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# **ECONOMIC SURVEYS**

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# **PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES 2012**

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## **PREFACE**

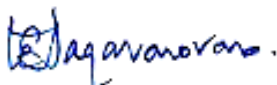
The report provides information on the Professional, Scientific and Technical Services industry in 2012. The information was gathered from establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and 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 staffs who were engaged in the conduct of the survey and the preparation of this report.



Epeli Waqavonovono  
**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 Surveys Undertaken

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 FBoS 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 2012 (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 2012 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 2012 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 Professional, scientific and technical activities 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).

### **2.6 Data Collection and Survey Procedures**

The questionnaires were posted on 12<sup>th</sup> July, 2013 and replies were required within a month. Response by the due date was low; therefore personal visits to obtain the questionnaires were made to those establishments that did not respond and to those establishments that required assistance in filling out the questionnaires. (Refer sample questionnaire attached as appendix IV).

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 analyzed and reports written.

## 2.7 Data Processing

Data was 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 2012. 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 2012.

## 2.9 Response Rate

The survey had a response rate of 78 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 of business 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	RETURNS	RESPONSE
SUB-CLASS	ACTIVITY	FRAME	RECEIVED	RATE %
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>179</b>	<b>142</b>	<b>79</b>
69101	Legal activities	96	70	73
69201	Accounting, bookkeeping and auditing activities; tax consultancy	83	72	87
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>38</b>	<b>28</b>	<b>74</b>
70101	Activities of Head Office	4	4	100
70201	Management consultancy activities	34	24	71
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>125</b>	<b>92</b>	<b>74</b>
71101	Architectural and engineering activities and related technical consultancy	118	85	72
71201	Technical testing and analysis	7	7	100
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>9</b>	<b>9</b>	<b>100</b>
72101	Research and experimental development on natural sciences and engineering	5	5	100
72201	Research and experimental development on social sciences and humanities	4	4	100
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>58</b>	<b>50</b>	<b>86</b>
73101	Advertising			
73201	Market research and public opinion polling	58	50	86
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>63</b>	<b>47</b>	<b>75</b>
74201	Photographic activities	63	47	75
<b>VETERINARY ACTIVITIES</b>		<b>4</b>	<b>4</b>	<b>100</b>
75001	Veterinary activities	4	4	100
<b>GRAND TOTAL</b>		<b>476</b>	<b>372</b>	<b>78</b>

### 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								
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>75</b>	<b>34</b>	<b>0</b>	<b>31</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>142</b>
69101	Legal activities	30	23	0	15	0	2	0	70
69201	Accounting, bookkeeping and auditing activities; tax consultancy	45	11	0	16	0	0	0	72
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>8</b>	<b>1</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>28</b>
70101	Activities of Head Office	0	0	0	4	0	0	0	4
70201	Business and management consultancy activities	8	1	0	13	0	1	1	24
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>25</b>	<b>28</b>	<b>0</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92</b>
71101	Architectural and engineering activities and related technical consultancy	25	28	0	32	0	0	0	85
71201	Technical testing and analysis	0	0	0	7	0	0	0	7
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>3</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>
72101	Research and experimental development on natural sciences and engineering	2	0	0	3	0	0	0	5
72201	Research and experimental development on social sciences and humanities	1	0	0	3	0	0	0	4
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>21</b>	<b>12</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
73101	Advertising	21	12	0	17	0	0	0	50
73201	Market research and public opinion polling								
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>13</b>	<b>9</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47</b>
74201	Photographic activities	13	9	0	25	0	0	0	47
<b>VETERINARY ACTIVITIES</b>		<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>
75001	Veterinary activities	2	0	0	0	0	0	2	4
<b>GRAND TOTAL</b>		<b>147</b>	<b>84</b>	<b>0</b>	<b>135</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>372</b>

### 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				
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>142</b>	<b>0</b>	<b>0</b>	<b>142</b>
69101	Legal activities	70	0	0	70
69201	Accounting, bookkeeping and auditing activities; tax consultancy	72	0	0	72
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>26</b>	<b>1</b>	<b>1</b>	<b>28</b>
70101	Activities of Head Office	3	0	1	4
70201	Business and management consultancy activities	23	1	0	24
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>91</b>	<b>1</b>	<b>0</b>	<b>92</b>
71101	Architectural and engineering activities and related technical consultancy	84	1	0	85
71201	Technical testing and analysis	7	0	0	7
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>
72101	Research and experimental development on natural sciences and engineering	5	0	0	5
72201	Research and experimental development on social sciences and humanities	4	0	0	4
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>
73101	Advertising				
73201	Market research and public opinion polling	50	0	0	50
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>47</b>	<b>0</b>	<b>0</b>	<b>47</b>
74201	Photographic activities	47	0	0	47
<b>VETERINARY ACTIVITIES</b>		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
75001	Veterinary activities	4	0	0	4
<b>GRAND TOTAL</b>		<b>369</b>	<b>2</b>	<b>1</b>	<b>372</b>

### 3.4 Size of Establishments

**Table 4: Size of Establishments**

FSIC 2010		NUMBER OF PERSONS ENGAGED						
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	TOTAL
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>63</b>	<b>44</b>	<b>20</b>	<b>9</b>	<b>6</b>	<b>0</b>	<b>142</b>
69101	Legal activities	33	21	11	4	1	0	70
69201	Accounting, bookkeeping and auditing activities; tax consultancy	30	23	9	5	5	0	72
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>18</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>28</b>
70101	Activities of Head Office	0	1	1	1	1	0	4
70201	Business and management consultancy activities	18	4	1	1	0	0	24
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>51</b>	<b>22</b>	<b>11</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>92</b>
71101	Architectural and engineering activities and related technical consultancy	46	20	11	7	1	0	85
71201	Technical testing and analysis	5	2	0	0	0	0	7
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>7</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>
72101	Research and experimental development on natural sciences and engineering	3	2	0	0	0	0	5
72201	Research and experimental development on social sciences and humanities	4	0	0	0	0	0	4
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>37</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>50</b>
73101	Advertising							
73201	Market research and public opinion polling	37	5	5	3	0	0	50
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>35</b>	<b>6</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>47</b>
74201	Photographic activities	35	6	5	1	0	0	47
<b>VETERINARY ACTIVITIES</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
75001	Veterinary activities	3	1	0	0	0	0	4
<b>GRAND TOTAL</b>		<b>214</b>	<b>85</b>	<b>43</b>	<b>22</b>	<b>8</b>	<b>0</b>	<b>372</b>

### 3.5 Number of Persons Engaged as at 30<sup>th</sup> June 2012

**Table 5 A: Number of Persons Engaged as at 30<sup>th</sup> June 2012**

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	Local	Expatriate	Working proprietors	Unpaid family workers	
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>1,112</b>	<b>16</b>	<b>175</b>	<b>27</b>	<b>1,330</b>
69101	Legal activities	481	4	93	16	594
69201	Accounting, bookkeeping and auditing activities; tax consultancy	631	12	82	11	736
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>224</b>	<b>3</b>	<b>5</b>	<b>0</b>	<b>232</b>
70101	Activities of Head Office	139	0	0	0	139
70201	Business and management consultancy activities	85	3	5	0	93
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>524</b>	<b>16</b>	<b>30</b>	<b>3</b>	<b>573</b>
71101	Architectural and engineering activities and related technical consultancy	490	16	29	3	538
71201	Technical testing and analysis	34	0	1	0	35
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>28</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>34</b>
72101	Research and experimental development on natural sciences and engineering	14	4	1	0	19
72201	Research and experimental development on social sciences and humanities	14	0	1	0	15
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>239</b>	<b>1</b>	<b>36</b>	<b>4</b>	<b>280</b>
73101	Advertising					
73201	Market research and public opinion polling	239	1	36	4	280
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>108</b>	<b>0</b>	<b>17</b>	<b>3</b>	<b>128</b>
74201	Photographic activities	108	0	17	3	128
<b>VETERINARY ACTIVITIES</b>		<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
75001	Veterinary activities	18	0	0	0	18
<b>GRAND TOTAL</b>		<b>2,253</b>	<b>40</b>	<b>265</b>	<b>37</b>	<b>2,595</b>



