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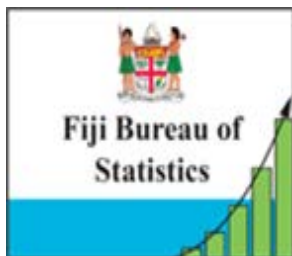
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ECONOMIC SURVEYS

GENERAL GOVERNMENT ACCOUNTS 2021

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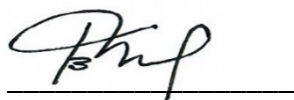
PREFACE AND ACKNOWLEDGEMENTS

This report contains statistics on the activities of organizations included in the category of the General Government for the year 2021. 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.



Bimlesh Krishna [Mr]

Chief Statistician - Economic Statistics Division

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 publications are as follows:

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

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1. INTRODUCTION

1.1 History of Studies undertaken

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

This report contains the results of the study for the year 2021. 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 2021 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 2021 General Government Survey were posted to the Local Government and the Statutory Boards on 28/07/22.

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 2021.

3. RESULTS

The survey for Local Government and Statutory Bodies for 2021 was exhaustive and had a response rate of 93.0 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 level of general government:

- 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]

| | 2020 | 2021 |
|---------------------------------|------------------|------------------|
| Central Government | 1,893,301 | 1,653,208 |
| Local Government | 57,383 | 54,121 |
| Statutory Boards | 209,018 | 167,021 |
| TOTAL GENERAL GOVERNMENT | 2,159,702 | 1,874,350 |

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

| SNA Code | | 2020 | 2021 |
|------------------|---|------------------|----------------------|
| D.2 | Total Taxes on Production and Imports | 1,205,379 | 1,031,961 |
| | [a] Total Taxes on Products | 1,066,774 | 979,100 |
| | i] Customs Duties | 443,224 | 398,136 |
| | ii] Value Added Tax | 495,810 | 480,974 |
| | iii] Service Turnover Tax | 21,846 | 153 ¹ |
| | iv] Water Resource Tax | 50,522 | 75,177 |
| | v] Fish Levy | 16 | - |
| | vi] Telecommunication Levy | 857 | 4,354 ² |
| | vii] Environmental & Climate Adaption Levy | 54,499 | 20,306 ³ |
| | [b] Other Taxes on Production | 138,605 | 52,861 |
| | i] Stamp Duties | 41,616 | 417 ⁴ |
| | ii] Rates | 40,503 | 43,746 |
| | iii] Licenses | 17,893 | 6,543 ⁵ |
| | iv] Departure Tax | 38,593 | 975 |
| D.422 | Withdrawals from Entrepreneurial Income of Quasi – Government Corporations | 2,689 | 2,231 |
| D.4 | Total Property Income | 90,374 | 88,083 |
| | i] Interest | 10,971 | 13,138 ⁶ |
| | ii] Dividends | 57,318 | 51,980 |
| | iii] Land Rents | 22,085 | 22,965 |
| D.5 | Total Current Taxes on Income | 508,909 | 443,862 |
| | i] On income | 415,844 | 360,824 ⁷ |
| | ii] Withholding & Dividend | 93,065 | 83,038 |
| P.3 | Compulsory Fees, Fines and Penalties | 200,546 | 182,525 |
| D.6 | Social Security Contributions | - | - |
| D.73/D.74 | Total Current Transfers | 151,805 | 125,688 |
| | i] Residents | 148,012 | 122,378 ⁸ |
| | ii] Rest of the World | 3,793 | 3,310 |
| | TOTAL RECEIPTS | 2,159,702 | 1,874,350 |

¹ Due to the abolishment of the 6% STT.

² Due to the increase in the telecommunication license fees of statutory authority.

³ Due the reduction of ECAL from 10% to 5%.

⁴ Due to the removal of stamp duties by the government.

⁵ Due to decline in license fees for telecommunications and televisions.

⁶ Increase in interest on term loans and advances for economic services.

⁷ Due to reduction in personal tax collection.

⁸ Due to decrease in reimbursement transfers from municipal councils.

GRAPH 1: INCOME AND OUTLAY RECEIPTS ACCOUNT MAJOR COMPONENTS

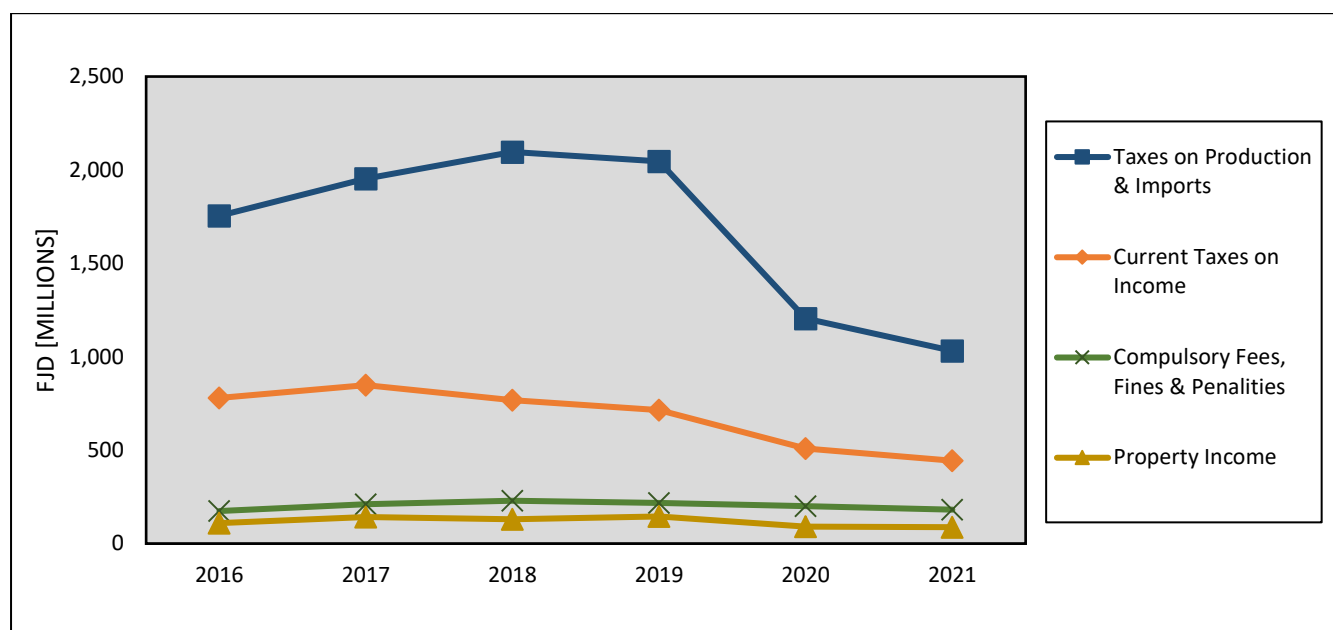


FIGURE 1: TOTAL RECEIPTS CONTRIBUTION BY MAJOR COMPONENTS

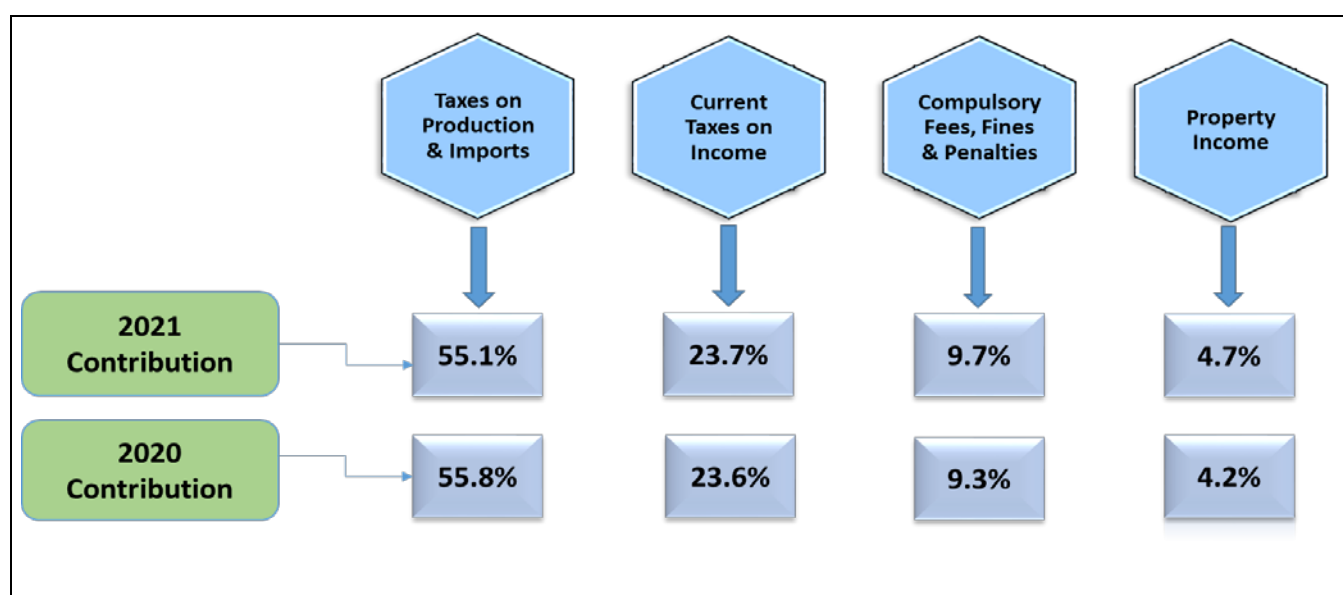


Table 3 INCOME AND OUTLAY DISBURSEMENTS ACCOUNT - FJD [000]

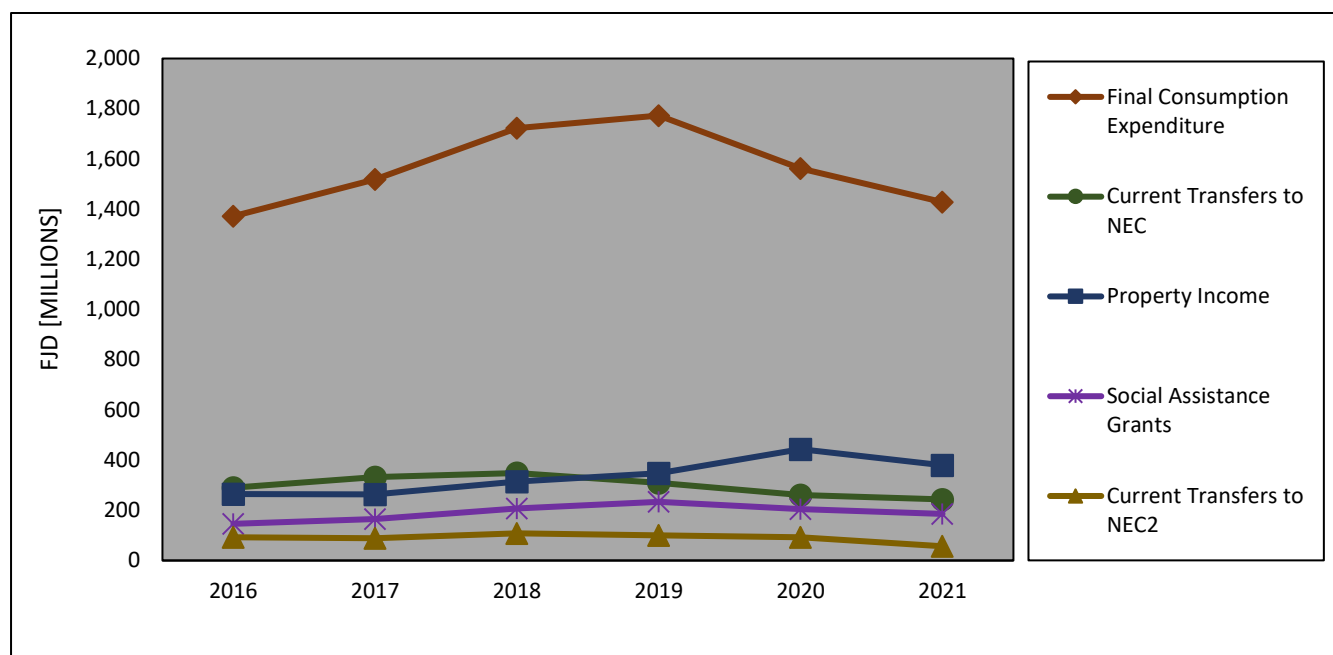
| SNA Code | | 2020 | 2021 |
|------------|--------------------------------------|------------------|---------------------|
| P.4 | Final Consumption Expenditure | 1,561,696 | 1,427,771 |
| D.3 | Subsidies | 4,927 | 4,448 |
| | i] Subsidies on Products | 4,166 | 3,382 ⁹ |
| | ii] Subsidies on Production | 761 | 1,066 ¹⁰ |
| D.4 | Total Property Income | 443,572 | 378,945 |
| | i] Interest | 443,397 | 378,826 |

⁹ Due to decline in domestic air services subsidy.

