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EDUCATION

2011

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PREFACE

The report provides information on the Education Activities in 2011. The information was gathered from establishments engaged in the Education activities. These activities include providing education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes etc. It excludes information on Education activities in the informal sector.

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 Operating Surplus. 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 education Industry would be useful to a good number of users, for instance the;

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

The cooperation of those establishments 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 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
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 this sector is given below in chronological order.

1973:

A report on the non-profit making institutions was **produced** in February 1973¹. This survey contained the results of the first survey conducted in Fiji on the non-profit making institutions, and since educational institutions are non-profit making institutions, it is assumed that they were covered in this survey. Since copies of this report could not be found, the exact title of the survey/report and the period covered cannot be given.

1976: The Census of Private Non-Profit Making Institutions in Fiji

This was the second survey to have been conducted and was designed to assess the contribution of the sector to the GDP. The survey covered all private non-government schools and other private non-profit making institutions.

1981: Survey of Private Non-Profit Making Institutions

This survey covered all non-profit making institutions including educational institutions. It was an ad hoc inquiry conducted by the FBoS because of the need by its National Accountants to re-base the constant price GDP to a more recent year.

1995: Census of Social and Related Community Services

This report contains the results of the survey on Social and Related Community Services, including education. Like the earlier surveys, this too was an ad hoc inquiry conducted by the FBoS because of the need by its National Accountants to re-base the constant price GDP to a more recent year.

2002: Census of Education

Education activities were covered under the scope of this survey that was conducted by FBoS because of the need by its National Accountants to rebase constant price Gross Domestic Product to 2002.

2008: Census of Education

Education activities were covered under the scope of this survey that was conducted by FBoS because of the need by its National Accountants to rebase constant price Gross Domestic Product to 2008.

This report contains the results for establishments survey carried out for Education activities for 2011 (refer 2.2 on coverage and scope)

¹ Source: The preface of the report titled “The Census of Private Non-Profit Making Institutions in Fiji 1976”.

1.2 Need for statistics relating to Education

Education is an important 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 (GFCF).

Statistics on education 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 education 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 education industry find the data helpful in assessing the future direction of their activity.

2 METHODOLOGY

2.1 Legal Basis

The surveys were conducted under the provisions of the Statistics Act (Cap 71). This Act protects the confidentiality of the information submitted by the establishment and stipulates the completion of the questionnaire as well.

2.2 Coverage and Scope

The 2011 survey covered all establishments operating in the education industry defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section P. 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 establishments in the education sector are engaged in providing education at any level or for any profession; oral or written as well as by radio and television or other means of communication (refer Appendix II for the Industrial Classification Used).

Educational activities undertaken by the Central Government Ministries and Departments e.g. the Education Department and the schools operated by the Central Government fell outside the scope of this survey since they fall under the scope of the Survey carried out for the General Government. Results of these are contained in the report titled An Economic and Functional Classification of General Government Accounts 2011.

2.3 Statistical Unit

The unit of reporting was the establishment (refer Appendix I on Concepts and Definitions).

2.4 The Frame

The frame utilised to survey the establishments engaged in the Education industry in 2011 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 Ministry of Education.

2.5 Questionnaire Design

A common questionnaire was used for surveying all types of education. It called for 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 18th January, 2013 and replies were required within a month. Response by the due date was low; therefore a reminder was issued. In extreme cases, personal visits to obtain the questionnaires were made to those establishments that did not respond in spite a reminder sent and to those establishments that required assistance in filling out the questionnaires.

Once the questionnaires were received in the office, scrutiny and editing of data contained in them followed. Errors and omissions if found, called for more correspondence, telephone calls or personal visits in an attempt to obtain complete and correctly filled up returns, which were then placed in files sorted by activity and passed on for data entry.

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

2.7 Data Processing

Data 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 2011. 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.

2.9 Non-responding Establishments

Establishments that did not respond to the survey and establishments that operated during the whole or part of the survey reference period but became untraceable during the survey enumeration period due to closure or removal, were taken as non-respondents. To account for the operations of the non-responding establishments, data were rated-up.

2.10 Rate-up Factors

Data of non-responding establishments were calculated using rate-up factors. The rate-up factors were derived by first sorting out establishments into types or business (refer table 2) and then grouping these establishments into 6 “number of persons engaged” size groups of 1-4; 5-9; 10-19; 20- 49; 50-99 and 100+. Using number of persons engaged in each of this group, simple arithmetic means of Value Added (VA) 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 education sector.

