Refer to Footnote 30 on Page 8.<sup>42</sup> Refer to Footnote 31 on Page 8.<sup>43</sup> Refer to Footnote 32 on Page 8.<sup>44</sup> Refer to Footnote 33 on Page 8.



## 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 - FJD [\$000]**

	2019 [r]	2020
Central Government	1,365,250	1,289,538
Local Government	51,706	40,615
Statutory Boards	534,918	396,292
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,951,874</b>	<b>1,726,445</b>

Of the total General Government Gross Output (GO):

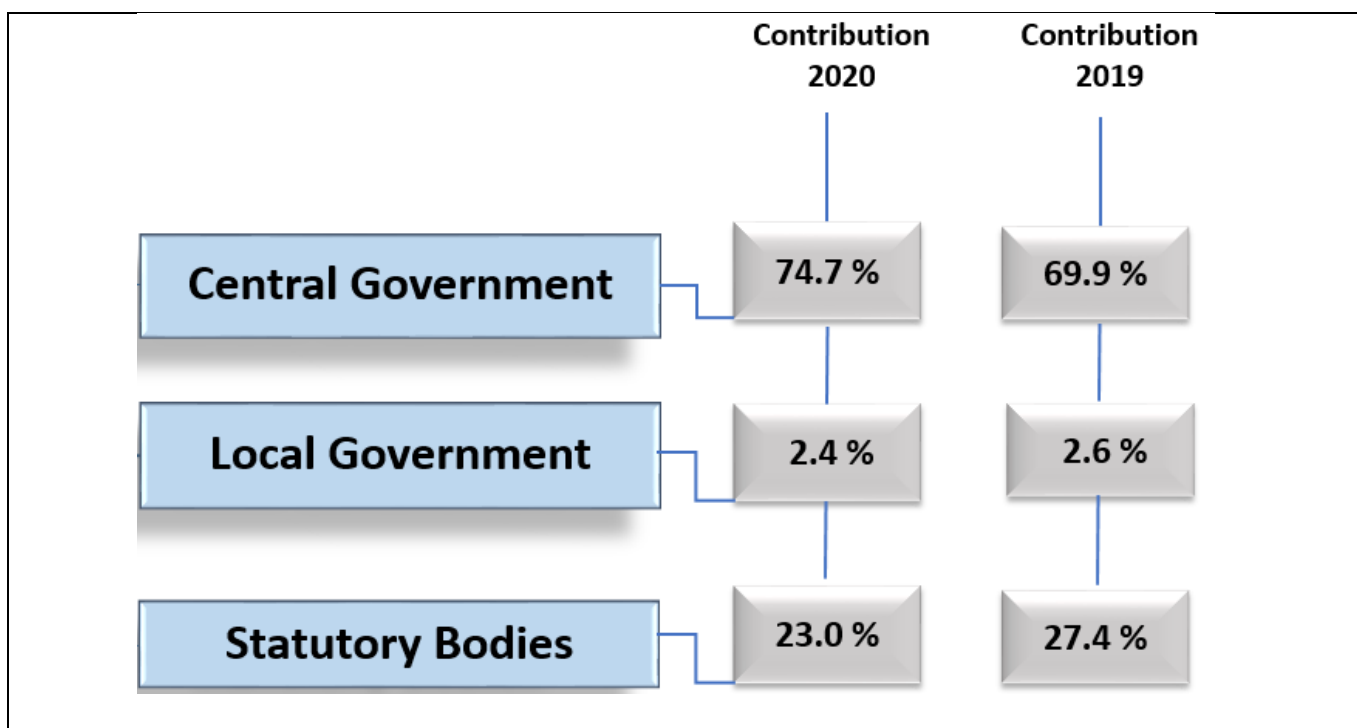


Table 15

## MACROECONOMIC AGGREGATES - FJD [\$000]

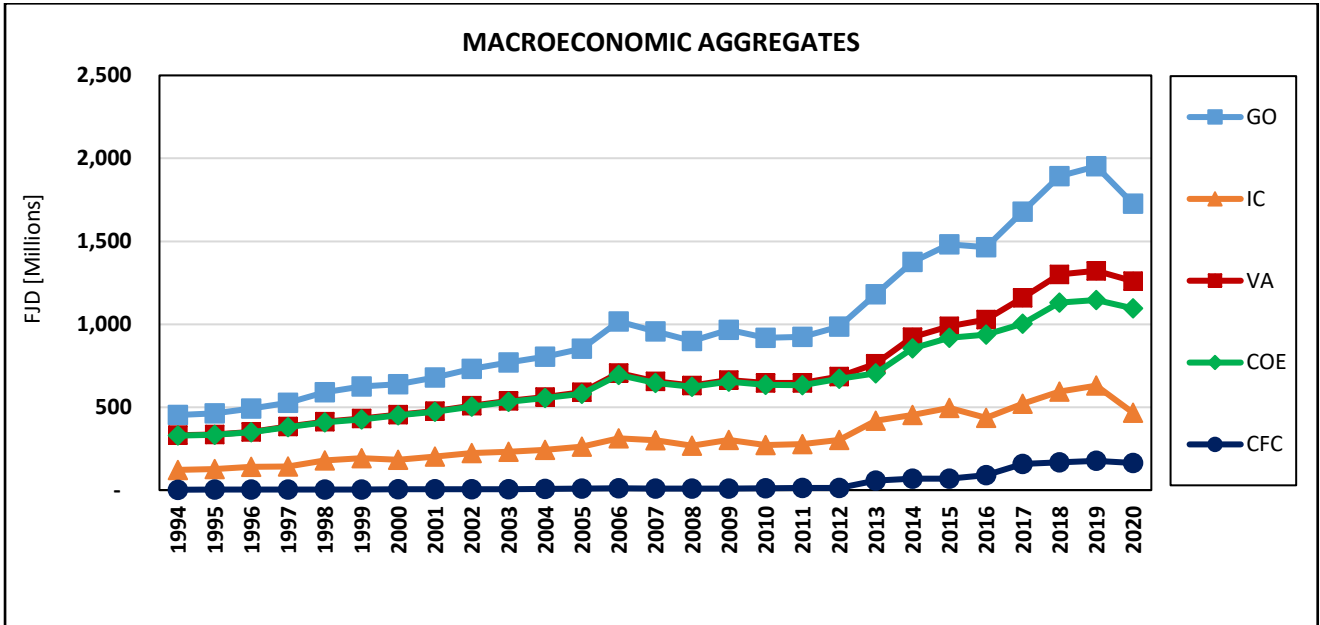
Years	GO	IC	VA	COE	CFC	OS
1994	452,783	121,965	330,818	328,606	2,212	-
1995	463,494	127,361	336,133	333,672	2,461	-
1996	491,585	139,902	351,683	348,812	2,871	-
1997	526,155	142,364	383,791	380,631	3,160	-
1998	590,835	178,937	411,898	408,899	2,999	-
1999	624,208	193,204	431,004	426,823	4,181	-
2000	637,607	182,117	455,490	451,030	4,460	-
2001	679,120	202,619	476,501	471,450	5,051	-
2002	731,181	222,661	508,520	503,132	5,388	-
2003	769,893	231,354	538,539	532,277	6,262	-
2004	804,524	242,831	561,693	555,128	6,565	-
2005	851,663	262,094	589,569	579,708	9,861	-
2006	1,017,137	311,899	705,238	693,939	11,299	-
2007	956,886	301,465	655,421	646,840	8,581	-
2008	898,879	267,635	631,244	622,720	8,524	-
2009	966,763	303,050	663,713	654,313	9,400	-
2010	917,599	271,493	646,106	635,368	10,738	-
2011	923,190	277,702	645,488	632,380	13,108	-
2012	986,240	302,284	683,956	670,353	13,603	-
2013	1,180,652	419,173	761,479	704,317	57,162	-
2014	1,375,880	453,775	922,105	853,851	68,254	-
2015	1,482,120	494,713	987,407	918,660	68,747	-
2016	1,463,953	434,865	1,029,088	938,296	90,792	-
2017	1,678,972	519,786	1,159,186	1,002,263	156,923	-
2018	1,892,806	593,147	1,299,659	1,131,327	168,332	-
2019	1,951,874	629,701	1,322,173	1,145,902	176,271	-
2020	1,726,445	466,899	1,259,546	1,096,469	163,077	-

The total general government GO registered a decline of 11.5 percent in 2020 compared to a growth of 3.1 percent in 2019 whilst IC registered a decline of 25.9 percent in 2020 compared to a growth of 6.2 percent in 2019.

The total general government value added (VA) registered a decline of 4.7 percent in 2020 compared to a growth of 1.7 percent in 2019 whilst COE registered a decline of 4.3 percent in 2020 compared to a growth of 1.3 percent in 2019. The CFC registered a decline of 7.5 percent in 2020 compared to a growth of 4.7 percent in 2019.

**FIGURE 5**

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 2020 - FJD [\$'000]**

	GO	IC	VA	COE	CFC	OS
General Public Services	252,896	135,812	117,084	108,636	8,448	-
Defence	141,265	27,753	113,512	113,512	-	-
Public Order and Safety	195,330	32,565	162,765	162,765	-	-
Economic Affairs	400,459	132,302	268,157	124,218	143,939	-
Environmental Protection	4,129	1,619	2,510	2,510	-	-
Housing and Community Amenities	12,258	4,155	8,103	8,103	-	-
Health	311,644	101,158	210,486	210,486	-	-
Recreation, Culture and Religion	27,327	10,846	16,481	5,791	10,690	-
Education	360,416	9,728	350,688	350,688	-	-
Social Protection	20,721	10,961	9,760	9,760	-	-
<b>GRAND TOTAL</b>	<b>1,726,445</b>	<b>466,899</b>	<b>1,259,546</b>	<b>1,096,469</b>	<b>163,077</b>	-

## PART B: GENERAL GOVERNMENT COMPONENTS

### a] CENTRAL GOVERNMENT

Central government covers all departments, offices, establishments and other bodies, which are agencies or instruments of the central government. These are listed in Appendix I of this report.

