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# **ECONOMIC SURVEYS**

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# **PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES 2013**

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## **PREFACE**

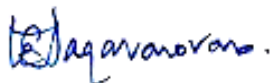
The report provides information on the Professional, Scientific and Technical Services industry in 2013. The information was gathered from establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and 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 2013 (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 2013 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 2013 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 30<sup>th</sup> June, 2014 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 2013. 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 2013.

## 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 FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB- CLASS	ACTIVITY			
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>183</b>	<b>145</b>	<b>79</b>
69101	Legal activities	98	71	72
69201	Accounting, bookkeeping and auditing activities; tax consultancy	85	74	87
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>39</b>	<b>29</b>	<b>74</b>
70101	Activities of Head Office	4	4	100
70201	Management consultancy activities	35	25	71
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>125</b>	<b>93</b>	<b>74</b>
71101	Architectural and engineering activities and related technical consultancy	118	86	73
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>59</b>	<b>51</b>	<b>86</b>
73101	Advertising			
73201	Market research and public opinion polling	59	51	86
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES AND VETERINARY ACTIVITIES</b>		<b>66</b>	<b>50</b>	<b>76</b>
74201	Photographic activities			
75001	Veterinary activities	66	50	76
<b>GRAND TOTAL</b>		<b>481</b>	<b>377</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>78</b>	<b>34</b>	<b>0</b>	<b>31</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>145</b>
69101	Legal activities	31	23	0	15	0	2	0	71
69201	Accounting, bookkeeping and auditing activities; tax consultancy	47	11	0	16	0	0	0	74
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>9</b>	<b>1</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>29</b>
70101	Activities of Head Office	0	0	0	4	0	0	0	4
70201	Business and management consultancy activities	9	1	0	13	0	1	1	25
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>25</b>	<b>28</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93</b>
71101	Architectural and engineering activities and related technical consultancy	25	28	0	33	0	0	0	86
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>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51</b>
73101	Advertising								
73201	Market research and public opinion polling	21	12	0	18	0	0	0	51
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES AND VETERINARY ACTIVITIES</b>		<b>14</b>	<b>9</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>50</b>
74201	Photographic activities								
75001	Veterinary activities	14	9	0	25	0	0	2	50
<b>GRAND TOTAL</b>		<b>150</b>	<b>84</b>	<b>0</b>	<b>137</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>377</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>145</b>	<b>0</b>	<b>0</b>	<b>145</b>
69101	Legal activities	71	0	0	71
69201	Accounting, bookkeeping and auditing activities; tax consultancy	74	0	0	74
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>27</b>	<b>1</b>	<b>1</b>	<b>29</b>
70101	Activities of Head Office	3	0	1	4
70201	Business and management consultancy activities	24	1	0	25
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>92</b>	<b>1</b>	<b>0</b>	<b>93</b>
71101	Architectural and engineering activities and related technical consultancy	85	1	0	86
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>51</b>	<b>0</b>	<b>0</b>	<b>51</b>
73101	Advertising				
73201	Market research and public opinion polling	51	0	0	51
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES AND VETERINARY ACTIVITIES</b>		<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>
74201	Photographic activities				
75001	Veterinary activities	50	0	0	50
<b>GRAND TOTAL</b>		<b>374</b>	<b>2</b>	<b>1</b>	<b>377</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>66</b>	<b>44</b>	<b>20</b>	<b>9</b>	<b>6</b>	<b>0</b>	<b>145</b>
69101	Legal activities	34	21	11	4	1	0	71
69201	Accounting, bookkeeping and auditing activities; tax consultancy	32	23	9	5	5	0	74
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>19</b>	<b>5</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>29</b>
70101	Activities of Head Office	0	1	1	0	2	0	4
70201	Business and management consultancy activities	19	4	1	1	0	0	25
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>52</b>	<b>22</b>	<b>11</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>93</b>
71101	Architectural and engineering activities and related technical consultancy	47	20	11	7	1	0	86
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>38</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>51</b>
73101	Advertising							
73201	Market research and public opinion polling	38	5	5	3	0	0	51
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES AND VETERINARY ACTIVITIES</b>		<b>38</b>	<b>6</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>50</b>
74201	Photographic activities							
75001	Veterinary activities	38	6	5	1	0	0	50
<b>GRAND TOTAL</b>		<b>220</b>	<b>84</b>	<b>43</b>	<b>21</b>	<b>9</b>	<b>0</b>	<b>377</b>