The GFCF 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,

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

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,

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.

Except for tables 1 to 5B and 8 to 10 that contain as per survey data, all other tables have been estimated for non-response.

Results of some sub-classes have been grouped together in order to protect the confidentiality of the information supplied by them.

3.1 The Survey Response

Table 1: The Survey Response

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB- CLASS	ACTIVITY			
85101	Pre - primary education	133	127	95
85102	Primary education	719	525	73
85211	Secondary education	161	158	98
85221	Technical and vocational education	37	30	81
85301	Higher education	24	24	100
85411	Sports & Recreation			
85421	Cultural Education			
85499	Other Education	70	58	83
	GRAND TOTAL	1,144	922	81

3.2 Legal Status of Establishments

Table 2: Legal Status of Establishments

FSIC 2010		INDIVIDUAL OWNERSHIP	PRIVATE LIMITED COMPANY	GOVERNMENT OWNED ENTITIES	NON-PROFIT ORGANISATION	TOTAL
SUB- CLASS	ACTIVITY					
85101	Pre - primary education	0	0	0	127	127
85102	Primary education	0	0	0	525	525
85211	Secondary education	0	0	0	158	158
85221	Technical and vocational education	0	0	0	30	30
85301	Higher education	0	0	21	3	24
85411	Sports & Recreation					
85421	Cultural Education					
85499	Other education	51	0	0	7	58
	GRAND TOTAL	51	0	21	850	922

3.3 Ownership of Establishments

Table 3: Ownership of Establishments

FSIC 2010		FLJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	OTHERS ²	TOTAL
SUB-CLASS	ACTIVITY					
85101	Pre - primary education	127	0	0	0	127
85102	Primary education	525	0	0	0	525
85211	Secondary education	158	0	0	0	158
85221	Technical and vocational education	30	0	0	0	30
85301	Higher education	21	0	0	3	24
85411	Sports & Recreation					
85421	Cultural Education					
85499	Other education	58	0	0	0	58
	GRAND TOTAL	919	0	0	3	922

3.4 Size of Establishments

Table 4: Size of Establishments

FSIC 2010		NUMBER OF PERSONS ENGAGED GROUPS						
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	Total
85102	Primary education	511	10	4	0	0	0	525
85211	Secondary education	90	44	18	6	0	0	158
85221	Technical and vocational education	4	4	18	4	0	0	30
85301	Higher education	0	0	0	0	19	5	24
85411	Sports & Recreation							
85421	Cultural Education							
85499	Other education	56	2	0	0	0	0	58
	GRAND TOTAL	779	69	40	10	19	5	922

² Source: The establishment is owned by its member countries.

3.5 Number of Persons Engaged as at 30 June 2011

Table 5A: Number of Persons Engaged

FSIC 2010		WORKING WITH PAY		WORKING WITHOUT PAY		Total
SUB-CLASS	ACTIVITY	Local	Expatriate	Working proprietors	Unpaid family workers	
85101	Pre - primary education	213	0	0	5	218
85102	Primary education	1,259	0	0	0	1,259
85211	Secondary education	1,087	0	0	0	1,087
85221	Technical and vocational education	396	7	0	0	403
85301	Higher education	3,492	221	0	0	3,713
85411	Sports & Recreation	233	0	0	9	242
85421	Cultural Education					
85499	Other education					
	GRAND TOTAL	6,680	228	0	14	6,922

Table 5B: Number of Persons Engaged by Gender

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	Total
85101	Pre - primary education	56	162	218
85102	Primary education	487	772	1,259
85211	Secondary education	490	597	1,087
85221	Technical and vocational education	201	202	403
85301	Higher education	2,183	1,530	3,713
85411	Sports & Recreation	130	112	242
85421	Cultural Education			
85499	Other education			
	GRAND TOTAL	3,547	3,375	6,922

3.6 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates (\$)