**Table 5 B: Number of Persons Engaged by Gender**

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	TOTAL
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>672</b>	<b>658</b>	<b>1,330</b>
69101	Legal activities	303	291	594
69201	Accounting, bookkeeping and auditing activities; tax consultancy	369	367	736
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>134</b>	<b>98</b>	<b>232</b>
70101	Activities of Head office	80	59	139
70201	Business and management consultancy activities	54	39	93
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>403</b>	<b>170</b>	<b>573</b>
71101	Architectural and engineering activities and related technical consultancy	381	157	538
71201	Technical testing and analysis	22	13	35
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>22</b>	<b>12</b>	<b>34</b>
72101	Research and experimental development on natural sciences and engineering	12	7	19
72201	Research and experimental development on social sciences and humanities	10	5	15
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>172</b>	<b>108</b>	<b>280</b>
73101	Advertising			
73201	Market research and public opinion polling	172	108	280
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>78</b>	<b>50</b>	<b>128</b>
74201	Photographic activities	78	50	128
<b>VETERINARY ACTIVITIES</b>		<b>5</b>	<b>13</b>	<b>18</b>
75001	Veterinary activities	5	13	18
<b>GRAND TOTAL</b>		<b>1,486</b>	<b>1,109</b>	<b>2,595</b>

### 3.6 Macroeconomic Aggregates

**Table 6: Macroeconomic Aggregates (\$)**

FSIC 2010							
SUB-CLASS	ACTIVITY	GO	IC	VA	COE	CFC	OS
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>74,843,240</b>	<b>19,714,876</b>	<b>55,128,364</b>	<b>23,976,449</b>	<b>3,252,276</b>	<b>27,899,639</b>
69101	Legal activities	32,986,485	12,363,204	20,623,281	8,368,063	1,636,287	10,618,931
69201	Accounting, bookkeeping and auditing activities; tax consultancy	41,856,755	7,351,672	34,505,083	15,608,386	1,615,989	17,280,708
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>17,580,835</b>	<b>13,559,338</b>	<b>4,021,497</b>	<b>4,826,991</b>	<b>1,975,242</b>	<b>-2,780,736</b>
70101	Activities of Head office	12,457,417	11,423,029	1,034,388	3,171,632	1,891,467	-4,028,711
70201	Business and management consultancy activities	5,123,418	2,136,309	2,987,109	1,655,359	83,775	1,247,975
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>43,266,937</b>	<b>11,052,511</b>	<b>32,214,426</b>	<b>8,870,785</b>	<b>98,547</b>	<b>23,245,094</b>
71101	Architectural and engineering activities and related technical consultancy	39,999,790	10,031,380	29,968,410	8,432,612	89,475	21,446,323
71201	Technical testing and analysis	3,267,147	1,021,131	2,246,016	438,173	9,072	1,798,771
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>4,190,501</b>	<b>1,050,726</b>	<b>3,139,775</b>	<b>889,684</b>	<b>64,368</b>	<b>2,185,723</b>
72101	Research and experimental development on natural sciences and engineering	2,738,561	825,515	1,913,046	696,427	39,022	1,177,597
72201	Research and experimental development on social sciences and humanities	1,451,940	225,211	1,226,729	193,257	25,346	1,008,126
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>20,501,238</b>	<b>9,661,313</b>	<b>10,839,925</b>	<b>5,374,349</b>	<b>384,452</b>	<b>5,081,124</b>
73101	Advertising						
73201	Market research and public opinion polling	20,501,238	9,661,313	10,839,925	5,374,349	384,452	5,081,124
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>7,494,035</b>	<b>3,605,200</b>	<b>3,888,835</b>	<b>673,928</b>	<b>876,246</b>	<b>2,338,661</b>
74201	Photographic activities	7,494,035	3,605,200	3,888,835	673,928	876,246	2,338,661
<b>VETERINARY ACTIVITIES</b>		<b>845,041</b>	<b>454,314</b>	<b>390,727</b>	<b>175,607</b>	<b>36,523</b>	<b>178,597</b>
75001	Veterinary activities	845,041	454,314	390,727	175,607	36,523	178,597
<b>GRAND TOTAL</b>		<b>168,721,827</b>	<b>59,098,278</b>	<b>109,623,549</b>	<b>44,787,793</b>	<b>6,687,654</b>	<b>58,148,102</b>

### 3.7 Gross Fixed Capital Formation

**Table 7: Gross Fixed Capital Formation (\$)**

FSIC 2010		LAND DEVELOPMENT AND IMPROVEMENT	NON RESIDENTIAL BUILDINGS	RESIDENTIAL BUILDINGS	PLANT AND MACHINERY	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	ICT EQUIPMENT	OTHER OFFICE EQUIPMENT	TRANSPORT VEHICLE AND RELATED EQUIPMENT	OTHERS	GROSS FIXED CAPITAL FORMATION
SUB-CLASS	ACTIVITY										
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>4,820</b>	<b>57,982</b>	<b>305,726</b>	<b>0</b>	<b>236,242</b>	<b>414,995</b>	<b>95,290</b>	<b>400,010</b>	<b>16,940</b>	<b>1,532,005</b>
69101	Legal activities	0	57,982	305,726	0	201,040	153,369	56,479	86,857	15,186	876,639
69201	Accounting, bookkeeping and auditing activities; tax consultancy	4,820	0	0	0	35,202	261,626	38,811	313,153	1,754	655,366
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>0</b>	<b>717,219</b>	<b>0</b>	<b>711,170</b>	<b>1,923,524</b>	<b>579,795</b>	<b>140,177</b>	<b>1,069,701</b>	<b>0</b>	<b>5,141,586</b>
70101	Activities of Head office	0	717,219	0	709,864	1,889,094	538,440	140,177	1,069,701	0	5,064,495
70201	Business and management consultancy activities	0	0	0	1,306	34,430	41,355	0	0	0	77,091
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>221,611</b>	<b>24,333</b>	<b>143,681</b>	<b>9,555</b>	<b>20,000</b>	<b>0</b>	<b>419,180</b>
71101	Architectural and engineering activities and related technical consultancy	0	0	0	221,611	24,333	143,681	9,555	20,000	0	419,180
71201	Technical testing and analysis	0	0	0	0	0	0	0	0	0	0
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,179</b>	<b>1,334</b>	<b>0</b>	<b>112,642</b>	<b>0</b>	<b>117,155</b>
72101	Research and experimental development on natural sciences and engineering	0	0	0	0	2,298	0	0	63,946	0	66,244
72201	Research and experimental development on social sciences and humanities	0	0	0	0	881	1,334	0	48,696	0	50,911
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>13,946</b>	<b>2,817</b>	<b>3,461</b>	<b>9,044</b>	<b>236,451</b>	<b>0</b>	<b>265,719</b>
73101	Advertising	0	0	0	0	0	0	0	0	0	0
73201	Market research and public opinion polling	0	0	0	13,946	2,817	3,461	9,044	236,451	0	265,719
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>0</b>	<b>349,331</b>	<b>26,000</b>	<b>0</b>	<b>-35,704</b>	<b>-651,747</b>	<b>0</b>	<b>-56,831</b>	<b>1,122</b>	<b>-367,829</b>
74201	Photographic activities	0	349,331	26,000	0	-35,704	-651,747	0	-56,831	1,122	-367,829
<b>VETERINARY ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
75001	Veterinary activities	0	0	0	0	0	0	0	0	0	0
<b>GRAND TOTAL</b>		<b>4,820</b>	<b>1,124,532</b>	<b>331,726</b>	<b>946,727</b>	<b>2,154,391</b>	<b>491,519</b>	<b>254,066</b>	<b>1,781,973</b>	<b>18,062</b>	<b>7,107,816</b>