**Table 17 INCOME AND OUTLAY ACCOUNT RECEIPTS - FJD [\$000]**

SNA Code		2019	2020
<b>D.2</b>	<b>Total Taxes on Production and Imports</b>	<b>1,998,958</b>	<b>1,162,104</b>
	<b>[a] Total Taxes on Products</b>	<b>1,755,476</b>	<b>1,066,774</b>
	i] Customs Duties	631,241	443,224 <sup>45</sup>
	ii] Value Added Tax	798,426	495,810 <sup>46</sup>
	iii] Service Turnover Tax	87,802	21,846 <sup>47</sup>
	iv] Water Resource Tax	71,401	50,522
	v] Fish Levy	-	16
	vi] Telecommunication Levy	981	857
	vii] Credit Card Levy	-	-
	viii] Third Party Insurance Levy	-	-
	ix] Environmental & Climate Adaption Levy	165,625	54,499 <sup>48</sup>
	<b>[b] Other Taxes on Production</b>	<b>243,482</b>	<b>95,330</b>
	i] Stamp Duties	78,719	41,616 <sup>49</sup>
	ii] Licenses	6,338	15,121 <sup>50</sup>
	iii] Departure Tax	158,425	38,593 <sup>51</sup>
<b>D.422</b>	<b>Withdrawals from Entrepreneurial Income of Quasi – Government Corporations</b>	<b>1,491</b>	<b>2,689</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>126,317</b>	<b>72,634</b>
	i] Interest	12,943	2,738 <sup>52</sup>
	ii] Dividends	97,228	54,848 <sup>53</sup>
	iii] Land Rents	16,146	15,048
<b>D.5</b>	<b>Total Current Taxes on Income</b>	<b>714,199</b>	<b>508,909</b>
	i] On income	595,132	415,844 <sup>54</sup>
	ii] Withholding & Dividend Taxes	119,067	93,065
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>150,731</b>	<b>134,239</b>
<b>D.6</b>	<b>Social Security Contributions</b>	-	-
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>22,165</b>	<b>12,726</b>
	i] Residents	17,610	9,124 <sup>55</sup>
	ii] Rest of the World	4,555	3,602 <sup>56</sup>
	<b>TOTAL RECEIPTS</b>	<b>3,013,861</b>	<b>1,893,301</b>

<sup>45</sup> Refer to Footnote 1 on Page 4.

<sup>46</sup> Refer to Footnote 2 on Page 4.

<sup>47</sup> Refer to Footnote 3 on Page 4.

<sup>48</sup> Refer to Footnote 4 on Page 4.

<sup>49</sup> Refer to Footnote 5 on Page 4.

<sup>50</sup> Refer to Footnote 6 on Page 4.

<sup>51</sup> Refer to Footnote 7 on Page 4.

<sup>52</sup> Refer to Footnote 8 on Page 4.

<sup>53</sup> Refer to Footnote 9 on Page 4.

<sup>54</sup> Refer to Footnote 10 on Page 4.

<sup>55</sup> Refer to Footnote 11 on Page 4.

<sup>56</sup> Refer to Footnote 12 on Page 4.

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

SNA Code		2019 [r]	2020
<b>P.4</b>	<b>Final Consumption Expenditure</b>	<b>1,362,389</b>	<b>1,287,866</b>
<b>D.3</b>	<b>Subsidies</b>	<b>4,677</b>	<b>4,927</b>
	i) Subsidies on Products	3,733	4,166
	ii) Subsidies on Production	944	761 <sup>57</sup>
<b>D.4</b>	<b>Total Property Income</b>	<b>343,510</b>	<b>441,933</b>
	i) Interest on Public Debt	343,510	441,933 <sup>58</sup>
	ii) Rents	-	-
<b>D.621</b>	<b>Social Security Benefits</b>	-	-
<b>D.624</b>	<b>Total Social Assistance Grants</b>	<b>233,823</b>	<b>204,719</b>
	i) Education	116,686	81,640 <sup>59</sup>
	ii) Other	117,137	123,079
<b>D.75</b>	<b>Total Current Transfers to Private Non-profit Making Institutions</b>	<b>100,443</b>	<b>92,769</b>
	i) Education	83,216	83,576
	ii) Health	1,266	871 <sup>60</sup>
	iii) Other	15,961	8,322 <sup>61</sup>
<b>D.623</b>	<b>Unfunded Welfare Benefits</b>	<b>32,688</b>	<b>32,283</b>
<b>D.73/D.74</b>	<b>Total Current Transfers NEC</b>	<b>307,211</b>	<b>258,370</b>
	<b>a) Residents</b>	<b>297,471</b>	<b>250,785</b>
	i) Central Government (VAT paid)	38,002	29,502
	ii) Local Authorities	2,957	3,600 <sup>62</sup>
	iii) Statutory Boards	230,147	200,506
	iv) Others	26,365	17,177 <sup>63</sup>
	<b>b) Rest of the World</b>	<b>9,740</b>	<b>7,585</b>
<b>B.8</b>	<b>Savings</b>	<b>629,120</b>	<b>(429,566)</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>3,013,861</b>	<b>1,893,301</b>

**Table 19 CAPITAL FINANCE ACCOUNT RECEIPTS - FJD [\$000]**

SNA Code		2019 [r]	2020
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	-	-
<b>B.8</b>	<b>Savings</b>	<b>629,121</b>	<b>(429,566)</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>55,820</b>	<b>117,123</b>
	i) Residents	-	-
	ii) Rest of the World	55,820	117,123 <sup>64</sup>
<b>F.4</b>	<b>Total Loans</b>	<b>557,181</b>	<b>1,368,229</b>
	i) Residents	519,827	1,006,510 <sup>65</sup>
	ii) Rest of the World	37,354	361,719 <sup>66</sup>
<b>F.41</b>	<b>Loan Repayments</b>	-	-
<b>B.9</b>	<b>Balancing Item/Net Lending/Borrowing</b>	<b>147,290</b>	<b>175,000</b>
	<b>TOTAL RECEIPTS</b>	<b>1,389,412</b>	<b>1,230,786</b>

<sup>57</sup> Refer to Footnote 13 on Page 5.

<sup>58</sup> Refer to Footnote 14 on Page 6.

<sup>59</sup> Refer to Footnote 16 on Page 6.

<sup>60</sup> Refer to Footnote 17 on Page 6.

<sup>61</sup> Refer to Footnote 18 on Page 6.

<sup>62</sup> Refer to Footnote 19 on Page 6.

<sup>63</sup> Refer to Footnote 20 on Page 6.

<sup>64</sup> Refer to Footnote 22 on Page 8.

<sup>65</sup> Refer to Footnote 23 on Page 8.

<sup>66</sup> Refer to Footnote 24 on Page 8.

**Table 20 CAPITAL FINANCE ACCOUNT DISBURSEMENTS - FJD [\$'000]**

SNA Code		2019	2020
<b>P.525</b>	<b>Increase in Stocks</b>	-	-
<b>P.51</b>	<b>Total Gross Fixed Capital Formation</b>	<b>155,697</b>	<b>130,317</b>
	i] Residential building	3,907	1,486 <sup>67</sup>
	ii] Non-Residential building	49,079	50,096
	iii] Other Construction	31,153	22,892 <sup>68</sup>
	iv] Land Improvement	1,911	265 <sup>69</sup>
	v] Road Vehicles	31,795	24,307 <sup>70</sup>
	vi] Other Transport & Equipment	1,005	204 <sup>71</sup>
	vii] Plant, Machinery & Related Equipment	10,955	10,599
	viii] Office Furniture, Fittings & Related Equipment	2,915	1,212 <sup>72</sup>
	ix] Computers & Computing Equipment	13,244	10,286
	x] Research & Development	9,733	8,970
<b>F.4</b>	<b>Total Loans Extended</b>	-	-
	<b>a] Residents</b>	-	-
	i] Local authorities	-	-
	ii] Statutory bodies	-	-
	iii] Others	-	-
	<b>b] Rest of the World</b>	-	-
<b>D.99</b>	<b>Total Redemption of Debt</b>	<b>260,360</b>	<b>280,470</b>
	i] Contribution to sinking funds	-	-
	ii] Loan repayments	260,360	280,470
	iii] Debt conversion	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>973,355</b>	<b>819,999</b>
	<b>a] Residents</b>	<b>973,355</b>	<b>819,999</b>
	i] Local authorities	6,618	3,631 <sup>73</sup>
	ii] Statutory bodies	629,477	337,129 <sup>74</sup>
	iii] Others	337,260	479,239 <sup>75</sup>
	<b>b] Rest of the World</b>	-	-
	<b>TOTAL DISBURSEMENTS</b>	<b>1,389,412</b>	<b>1,230,786</b>

<sup>67</sup> Refer to Footnote 26 on Page 9.

<sup>68</sup> Due to decline in construction activities of Ministry of Agriculture.

<sup>69</sup> Refer to Footnote 29 on Page 9.

<sup>70</sup> Due to decline in vehicle leased for general public services.

<sup>71</sup> Refer to Footnote 31 on Page 9.

<sup>72</sup> Refer to Footnote 32 on Page 9.

<sup>73</sup> Due to decline in capital transfers disbursed to municipal councils for maintenance of drainage activities.

<sup>74</sup> Due to decline in capital grant disbursed to Fiji Roads Authority.

<sup>75</sup> Decrease in capital transfers disbursed for TELS.

