

ECONOMIC SURVEYS

PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES 2009

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PREFACE

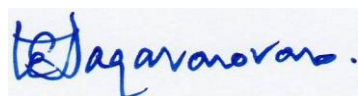
The report provides information on the Professional, Scientific and Technical Services industry in 2009. The information was gathered from a survey covering establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. Activities performed include: legal advice and representation; accounting, architectural, engineering, and specialized design services, computer services, consulting services, research services, advertising services, photographic services, translation and interpretation services, veterinary services, and other professional, scientific, and technical services.

The important numbers presented are the macro-economic aggregates such as Gross Output, Intermediate Consumption, Value Added, 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. Information contained in this report constitutes inputs to a national accounts system which basically provides a quantitative image of the whole economy.

Information on the Professional, Scientific and Technical Services industry would be useful to a good number of users, for instance the;

- 1) Economist who needs to analyze the supply and demand for such services.
- 2) Planner who uses the data to forecast the economy's performance.
- 3) Investor who wishes to have a closer look at opportunities available in the services economy.

The cooperation of those businesses who supplied the information presented in this report is hereby acknowledged. The Bureau of Statistics will continue to seek their support as we need to continually provide reliable statistics for evidence based planning. I also would like to thank the staff who were engaged in the conduct of the survey and the preparation of this report.



Epeli Waqavonovono
Acting Government Statistician

NOTES

1. The interpretation of the symbols used in this report is as follows:

0 Nil return or a figure less than half the given value

2 Total values are subject to rounding errors.

3 Key to Abbreviations:

BR	Business Register
CFC	Consumption of Fixed Capital
COE	Compensation of Employees
FBOS	Fiji Bureau of Statistics
FRCA	Fiji Revenue and Customs Authority
FSIC	Fiji Standard Industrial Classification
GDP	Gross Domestic Product
GFCF	Gross Fixed Capital Formation
GO	Gross Output
IC	Intermediate Consumption
OS	Operating Surplus
SAS	Statistical Analysis System
VA	Value Added

4 VA in the report refers to Gross Value Added

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1. INTRODUCTION

1.1 History of Survey taking

A brief description of previous studies done on professional, scientific and technical activities is given below in chronological order.

1970: Census of Distribution and Services

This was Fiji's first ever Census of Distribution and Services to be conducted and was inclusive of the *Professional, scientific and technical activities*. The purpose of conducting this survey was to obtain information on the wholesale, retail and the services activities taking place in Fiji, for which there was hitherto very little official information available to the public.

1984: Census of Distributive Trade and Services

Professional, scientific and technical activities were covered under the scope of this survey.

2002: Census of Real Estate and Business Services

Professional, scientific and technical activities were covered under the scope of this survey that was conducted by the FIBOS because of the need by its National Accounts Business Unit to re-base the constant price Gross Domestic Product to 2002.

Since 2002 the survey has been done annually. However from 2008, data on the Real estate activities are being published in the report titled "Real Estate Activities". Business service information is being split into two reports, namely "Administrative and Support Service Activities" and "Professional, Scientific and Technical Activities".

This report contains the results of the establishment survey carried out for Professional, scientific and technical activities for 2009 (refer 2.2 Coverage and Scope).

1.2 Need for statistics relating to Professional, Scientific and Technical Activities

Professional, scientific and technical activities account for a substantial proportion of the total economic activity, whether in terms of the sector to the GDP or in terms of its share of total employment and gross fixed capital formation. Statistics on the professional, scientific and technical activities industry are therefore needed for the preparation of national accounts so that a meaningful study of the whole economy can be made. The data can also be used to construct the input-output table that shows the inter-connection of the professional, scientific and technical activities industry with other industries. Policy makers too require the data for formulating sound economic and social policies that augment capital formation. In addition, the establishments engaged in the professional, scientific and technical activities industry find the data helpful.

2. METHODOLOGY

2.1 Legal Basis

The Census was conducted under the provisions of the Statistics Act (Cap 71). This Act stipulates the completion of the questionnaire, as well as protects the confidentiality of the information submitted by the establishments.

2.2 Coverage and Scope

The 2009 survey covered all establishments operating in the professional, scientific and technical activities industry defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section M. It is nevertheless possible that some small units not employing regular paid workers may have been omitted due to difficulties in identifying them, but the nature of such units do not affect the overall results in any significant way.

The businesses in the professional, scientific and technical activities include specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users (refer Appendix II on Industrial Classification Used).

2.3 Statistical Unit

The unit of reporting was the establishment (refer Appendix I on Concepts and Definitions). In cases where firms operated more than one type of business, efforts were made to obtain accounts for each activity. Where this was not feasible, the firm was classified according to the type of activity that brought in the most revenue.

2.4 The Frame

The frame utilised to survey the establishments engaged in the professional, scientific and technical activities in 2009 was the list of establishments maintained by the FBOS. This list is known as the Business Register (BR), which is kept updated on the basis of information supplied to the FBOS by the Fiji Revenue and Customs Authority (FRCA), Registrar of Companies and the City and Town Councils.

2.5 Questionnaire Design

The questionnaire was specifically designed for the real estate and business services¹ industry and sought information on the particulars of the establishment e.g. type of organisation, income, expenditure, stocks, assets, liabilities and employment (refer Sample Questionnaire attached as Appendix IV).

¹ Real estate activities are now published in the report titled "Real Estate Activities". Business service information is published in this report as "Professional, Scientific and Technical Activities and in the report titled "Administrative and Support Service Activities"

2.6 Data Collection and Survey Procedures

The questionnaires were posted on 01\04\2010 and replies were required within a month. Response by the due date was low; therefore reminders were issued. In extreme cases, personal visits to obtain the questionnaires were made to those establishments that did not respond in spite of the reminders and to those establishments that required assistance in filling out the questionnaires.

Once the questionnaires were received in the office, scrutiny and editing of 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 sorted by activity and passed on for data entry.

On completion of data entry, tables were run, data edited and analysed and reports written.

2.7 Data Processing

Data were processed by FBOS' Information Technology Business Unit using Statistical Analysis System (SAS) software.

2.8 Reference Period

The establishments contacted were to submit details for the calendar year 2009. Where the accounting year differed from the calendar year, establishments were asked to provide information for the accounting year that covered the major part of the calendar year 2009.

2.9 Response Rate

The survey had a response rate of 77 per cent.

Establishments which operated during the whole or part of the survey reference period but became untraceable during the survey enumeration period due to closure or removal, were taken as non-respondents. To account for the operations of the non-responding establishments, data were rated-up.

2.10 Rate-up Factors

Data of non-responding establishments were calculated using rate-up factors. The rate-up factors were derived by first sorting out establishments into types or business (refer table 3.2) and then grouping these establishments into 6 "number of persons engaged" size groups of 1-4; 5-9; 10-19; 20- 49; 50-99 and 100+. Using number of persons engaged in each of this group, simple arithmetic means of Value Added were obtained. These arithmetic means were then multiplied by number of persons engaged in each of the non-responding group to estimate their data. The estimated figures for the non-responding units were then added to the figures of the responding

units to arrive at the estimated data of the entire professional, scientific and technical activities industry.

The Gross Fixed Capital Formation too has been estimated for non-response. Generally capital formations in small establishments, like the ones who have not responded in our inquiry, are low.

Empirically,

Let n_{ij} be the number of employees in group i of the j establishment of those sampled and let g_{ij} be its corresponding parameter; $i = 1$ to 6 ; $j = 1$ to s , where s is all sample. Then estimate,

$$\hat{G}_{(i)} = \frac{\sum_{i=1}^6 \sum_{j=1}^k g_{ij}}{\sum_{i=1}^6 \sum_{j=1}^k n_{ij}} \left[\sum_{i=1}^6 \sum_{j=1}^k n_{ij} + \sum_{i=1}^6 \sum_{j=k+1}^s n_{ij} \right]$$

where k = number responded

l = number not responded (which is $s-k$)

3. RESULTS

All data contained in this report are in Fiji Dollars and in current prices.

All tables in this report contain data inclusive of estimates for non-response; exceptions are tables 1 to 5B and 8 to 10 that contain as per survey data.