### 3.8 Average Turnover per Establishment

**Table 8: Average Turnover per Establishment**

FSIC 2010		ESTABLISH- MENTS	INCOME FROM SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLISHMENT
SUB- CLASS	ACTIVITY	NUMBER	\$	\$
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>142</b>	<b>63,869,484</b>	<b>449,785</b>
69101	Legal activities	70	28,596,934	408,528
69201	Accounting, bookkeeping and auditing activities; tax consultancy	72	35,272,550	489,897
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>28</b>	<b>14,321,945</b>	<b>511,498</b>
70101	Activities of Head Office	4	10,731,591	2,682,898
70201	Business and management consultancy activities	24	3,590,354	149,598
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>92</b>	<b>32,710,703</b>	<b>355,551</b>
71101	Architectural and engineering activities and related technical consultancy	85	29,833,994	350,988
71201	Technical testing and analysis	7	2,876,709	410,958
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>9</b>	<b>3,985,170</b>	<b>442,797</b>
72101	Research and experimental development on natural sciences and engineering	5	2,539,730	507,946
72201	Research and experimental development on social sciences and humanities	4	1,445,440	361,360
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>50</b>	<b>18,518,272</b>	<b>370,365</b>
73101	Advertising			
73201	Market research and public opinion polling	50	18,518,272	370,365
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>47</b>	<b>5,776,941</b>	<b>122,914</b>
74201	Photographic activities	47	5,776,941	122,914
<b>VETERINARY ACTIVITIES</b>		<b>4</b>	<b>798,596</b>	<b>199,649</b>
75001	Veterinary activities	4	798,596	199,649
<b>GRAND TOTAL</b>		<b>372</b>	<b>139,981,111</b>	<b>376,293</b>

### 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	\$
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>63,869,484</b>	<b>1,128</b>	<b>56,622</b>
69101	Legal activities	28,596,934	485	58,963
69201	Accounting, bookkeeping and auditing activities; tax consultancy	35,272,550	643	54,856
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>13,031,008</b>	<b>227</b>	<b>57,405</b>
70101	Activities of Head Office	10,731,591	139	77,206
70201	Business and management consultancy activities	3,590,354	88	40,799
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>32,710,703</b>	<b>540</b>	<b>60,575</b>
71101	Architectural, and engineering activities and related technical consultancy	29,833,994	506	58,960
71201	Technical testing and analysis	2,876,709	34	84,609
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>3,985,170</b>	<b>32</b>	<b>124,537</b>
72101	Research and experimental development on natural sciences and engineering	2,539,730	18	141,096
72201	Research and experimental development on social sciences and humanities	1,445,440	14	103,246
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>18,518,272</b>	<b>240</b>	<b>77,159</b>
73101	Advertising			
73201	Market research and public opinion polling	18,518,272	240	77,159
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>5,776,941</b>	<b>108</b>	<b>53,490</b>
74201	Photographic activities	5,776,941	108	53,490
<b>VETERINARY ACTIVITIES</b>		<b>798,596</b>	<b>18</b>	<b>44,366</b>
75001	Veterinary activities	798,596	18	44,366
<b>GRAND TOTAL</b>		<b>139,981,111</b>	<b>2,293</b>	<b>61,047</b>

### 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	\$
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>21,232,581</b>	<b>1,128</b>	<b>18,823</b>
69101	Legal activities	7,225,495	485	14,898
69201	Accounting, bookkeeping and auditing activities; tax consultancy	14,007,086	643	21,784
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>4,811,656</b>	<b>227</b>	<b>21,197</b>
70101	Activities of Head Office	3,171,632	139	22,817
70201	Business and management consultancy activities	1,640,024	88	18,637
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>6,491,293</b>	<b>540</b>	<b>12,021</b>
71101	Architectural and engineering activities and related technical consultancy	6,053,120	506	11,963
71201	Technical testing and analysis	438,173	34	12,887
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>890,064</b>	<b>32</b>	<b>27,815</b>
72101	Research and experimental development on natural sciences and engineering	696,807	18	38,712
72201	Research and experimental development on social sciences and humanities	193,257	14	13,804
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>4,316,523</b>	<b>240</b>	<b>17,986</b>
73101	Advertising			
73201	Market research and public opinion polling	4,316,523	240	17,986
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>571,207</b>	<b>108</b>	<b>5,289</b>
74201	Photographic activities	571,207	108	5,289
<b>VETERINARY ACTIVITIES</b>		<b>175,607</b>	<b>18</b>	<b>9,756</b>
75001	Veterinary activities	175,607	18	9,756
<b>GRAND TOTAL</b>		<b>38,288,931</b>	<b>2293</b>	<b>16,698</b>

### 3.11 2012 Results Compared with 2011 Results

**Table 11: 2012 Results compared with 2011 Results**

MACRO AGGREGATES	2011		2012		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
<b>GO</b>	145,279,302		168,721,827		16.14
<b>IC</b>	45,955,805	31.64	59,098,278	35.03	28.60
<b>VA</b>	99,323,497	68.37	109,623,549	64.97	10.37
<b>COE</b>	37,350,021	25.71	44,787,793	26.55	19.91
<b>CFC</b>	4,514,353	3.11	6,687,654	3.96	48.14
<b>OS</b>	57,459,123	39.55	58,148,102	34.46	1.20
<b>GFCF</b>	2,313,139		7,107,816		207.28
<b>NUMBER OF PERSONS ENGAGED</b>	2,268		2,595		14.42

The Macro Aggregates of the Professional, Scientific and Technical Activities industry for 2012 show positive growths when compared to 2011.

*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.

<b><i>Compensation of Employees</i></b>	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.
<b><i>Consumption of Fixed Capital</i></b>	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.
<b><i>Employment Size Group</i></b>	This includes paid employment as well as people engaged.
<b><i>Establishment</i></b>	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 cannot 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.
<b><i>Fixed Assets</i></b>	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.
<b><i>Foreign Owned</i></b>	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.