**Table 21 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICE - FJD [\$000]**

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2019 [r]	2020	2019	2020	2019	2020	2019 [r]	2020
01 General Public Services	51,043	43,932	115,836	110,028	-	-	166,879	153,960
02 Defence	121,640	113,512	30,779	27,753	-	-	152,419	141,265
03 Public Order and Safety	145,753	149,380	30,987	29,051	-	-	176,740	178,431
04 Economic Affairs	78,786	71,132	63,331	40,591 <sup>76</sup>	2,835	1,672 <sup>77</sup>	139,282	110,051
05 Environmental Protection	1,178	1,505	997	687 <sup>78</sup>	-	-	2,175	2,192
06 Housing and Community Amenities	8,128	7,193	2,878	3,319 <sup>79</sup>	-	-	11,006	10,512
07 Health	211,616	209,145	83,727	99,924 <sup>80</sup>	-	-	295,343	309,069
08 Recreation, Culture and Religion	952	828	1,481	421 <sup>81</sup>	-	-	2,433	1,249
09 Education	379,037	350,688	19,002	9,728 <sup>82</sup>	26	-	398,013	360,416
10 Social Protection	11,461	9,760 <sup>83</sup>	6,638	10,961 <sup>84</sup>	-	-	18,099	20,721
<b>GRAND TOTAL</b>	<b>1,009,594</b>	<b>957,075</b>	<b>355,656</b>	<b>332,463</b>	<b>2,861</b>	<b>1,672</b>	<b>1,362,389</b>	<b>1,287,866</b>

**Table 22 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND TYPES OF SERVICES - FJD [\$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	Research & Development	Total
01 General Public Services	-	4,870	-	-	24,307	-	-	117	85	-	29,379
02 Defence	48	638	-	-	-	-	1,807	64	79	-	2,636
03 Public Order and Safety	244	21,829	3,749	-	-	123	363	246	90	-	26,644
04 Economic Affairs	263	3,428	12,868	265	-	-	1,531	529	9,560	8,970	37,414
05 Environmental Protection	-	-	2,345	-	-	-	-	-	-	-	2,345
06 Housing and Community Amenities	-	161	3,857	-	-	-	279	-	-	-	4,297
07 Health	-	17,328	-	-	-	-	6,369	-	472	-	24,169
08 Recreation, Culture and Religion	-	-	73	-	-	-	-	-	-	-	73
09 Education	199	1,255	-	-	-	81	250	256	-	-	2,041
10 Social Protection	732	587	-	-	-	-	-	-	-	-	1,319
<b>GRAND TOTAL</b>	<b>1,486</b>	<b>50,096</b>	<b>22,892</b>	<b>265</b>	<b>24,307</b>	<b>204</b>	<b>10,599</b>	<b>1,212</b>	<b>10,286</b>	<b>8,970</b>	<b>130,317</b>

<sup>76</sup> Decline in special expenditures.<sup>77</sup> Decline in sales from carriage of freight, passenger fees, charter of vessels, and publications.<sup>78</sup> Due to decline in purchase of goods & services.<sup>79</sup> Refer to Footnote 78.<sup>80</sup> Refer to Footnote 78.<sup>81</sup> Refer to Footnote 78.<sup>82</sup> Decline noted in travel & communication, maintenance & operations, and purchase of goods & services expenditure.<sup>83</sup> Due to decline in personal emolument.<sup>84</sup> Increase in special expenditures for poverty alleviation programmes.

## 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 - FJD [\$000]**

SNA Code		2019	2020
<b>D.2</b>	<b>Total Taxes on Production and Imports</b>	<b>35,616</b>	<b>27,281</b>
	<b>[a] Other Taxes on Production</b>	<b>35,616</b>	<b>27,281</b>
	i] Rates	31,758	24,509 <sup>85</sup>
	ii] Licenses	3,858	2,772 <sup>86</sup>
<b>D.4</b>	<b>Total Property Income</b>	<b>9,991</b>	<b>8,415</b>
	i] Interest	3,122	3,694 <sup>87</sup>
	ii] Dividend	2,922	1,227 <sup>88</sup>
	iii] Land Rents	3,947	3,494
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>22,484</b>	<b>17,544</b>
<b>D.73/D.73</b>	<b>Total Current Transfers NEC</b>	<b>3,395</b>	<b>4,143</b>
	i] Residents [Central Government]	3,120	4,119 <sup>89</sup>
	ii] Rest of the World	275	24 <sup>90</sup>
	<b>TOTAL RECEIPTS</b>	<b>71,486</b>	<b>57,383</b>

<sup>85</sup> Due to decline in rates received by Lautoka City Council.

<sup>86</sup> Due to decline in business & trading licenses fees received by Lautoka City Council.

<sup>87</sup> Increase in Interest Income received by Lautoka City Council.

<sup>88</sup> Due to decline in Dividends received locally by Macuata Provincial Council.

<sup>89</sup> Decline in operating grant received by Ba Town Council.

<sup>90</sup> Due to decline in capital transfers received by Labasa Town Council.



**Table 24 INCOME AND OUTLAY ACCOUNT DISBURSEMENTS - FJD [\$000]**

SNA Code		2019	2020
<b>P.4</b>	<b>Final Consumption Expenditure</b>	<b>48,845</b>	<b>39,775</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>1,229</b>	<b>914</b>
	i] Interests	405	778 <sup>91</sup>
	ii] Dividends	1	-
	iii] Land Rent	823	136 <sup>92</sup>
<b>D.75</b>	<b>Current Transfers</b>	<b>1,125</b>	<b>1,243</b>
	i] Residents	1,120	1,242
	ii] Rest of the World	5	1 <sup>93</sup>
<b>B.8</b>	<b>Savings</b>	<b>20,287</b>	<b>15,451</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>71,486</b>	<b>57,383</b>

**Table 25 CAPITAL FINANCE ACCOUNT RECEIPTS - FJD [\$000]**

SNA Code		2019	2020
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	<b>2,861</b>	<b>840</b>
<b>B.8</b>	<b>Savings</b>	<b>20,287</b>	<b>15,451</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>4,022</b>	<b>677</b>
	i] Residents	4,012	677 <sup>94</sup>
	ii] Rest of the World	10	-
<b>F.4</b>	<b>Total Loans</b>	<b>-</b>	<b>-</b>
	i] Residents	-	-
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment Received</b>	<b>354</b>	<b>83</b>
	i] Residents	354	83 <sup>95</sup>
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing Items</b>	<b>(17,963)</b>	<b>(12,608)</b>
	<b>TOTAL RECEIPTS</b>	<b>9,561</b>	<b>4,443</b>

<sup>91</sup> Due to increase in interest on borrowings by Nausori Town Council.

<sup>92</sup> Due to decrease in lease payment made by Suva City Council.

<sup>93</sup> Due to decline in external grants received by Levuka Town Council

<sup>94</sup> Due to decline in capital transfers received by Lautoka City Council.

<sup>95</sup> Refer to Footnote 25 on Page 8.

**Table 26 CAPITAL FINANCE ACCOUNT DISBURSEMENTS - FJD [\$000]**

SNA Code		2019	2020
<b>P.52</b>	<b>Increase in Stocks</b>	-	-
<b>P.51</b>	<b>Total Gross Fixed Capital Formation</b>	<b>9,060</b>	<b>3,981</b>
	i] Residential building	-	427 <sup>96</sup>
	ii] Non-Residential building	727	1,303 <sup>97</sup>
	iii] Other Construction	3,329	920 <sup>98</sup>
	iv] Land Improvement	1,630	782 <sup>99</sup>
	v] Road Vehicles	1,705	519 <sup>100</sup>
	vi] Other Transport & Equipment	-	-
	vii] Plant, Machinery & Related Equipment	1,563	16 <sup>101</sup>
	viii] Office Furniture, Fittings & Related Equipment	72	2 <sup>102</sup>
	ix] Computers & Computing Equipment	34	12 <sup>103</sup>
	x] Research & Development	-	-
<b>F.4</b>	<b>Total Loans Extended</b>	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>371</b>	<b>322</b>
	i] Residents	371	322
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment</b>	<b>130</b>	<b>140</b>
	i] Residents	130	140
	ii] Rest of the World	-	-
	<b>TOTAL DISBURSEMENT</b>	<b>9,561</b>	<b>4,443</b>

<sup>96</sup> Due to repairs & maintenance of building by Savusavu Town Council.

<sup>97</sup> Increase due to repairs & maintenance of building by Labasa Town Council.

<sup>98</sup> Refer to Footnote 28 on Page 9.

<sup>99</sup> Due to decline in repair & maintenance of drain activities by Lautoka City Council.

<sup>100</sup> Decline in purchase of vehicles by Nasinu Town Council.

<sup>101</sup> Decline in purchase of Property, Plant, & Equipment by Lautoka City Council.

<sup>102</sup> Due to decrease in purchase of office furniture & related equipment by Macuata Provincial Council.

<sup>103</sup> Decline in purchase of computing equipment by Lami Town Council & Sigatoka Town Council.

**Table 27 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICES- FJD [\$000]**

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Expenditure	
	2019	2020	2019	2020	2019	2020	2019	2020
01 General Public Services	15,019	13,310	17,569	12,096	-	-	32,588	25,406
04 Economic Affairs	3,973	3,486	3,971	2,998 <sup>104</sup>	-	-	7,944	6,484
05 Environmental Protection	1,109	1,005	806	932	-	-	1,915	1,937
06 Housing and Community Amenities	1,065	910	776	836	-	-	1,841	1,746
07 Health	1,605	1,341	1,196	1,234	-	-	2,801	2,575
08 Recreation, Culture and Religion	957	827	799	800	-	-	1,756	1,627
<b>GRAND TOTAL</b>	<b>23,728</b>	<b>20,879</b>	<b>25,117</b>	<b>18,896</b>	-	-	<b>48,845</b>	<b>39,775</b>

**Table 28 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – FJD [\$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	427	1,303	920	782	519	-	16	2	12	3,981
04 Economic Affairs	-	-	-	-	-	-	-	-	-	-
05 Environmental Protection	-	-	-	-	-	-	-	-	-	-
06 Housing and Community Amenities	-	-	-	-	-	-	-	-	-	-
07 Health	-	-	-	-	-	-	-	-	-	-
08 Recreation, Culture and Religion	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>427</b>	<b>1,303</b>	<b>920</b>	<b>782</b>	<b>519</b>	-	<b>16</b>	<b>2</b>	<b>12</b>	<b>3,981</b>

<sup>104</sup> Due to the decline in operational expenditure of Labasa Town Council.