¹⁰ Due to increase in subsidy Naboro landfill.

| SNA Code | | 2020 | 2021 |
|------------------|--|------------------|-----------------------|
| | ii] Dividend | - | 119 |
| D.621 | Social Security Benefits | - | - |
| D.624 | Total Social Assistance Grants | 204,719 | 185,260 |
| | i] Education | 81,640 | 67,209 |
| | ii] Others | 123,079 | 118,051 |
| D.75 | Total Current Transfers to Private Non- Profit Making Institution | 92,769 | 56,779 |
| | i] Education | 83,576 | 46,564 ¹¹ |
| | ii] Health | 871 | 1,165 ¹² |
| | iii] Other | 8,322 | 9,050 |
| D.623 | Unfunded Welfare Benefits | 32,283 | 30,684 |
| D.73/D.74 | Total Current Transfers NEC | 260,810 | 243,511 |
| | [a] Total Residents | 253,224 | 231,320 |
| | i] Central Government | 29,502 | 27,698 |
| | ii] Local authorities | 4,842 | 2,494 ¹³ |
| | iii] Statutory bodies | 201,703 | 182,164 ¹⁴ |
| | iv] Others | 17,177 | 18,964 |
| | [b] Rest of the World | 7,586 | 12,191 |
| B.8 | Savings | (441,074) | (453,048) |
| | TOTAL DISBURSEMENTS | 2,159,702 | 1,874,350 |

GRAPH 2: INCOME AND OUTLAY DISBURSEMENTS ACCOUNT MAJOR COMPONENTS



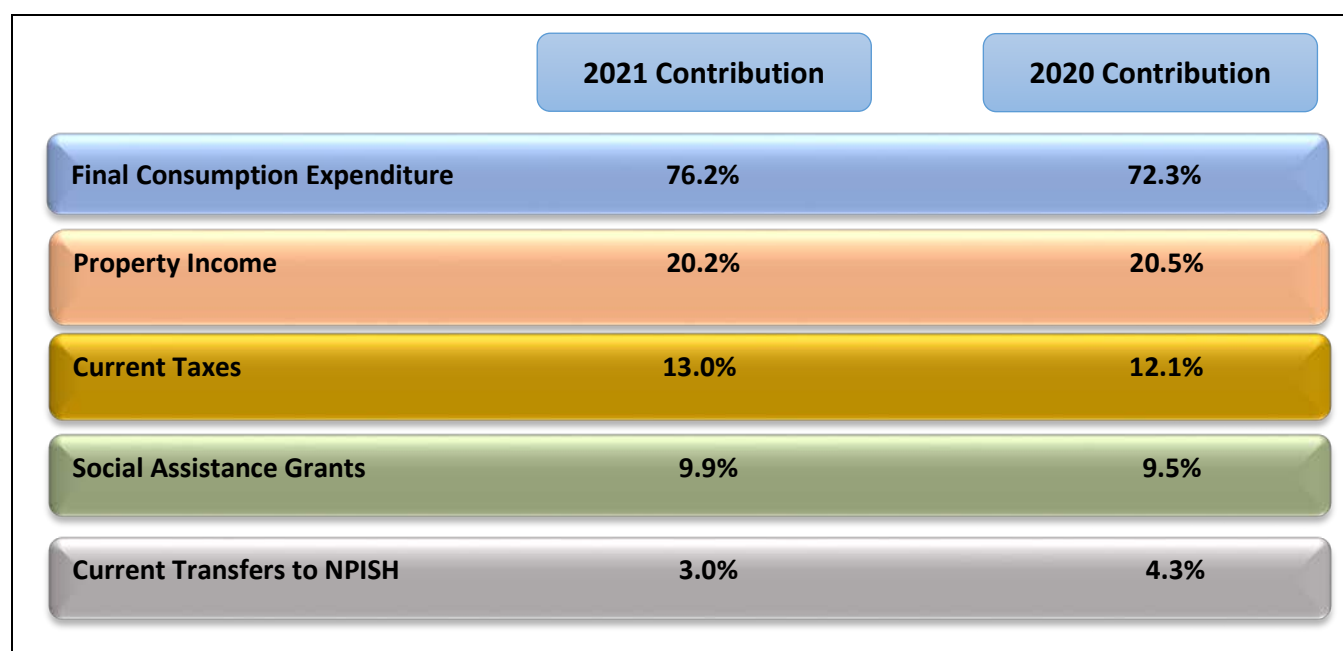
¹¹ Elimination of operating grant led to the decrease in current transfers to NPISH.

¹² Increase in transfers disbursed for emergency ambulance services.

¹³ Decline in waste subsidy for municipal councils.

¹⁴ Due to reduction in transfers disbursed to Water Authority of Fiji.

FIGURE 2: TOTAL DISBURSEMENTS CONTRIBUTION BY MAJOR COMPONENTS



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]

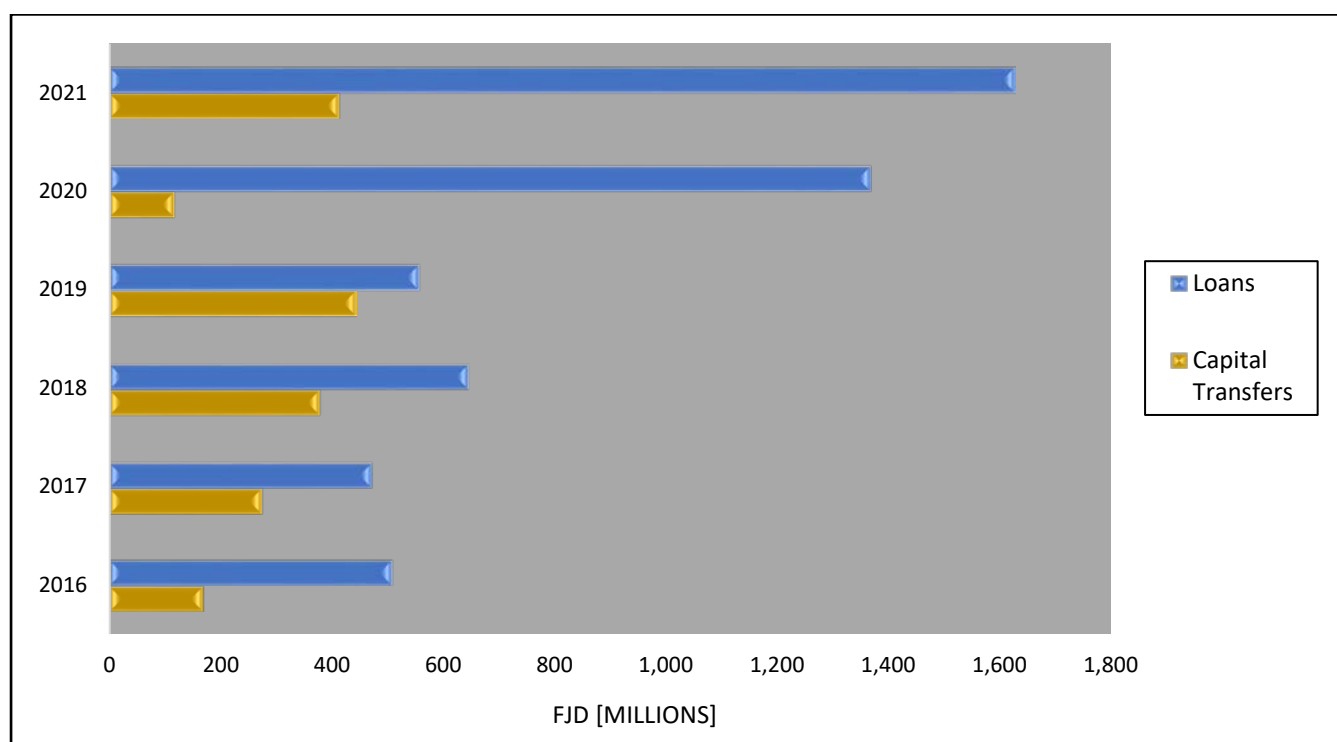
| | 2020 | 2021 |
|---------------------------------|------------------|------------------|
| Central Government | 1,230,786 | 1,822,097 |
| Local Government | 4,443 | 6,970 |
| Statutory Boards | 195,748 | 390,119 |
| TOTAL GENERAL GOVERNMENT | 1,430,977 | 2,219,186 |

Detailed Receipt and Disbursement tables:

Table 5 CAPITAL FINANCE RECEIPTS ACCOUNT - FJD [000]

| SNA Code | | 2020 [r] | 2021 |
|-------------|---|------------------|-------------------------|
| K.1 | Consumption of fixed capital | 163,077 | 176,352 |
| B.8 | Savings | (441,074) | (453,048) |
| D.9 | Total Capital Transfers | 292,932 | 658,247 |
| | i] Residents | 175,809 | 229,777 |
| | ii] Rest of the World | 117,123 | 428,470 ¹⁵ |
| F.4 | Total Loans | 1,383,183 | 1,627,570 |
| | i] Residents | 1,006,510 | 483,587 ¹⁶ |
| | ii] Rest of the World | 376,673 | 1,143,983 ¹⁷ |
| F.41 | Total Loan Repayments | 83 | - |
| | i] Residents | 83 | - |
| | ii] Rest of the World | - | - |
| B.9 | Balancing item/Net lending/Borrowing | 32,776 | 210,065 |
| | TOTAL RECEIPTS | 1,430,977 | 2,219,186 |

GRAPH 3: CAPITAL FINANCE RECEIPTS ACCOUNT MAJOR COMPONENTS



¹⁵ Capital Transfers increased as a result of increase in other grants in aid.

¹⁶ Decline in domestic loans and bonds received.

¹⁷ Due to increase in external loans received.

FIGURE 3: TOTAL RECEIPTS CONTRIBUTION BY MAJOR COMPONENTS

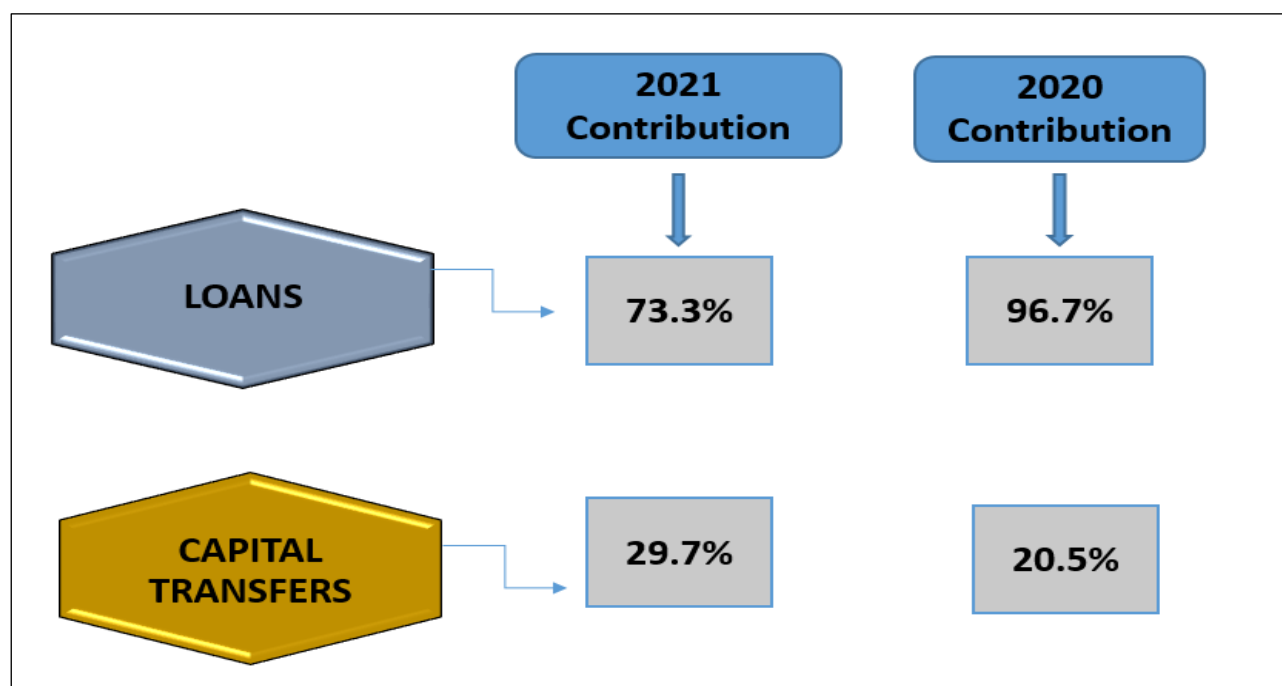


Table 6 CAPITAL FINANCE DISBURSEMENTS ACCOUNT - FJD [000]