<b><i>Gross Fixed Capital Formation</i></b>	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.
<b><i>Gross Output</i></b>	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.
<b><i>Intermediate Consumption</i></b>	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.
<b><i>Local Owned</i></b>	All companies with 51 per cent of its equity held in Fiji are considered locally owned.
<b><i>Number of Employees</i></b>	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.
<b><i>Operating Surplus</i></b>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<b><i>Payments in kind</i></b>	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.
<b><i>Statistical Unit</i></b>	Statistical unit is the Unit for which information is collected.
<b><i>Unpaid Family Workers</i></b>	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.
<b><i>Value Added</i></b>	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.
<b><i>Working Proprietors</i></b>	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
<b>69</b>				<b>LEGAL AND ACCOUNTING ACTIVITIES</b>
	<b>691</b>	<b>6910</b>	<b>69101</b>	<p><b>Legal activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-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.</li> <li>-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.</li> <li>-other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-law court activities, see 84231</li> </ul>
	<b>692</b>	<b>6920</b>	<b>69201</b>	<p><b>Accounting, bookkeeping and auditing activities; tax consultancy</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-recording of commercial transactions from businesses or others</li> <li>-preparation or auditing of financial accounts</li> <li>-examination of accounts and certification of their accuracy</li> <li>-preparation of personal and business income tax returns</li> <li>-advisory activities and representation on behalf of clients before tax authorities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-data-processing and tabulation activities, see 63111</li> <li>-management consultancy activities, such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 70201</li> <li>-bill collection, see 82901</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
<b>70</b>				<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>
	<b>701</b>	<b>7010</b>	<b>70101</b>	<p><b>Activities of head offices</b></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>
	<b>702</b>	<b>7020</b>	<b>70201</b>	<p><b>Management consultancy activities</b></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>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
71				<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>
	711	7110	71101	<p><b>Architectural and engineering activities and related technical consultancy</b></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"> <li>-architectural consulting activities i.e. building design and drafting and town and city planning and landscape architecture</li> <li>-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"> <li>-machinery, industrial processes and industrial plant</li> <li>-projects involving civil engineering, hydraulic engineering, traffic engineering</li> <li>-water management projects</li> <li>-projects elaboration and realization relative to electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, safety engineering</li> <li>-project management activities related to construction</li> <li>-elaboration of projects using air conditioning, refrigeration, sanitary and pollution control engineering, acoustical engineering etc.</li> <li>-geophysical, geologic and seismic surveying</li> <li>-geodetic surveying activities: <ul style="list-style-type: none"> <li>-land and boundary surveying activities</li> <li>-hydrologic surveying activities</li> <li>-subsurface surveying activities</li> <li>-cartographic and spatial information activities</li> </ul> </li> </ul> </li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-test drilling in connection with mining operations, see 09901,</li> <li>-development or publishing of associated software, see 58201</li> <li>-activities of computer consultants, see 62021</li> <li>-technical testing, see 71201</li> <li>-research and development activities related to engineering, see 72101</li> <li>-industrial design, see 74101</li> <li>-interior decorating, see 74101</li> <li>-aerial photography, see 74201</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
	<b>712</b>	<b>7120</b>	<b>71201</b>	<p><b>Technical testing and analysis</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-performance of physical, chemical and other analytical testing of all types of materials and:</li> <li>-acoustics and vibration testing</li> <li>-testing of composition and purity of minerals etc.</li> <li>-testing activities in the field of food hygiene, including veterinary testing and control in relation to food production</li> <li>-testing of physical characteristics and performance of materials, such as strength, thickness, durability, radioactivity etc.</li> <li>-qualification and reliability testing</li> <li>-performance testing of complete machinery: motors, automobiles, electronic equipment etc.</li> <li>-radiographic testing of welds and joints</li> <li>-failure analysis</li> <li>-testing and measuring of environmental indicators: air and water pollution etc.</li> <li>-certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc.</li> <li>-periodic road-safety testing of motor vehicles</li> <li>-testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc.)</li> <li>-operation of police laboratories</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-testing of animal specimens, see 75001</li> <li>-medical laboratory testing, see 86909</li> </ul>
<b>72</b>				<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>
	<b>721</b>	<b>7210</b>	<b>72101</b>	<p><b>Research and experimental development on natural sciences and engineering</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-research and development on natural sciences, engineering and technology, medical sciences, biotechnology, agricultural sciences</li> <li>-interdisciplinary research and development, predominantly on natural sciences and engineering</li> </ul>
	<b>722</b>	<b>7220</b>	<b>72201</b>	<p><b>Research and experimental development on social sciences and humanities</b></p> <p>This sub-class includes -research and development on social sciences and development on humanities</p> <ul style="list-style-type: none"> <li>-interdisciplinary research and development, predominantly on social sciences and humanities</li> </ul> <p>This sub- class excludes:</p> <ul style="list-style-type: none"> <li>-market research, see 73201</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
<b>73</b>				<b>ADVERTISING AND MARKET RESEARCH</b>
	<b>731</b>	<b>7310</b>	<b>73101</b>	<p><b>Advertising</b></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, and production of advertising material, media planning and buying. It includes:</p> <ul style="list-style-type: none"> <li>-creation and realization of advertising campaigns i.e.</li> <li>-creating and placing advertising in newspapers, periodicals, radio, television, the Internet and other media</li> <li>-creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding etc.</li> <li>-media representation, i.e. sale of time and space for various media soliciting advertising</li> <li>- aerial advertising</li> <li>-distribution or delivery of advertising material or samples</li> <li>-provision of advertising space on billboards etc.</li> <li>-creation of stands and other display structures and sites</li> <li>-conducting marketing campaigns and other advertising services aimed at attracting and retaining customers i.e.</li> <li>-promotion of products</li> <li>-point-of-sale marketing</li> <li>-direct mail advertising</li> <li>-marketing consulting</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-publishing of advertising material, see 58199</li> <li>-public-relations activities, see 70201</li> <li>-market research, see 73201</li> <li>-graphic design activities, see 74101</li> <li>-advertising photography, see 74201</li> <li>-convention and trade show organizers, see 82301</li> </ul>
	<b>732</b>	<b>7320</b>	<b>73201</b>	<p><b>Market research and public opinion polling</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-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</li> <li>-investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
74				<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>
	741	7410	74101	<p><b>Specialized design activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-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</li> <li>-industrial design, i.e. creating and developing designs 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</li> <li>-activities of graphic designers</li> <li>-activities of interior decorators</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-design and programming of web pages, see 62011</li> <li>-architectural design, see 71101</li> <li>-engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 71101</li> <li>-theatrical stage-set design, see 90001</li> </ul>
	742	7420	74201	<p><b>Photographic activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-commercial and consumer photograph production i.e. -portrait photography for passports, schools, weddings etc.</li> <li>-photography for commercials, publishers, fashion, real estate or tourism purposes</li> <li>-aerial photography</li> <li>-videotaping of events: weddings, meetings etc.</li> <li>-film processing i.e.</li> <li>-developing, printing and enlarging from client-taken negatives or cine-films</li> <li>-film developing and photo printing laboratories</li> <li>-one hour photo shops (not part of camera stores)</li> <li>-mounting of slides</li> <li>-copying and restoring or transparency retouching in connection with photographs</li> <li>-activities of photojournalists</li> <li>-microfilming of documents</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-cartographic and spatial information activities, see 71101</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	749	7490	74909	<p><b>Other professional, scientific and technical activities n.e.c.</b></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 do not include ongoing, routine business functions that are generally of short duration. Included are:</p> <ul style="list-style-type: none"> <li>-translation and interpretation activities</li> <li>-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</li> <li>-patent brokerage activities (arranging for the purchase and sale of patents)</li> <li>-appraisal activities other than for real estate and insurance (for antiques, jewellery, etc.)</li> <li>-bill auditing and freight rate information</li> <li>-activities of quantity surveyors</li> <li>-weather forecasting activities</li> <li>-security consulting</li> <li>-agronomy consulting</li> <li>-environmental consulting</li> <li>-other technical consulting</li> <li>-activities of consultants other than architecture, engineering and management consultants</li> <li>-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.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of used motor vehicles by auctioning, see 45101</li> <li>-online auction activities (retail), see 47901</li> <li>-activities of auctioning houses (retail), see 47901</li> <li>-activities of real estate brokers, see 68201</li> <li>-bookkeeping activities, see 69201</li> <li>-activities of management consultants, see 70201</li> <li>-activities of architecture and engineering consultants, see 71101</li> <li>-engineering design activities, see 71101</li> <li>-display of advertisement and other advertising design, see 73101</li> <li>-creation of stands and other display structures and sites, see 73101</li> <li>-industrial design activities, see 74101</li> <li>-activities of convention and trade show organizers, see 8230</li> <li>-activities of independent auctioneers, see 82999</li> <li>-administration of loyalty programs, see 82999</li> </ul>



<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				-consumer credit and debt counseling, see 88909 -activities of authors of scientific and technical books, see 90001 -activities of independent journalists, see 90001
<b>75</b>				<b>VETERINARY ACTIVITIES</b>
	<b>750</b>	<b>7500</b>	<b>75001</b>	<p><b>Veterinary activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-animal health care and control activities for farm animals</li> <li>-animal health care and control activities for pet animals</li> </ul> <p>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.</p> <ul style="list-style-type: none"> <li>-activities of veterinary assistants or other auxiliary veterinary personnel</li> <li>-clinic-pathological and other diagnostic activities pertaining to animals</li> <li>-animal ambulance activities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-farm animal boarding activities without health care, see 01619</li> <li>-sheep shearing, see 01619</li> <li>-herd testing services, droving services, agistment services, poultry caponizing, see 01619</li> <li>-activities related to artificial insemination, see 01619</li> <li>-pet animal boarding activities without health care, see 96099</li> </ul>