3.1 The Survey Response

Table 1: The Survey Response

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB- CLASS	ACTIVITY			
LEGAL AND ACCOUNTING ACTIVITIES		170	134	79
69101	Legal activities	88	63	72
69201	Accounting, bookkeeping and auditing activities; tax consultancy	82	71	87
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		22	19	86
70201	Management consultancy activities	22	19	86
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		122	88	72

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB- CLASS	ACTIVITY			
71101	Architectural and engineering activities and related technical consultancy	115	81	70
71201	Technical testing and analysis	7	7	100
SCIENTIFIC RESEARCH AND DEVELOPMENT		8	8	100
72101	Research and experimental development on natural sciences and engineering	4	4	100
72201	Research and experimental development on social sciences and humanities	4	4	100
ADVERTISING AND MARKET RESEARCH		60	49	82
73101	Advertising	55	45	82
73201	Market research and public opinion polling	5	4	80
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		59	42	71
74201	Photographic activities	59	42	71
VETERINARY ACTIVITIES		4	4	100
75001	Veterinary activities	4	4	100
GRAND TOTAL		445	344	77

3.2 Legal Status of Establishments

Table 2: Legal Status of Establishments

FSIC 2010		Individual Ownership	Partnership	Co-operatives	Private Limited Company	Public Limited Company	Statutory Enterprises	Non-profit Organisation	Total
SUB- CLASS	ACTIVITY								
LEGAL AND ACCOUNTING ACTIVITIES		71	32	0	30	0	1	0	134
69101	Legal activities	24	23	0	15	0	1	0	63
69201	Accounting, bookkeeping and auditing activities; tax consultancy	47	9	0	15	0	0	0	71
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		8	2	0	9	0	0	0	19
70201	Business and management consultancy activities	8	2	0	9	0	0	0	19
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		21	28	0	39	0	0	0	88
71101	Architectural and engineering activities and related technical consultancy	21	28	0	32	0	0	0	81
71201	Technical testing and analysis	0	0	0	7	0	0	0	7
SCIENTIFIC RESEARCH AND DEVELOPMENT		3	0	0	5	0	0	0	8
72101	Research and experimental development on natural sciences and engineering	2	0	0	2	0	0	0	4
72201	Research and experimental development on social sciences and humanities	1	0	0	3	0	0	0	4

FSIC 2010		Individual Ownership	Partnership	Co-operatives	Private Limited Company	Public Limited Company	Statutory Enterprises	Non-profit Organisation	Total
SUB- CLASS	ACTIVITY								
ADVERTISING AND MARKET RESEARCH		18	12	0	19	0	0	0	49
73101	Advertising	18	12	0	15	0	0	0	45
73201	Market research and public opinion polling	0	0	0	4	0	0	0	4
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		10	10	0	22	0	0	0	42
74201	Photographic activities	10	10	0	22	0	0	0	42
VETERINARY ACTIVITIES		2	0	0	0	0	0	2	4
75001	Veterinary activities	2	0	0	0	0	0	2	4
GRAND TOTAL		133	84	0	124	0	1	2	344

3.3 Ownership of Establishments

Table 3: Ownership of Establishments

FSIC 2010		FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
SUB- CLASS	ACTIVITY				
LEGAL AND ACCOUNTING ACTIVITIES		134	0	0	134
69101	Legal activities	63	0	0	63
69201	Accounting, bookkeeping and auditing activities; tax consultancy	71	0	0	71
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		19	0	0	19
70201	Business and management consultancy activities	19	0	0	19
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		88	0	0	88
71101	Architectural and engineering activities and related technical consultancy	81	0	0	81
71201	Technical testing and analysis	7	0	0	7
SCIENTIFIC RESEARCH AND DEVELOPMENT		8	0	0	8
72101	Research and experimental development on natural sciences and engineering	4	0	0	4
72201	Research and experimental development on social sciences and humanities	4	0	0	4
ADVERTISING AND MARKET RESEARCH		49	0	0	49
73101	Advertising	45	0	0	45
73201	Market research and public opinion polling	4	0	0	4
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		42	0	0	42
74201	Photographic activities	42	0	0	42
VETERINARY ACTIVITIES		4	0	0	4

FSIC 2010		FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
SUB-CLASS	ACTIVITY				
75001	Veterinary activities	4	0	0	4
GRAND TOTAL		344	0	0	344

3.4 Size of Establishments

Table 4: Size of Establishments

FSIC 2010		NUMBER OF PERSONS ENGAGED						TOTAL
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	
LEGAL AND ACCOUNTING ACTIVITIES		64	34	22	14	0	0	134
69101	Legal activities	30	17	12	4	0	0	63
69201	Accounting, bookkeeping and auditing activities; tax consultancy	34	17	10	10	0	0	71
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		16	0	3	0	0	0	19
70201	Business and management consultancy activities	16	0	3	0	0	0	19
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		52	15	10	9	2	0	88
71101	Architectural and engineering activities and related technical consultancy	46	14	10	9	2	0	81
71201	Technical testing and analysis	6	1	0	0	0	0	7
SCIENTIFIC RESEARCH AND DEVELOPMENT		7	1	0	0	0	0	8
72101	Research and experimental development on natural sciences and engineering	3	1	0	0	0	0	4
72201	Research and experimental development on social sciences and humanities	4	0	0	0	0	0	4
ADVERTISING AND MARKET RESEARCH		35	5	5	4	0	0	49
73101	Advertising	32	5	5	3	0	0	45
73201	Market research and public opinion polling	3	0	0	1	0	0	4
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		37	4	1	0	0	0	42
74201	Photographic activities	37	4	1	0	0	0	42
VETERINARY ACTIVITIES		3	1	0	0	0	0	4
75001	Veterinary activities	3	1	0	0	0	0	4
GRAND TOTAL		214	60	41	27	2	0	344

3.5 Number of Persons Engaged as at 30th June 2009

Table 5 A: Number of Persons Engaged as at 30th June 2009

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	Local	Expatriate	Working proprietors	Unpaid family workers	
LEGAL AND ACCOUNTING ACTIVITIES		984	16	172	26	1,198
69101	Legal activities	390	5	93	14	502
69201	Accounting, bookkeeping and auditing activities; tax consultancy	594	11	79	12	696
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		40	2	5	0	47
70201	Business and management consultancy activities	40	2	5	0	47
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		485	13	29	2	529
71101	Architectural and engineering activities and related technical consultancy	453	13	28	2	496
71201	Technical testing and analysis	32	0	1	0	33
SCIENTIFIC RESEARCH AND DEVELOPMENT		14	0	2	0	16
72101	Research and experimental development on natural sciences and engineering	7	0	1	0	8
72201	Research and experimental development on social sciences and humanities	7	0	1	0	8
ADVERTISING AND MARKET RESEARCH		207	3	38	3	251
73101	Advertising	170	1	35	3	209
73201	Market research and public opinion polling	37	2	3	0	42
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		56	0	13	1	70
74201	Photographic activities	56	0	13	1	70
VETERINARY ACTIVITIES		16	0	0	0	16
75001	Veterinary activities	16	0	0	0	16
GRAND TOTAL		1,802	34	259	32	2,127

Table 5 B: Number of Persons Engaged by Gender

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	TOTAL
LEGAL AND ACCOUNTING ACTIVITIES		619	579	1,198
69101	Legal activities	259	243	502
69201	Accounting, bookkeeping and auditing activities; tax consultancy	360	336	696
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		25	22	47
70201	Business and management consultancy activities	25	22	47
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		377	152	529
71101	Architectural and engineering activities and related technical consultancy	356	140	496
71201	Technical testing and analysis	21	12	33
SCIENTIFIC RESEARCH AND DEVELOPMENT		11	5	16
72101	Research and experimental development on natural sciences and engineering	5	3	8
72201	Research and experimental development on social sciences and humanities	6	2	8
ADVERTISING AND MARKET RESEARCH		161	90	251
73101	Advertising	133	76	209
73201	Market research and public opinion polling	28	14	42
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		40	30	70
74201	Photographic activities	40	30	70
VETERINARY ACTIVITIES		3	13	16
75001	Veterinary activities	3	13	16
GRAND TOTAL		1,236	891	2,127

3.5 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates (\$)

FSIC 2010		GO	IC	VA	COE	CFC	OS
SUB-CLASS	ACTIVITY						
LEGAL AND ACCOUNTING ACTIVITIES		62,795,042	17,101,593	45,693,449	22,161,023	1,565,387	21,967,039
69101	Legal activities	27,823,457	12,476,542	15,346,915	7,794,981	972,874	6,579,060
69201	Accounting, bookkeeping and auditing activities; tax consultancy	34,971,585	4,625,051	30,346,534	14,366,042	592,513	15,387,979
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		2,089,125	1,031,928	1,057,197	598,750	20,847	437,600
70201	Business and management consultancy activities	2,089,125	1,031,928	1,057,197	598,750	20,847	437,600
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		32,248,275	8,622,355	23,625,920	6,899,070	25,233	16,701,617
71101	Architectural and engineering activities and related technical consultancy	29,450,125	7,696,805	21,753,320	6,409,814	21,663	15,321,843
71201	Technical testing and analysis	2,798,150	925,550	1,872,600	489,256	3,570	1,379,774
SCIENTIFIC RESEARCH AND DEVELOPMENT		1,399,847	242,200	1,157,647	129,555	35,145	992,947
72101	Research and experimental development on natural sciences and engineering	690,950	116,125	574,825	64,785	18,045	491,995
72201	Research and experimental development on social sciences and humanities	708,897	126,075	582,822	64,770	17,100	500,952
ADVERTISING AND MARKET RESEARCH		17,755,025	9,089,774	8,665,251	3,400,825	262,812	5,001,614
73101	Advertising	17,059,010	8,745,999	8,313,011	3,097,995	137,646	5,077,370
73201	Market research and public opinion polling	696,015	343,775	352,240	302,830	125,166	-75,756
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		6,377,917	3,005,414	3,372,503	337,412	632,203	2,402,888
74201	Photographic activities	6,377,917	3,005,414	3,372,503	337,412	632,203	2,402,888
VETERINARY ACTIVITIES		467,847	308,156	159,691	198,880	12,514	-51,703
75001	Veterinary activities	467,847	308,156	159,691	198,880	12,514	-51,703
GRAND TOTAL		123,133,078	39,401,420	83,731,658	33,725,515	2,554,141	47,452,002

3.7 Gross Fixed Capital Formation

Table 7: Gross Fixed Capital Formation (\$)