| SNA Code | | 2020 | 2021 |
|-------------|--|----------------|-----------------------|
| P.52 | Increase in Stocks | - | - |
| P.51 | Gross Fixed Capital Formation | 329,681 | 505,169 |
| | i] Residential building | 1,932 | 3,392 ¹⁸ |
| | ii] Non-Residential building | 62,081 | 42,975 ¹⁹ |
| | iii] Other Construction | 199,321 | 348,168 ²⁰ |
| | iv] Land Improvement | 1,155 | 52,458 ²¹ |
| | v] Road Vehicles | 24,995 | 7,548 |
| | vi] Other Transport & Equipment | 204 | 355 ²² |
| | vii] Plant, Machinery & Related Equipment | 12,366 | 12,612 |
| | viii] Office Furniture, Fittings & Related Equipment | 2,167 | 4,589 ²³ |
| | ix] Computers & Computing Equipment | 16,490 | 6,198 ²⁴ |
| | x] Research & Development | 8,970 | 6,874 ²⁵ |
| F.4 | Total Loans Extended | - | - |
| | i] Residents | - | - |
| | ii] Rest of the World | - | - |

¹⁸ Due to the increase construction work for executive residences staff quarters.

¹⁹ Due to decline in construction of government stations.

²⁰ Increase due to refurbishment of office and staff quarters.

²¹ Increase is due to land improvement activities by ministry of agriculture.

²² Increase is due to the purchase of police boats and outboard engines.

²³ Increase due to the communication equipment's purchased by the police services.

²⁴ Decline due to activities carried out by the ministry of agriculture on stray animal campaign.

²⁵ Decline due to the decrease in research & development programmes carried out by the ministry of agriculture.

| SNA Code | | 2020 | 2021 |
|-------------|----------------------------------|------------------|-----------------------------|
| D.99 | Debt Redemption | 280,470 | 674,637²⁶ |
| D.9 | Total Capital Transfers | 820,321 | 1,038,705 |
| | i] Residents | 820,321 | 1,038,705 |
| | ii] Rest of the World | - | - |
| F.41 | Total Loan Repayment Made | 505 | 675 |
| | i] Residents | 505 | 675 |
| | ii] Rest of the World | - | - |
| | TOTAL DISBURSEMENT | 1,430,977 | 2,219,186 |

GRAPH 4: CAPITAL FINANCE DISBURSEMENTS ACCOUNT MAJOR COMPONENTS

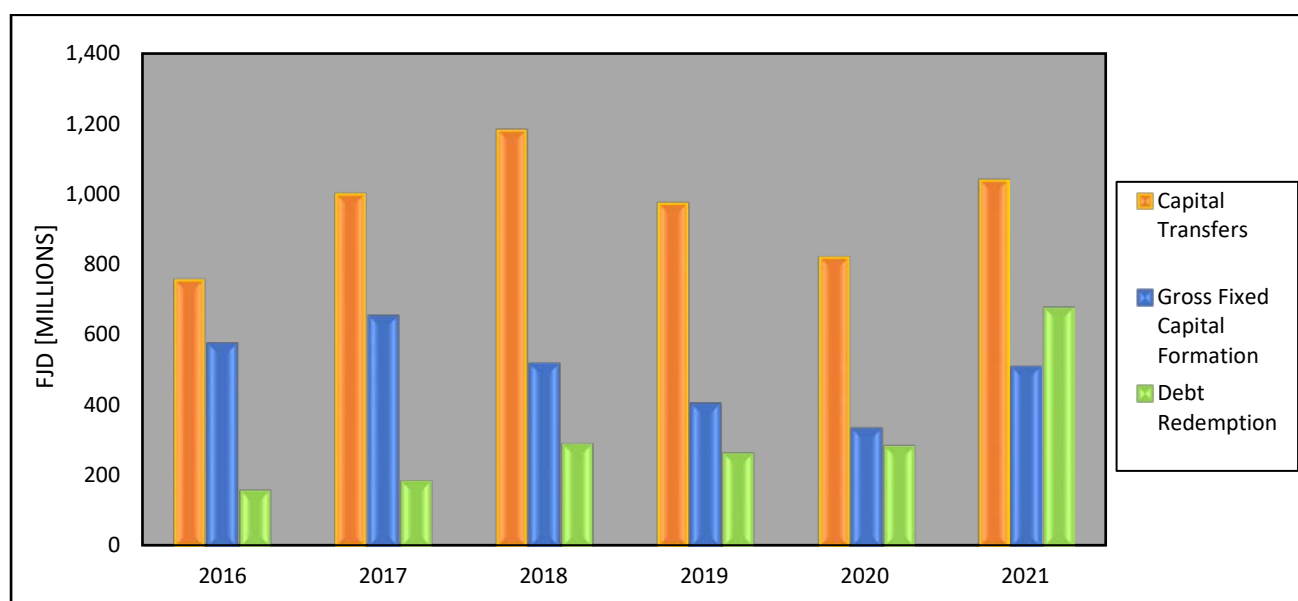
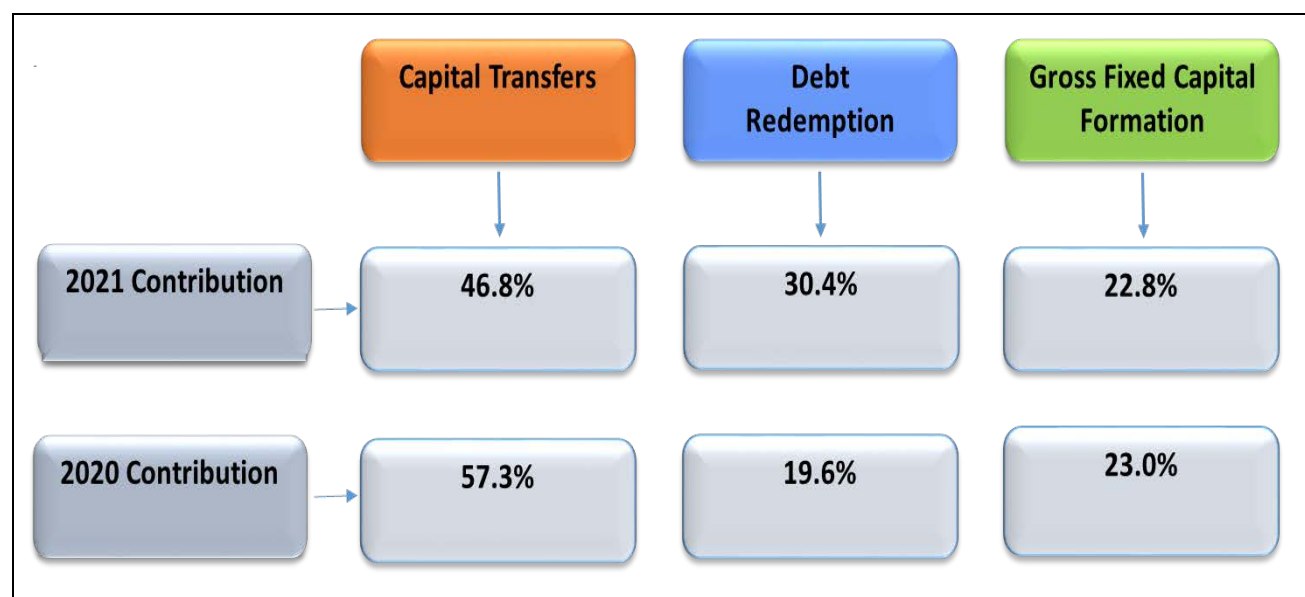


FIGURE 4: TOTAL DISBURSEMENTS CONTRIBUTION BY MAJOR COMPONENTS



²⁶ Due to increase in repayments made to overseas's loans.

FINAL CONSUMPTION EXPENDITURE

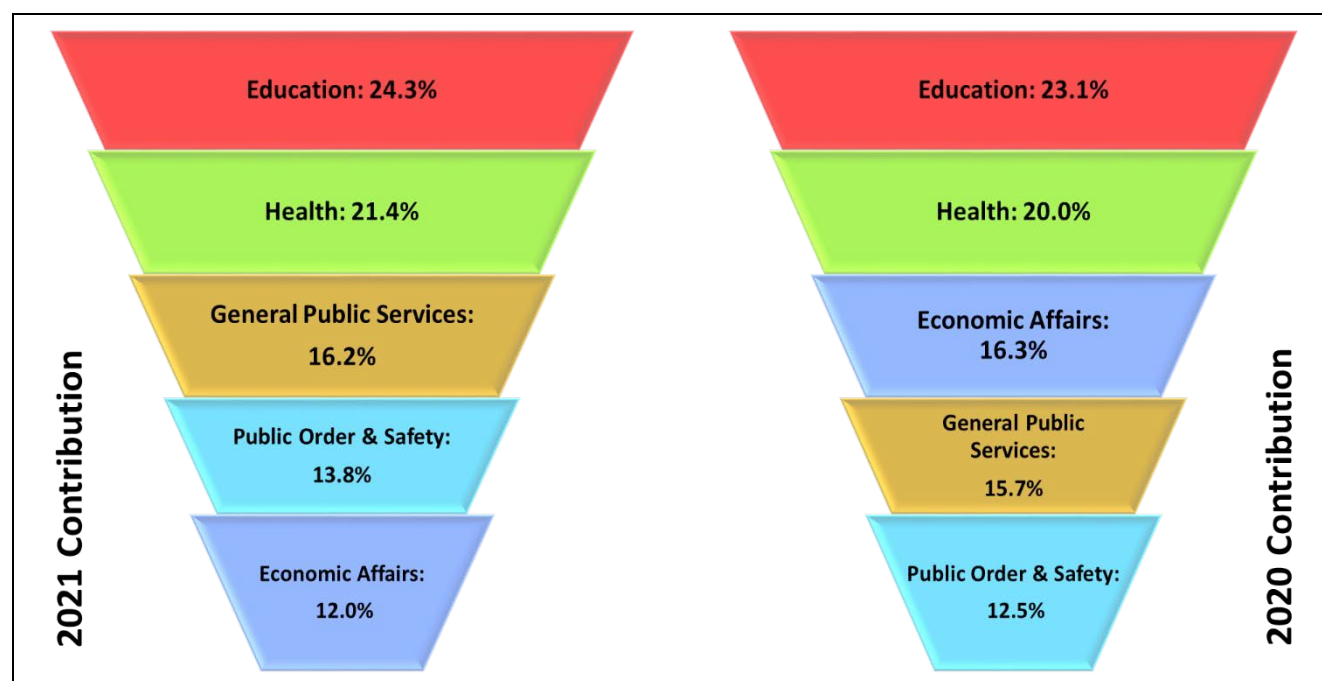
Final consumption expenditure consists of expenditure, including imputed expenditure, incurred by general government on both individual consumption good and services and collective consumption services. The components of individual consumption goods and services are Health Affairs and Services, Education 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 | 2020 | 2021 |
|-------------------------------------|------------------|----------------------|
| 01 General Public Services | 244,448 | 231,337 |
| 02 Defence | 141,265 | 132,289 |
| 03 Public Order and Safety | 195,330 | 196,504 |
| 04 Economic Affairs | 254,848 | 170,658 |
| 05 Environmental Protection | 4,129 | 4,784 ²⁷ |
| 06 Housing and Community Amenities | 12,258 | 10,748 |
| 07 Health | 311,644 | 306,217 |
| 08 Recreation, Culture and Religion | 16,637 | 13,479 ²⁸ |
| 09 Education | 360,416 | 347,551 |
| 10 Social Protection | 20,721 | 14,204 ²⁹ |
| GRAND TOTAL | 1,561,696 | 1,427,771 |

FIGURE 5: TOP FIVE CATEGORIES OF GOVERNMENT FINAL CONSUMPTION EXPENDITURE



²⁷ Increase is due to the activities carried out by the ministry of waterways -environment management.