FSIC 2010							
SUB CLASS	ACTIVITY	GO	IC	VA	COE	CFC	OS
85101	Pre - primary education	2,183,240	1,273,607	909,633	771,764	137,869	0
85102	Primary education	21,064,872	12,637,216	8,427,656	5,910,645	2,517,011	0
85211	Secondary education	26,692,936	17,055,983	9,636,953	6,235,849	3,401,104	0
85221	Technical and vocational secondary education	11,949,408	4,977,602	6,971,806	3,723,846	995,858	2,252,102
85301	Higher education	201,928,346	83,548,831	118,379,515	111,643,772	6,735,743	0
85411	Sports & Recreation						
85421	Cultural Education						
85499	Other education	6,812,693	3,031,723	3,780,970	1,779,556	381,589	1,619,825
	GRAND TOTAL	270,631,495	122,524,962	148,106,533	130,065,432	14,169,174	3,871,927

3.7 Gross Fixed Capital Formation

Table 7: Gross Fixed Capital Formation (\$)

FSIC 2010		LAND DEVELOPMENT AND IMPROVEMENT	BUILDINGS	PLANT AND MACHINERY	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	TRANSPORT VEHICLE AND RELATED EQUIPMENT	ICT EQUIPMENT	OTHERS	GROSS FIXED CAPITAL FORMATION
SUB- CLASS	ACTIVITY								
85101	Pre - primary education	0	0	0	4,640	0	0	0	4,640
85102	Primary education	42,150	68,580	0	50,539	2,304	13,705	64,010	241,288
85211	Secondary education	267,043	548,499	80,310	119,232	0	26,836	419,941	1,461,861
85221	Technical and vocational education	0	34,797	0	55,298	0	0	0	90,095
85301	Higher education	0	4,514,185	120,021	452,465	821,496	2,228,111	3,405,184	11,541,462
85411	Sports & Recreation								
85421	Cultural Education								
85499	Other education	0	12,678	3,234	645,134	3,432	0	4,584	669,062
	GRAND TOTAL	309,193	5,178,739	203,565	1,327,308	827,232	2,268,652	3,893,719	14,008,408

3.8 Average Turnover per Establishment

Table 8: Average Turnover per Establishment

FSIC 2010		NUMBER OF ESTABLISHMENTS	INCOME FROM SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLISHMENT
SUB-CLASS	ACTIVITY		\$	\$
85101	Pre - primary education	127	1,198,126	9,434
85102	Primary education	525	5,943,738	11,321
85211	Secondary education	158	9,614,184	60,849
85221	Technical and secondary education	30	9,086,113	302,870
85301	Higher education	24	81,929,083	3,413,712
85411	Sports & Recreation			
85421	Cultural Education			
85499	Other education	58	3,019,557	52,061
	GRAND TOTAL	922	110,790,801	3,850,248

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	\$
85101	Pre - primary education	1,198,126	213	5,625
85102	Primary education	5,943,738	1,259	4,721
85211	Secondary education	9,614,184	1,087	8,845
85221	Technical and vocational education	9,086,113	403	22,546
85301	Higher education	81,929,083	3,713	22,065
85411	Sports & Recreation			
85421	Cultural Education			
85499	Other education	3,019,557	233	12,959
	GRAND TOTAL	110,790,801	6,908	16,038

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	\$
85101	Pre-primary education	634,441	213	2,976
85102	Primary education	4,064,666	1,259	3,228
85211	Secondary education	5,826,453	1,087	5,360
85221	Technical and vocational education	2,699,543	403	6,699
85301	Higher education	111,643,772	3,713	30,068
85411	Sports & Recreation			
85421	Cultural Education			
85499	Other education	1,477,031	233	6,339
	GRAND TOTAL	126,345,906	6,908	18,290

3.11 2008 Results Compared with 2011 Results

Table 11: 2008 Results Compared with 2011 Results

AGGREGATES	2008		2011 ³		Percentage change
	\$	aggregates expressed as % of GO	\$	aggregates expressed as % of GO	
GO	357,077,297		270,631,495		-24.21
IC	122,892,786	34.42	122,524,962	45.27	-0.30
VA	234,184,511	65.58	148,106,533	54.73	-36.76
COE	188,037,453	52.66	130,065,432	48.06	-30.83
CFC	22,678,799	6.35	14,169,174	5.24	-37.52
OS	23,468,259	6.57	3,871,927	1.43	-83.50
GFCF	24,081,914		14,008,408		-41.83
NUMBER OF PERSONS ENGAGED	8,761		7,321		-16.44

³ The 2011 figures exclude government schools while it was included in 2008.

APPENDIX I

CONCEPTS AND DEFINITIONS

All concepts and definitions used in this report are based upon the recommendations of the United Nations. The major concepts and definitions and their treatment are briefly explained below.