### 3.5 Number of Persons Engaged as at 30<sup>th</sup> June 2013

**Table 5 A: Number of Persons Engaged as at 30<sup>th</sup> June 2013**

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>1,190</b>	<b>15</b>	<b>177</b>	<b>25</b>	<b>1,407</b>
69101	Legal activities	518	4	94	15	631
69201	Accounting, bookkeeping and auditing activities; tax consultancy	672	11	83	10	776
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>267</b>	<b>3</b>	<b>5</b>	<b>0</b>	<b>275</b>
70101	Activities of Head Office	169	0	0	0	169
70201	Business and management consultancy activities	98	3	5	0	106
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>573</b>	<b>16</b>	<b>31</b>	<b>3</b>	<b>623</b>
71101	Architectural and engineering activities and related technical consultancy	536	16	30	3	585
71201	Technical testing and analysis	37	0	1	0	38
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>31</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>37</b>
72101	Research and experimental development on natural sciences and engineering	15	4	1	0	20
72201	Research and experimental development on social sciences and humanities	16	0	1	0	17
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>262</b>	<b>1</b>	<b>36</b>	<b>4</b>	<b>303</b>
73101	Advertising					
73201	Market research and public opinion polling	262	1	36	4	303
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES AND VETERINARY ACTIVITIES</b>		<b>144</b>	<b>0</b>	<b>18</b>	<b>3</b>	<b>165</b>
74201	Photographic activities					
75001	Veterinary activities	144	0	18	3	165
<b>GRAND TOTAL</b>		<b>2,467</b>	<b>39</b>	<b>269</b>	<b>35</b>	<b>2,810</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>722</b>	<b>685</b>	<b>1,407</b>
69101	Legal activities	330	301	631
69201	Accounting, bookkeeping and auditing activities; tax consultancy	392	384	776
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>151</b>	<b>124</b>	<b>275</b>
70101	Activities of Head office	89	80	169
70201	Business and management consultancy activities	62	44	106
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>435</b>	<b>188</b>	<b>623</b>
71101	Architectural and engineering activities and related technical consultancy	410	175	585
71201	Technical testing and analysis	25	13	38
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>23</b>	<b>14</b>	<b>37</b>
72101	Research and experimental development on natural sciences and engineering	12	8	20
72201	Research and experimental development on social sciences and humanities	11	6	17
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>184</b>	<b>119</b>	<b>303</b>
73101	Advertising			
73201	Market research and public opinion polling	184	119	303
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES AND VETERINARY ACTIVITIES</b>		<b>90</b>	<b>75</b>	<b>165</b>
74201	Photographic activities			
75001	Veterinary activities	90	75	165
<b>GRAND TOTAL</b>		<b>1,605</b>	<b>1,205</b>	<b>2,810</b>