²⁸ Decline is due to the activities carried out by the ministry of forestry.

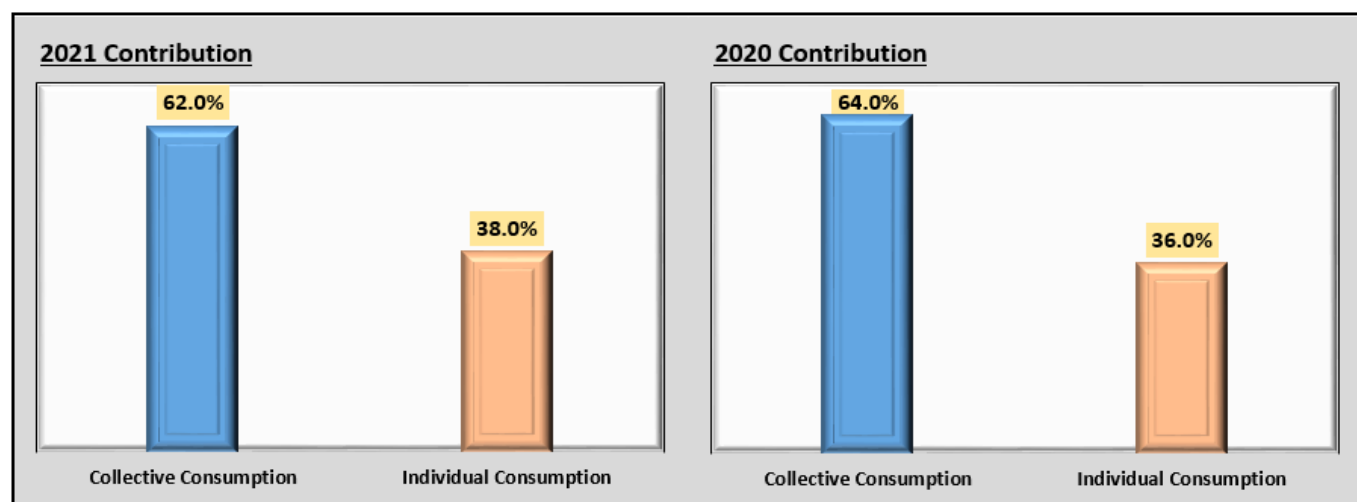
²⁹ Decline is due to the ministry of women, children & poverty alleviation awareness programs.

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

| | Compensation of Employees | | Intermediate Consumption | | Sales | | Final Expenditure | |
|-------------------------------------|---------------------------|------------------|--------------------------|----------------|--------------|--------------|-------------------|------------------|
| TYPE OF SERVICE | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 |
| 01 General Public Services | 108,636 | 96,434 | 135,812 | 134,903 | - | - | 244,448 | 231,337 |
| 02 Defence | 113,512 | 105,782 | 27,753 | 26,507 | - | - | 141,265 | 132,289 |
| 03 Public Order and Safety | 162,765 | 163,060 | 32,565 | 33,444 | - | - | 195,330 | 196,504 |
| 04 Economic Affairs | 124,218 | 111,395 | 132,302 | 60,359 | 1,672 | 1,096 | 254,848 | 170,658 |
| 05 Environmental Protection | 2,510 | 2,974 | 1,619 | 1,810 | - | - | 4,129 | 4,784 |
| 06 Housing and Community Amenities | 8,103 | 7,689 | 4,155 | 3,059 | - | - | 12,258 | 10,748 |
| 07 Health | 210,486 | 203,292 | 101,158 | 102,925 | - | - | 311,644 | 306,217 |
| 08 Recreation, Culture and Religion | 5,791 | 5,308 | 10,846 | 8,171 | - | - | 16,637 | 13,479 |
| 09 Education | 350,688 | 339,449 | 9,728 | 8,102 | - | - | 360,416 | 347,551 |
| 10 Social Protection | 9,760 | 9,019 | 10,961 | 5,185 | - | - | 20,721 | 14,204 |
| GRAND TOTAL | 1,096,469 | 1,044,402 | 466,899 | 384,465 | 1,672 | 1,096 | 1,561,696 | 1,427,771 |

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

| | Compensation of Employees | | Intermediate Consumption | | Sales | | Final Expenditure | |
|-------------------------------------|---------------------------|------------------|--------------------------|----------------|--------------|--------------|-------------------|------------------|
| Collective Consumption | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 |
| 01 General Public Services | 108,636 | 96,434 | 135,812 | 134,903 | - | - | 244,448 | 231,337 |
| 02 Defence | 113,512 | 105,782 | 27,753 | 26,507 | - | - | 141,265 | 132,289 |
| 03 Public Order and Safety | 162,765 | 163,060 | 32,565 | 33,444 | - | - | 195,330 | 196,504 |
| 04 Economic Affairs | 124,218 | 111,395 | 132,302 | 60,359 | 1,672 | 1,096 | 254,848 | 170,658 |
| 05 Environmental Protection | 2,510 | 2,974 | 1,619 | 1,810 | - | - | 4,129 | 4,784 |
| 06 Housing and Community Amenities | 8,103 | 7,689 | 4,155 | 3,059 | - | - | 12,258 | 10,748 |
| 07 Health | 69,182 | 72,187 | 11,992 | 15,389 | - | - | 81,174 | 87,576 |
| 08 Recreation, Culture and Religion | 2,764 | 2,757 | 4,779 | 6,075 | - | - | 7,543 | 8,832 |
| 09 Education | 40,104 | 30,159 | 3,434 | 3,972 | - | - | 43,538 | 34,131 |
| 10 Social Protection | 5,301 | 4,444 | 9,548 | 3,883 | - | - | 14,849 | 8,326 |
| Total Collective Consumption | 637,095 | 596,881 | 363,959 | 289,401 | 1,672 | 1,096 | 999,382 | 885,186 |
| Individual Consumption | | | | | | | | |
| 07 Health | 141,304 | 131,105 | 89,166 | 87,536 | - | - | 230,470 | 218,641 |
| 08 Recreation, Culture and Religion | 3,027 | 2,551 | 6,067 | 2,096 | - | - | 9,094 | 4,647 |
| 09 Education | 310,584 | 309,290 | 6,294 | 4,130 | - | - | 316,878 | 313,420 |
| 10 Social Protection | 4,459 | 4,575 | 1,413 | 1,302 | - | - | 5,872 | 5,877 |
| Total Individual Consumption | 459,374 | 447,521 | 102,940 | 95,064 | - | - | 562,314 | 542,585 |
| GRAND TOTAL | 1,096,469 | 1,044,402 | 466,899 | 384,465 | 1,672 | 1,096 | 1,561,696 | 1,427,771 |

GRAPH 5: FINAL CONSUMPTION EXPENDITURE CONTRIBUTION BY COLLECTIVE AND INDIVIDUAL

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]

| | 2020 | 2021 |
|---------------------------------|----------------|----------------|
| Central Government | 130,317 | 108,755 |
| Local Government | 3,981 | 6,857 |
| Statutory Boards | 195,383 | 389,557 |
| TOTAL GENERAL GOVERNMENT | 329,681 | 505,169 |

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

| TYPE OF SERVICES | 2020 | 2021 |
|-------------------------------------|----------------|-----------------------|
| 01 General Public Services | 42,017 | 46,549 |
| 02 Defence | 2,636 | 1,078 |
| 03 Public Order and Safety | 29,606 | 25,428 |
| 04 Economic Affairs | 221,057 | 404,445 ³⁰ |
| 05 Environmental Protection | 2,345 | 514 |
| 06 Housing and Community Amenities | 4,297 | 3,530 |
| 07 Health | 24,169 | 16,628 |
| 08 Recreation, Culture and Religion | 194 | 3,538 |
| 09 Education | 2,041 | 894 |
| 10 Social Protection | 1,319 | 2,565 |
| GRAND TOTAL | 329,681 | 505,169 |

³⁰ Refer to Footnote 88 on page 28.

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

| TYPE OF CAPITAL GOODS | 2020 | 2021 |
|--|----------------|-----------------------|
| Residential Building | 1,932 | 3,392 ³¹ |
| Non-Residential building | 62,081 | 42,975 ³² |
| Other Construction | 199,321 | 348,168 ³³ |
| Land Improvement | 1,155 | 52,458 ³⁴ |
| Road Vehicles | 24,995 | 27,548 |
| Other Transport and Equipment | 204 | 355 ³⁵ |
| Plant, Machinery and Related Equipment | 12,366 | 12,612 |
| Office Furniture, Fittings and Related Equipment | 2,167 | 4,589 ³⁶ |
| Computers and Computing Equipment | 16,490 | 6,198 ³⁷ |
| Research & Development | 8,970 | 6,874 ³⁸ |
| GRAND TOTAL | 329,681 | 505,169 |

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 | 821 | 8,756 | 421 | 2,236 | 27,729 | - | 432 | 2,617 | 3,537 | - | 46,549 |
| 02 Defence | - | 681 | - | - | - | - | 359 | - | 38 | - | 1,078 |
| 03 Public Order and Safety | 416 | 22,567 | 676 | - | - | 205 | 138 | 1,226 | 200 | - | 25,428 |
| 04 Economic Affairs | 918 | 2,960 | 340,065 | 50,222 | (213) | - | 1,534 | 737 | 1,348 | 6,874 | 404,445 |
| 05 Environmental Protection | - | - | 514 | - | - | - | - | - | - | - | 514 |
| 06 Housing and Community Amenities | - | 48 | 3,470 | - | - | - | - | - | 12 | - | 3,530 |
| 07 Health | - | 5,973 | - | - | - | - | 10,075 | - | 580 | - | 16,628 |
| 08 Recreation, Culture and Religion | - | - | 3,022 | - | 32 | - | 5 | (4) | 483 | - | 3,538 |
| 09 Education | - | 675 | - | - | - | 150 | 69 | - | - | - | 894 |
| 10 Social Protection | 1,237 | 1,315 | - | - | - | - | - | 13 | - | - | 2,565 |
| GRAND TOTAL | 3,392 | 42,975 | 348,168 | 52,458 | 27,548 | 355 | 12,612 | 4,589 | 6,198 | 6,874 | 505,169 |

³¹ Refer to Footnote 16 on page 8.³² Refer to Footnote 17 on page 8.³³ Refer to Footnote 18 on page 9.³⁴ Refer to Footnote 19 on page 9.³⁵ Refer to Footnote 20 on page 9.³⁶ Refer to Footnote 21 on page 9.³⁷ Refer to Footnote 22 on page 9.³⁸ Refer to Footnote 23 on page 9.