<i>Compensation of Employees</i>	Includes payments, whether in cash or in kind, made by the employer during the inquiry period for the work done to all persons included in the count of employees. It includes all cash payments, commissions, bonuses, cost of living allowances and wages paid during periods of vacation and sick leave, contributions in respect of their social security and pension and payments in kind.
<i>Consumption of Fixed Capital</i>	In theory this is the value of the current replacement cost of fixed assets used up during the accounting period as a result of normal wear and tear. The consumption of fixed capital shown in this report is derived from the information supplied by the firm. This is expected to conform largely to the requirements of Income Tax Act.
<i>Employees</i>	This includes all persons who work in the establishment and receive regular pay and persons working away from the establishment when paid by and under the control of the establishment, including persons on sick leave, holiday or vacation. Also included are salaried managers, and directors of incorporated businesses except when paid solely for their attendance at board of directors meetings. This category excludes working proprietors and unpaid family workers.
<i>Establishment</i>	An establishment can be referred to as an enterprise that engages in one or predominantly one kind of economic activity, at or from one location, for which data are available or can be meaningfully compiled, that allow the calculation of the operating surplus.
<i>Fixed Assets</i>	Fixed assets include the value of all physical assets expected to have a productive life of more than one year and intended for use by the establishment. Included are major additions, alterations and improvements to existing fixed assets that extend their normal economic life or raise their productivity.
<i>Foreign Owned</i>	Subsidiary of an overseas company is always considered foreign owned, whereas a branch of an overseas company is only considered foreign owned if 51 per cent of its equity is held abroad.
<i>Government Owned Entities</i>	These include commercial companies and commercial statutory authorities either wholly owned by Government or in which the Government has a majority shareholding.
<i>Gross Fixed Capital Formation</i>	This is the outlay on new and second-hand durable goods less their sales plus their own account capital construction work done.
<i>Gross Output</i>	This is the gross value of all goods and services produced during the accounting period, the value of own account capital construction and other income.

<i>Intermediate Consumption</i>	Intermediate consumption consists of non-durable goods and services which have a lifetime of use of less than one year. Compensation of employees do not form part of intermediate consumption, but expenditure such as travelling expenses of management personnel are included. Intermediate consumption differs from total purchases of raw materials, fuels etc. by the amount of stock changes of such goods. Valuation of intermediate consumption is at purchasers' value i.e. it is inclusive of all costs incurred by producers in the acquisition of the required goods and services.
<i>Local Owned</i>	All companies with 51 per cent or more of its equity held in Fiji are considered locally owned.
<i>Operating Surplus</i>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<i>Payments in kind</i>	This is defined as the net cost to the employer of those goods and services furnished to employees free of charge or at markedly reduced cost that are clearly and primarily of benefit to the employees as consumers. The item includes food, beverages, clothing (except uniforms for civilians as these are not worn off-duty) and lodging etc.
<i>Persons Engaged</i>	This is defined as the total number of persons who worked in or for the establishment during the reference period, including working proprietors, active business partners, unpaid family workers and regular paid workers.
<i>Statistical Unit</i>	Statistical unit is the Unit for which information is collected.
<i>Unpaid Family Workers</i>	Unpaid family workers are persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least one third of the working time normal to the establishment.
<i>Value Added</i>	Value added is the difference between the gross output and the intermediate consumption. It provides a useful way of measuring without duplication the economic importance of an industry or industrial sector.
<i>Working Proprietors</i>	Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners.

APPENDIX II

INDUSTRIAL CLASSIFICATION USED.

SECTION P: EDUCATION from the Fiji Standard Industrial Classification 2010, commonly known as FSIC 2010 has been used. FSIC 2010 is based on International Standard Industrial Classification Rev 4.

EDUCATION includes education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes etc. Also included are military schools and academies, prison schools etc. at their respective levels. The section includes public as well as private education.