FSIC 2010 ACTIVITY		LAND DEVELOPMENT AND IMPROVEMENT	BUILDINGS	PLANT AND MACHINERY	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	TRANSPORT VEHICLE AND RELATED EQUIPMENT	ICT EQUIPMENT	OTHERS	GROSS FIXED CAPITAL FORMATION
SUB- CLASS									
LEGAL AND ACCOUNTING ACTIVITIES		0	0	0	34,164	82,904	42,092	1,771	160,931
69101	Legal activities	0	0	0	28,891	82,904	18,493	0	130,288
69201	Accounting, bookkeeping and auditing activities; tax consultancy	0	0	0	5,273	0	23,599	1,771	30,643
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		0	0	0	0	0		0	0
70201	Business and management consultancy activities	0	0	0	0	0	0	0	0
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		0	0	0	1,666	0	0	0	1,666
71101	Architectural and engineering activities and related technical consultancy	0	0	0	1,666	0	0	0	1,666
71201	Technical testing and analysis	0	0	0	0	0	0	0	0
SCIENTIFIC RESEARCH AND DEVELOPMENT		0	0	0	0	0	0	0	0
72101	Research and experimental development on natural sciences and engineering	0	0	0	0	0	0	0	0
72201	Research and experimental development on social sciences and humanities	0	0		0	0	0	0	0
ADVERTISING AND MARKET RESEARCH		0	0	0	0	0	0	0	0
73101	Advertising	0	0	0	0	0	0	0	0
73201	Market research and public opinion polling	0	0	0	0	0	0	0	0
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		0	0	0	0	0	0	0	0
74201	Photographic activities	0	0	0	0	0	0	0	0
VETERINARY ACTIVITIES		0	0	0	0	0	0	0	0
75001	Veterinary activities	0	0	0	0	0	0	0	0
GRAND TOTAL		0	0	0	35,830	82,904	42,092	1,771	162,597

*Professional, Scientific and Technical Activities 2009
Economics Statistics Division*

3.8 Average Turnover per Establishment

Table 8: Average Turnover per Establishment

FSIC 2010		ESTABLISHMENTS	INCOME FROM SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLISHMENT
SUB-CLASS	ACTIVITY	NUMBER	\$	\$
LEGAL AND ACCOUNTING ACTIVITIES		134	45,645,905	340,641
69101	Legal activities	63	19,430,793	308,425
69201	Accounting, bookkeeping and auditing activities; tax consultancy	71	26,215,112	369,227
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		19	1,309,505	68,921
70201	Business and management consultancy activities	19	1,309,505	68,921
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		88	22,986,470	261,210
71101	Architectural and engineering activities and related technical consultancy	81	20,190,520	249,266
71201	Technical testing and analysis	7	2,795,950	399,421
SCIENTIFIC RESEARCH AND DEVELOPMENT		8	1,399,847	174,981
72101	Research and experimental development on natural sciences and engineering	4	690,950	172,738
72201	Research and experimental development on social sciences and humanities	4	708,897	177,224
ADVERTISING AND MARKET RESEARCH		49	4,010,130	81,839
73101	Advertising	45	3,498,580	77,746
73201	Market research and public opinion polling	4	511,550	127,888
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		42	2,032,100	48,383
74201	Photographic activities	42	2,032,100	48,383
VETERINARY ACTIVITIES		4	467,274	116,819
75001	Veterinary activities	4	467,274	116,819
GRAND TOTAL		344	77,851,231	226,312

3.9 Average Turnover per Paid Employee

Table 9: Average Turnover per Paid Employee

FSIC 2010		INCOME FROM SERVICES (as per survey)	PAID EMPLOYEE (as per survey)	AVERAGE TURNOVER PER PAID EMPLOYEE
SUB-CLASS	ACTIVITY	\$	NUMBER	\$
LEGAL AND ACCOUNTING ACTIVITIES		45,645,905	1,000	45,646
69101	Legal activities	19,430,793	395	49,192
69201	Accounting, bookkeeping and auditing activities; tax consultancy	26,215,112	605	43,331
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		1,309,505	42	31,179
70201	Business and management consultancy activities	1,309,505	42	31,179
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		22,986,470	498	46,158
71101	Architectural, and engineering activities and related technical consultancy	20,190,520	466	43,327
71201	Technical testing and analysis	2,795,950	32	87,373
SCIENTIFIC RESEARCH AND DEVELOPMENT		1,399,847	14	99,989
72101	Research and experimental development on natural sciences and engineering	690,950	7	98,707
72201	Research and experimental development on social sciences and humanities	708,897	7	101,271
ADVERTISING AND MARKET RESEARCH		4,010,130	210	19,096
73101	Advertising	3,498,580	171	20,460
73201	Market research and public opinion polling	511,550	39	13,117
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		2,032,100	56	36,288
74201	Photographic activities	2,032,100	56	36,288
VETERINARY ACTIVITIES		467,274	16	29,205
75001	Veterinary activities	467,274	16	29,205
GRAND TOTAL		77,851,231	1,836	42,403

3.10 Average Compensation of Employees per Paid Employee

Table 10: Average Compensation of Employees per Paid Employee

FSIC 2010		COMPENSATION OF EMPLOYEES (as per survey)	PAID EMPLOYEE (as per survey)	AVERAGE COMPENSATION PER PAID EMPLOYEE
SUB- CLASS	ACTIVITY	\$	NUMBER	\$
LEGAL AND ACCOUNTING ACTIVITIES		15,488,091	1,000	15,488
69101	Legal activities	4,572,966	395	11,577
69201	Accounting, bookkeeping and auditing activities; tax consultancy	10,915,125	605	18,042
ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES		339,750	42	8,089
70201	Business and management consultancy activities	339,750	42	8,089
ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS		5,283,816	498	10,610
71101	Architectural and engineering activities and related technical consultancy	4,794,560	466	10,289
71201	Technical testing and analysis	489,256	32	15,289
SCIENTIFIC RESEARCH AND DEVELOPMENT		129,555	14	9,254
72101	Research and experimental development on natural sciences and engineering	64,785	7	9,255
72201	Research and experimental development on social sciences and humanities	64,770	7	9,253
ADVERTISING AND MARKET RESEARCH		2,280,900	210	10,861
73101	Advertising	1,991,250	171	11,645
73201	Market research and public opinion polling	289,650	39	7,427
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		292,950	56	5,231
74201	Photographic activities	292,950	56	5,231
VETERINARY ACTIVITIES		198,880	16	12,414
75001	Veterinary activities	198,880	16	12,414
GRAND TOTAL		24,013,942	1,836	13,079

3.11 2009 Results Compared with 2008 Results

Table 11: 2009 Results compared with 2008 Results

AGGREGATES	2008r		2009		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
GO	122,584,452		123,133,078		0.45
IC	38,810,581	31.66	39,401,420	32.00	1.52
VA	83,773,871	68.34	83,731,658	68.00	-0.05
COE	33,537,286	27.36	33,725,515	27.39	0.56
CFC	3,469,330	2.83	2,554,141	2.1	-26.38
OS	46,767,255	38.15	47,452,002	38.54	1.46
GFCF	1,472,125		162,597		-88.95
NUMBER OF PERSONS ENGAGED	2,132		2,127		-0.23

The professional, scientific and technical activities sector VA in 2009 shows a slight decrease over 2008. This is due to the IC increasing more by 1.52 per cent compared to GO.

For supplementary information on the Professional, Scientific and Technical Activities industry reference can be made to Appendix I for Concepts and Definitions, Appendix II for Industrial Classification Used, Appendix III for Composition of Macroeconomic Aggregates, Appendix IV for Sample Questionnaire and Appendix V for Macroeconomic Aggregates Using FSIC 2004.

APPENDIX I

CONCEPTS AND DEFINITIONS

All concepts and definitions used in this report are based upon the recommendations of the United Nations for their world programme [contained in the International Recommendations on Statistics of the Distributive Trades and Services] as far as has been possible. The major concepts and definitions and their treatment are briefly explained below.

<i>Compensation of Employees</i>	Includes payments, whether in cash or in kind, made by the employer during the inquiry period for the work done to all persons included in the count of employees. It includes all cash payments, commissions, bonuses, cost of living allowances and wages paid during periods of vacation and sick leave, contributions in respect of their employee's social security and pension and payments in kind.
<i>Consumption of Fixed Capital</i>	In theory this is the value of the current replacement cost of fixed assets used up during the accounting period as a result of normal wear and tear. The consumption of fixed capital shown in this report is derived from the information supplied by the firm. This is expected to conform largely to the requirements of Income Tax Act and no adjustment is attempted to bring this into conformity with the national accounts definition.
<i>Employment Size Group</i>	This includes paid employment as well as people engaged.
<i>Establishment</i>	An establishment is ideally an economic unit, which engages under single ownership or control, in one, or predominantly one kind of economic activity at a single physical location. An establishment may be part of an enterprise that is involved in more than one kind of economic activity at a single location. The organisation and the record keeping practices of such an enterprise maybe such that data in respect of the inputs and outputs of the different classes of activity can not be readily compiled. An example of this problem can be seen in retailing activities, which are combined with running of hotels. In both cases if it is not possible to separate the input-output costs of each activity due to the difficulty in the enterprises accounting system, the activity that brings in the major portion of the income is used as the criterion for classifying such establishments. An establishment could have been a branch of another one, and particulars had to be provided for each such branch establishment whether it was in the same town or district or in a different area.
<i>Fixed Assets</i>	Fixed assets include the value of all physical assets expected to have a productive life of more than one year and intended for use by the establishment. Included are major additions, alterations and improvements to existing fixed assets that extend their normal economic life or raise their productivity.
<i>Foreign Owned</i>	Subsidiary of an overseas company is always considered foreign owned, whereas a branch of an overseas company is only considered foreign owned if 51 per cent of its equity is held abroad.