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]

| | 2020 | 2021 |
|---------------------------------|------------------|------------------|
| Central Government | 1,289,538 | 1,236,509 |
| Local Government | 40,615 | 36,562 |
| Statutory Boards | 396,292 | 332,148 |
| TOTAL GENERAL GOVERNMENT | 1,726,445 | 1,605,219 |

FIGURE 6: CONTRIBUTION BY LEVEL OF GENERAL GOVERNMENT

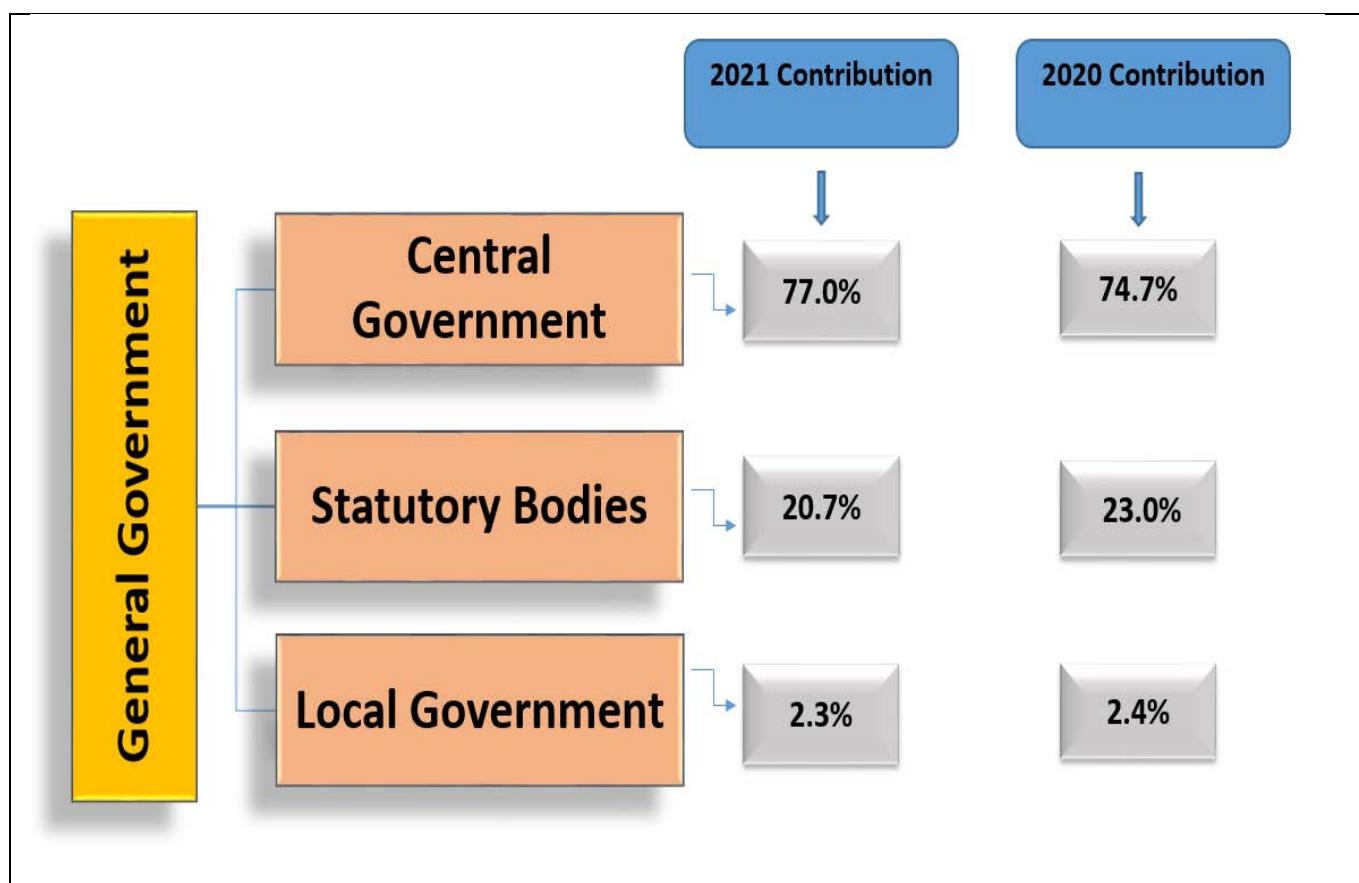


Table 15 MACROECONOMIC AGGREGATES - FJD [000]

| 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 | - |
| 2021 | 1,605,219 | 384,465 | 1,220,754 | 1,044,402 | 176,352 | - |

The total general government GO registered a decline of 7.0 percent in 2021 compared to 11.5 percent in 2020 whilst IC registered a decline of 17.7 percent in 2021 compared to 25.9 percent in 2020.

The total general government value added (VA) registered a decline of 3.1 percent in 2021 compared to 4.7 percent in 2020 whilst COE registered a decline of 4.7 percent in 2021 compared to 4.3 percent in 2020. The CFC registered is an increase of 8.1 percent in 2021 compared to 7.5 percent decline in 2020.

GRAPH 6: MACROECONOMIC AGGREGATES

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.

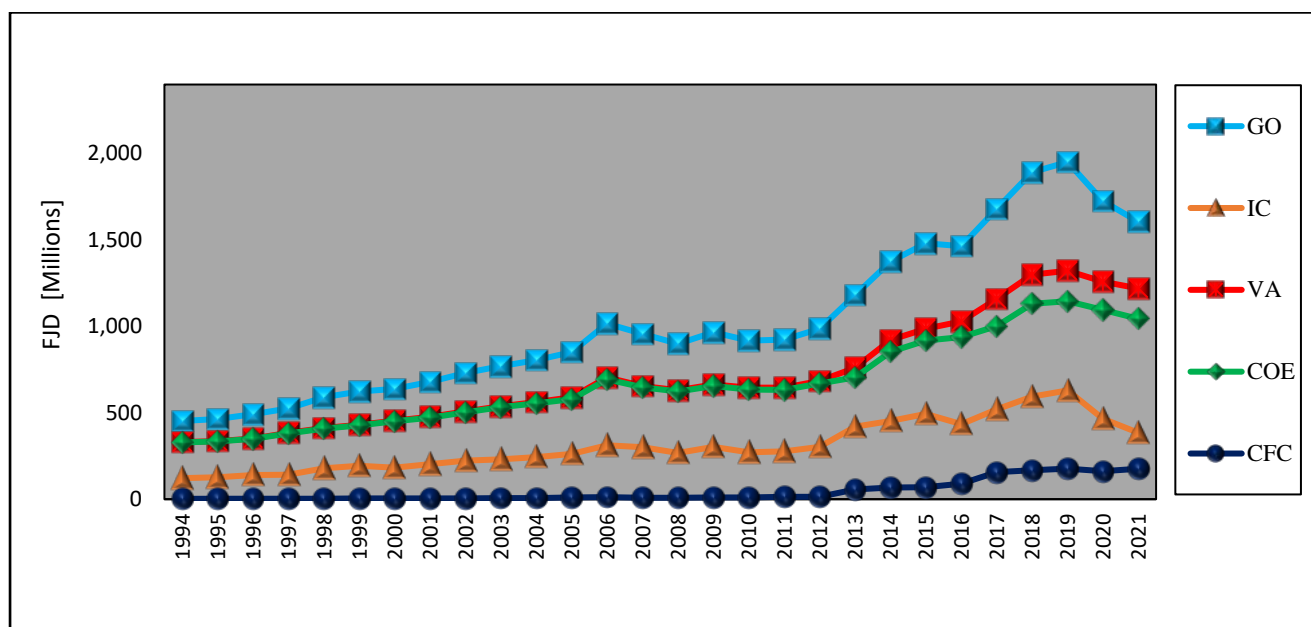


Table 16 VALUE ADDED BY KIND OF ECONOMIC ACTIVITY - FJD [000]

| | GO | IC | VA | COE | CFC | OS |
|-------------------------------------|------------------|----------------|------------------|------------------|----------------|----------|
| 01 General Public Services | 240,144 | 134,903 | 105,241 | 96,434 | 8,807 | - |
| 02 Defence | 132,289 | 26,507 | 105,782 | 105,782 | - | - |
| 03 Public Order and Safety | 196,504 | 33,444 | 163,060 | 163,060 | - | - |
| 04 Economic Affairs | 326,060 | 60,359 | 265,701 | 111,395 | 154,306 | - |
| 05 Environmental Protection | 4,784 | 1,810 | 2,974 | 2,974 | - | - |
| 06 Housing and Community Amenities | 10,748 | 3,059 | 7,689 | 7,689 | - | - |
| 07 Health | 306,217 | 102,925 | 203,292 | 203,292 | - | - |
| 08 Recreation, Culture and Religion | 26,718 | 8,171 | 18,547 | 5,308 | 13,239 | - |
| 09 Education | 347,551 | 8,102 | 339,449 | 339,449 | - | - |
| 10 Social Protection | 14,204 | 5,185 | 9,019 | 9,019 | - | - |
| GRAND TOTAL | 1,605,219 | 384,465 | 1,220,754 | 1,044,402 | 176,352 | - |

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 RECEIPTS ACCOUNT - FJD [000]

| SNA Code | | 2020 | 2021 |
|------------------|---|------------------|----------------------|
| D.2 | Total Taxes on Production and Imports | 1,162,104 | 987,035 |
| | [a] Total Taxes on Products | 1,066,774 | 979,100 |
| | i] Customs Duties | 443,224 | 398,136 |
| | ii] Value Added Tax | 495,810 | 480,974 |
| | iii] Service Turnover Tax | 21,846 | 153 ³⁹ |
| | iv] Water Resource Tax | 50,522 | 75,177 |
| | v] Fish Levy | 16 | - |
| | vi] Telecommunication Levy | 857 | 4,354 ⁴⁰ |
| | vii] Environmental & Climate Adaption Levy | 54,499 | 20,306 ⁴¹ |
| | [b] Other Taxes on Production | 95,330 | 7,935 |
| | i] Stamp Duties | 41,616 | 417 ⁴² |
| | ii] Licenses | 15,121 | 6,543 ⁴³ |
| | iii] Departure Tax | 38,593 | 975 |
| D.422 | Withdrawals from Entrepreneurial Income of Quasi – Government Corporations | 2,689 | 2,231 |
| D.4 | Total Property Income | 72,634 | 71,221 |
| | i] Interest | 2,738 | 4,185 ⁴⁴ |
| | ii] Dividends | 54,848 | 51,576 |
| | iii] Land Rents | 15,048 | 15,460 |
| D.5 | Total Current Taxes on Income | 508,909 | 443,862 |
| | i] On income | 415,844 | 360,824 |
| | ii] Withholding & Dividend Taxes | 93,065 | 83,038 |
| P.3 | Compulsory Fees, Fines and Penalties | 134,239 | 125,314 |
| D.6 | Social Security Contributions | - | - |
| D.73/D.74 | Total Current Transfers NEC | 12,726 | 23,545 |
| | i] Residents | 9,124 | 20,411 ⁴⁵ |
| | ii] Rest of the World | 3,602 | 3,134 |
| | TOTAL RECEIPTS | 1,893,301 | 1,653,208 |

³⁹ Refer to Footnote 1 on Page 4.

⁴⁰ Refer to Footnote 2 on Page 4.

⁴¹ Refer to Footnote 3 on Page 4.

⁴² Refer to Footnote 4 on Page 4.

⁴³ Refer to Footnote 5 on Page 4.

⁴⁴ Refer to Footnote 6 on Page 4.

⁴⁵ Refer to Footnote 7 on Page 4.

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

| SNA Code | | 2020 | 2021 |
|-------------------|---|------------------|----------------------|
| P.4 | Final Government Expenditure | 1,287,866 | 1,235,413 |
| D.3 | Subsidies | 4,927 | 4,448 |
| | i] Subsidies on Products | 4,166 | 3,382 ⁴⁶ |
| | ii] Subsidies on Production | 761 | 1,066 ⁴⁷ |
| D.4 | Total Property Income | 441,933 | 377,650 |
| | i] Interest on Public Debt | 441,933 | 377,650 |
| D.624 | Total Social Assistance Grants | 204,719 | 185,260 |
| | i] Education | 81,640 | 67,20 |
| | ii] Other | 123,079 | 118,051 |
| D.75 | Total Current Transfers to NPISH | 92,769 | 56,779 |
| | i] Education | 83,576 | 46,564 ⁴⁸ |
| | ii] Health | 871 | 1,165 ⁴⁹ |
| | iii] Other | 8,322 | 9,050 |
| D.623 | Unfunded Welfare Benefits | 32,283 | 30,684 |
| D.73 /D.74 | Total Current Transfer NEC | 258,370 | 241,695 |
| | a] Residents | 250,785 | 229,504 |
| | i] Central Government (VAT Paid) | 29,502 | 27,698 |
| | ii] Local Authorities | 3,600 | 2,494 ⁵⁰ |
| | iii] Statutory Bodies | 200,506 | 182,164 |
| | iv] Others | 17,177 | 17,148 |
| | b] Rest of the World | 7,585 | 12,191 |
| B.8 | Savings | (429,566) | (478,721) |
| | TOTAL DISBURSEMENTS | 1,893,301 | 1,653,208 |

Table 19 CAPITAL FINANCE RECEIPTS ACCOUNT - FJD [000]

| SNA Code | | 2020 | 2021 |
|-------------|---|------------------|-------------------------|
| K.1 | Consumption of Fixed Capital | - | - |
| B.8 | Savings | (429,566) | (478,721) |
| D.9 | Total Capital Transfers | 117,123 | 411,175 |
| | i] Residents | - | - |
| | ii] Rest of the World | 117,123 | 411,175 ⁵¹ |
| F.4 | Total Loans | 1,368,229 | 1,627,492 |
| | i] Residents | 1,006,510 | 483,509 ⁵² |
| | ii] Rest of the World | 361,719 | 1,143,983 ⁵³ |
| F.41 | Loan Repayments | - | - |
| B.9 | Balancing Item/Net Lending/Borrowing | 175,000 | 262,151 |
| | TOTAL RECEIPTS | 1,230,786 | 1,822,097 |

⁴⁶ Refer to Footnote 8 on Page 4.