### 3.6 Macroeconomic Aggregates

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

FSIC 2010		GO	IC	VA	COE	CFC	OS
SUB-CLASS	ACTIVITY						
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>80,796,956</b>	<b>21,434,188</b>	<b>59,362,768</b>	<b>25,313,118</b>	<b>3,435,030</b>	<b>30,614,620</b>
69101	Legal activities	36,133,908	13,591,168	22,542,740	8,953,241	1,775,096	11,814,403
69201	Accounting, bookkeeping and auditing activities; tax consultancy	44,663,048	7,843,020	36,820,028	16,359,877	1,659,934	18,800,217
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>19,242,590</b>	<b>14,715,921</b>	<b>4,526,669</b>	<b>5,291,787</b>	<b>2,918,318</b>	<b>-3,683,436</b>
70101	Activities of Head office	13,376,361	12,081,364	1,294,997	3,409,925	2,832,906	-4,947,834
70201	Business and management consultancy activities	5,866,229	2,634,557	3,231,672	1,881,862	85,412	1,264,398
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>47,618,914</b>	<b>11,859,099</b>	<b>35,759,815</b>	<b>9,893,207</b>	<b>157,509</b>	<b>25,709,099</b>
71101	Architectural and engineering activities and related technical consultancy	43,346,890	10,624,763	32,722,127	9,407,549	100,168	23,214,410
71201	Technical testing and analysis	4,272,024	1,234,336	3,037,688	485,658	57,341	2,494,689
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>5,300,719</b>	<b>1,307,591</b>	<b>3,993,128</b>	<b>1,025,607</b>	<b>79,005</b>	<b>2,888,516</b>
72101	Research and experimental development on natural sciences and engineering	3,572,910	1,046,715	2,526,195	798,035	49,604	1,678,556
72201	Research and experimental development on social sciences and humanities	1,727,809	260,876	1,466,933	227,572	29,401	1,209,960
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>24,283,280</b>	<b>11,397,930</b>	<b>12,885,350</b>	<b>5,431,518</b>	<b>387,218</b>	<b>7,066,614</b>
73101	Advertising						
73201	Market research and public opinion polling	24,283,280	11,397,930	12,885,350	5,431,518	387,218	7,066,614
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES AND VETERINARY ACTIVITIES</b>		<b>7,748,569</b>	<b>3,898,775</b>	<b>3,849,794</b>	<b>799,671</b>	<b>959,019</b>	<b>2,091,104</b>
74201	Photographic activities						
75001	Veterinary activities	7,748,569	3,898,775	3,849,794	799,671	959,019	2,066,149
<b>GRAND TOTAL</b>		<b>184,991,028</b>	<b>64,613,504</b>	<b>120,377,524</b>	<b>47,754,908</b>	<b>7,936,099</b>	<b>64,686,517</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>0</b>	<b>23,822</b>	<b>0</b>	<b>0</b>	<b>248,029</b>	<b>519,632</b>	<b>143,850</b>	<b>621,078</b>	<b>22,924</b>	<b>1,579,335</b>
69101	Legal activities	0	23,822	0	0	162,490	63,440	95,455	-14,170	22,924	353,961
69201	Accounting, bookkeeping and auditing activities; tax consultancy	0	0	0	0	85,539	456,192	48,395	635,248	0	1,225,374
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>1,945,961</b>	<b>0</b>	<b>0</b>	<b>-162,172</b>	<b>325,271</b>	<b>930,656</b>	<b>17,000</b>	<b>283,038</b>	<b>0</b>	<b>3,339,754</b>
70101	Activities of Head office	1,945,961	0	0	-162,172	338,556	926,000	17,000	258,995	0	3,324,340
70201	Business and management consultancy activities	0	0	0	0	-13,285	4,656	0	24,043	0	15,414
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,369</b>	<b>54,750</b>	<b>7,415</b>	<b>66,962</b>	<b>0</b>	<b>139,496</b>
71101	Architectural and engineering activities and related technical consultancy	0	0	0	0	8,892	54,750	7,415	66,962	0	138,019
71201	Technical testing and analysis	0	0	0	0	1,477	0	0	0	0	1,477
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,192</b>	<b>40,330</b>	<b>0</b>	<b>66,965</b>	<b>0</b>	<b>122,487</b>
72101	Research and experimental development on natural sciences and engineering	0	0	0	0	15,192	40,330	0	66,965	0	122,487
72201	Research and experimental development on social sciences and humanities	0	0	0	0	0	0	0	0	0	0
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,477</b>	<b>16,637</b>	<b>1,838</b>	<b>267,781</b>	<b>0</b>	<b>287,733</b>
73101	Advertising										
73201	Market research and public opinion polling	0	0	0	0	1,477	16,637	1,838	267,781	0	287,733
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES AND VETERINARY ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,414</b>	<b>38,253</b>	<b>8,253</b>	<b>61,647</b>	<b>0</b>	<b>115,567</b>
74201	Photographic activities										
75001	Veterinary activities	0	0	0	0	7,414	38,253	8,253	61,647	0	115,567
<b>GRAND TOTAL</b>		<b>1,945,961</b>	<b>23,822</b>	<b>0</b>	<b>-162,172</b>	<b>607,752</b>	<b>1,600,258</b>	<b>178,356</b>	<b>1,367,471</b>	<b>22,924</b>	<b>5,584,372</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 ESTABLISHMEN T
SUB-CLASS	ACTIVITY	NUMBER	\$	\$
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>145</b>	<b>68,621,372</b>	<b>473,251</b>
69101	Legal activities	71	31,047,764	437,292
69201	Accounting, bookkeeping and auditing activities; tax consultancy	74	37,573,608	507,751
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>29</b>	<b>15,880,922</b>	<b>547,618</b>
70101	Activities of Head Office	4	11,563,085	2,890,771
70201	Business and management consultancy activities	25	4,317,837	172,713
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>93</b>	<b>37,881,328</b>	<b>407,326</b>
71101	Architectural and engineering activities and related technical consultancy	86	34,000,002	395,349
71201	Technical testing and analysis	7	3,881,326	554,475
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>9</b>	<b>5,292,984</b>	<b>588,109</b>
72101	Research and experimental development on natural sciences and engineering	5	3,572,910	714,582
72201	Research and experimental development on social sciences and humanities	4	1,720,074	430,019
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>51</b>	<b>19,932,361</b>	<b>390,831</b>
73101	Advertising			
73201	Market research and public opinion polling	51	19,932,361	390,831
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL AND VETERINARY ACTIVITIES</b>		<b>50</b>	<b>5,963,182</b>	<b>119,264</b>
74201	Photographic activities			
75001	Veterinary activities	50	5,963,182	119,264
<b>GRAND TOTAL</b>		<b>377</b>	<b>153,572,149</b>	<b>407,353</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>68,621,372</b>	<b>1,205</b>	<b>56,947</b>
69101	Legal activities	31,047,764	522	59,478
69201	Accounting, bookkeeping and auditing activities; tax consultancy	37,573,608	683	55,013
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>15,880,922</b>	<b>270</b>	<b>58,818</b>
70101	Activities of Head Office	11,563,085	169	68,421
70201	Business and management consultancy activities	4,317,837	101	42,751
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>37,881,328</b>	<b>589</b>	<b>64,315</b>
71101	Architectural, and engineering activities and related technical consultancy	34,000,002	552	61,594
71201	Technical testing and analysis	3,881,326	37	104,901
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>5,292,984</b>	<b>35</b>	<b>151,228</b>
72101	Research and experimental development on natural sciences and engineering	3,572,910	19	188,048
72201	Research and experimental development on social sciences and humanities	1,720,074	16	107,505
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>19,932,361</b>	<b>263</b>	<b>75,788</b>
73101	Advertising			
73201	Market research and public opinion polling	19,932,361	263	75,788
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL AND VETERINARY ACTIVITIES</b>		<b>5,963,182</b>	<b>144</b>	<b>41,411</b>
74201	Photographic activities			
75001	Veterinary activities	5,963,182	144	41,411
<b>GRAND TOTAL</b>		<b>153,572,149</b>	<b>2,506</b>	<b>61,282</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	7,905,273	522	15,144
69201	Accounting, bookkeeping and auditing activities; tax consultancy	15,427,273	683	22,588
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>4,570,829</b>	<b>270</b>	<b>16,929</b>
70101	Activities of Head Office	2,689,925	169	15,917
70201	Business and management consultancy activities	1,880,904	101	18,623
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>7,022,671</b>	<b>589</b>	<b>11,923</b>
71101	Architectural and engineering activities and related technical consultancy	6,537,013	552	11,842
71201	Technical testing and analysis	485,658	37	13,126
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>1,025,607</b>	<b>35</b>	<b>29,303</b>
72101	Research and experimental development on natural sciences and engineering	798,035	19	42,002
72201	Research and experimental development on social sciences and humanities	227,572	16	14,223
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>4,869,609</b>	<b>263</b>	<b>18,516</b>
73101	Advertising			
73201	Market research and public opinion polling	4,869,609	263	18,516
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL AND VETERINARY ACTIVITIES</b>		<b>761,748</b>	<b>144</b>	<b>5,290</b>
74201	Photographic activities			
75001	Veterinary activities	761,748	144	5,290
<b>GRAND TOTAL</b>		<b>41,583,010</b>	<b>2,506</b>	<b>16,593</b>