<i>Gross Fixed Capital Formation</i>	This is the outlay on new and second-hand durable goods less their sales plus their own account capital construction work done on similar goods.
<i>Gross Output</i>	This is the gross value of all goods and services produced during the accounting period. Included here are the income received from fees and commission, the value of capital construction for own account and other income.
<i>Intermediate Consumption</i>	Intermediate consumption consists of non-durable goods and services, which have a lifetime of use of less than one year. Compensation of employees does not form part of intermediate consumption, but expenditure such as travelling expenses of management personnel is included. Intermediate consumption differs from total purchases of raw materials, fuels etc. by the amount of stock changes of such goods. Valuation of intermediate consumption is at purchasers' value i.e. it is inclusive of all costs incurred by producers in the acquisition of the required goods and services.
<i>Local Owned</i>	All companies with 51 per cent of its equity held in Fiji are considered locally owned.
<i>Number of Employees</i>	This includes all persons who work in the establishment and receive regular pay and persons working away from the establishment when paid by and under the control of the establishment. Also included are salaried managers, and directors of incorporated businesses except when paid solely for their attendance at board of directors meetings.
<i>Operating Surplus</i>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<i>Payments in kind</i>	This is defined as the net cost to the employer of those goods and services furnished to employees free of charge or at markedly reduced cost that are clearly and primarily of benefit to the employees as consumers. The item includes food, beverages, clothing (except uniforms for civilians as these are not worn off-duty) and lodging etc.
<i>Statistical Unit</i>	Statistical unit is the Unit for which information is collected.
<i>Unpaid Family Workers</i>	Unpaid family workers are persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least one third of the working time normal to the establishment.
<i>Value Added</i>	Value added is the difference between the gross output and the intermediate consumption. It provides a useful way of measuring without duplication the economic importance of an industry or industrial sector.
<i>Working Proprietors</i>	Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners.

APPENDIX II

INDUSTRIAL CLASSIFICATION USED

SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES from the Fiji Standard Industrial Classification 2010, commonly known as the FSIC 2010 has been used. FSIC 2010 is based on the International Standard Industrial Classification Rev 4.

SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
69				LEGAL AND ACCOUNTING ACTIVITIES
	691	6910	69101	<p>Legal activities</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar. Advice and representation in civil and criminal cases and advice and representation in connection with labour disputes are also included. -general counseling and advising, preparation of legal documents e.g. articles of incorporation, partnership agreements or similar documents in connection with company formation; patents and copyrights and the preparation of deeds, wills, trusts etc. -other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -law court activities, see 84231
	692	6920	69201	<p>Accounting, bookkeeping and auditing activities; tax consultancy</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -recording of commercial transactions from businesses or others -preparation or auditing of financial accounts -examination of accounts and certification of their accuracy -preparation of personal and business income tax returns -advisory activities and representation on behalf of clients before tax authorities <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -data-processing and tabulation activities, see 63111 -management consultancy activities, such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 70201 -bill collection, see 82901

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
70				ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES
	701	7010	70101	<p>Activities of head offices</p> <p>This sub-class includes the overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units. It includes activities of head offices, centralized administrative offices, corporate offices, district and regional offices and subsidiary management offices</p> <p>This sub-class excludes: -activities of holding companies, not engaged in managing, see 64201</p>
	702	7020	70201	<p>Management consultancy activities</p> <p>This sub-class includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning. It includes: -public relations and communication -lobbying activities -design of accounting methods or procedures, cost accounting programmes, budgetary control procedures -advice and help to businesses and public services in planning, organization, efficiency and control, management information etc.</p> <p>This sub-class excludes: -design of computer software for accounting systems, see 62011 -legal advice and representation, see 69101 -accounting, bookkeeping and auditing activities, tax consulting, see 69201 -architectural, engineering and other technical advisory activities, see 71101, 74909 -advertising activities, see 73101 -market research and public opinion polling, see 73201 -executive placement or search consulting services, see 78101 -educational consulting activities, see 85501</p>
71				ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS
	711	7110	71101	Architectural and engineering activities and related

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>technical consultancy</p> <p>This sub-class includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like. It includes:</p> <ul style="list-style-type: none"> -architectural consulting activities i.e. building design and drafting and town and city planning and landscape architecture -engineering design (i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems) and consulting activities for: <ul style="list-style-type: none"> -machinery, industrial processes and industrial plant -projects involving civil engineering, hydraulic engineering, traffic engineering -water management projects -projects elaboration and realization relative to electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, safety engineering -project management activities related to construction -elaboration of projects using air conditioning, refrigeration, sanitary and pollution control engineering, acoustical engineering etc. -geophysical, geologic and seismic surveying -geodetic surveying activities: <ul style="list-style-type: none"> -land and boundary surveying activities -hydrologic surveying activities -subsurface surveying activities -cartographic and spatial information activities <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -test drilling in connection with mining operations, see 09901, -development or publishing of associated software, see 58201 -activities of computer consultants, see 62021 -technical testing, see 71201 -research and development activities related to engineering, see 72101 -industrial design, see 74101 -interior decorating, see 74101 -aerial photography, see 74201
	712	7120	71201	<p>Technical testing and analysis</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -performance of physical, chemical and other analytical testing of all types of materials and: <ul style="list-style-type: none"> -acoustics and vibration testing -testing of composition and purity of minerals

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>etc.</p> <ul style="list-style-type: none"> -testing activities in the field of food hygiene, including veterinary testing and control in relation to food production -testing of physical characteristics and performance of materials, such as strength, thickness, durability, radioactivity etc. -qualification and reliability testing -performance testing of complete machinery: motors, automobiles, electronic equipment etc. -radiographic testing of welds and joints -failure analysis -testing and measuring of environmental indicators: air and water pollution etc. <p>-certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc.</p> <ul style="list-style-type: none"> -periodic road-safety testing of motor vehicles -testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc.) -operation of police laboratories <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -testing of animal specimens, see 75001 -medical laboratory testing, see 86909
72				SCIENTIFIC RESEARCH AND DEVELOPMENT
	721	7210	72101	<p>Research and experimental development on natural sciences and engineering</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -research and development on natural sciences, engineering and technology, medical sciences, biotechnology, agricultural sciences -interdisciplinary research and development, predominantly on natural sciences and engineering
	722	7220	72201	<p>Research and experimental development on social sciences and humanities</p> <p>This sub-class includes -research and development on social sciences and development on humanities</p> <ul style="list-style-type: none"> -interdisciplinary research and development, predominantly on social sciences and humanities <p>This sub- class excludes:</p> <ul style="list-style-type: none"> -market research, see 73201
73				ADVERTISING AND MARKET RESEARCH
	731	7310	73101	<p>Advertising</p> <p>This sub-class includes the provision of a full range of advertising services (i.e. through in house capabilities or subcontracting), including advice, creative services,</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>production of advertising material, media planning and buying. It includes:</p> <ul style="list-style-type: none"> -creation and realization of advertising campaigns i.e. <ul style="list-style-type: none"> -creating and placing advertising in newspapers, periodicals, radio, television, the Internet and other media -creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding etc. -media representation, i.e. sale of time and space for various media soliciting advertising <ul style="list-style-type: none"> - aerial advertising -distribution or delivery of advertising material or samples -provision of advertising space on billboards etc. -creation of stands and other display structures and sites <p>-conducting marketing campaigns and other advertising services aimed at attracting and retaining customers i.e.</p> <ul style="list-style-type: none"> -promotion of products -point-of-sale marketing -direct mail advertising -marketing consulting <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -publishing of advertising material, see 58199 -public-relations activities, see 70201 -market research, see 73201 -graphic design activities, see 74101 -advertising photography, see 74201 -convention and trade show organizers, see 82301
	732	7320	73201	<p>Market research and public opinion polling</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results -investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof
74				OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
	741	7410	74101	<p>Specialized design activities</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other interior decoration and other fashion goods as well as other personal or household goods -industrial design, i.e. creating and developing designs