⁴⁷ Refer to Footnote 9 on Page 5.

⁴⁸ Refer to Footnote 10 on Page 5.

⁴⁹ Refer to Footnote 11 on Page 6.

⁵⁰ Refer to Footnote 12 on Page 6.

⁵¹ Refer to Footnote 13 on Page 6.

⁵² Refer to Footnote 14 on Page 6.

⁵³ Refer to Footnote 15 on Page 8.

Table 20 CAPITAL FINANCE DISBURSEMENTS ACCOUNT - FJD [000]

| SNA Code | | 2020 | 2021 |
|-----------------|--|------------------|----------------------|
| P.525 | Increase in Stocks | - | - |
| P.51 | Total Gross Fixed Capital Formation | 130,317 | 108,755 |
| | i] Residential building | 1,486 | 2,894 ⁵⁴ |
| | ii] Non-Residential building | 50,096 | 35,722 ⁵⁵ |
| | iii] Other Construction | 22,892 | 16,249 ⁵⁶ |
| | iv] Land Improvement | 265 | 171 ⁵⁷ |
| | v] Road Vehicles | 24,307 | 27,278 |
| | vi] Other Transport & Equipment | 204 | 355 ⁵⁸ |
| | vii] Plant, Machinery & Related Equipment | 10,599 | 12,155 |
| | viii] Office Furniture, Fittings & Related Equipment | 1,212 | 1,799 ⁵⁹ |
| | ix] Computers & Computing Equipment | 10,286 | 5,258 ⁶⁰ |
| | x] Research & Development | 8,970 | 6,874 ⁶¹ |
| F.4 | Total Loans Extended | - | - |
| | a] Residents | - | - |
| | i] Local authorities | - | - |
| | ii] Statutory bodies | - | - |
| | iii] Others | - | - |
| | b] Rest of the World | - | - |
| D.99 | Total Redemption of Debt | 280,470 | 674,637 |
| | i] Contribution to sinking funds | - | - |
| | ii] Loan repayments | 280,470 | 674,637 |
| | iii] Debt conversion | - | - |
| D.9 | Total Capital Transfers | 819,999 | 1,038,705 |
| | a] Residents | 819,999 | 1,038,705 |
| | i] Local authorities | 3,631 | 1,019 |
| | ii] Statutory bodies | 337,129 | 414,861 |
| | iii] Others | 479,239 | 622,825 |
| | b] Rest of the World | - | - |
| | TOTAL DISBURSEMENTS | 1,230,786 | 1,822,097 |

⁵⁴ Refer to Footnote 16 on Page 8.

⁵⁵ Refer to Footnote 17 on Page 8.

⁵⁶ Refer to Footnote 18 on Page 9.

⁵⁷ Refer to Footnote 19 on Page 9.

⁵⁸ Refer to Footnote 20 on Page 9.

⁵⁹ Refer to Footnote 21 on Page 9.

⁶⁰ Refer to Footnote 22 on Page 9.

⁶¹ Refer to Footnote 23 on Page 9.

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

| Type of Service | Compensation of Employees | | Intermediate Consumption | | Sales | | Final Expenditure | |
|-------------------------------------|---------------------------|----------------|--------------------------|----------------|--------------|--------------|-------------------|------------------|
| | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 |
| 01 General Public Services | 43,932 | 41,905 | 110,028 | 103,253 | - | - | 153,960 | 145,158 |
| 02 Defence | 113,512 | 105,782 | 27,753 | 26,507 | - | - | 141,265 | 132,289 |
| 03 Public Order and Safety | 149,380 | 150,512 | 29,051 | 29,741 | - | - | 178,431 | 180,253 |
| 04 Economic Affairs | 71,132 | 66,374 | 40,591 | 33,299 | 1,672 | 1,096 | 110,051 | 98,577 |
| 05 Environmental Protection | 1,505 | 2,295 | 687 | 1,098 | - | - | 2,192 | 3,393 |
| 06 Housing and Community Amenities | 7,193 | 6,951 | 3,319 | 2,270 | - | - | 10,512 | 9,221 |
| 07 Health | 209,145 | 202,138 | 99,924 | 101,677 | - | - | 309,069 | 303,815 |
| 08 Recreation, Culture and Religion | 828 | 761 | 421 | 191 | - | - | 1,249 | 952 |
| 09 Education | 350,688 | 339,449 | 9,728 | 8,102 | - | - | 360,416 | 347,551 |
| 10 Social Protection | 9,760 | 9,019 | 10,961 | 5,185 | - | - | 20,721 | 14,204 |
| GRAND TOTAL | 957,075 | 925,186 | 332,463 | 311,323 | 1,672 | 1,096 | 1,287,866 | 1,235,413 |

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 | 558 | 1,500 | 134 | - | 27,278 | - | - | 215 | 3,337 | - | 33,022 |
| 02 Defence | - | 681 | - | - | - | - | 359 | - | 38 | - | 1,078 |
| 03 Public Order and Safety | 416 | 22,567 | 676 | - | - | 205 | 127 | 1,226 | 200 | - | 25,417 |
| 04 Economic Affairs | 683 | 2,963 | 11,373 | 171 | - | - | 1,525 | 345 | 1,091 | 6,874 | 25,025 |
| 05 Environmental Protection | - | - | 514 | - | - | - | - | - | - | - | 514 |
| 06 Housing and Community Amenities | - | 48 | 3,470 | - | - | - | - | - | 12 | - | 3,530 |
| 07 Health | - | 5,973 | - | - | - | - | 10,075 | - | 580 | - | 16,628 |
| 08 Recreation, Culture and Religion | - | - | 82 | - | - | - | - | - | - | - | 82 |
| 09 Education | - | 675 | - | - | - | 150 | 69 | - | - | - | 894 |
| 10 Social Protection | 1,237 | 1,315 | - | - | - | - | - | 13 | - | - | 2,565 |
| GRAND TOTAL | 2,894 | 35,722 | 16,249 | 171 | 27,278 | 355 | 12,155 | 1,799 | 5,258 | 6,874 | 108,755 |

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 RECEIPTS ACCOUNT - FJD [000]

| SNA Code | | 2020 | 2021 |
|------------------|--|---------------|----------------------------|
| D.2 | Total Taxes on Production and Imports | 27,281 | 29,425 |
| | [a] Other Taxes on Production | 27,281 | 29,425 |
| | i] Rates | 24,509 | 28,245 |
| | ii] Licenses | 2,772 | 1,180 ⁶² |
| D.4 | Total Property Income | 8,415 | 7,893 |
| | i] Interest | 3,694 | 4,173 |
| | ii] Dividend | 1,227 | 404 ⁶³ |
| | iii] Land Rents | 3,494 | 3,316 |
| P.3 | Compulsory Fees, Fines and Penalties | 17,544 | 14,661⁶⁴ |
| D.73/D.73 | Total Current Transfers NEC | 4,143 | 2,142 |
| | i] Residents [Central Government] | 4,119 | 1,967 ⁶⁵ |
| | ii] Rest of the World | 24 | 175 ⁶⁶ |
| | TOTAL RECEIPTS | 57,383 | 54,121 |

⁶² Due to decline in licenses fees received by Suva City Council.

⁶³ Due to decline in dividends received by Provincial Councils: Kadavu, Lomaiviti, Ra, Serua. Namosi, Tailevu.

⁶⁴ Decline in fines received by Lautoka City Council.

⁶⁵ Decline in transfers received by Rakiraki & Ba TC.

⁶⁶ Increase in transfers received by Rakiraki TC.

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

| SNA Code | | 2020 | 2021 |
|-------------|--------------------------------------|---------------|-------------------|
| P.4 | Final Consumption Expenditure | 39,775 | 35,267 |
| D.4 | Total Property Income | 914 | 251 |
| | i] Interests | 778 | 132 ⁶⁷ |
| | ii] Dividends | - | - |
| | iii] Land Rent | 136 | 119 |
| D.75 | Current Transfers | 1,243 | 790 |
| | i] Residents | 1,242 | 790 ⁶⁸ |
| | ii] Rest of the World | 1 | - ⁶⁹ |
| B.8 | Savings | 15,451 | 17,813 |
| | TOTAL DISBURSEMENTS | 57,383 | 54,121 |

Table 25 CAPITAL FINANCE RECEIPTS ACCOUNT - FJD [000]

| SNA Code | | 2020 | 2021 |
|-------------|--------------------------------------|-----------------|-----------------|
| K.1 | Consumption of Fixed Capital | 840 | 1,295 |
| B.8 | Savings | 15,451 | 17,813 |
| D.9 | Total Capital Transfers | 677 | 281 |
| | i] Residents | 677 | 281 |
| | ii] Rest of the World | - | - |
| F.4 | Total Loans | - | 78 |
| | i] Residents | - | 78 |
| | ii] Rest of the World | - | - |
| F.41 | Total Loan Repayment Received | 83 | - |
| | i] Residents | 83 | - |
| | ii] Rest of the World | - | - |
| B.9 | Balancing Items | (12,608) | (12,497) |
| | TOTAL RECEIPTS | 4,443 | 6,970 |

⁶⁷ Decline in Interest disbursed by Nausori TC.

⁶⁸ Decline in transfers received by Lami & Labasa TC.

⁶⁹ Decline in transfers received by Ba Provincial Council.

Table 26 CAPITAL FINANCE DISBURSEMENTS ACCOUNT - FJD [000]

| SNA Code | | 2020 | 2021 |
|-----------------|--|--------------|---------------------|
| P.52 | Increase in Stocks | - | - |
| P.51 | Total Gross Fixed Capital Formation | 3,981 | 6,857 |
| | i] Residential building | 427 | 263 ⁷⁰ |
| | ii] Non-Residential building | 1,303 | 4,867 ⁷¹ |
| | iii] Other Construction | 920 | 145 ⁷² |
| | iv] Land Improvement | 782 | 776 |
| | v] Road Vehicles | 519 | 298 ⁷³ |
| | vi] Other Transport & Equipment | - | - |
| | vii] Plant, Machinery & Related Equipment | 16 | 432 ⁷⁴ |
| | viii] Office Furniture, Fittings & Related Equipment | 2 | 27 ⁷⁵ |
| | ix] Computers & Computing Equipment | 12 | 49 ⁷⁶ |
| | x] Research & Development | - | - |
| F.4 | Total Loans Extended | - | - |
| | i] Residents | - | - |
| | ii] Rest of the World | - | - |
| D.9 | Total Capital Transfers | 322 | - |
| | i] Residents | 322 | - |
| | ii] Rest of the World | - | - |
| F.41 | Total Loan Repayment | 140 | 113 |
| | i] Residents | 140 | 113 |
| | ii] Rest of the World | - | - |
| | TOTAL DISBURSEMENT | 4,443 | 6,970 |

⁷⁰ Due to decline residential building activities in Savusavu TC.

⁷¹ Due to increase in non- residential building activities in Labasa TC.

⁷² Due to repair and maintenance on property parks by Ba TC.

⁷³ Due to the decline of Drain maintenance and grass cutting in Lautoka TC.

⁷⁴ Increase is due to the repairs and maintenance and property parks at Ba TC.

⁷⁵ Increase due to cleaning and maintenance activities in Savusavu TC.

⁷⁶ Increase is due to the new computer equipment's provided to the Ra PC.