### 3.11 2013 Results Compared with 2012 Results

**Table 11: 2013 Results compared with 2012 Results**

MACRO AGGREGATES	2012		2013		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
<b>GO</b>	168,721,827		184,991,028		9.64
<b>IC</b>	59,098,278	35.03	64,613,504	34.93	9.33
<b>VA</b>	109,623,549	64.97	120,377,524	65.07	9.81
<b>COE</b>	44,787,793	26.55	47,754,908	25.81	6.62
<b>CFC</b>	6,687,654	3.96	7,936,099	4.29	18.67
<b>OS</b>	58,148,102	34.46	64,686,517	34.97	11.24
<b>GFCF</b>	7,107,816		5,584,372		-21.43
<b>NUMBER OF PERSONS ENGAGED</b>	2,595		2,810		8.29

The Macro Aggregates of the Professional, Scientific and Technical Activities industry for 2013 show positive growths when compared to 2012.

*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>70</b>				<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</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>
<b>71</b>				<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>
	<b>711</b>	<b>7110</b>	<b>71101</b>	<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</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>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> </ul> </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> <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>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: <ul style="list-style-type: none"> <li>-acoustics and vibration testing</li> <li>-testing of composition and purity of minerals etc.</li> </ul> </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,</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				<p>automobiles, electronic equipment etc.  -radiographic testing of welds and joints  -failure analysis  -testing and measuring of environmental indicators: air and water pollution etc.  -certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc.  -periodic road-safety testing of motor vehicles  -testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc.)  -operation of police laboratories</p> <p>This sub-class excludes:  -testing of animal specimens, see 75001  -medical laboratory testing, see 86909</p>
<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:  -research and development on natural sciences, engineering and technology, medical sciences, biotechnology, agricultural sciences  -interdisciplinary research and development, predominantly on natural sciences and engineering</p>
	<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  -interdisciplinary research and development, predominantly on social sciences and humanities</p> <p>This sub- class excludes:  -market research, see 73201</p>
<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:  -creation and realization of advertising campaigns i.e.  -creating and placing advertising in newspapers, periodicals, radio, television, the Internet and other media  -creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding etc.  -media representation, i.e. sale of time and space for various</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>media soliciting advertising</p> <ul style="list-style-type: none"> <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>
<b>74</b>				<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>
	<b>741</b>	<b>7410</b>	<b>74101</b>	<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>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<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>
	<b>742</b>	<b>7420</b>	<b>74201</b>	<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.</li> <li>-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>
	<b>749</b>	<b>7490</b>	<b>74909</b>	<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</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				<p>management consultants -activities carried on by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs etc., with publishers, producers etc.</p> <p>This sub-class excludes: -wholesale of used motor vehicles by auctioning, see 45101 -online auction activities (retail), see 47901 -activities of auctioning houses (retail), see 47901 -activities of real estate brokers, see 68201 -bookkeeping activities, see 69201 -activities of management consultants, see 70201 -activities of architecture and engineering consultants, see 71101 -engineering design activities, see 71101 -display of advertisement and other advertising design, see 73101 -creation of stands and other display structures and sites, see 73101 -industrial design activities, see 74101 -activities of convention and trade show organizers, see 8230</p> <p>-activities of independent auctioneers, see 82999 -administration of loyalty programs, see 82999 -consumer credit and debt counseling, see 88909 -activities of authors of scientific and technical books, see 90001 -activities of independent journalists, see 90001</p>
<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: -animal health care and control activities for farm animals -animal health care and control activities for pet animals These activities are carried out by qualified veterinarians when working in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. -activities of veterinary assistants or other auxiliary veterinary personnel -clinic-pathological and other diagnostic activities pertaining to animals -animal ambulance activities</p> <p>This sub-class excludes: -farm animal boarding activities without health care, see 01619 -sheep shearing, see 01619 -herd testing services, droving services, agistment services, poultry caponizing, see 01619 -activities related to artificial insemination, see 01619 -pet animal boarding activities without health care, see 96099</p>