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance -activities of graphic designers -activities of interior decorators</p> <p>This sub-class excludes: -design and programming of web pages, see 62011 -architectural design, see 71101 -engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 71101 -theatrical stage-set design, see 90001</p>
	742	7420	74201	<p>Photographic activities</p> <p>This sub-class includes: -commercial and consumer photograph production i.e. -<ul style="list-style-type: none"> -portrait photography for passports, schools, weddings etc. -photography for commercials, publishers, fashion, real estate or tourism purposes -aerial photography -videotaping of events: weddings, meetings etc. -film processing i.e. -<ul style="list-style-type: none"> -developing, printing and enlarging from client-taken negatives or cine-films -film developing and photo printing laboratories -one hour photo shops (not part of camera stores) -mounting of slides -copying and restoring or transparency retouching in connection with photographs -activities of photojournalists -microfilming of documents</p> <p>This sub-class excludes: -cartographic and spatial information activities, see 71101</p>
	749	7490	74909	<p>Other professional, scientific and technical activities n.e.c.</p> <p>This sub-class includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration. Included are:</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-translation and interpretation activities</p> <p>-business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but not including real estate brokerage</p> <p>-patent brokerage activities (arranging for the purchase and sale of patents)</p> <p>-appraisal activities other than for real estate and insurance (for antiques, jewellery, etc.)</p> <p>-bill auditing and freight rate information</p> <p>-activities of quantity surveyors</p> <p>-weather forecasting activities</p> <p>-security consulting</p> <p>-agronomy consulting</p> <p>-environmental consulting</p> <p>-other technical consulting</p> <p>-activities of consultants other than architecture, engineering and management consultants</p> <p>-activities carried on by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs etc., with publishers, producers etc.</p> <p>This sub-class excludes:</p> <p>-wholesale of used motor vehicles by auctioning, see 45101</p> <p>-online auction activities (retail), see 47901</p> <p>-activities of auctioning houses (retail), see 47901</p> <p>-activities of real estate brokers, see 68201</p> <p>-bookkeeping activities, see 69201</p> <p>-activities of management consultants, see 70201</p> <p>-activities of architecture and engineering consultants, see 71101</p> <p>-engineering design activities, see 71101</p> <p>-display of advertisement and other advertising design, see 73101</p> <p>-creation of stands and other display structures and sites, see 73101</p> <p>-industrial design activities, see 74101</p> <p>-activities of convention and trade show organizers, see 8230</p> <p>-activities of independent auctioneers, see 82999</p> <p>-administration of loyalty programmes, see 82999</p> <p>-consumer credit and debt counselling, see 88909</p> <p>-activities of authors of scientific and technical books, see 90001</p> <p>-activities of independent journalists, see 90001</p>
75				VETERINARY ACTIVITIES
	750	7500	75001	<p>Veterinary activities</p> <p>This sub-class includes:</p> <p>-animal health care and control activities for farm</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>animals</p> <ul style="list-style-type: none"> -animal health care and control activities for pet animals These activities are carried out by qualified veterinarians when working in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. -activities of veterinary assistants or other auxiliary veterinary personnel -clinic-pathological and other diagnostic activities pertaining to animals -animal ambulance activities <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -farm animal boarding activities without health care, see 01619 -sheep shearing, see 01619 -herd testing services, droving services, agistment services, poultry caponizing, see 01619 -activities related to artificial insemination, see 01619 -pet animal boarding activities without health care, see 96099

APPENDIX III

COMPOSITION OF MACROECONOMIC AGGREGATES

1] LEGAL AND ACCOUNTING ACTIVITIES and ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES

SUB-CLASS	69101	69201	TOTAL	70201
INCOME				
Primary Activity	27,575,104	34,875,145	62,450,249	2,087,445
Fee	27,575,104	34,814,058	62,389,162	2,087,445
Commission	0	61,087	61,087	0
Services produced for own use	0	0	0	0
Secondary Activity	248,353	96,440	344,793	1,680
Rent	58,146	65,750	123,896	0
Subsidies received	38,565	0	38,565	0
Own-account capital construction	0	0	0	0
Other income	151,642	30,690	182,332	1,680
Gross Margin	0	0	0	0
Sales of goods without transformation	0	0	0	0
Less purchase of goods without transformation	0	0	0	0
Less opening stock of finished goods bought for resale	0	0	0	0
Plus closing stock of finished goods bought for resale	0	0	0	0
Gross Output	27,823,457	34,971,585	62,795,042	2,089,125
Miscellaneous Income	2,150,560	1,268,863	3,419,423	15,760
Insurance claims received	22,500	21,500	44,000	0
Profit or loss received from any other business in which you have an interest	0	0	0	0
Property income received	0		0	
Rent received from land	0	0	0	0
Interest received	819,600	91,780	911,380	5,480
Dividends received	5,895	5,999	11,894	0
Royalty received	0	0	0	0
Bad and doubtful debts recovered	5,765	4,789	10,554	0
Exchange gain	45,700	5,345	51,045	0
Gain on sale of fixed assets	21,800	0	21,800	4,500
VAT charged on goods and services provided	1,229,300	1,139,450	2,368,750	5,780
TOTAL INCOME	29,974,017	36,240,448	66,214,465	2,104,885
	0			
EXPENDITURE	0		0	
Expenditure on materials for use in the business	844,102	356,189	1,200,291	150,125
Opening stock of materials, fuel, supplies and components	41,461	0	41,461	0
Less closing stock of materials, fuel, supplies and components	32,251	0	32,251	0
Expenditure incurred on fuel, electricity and water	1,249,238	783,790	2,033,028	72,843
Petrol/Automotive diesel fuel	431,862	360,980	792,842	25,390
Industrial diesel fuel/Heavy fuel oil	18,850	0	18,850	0
Liquid petroleum gas	0	0	0	5,214
Kerosene	0	0	0	0
Electricity	705,026	240,450	945,476	38,521
Water	93,500	182,360	275,860	3,718
Repairs & maintenance paid for on vehicles, buildings, etc	909,720	399,850	1,309,570	30,011
Cartage and haulage expenses paid to other firms	50,958	8,125	59,083	7,380

Professional, Scientific and Technical Activities 2009
Economic Statistics Division

SUB-CLASS	69101	69201	TOTAL	70201
Travel expenses	364,564	340,500	705,064	97,240
Value of contract and commission work done	12,214	0	12,214	10,159
Audit, accounting and legal fee	381,285	199,890	581,175	23,357
Advertising and promotion	142,023	39,654	181,677	15,198
Bank charges	316,319	183,625	499,944	11,051
Postage, telephone and telecommunication etc	911,969	470,012	1,381,981	77,880
Office stationery and supplies	431,439	300,569	732,008	15,695
Management and consultation fee	146,498	209,230	355,728	40,256
Rent paid for furniture, plant and machinery	2,157,527	137,014	2,294,541	55,205
Business insurance	848,536	569,500	1,418,036	84,103
Other expenditure	3,700,940	627,103	4,328,043	341,425
Intermediate Input	12,476,542	4,625,051	17,101,593	1,031,928
Miscellaneous Expenditure	508,185	1,293,010	1,801,195	38,251
Insurance claims	23,890	2,500	26,390	7,369
Property income paid	0			
Rent paid for land	6,485	1,545	8,030	7,880
Interest paid	99,987	168,800	268,787	790
Dividends paid	0	0	0	0
Royalty paid	0	0	0	0
Bad and doubtful debts written off	38,125	224,650	262,775	0
Business licenses, rates on property paid to central or local government etc	25,090	24,850	49,940	7269
TPAF levy	56,028	71,569	127,597	1,145
Exchange losses	3,080	2,798	5,878	0
Loss on sale of fixed assets	0	1,098	1,098	0
VAT paid on supplies of goods and services	255,500	795,200	1,050,700	13,798
Compensation of Employees	7,794,981	14,366,042	22,161,023	598,750
Wages and salaries	7,224,166	13,863,528	21,087,694	544,055
FNPF	473,250	502,514	975,764	54,695
Payment in kind	97,565	0	97,565	0
Consumption of fixed capital	972,874	592,513	1,565,387	20,847
TOTAL EXPENDITURE	21,752,582	20,876,616	42,629,198	1,689,776

2] ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS and SCIENTIFIC RESEARCH AND DEVELOPMENT

SUB-CLASS	71101	71201	TOTAL	72101	72201	TOTAL
INCOME						
Primary Activity	29,286,595	2,795,950	32,082,545	690,950	708,897	1,399,847
Fee	29,286,595	2,795,950	32,082,545	690,950	708,897	1,399,847
Commission	0	0	0	0	0	0
Services produced for own use	0	0	0	0	0	0
Secondary Activity	163,530	2,200	165,730	0	0	0
Rent	162,980	2,200	165,180	0	0	0
Subsidies received	0	0	0	0	0	0
Own-account capital construction	0	0	0	0	0	0
Other income	550	0	550	0	0	0
Gross Margin	0	0	0	0	0	0
Sales of goods without transformation	0	0	0	0	0	0
Less purchase of goods without transformation	0	0	0	0	0	0
Less opening stock of finished goods bought for resale	0	0	0	0	0	0
Plus closing stock of finished goods bought for resale	0	0	0	0	0	0
Gross Output	29,450,125	2,798,150	32,248,275	690,950	708,897	1,399,847
Miscellaneous Income	240,002	19,540	259,542	3,300	5,785	9,085
Insurance claims received	0	0	0	0	0	0
Profit or loss received from any other business in which you have an interest	0	0	0	0	0	0
Property income received						0
Rent received from land	105,820	2,185	108,005	0	0	0
Interest received	86,125	12,140	98,265	1,100	3,500	4,600
Dividends received	415	0	415	0	0	0
Royalty received	0	0	0	0	0	0
Bad and doubtful debts recovered	0	0	0	0	0	0
Exchange gain	455	0	455	0	0	0
Gain on sale of fixed assets	5,387	0	5,387	0	135	135
VAT charged on goods and services provided	41,800	5,215	47,015	2,200	2,150	4,350
TOTAL INCOME	29,690,127	2,817,690	32,507,817	694,250	714,682	1,408,932
EXPENDITURE						
Expenditure on materials for use in the business	317,305	671,350	988,655	0	0	0
Opening Stock of materials, fuel, supplies and components	192,584	101,300	293,884	0	0	0
Less closing stock of materials, fuel, supplies and components	117,584	71,210	188,794	0	0	0
Expenditure incurred on fuel, electricity and water	187,534	63,825	251,359	29,619	31,300	60,919
Petrol/Automotive diesel fuel	115,800	16,950	132,750	17,058	18,040	35,098
Industrial diesel fuel/Heavy fuel oil	2,900	5,095	7,995	0	0	0
Liquid petroleum gas	0	5,040	5,040	0	0	0
Kerosene	0	0	0	0	0	0
Electricity	65,087	28,950	94,037	10,666	11,365	22,031
Water	3,747	7,790	11,537	1,895	1,895	3,790
Repairs & maintenance paid for on vehicles, buildings, etc	2,476,714	25,995	2,502,709	4,899	5,880	10,779
Cartage and haulage expenses paid to other firms	28,641	14,049	42,690	1,105	1,255	2,360