Table 27 FINAL CONSUMPTION EXPENDITURE BY TYPES OF SERVICES - FJD [000]

| Type of Service | Compensation of Employees | | Intermediate Consumption | | Sales | | Final Expenditure | |
|-------------------------------------|---------------------------|---------------|--------------------------|---------------|----------|----------|-------------------|---------------|
| | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 |
| 01 General Public Services | 13,310 | 12,608 | 12,096 | 10,777 | - | - | 25,406 | 23,385 |
| 04 Economic Affairs | 3,486 | 2,669 | 2,998 | 2,641 | - | - | 6,484 | 5,310 |
| 05 Environmental Protection | 1,005 | 679 | 932 | 712 | - | - | 1,937 | 1,391 |
| 06 Housing and Community Amenities | 910 | 738 | 836 | 789 | - | - | 1,746 | 1,527 |
| 07 Health | 1,341 | 1,154 | 1,234 | 1,248 | - | - | 2,575 | 2,402 |
| 08 Recreation, Culture and Religion | 827 | 609 | 800 | 643 | - | - | 1,627 | 1,252 |
| GRAND TOTAL | 20,879 | 18,457 | 18,896 | 16,810 | - | - | 39,775 | 35,267 |

**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 | 263 | 4,867 | 145 | 776 | 298 | - | 432 | 27 | 49 | 6,857 |
| 04 Economic Affairs | - | - | - | - | - | - | - | - | - | - |
| 05 Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| 06 Housing and Community Amenities | - | - | - | - | - | - | - | - | - | - |
| 07 Health | - | - | - | - | - | - | - | - | - | - |
| 08 Recreation, Culture and Religion | - | - | - | - | - | - | - | - | - | - |
| GRAND TOTAL | 263 | 4,867 | 145 | 776 | 298 | - | 432 | 27 | 49 | 6,857 |

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 RECEIPTS ACCOUNT - FJD [000]

| SNA Code | | 2020 | 2021 |
|------------------|---|----------------|-----------------------|
| B.2 | Operating Surplus | - | - |
| D.2 | Taxes on Production and Imports | 15,994 | 15,501 |
| | [a] Other Taxes on Production | 15,994 | 15,501 |
| | i] Rates | 15,994 | 15,501 |
| | ii] Licenses | - | - |
| D.4 | Total Property Income | 9,325 | 8,969 |
| | i] Interest | 4,539 | 4,780 |
| | ii] Dividend | 1,243 | - ⁷⁷ |
| | iii] Land Rent | 3,543 | 4,189 ⁷⁸ |
| P.3 | Compulsory Fees, Fines and Penalties | 48,763 | 42,550 |
| D.73/D.74 | Current Transfers | 134,936 | 100,001 |
| | i] Residents | 134,769 | 100,000 ⁷⁹ |
| | ii] Rest of the World | 167 | 1 ⁸⁰ |
| | TOTAL RECEIPTS | 209,018 | 167,021 |

⁷⁷ Decline is due to no dividends received.

⁷⁸ Increase due to ILTB receiving Native Rent.

⁷⁹ Decrease is due to the operating grant received by the local government.

⁸⁰ Decline due to the reimbursements received by Consumer council.

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

| SNA Code | | 2020 | 2021 |
|------------------|--------------------------------------|-----------------|---------------------|
| P.4 | Final Consumption Expenditure | 234,055 | 157,091 |
| D.4 | Total Property Income | 725 | 1,044 |
| | i] Interest | 686 | 1,044 ⁸¹ |
| | ii] Land Rent | 39 | - ⁸² |
| D.73/D.74 | Current Transfers | 1,197 | 1,026 |
| | i] Residents | 1,197 | 1,026 |
| | ii] Rest of the World | - | - |
| B.8 | Savings | (26,959) | 7,860 |
| | TOTAL DISBURSEMENTS | 209,018 | 167,021 |

Table 31 CAPITAL FINANCE RECEIPTS ACCOUNT - FJD [000]

| SNA Code | | 2020 | 2021 |
|-------------|--------------------------------------|------------------|-----------------------|
| K.1 | Consumption of Fixed Capital | 162,237 | 175,057 |
| B.8 | Savings | (26,959) | 7,860 |
| D.9 | Total Capital Transfers | 175,132 | 246,791 |
| | i] Residents | 175,132 | 229,496 ⁸³ |
| | ii] Rest of the World | - | 17,295 ⁸⁴ |
| F.4 | Total Loans | 14,954 | - |
| | i] Residents | - | - |
| | ii] Rest of the World | 14,954 | - ⁸⁵ |
| F.41 | Total Loan Repayment Received | - | - |
| | i] Residents | - | - |
| | ii] Rest of the World | - | - |
| B.9 | Balancing Item | (129,616) | (39,589) |
| | TOTAL RECEIPTS | 195,748 | 390,119 |

⁸¹ Due to insurance premium received by the Biosecurity.

⁸² Decline due to no land rent payments.

⁸³ Due to increase grant received by the Fiji Roads.

⁸⁴ Due to increase in capital transfers received by Fiji Roads Authority from World Bank.

⁸⁵ Due to no new loans acquired.

Table 32 CAPITAL FINANCE DISBURSEMENTS ACCOUNT - FJD [000]

| SNA Code | | 2020 | 2021 |
|-----------------|--|----------------|-----------------------|
| P.52 | Increase in Stock | - | - |
| P.51 | Gross Fixed Capital Formation | 195,383 | 389,557 |
| | i] Residential building | 19 | 235 ⁸⁶ |
| | ii] Non-Residential building | 10,682 | 2,386 ⁸⁷ |
| | iii] Other Construction | 175,509 | 331,774 ⁸⁸ |
| | iv] Land Improvement | 108 | 51,511 ⁸⁹ |
| | v] Road Vehicles | 169 | (28) ⁹⁰ |
| | vi] Other Transport & Equipment | - | - |
| | vii] Plant, Machinery & Related Equipment | 1,751 | 25 ⁹¹ |
| | viii] Office Furniture, Fittings & Related Equipment | 953 | 2,763 ⁹² |
| | ix] Computers & Computing Equipment | 6,192 | 891 ⁹³ |
| | x] Research & Development | - | - |
| F.4 | Total Loan Extended | - | - |
| | i] Residents | - | - |
| | ii] Rest of the World | - | - |
| D.9 | Total Capital Transfers | - | - |
| | i] Residents | - | - |
| | ii] Rest of the World | - | - |
| F.41 | Total Loan Repayment | 365 | 562 |
| | i] Residents | 365 | 562 |
| | ii] Rest of the World | - | - |
| | TOTAL DISBURSEMENTS | 195,748 | 390,119 |

⁸⁶ Increase due to Residential Building activities by Bio Security.

⁸⁷ Decline due to decrease in refurbishment of building activities by FRCS.

⁸⁸ Increase due to construction activities by the FRA.

⁸⁹ Increase due to constructions activities of jetties and bridges by the FRA.

⁹⁰ Decline due to the disposal of motor vehicles by FCCC.

⁹¹ Decline in purchase of machinery and related equipment by LTA.

⁹² Due to increase in purchase of office furniture and fittings by FRCS.

⁹³ Decline in purchase of computing equipment by LTA.

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

| Type of Service | Compensation of Employees | | Intermediate Consumption | | Sales | | Final Consumption Expenditure | |
|-------------------------------------|---------------------------|----------------------|--------------------------|----------------------|----------|----------|-------------------------------|----------------|
| | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 | 2021 |
| 01 General Public Services | 51,394 | 41,921 ⁹⁴ | 13,688 | 20,873 | - | - | 65,082 | 62,794 |
| 03 Public Order and Safety | 13,385 | 12,548 | 3,514 | 3,703 | - | - | 16,899 | 16,251 |
| 04 Economic Affairs | 49,600 | 42,352 | 88,713 | 24,419 ⁹⁵ | - | - | 138,313 | 66,771 |
| 08 Recreation, Culture and Religion | 4,136 | 3,938 | 9,625 | 7,337 ⁹⁶ | - | - | 13,761 | 11,275 |
| GRAND TOTAL | 118,515 | 100,759 | 115,540 | 56,332 | - | - | 234,055 | 157,091 |

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 | - | 2,389 | 142 | 1,460 | 153 | - | - | 2,375 | 151 | 6,670 |
| 03 Public Order and Safety | - | - | - | - | - | - | 11 | - | - | 11 |
| 04 Economic Affairs | 235 | (3) | 328,692 | 50,051 | (213) | - | 9 | 392 | 257 | 379,420 |
| 08 Recreation, Culture and Religion | - | - | 2,940 | - | 32 | - | 5 | (4) | 483 | 3,456 |
| GRAND TOTAL | 235 | 2,386 | 331,774 | 51,511 | (28) | - | 25 | 2,763 | 891 | 389,557 |

⁹⁴ Decline due to the FNPF contribution by the FRCS.

⁹⁵ Decline due to the purchasing of expenses by LTA.

⁹⁶ Decline due to payment of other fees by the Walesi.

APPENDICES

APPENDIX I

CLASSIFICATION OF CENTRAL GOVERNMENT

| COFOG CLASSIFICATION | DEPARTMENT/MINISTRIES | 2021 EXPENDITURE HEAD/SUB-HEAD |
|-------------------------|--|--------------------------------------|
| 01 | GENERAL PUBLIC SERVICES | |
| 01.1 | General Administration and External Affairs | |
| | Office of the President | 1-1-1 |
| | Office of the Prime Minister | 2-1-1 |
| | 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 |
| 02 | DEFENCE | |
| 02.1 | Military and Civil Defence Administration and Operation | |
| | Republic of Fiji Military Forces | 19-1-1 |
| | Ministry of Defence and National Security | 6-1-1 |
| 03 | Peacekeeping Missions | 49-1-1 |
| 03.1 | PUBLIC ORDER AND SAFETY | |
| | Police | |
| 03.3 | Fiji Police Force | 20-1-1 |
| | Law Courts | |
| | Independent Commissions | 13-1-1 |
| | Independent Bodies | 9-1-1 |
| | Ministry of Justice | 15-1-1 |
| 04 | ECONOMIC AFFAIRS | |
| 04.1 | General Economic, Commercial and Labor Affairs | |
| | 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 |
| 04.2 | Agriculture, Forestry, Fishing and Hunting | |
| 04.2.1 | Agriculture Affairs and Services | |

| COFOG CLASSIFICATION | DEPARTMENT/MINISTRIES | 2021 EXPENDITURE HEAD/SUB-HEAD |
|-------------------------|---|--------------------------------------|
| | Ministry of Agriculture | 30-1-1 |
| | Ministry of Waterways & Environment | 42-2-1 |
| | Sugar Development | 35-1-1 |
| 04.2.2 | Forestry Affairs and Services | |
| | Ministry of Forests | 32-1-1 |
| 04.2.3 | Fishing & Hunting Affairs and Services | |
| | Ministry of Fisheries | 31-1-1 |
| 04.3 | Fuel and Energy | |
| | Ministry of Infrastructure & Transport | 40-3-3 |
| 04.4 | Mining, Manufacturing and Construction | |
| 04.4.1 | Mining and Mineral Resource Affairs and Services | |
| | Ministry of Lands and Mineral Resources | 33-1-1 |
| 04.4.3 | Construction Affairs and Services | |
| | 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 |
| 04.5 | Transport | |
| 04.5.1 | Road Transport | |
| | Fiji Roads Authority | 43-1-1 |
| 04.5.2 | Water Transport | |
| | Ministry of Infrastructure and Transport | 40-1-3 |
| | Ministry of Disaster Management and Meteorological Services | 14-2-5 |
| 04.5.4 | Air Transport | |
| | Office of the Attorney General- Department of Civil Aviation | 3-2-1 |
| 04.6 | Communication | |
| | Ministry of Communication: Department of Communication | 16-3-1 |
| 04.7 | Other Industries | |
| | Ministry of Industry, Trade & Tourism: Department of Tourism | 34-5-1 |
| 04.8 | R&D Economic Affairs | |
| | 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 |
| 04.9 | Other Economic Affairs and Services n.e.c | |
| | 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 |
| 05 | ENVIRONMENTAL PROTECTION | |
| 05.6 | Environmental Protection n.e.c | |
| | Ministry of Waterways and Environment: Environment: Environment Management | 42-3-1 |
| 06 | HOUSING AND COMMUNITY AMENITY AFFAIRS AND SERVICES | |
| 06.1 | Housing Development | |
| | Ministry of Housing and Community Development | 23-1-1 |
| | Ministry of Rural and Maritime Development: Rural Development Services | 18-2-1 – 18-3-1 |
| 06.2 | Community Development | |
| | Ministry of Local Government, Housing and Environment | 37-1-1 |