## 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>35,661,257</b>	<b>44,350,395</b>	<b>80,011,652</b>	<b>11,563,085</b>	<b>4,561,574</b>	<b>16,124,659</b>
Fee	35,661,257	44,319,840	79,981,097	11,563,085	4,554,985	16,118,070
Commission	0	30,555	30,555	0	6,589	6,589
Services produced for own use	0	0	0	0	0	0
<b>Secondary Activity</b>	<b>472,651</b>	<b>312,653</b>	<b>785,304</b>	<b>1,813,276</b>	<b>1,304,655</b>	<b>3,117,931</b>
Rent	128,829	93,269	222,098	1,365,018	445,271	1,810,289
Subsidies received	0	0	0	0	0	0
Own-account capital construction	0	0	0	0	0	0
Other income	343,822	219,384	563,206	448,258	4,692	452,950
Gross Margin	0	0	0	0	854,692	854,692
Sales of goods without transformation	0	0	0	0	4,644,491	4,644,491
Less purchase of goods without transformation	0	0	0	0	3,789,799	3,789,799
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>36,133,908</b>	<b>44,663,048</b>	<b>80,796,956</b>	<b>13,376,361</b>	<b>5,866,229</b>	<b>19,242,590</b>
<b>Miscellaneous Income</b>	<b>2,592,061</b>	<b>4,404,303</b>	<b>6,996,364</b>	<b>3,881,651</b>	<b>566,195</b>	<b>4,447,846</b>
Insurance claims received	42,446	7,788	50,234	0	0	0
Profit or loss received from any other business in which you have an interest	17,779	114,564	132,343	0	195,373	195,373
Property income received						
Rent received from land	30,243	0	30,243	0	0	0
Interest received	1,337,775	144,132	1,481,907	210,271	43,889	254,160
Dividends received	549	10,226	10,775	1,076,116	0	1,076,116
Royalty received	13,800	0	13,800	0	0	0
Bad and doubtful debts recovered	51,620	17,778	69,398	0	0	0
Exchange gain	106,535	4,792	111,327	556,594	2300	558,894
Gain on sale of fixed assets	7,189	117,598	124,787	107,858	1,714	109,572
VAT charged on goods and services provided	984,125	3,987,425	4,971,550	1,930,812	322,919	2,253,731
<b>TOTAL INCOME</b>	<b>38,725,969</b>	<b>49,067,351</b>	<b>87,793,320</b>	<b>16,318,012</b>	<b>6,432,424</b>	<b>22,750,436</b>
<b>EXPENDITURE</b>						
Expenditure on materials for use in the business	1,923,647	277,840	2,201,487	2,428,809	621,828	3,050,637
Opening stock of materials, fuel, supplies and components	0	0	0	362,534	0	362,534
Less closing stock of materials, fuel, supplies and components	0	0	0	165,698	0	165,698
Expenditure incurred on fuel, electricity and water	1,627,890	958,800	2,586,690	315,289	139,225	454,514

SUB-CLASS	69101	69201	TOTAL	70101	70201	TOTAL
Petrol/Automotive diesel fuel	753,352	449,295	1,202,647	140,062	71,863	211,925
Industrial diesel fuel/Heavy fuel oil	0	0	0	0	0	0
Liquid petroleum gas	0	0	0	0	0	0
Kerosene	0	0	0	0	0	0
Electricity	813,339	501,651	1,314,990	168,060	54,135	222,195
Water	61,199	7,854	69,053	7,167	13,227	20,394
Repairs & maintenance paid for on vehicles, buildings, etc	876,275	466,661	1,342,936	203,920	49,621	253,541
Cartage and haulage expenses paid to other firms	79,444	4,851	84,295	13,269	13,121	26,390
Travel expenses	664,840	483,492	1,148,332	288,979	220,496	509,475
Value of contract and commission work done	66,838	0	66,838	0	235,528	235,528
Audit, accounting and legal fee	647,723	166,723	814,446	300,451	46,062	346,513
Advertising and promotion	307,801	56,472	364,273	141,968	40,019	181,987
Bank charges	300,628	194,262	494,890	202,715	104,748	307,463
Postage, telephone and telecommunication etc	1,150,449	436,388	1,586,837	801,215	100,279	901,494
Office stationery and supplies	371,801	213,807	585,608	31,977	29,091	61,068
Management and consultation fee	654,189	680,573	1,334,762	501,950	216,294	718,244
Rent paid for furniture, buildings, plant and machinery	1,939,788	1,375,619	3,315,407	412,403	213,433	625,836
Business insurance	1,065,383	438,627	1,504,010	399,137	145,692	544,829
Other expenditure	1,914,472	2,088,905	4,003,377	5,842,446	459,120	6,301,566
<b>Intermediate Input</b>	<b>13,591,168</b>	<b>7,843,020</b>	<b>21,434,188</b>	<b>12,081,364</b>	<b>2,634,557</b>	<b>14,715,921</b>
<b>Miscellaneous Expenditure</b>	<b>1,251,508</b>	<b>3,167,898</b>	<b>4,419,406</b>	<b>3,575,579</b>	<b>228,842</b>	<b>3,804,421</b>
Insurance claims	66,172	913	67,085	0	1,957	1,957
Property income paid						
Rent paid for land	14,079	2,663	16,742	2,500	0	2,500
Interest paid	379,645	171,379	551,024	1,623,792	22,350	1,646,142
Dividends paid	0	29,690	29,690	0	0	0
Royalty paid	0	0	0	0	0	0
Bad and doubtful debts written off	106,033	81	106,114	30,477	7,500	37,977
Business licenses, rates on property paid to central or local government etc	97,889	34,687	132,576	43,458	25,990	69,448
FNU levy	54,815	126,789	181,604	44,928	9,341	54,269
Exchange losses	7,197	23,730	30,927	74	0	74
Loss on sale of fixed assets	3,826	5,641	9,467	0	5,148	5,148
VAT paid on supplies of goods and services	521,852	2,772,325	3,294,177	1,830,350	156,556	1,986,906
<b>Compensation of Employees</b>	<b>8,953,241</b>	<b>16,359,877</b>	<b>25,313,118</b>	<b>3,409,925</b>	<b>1,881,862</b>	<b>5,291,787</b>
Wages and salaries	8,194,643	15,246,441	23,441,084	2,993,462	1,844,051	4,837,513
FNPF	756,837	1,008,923	1,765,760	245,940	37,811	283,751
Payment in kind	1,761	104,513	106,274	170,523	0	170,523
<b>Consumption of fixed capital</b>	<b>1,775,096</b>	<b>1,659,934</b>	<b>3,435,030</b>	<b>2,832,906</b>	<b>85,412</b>	<b>2,918,318</b>
<b>TOTAL EXPENDITURE</b>	<b>25,571,013</b>	<b>29,030,729</b>	<b>54,601,742</b>	<b>21,899,774</b>	<b>4,830,673</b>	<b>26,730,447</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>42,951,202</b>	<b>4,262,424</b>	<b>47,213,626</b>	<b>3,572,910</b>	<b>1,720,074</b>	<b>5,292,984</b>
Fee	42,951,202	3,881,326	46,832,528	3,572,910	1,720,074	5,292,984
Commission	0	381,098	381,098	0	0	0
Services produced for own use	0	0	0	0	0	0
<b>Secondary Activity</b>	<b>395,688</b>	<b>9,600</b>	<b>405,288</b>	<b>0</b>	<b>7,735</b>	<b>7,735</b>
Rent	283,743	0	283,743	0	7,735	7,735
Subsidies received	989	0	989	0	0	0
Own-account capital construction	0	0	0	0	0	0
Other income	110,956	9,600	120,556	0	0	0
Gross Margin	0	0	0	0	0	0
Sales of goods without transformation	0	0	0	0	0	0
Less purchase of goods without transformation	0	0	0	0	0	0
Less opening stock of finished goods bought for resale	0	0	0	0	0	0
Plus closing stock of finished goods bought for resale	0	0	0	0	0	0
<b>Gross Output</b>	<b>43,346,890</b>	<b>4,272,024</b>	<b>47,618,914</b>	<b>3,572,910</b>	<b>1,727,809</b>	<b>5,300,719</b>
<b>Miscellaneous Income</b>	<b>929,310</b>	<b>48,206</b>	<b>977,516</b>	<b>17,822</b>	<b>8,510</b>	<b>26,332</b>
Insurance claims received	0	0	0	0	0	0
Profit or loss received from any other business in which you have an interest	14,360	0	14,360	0	0	0
Property income received						
Rent received from land	1,786	0	1,786	0	0	0
Interest received	111,097	9,951	121,048	1,292	4,585	5,877
Dividends received	78,090	0	78,090	0	0	0
Royalty received	0	0	0	0	0	0
Bad and doubtful debts recovered	0	245	245	0	0	0
Exchange gain	11,500	10,973	22,473	0	0	0
Gain on sale of fixed assets	37,931	0	37,931	16,530	0	16,530
VAT charged on goods and services provided	674,546	27,037	701,583	0	3,925	3,925
<b>TOTAL INCOME</b>	<b>44,276,200</b>	<b>4,320,230</b>	<b>48,596,430</b>	<b>3,590,732</b>	<b>1,736,319</b>	<b>5,327,051</b>
<b>EXPENDITURE</b>						
Expenditure on materials for use in the business	1,365,562	581,852	1,947,414	66,218	18,680	84,898
Opening Stock of materials, fuel, supplies and components	0	75,272	75,272	0	0	0
Less closing stock of materials, fuel, supplies and components	0	65,061	65,061	0	0	0
Expenditure incurred on fuel, electricity and water	684,482	92,639	777,121	62,394	70,382	132,776
Petrol/Automotive diesel fuel	354,919	26,087	381,006	30,437	36,482	66,919
Industrial diesel fuel/Heavy fuel oil	31,166	4,968	36,134	0	18,096	18,096
Liquid petroleum gas	0	0	0	0	0	0
Kerosene	6,155	0	6,155	0	0	0
Electricity	252,737	55,045	307,782	27,232	13,021	40,253