## APPENDIX III

### COMPOSITION OF MACROECONOMIC AGGREGATES

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

SUB-CLASS	69101	69201	TOTAL	70101	70201	TOTAL
<b>INCOME</b>						
<b>Primary Activity</b>	<b>32,348,886</b>	<b>41,675,558</b>	<b>74,024,444</b>	<b>10,731,591</b>	<b>4,154,540</b>	<b>14,886,131</b>
Fee	32,348,886	41,674,272	74,023,158	10,731,591	3,962,264	14,693,855
Commission	0	1,286	1,286	0	192,276	192,276
Services produced for own use	0	0	0	0	0	0
<b>Secondary Activity</b>	<b>637,599</b>	<b>181,197</b>	<b>818,796</b>	<b>1,725,826</b>	<b>968,878</b>	<b>2,694,704</b>
Rent	126,370	84,993	211,363	1,265,085	424,539	1,689,624
Subsidies received	33,075	0	33,075	0	5,168	5,168
Own-account capital construction	0	0	0	0	0	0
Other income	478,154	96,204	574,358	460,741	4,600	465,341
Gross Margin	0	0	0	0	534,571	534,571
Sales of goods without transformation	0	0	0	0	4,470,734	4,470,734
Less purchase of goods without transformation	0	0	0	0	3,936,163	3,936,163
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
<b>Gross Output</b>	<b>32,986,485</b>	<b>41,856,755</b>	<b>74,843,240</b>	<b>12,457,417</b>	<b>5,123,418</b>	<b>17,580,835</b>
<b>Miscellaneous Income</b>	<b>2,952,464</b>	<b>4,180,991</b>	<b>7,133,455</b>	<b>11,223,072</b>	<b>546,350</b>	<b>11,769,422</b>
Insurance claims received	39,780	20,758	60,538	158,059	0	158,059
Profit or loss received from any other business in which you have an interest	19,645	60105	79,750	707,187	213,124	920,311
Property income received						0
Rent received from land	26,335	0	26,335	0	0	0
Interest received	1,739,537	126,018	1,865,555	167,327	42,702	210,029
Dividends received	1,239	10,469	11,708	8,132,212	1,933	8,134,145
Royalty received	0	0	0	0	0	0
Bad and doubtful debts recovered	110,583	274,480	385,063	0	0	0
Exchange gain	64,140	23,259	87,399	79,126	0	79,126
Gain on sale of fixed assets	18,097	26,418	44,515	17,004	1,680	18,684
VAT charged on goods and services provided	933,108	3,639,484	4,572,592	1,962,157	286,911	2,249,068
<b>TOTAL INCOME</b>	<b>35,938,949</b>	<b>46,037,746</b>	<b>81,976,695</b>	<b>23,680,489</b>	<b>5,669,768</b>	<b>29,350,257</b>
<b>EXPENDITURE</b>						
Expenditure on materials for use in the business	1,352,938	278,952	1,631,890	2,719,340	385,108	3,104,448
Opening stock of materials, fuel, supplies and components	0	0	0	346,828	0	346,828
Less closing stock of materials, fuel, supplies and components	0	0	0	362,534	0	362,534

<b>SUB-CLASS</b>	<b>69101</b>	<b>69201</b>	<b>TOTAL</b>	<b>70101</b>	<b>70201</b>	<b>TOTAL</b>
Expenditure incurred on fuel, electricity and water	1,526,355	827,588	2,353,943	283,423	129,315	412,738
Petrol/Automotive diesel fuel	689,900	357,830	1,047,730	145,978	64,675	210,653
Industrial diesel fuel/Heavy fuel oil	0	0	0	0	0	0
Liquid petroleum gas	0	0	0	0	0	0
Kerosene	3307	0	3307	0	0	0
Electricity	781,959	463,623	1,245,582	137,249	57,367	194,616
Water	51,189	6,135	57,324	196	7,273	7,469
Repairs & maintenance paid for on vehicles, buildings, etc	848,619	353,503	1,202,122	307,451	69,394	376,845
Cartage and haulage expenses paid to other firms	73,582	9,697	83,279	22,098	7,901	29,999
Travel expenses	665,346	347,625	1,012,971	733,252	126,551	859,803
Value of contract and commission work done	61,100	3,949	65,049	0	74,168	74,168
Audit, accounting and legal fee	618,271	141,420	759,691	142,455	38,239	180,694
Advertising and promotion	311,004	53,871	364,875	165,048	34,217	199,265
Bank charges	253,750	168,552	422,302	219,273	71,577	290,850
Postage, telephone and telecommunication etc	1,149,406	482,193	1,631,599	328,894	138,789	467,683
Office stationery and supplies	364,211	249,896	614,107	69,301	59,600	128,901
Management and consultation fee	546,610	664,615	1,211,225	0	143,248	143,248
Rent paid for furniture, buildings, plant and machinery	1,960,260	1,357,659	3,317,919	535,679	253,376	789,055
Business insurance	1,008,628	587,263	1,595,891	47,249	108,157	155,406
Other expenditure	1,623,124	1,824,889	3,448,013	5,865,272	496,669	6,361,941
<b>Intermediate Input</b>	<b>12,363,204</b>	<b>7,351,672</b>	<b>19,714,876</b>	<b>11,423,029</b>	<b>2,136,309</b>	<b>13,559,338</b>
<b>Miscellaneous Expenditure</b>	<b>1,121,985</b>	<b>3,147,177</b>	<b>4,269,162</b>	<b>3,411,858</b>	<b>203,796</b>	<b>3,615,654</b>
Insurance claims	20,112	0	20,112	1,489	8,952	10,441
Property income paid						0
Rent paid for land	12,920	2,796	15,716	24,348	0	24,348
Interest paid	335,779	248,252	584,031	1,594,604	20,945	1,615,549
Dividends paid	0	0	0	0	0	0
Royalty paid	0	0	0	0	0	0
Bad and doubtful debts written off	83,363	294,219	377,582	11,350	18,960	30,310
Business licenses, rates on property paid to central or local government etc	99,951	51,569	151,520	5,589	18,565	24,154
TPAF levy	51,611	117,074	168,685	46,859	11,175	58,034
Exchange losses	7,646	81	7,727	4,463	0	4,463
Loss on sale of fixed assets	42,006	17,766	59,772	0	2,193	2,193
VAT paid on supplies of goods and services	468,597	2,415,420	2,884,017	1,723,156	123,006	1,846,162
<b>Compensation of Employees</b>	<b>8,368,063</b>	<b>15,608,386</b>	<b>23,976,449</b>	<b>3,171,632</b>	<b>1,655,359</b>	<b>4,826,991</b>
Wages and salaries	7,755,833	14,447,212	22,203,045	2,752,337	1,521,651	4,273,988
FNPF	610,920	979,050	1,589,970	237,749	55,522	293,271
Payment in kind	1,310	182,124	183,434	181,546	78,186	259,732
<b>Consumption of fixed capital</b>	<b>1,636,287</b>	<b>1,615,989</b>	<b>3,252,276</b>	<b>1,891,467</b>	<b>83,775</b>	<b>1,975,242</b>
<b>TOTAL EXPENDITURE</b>	<b>23,489,539</b>	<b>27,723,224</b>	<b>51,212,763</b>	<b>19,897,986</b>	<b>4,079,239</b>	<b>23,977,225</b>

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

<b>SUB-CLASS</b>	<b>71101</b>	<b>71201</b>	<b>TOTAL</b>	<b>72101</b>	<b>72201</b>	<b>TOTAL</b>
<b>INCOME</b>						
<b>Primary Activity</b>	<b>39,696,906</b>	<b>3,256,553</b>	<b>42,953,459</b>	<b>2,539,730</b>	<b>1,445,440</b>	<b>3,985,170</b>
Fee	39,696,906	2,876,709	42,573,615	2,539,730	1,445,440	3,985,170
Commission	0	379,844	379,844	0	0	0
Services produced for own use	0	0	0	0	0	0
<b>Secondary Activity</b>	<b>302,884</b>	<b>10,594</b>	<b>313,478</b>	<b>198,831</b>	<b>6,500</b>	<b>205,331</b>
Rent	244,925	0	244,925	0	0	0
Subsidies received	0	2,500	2,500	0	6,500	6,500
Own-account capital construction	0	0	0	0	0	0
Other income	57,959	8,094	66,053	198,831	0	198,831
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
<b>Gross Output</b>	<b>39,999,790</b>	<b>3,267,147</b>	<b>43,266,937</b>	<b>2,738,561</b>	<b>1,451,940</b>	<b>4,190,501</b>
<b>Miscellaneous Income</b>	<b>656,426</b>	<b>19,322</b>	<b>675,748</b>	<b>6,792</b>	<b>7,151</b>	<b>13,943</b>
Insurance claims received	0	0	0	0	0	0
Profit or loss received from any other business in which you have an interest	40,814	0	40,814	0	0	0
Property income received						
Rent received from land	3,572	0	3,572	0	0	0
Interest received	104,949	11,178	116,127	6,792	3,853	10,645
Dividends received	86,543	0	86,543	0	0	0
Royalty received	0	0	0	0	0	0
Bad and doubtful debts recovered	0	240	240	0	0	0
Exchange gain	10,484	0	10,484	0	0	0
Gain on sale of fixed assets	0	0	0	0	0	0
VAT charged on goods and services provided	410,064	7,904	417,968	0	3,298	3,298
<b>TOTAL INCOME</b>	<b>40,656,216</b>	<b>3,286,469</b>	<b>43,942,685</b>	<b>2,745,353</b>	<b>1,459,091</b>	<b>4,204,444</b>
<b>EXPENDITURE</b>						
Expenditure on materials for use in the business	1,222,556	655,410	1,877,966	57,326	16,103	73,429
Opening Stock of materials, fuel, supplies and components	0	82,362	82,362	0	0	0
Less closing stock of materials, fuel, supplies and components	0	76,167	76,167	0	0	0
Expenditure incurred on fuel, electricity and water	635,800	91,796	727,596	38,778	60,674	99,452
Petrol/Automotive diesel fuel	326,690	27,025	353,715	13,623	31,450	45,073
Industrial diesel fuel/Heavy	28,710	7,271	35,981	0	15,600	15,600