## c] STATUTORY BOARDS

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

### 01 General Public Services

1. iTaukei Affairs Board
2. iTaukei Land Trust Board
3. Fiji Revenue and Customs Services

### 03 Public Order and Safety

1. National Fire Authority

### 04 Economic Affairs

1. Consumer Council of Fiji
2. Investment Fiji
3. Fiji Commerce Commission
4. Bio Security Authority of Fiji
5. Land Transport Authority
6. Fiji Roads Authority
7. Tourism Fiji
8. Telecommunication Authority of Fiji

### 08 Recreation, Culture and Religion

1. National Trust of Fiji
2. Fiji Sports Council
3. Film Fiji
4. Walesi

**Table 29 INCOME AND OUTLAY ACCOUNT RECEIPTS- FJD [\$000]**

SNA Code		2019	2020
<b>B.2</b>	<b>Operating Surplus</b>	-	-
<b>D.2</b>	<b>Taxes on Production and Imports</b>	<b>11,431</b>	<b>15,994</b>
	<b>[a] Other Taxes on Production</b>	<b>11,431</b>	<b>15,994</b> <sup>105</sup>
	i] Rates	11,431	15,994 <sup>105</sup>
	ii] Licenses	-	-
<b>D.4</b>	<b>Total Property Income</b>	<b>9,105</b>	<b>9,325</b>
	i] Interest	3,852	4,539 <sup>106</sup>
	ii] Dividend	1,269	1,243
	iii] Land Rent	3,984	3,543
<b>P.3</b>	<b>Compulsory Fees, Fines and Penalties</b>	<b>45,423</b>	<b>48,763</b>
<b>D.73/D.74</b>	<b>Current Transfers</b>	<b>158,501</b>	<b>134,936</b>
	i] Residents	158,481	134,769 <sup>107</sup>
	ii] Rest of the World	20	167 <sup>108</sup>
	<b>TOTAL RECEIPTS</b>	<b>224,460</b>	<b>209,018</b>

<sup>105</sup> Due to increase in rates received by National Fire Authority.

<sup>106</sup> Due to increase in interest income received by Fiji Roads Authority.

<sup>107</sup> Decline noted in the operating grant received by Bio Security of Fiji.

<sup>108</sup> Increase in transfers received by iTaukei Affairs Board from UNDP for conservation programme.

**Table 30 INCOME AND OUTLAY ACCOUNT DISBURSEMENTS- FJD [\$000]**

SNA Code		2019	2020
<b>P.4</b>	<b>Final Consumption Expenditure</b>	<b>361,508</b>	<b>234,055</b>
<b>D.4</b>	<b>Total Property Income</b>	<b>3,585</b>	<b>725</b>
	i] Interest	302	686 <sup>109</sup>
	ii] Land Rent	3,283	39 <sup>110</sup>
<b>D.73/D.74</b>	<b>Current Transfers</b>	<b>1,397</b>	<b>1,197</b>
	i] Residents	1,382	1,197
	ii] Rest of the World	15	-
<b>B.8</b>	<b>Savings</b>	<b>(142,030)</b>	<b>(26,959)</b>
	<b>TOTAL DISBURSEMENTS</b>	<b>224,460</b>	<b>209,018</b>

**Table 31 CAPITAL FINANCE ACCOUNT RECEIPTS- FJD [\$000]**

SNA Code		2019	2020
<b>K.1</b>	<b>Consumption of Fixed Capital</b>	<b>173,410</b>	<b>162,237</b>
<b>B.8</b>	<b>Savings</b>	<b>(142,030)</b>	<b>(26,959)</b>
<b>D.9</b>	<b>Total Capital Transfers</b>	<b>381,774</b>	<b>175,132</b>
	i] Residents	381,774	175,132 <sup>111</sup>
	ii] Rest of the World	-	-
<b>F.4</b>	<b>Total Loans</b>	<b>-</b>	<b>14,954</b>
	i] Residents	-	-
	ii] Rest of the World	-	14,954 <sup>112</sup>
<b>F.41</b>	<b>Total Loan Repayment Received</b>	<b>-</b>	<b>-</b>
	i] Residents	-	-
	ii] Rest of the World	-	-
<b>B.9</b>	<b>Balancing Item</b>	<b>(177,406)</b>	<b>(129,616)</b>
	<b>TOTAL RECEIPTS</b>	<b>235,748</b>	<b>195,748</b>

<sup>109</sup> Due increase in interest payment made by Fiji Sports Council.

<sup>110</sup> Refer to Footnote 15 on Page 6.

<sup>111</sup> Refer to Footnote 21 on Page 8.

<sup>112</sup> Due to loan received from ADB & World Bank- channeled through MOE to Fiji Roads Authority.

**Table 32 CAPITAL FINANCE ACCOUNT DISBURSEMENTS- FJD [\$000]**

SNA Code		2019	2020
<b>P.52</b>	<b>Increase in Stock</b>	-	-
<b>P.51</b>	<b>Gross Fixed Capital Formation</b>	<b>235,748</b>	<b>195,383</b>
	i] Residential building	-	19
	ii] Non-Residential building	1,821	10,682 <sup>113</sup>
	iii] Other Construction	203,830	175,509
	iv] Land Improvement	-	108
	v] Road Vehicles	10,267	169 <sup>114</sup>
	vi] Other Transport & Equipment	-	-
	vii] Plant, Machinery & Related Equipment	1,642	1,751
	viii] Office Furniture, Fittings & Related Equipment	2,313	953 <sup>115</sup>
	ix] Computers & Computing Equipment	15,875	6,192 <sup>116</sup>
	x] Research & Development	-	-
<b>F.4</b>	<b>Total Loan Extended</b>	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
<b>D.9</b>	<b>Total Capital Transfers</b>	-	-
	i] Residents	-	-
	ii] Rest of the World	-	-
<b>F.41</b>	<b>Total Loan Repayment</b>	-	<b>365</b>
	i] Residents	-	365
	ii] Rest of the World	-	-
	<b>TOTAL DISBURSEMENTS</b>	<b>235,748</b>	<b>195,748</b>

**Table 33 FINAL CONSUMPTION EXPENDITURE BY TYPE OF SERVICES- FJD [\$000]**

Type of Service	Compensation of Employees		Intermediate Consumption		Sales		Final Consumption Expenditure	
	2019	2020	2019	2020	2019	2020	2019	2020
01 General Public Services	49,097	51,394	20,014	13,688	-	-	69,111	65,082
03 Public Order and Safety	8,012	13,385	2,545	3,514	-	-	10,557	16,899
04 Economic Affairs	50,679	49,600	214,678	88,713 <sup>117</sup>	-	-	265,357	138,313
08 Recreation, Culture and Religion	4,792	4,136	11,691	9,625 <sup>118</sup>	-	-	16,483	13,761
<b>GRAND TOTAL</b>	<b>112,580</b>	<b>118,515</b>	<b>248,928</b>	<b>115,540</b>	-	-	<b>361,508</b>	<b>234,055</b>

<sup>113</sup> Refer to Footnote 27 on Page 9.

<sup>114</sup> Refer to Footnote 30 on Page 9.

<sup>115</sup> Due to decline in purchase of office and related equipment by Land Transport Authority.

<sup>116</sup> Refer to Footnote 33 on Page 9.

<sup>117</sup> Refer to Footnote 35 on Page 11.

<sup>118</sup> Refer to Footnote 36 on Page 11.

**Table 34 GROSS FIXED CAPITAL FORMATION BY TYPE OF CAPITAL GOODS AND SERVICES – FJD [\$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	-	3,689	-	-	73	-	-	47	4,848	8,657
03 Public Order and Safety	-	1,547	-	47	-	-	973	206	189	2,962
04 Economic Affairs	19	5,446	175,509	61	61	-	698	700	1,149	183,643
08 Recreation, Culture and Religion	-	-	-	-	35	-	80	-	6	121
<b>GRAND TOTAL</b>	<b>19</b>	<b>10,682</b>	<b>175,509</b>	<b>108</b>	<b>169</b>	<b>-</b>	<b>1,751</b>	<b>953</b>	<b>6,192</b>	<b>195,383</b>

# APPENDICES

## APPENDIX I

### CLASSIFICATION OF CENTRAL GOVERNMENT

<b>COFOG CLASSIFICATION</b>	<b>DEPARTMENT/MINISTRIES</b>	<b>2020 EXPENDITURE HEAD/SUB-HEAD</b>
<b>01</b>	<b>GENERAL PUBLIC SERVICES</b>	
<b>01.1</b>	<b>General Administration and External Affairs</b>	
	Office of the President	1-1-1
	Office of the Prime Minister	2-1-1
	Ministry of Civil Service	17-1-1
	Office of the Attorney General	3-1-1
	Ministry of Economy	4-1-1
	Fiji Bureau of Statistics	4-2-1
	Information Technology & Computing Services	16-4-1
	Ministry of iTaukei Affairs	5-1-1
	Ministry of Rural & Maritime Development	18-1-1
	iTaukei Lands & Fisheries Commission	5-1-2
	Department of Immigration	2-3-1
	Ministry of Foreign Affairs	8-1-1
	Ministry of Disaster Management & Meteorological Services	14-1-1
	Overseas Mission	8-2-1
	Ministry of Communication	16-1-1
	Ministry of Education, Heritage & Arts	21-9-1
	National Archives of Fiji	21-9-2
<b>02</b>	<b>DEFENCE</b>	
<b>02.1</b>	<b>Military and Civil Defence Administration and Operation</b>	
	Republic of Fiji Military Forces	19-1-1
	Ministry of Defence and National Security	6-1-1
<b>03</b>	Peacekeeping Missions	49-1-1
<b>03.1</b>	<b>PUBLIC ORDER AND SAFETY</b>	
	<b>Police</b>	
<b>03.3</b>	Fiji Police Force	20-1-1
	<b>Law Courts</b>	
	Independent Commissions	13-1-1
	Independent Bodies	9-1-1
	Ministry of Justice	15-1-1