*Professional, Scientific and Technical Activities 2009
Economic Statistics Division*

SUB-CLASS	71101	71201	TOTAL	72101	72201	TOTAL
Travel expenses	205,574	7,100	212,674	1,465	1,572	3,037
Value of contract and commission work done	335	0	335	1,095	1,205	2,300
Audit, accounting and legal fee	51,977	5,215	57,192	5,691	5,995	11,686
Advertising and promotion	40,141	885	41,026	570	675	1,245
Bank charges	65,807	1,785	67,592	4,898	3,509	8,407
Postage, telephone and telecommunication etc	245,663	56,100	301,763	19,250	19,324	38,574
Office stationery and supplies	186,555	2,965	189,520	0	0	0
Management and consultation fee	675,341	3,130	678,471	0	0	0
Rent paid for furniture, plant and machinery	143,425	15,105	158,530	0	0	0
Business insurance	265,847	7,111	272,958	11,590	12,065	23,655
Other expenditure	2,730,946	20,845	2,751,791	35,943	43,295	79,238
Intermediate Input	7,696,805	925,550	8,622,355	116,125	126,075	242,200
Miscellaneous Expenditure	929,992	1,290	931,282	3,425	2,315	5,740
Insurance claims	64,250	0	64,250	0	0	0
Property income paid						
Rent paid for land	45,012	0	45,012	0	0	0
Interest paid	91,605	410	92,015	1,095	1,065	2,160
Dividends paid	0	0	0	0	0	0
Royalty paid	0	0	0	0	0	0
Bad and doubtful debts written off	280,950	0	280,950	0	0	0
Business licenses, rates on property paid to central or local government etc	15,125	600	15,725	1050	625	1,675
TPAF levy	57,000	0	57,000	0	0	0
Exchange losses	14,500	0	14,500	0	0	0
Loss on sale of fixed assets	15,800	0	15,800	0	0	0
VAT paid on supplies of goods and services	345,750	280	346,030	1,280	625	1,905
Compensation of employees	6,409,814	489,256	6,899,070	64,785	64,770	129,555
Wages and salaries	6,297,012	394,051	6,691,063	59,700	59,525	119,225
FNPF	112,802	95,205	208,007	5,085	5,245	10,330
Payment in kind	0	0	0	0	0	0
Consumption of fixed capital	21,663	3,570	25,233	18,045	17,100	35,145
TOTAL EXPENDITURE	15,058,274	1,419,666	16,477,940	202,380	210,260	412,640

**3] ADVERTISING AND MARKET RESEARCH;
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES and
VETERINARY ACTIVITIES**

SUB-CLASS	73101	73201	TOTAL	74201	75001
INCOME					
Primary Activity	17,059,010	695,115	17,754,125	6,284,467	467,274
Fee	16,987,450	695,115	17,682,565	6,284,467	426,774
Commission	71,560	0	71,560	0	0
Services produced for own use	0	0	0	0	0
Overseas aid	0	0	0	0	40,500
Secondary Activity	0	900	900	93,450	573
Rent	0	900	900	85,500	0
Subsidies received	0	0	0	0	0
Own-account capital construction	0	0	0	0	0
Other income	0	0	0	7,950	0
Gross Margin	0	0	0	0	573
Sales of goods without transformation	0	0	0	0	0
Less purchase of goods without transformation	0	0	0	0	0
Less opening stock of finished goods bought for resale	0	0	0	0	37,987
Plus closing stock of finished goods bought for resale	0	0	0	0	38,560
Gross Output	17,059,010	696,015	17,755,025	6,377,917	467,847
Miscellaneous Income	4,445	22,225	26,670	0	0
Insurance claims received	1,650	5,000	6,650	0	0
Profit or loss received from any other business in which you have an interest	0	0	0	0	0
Property income received			0		
Rent received from land	0	0	0	0	0
Interest received	2,795	1,510	4,305	0	0
Dividends received	0	0	0	0	0
Royalty received	0	0	0	0	0
Bad and doubtful debts recovered	0	0	0	0	0
Exchange gain	0	2,355	2,355	0	0
Gain on sale of fixed assets	0	2,810	2,810	0	0
VAT charged on goods and services provided	0	10,550	10,550	0	0
TOTAL INCOME	17,063,455	718,240	17,781,695	6,377,917	467,847
EXPENDITURE					
Expenditure on materials for use in the business	2,552,514	30,300	2,582,814	595,474	216,950
Opening stock of materials, fuel, supplies and components	0	0	0	26,995	0
Less closing stock of materials, fuel, supplies and components	0	0	0	18,965	0
Expenditure incurred on fuel, electricity and water	726,343	23,739	750,082	446,414	25,015
Petrol/Automotive diesel fuel	349,514	7,700	357,214	174,714	17,750
Industrial diesel fuel/Heavy fuel oil	166,852	0	166,852	0	0
Liquid petroleum gas	15,995	5,129	21,124	0	0
Kerosene	3,985	0	3,985	0	0
Electricity	154,741	7,895	162,636	193,750	6,100
Water	35,256	3,015	38,271	77,950	1,165
Repairs & maintenance paid for on vehicles, buildings, etc	1,102,514	10,860	1,113,374	269,191	9,450
Cartage and haulage expenses paid to other firms	560	2,700	3,260	2,955	0

*Professional, Scientific and Technical Activities 2009
Economic Statistics Division*

SUB-CLASS	73101	73201	TOTAL	74201	75001
Travel expenses	102,564	32,705	135,269	147,012	4,558
Value of contract and commission work done	19,514	6,019	25,533	0	0
Audit, accounting and legal fee	71,251	10,235	81,486	50,995	1,130
Advertising and promotion	29,512	9,595	39,107	8,578	1,175
Bank charges	76,077	6,055	82,132	59,987	225
Postage, telephone and telecommunication etc	51,395	11,025	62,420	250,750	8,895
Office stationery and supplies	202,464	1,035	203,499	9,365	7,795
Management and consultation fee	1,668,540	4,130	1,672,670	0	0
Rent paid for furniture, plant and machinery	82,750	10,715	93,465	105,751	15,000
Business insurance	69,350	12,650	82,000	251,165	7,050
Other expenditure	1,990,651	172,012	2,162,663	799,747	10,913
Intermediate Input	8,745,999	343,775	9,089,774	3,005,414	308,156
Miscellaneous Expenditure	47,785	45,740	93,525	471,568	5,960
Insurance claims	0	1,465	1,465	0	0
Property income paid					
Rent paid for land	0	0	0	0	2,180
Interest paid	35,350	45	35,395	66,250	0
Dividends paid	0	0	0	0	0
Royalty paid	0	6,380	6,380	0	0
Bad and doubtful debts written off	8,680	0	8,680	0	3,780
Business licenses, rates on property paid to central or local government, etc	1,255	115	1,370	62,425	0
TPAF levy	0	11,150	11,150	24,089	0
Exchange losses	0	5,095	5,095	0	0
Loss on sale of fixed assets	0	7,960	7,960	33,679	0
VAT paid on supplies of goods and services	2,500	13,530	16,030	285,125	0
Compensation of employees	3,097,995	302,830	3,400,825	337,412	198,880
Wages and salaries	2,025,120	278,150	2,303,270	200,553	181,350
FNPF	1,072,875	24,680	1,097,555	136,859	17,530
Payment in kind	0	0	0	0	0
Consumption of fixed capital	137,646	125,166	295,634	632,203	12,514
TOTAL EXPENDITURE	12,029,425	817,511	12,879,758	4,446,597	525,510