<b>SUB-CLASS</b>	<b>71101</b>	<b>71201</b>	<b>TOTAL</b>	<b>72101</b>	<b>72201</b>	<b>TOTAL</b>
fuel oil						
Liquid petroleum gas	0	0	0	0	0	0
Kerosene	5,208	0	5,208	0	0	0
Electricity	241,660	49,431	291,091	20,938	11,224	32,162
Water	33,532	8,069	41,601	4,217	2,400	6,617
Repairs & maintenance paid for on vehicles, buildings, etc	2,698,557	41,150	2,739,707	20,347	8,737	29,084
Cartage and haulage expenses paid to other firms	19,386	10,908	30,294	0	2,748	2,748
Travel expenses	209,768	9,658	219,426	83,116	5,537	88,653
Value of contract and commission work done	65,068	0	65,068	4,432	2,379	6,811
Audit, accounting and legal fee	68,599	10,975	79,574	45,345	6,795	52,140
Advertising and promotion	31,358	4,022	35,380	734	2,668	3,402
Bank charges	85,242	3,193	88,435	7,541	5,990	13,531
Postage, telephone and telecommunication etc	296,599	51,586	348,185	45,344	10,830	56,174
Office stationery and supplies	180,200	14,496	194,696	19,902	250	20,152
Management and consultation fee	1,130,550	25,757	1,156,307	173,658	0	173,658
Rent paid for furniture, buildings, plant and machinery	246,250	46,647	292,897	99,589	6,600	106,189
Business insurance	150,550	9,350	159,900	44,210	11,752	55,962
Other expenditure	2,990,897	39,988	3,030,885	185,193	84,148	269,341
<b>Intermediate Input</b>	<b>10,031,380</b>	<b>1,021,131</b>	<b>11,052,511</b>	<b>825,515</b>	<b>225,211</b>	<b>1,050,726</b>
<b>Miscellaneous Expenditure</b>	<b>955,901</b>	<b>16,127</b>	<b>972,028</b>	<b>87,718</b>	<b>5,098</b>	<b>92,816</b>
Insurance claims	61,109	0	61,109	0	0	0
Property income paid						
Rent paid for land	56,503	0	56,503	0	1,451	1,451
Interest paid	192,305	5,776	198,081	0	0	0
Dividends paid	141,960	0	141,960	158	0	158
Royalty paid	0	0	0	0	0	0
Bad and doubtful debts written off	20,000	0	20,000	80,733	0	80,733
Business licenses, rates on property paid to central or local government etc	45,367	5,252	50,619	1,044	985	2,029
TPAF levy	50,588	854	51,442	5,783	1,669	7,452
Exchange losses	50,920	0	50,920	0	0	0
Loss on sale of fixed assets	19,621	0	19,621	0	0	0
VAT paid on supplies of goods and services	317,528	4,245	321,773	0	993	993
<b>Compensation of employees</b>	<b>8,432,612</b>	<b>438,173</b>	<b>8,870,785</b>	<b>696,427</b>	<b>193,257</b>	<b>889,684</b>
Wages and salaries	7,665,061	396,054	8,061,115	684,529	175,634	860,163
FNPF	717,426	32,119	749,545	11,898	17,623	29,521
Payment in kind	50,125	10,000	60,125	0	0	0
<b>Consumption of fixed capital</b>	<b>89,475</b>	<b>9,072</b>	<b>98,547</b>	<b>39,022</b>	<b>25,346</b>	<b>64,368</b>
<b>TOTAL EXPENDITURE</b>	<b>19,509,368</b>	<b>1,484,503</b>	<b>20,993,871</b>	<b>1,648,682</b>	<b>448,912</b>	<b>2,097,594</b>

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

<b>SUB-CLASS</b>	<b>73101/73201</b>	<b>74201</b>	<b>75001</b>
<b>INCOME</b>			
<b>Primary Activity</b>	<b>20,456,432</b>	<b>6,232,486</b>	<b>798,596</b>
Fee	20,223,528	6,196,695	798,596
Commission	232,904	35,791	0
Services produced for own use	0	0	0
<b>Secondary Activity</b>	<b>44,806</b>	<b>1,261,549</b>	<b>46,445</b>
Rent	12,600	804,409	0
Subsidies received	0	0	0
Own-account capital construction	0	0	0
Other income	32,206	457,140	46,445
Gross Margin	0	0	0
Sales of goods without transformation	0	0	0
Less purchase of goods without transformation	0	0	0
Less opening stock of finished goods bought for resale	0	0	0
Plus closing stock of finished goods bought for resale	0	0	0
<b>Gross Output</b>	<b>20,501,238</b>	<b>7,494,035</b>	<b>845,041</b>
<b>Miscellaneous Income</b>	<b>275,568</b>	<b>801,041</b>	<b>373</b>
Insurance claims received	0	19,870	0
Profit or loss received from any other business in which you have an interest	14,377	0	0
Property income received			
Rent received from land	0	390,150	0
Interest received	37,067	181,904	373
Dividends received	0	159,558	0
Royalty received	0	0	0
Bad and doubtful debts recovered	0	0	0
Exchange gain	532	0	0
Gain on sale of fixed assets	11,126	41,099	0
VAT charged on goods and services provided	212,466	8,460	0
<b>TOTAL INCOME</b>	<b>20,776,806</b>	<b>8,295,076</b>	<b>845,414</b>
<b>EXPENDITURE</b>			
Expenditure on materials for use in the business	3,850,270	528,518	301,659
Opening stock of materials, fuel, supplies and components	320,699	4,079	0
Less closing stock of materials, fuel, supplies and components	734,317	4,708	0
Expenditure incurred on fuel, electricity and water	864,150	300,893	22,164
Petrol/Automotive diesel fuel	422,188	101,268	3,522
Industrial diesel fuel/Heavy fuel oil	165,835	0	0
Liquid petroleum gas	0	0	0
Kerosene	0	0	3460
Electricity	224,247	182,921	14,242

<b>SUB-CLASS</b>	<b>73101/73201</b>	<b>74201</b>	<b>75001</b>
Water	51,880	16,704	940
Repairs & maintenance paid for on vehicles, buildings, etc	407,159	152,120	9,023
Cartage and haulage expenses paid to other firms	271,409	36,117	0
Travel expenses	295,754	75,471	12,243
Value of contract and commission work done	13,735	0	0
Audit, accounting and legal fee	151,384	74,195	5,187
Advertising and promotion	69,471	80,735	3,342
Bank charges	77,198	363,878	4,403
Postage, telephone and telecommunication etc	243,604	77,956	14,854
Office stationery and supplies	239,418	51,526	44,532
Management and consultation fee	1,842,076	139,875	0
Rent paid for furniture, building, plant and machinery	418,835	1,143,412	14,004
Business insurance	147,084	133,451	8,546
Other expenditure	1,183,384	447,682	14,357
<b>Intermediate Input</b>	<b>9,661,313</b>	<b>3,605,200</b>	<b>454,314</b>
<b>Miscellaneous Expenditure</b>	<b>1,089,217</b>	<b>404,173</b>	<b>6,626</b>
Insurance claims	0	998	0
Property income paid			
Rent paid for land	0	35,790	0
Interest paid	101,371	110,758	5,876
Dividends paid	0	0	0
Royalty paid	13,454	0	0
Bad and doubtful debts written off	20,304	0	0
Business licenses, rates on property paid to central or local government, etc	625,399	96,893	0
TPAF levy	12,341	8,030	235
Exchange losses	0	0	0
Loss on sale of fixed assets	0	89,213	0
VAT paid on supplies of goods and services	316,348	62,491	515
<b>Compensation of employees</b>	<b>5,374,349</b>	<b>673,928</b>	<b>175,607</b>
Wages and salaries	4,976,256	611,905	163,930
FNPF	398,093	62,023	11,677
Payment in kind	0	0	0
<b>Consumption of fixed capital</b>	<b>384,452</b>	<b>876,246</b>	<b>36,523</b>
<b>TOTAL EXPENDITURE</b>	<b>16,509,331</b>	<b>5,559,547</b>	<b>673,070</b>