<b>04</b>	<b>ECONOMIC AFFAIRS</b>	
<b>04.1</b>	<b>General Economic, Commercial and Labor Affairs</b>	
	Ministry of Industry, Trade and Tourism	34-1-1 – 34-4-1
	Ministry of Infrastructure & Transport	40-1-1 – 40-3-1
	Ministry of Disaster Management & Meteorological Services	14-2-1 – 14-2-4
	Ministry of Employment, Productivity & Industrial Relations	7-1-1 – 7-1-6
<b>04.2</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	
<b>04.2.1</b>	<b>Agriculture Affairs and Services</b>	
	Ministry of Agriculture	30-1-1
	Ministry of Waterways & Environment	42-2-1
	Sugar Development	35-1-1
<b>04.2.2</b>	<b>Forestry Affairs and Services</b>	
	Ministry of Forests	32-1-1
<b>04.2.3</b>	<b>Fishing &amp; Hunting Affairs and Services</b>	
	Ministry of Fisheries	31-1-1
<b>04.3</b>	<b>Fuel and Energy</b>	
	Ministry of Infrastructure & Transport	40-3-3
<b>04.4</b>	<b>Mining, Manufacturing and Construction</b>	
<b>04.4.1</b>	<b>Mining and Mineral Resource Affairs and Services</b>	
	Ministry of Lands and Mineral Resources	33-1-1
<b>04.4.3</b>	<b>Construction Affairs and Services</b>	
	Ministry of Infrastructure and Transport: Water Sewerage	40-5-1
	Ministry of Infrastructure and Transport: Common Services	40-3-2 – 40-3-8
	Ministry of Waterways and Environment	42-1-1
	Ministry of Economy: Construction Implementation	4-1-7
<b>04.5</b>	<b>Transport</b>	
<b>04.5.1</b>	<b>Road Transport</b>	
	Fiji Roads Authority	43-1-1
<b>04.5.2</b>	<b>Water Transport</b>	
	Ministry of Infrastructure and Transport	40-1-3
	Ministry of Disaster Management and Meteorological Services	14-2-5
<b>04.5.4</b>	<b>Air Transport</b>	
	Office of the Attorney General- Department of Civil Aviation	3-2-1
<b>04.6</b>	<b>Communication</b>	
	Ministry of Communication: Department of Communication	16-3-1
<b>04.7</b>	<b>Other Industries</b>	
	Ministry of Industry, Trade & Tourism: Department of Tourism	34-5-1
<b>04.8</b>	<b>R&amp;D Economic Affairs</b>	
	Ministry of Agriculture: Research	30-1-3
	Ministry of Agriculture: Crop Research	30-2-3
	Ministry of Agriculture: Livestock Research	30-3-3
	Ministry of Fisheries: Fisheries: Research, Resource Assessment & Development	31-2-3
	Ministry of Fisheries & Forestry: Forestry: Timber Utilization Research and Product Development	32-2-5
<b>04.9</b>	<b>Other Economic Affairs and Services n.e.c</b>	
	Ministry of Economy: Public Enterprises	4-3-1
	Ministry of Infrastructure & Transport: Transport Planning Unit	40-1-2
	Ministry of Economy: Climate Change and International Co-Operation	4-1-8

<b>05</b>	<b>ENVIRONMENTAL PROTECTION</b>	
<b>05.6</b>	<b>Environmental Protection n.e.c</b>	
	Ministry of Waterways and Environment: Environment: Environment Management	42-3-1
<b>06</b>	<b>HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES</b>	
<b>06.1</b>	<b>Housing Development</b>	
	Ministry of Housing and Community Development	23-1-1
	Ministry of Rural and Maritime Development: Rural Development Services	18-2-1 – 18-3-1
<b>06.2</b>	<b>Community Development</b>	
	Ministry of Local Government, Housing and Environment	37-1-1
<b>06.3</b>	<b>Water Supply</b>	
	Water Authority of Fiji	41-1-1
<b>07</b>	<b>HEALTH</b>	
<b>07.1</b>	<b>Medical Products, Appliances and Equipment</b>	
	Drugs and Medical Equipment	22-4-1
<b>07.3</b>	<b>Hospital Services</b>	
	Ministry of Health and Medical Services: Health Services	22-2-1 – 22-3-4
<b>07.6</b>	<b>Health n.e.c</b>	
	Ministry of Health and Medical Services	22-1-1
<b>08</b>	<b>RECREATIONAL, CULTURAL AND RELIGIOUS AFFAIRS AND SERVICES</b>	
<b>08.1</b>	<b>Recreational and Sporting Services</b>	
	Ministry of Youth and Sports: Sports	25-2-1
<b>08.2</b>	<b>Cultural Services</b>	
	Ministry of Educational, Heritage and Arts: Library Services	21-1-2
	Ministry of Forestry: Forest Parks, Recreation and Nature Reserves	32-2-8
<b>09</b>	<b>EDUCATION</b>	
<b>09.1</b>	<b>Pre Primary and Primary Education</b>	
	Ministry of Educational, Heritage and Arts: Primary Education	21-2-1 – 21-2-5
<b>09.2</b>	<b>Secondary Education</b>	
	Ministry of Educational, Heritage and Arts: Secondary Education	21-3-1 – 21-3-3
<b>09.4</b>	<b>Tertiary Education</b>	
	Ministry of Educational, Heritage and Arts: Tertiary Technical Education	21-5-1 – 21-5-3
<b>09.5</b>	<b>Education not Definable by Level</b>	
	Ministry of Industry, Trade and Tourism: Department of Cooperative Business (Training & Extensions)	34-4-2 – 34-4-3
	Ministry of Fisheries and Forestry: Forestry: Training and Education	32-2-3
	Ministry of iTaukei Affairs: iTaukei Institute of Language and Culture	5-1-3
<b>09.6</b>	<b>Subsidiary Service to Education</b>	
	Ministry of Education, Heritage, and Arts: Curriculum Development	21-4-1 – 21-4-3
<b>09.7</b>	<b>R&amp;D Education</b>	
	Ministry of Youth and Sports	25-1-1 – 25-1-3
	Ministry of Education, Heritage, and Arts: Examinations	21-8-1
	Ministry of Education, Heritage, and Arts :Research, Development & Training	21-6-1
<b>09.8</b>	<b>Education Affairs and Services n.e.c</b>	
	Ministry of Education, Heritage, and Arts: Policy and Administration	21-1-1
	Ministry of Education, Heritage, and Arts: Asset Monitoring Unit	21-7-1

<b>10</b>	<b>SOCIAL PROTECTION</b>	
<b>10.2</b>	<b>Old Age</b>	
	Ministry of Women, Children, and Poverty Alleviation: Social Welfare: Senior Citizens Homes	24-2-3
<b>10.4</b>	<b>Family and Children</b>	
	Ministry of Women, Children, and Poverty Alleviation: Policy and Administration	24-1-1
	Ministry of Women, Children, and Poverty Alleviation: Poverty Monitoring Unit	24-1-2
	Ministry of Women, Children, and Poverty Alleviation: Institutional Services	24-2-1
<b>10.9</b>	<b>Social Protection n.e.c</b>	
	Ministry of Women, Children and Poverty Alleviation: Social Welfare: Field Services	24-2-2
	Ministry of Women, Children and Poverty Alleviation: Women and Gender Development: General Administration	24-3-1

## APPENDIX 2

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

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2020	
D.3	Subsidies	Subsidy for Naboro Landfill	42-3-1-6/10	
		Shipping Franchise Subsidy Scheme	34-7-1-6/1	
		Domestic Air Service Subsidy	3-2-1-6/4	
		Rural Postal Services	50-1-1-6/1	
		Banking Services in Rural Areas	50-1-1-6/2	
D.624	Social Assistance Grants			
	[A] Education	Fiji Higher Education Commission	21-1-1-6/3	
		Free Education Grant- Year 9- Year 13	21-3-1-6/2	
		Free Education Grant- Year 1- Year 8	21-2-1-6/1	
		Per Capita Grant to Primary Boarding	21-2-2-6/1	
		Per Capita Grant- Boarding Schools	21-3-3-6/1	
		Transport Assistance	21-1-1-6/7	
		Grant to Special School	21-2-3-6/1	
		Vocational Grant	21-5-1-6/1	
		Bus Fare Programme Administration Cost	24-2-2-6/7	
		Centre for Appropriate Technology	26-1-1-6/4	
		Corpus Christi College	26-1-1-6/5	
		Montfort Boys Town v Veisari	26-1-1-6/8	
		Montfort Boys Town v Savusavu	26-1-1-6/8	
		Fulton College	26-1-1-6/6	
		Sangam Institute of Technology	26-1-1-6/9	
		Vivekananda Technical Centre	26-1-1-6/10	
		Tutu Training Centre	30-1-1-6/1	
		Navuso Agriculture School	30-1-1-6/3	
		Tuition Subsidy Grant	21-2-4-6/1	
		[B] Others	Social Pension Scheme	24-2-2-6/3
			Allowance for Person with Disability	24-2-2-6/6
			Poverty Benefit Programme	24-2-2-6/1
			Child Protection Allowance	24-2-2-6/2
			Centre/ Alleviation of Poverty Sustainable Agri	30-1-1-6/6
			Food Voucher Programme	24-2-2-6/5
			Fiji Servicemen's Aftercare Fund	6-1-1-6/2
			EFL Subsidy	50-1-1-10/5
D.75	Current Transfers to Private Non – Profit Institutions serving Households			
	[A] Education	Fiji Teacher Registration Board	21-1-1-6/4	
		Technical College of Fiji	26-1-1-6/11	
		USP Operating Grant	26-1-1-6/1	
		FNU Operating Grant	26-1-1-6/3	
		University of Fiji Operating Grant	26-1-1-6/2	
	[B] Health	Homes of Hope	24-3-1-6/5	
		Emergency Ambulance Service- NFA	37-1-2-6/1	
	[C] Others	Fiji Museum	21-8-1-6/2	
		Grants- Fiji Arts Council	21-8-1-6/1	
		National Substance Abuse	21-1-1-6/2	
		Engagement of Coaches	25-2-1-6/2	
		Fiji National Council of Disabled Person	24-1-1-6/2	