4] SUMMARY TABLE

INCOME	
Primary Activity	122,525,952
Fee	122,352,805
Commission	132,647
Services produced for own use	0
Overseas aid	40,500
Secondary Activity	607,126
Rent	375,476
Subsidies received	38,565
Own-account capital construction	0
Other income	192,512
Gross Margin	573
Sales of goods without transformation	0
Less purchase of goods without transformation	0
Less opening stock of finished goods bought for resale	37,987
Plus closing stock of finished goods bought for resale	38,560
Gross Output	123,133,078
Miscellaneous Income	3,730,345
Insurance claims received	50,650
Profit or loss received from any other business in which you have an interest	0
Property income received	0
Rent received from land	108,005
Interest received	1,024,030
Dividends received	12,309
Royalty received	0
Bad and doubtful debts recovered	10,554
Exchange gain	53,855
Gain on sale of fixed assets	34,632
VAT charged on goods and services provided	2,436,445
TOTAL INCOME	126,863,558
EXPENDITURE	
Expenditure on materials for use in the business	5,734,309
Opening stock of materials, fuel, supplies and components	362,340
Less closing stock of materials, fuel, supplies and components	240,010
Expenditure incurred on fuel, electricity and water	3,639,660
Petrol/Automotive diesel fuel	1,535,758
Industrial diesel fuel/Heavy fuel oil	193,697
Liquid petroleum gas	31,378
Kerosene	3,985
Electricity	1,462,551
Water	412,291
Repairs & maintenance paid for on vehicles, buildings, etc	5,245,084
Cartage and haulage expenses paid to other firms	117,728
Travel expenses	1,304,854
Value of contract and commission work done	50,541
Audit, accounting and legal fee	807,021
Advertising and promotion	288,006
Bank charges	729,338
Postage, telephone and telecommunication etc	2,122,263
Office stationery and supplies	1,157,882
Management and consultation fee	2,747,125
Rent paid for furniture, plant and machinery	2,722,492
Business insurance	2,138,967
Other expenditure	10,473,820
Intermediate Input	39,401,420
Miscellaneous Expenditure	4,384,423
Insurance claims	99,474
Property income paid	0

Rent paid for land	63,102
Interest paid	465,397
Dividends paid	0
Royalty paid	6,380
Bad and doubtful debts written off	556,185
Business licenses, rates on property paid to central or local government etc	138,404
TPAF levy	220,981
Exchange losses	25,473
Loss on sale of fixed assets	58,537
VAT paid on supplies of goods and services	2,750,490
Compensation of Employees	33,725,515
Wages and salaries	31,725,515
FNPF	2,500,740
Payment in kind	97,565
Consumption of fixed capital	2,554,141
TOTAL EXPENDITURE	80,065,499

APPENDIX IV SAMPLE QUESTIONNAIRE



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CONFIDENTIAL

DESPATCHED: 01\04\10

2009 SURVEY OF REAL ESTATE AND BUSINESS SERVICES

Please correct any errors
appearing in this label.

Dear Sir\Madam,

Enclosed are two copies of the 2009 Survey of Real Estate and Business Services questionnaire.

COVERAGE AND SCOPE: It covers establishments engaged in the Survey of Real Estate and Business Services Sector classified under the Fiji Standard Industrial Classification 2004's Tabulation Category K (refer note on page 2). If an establishment's Real Estate and Business Services activities are combined with other types of business, you should report on the Real Estate and Business Services side of the operations only.

PURPOSE: The census provides an important means of assessing the contribution this sector makes to the economy of Fiji, and indicates the changing composition and structure of the industry. The results of the Survey are used by the Fiji Islands Bureau of Statistics in the estimation of the National Income of Fiji and in the provision of other key indicators.

REFERENCE PERIOD: Reference period is the calendar year 2009. If your accounting year is different provide information approximating closest to the calendar year 2009. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

COMPULSORY REQUIREMENT: The Survey is conducted under the provisions of the Statistics Act 1961(Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before 30\04\10. Failure to meet this deadline could result in legal action without further notice.

CONFIDENTIALITY OF INFORMATION: Information supplied will be used by the Department for the preparation of statistics. Any release of information will be in accordance with the Statistics Act and only persons authorised will have access to individual information.

CONTACT PERSON FOR HELP AND ADVICE: Ms Shirleen Raju on extension 113 or email sraju@statsfiji.gov.fj

T Banimarama
Government Statistician

NOTE: Under the Fiji Standard Industrial Classification 2004:

- The Real Estate and Business Services include all units mainly engaged in renting and leasing assets, as well as units engaged in providing a wide variety of business services.

ORGANISATIONAL STRUCTURE

- 1 A business can have more than one establishment involved in similar or different activities at different locations. State the location, the type of activity engaged in and the Gross Turnover of each establishment during the year.

FORM OF OWNERSHIP

- 4 (1) Fiji owned:
This is an establishment operating in Fiji in which 51% or more equity is held locally.
- (2) Branch of an overseas company:
This is an establishment operating in Fiji which is controlled by or supervised by an overseas head office and which is an integral part of the foreign parent organisation. Branch has no equity share capital.
- (3) Subsidiary of an overseas company:
A company is a subsidiary of another if that other company owns this subsidiary wholly or holds more than half the nominal value of the equity share capital of this subsidiary company.

EQUITY PARTICIPATION

- 5 Give the proportion of the share capital held by residents of Fiji. Equity share capital held by companies or individuals on behalf of residents of Fiji should also be included.

NATURE OF WORK

- 6 In cases where establishments are involved in more than one activity at a single location, please state the major activity involved in.

OPERATING STATUS

- 7 If you are no longer in business, a **STATUTORY DECLARATION** must be attached to one copy of the questionnaire with the words “**CLOSED BUSINESS**” written across the questionnaire and returned to the Fiji Islands Bureau of Statistics. The Statutory Declaration must be signed by a Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf. The Statutory Declaration must state the name of the business, nature of its activity and the date on which it ceased operation. If your business operated for part of the year 2009 please provide information for the duration your business operated.

QUESTIONNAIRE

All relevant questions must be answered with clear and correct figures. Estimates will be accepted where actual data are not available. Values, **excluding VAT**, are to be expressed in Fiji Dollars.

ORGANISATIONAL STRUCTURE

1	Does this business operate at more than one location?			
	Please tick the appropriate box		No Yes If yes, please give details below:	
	NAME OF ESTABLISHMENT\BRANCH (1)	PHYSICAL LOCATION OF BUSINESS (2)	MAIN TYPE OF BUSINESS OR ACTIVITY (3)	GROSS TURNO VER (4)
	Note: This return is required for the addressed establishment only. In case this is not possible, a combined return with similar main activities may be submitted. If the information can not be provided on this basis, please state the reasons:			
	Remark: Please comment here to assist in the interpretation of data supplied:			

ACCOUNTING PERIOD

2	Please state the accounting period: From \ \2009 To \ \2009
----------	---

LEGAL STATUS OF ORGANISATION

		Please tick appropriate box			
3		Individual ownership	1	Partnership	2
	001	Co-operative	3	Private Limited Company	4
		Public Limited Company	5	Public or Statutory Body	6
		Non-Profit Organisation	7	Others (specify)	8

FORM OF OWNERSHIP

4		Please tick appropriate box			
	002	Fiji owned	1	Branch of an overseas company	2
		Subsidiary of an overseas company	3	Others (specify)	4

EQUITY PARTICIPATION

5	Please indicate in the appropriate box equity capital held by Fiji Citizens.			
	(a) As at end of 2008	%	(b) As at end of 2009	%

NATURE OF WORK

6	Please give a brief description of the main activity of the establishment\s covered by this return:			
	003 FOR OFFICIAL USE ONLY			

OPERATING STATUS

7	Please state whether the establishment in question (tick appropriate box)			
	Operated during the whole of the accounting period specified			1
	Operated during part of the accounting period specified (specify mths)			2
	Had not commenced business during the accounting period specified			3

INCOME RECEIVED FROM FEES AND COMMISSIONS

8 This should be the actual fees, net of any discount allowed to the client, for the services rendered.

Include commission received from auction sales, real estate sales and valuation services etc

Exclude VAT charged on goods and services provided.

OTHER INCOME

34 a] Include all claims arising from business insurance. Examples of business insurances are insurance against the risk of buildings, properties and stocks. Exclude life, education or any other personal insurance.

b] Include all claims arising from casualty insurance. Examples of casualty insurance are insurance against the risk of accidents and illness to employees. Claims for life, education or any other form of personal insurance are to be excluded.

INCOME RECEIVED FROM FEES AND COMMISSIONS

8	Please state the amount of fees and commissions received from:		VALUE (\$)	
			FEES	COMMISSIONS
1	Real estate activities with own or leased properties	004		
2	Real estate activities on a fee or contract basis	006		
3	Renting of land transport equipment	008		
4	Renting of water transport equipment	010		
5	Renting of air transport equipment	012		
6	Renting of agricultural machinery and equipment	014		
7	Renting of construction and civil engineering machinery and equipment	016		
8	Renting of office machinery and equipment (including computers)	018		
9	Renting of other machinery and equipment	020		
10	Renting of personal and household goods, including video tapes, CD's, DVD's	022		
11	Hardware consultancy	024		
12	Software consultancy and supply	026		
13	Data processing	028		
14	Data base activities and on line distribution of electronic content	030		
15	Maintenance and repair of office, accounting and computing machinery	032		
16	Other computer related activities	034		
17	Research & experimental development on natural sciences & engineering	036		
18	Research & experimental development on social sciences and humanities	038		
19	Legal activities	040		
20	Accounting, bookkeeping and auditing activities; tax consultancy	042		
21	Market research and public opinion polling	044		
22	Business and management consultancy activities	046		
23	Architectural, engineering activities and related technical activities	048		
24	Technical testing and analysis	050		
25	Advertising	052		
26	Labour recruitment and provision of personal	054		
27	Investigation and security activities	056		
28	Building cleaning and industrial cleaning activities	058		
29	Photographic activities	060		
30	Packaging activities	062		
31	Other Business activities	064		
	Total	066		

OTHER INCOME

			VALUE (\$)
32	Income from sales of goods without transformation (refer question 46)	068	
33	Subsidies and grants received	069	
34	Insurance claims received: a) Business insurance claims received	070	
	b) Casualty insurance claims received	071	
35	Profit or loss received from any other business in which you have an interest	072	
36	Rent received for the hire of building	073	
37	Income from: a) Rent received from land	074	
	b) Interest received	075	
	c) Dividends received	076	
	d) Royalty received	077	
38	Bad and doubtful debts recovered	078	
39	Exchange gain	079	
40	Gain on sale of fixed assets	080	
41	Receipts from industrial services rendered to others eg repairs & maintenance	081	
42	Others (specify).	082	
	Total other income	083	
43	VAT charged on goods and services provided	084	
44	GRAND TOTAL OF ALL INCOME RECEIVED (Codes 066+067+083+084)	085	\$

PURCHASES OF MATERIALS DURING THE YEAR

- 45 State in detail the total value of all purchases of materials and supplies for use in the operation of your business
- 46 State in detail expenditure of all materials and related articles purchased for resale during the year.