<b>SUB-CLASS</b>	<b>71101</b>	<b>71201</b>	<b>TOTAL</b>	<b>72101</b>	<b>72201</b>	<b>TOTAL</b>
Water	39,505	6,539	46,044	4,725	2,783	7,508
Repairs & maintenance paid for on vehicles, buildings, etc	2,853,932	40,859	2,894,791	22,837	10,135	32,972
Cartage and haulage expenses paid to other firms	12,286	9,173	21,459	3,470	3,188	6,658
Travel expenses	210,153	10,961	221,114	68,082	10,023	78,105
Value of contract and commission work done	0	0	0	0	2,759	2,759
Audit, accounting and legal fee	75,237	88,719	163,956	55,866	7,882	63,748
Advertising and promotion	39,101	4,359	43,460	1,636	3,095	4,731
Bank charges	91,482	3,699	95,181	6,336	6,948	13,284
Postage, telephone and telecommunication etc	335,973	47,900	383,873	54,653	12,563	67,216
Office stationery and supplies	206,905	14,218	221,123	25,659	6,322	31,981
Management and consultation fee	1,223,768	29,213	1,252,981	244,937	0	244,937
Rent paid for furniture, buildings, plant and machinery	292,026	96,714	388,740	130,814	7,656	138,470
Business insurance	145,070	7,588	152,658	45,914	13,631	59,545
Other expenditure	3,088,786	196,231	3,285,017	257,899	87,612	345,511
<b>Intermediate Input</b>	<b>10,624,763</b>	<b>1,234,336</b>	<b>11,859,099</b>	<b>1,046,715</b>	<b>260,876</b>	<b>1,307,591</b>
<b>Miscellaneous Expenditure</b>	<b>1,003,268</b>	<b>22,765</b>	<b>1,026,033</b>	<b>14,080</b>	<b>5,885</b>	<b>19,965</b>
Insurance claims	41,922	0	41,922	0	0	0
Property income paid						
Rent paid for land	46,920	0	46,920	0	1,683	1,683
Interest paid	209,746	5,238	214,984	0	0	0
Dividends paid	142,000	0	142,000	0	0	0
Royalty paid	0	0	0	0	0	0
Bad and doubtful debts written off	0	0	0	2,252	0	2,252
Business licenses, rates on property paid to central or local government etc	47,665	4,854	52,519	1,636	1,143	2,779
FNU levy	58,166	2,216	60,382	7,784	1,936	9,720
Exchange losses	0	0	0	2,408	0	2,408
Loss on sale of fixed assets	2,573	0	2,573	0	0	0
VAT paid on supplies of goods and services	454,276	10,457	464,733	0	1,123	1,123
<b>Compensation of employees</b>	<b>9,407,549</b>	<b>485,658</b>	<b>9,893,207</b>	<b>798,035</b>	<b>227,572</b>	<b>1,025,607</b>
Wages and salaries	8,514,836	446,108	8,960,944	785,022	205,543	990,565
FNPF	837,693	39,550	877,243	13,013	22,029	35,042
Payment in kind	55,020	0	55,020	0	0	0
<b>Consumption of fixed capital</b>	<b>100,168</b>	<b>57,341</b>	<b>157,509</b>	<b>49,604</b>	<b>29,401</b>	<b>79,005</b>
<b>TOTAL EXPENDITURE</b>	<b>21,135,748</b>	<b>1,800,100</b>	<b>22,935,848</b>	<b>1,908,434</b>	<b>523,734</b>	<b>2,432,168</b>