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2020
		Waste Collection Subsidy	37-1-2-6/4
		Miscellaneous Operating Grants (Biogas Digesters)	30-3-2-6/2
		Sports Outreach Programme	25-2-1-6/4
		Overseas Sporting Tournaments	25-2-1-6/1
		Grants for Persons with Disability	25-2-1-6/9
		The Constitutional Services Commission	13-1-1-6/3
		Hosting International Tournaments	25-2-1-6/5
		Dairy Support Industry	30-3-2-6/1
		The Fiji Accident Compensation Commission	13-1-1-6/6
		Women's Institution	24-3-1-6/4
		Online Safety Commission	13-1-1-6/8
D.623	Unfunded Employees Welfare Benefit	Stage Gratuities	14-1-2-6/1
D.73/ D.74	Current Transfers NEC to Residents		
	[A] Central Government	Value Added Tax [VAT ]	
	[B] Local Authority	Beautification Heritage Buildings- Levuka	37-1-2-6/5
		Rural Local Authorities	37-1-2-6/3
		Navua Town Council- Operating Grant	37-1-2-6/5
		Waste Subsidy- Municipal Councils	37-1-2-6/4
		CEO Salaries- Municipal Councils	37-1-2-6/2
		Provincial Council	5-1-1-6/2
	[C] Statutory Bodies	Media Industry Development Authority	9-6-1-6/6
		Grant to Civil Aviation Authority of Fiji	3-2-1-6/3
		FRCS Grant	4-1-1-6/1
		Fijian Elections Office	13-1-1-6/2
		Public Service Commission	13-1-1-6/5
		Fiji Independent Commission Against Corruption	13-1-1-6/4
		Grant to Telecommunication Authority of Fiji	16-3-1-6/5
		Public Rental Board	23-2-1-6/1
		National Sports Commission	25-2-1-6/5
		Grant to Fiji Sports Council	25-2-1-6/6
		Agriculture Marketing Authority	30-1-1-6/2
		Investment Fiji	34-2-1-6/2
		Film Fiji	34-2-1-6/3
		Consumer Council of Fiji	34-2-1-6/1
		Fijian Competition- Consumer Commission	13-1-1-6/10
		Real Estate Agents Board	34-2-1-6/4
		Grant to Tourism Fiji	34-5-1-6/1
		LTA Operating Grant	34-7-1-6/2
		Water Authority of Fiji	41-1-1-6/1
		FRA Operating Grant	43-1-1-6/1
		Itaukei Affairs Board	5-1-1-6/1
		Tertiary Scholarship & Loans Board Scheme	50-1-1-10/3
		Electoral Commission	13-1-1-6/9
		Maritime Safety Authority- operating grant	34-7-1-6/3
	[D] Companies / Others	Fiji Mahogany Trust	2-1-1-6/1
		Rotuma Island Council	2-1-2-6/1
		Rabi Island Council	2-1-2-6/2
		Kioa Island Council	2-1-2-6/3
		Melanesian/ Vasu- I-iTaukei	2-1-2-6/4
		Na Mata	5-1-1-6/5
		Turaga- Ni-Koro Allowance	5-1-1-6/3
		Mata Ni Tikina Allowance	5-1-1-6/4
		Disarmament Affairs	6-1-1-6/1
		Grants to Organization for Persons With Disability	24-1-1-6/3
		Legal Aid Commission	13-1-1-6/7
		District Advisory Councilor Allowance	18-1-1-6/1

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2020
		National Trust of Fiji	21-8-1-6/3
		Preservations- Historical Traditional Site	21-8-1-6/4
		Grant for Multiethnic Cultural Activity	21-8-1-6/5
		Fiji Crop & Livestock Council	30-1-1-6/8
		Grants to Girls Home	24-1-1-6/1
		National Council of Older Persons	24-1-1-6/2
		NGO Grants	24-3-1-6/1
		Women's Plan of Action	24-3-1-6/3
		Fiji Pine Trust	34-2-1-6/1
		NCSMED	34-2-1-6/5
		Grant to Sugar Tribunal	35-1-1-6/3
		Sugar Levy	35-1-1-6/4
		South Pacific Stock Exchange	50-1-1-6/4
		Biosecurity Authority of Fiji- Operating Grant	4-3-1-6/1
		Fiji Boxing Commission	25-2-1-6/10
	[E] Rest of the World	Pacific Immigration Director's Subscription	2-3-1-6/1
		Subscription to International Civil Aviation Organization	3-2-1-3/1
		Annual Contribution to United Nations Framework Convention on Climate Change	4-1-8-6/1
		Contribution to Statistical Institute of Asia & the Pacific	4-2-1-6/1
		International Labor Organization Subscription	7-1-6-6/1
		Annual Contribution United Nations Environment Programme	42-3-1-6/5
		International Sugar Council	35-1-1-6/2
		United Nations	8-1-1-6/1
		United Nations Development Programme Regional Office	8-1-1-6/9
		Secretariat of the Pacific Community	8-1-1-6/6
		Forum Secretariat	8-1-1-6/22
		ACP Secretariat	8-1-1-6/8
		Commonwealth Secretariat	8-1-1-6/19
		International Criminal Court	8-1-1-6/14
		G77 and China	8-1-1-6/20
		Western Central Pacific Fisheries	8-1-1-6/15
		Annual Contribution to Nagoya and Cartag	42-3-1-6/8
		International Seabed Authority	8-1-1-6/15
		Contribution to Pacific Financial Technical Assistance Centre	50-1-1-6/5
		Melanesian Spearhead Group Contributions	8-1-1-6/13
		Asian Mediation Association Membership Fee	7-1-5-6/2
		Universal Postal Union	16-3-1-6/3
		Pacific Aviation Safety Office Management Board	3-2-1-3/2
		Contribution to Convention on International Trade in Endangered Species	42-3-1-6/2
		UN Peacekeeping Force	8-1-1-6/5
		Contribution to International Telecommunication Union	16-3-1-6/1
		Annual Fees- Centre for Integrated Rural Development for Asia & the Pacific	18-1-1-6/2
		Contribution to Convention on Biological Diversity	42-3-1-6/4
		International Tribunal Law of the Sea	8-1-1-6/18
		United Nations Industrial Development Organization	8-1-1-6/3
		Contribution to Commonwealth Telecommunications Organization	16-3-1-6/4
		Pacific Islands Development Forum Secretariat	8-1-1-6/23
		Subscriptions	21-8-2-6/1
		World Health Organization	22-1-1-6/1
		Food and Agriculture Organization	30-1-1-6/4
		Global Fund- International Fund for Agriculture Development	30-1-1-6/5

SNA CLASSIFICATION		CENTRAL GOVERNMENT BUDGET CLASSIFICATION	EXPENDITURE HEAD 2020
		Subscription to APG/Money Laundering	15-1-1-6/1
		Annual Contribution to United Nations Environment Programme	42-3-1-6/5
		International Tropical Timber Organization	32-2-1-6/2
		Contribution to International Union of Forest Research Organizations	32-2-1-6/4
		Voluntary Contribution to United Nations Women	24-3-1-6/2
		Contribution to South Pacific Tourism Organization- Rent	34-5-1-6/3
		World Tourism Organization Membership Fee	34-5-1-6/2
		Contribution to South Pacific Tourism Organization- Membership Fee	34-5-1-6/4
		Contributions to Sugar Research Institute of Fiji	35-1-1-6/1
		Asia Pacific Coconut Community	30-1-1-6/7
		Singapore Mediation Center	7-1-5-6/1
		Annual Contributions to South Pacific Regional Environment Programme	42-3-1-6/1
		Forum Fisheries Agencies	8-1-1-6/12
		World Meteorological Organization Subscription	40-2-1-6/1
		Contribution Convention on Migratory	42-3-1-6/7
		Contribution Stockholm Convention	42-3-1-6/6
		Contribution to RAMSAR	42-3-1-6/3
		Annual Contribution – International Union of Conservation	42-3-1-6/8
		Membership to the International Renewable Energy Agency	40-4-1-6/1
		Comprehensive Nuclear Test	8-1-1-6/18
		PTC Subscription	16-3-1-6/7
		AllIB third Installment of paid in capital	50-1-1-6/6

## APPENDIX 3

### CLASSIFICATION OF THE GENERAL GOVERNMENT OF FIJI

<b>CENTRAL GOVERNMENT</b>	<b>LOCAL GOVERNMENT</b>	<b>STATUTORY BOARDS</b>
Office of the President	Ba Provincial Council	iTaukei Affairs Board
Office of the Prime Minister	Ba Town Council	iTaukei Lands Trust Board
Public Service Commission	Bua Provincial Council	Fiji Revenue and Customs Services
Office of the Attorney	Cakaudrove Provincial Council	National Fire Authority
Ministry of Economy	Kadavu Provincial Council	Consumer Council of Fiji
Ministry of iTaukei Affairs	Labasa Town Council	Investment Fiji
Ministry of Defence, National Security and Immigration	Lami Town Council	Fijian Competition & Consumer Commission
Ministry of Employment, Productivity & Industrial Relations.	Lau Provincial Council	Bio Security Authority of Fiji
Ministry of Foreign Affairs	Lautoka City Council	Land Transport Authority of Fiji
Office of the Auditor General	Levuka Town Council	Fiji Roads Authority
Fijian Elections Office	Lomaiviti Provincial Council	Telecommunications Authority of Fiji
Judiciary	Macuata Provincial Council	Tourism Fiji
Independent Bodies	Nadi Town Council	Fiji Sports Council
Ministry of Industry, Trade & Tourism	Nadroga Provincial Council	Film Fiji
Ministry of Communication	Naitasiri Provincial Council	Walesi
Office of the Director of Public Prosecutions	Namosi Provincial Council	National Trust of Fiji
Ministry of Justice	Nasinu Town Council	
Ministry of Infrastructure & Transport	Nausori Town Council	
Ministry of Disaster Management & Meteorological services	Ra Provincial Council	
Ministry of Rural & Maritime Development & National Disaster Management	Rewa Provincial Council	
Republic of Fiji Military Forces	Savusavu Town Council	
Fiji Police Force	Serua Provincial Council	
Ministry of Education, Heritage and Arts	Sigatoka Town Council	
Ministry of Health & Medical Services	Suva City Council	
Ministry of Local Government, Housing & Environment	Tailevu Provincial Council	
Ministry of Women, Children & Poverty Alleviation	Tavua Town Council	
Ministry of Civil Service	Rakiraki Town Council	
Independent Commissions		
Ministry of Youth & Sports		
Ministry of Lands & Mineral Resources		
Ministry of Communication		
Ministry of Public Enterprise.		
Ministry of Infrastructure & Transport		
Higher Education Institutions		
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	<b>Rest of the world</b>