#### 4] SUMMARY TABLE

<b><u>INCOME</u></b>	
<b>Primary Activity</b>	<b>163,336,718</b>
Fee	162,494,617
Commission	842,101
Services produced for own use	0
<b>Secondary Activity</b>	<b>5,385,109</b>
Rent	2,962,921
Subsidies received	47,243
Own-account capital construction	0
Other income	1,840,374
Gross Margin	534,571
Sales of goods without transformation	4,470,734
Less purchase of goods without transformation	3,936,163
Less opening stock of finished goods bought for resale	0
Plus closing stock of finished goods bought for resale	0
<b>Gross Output</b>	<b>168,721,827</b>
<b>Miscellaneous Income</b>	<b>20,669,550</b>
Insurance claims received	238,467
Profit or loss received from any other business in which you have an interest	1,055,252
Property income received	
Rent received from land	420,057
Interest received	2,421,700
Dividends received	8,391,954
Royalty received	0
Bad and doubtful debts recovered	385,303
Exchange gain	177,541
Gain on sale of fixed assets	115,424
VAT charged on goods and services provided	7,463,852
<b>TOTAL INCOME</b>	<b>189,391,377</b>
<b><u>EXPENDITURE</u></b>	
Expenditure on materials for use in the business	11,368,180
Opening stock of materials, fuel, supplies and components	753,968
Less closing stock of materials, fuel, supplies and components	1,177,726
Expenditure incurred on fuel, electricity and water	4,780,936
Petrol/Automotive diesel fuel	2,184,149
Industrial diesel fuel/Heavy fuel oil	217,416
Liquid petroleum gas	0
Kerosene	11,975
Electricity	2,184,861
Water	182,535
Repairs & maintenance paid for on vehicles, buildings, etc	4,916,060
Cartage and haulage expenses paid to other firms	453,846
Travel expenses	2,564,321
Value of contract and commission work done	224,831
Audit, accounting and legal fee	1,302,865



Advertising and promotion	756,470
Bank charges	1,260,597
Postage, telephone and telecommunication etc	2,840,055
Office stationery and supplies	1,293,332
Management and consultation fee	4,666,389
Rent paid for furniture, buildings, plant and machinery	6,082,311
Business insurance	2,256,240
Other expenditure	14,755,603
<b><i>Intermediate Input</i></b>	<b>59,098,278</b>
<b>Miscellaneous Expenditure</b>	<b>10,449,676</b>
Insurance claims	92,660
Property income paid	
Rent paid for land	133,808
Interest paid	2,615,666
Dividends paid	142,118
Royalty paid	13,454
Bad and doubtful debts written off	528,929
Business licenses, rates on property paid to central or local government etc	950,614
TPAF levy	306,219
Exchange losses	63,110
Loss on sale of fixed assets	170,799
VAT paid on supplies of goods and services	5,432,299
<b><i>Compensation of Employees</i></b>	<b>44,787,793</b>
Wages and salaries	41,150,402
FNPF	3,134,100
Payment in kind	503,291
<b><i>Consumption of fixed capital</i></b>	<b>6,687,654</b>
<b>TOTAL EXPENDITURE</b>	<b>121,023,401</b>

## APPENDIX IV: SAMPLE QUESTIONNAIRE



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Government  
Suva  
FIJI

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CONFIDENTIAL

DESPATCHED: 12\07\2013

### 2012 SURVEY OF PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

Tax Identification Number

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Please correct any errors appearing in this label

Dear Sir/Madam,

Enclosed are two copies of the 2012 Survey of Professional, Scientific and Technical Activities.

**COVERAGE AND SCOPE:** It covers establishments engaged in the Professional, Scientific and Technical Activities Sector classified under the Fiji Standard Industrial Classification 2010's Section M (refer note on page 2). If an establishment's Professional, Scientific and Technical Activities are combined with other types of business, you should report on the Professional, Scientific and Technical Activities side of the operations only.

**PURPOSE:** The survey 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 Bureau of Statistics to estimate the National Income of Fiji and in the provision of other key indicators.

**REFERENCE PERIOD:** Reference period is the calendar year 2012. If your accounting year is different provide information approximating closest to the calendar year 2012. 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 31\07\13. 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. Taloline Keleinuavutoka on extension 132 or email [talolinek@statsfiji.gov.fj](mailto:talolinek@statsfiji.gov.fj)

Epeli Waqavonovano  
Government Statistician

**NOTE:** Under the Fiji Standard Industrial Classification 2010, 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

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#### **ORGANISATIONAL STRUCTURE**

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- 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.

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#### **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**

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- 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**

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- 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**

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- 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 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 2012 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

<b>1</b>	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 TURNOVER (4)
<b>Note:</b> 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 cannot be provided on this basis, please state the reasons:				
<b>Remark:</b> Please comment here to assist in the interpretation of data supplied:				

### ACCOUNTING PERIOD

<b>2</b>	Please state the accounting period: From \ \ 2012 To \ \ 2012
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### LEGAL STATUS OF ORGANISATION

		Please tick appropriate box			
<b>3</b>		1	2	3	4
	[001	Sole Trader	Partnership	Private Limited Company	Public Limited Company
		Co-operative	Government Owned Trading Entity	Statutory Boards	Central Government
		Local Authority owned entity	Local Government	Joint Venture and Consortia	Non-profit organisation
		Trusts and Estates	Consulates and Foreign Embassies	Branch of a Company Incorporated Overseas	Societies and Associations
		Other Business Type (specify)			20

### FORM OF OWNERSHIP

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

### EQUITY PARTICIPATION

<b>5</b>	Please indicate in the appropriate box equity capital held by Fiji Citizens.			
	(a) As at end of 2011	%	(b) As at end of 2012	%

### NATURE OF WORK

<b>6</b>	Please give a brief description of the main activity of the establishment/s covered by this return:			
	[003   FOR OFFICIAL USE ONLY			

### OPERATING STATUS

<b>7</b>	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	Legal activities	004		
2	Accounting, bookkeeping and auditing activities; tax consultancy	006		
3	Activities of head offices e.g. like 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	008		
4	Business and management consultancy activities	010		
5	Architectural, engineering activities and related technical activities	012		
6	Technical testing and analysis	014		
7	Research and experimental development on natural sciences and engineering	016		
8	Research and experimental development on social sciences and humanities	018		
9	Advertising	020		
10	Market research and public opinion polling e.g. like 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 and investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof.	022		
11	Specialized design activities e.g. like fashion design, activities of graphic designers, activities of interior decorators	024		
12	Photographic activities	026		
13	Other professional, scientific and technical activities n.e.c. 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	028		
14	Veterinary activities	030		
	<b>Total (032 = 004 to 030) and (033 = 005 to 031)</b>	<b>032</b>		

**OTHER INCOME**

			VALUE (\$)
15	Income from sales of goods without transformation (refer question 29)	034	
16	Subsidies and grants received	035	
17	Insurance claims received: a) Business insurance claims received	036	
	b) Casualty insurance claims received	037	
18	Profit or loss received from any other business in which you have an interest	038	
19	Rent received for the hire of building	039	
20	Income from: a) Rent received from land	040	
	b) Interest received	041	
	c) Dividends received	042	
	d) Royalty received	043	
21	Bad and doubtful debts recovered	044	
22	Exchange gain	045	
23	Gain on sale of fixed assets	046	
24	Receipts from industrial services rendered to others eg repairs & maintenance	047	
25	Others (specify).	048	
	<b>Total other income (034 to 048)</b>	<b>049</b>	
26	VAT charged on goods and services provided	050	
27	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 032+033+049+050)</b>	<b>051</b>	\$

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**PURCHASES OF MATERIALS DURING THE YEAR**

---

- 28 State in detail the total value of all purchases of materials and supplies for use in the operation of your business
- 29 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.**

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**FUEL, ELECTRICITY AND WATER**

---

- 30-33 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 34 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

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**OTHER EXPENDITURE**

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- 36 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.
- 37 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.
- 39 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.
- 48 a) Include all payments in respect to leased/rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 46.