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

SUB-CLASS	73101/73201	74201/75001
<b>INCOME</b>		
<b>Primary Activity</b>	<b>24,167,012</b>	<b>6,456,922</b>
Fee	23,661,562	6,424,672
Commission	505,450	32,250
Services produced for own use	0	0
<b>Secondary Activity</b>	<b>116,268</b>	<b>1,291,647</b>
Rent	18,568	771,302
Subsidies received	0	0
Own-account capital construction	0	0
Other income	97,700	520,345
Gross Margin	0	0
Sales of goods without transformation	0	0
Less purchase of goods without transformation	0	0
Less opening stock of finished goods bought for resale	0	0
Plus closing stock of finished goods bought for resale	0	0
<b>Gross Output</b>	<b>24,283,280</b>	<b>7,748,569</b>
<b>Miscellaneous Income</b>	<b>466,989</b>	<b>826,723</b>
Insurance claims received	0	19,284
Profit or loss received from any other business in which you have an interest	16,486	14,100
Property income received		
Rent received from land	0	387,102
Interest received	44,579	179,046
Dividends received	0	160,725
Royalty received	0	0
Bad and doubtful debts recovered	0	0
Exchange gain	5,512	0
Gain on sale of fixed assets	15,304	4,560
VAT charged on goods and services provided	385,108	61,906
<b>TOTAL INCOME</b>	<b>24,750,269</b>	<b>8,575,292</b>
<b>EXPENDITURE</b>		
Expenditure on materials for use in the business	4,156,299	792,669
Opening stock of materials, fuel, supplies and components	76,000	38,748
Less closing stock of materials, fuel, supplies and components	80,000	32,237
Expenditure incurred on fuel, electricity and water	983,184	307,745
Petrol/Automotive diesel fuel	486,321	105,218
Industrial diesel fuel/Heavy fuel oil	200,553	0
Liquid petroleum gas	0	0
Kerosene	0	0
Electricity	238,045	188,046
Water	58,265	14,481
Repairs & maintenance paid for on vehicles, buildings, etc	451,842	128,588

<b>SUB-CLASS</b>	<b>73101/73201</b>	<b>74201/75001</b>
Cartage and haulage expenses paid to other firms	328,025	30,284
Travel expenses	340,686	85,024
Value of contract and commission work done	66,052	600
Audit, accounting and legal fee	55,138	65,720
Advertising and promotion	170,619	77,933
Bank charges	169,034	288,684
Postage, telephone and telecommunication etc	364,087	86,846
Office stationery and supplies	365,193	57,011
Management and consultation fee	1,820,220	154,638
Rent paid for furniture, building, plant and machinery	893,723	1,227,251
Business insurance	170,082	123,705
Other expenditure	1,067,746	465,566
<b>Intermediate Input</b>	<b>11,397,930</b>	<b>3,898,775</b>
<b>Miscellaneous Expenditure</b>	<b>517,229</b>	<b>289,725</b>
Insurance claims	0	2,373
Property income paid		
Rent paid for land	11,760	28,193
Interest paid	105,506	111,919
Dividends paid	0	0
Royalty paid	14,489	0
Bad and doubtful debts written off	69,481	0
Business licenses, rates on property paid to central or local government, etc	43,849	97,805
FNU levy	11,353	9,517
Exchange losses	0	0
Loss on sale of fixed assets	0	28
VAT paid on supplies of goods and services	260,791	39,890
<b>Compensation of employees</b>	<b>5,431,518</b>	<b>799,671</b>
Wages and salaries	5,066,314	733,653
FNPF	365,204	66,018
Payment in kind	0	0
<b>Consumption of fixed capital</b>	<b>387,218</b>	<b>959,019</b>
<b>TOTAL EXPENDITURE</b>	<b>17,733,895</b>	<b>5,947,190</b>