#### 2. Classification of transactions

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

P2	Intermediate consumption
P3	Final consumption expenditure
P31	Individual consumption expenditure
P32	Collective consumption expenditure
P4	Actual final consumption
P41	Actual individual consumption
P42	Actual collective consumption
P5	Capital formation
P51g	Gross fixed capital formation
P51c	Consumption of Fixed capital
P51n	Net fixed capital formation
P511	Acquisitions less disposals of fixed assets
P5111	Acquisitions of new fixed assets
P5112	Acquisitions of existing fixed assets
P5113	Disposals of existing fixed assets
P512	Costs of ownership transfer on non-produced assets
P52	Changes in inventories
P53	Acquisitions less disposals of valuables
P6	Exports of goods and services
P61	Exports of goods
P62	Exports of services
P7	Imports of goods and services
P71	Imports of goods
P72	Imports of services
	Transactions in non-produced assets (NP codes)
NP	Acquisitions less disposals of non-produced assets
NP1	Acquisitions less disposals of natural resources
NP2	Acquisitions less disposals of contracts, leases and licences
NP3	Purchases less sales of goodwill and marketing assets
	Distributive transactions (D codes)
D1	Compensation of employees
D11	Wages and salaries
D12	Employer's social contributions
D121	Employers' actual social contributions
D1211	Employers' actual pension contributions
D1212	Employers' actual non-pension contributions
D122	Employers' imputed social contributions
D1221	Employers' imputed pension contributions
D1222	Employers' imputed non-pension contributions
D2	Taxes on production and imports
D21	Taxes on products
D211	Value added type taxes (VAT)
D212	Taxes and duties on imports excluding VAT
D2121	Import duties
D2122	Taxes on imports excluding VAT and duties
D213	Export taxes

	D214	Taxes on products, except VAT, import and export taxes
D29		Other taxes on production
D3		Subsidies
D31		Subsidies on products
	D311	Import subsidies
	D312	Export subsidies
	D319	Other subsidies on products
D39		Other subsidies on production
D4		Property income
D41		Interest
D42		Distributed income of corporations
	D421	Dividends
	D422	Withdrawals from income of quasi-corporations
D43		Reinvested earnings on foreign direct investment
D44		Investment income disbursements
D45		Rent
D5		Current taxes on income, wealth, etc
D51		Taxes on income
D59		Other current taxes
D61		Net social contributions
D613		Households' actual social contributions
	D6131	Households' actual pension contributions
	D6132	Households' actual non-pension contributions
D614		Households' social contribution supplements
	D6141	Households' pension contribution supplements
	D6142	Households' non-pension contribution supplements
	D.61121	Compulsory employees' social contributions
D62		Social benefits other than social transfers in kind
	D621	Social security benefits in cash
	D6211	Social security pension benefits
	D6212	Social security non-pension benefits in cash
	D622	Other social insurance benefits
	D6221	Other social insurance pension benefits
	D6222	Other social insurance non-pension benefits
	D.623	Social assistance benefits in cash
D7		Other current transfers
D71		Net non-life insurance premiums
	D711	Net non-life direct insurance premiums
	D712	Net non-life reinsurance premiums
D72		Non-life insurance claims
	D721	Non-life direct insurance claims
	D722	Non-life reinsurance claims
D73		Current transfers within general government
D74		Current international cooperation
D75		Miscellaneous current transfers
	D751	Current transfers to NPISHs

	D752	Current transfers between resident and non-resident households
	D759	Other miscellaneous current transfers
D63		Social transfers in kind
	D631	Social transfers in kind- non-market production
	D632	Social transfers in kind - purchased market production
D8		Adjustment for the change in pension entitlements
D9r		Capital transfers, receivable
D91r		Capital taxes
D92r		Investment grants
D99r		Other capital transfers
D9p		Capital transfers, payable
D91p		Capital taxes
D92p		Investment grants
D99p		Other capital transfers
		Transactions in financial assets and liabilities (F codes)
F		Net acquisition of financial assets/Net incurrence of liabilities
F1		Monetary gold and SDRs
F11		Monetary gold
F12		SDRs
F2		Currency and deposits
F21		Currency
F22		Transferable deposits
	F221	Inter-bank positions
	F229	Other transferable deposits
F29		Other deposits
F3		Debt securities
F31		Short-term
F32		Long-term
F4		Loans
F41		Short-term
F42		Long-term
F5		Equity and investment fund shares
F51		Equity
	F511	Listed shares
	F512	Unlisted shares
	F519	Other equity
F52		Investment fund shares/units
	F521	Money market fund shares/units
	F522	Non-MMF investment fund shares/units
F6		Insurance, pension and standardized guarantee schemes
F61		Non-life insurance technical provisions
F62		Life insurance and annuity entitlements
F63		Pension entitlements
F64		Claims of pension funds on pension managers
F65		Entitlements to non-pension benefits

F66	Provisions for calls under standardized guarantees
F7	Financial derivatives and employee stock options
F71	Financial derivatives
F711	Options
F712	Forwards
F72	Employee stock options
F8	Other accounts receivable/payable
F81	Trade credits and advances
F89	Other accounts receivable/payable
<b>3</b>	<b>Other flows</b>
K1	Economic appearance of assets
K2	Economic disappearance of non-produced assets
K21	Depletion of natural resources
K22	Other economic disappearance of non-produced assets
K3	Catastrophic losses
K4	Uncompensated seizures
K5	Other changes in volume n.e.c.
K6	Changes in classifications
K61	Changes in sector classification and structure
K62	Changes in classification of assets and liabilities
K7	Nominal holding gains and losses
K71	Neutral holding gains and losses
K72	Real holding gains and losses
	Balancing and net worth items (B codes)
B1g	Value added, gross / Gross domestic product
B2g	Operating surplus, gross
B3g	Mixed income, gross
B4g	Entrepreneurial income
B5g	Balance of primary incomes, gross / National income, gross
B6g	Disposable income, gross
B7g	Adjusted disposable income, gross
B8g	Saving, gross
B9	Net lending (+) / net borrowing
B10	Changes in net worth
B101	Changes in net worth due to saving and capital transfers
B102	Changes in net worth due to other changes in volume of assets
B103	Changes in net worth due to nominal holding gains and losses
B1031	Changes in net worth due to neutral holding gains and losses
B1032	Changes in net worth due to real holding gains and losses
B11	External balance of goods and services
B12	Current external balance
B90	Net worth
<b>4</b>	<b>Entries related to stocks of assets and liabilities</b>
	Balance sheet entries (L codes)
LS	Opening balance sheet

LX	Changes in balance sheet
LE	Closing balance sheet
	Non-financial assets (AN codes)
AN1	Produced Non-financial assets
AN11	Fixed assets by type of assets
AN111	Dwellings
AN112	Other buildings and structures
AN1121	Buildings other than dwellings
AN1122	Other structures
AN1123	Land improvements
AN.11131	Transport equipment
AN1131	Transport equipment
AN1132	ICT equipment
AN1133	Other machinery and equipment
AN114	Weapons systems
AN115	Cultivated biological resources
AN1151	Animal resources yielding repeat products
AN1152	Tree, crop and plant resources yielding repeat products
AN116	(Costs of ownership transfer on non-produced assets
AN117	Intellectual property products
AN1171	Research and development
AN1172	Mineral exploration and evaluation
AN1173	Computer software and databases
AN11731	Computer software
AN11732	Databases
AN1174	Entertainment, literary or artistic originals
AN1179	Other intellectual property products
AN12	Inventories by type of inventory
AN121	Materials and supplies
AN122	Work-in-progress
AN1221	Work-in-progress on cultivated biological assets
AN1222	Other work-in-progress
AN123	Finished goods
AN124	Military inventories
AN125	Goods for resale
AN13	Valuables
AN131	Precious metals and stones
AN132	Antiques and other art objects
AN133	Other valuables
AN2	Non-produced non-financial assets
AN21	Natural resources
AN211	Land
AN212	Mineral and energy reserves
AN213	Non-cultivated biological resources
AN214	Water resources
AN215	Other natural resources

	AN2151	Radio spectra
	AN2159	Other
AN22		Contracts, leases and licences
	AN221	Marketable operating leases
	AN222	Permissions to use natural resources
	AN223	Permissions to undertake specific activities
	AN224	Entitlement to future goods and services on an exclusive basis
AN23		Purchases less sales of goodwill and marketing assets
		Financial assets (AF codes)
AF1		Monetary gold and SDRs
AF2		Currency and deposits
AF3		Debt securities
AF4		Loans
AF5		Equity and investment fund shares/units
AF6		Insurance, pension and standardized guarantee schemes
AF7		Financial derivatives and employee stock options
AF8		Other accounts receivable/payable

## APPENDIX 5

### CONCEPTS AND DEFINITIONS

<p><b>Amenities</b></p>	<p>Amenities include:</p> <ul style="list-style-type: none"> <li>▪ Housing - housing is not directly undertaken by the government. It makes loans and grants available to the Housing Authority which has been included under financial institutions.</li> <li>▪ Community development - community development covers town and country planning and the provision of community facilities.</li> <li>▪ Sanitary services - sanitary services consist of the collection and disposal of garbage and refuse, sewerage, operation of drainage system, street cleaning and other sanitary services.</li> </ul>
<p><b>Balancing Item</b></p>	<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>
<p><b>Capital Transfers</b></p>	<p>Are classified as both receipts and disbursements in the capital finance account and includes:</p> <ul style="list-style-type: none"> <li>▪ Receipts <ul style="list-style-type: none"> <li>○ <b>Residents</b> - shows capital contributions by resident authorities for such development projects as water supplies, sanitation and sewerage schemes</li> <li>○ <b>Rest of the World</b> - shows various development grants and gifts to Fiji from abroad. The main sources of such funds are Australia, New Zealand, UNDP and European Union.</li> </ul> </li> <li>▪ <b>Disbursements</b> - the government makes various capital transfers to other sectors of the economy to aid development objectives. The recipients of such aids are the local authorities, the statutory bodies and schools. Payments of sizeable amounts have been made to the Fiji Development Bank, Fiji Broadcasting Corporation Ltd and Air Pacific Ltd. The other major beneficiaries of such capital transfers are the educational institutions.</li> </ul> <p>Capital subscriptions have also been called for since Fiji became a member of some of the financial institutions, like the Asian Development Bank, the International Monetary Fund and the International Bank for Reconstruction and Development.</p>