Exclude VAT paid on supplies of goods and services.

FUEL, ELECTRICITY AND WATER

- 47-50 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 51 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 53 Repairs and maintenance costs paid to other firms covers the total costs of current repair and maintenance service provided by such firms on repairs done on vehicles, building etc of the establishment. Current repair and maintenance carried out by an ancillary repair and maintenance unit, which has been treated, as an independent establishment should be included.
- 54 Cartage and haulage expense includes payment for the transportation of goods and materials within the country. It excludes cost of transport carried out by your own equipment and employees.
- 56 Contract and commission work done by other establishments on your materials covers payments made by the establishment for contract and commission work done on materials controlled by your establishment.
- 65 a] Include payment in respect of leased\rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 63.

PURCHASES OF MATERIALS DURING THE YEAR			VALUE(\$)
45	Expenditure on materials and related articles for use in the business	086	
46	Expenditure on Real Estate activities & business services during the year	087	
	Total	088	

FUEL, ELECTRICITY AND WATER

Please state the expenditure incurred on fuel, electricity and water			VALUE(\$)
47	Petrol/Automotive diesel fuel	089	
48	Industrial diesel fuel/Heavy fuel oil	090	
49	Kerosene	091	
50	Liquid petroleum gas	092	
51	Electricity	093	
52	Water	094	
	Total	095	

OTHER EXPENDITURE			VALUE (\$)
53	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	096	
54	Cartage and haulage expenses paid to other firms	097	
55	Travel expenses (eg management, personal etc)	098	
56	Value of contract and commission work done	099	
57	Audit, accounting and legal fee	100	
58	Advertising and promotion etc	101	
59	Bank charges	102	
60	Postage, telephone and telecommunication etc	103	
61	Office stationery and supplies	104	
62	Management and consultation fee	105	
63	Rent paid for furniture, building, plant and machinery etc	106	
64	Insurance paid: a) Business insurance	107	
	b) Casualty insurance	108	
65	Expenditure on: a) Rent paid for land	109	
	b) Interest paid	110	
	c) Dividends paid	111	
	d) Royalty paid	112	
66	Bad and doubtful debts written off	113	
67	Business licenses, rates on property paid to central or local government etc	114	
68	Training and Productivity Authority of Fiji (TPAF) Levy	115	
69	Exchange losses	116	
70	Fixed asset expenses: a) Loss on sale of fixed assets	117	
	b) Depreciation claimed (to agree with question 80(7))	118	
71	All other costs and expenses	119	
	Total other expenditure (excluding code 111)	120	

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

72 Please note that the information in respect of employment is for the last payweek in June 2009 but the rest of the question requires data for the appropriate accounting year.

Gross wages and salaries includes overtime, sick and holiday pay, bonuses, payments under piece rate schemes, all allowances, severance and redundancy pay, sales commissions paid to own employees and directors fee etc.

Payment in kind is the cost to the employer for providing employees with housing, transport, clothing, food, drinks, fuels, etc free of charge or at a reduced rate.

Expatriates are non-Fiji citizens who stayed in Fiji to work.

Working proprietors include all individual proprietors and partners who are actively engaged in the work of the establishment. Silent or inactive partners should be excluded unless they participate actively in the work of the establishment.

Unpaid family workers include persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least a third of the normal working hours of the establishment.

STOCKS

75 a] All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.

b] This should include stocks of materials used by the business in its operations.

NET EARNINGS AND TAXES PAID

76 This is the net profit of your establishment\enterprise from the profit and loss account. The following method would enable you to check if all the information from the trading, profit and loss account have been entered onto the questionnaire:

	Income [Code 085 + 149(3)]	\$
less	Expenditure [Code 139]	\$
equals	Profit (+)\Loss (-) [Code 149]	\$

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

72		NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FNPF ETC	PAYMENT IN KIND
		(1)	(2)	(3)	(4)
a]	Fiji citizens	121			
b]	Expatriates	125			
	Total	129			
c]	Working without pay				
	i] Working proprietors	133			
	ii] Unpaid family workers	134			
	Total (codes 129(1) +133 +134	135			
d]	From the total number in employment given in code 135, please state:				
	Total Males	136	Total Females	137	

73	VAT paid on supplies of goods and services	138	
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74	GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 088 + 095 + 120 + 129 (2, 3, 4) + 138]	139	\$
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STOCKS

75	Please give the value of stocks held by your establishment	VALUE OF STOCKS (\$)		
		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for resale	140		
b]	Materials, fuel, supplies and components	143		
	Total	146		

NET EARNINGS AND TAXES PAID

			Amount (\$)
76	Net profit\loss of your establishment\enterprise. If this does not agree with question 77, please give reasons _____	149	
77	Taxable income of your establishment\enterprise	150	
78	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	151	
79	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	152	

FIXED CAPITAL ASSETS

- 80 Please ensure that: The value given for depreciation should agree with the value given in question 70 b].
- 80 (5) Own Account Capital Construction: This is the cost of new fixed assets and additions to existing fixed assets made by the establishments own labour for it's own use. Cost should be equivalent to labour costs plus value of materials at cost.

FIXED CAPITAL ASSETS

80		VALUE (\$)							
		Opening Book Value	Purchase of new and second hand assets at cost		Land Development & Improvement	Own Account Capital Construction	Sales of Capital Assets	Depreciation	Closing Book Value
			locally	from abroad					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
A]	Land	153							
B]	Buildings	161							
C]	Plant and machinery	169							
D]	Furniture, fixtures and office equipment	177							
E]	Transport vehicles and related equipment	185							
F]	Computer Software	193							
G]	Entertainment Literary or artistic originals	201							
H]	Valuables	209							
I]	Others (specify) _____ _____ _____	217							
J]	Total								

USE OF INTERNET

The main purpose of this question is to collect information on Internet services, including all goods and services ordered on the WWW or by email.

81	Type of goods or services ordered during the year (1)	Total cost (2)		Was payment made online (WWW or by email) (3)				Was this a Fiji web site (4)			
				YES		NO		YES		NO	
			233	YES		NO		YES		NO	
			237	YES		NO		YES		NO	
			241	YES		NO		YES		NO	
			245	YES		NO		YES		NO	
			249	YES		NO		YES		NO	
			253	YES		NO		YES		NO	
			257	YES		NO		YES		NO	

Signature of person completing the questionnaire: _____ Date _____

Name _____

Position _____

Telephone No _____ Fax No _____

Email _____

If Chartered Account in private practice, please place a tick in the box

THANK YOU FOR COMPLETING THE QUESTIONNAIRE

APPENDIX V COMPOSITION OF MACROECONOMIC AGGREGATES USING FSIC 2004

FSIC 2004		GO	IC	VA	COE	CFC	OS
SUB-CLASS	ACTIVITY						
RESEARCH AND DEVELOPMENT		1,399,847	242,200	1,157,647	129,555	35,145	992,947
73101	Research and development	1,399,847	242,200	1,157,647	129,555	35,145	992,947
OTHER BUSINESS ACTIVITIES		114,887,467	35,845,650	79,041,817	33,059,668	1,874,279	44,107,870
74111	Legal activities	27,823,457	12,476,542	15,346,915	7,794,981	972,874	6,579,060
74121	Accounting, bookkeeping and auditing activities; tax consultancy	34,971,585	4,625,051	30,346,534	14,366,042	592,513	15,387,979
74131	Market research and public opinion polling						
74141	Business and management consultancy activities	2,785,140	1,375,703	1,409,437	901,580	146,013	361,844
74211	Architectural, engineering activities and related technical activities	29,450,125	7,696,805	21,753,320	6,409,814	21,663	15,321,843
74221	Technical testing and analysis	2,798,150	925,550	1,872,600	489,256	3,570	1,379,774
74301	Advertising	17,059,010	8,745,999	8,313,011	3,097,995	137,646	5,077,370
BUSINESS ACTIVITIES NEC		6,377,917	3,005,414	3,372,503	337,412	623,203	2,411,888
74941	Photographic activities	6,377,917	3,005,414	3,372,503	337,412	623,203	2,411,888
GRAND TOTAL		122,665,231	39,093,264	83,571,967	33,526,635	2,532,627	47,512,705