#### 4] SUMMARY TABLE

<b><u>INCOME</u></b>	
<b>Primary Activity</b>	<b>179,266,855</b>
Fee	178,310,913
Commission	955,942
Services produced for own use	0
<b>Secondary Activity</b>	<b>5,724,173</b>
Rent	3,113,735
Subsidies received	989
Own-account capital construction	0
Other income	1,754,757
Gross Margin	854,692
Sales of goods without transformation	4,644,491
Less purchase of goods without transformation	3,789,799
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>184,991,028</b>
<b>Miscellaneous Income</b>	<b>13,741,770</b>
Insurance claims received	69,518
Profit or loss received from any other business in which you have an interest	372,662
Property income received	
Rent received from land	419,131
Interest received	2,086,617
Dividends received	1,325,706
Royalty received	13,800
Bad and doubtful debts recovered	69,643
Exchange gain	698,206
Gain on sale of fixed assets	308,684
VAT charged on goods and services provided	8,377,803
<b>TOTAL INCOME</b>	<b>197,792,798</b>
<b><u>EXPENDITURE</u></b>	
Expenditure on materials for use in the business	12,233,404
Opening stock of materials, fuel, supplies and components	552,554
Less closing stock of materials, fuel, supplies and components	342,996
Expenditure incurred on fuel, electricity and water	5,242,030
Petrol/Automotive diesel fuel	2,454,036
Industrial diesel fuel/Heavy fuel oil	254,783
Liquid petroleum gas	0
Kerosene	6,155
Electricity	2,311,311
Water	215,745
Repairs & maintenance paid for on vehicles, buildings, etc	5,104,670
Cartage and haulage expenses paid to other firms	497,111
Travel expenses	2,382,736
Value of contract and commission work done	371,777

Audit, accounting and legal fee	1,509,521
Advertising and promotion	843,003
Bank charges	1,368,536
Postage, telephone and telecommunication etc	3,390,353
Office stationery and supplies	1,321,984
Management and consultation fee	5,525,782
Rent paid for furniture, buildings, plant and machinery	6,589,427
Business insurance	2,554,829
Other expenditure	15,468,783
<b><i>Intermediate Input</i></b>	<b>64,613,504</b>
<b>Miscellaneous Expenditure</b>	<b>10,076,779</b>
Insurance claims	113,337
Property income paid	
Rent paid for land	107,798
Interest paid	2,629,575
Dividends paid	171,690
Royalty paid	14,489
Bad and doubtful debts written off	215,824
Business licenses, rates on property paid to central or local government etc	398,976
FNU levy	326,845
Exchange losses	33,409
Loss on sale of fixed assets	17,216
VAT paid on supplies of goods and services	6,047,620
<b><i>Compensation of Employees</i></b>	<b>47,754,908</b>
Wages and salaries	44,030,073
FNPF	3,393,018
Payment in kind	331,817
<b><i>Consumption of fixed capital</i></b>	<b>7,936,099</b>
<b>TOTAL EXPENDITURE</b>	<b>130,381,290</b>





**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**

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- 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.

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#### **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.

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#### **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.

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#### **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 2013 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 \ \ 2013 To \ \ 2013
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### LEGAL STATUS OF ORGANISATION

		Please tick appropriate box			
<b>3</b>	001	Sole Trader	1	Partnership	2
		Private Limited Company	3	Public Limited Company	4
		Co-operative	5	Government Owned Trading Entity	6
		Statutory Boards	7	Central Government	8
		Local Authority owned entity	9	Local Government	10
		Joint Venture and Consortia	11	Non-profit organisation	12
		Trusts and Estates	13	Consulates and Foreign Embassies	14
		Branch of a Company Incorporated Overseas	15	Societies and Associations	16
		Other Business Type (specify)			20

### FORM OF OWNERSHIP

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

### EQUITY PARTICIPATION

<b>5</b>	Please indicate in the appropriate box equity capital held by Fiji Citizens.			
	(a) As at end of 2012	%	(b) As at end of 2013	%

### 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

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**INCOME RECEIVED FROM FEES AND COMMISSIONS**

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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.**

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**OTHER INCOME**

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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**

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- 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**

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- 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 2013 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)		
		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 Accountant 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>5,300,719</b>	<b>1,307,591</b>	<b>3,993,128</b>	<b>1,025,607</b>	<b>79,005</b>	<b>2,888,516</b>
73101	Research and development	5,300,719	1,307,591	3,993,128	1,025,607	79,005	2,888,516
<b>OTHER BUSINESS ACTIVITIES</b>		<b>157,520,502</b>	<b>46,512,569</b>	<b>111,007,933</b>	<b>42,472,220</b>	<b>4,016,900</b>	<b>38,455,320</b>
74111	Legal activities	36,133,908	12,991,168	23,142,740	8,953,241	1,775,096	12,414,403
74121	Accounting, bookkeeping and auditing activities; tax consultancy	44,663,048	7,843,020	36,820,028	16,359,877	1,659,934	18,800,217
74141	Business and management consultancy activities	6,426,229	2,634,557	3,791,672	1,881,862	85,412	1,824,398
74211	Architectural, engineering activities and related technical activities	42,746,890	10,624,763	32,122,127	9,407,549	100,168	22,614,410
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	24,283,280	11,397,930	12,885,350	5,431,518	387,218	7,066,614
<b>BUSINESS ACTIVITIES NEC</b>		<b>7,352,222</b>	<b>3,627,591</b>	<b>3,724,631</b>	<b>678,388</b>	<b>947,451</b>	<b>2,098,792</b>
74941	Photographic activities	7,352,222	3,627,591	3,724,631	678,388	947,451	2,098,792
<b>GRAND TOTAL</b>		<b>170,173,443</b>	<b>51,447,751</b>	<b>118,725,692</b>	<b>44,176,215</b>	<b>5,043,356</b>	<b>43,442,628</b>