<b>Change in Stocks</b>	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.
<b>Compensation of employees</b>	Includes all personal emoluments of established and unestablished staff including overtime, FNPF contributions and allowances.
<b>Compulsory Fees, Fines and Penalties</b>	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.
<b>Consumption of Fixed Capital</b>	Are classified as receipts in the capital finance account and includes in theory the value of current replacement cost of reproducible fixed assets except the roads, dams and other forms of construction, used up during the accounting period as a result of normal wear and tear, obsolescence and the normal rate of accidental damage. Because of practical difficulties, consumption of fixed capital is not however provided for in the cases of assets of government. In these instances it is assumed that outlays on repair and maintenance are sufficient to maintain the assets in their original condition. This category, therefore, includes only those values which appear in the local government and statutory boards accounts and which have been treated as general government in this report.
<b>Current Taxes on Income</b>	Are classified as receipts in the income and outlay account and includes compulsory and unrequited amounts levied by public authorities at regular intervals eg Pay As You Earn (PAYE), estate and gift duties; except social security contributions; on income from employment, property, entrepreneurial ownership, capital gains, pensions and from other sources.
<b>Current Transfers NEC</b>	Are classified as receipts as well as disbursement in the income and outlay account and includes: <ul style="list-style-type: none"> <li>• <b>Receipts</b> - unrequited current transfers received by the general government. Unrequited current transfers refer to transfers of income which do not involve a quid pro quo and which are not contractual in character. Some transfers are required (e.g. casualty insurance) and some are unrequited. This category is further subdivided between residents and rest of the world. Current transfers from the rest of the world include recoveries in respect of peacekeeping services in Lebanon and Sinai from the United Nations. It also includes aid-in-kind received from rest of the world.</li> <li>• Disbursement - <ul style="list-style-type: none"> <li>○ <b>Residents</b> - this item is further subdivided into: <ul style="list-style-type: none"> <li>▪ <b>Central Government (VAT paid)</b> refers to the amount paid by Government Departments to the Inland</li> </ul> </li> </ul> </li> </ul>

	<p>Revenue Department and grants to city and town councils and rural local authorities.</p> <ul style="list-style-type: none"> <li>▪ <b>Local authorities</b> provide part of the finance for their own recurrent operations from rates and different types of licences. Sometimes further finance is needed and this is made available by the central government.</li> <li>▪ <b>Statutory boards</b> require additional finance for their recurrent operations. Similar payments are also made to private enterprises as and when the need arises.</li> <li>▪ <b>Others</b> current transfers refer mostly to income tax refunds and rewards.</li> </ul> <ul style="list-style-type: none"> <li>○ <b>Rest of the World</b> - refers to subscriptions to various international bodies and agencies e.g. International Labor Organizations, United Nations agencies such as the World Health Organization and UNESCO, various commonwealth agencies and others.</li> </ul>
<b>Current Transfers to Private Non Profit Institutions Serving Households</b>	<p>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 organizations 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.</p>
<b>Debt Redemption</b>	<p>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.</p>
<b>Defence Affairs and Services</b>	<p>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.</p>
<b>Other Economic</b>	<p>Includes:</p> <ul style="list-style-type: none"> <li>▪ General Administration, Regulation and Research includes ministries and central government departments connected with the</li> </ul>

<b>Affairs and Services</b>	<p>administration of economic services, commercial and labor 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.</p> <ul style="list-style-type: none"> <li>▪ Water and Electricity- the expenditure in rural electrification by Public Works Department is included under this category. It excludes the expenditure of the Fiji Electricity Authority which is treated as non-financial institution. Public Works Department Water Supplies is also included under this category from 1985.</li> <li>▪ Roads include outlays in respect of roads, bridges and car parks etc. are included here.</li> <li>▪ Inland and Coastal Waterways expenditure by the Marine Department is included here. It involves the provision and maintenance of facilities for navigation for inland and coastal waterways; dredging of rivers and canals; operation of light houses and other navigational aids, maintenance and operation of harbor and port facilities.</li> <li>▪ Other Economic Services - the Supplies Department has been recorded in this head. Adequate operational details of the Supplies Department are not readily available in the government budgets hence it has not been possible to classify this as an industry.</li> </ul>
<b>Agriculture, Forestry, Fishing and Hunting Affairs and Services</b>	<p>Includes:</p> <ul style="list-style-type: none"> <li>▪ Apart from the administrative section of the Agriculture Department which is included in General Administration, Regulation and Research and the Fiji College of Agriculture which is included in (3.2) - schools and universities, all expenditure on agriculture, forestry and fishing is included here. Included are outlays in respect of extension services, development of forests, livestock, fishing resources and veterinary services, etc.</li> </ul>
<b>Mining, Manufacturing and Construction Affairs and Services</b>	<p>Includes:</p> <ul style="list-style-type: none"> <li>▪ includes operations of the Government Printer, Ministry of Lands and Mineral Resources and Energy and selected operation of the Ministry of Infrastructure, Public Works and Maritime are included here. Treatment of Public Works Department, however, needs special clarification. In the government budget, the different functions of the Public Works Department viz., work carried out on buildings, roads, wharves, water supplies etc., of a recurrent nature are classified and include only direct costs, that is wages and salaries, materials and fuels etc. Furthermore, the overhead costs are classified under separate expenditure heads and are not allocated to the function that is appropriate. Consequently some estimation was necessary to establish the different functions of the Public Works Department under the recurrent budget head.</li> </ul>

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

	<ul style="list-style-type: none"> <li>External affairs cover expenditure on the formulation and execution of foreign policy and the handling of foreign relations.</li> </ul>
<b>Gross Fixed Capital Formation</b>	<p>Are classified as disbursements in the capital finance account and includes the purchase of assets, own account construction of fixed assets less the sales of these assets during the accounting period.</p> <p>The types of assets classified conform to the 2008 SNA recommendations. However, certain headings have not been included namely, orchard plantation development, agricultural machinery, and cattle and breeding stocks. There is, perhaps, some minor capital expenditure on these items by the agriculture department, but such classes of capital expenditure are not revealed in the capital budgets of the government.</p> <p>Capital expenditure has been further classified by the function of the government. The functional classification used is the same as the one described in the income and outlay account.</p>
<b>Health Affairs and Services</b>	<p>Final expenditure is divided into:</p> <ul style="list-style-type: none"> <li>Hospital Affairs and Services</li> <li>Public Health Affairs and Services</li> <li>Medical Equipment's and Supplies</li> <li>Health Affairs and Services n.e.c</li> </ul>
<b>Intermediate Consumption</b>	<p>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.</p>
<b>Loans</b>	<p>Are classified as both receipts and disbursements in the capital finance account and includes:</p> <ul style="list-style-type: none"> <li>Receipts - loans drawn by government from both internal and external sources for development purposes such as road and bridge constructions, road upgrading and agricultural development, housing and telecommunications projects.</li> <li>Disbursements - from time to time the government gives loans to various local bodies and companies, although the government does not as a general policy undertake the role of financier. In exceptional circumstances of national or social needs, the government does provide loans.</li> </ul>
<b>Loan Repayments</b>	<p>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.</p>

<b>Recreational, Cultural and Religious Affairs and Services</b>	Includes recreational and related cultural services such as the provision and upkeep of parks, swimming pools, libraries, museums, etc.
<b>Property Income:</b>	<p>Are classified as receipts as well as disbursements in the income and outlay account and includes:</p> <ul style="list-style-type: none"> <li>• <b>Interest</b> <ul style="list-style-type: none"> <li>○ Receipts - amount received in respect of loans made available to residents.</li> <li>○ Disbursement – amount paid in respect of internal and external loans raised by the Government.</li> </ul> </li> <li>• <b>Dividends</b> - income received by general government due to its participation in equity shares of corporate enterprises eg from Post Fiji and Amalgamated Telecom Holdings Limited and in respect of Government investments in Airport Fiji Ltd, FINTEL, Air Pacific Ltd, Ports Terminal Ltd, Unit Trust of Fiji, Fiji Reinsurance Corporation Ltd and Fiji Television., and comprises the largest item in property income.</li> <li>• <b>Rent</b> - implies to land rent. <ul style="list-style-type: none"> <li>○ Receipts - two distinct categories of land rent are included in this report: Crown Schedule 'A' land rent and rent collected by the Native Land Trust Board.</li> <li>○ Disbursement - amount paid by the local government and the statutory boards.</li> </ul> </li> </ul>
<b>Savings</b>	Is the balancing item in the income and outlay account after all current receipts and disbursements have been accounted for. It shows the amount from current revenue available to the government for development and financing of capital projects. In the capital finance account it is shown under receipts.
<b>Social Assistance Grants</b>	Are classified as disbursements in the income and outlay account and includes all cash grants to individuals and households by public authorities with the exception of social security benefits and unfunded employee welfare benefits. Payments to widows, guardians and other family allowances, war pensions, care and protection of children, scholarships and fellowships and other forms of maintenance allowance, etc. are examples.
<b>Social Security Benefits</b>	Are classified as disbursements in the income and outlay account and includes payments made to individuals under the social security schemes, usually out of a special fund such as the Government Employees Provident Fund and the travel and subsistence allowances and medical costs paid to students of the Fiji College of Agriculture.
<b>Social Security Contributions</b>	Are classified as receipts in the income and outlay account and includes contributions on the account of employees, whether made by themselves

	<p>or their employers to the social security arrangements. These <b>arrangements</b> 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.</p>
<b>Social Security and Welfare Services</b>	<p>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.</p>
<b>Subsidies</b>	<p>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, fertilizer, weedicide, cocoa subsidies and other such grants to statutory boards or public corporations.</p>
<b>Taxes on production and imports:</b>	<p>Are classified as receipts in the income and outlay account and includes:</p> <ul style="list-style-type: none"> <li>• <b>Taxes on products</b> payable on goods and services when they are produced, delivered, sold, transferred or otherwise disposed of by their producers. Examples of taxes on products used in this report are import, export, and excise duties and value added tax (VAT) which was introduced on July 1 1992 (Decree No. 45).</li> <li>• <b>Other Taxes on Production</b> consist of all taxes except taxes on products that enterprises incur as a result of engaging in production. Examples of other taxes on production in the report are stamp duties, business licenses and rates.</li> </ul>
<b>Unfunded Employee Welfare Benefits</b>	<p>Are classified as disbursements in the income and outlay account and includes payments such as pensions paid to retired civil servants, governor general and ex-parliamentarians, family allowances, worker's compensation, police welfare grants, gratuities to prison and contract officers and cost of living allowance to pensioners which are made by employers without having established special funds or reserves.</p>
<b>Withdrawals from Entrepreneurial Income of Quasi Government Corporations</b>	<p>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.</p>

## 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	3.4.5	D.422
Property Income	3.4.6	D.4
Current Taxes on Income	3.6.1	D.5
Compulsory Fees, Fines &	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