| COFOG CLASSIFICATION | DEPARTMENT/MINISTRIES | 2021 EXPENDITURE HEAD/SUB-HEAD |
|---------------------------------|---|---|
| 06.3 | Water Supply | |
| | Water Authority of Fiji | 41-1-1 |
| 07 | HEALTH | |
| 07.1 | Medical Products, Appliances and Equipment | |
| | Drugs and Medical Equipment | 22-4-1 |
| 07.3 | Hospital Services | |
| | Ministry of Health and Medical Services: Health Services | 22-2-1 – 22-3-4 |
| 07.6 | Health n.e.c | |
| | Ministry of Health and Medical Services | 22-1-1 |
| 08 | RECREATIONAL, CULTURAL AND RELIGIOUS AFFAIRS AND SERVICES | |
| 08.1 | Recreational and Sporting Services | |
| | Ministry of Youth and Sports: Sports | 25-2-1 |
| 08.2 | Cultural Services | |
| | Ministry of Educational, Heritage and Arts: Library Services | 21-1-2 |
| | Ministry of Forestry: Forest Parks, Recreation and Nature Reserves | 32-2-8 |
| 09 | EDUCATION | |
| 09.1 | Pre Primary and Primary Education | |
| | Ministry of Educational, Heritage and Arts: Primary Education | 21-2-1 – 21-2-5 |
| 09.2 | Secondary Education | |
| | Ministry of Educational, Heritage and Arts: Secondary Education | 21-3-1 – 21-3-3 |
| 09.4 | Tertiary Education | |
| | Ministry of Educational, Heritage and Arts: Tertiary Technical Education | 21-5-1 – 21-5-3 |
| 09.5 | Education not Definable by Level | |
| | 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 |
| 09.6 | Subsidiary Service to Education | |
| | Ministry of Education, Heritage, and Arts: Curriculum Development | 21-4-1 – 21-4-3 |
| 09.7 | R&D Education | |
| | 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 |
| 09.8 | Education Affairs and Services n.e.c | |
| | Ministry of Education, Heritage, and Arts: Policy and Administration | 21-1-1 |
| | Ministry of Education, Heritage, and Arts: Asset Monitoring Unit | 21-7-1 |
| 10 | SOCIAL PROTECTION | |
| 10.2 | Old Age | |
| | Ministry of Women, Children, and Poverty Alleviation: Social Welfare: Senior Citizens Homes | 24-2-3 |
| 10.4 | Family and Children | |
| | 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 |
| 10.9 | Social Protection n.e.c | |
| | 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 2021 |
|--------------------|---|---|-----------------------|
| 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 |

| SNA CLASSIFICATION | | CENTRAL GOVERNMENT BUDGET CLASSIFICATION | EXPENDITURE HEAD 2021 |
|--------------------|------------------------------------|--|-----------------------|
| | | Fiji National Council of Disabled Person | 24-1-1-6/2 |
| | | 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 |
| | | Savusavu Blue Town Initiative | 50-1-1-6/6 |
| | | 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 | 9-1-1-6/6 |
| | | Grant to Civil Aviation Authority of Fiji | 3-2-1-6/3 |
| | | FRCS Grant | 4-1-1-6/1 |
| | | Fijian Elections Office | 9-1-1-6/2 |
| | | 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 | 25-2-1-6/6 |
| | | Grant to Fiji Sports Council | 25-2-1-6/7 |
| | | 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 | 21-1-1-6/7 |
| | | Electoral Commission | 13-1-1-6/9 |
| | [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 |
| | | District Advisory Councilor Allowance | 18-1-1-6/1 |
| | | National Trust of Fiji | 21-8-1-6/3 |

| SNA CLASSIFICATION | | CENTRAL GOVERNMENT BUDGET CLASSIFICATION | EXPENDITURE HEAD 2021 |
|--------------------|-----------------------|--|-----------------------|
| | | 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 |
| | | NGO Grants | 24-3-1-6/1 |
| | | Women's Plan of Action | 24-3-1-6/3 |
| | | Fiji Pine Trust | 32-2-1-6/1 |
| | | 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 | 3-2-1-6/1 |
| | | 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 | 8-1-1-6/17 |
| | | International Sugar Council | 35-1-1-6/2 |
| | | United Nations | 8-1-1-6/1 |
| | | United Nations Development Programme Regional Office | 8-1-1-6/11 |
| | | 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 | 8-1-1-6/21 |
| | | Contribution to Pacific Financial Technical Assistance Centre | 50-1-1-6/6 |
| | | Melanesian Spearhead Group Contributions | 8-1-1-6/13 |
| | | Asian Mediation Association Membership Fee | 7-1-5-16/2 |
| | | Universal Postal Union | 16-3-1-6/3 |
| | | Pacific Aviation Safety Office Management Board | 3-2-1-3/2 |
| | | Commonwealth of Learning | 21-1-1-6/5 |
| | | 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 | 8-1-1-6/16 |
| | | 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 to Professional Assistance | 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 |
| | | Subscription to APG/Money Laundering | 15-1-1-6/1 |
| | | Annual Contribution to United Nations Framework Convention on Climate Change | 4-1-8-6/1 |
| | | International Tropical Timber Organization | 32-2-1-6/2 |

| SNA CLASSIFICATION | | CENTRAL GOVERNMENT BUDGET CLASSIFICATION | EXPENDITURE HEAD 2021 |
|--------------------|--|--|-----------------------|
| | | Contribution to International Union of Forest Research Organizations | 32-2-1-6/3 |
| | | 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 | 42-3-1-6/9 |
| | | 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 |
| | | AIIB third Installment of paid in capital | 50-1-1-6/6 |
| | | World Bank Subscriptions | 50-1-1-6/5 |
| | | Contribution to Asia Pacific Telecommunity | 16-3-1-6/2 |
| | | Interpol | 20-1-1-6/1 |
| | | Short Term Expert | 25-2-1-6/8 |
| | | Colombo Plan Bureau | 8-1-1-6/7 |
| | | East -West Centre | 8-1-1-6/9 |
| | | International Red Cross | 8-1-1-6/10 |
| | | Pacific Islands Telecommunications Association Subscription | 16-3-1-6/6 |
| | | United Nations Development Programme | 8-1-1-6/2 |
| | | Government Contribution To South Pacific Applied Geoscience Commission | 33-2-1-6/1 |
| | | Annual Info Fisheries Subscriptions | 31-1-2-6/1 |
| | | Contribution to Convention on International Trade in Endangered Species | 42-3-1-6/9 |
| | | General Trust Fund-Biosafety Protocol United Nations Environment Programme | 8-1-1-6/17 |
| | | Contribution To United Nations Educational, Scientific and Cultural Organization | 21-1-1-6/1 |
| | | Annual Contribution To Pacific Regional Environment Programme | 42-3-1-6/1 |

APPENDIX 3

CLASSIFICATION OF THE GENERAL GOVERNMENT OF FIJI

| CENTRAL GOVERNMENT | LOCAL GOVERNMENT | STATUTORY BOARDS |
|---|-------------------------------|--|
| Office of the President | Ba Provincial Council | iTaukei Affairs Board |
| Office of the Prime Minister | Ba Town Council | iTaukei Lands Trust Board |
| Public Service Commission | Bua Provincial Council | Fiji Revenue and Customs 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 | Rest of the world |

2. Classification of transactions

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

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

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

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

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

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

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

APPENDIX 5

CONCEPTS AND DEFINITIONS

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| Amenities | <p>Amenities include:</p> <ul style="list-style-type: none">▪ Housing - housing is not directly undertaken by the government. It makes loans and grants available to the Housing Authority which has been included under financial institutions.▪ Community development - community development covers town and country planning and the provision of community facilities.▪ Sanitary services - sanitary services consist of the collection and disposal of garbage and refuse, sewerage, operation of drainage system, street cleaning and other sanitary services. |
| Balancing Item | <p>In the strict 2008 SNA concept, the common balancing item is the net lending between the receipts and disbursements of the capital account. Net lending is the excess of net acquisitions of financial assets by transactors over their net incurrence of liabilities. This item merely shows the difference between the two capital accounts. Changes in deposits, advances, reserves and working capital etc., are also reflected here but have not been identified separately.</p> |
| Capital Transfers | <p>Are classified as both receipts and disbursements in the capital finance account and includes:</p> <ul style="list-style-type: none">▪ Receipts<ul style="list-style-type: none">○ Residents - shows capital contributions by resident authorities for such development projects as water supplies, sanitation and sewerage schemes○ Rest of the World - shows various development grants and gifts to Fiji from abroad. The main sources of such funds are Australia, New Zealand, UNDP and European Union.▪ Disbursements - the government makes various capital transfers to other sectors of the economy to aid development objectives. The recipients of such aids are the local authorities, the statutory bodies and schools. Payments of sizeable amounts have been made to the Fiji Development Bank, Fiji Broadcasting Corporation Ltd and Air Pacific Ltd. The other major beneficiaries of such capital transfers are the educational institutions. <p>Capital subscriptions have also been called for since Fiji became a member of some of the financial institutions, like the Asian Development Bank, the International Monetary Fund and the International Bank for Reconstruction and Development.</p> |

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

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| | <p>Revenue Department and grants to city and town councils and rural local authorities.</p> <ul style="list-style-type: none"> ▪ Local authorities provide part of the finance for their own recurrent operations from rates and different types of licences. Sometimes further finance is needed and this is made available by the central government. ▪ Statutory boards require additional finance for their recurrent operations. Similar payments are also made to private enterprises as and when the need arises. ▪ Others current transfers refer mostly to income tax refunds and rewards. <ul style="list-style-type: none"> ○ Rest of the World - 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. |
| Current Transfers to Private Non Profit Institutions Serving Households | Are classified as disbursements in the income and outlay account and includes grants and gifts in cash or in kind made to private non-profit 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. |
| Debt Redemption | Are classified as disbursements in the capital finance account. When the time comes and the various government loans reach maturity, the government has to find finance to pay its creditors. There are two basic ways by which government is able to pay its creditors. On receiving a loan, government usually sets up what is known generally as a 'sinking fund'. Annual payment from revenue is made into this fund to meet the repayment of loan at maturity. However, sinking funds are usually insufficient to repay the loan outright and further finance is needed and on occasions this is met straight out of general revenue. In the other method, the loan is converted, that is another loan is raised to repay the one reaching maturity. |
| Defence Affairs and Services | Includes outlays in connection with activities relating to military defence are included here. Final expenditure includes all expenditure by the Fiji Military Forces. Excluded is expenditure on residential family-type military barracks or houses which have been considered as gross fixed capital formation. |
| Other Economic | Includes: <ul style="list-style-type: none"> ▪ General Administration, Regulation and Research includes ministries and central government departments connected with the |

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

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

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

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

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| | or their employers to the social security arrangements. These arrangements are schemes imposed, controlled or financed by public authorities for purposes of providing social security benefits for the community or large sections of it. Two main security arrangements can be distinguished in Fiji. One is the pension scheme of the central government and the other is the Fiji National Provident Fund. |
| Social Security and Welfare Services | Includes social security and assistance. In the case of the general government in Fiji, the expenditure is incurred only on welfare services, thus the operations of the social welfare department is included. The Social Security Scheme is operated by the FNPF. |
| Subsidies | Are current unrequited payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services that they produce, sell or import and subsidies are not payable to final consumers. It also do 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. |
| Taxes on production and imports: | Are classified as receipts in the income and outlay account and includes: <ul style="list-style-type: none"> • Taxes on products payable on goods and services when they are produced, delivered, sold, transferred or otherwise disposed of by their producers. Examples of taxes on products used in this report are import, export, and excise duties and value added tax (VAT) which was introduced on July 1 1992 (Decree No. 45). • Other Taxes on Production consist of all taxes except taxes on products that enterprises incur as a result of engaging in production. Examples of other taxes on production in the report are stamp duties, business licenses and rates. |
| Unfunded Employee Welfare Benefits | Are classified as disbursements in the income and outlay account and includes payments such as pensions paid to retired civil servants, governor general and ex-parliamentarians, family allowances, worker's compensation, police welfare grants, gratuities to prison and contract officers and cost of living allowance to pensioners which are made by employers without having established special funds or reserves. |
| Withdrawals from Entrepreneurial Income of Quasi Government Corporations | Are classified as receipts in the income and outlay account and includes actual payments made out of the operating and property income of quasi-corporations to the central government. Included here are payments made by the Reserve Bank of Fiji. |

APPENDIX 6

CONCORDANCE BETWEEN 1968 AND 1993/2008 SNA

| | SNA 68 Classification | SNA 93/08 Classification |
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| 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 |