<b>PURCHASES OF MATERIALS DURING THE YEAR</b>			VALUE (\$)
28	Expenditure on materials and related articles for use in the business	052	
29	Expenditure on Professional, Scientific and Technical activities during the year (refer question 29)	053	
	<b>Total (Codes 052 +053)</b>	<b>054</b>	

### **FUEL, ELECTRICITY AND WATER**

Please state the expenditure incurred on fuel, electricity and water			VALUE (\$)
30	Petrol/Automotive diesel fuel	055	
31	Industrial diesel fuel/Heavy fuel oil	056	
32	Kerosene	057	
33	Liquid petroleum gas	058	
34	Electricity	059	
35	Water	060	
	<b>Total (Codes 055 to 060)</b>	<b>061</b>	

<b>OTHER EXPENDITURE</b>			VALUE (\$)
36	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	062	
37	Cartage and haulage expenses paid to other firms	063	
38	Travel expenses (eg management, personal etc.)	064	
39	Value of contract and commission work done	065	
40	Audit, accounting and legal fee	066	
41	Advertising and promotion etc	067	
42	Bank charges	068	
43	Postage, telephone and telecommunication etc	069	
44	Office stationery and supplies	070	
45	Management and consultation fee	071	
46	Rent paid for furniture, building, plant and machinery etc	072	
47	Insurance paid: a) Business insurance	073	
	b) Casualty insurance	074	
48	Expenditure on: a) Rent paid for land	075	
	b) Interest paid	076	
	c) Dividends paid	077	
	d) Royalty paid	078	
49	Bad and doubtful debts written off	079	
50	Business licenses, rates on property paid to central or local government etc	080	
51	Training and Productivity Authority of Fiji (TPAF) Levy	081	
52	Exchange losses	082	
53	Fixed asset expenses: a) Loss on sale of fixed assets	083	
	b) Depreciation claimed (to agree with question 63(7))	084	
54	All other costs and expenses	085	
	<b>Total other expenditure (Codes 062 to 085 excluding code 077)</b>	<b>086</b>	



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## EMPLOYMENT AND COMPENSATION OF EMPLOYEES

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55 Please note that the information in respect of employment is for the last pay week in June 2012 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.

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## STOCKS

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58 a) Finished goods bought for resale: are stocks of goods bought for resale in the same condition as purchased. All trading and capital stocks (stocks intended for resale) should be included.

b) Value of materials, fuel supplies and components: are stocks of raw materials not used up in production. This should include stocks of materials used by the business in its operations.

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## NET EARNINGS AND TAXES PAID

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59 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 has been entered onto the questionnaire:

	Income [Code 051 + 112(3)]	\$
less	Expenditure [Code 105]	\$
equals	Profit (+)\Loss (-) [Code 115]	\$

## EMPLOYMENT AND COMPENSATION OF EMPLOYEES

55		NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FNPFC ETC	PAYMENT IN KIND
		(1)	(2)	(3)	(4)
a]	Fiji citizens	087			
b]	Expatriates	091			
	<b>Total</b>	<b>095</b>			
c]	Working without pay				
	i] Working proprietors	099			
	ii] Unpaid family workers	100			
	<b>Total (codes 095(1) +099 +100)</b>	<b>101</b>			
d]	From the total number in employment given in code 101, please state:				
	Total Males	102	Total Females	103	

56	VAT paid on supplies of goods and services	104	
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<b>57</b>	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED (Codes 054 + 061 + 086 + 095 (2, 3, 4) + 104)</b>	<b>105</b>	<b>\$</b>
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## STOCKS

58	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	106		
b]	Materials, fuel, supplies and components	109		
	<b>Total</b>	<b>112</b>		

## NET EARNINGS AND TAXES PAID

			Amount (\$)
59	Net profit\loss of your establishment\enterprise. If this does not agree with question 59, please give reasons_____	115	
60	Taxable income of your establishment\enterprise	116	
61	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	117	
62	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	118	

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## **FIXED CAPITAL ASSETS**

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63 Please ensure that: The value given for depreciation should agree with the value given in question 53 (b).

63 (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 its own use. Cost should be equivalent to labour costs plus value of materials at cost.

63 (G) Valuables include:

- Entertainment, literacy & artistic originals;
- Precious stones and metals (e.g. diamonds, non monetary gold, Platinum and silver);
- Other valuables (e.g. jewellery and collector items)
- Antiques & other art objects

## FIXED CAPITAL ASSETS

63		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	119								
B]	Non-Residential Building	127								
	Residential Building	135								
C]	Plant and machinery	143								
D]	Furniture, fixtures	151								
	ICT equipments	159								
	Other office equipment	167								
E]	Transport vehicles and related equipment	175								
F]	Research & Development	183								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc )	191								
H]	Others (specify):	199								
	<b>Total</b>	207								

## 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.

64	Type of goods or services ordered during the year	Total cost		Was payment made online (WWW or by email)			Was this a Fiji web site		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			215	YES		NO	YES		NO
			216	YES		NO	YES		NO
			217	YES		NO	YES		NO
			218	YES		NO	YES		NO
			219	YES		NO	YES		NO
			220	YES		NO	YES		NO
			221	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**

<b>FSIC 2004</b>		<b>GO</b>	<b>IC</b>	<b>VA</b>	<b>COE</b>	<b>CFC</b>	<b>OS</b>
<b>SUB-CLASS</b>	<b>ACTIVITY</b>						
<b>RESEARCH AND DEVELOPMENT</b>		<b>4,190,501</b>	<b>1,050,726</b>	<b>3,139,775</b>	<b>889,684</b>	<b>64,368</b>	<b>2,185,723</b>
73101	Research and development	4,190,501	1,050,726	3,139,775	889,684	64,368	2,185,723
<b>OTHER BUSINESS ACTIVITIES</b>		<b>143,734,833</b>	<b>42,565,009</b>	<b>101,169,824</b>	<b>39,876,942</b>	<b>3,819,050</b>	<b>57,473,832</b>
74111	Legal activities	32,986,485	12,363,204	20,623,281	8,368,063	1,636,287	10,618,931
74121	Accounting, bookkeeping and auditing activities; tax consultancy	41,856,755	7,351,672	34,505,083	15,608,386	1,615,989	17,280,708
74141	Business and management consultancy activities	5,123,418	2,136,309	2,987,109	1,655,359	83,775	1,247,975
74211	Architectural, engineering activities and related technical activities	39,999,790	10,031,380	29,968,410	8,432,612	89,475	21,446,323
74221	Technical testing and analysis	3,267,147	1,021,131	2,246,016	438,173	9,072	1,798,771
74131	Market research and public opinion polling						
74301	Advertising	20,501,238	9,661,313	10,839,925	5,374,349	384,452	5,081,124
<b>BUSINESS ACTIVITIES NEC</b>		<b>8,633,366</b>	<b>4,400,216</b>	<b>4,233,150</b>	<b>673,928</b>	<b>876,246</b>	<b>2,682,976</b>
74941	Photographic activities	8,633,366	4,400,216	4,233,150	673,928	876,246	2,682,976
<b>GRAND TOTAL</b>		<b>156,558,700</b>	<b>48,015,951</b>	<b>108,542,749</b>	<b>41,440,554</b>	<b>4,759,664</b>	<b>62,342,531</b>