For each level of initial education, the classes include special education for physically or mentally handicapped pupils.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
85				EDUCATION
	851	8510		<p>Pre-primary and primary education</p> <p>This class includes the provision of instruction designed primarily to introduce very young children to a school-type environment and instruction that gives students a sound basic education in reading, writing and mathematics along with an elementary understanding of other subjects such as history, geography, natural science, social science, art and music. Such education is generally provided for children, however the provision of literacy programmes within or outside the school system, which are similar in content to programmes in primary education but are intended for those considered too old to enter elementary schools, is also included. Also included is the provision of programmes at a similar level, suited to children with special needs education. Education can be provided in classrooms or through radio, television broadcast, Internet, correspondence or at home.</p>
			85101	<p>Pre-primary education</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> - pre-primary education e.g. kindergarten - special education for handicapped students at this level - provision of literacy programmes for adults <p>This sub-class excludes:</p> <ul style="list-style-type: none"> - adult education as defined in group 854 - child day-care activities, see 88909

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
			85102	<p>Primary education</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> - primary education - special education for handicapped students at this level - provision of literacy programmes for adults <p>This sub-class excludes:</p> <ul style="list-style-type: none"> - adult education as defined in group 854 - child day-care activities, see 88909
	852			Secondary education
		8521	85211	<p>Secondary education</p> <p>This sub-class includes provision of the type of education that lays the foundation for lifelong learning and human development and is capable of furthering education opportunities. Such units provide programmes that are usually on a more subject-oriented pattern using more specialized teachers, and more often employ several teachers conducting classes in their field of specialization.</p> <p>Subject specialization at this level often begins to have some influence even on the educational experience of those pursuing a general programme. Such programmes are designated to qualify students either for technical and vocational education or for entrance to higher education without any special subject prerequisite. It includes:</p> <ul style="list-style-type: none"> - general school education in the first stage of the secondary level corresponding more or less to the period of compulsory school attendance - general school education in the second stage of the secondary level giving, in principle, access to higher education - special education for handicapped students at this level <p>Education can be provided in classrooms or through radio, television broadcast, Internet, correspondence or at home.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> - adult education as defined in group 854
		8522	85221	<p>Technical and vocational secondary education</p> <p>This sub-class includes education typically emphasizing subject-matter specialization and instruction in both theoretical background and practical skills generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job. Instruction may be provided in diverse settings, such as the unit's or client's training facilities, educational institutions, the workplace, or the home, and through correspondence, television, Internet, or other means. It includes:</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> - technical and vocational education below the level of higher education as defined in 853 <p>This sub-class also includes:</p> <ul style="list-style-type: none"> - instruction for tourist guides - instruction for chefs, hoteliers and restaurateurs - special education for handicapped students at this level - cosmetology and barber schools - computer repair training - driving schools for occupational drivers e.g. of trucks, buses, coaches <p>This sub-class excludes:</p> <ul style="list-style-type: none"> - technical and vocational education at post-secondary and university levels, see 85301 - adult education as defined in group 854 - performing art instruction for recreation, hobby and self-development purposes, see 85421 - automobile driving schools not intended for occupational drivers, see 85499 - job training forming part of social work activities without accommodation, see 88909
	853	8530	85301	<p>Higher education</p> <p>This sub-class includes the provision of post-secondary non-tertiary and tertiary education, including granting of degrees at baccalaureate, graduate or post-graduate level. The requirement for admission is at least a high school diploma or equivalent general academic training. Education can be provided in classrooms or through radio, television broadcast, Internet or correspondence.</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> - post-secondary non-tertiary education - first stage of tertiary education (not leading to an advanced research qualification) - second stage of tertiary education (leading to an advanced research qualification) - performing arts schools providing higher education <p>This sub-class excludes: -adult education as defined in group 854</p>
	854			<p>Other education</p> <p>This group includes general continuing education and continuing vocational education and training for any profession. Instruction may be oral or written and may be provided in classrooms or by radio, television, Internet, correspondence or other means of communication.</p> <p>This group also includes the provision of instruction in athletic activities to groups or individuals, foreign language instruction, instruction in the arts, drama or music or other instruction or specialized training, not comparable to the education in groups 851–853.</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>This group excludes:</p> <ul style="list-style-type: none"> - provision of primary education, secondary education or higher education, see groups 851, 852, 853
		8541	85411	<p>Sports and recreation education</p> <p>This sub-class includes the provision of instruction in athletic activities to groups or individuals, such as by camps and schools. Overnight and day sports instruction camps are also included. This sub-class does not include activities of academic schools, colleges and universities. Instruction may be provided in diverse settings, such as the unit's or client's training facilities, educational institutions or by other means. Instruction provided in this class is formally organized and includes:</p> <ul style="list-style-type: none"> - sports instruction (baseball, basketball, cricket, football, etc) - camps, sports instruction - cheerleading instruction - gymnastics instruction - riding instruction, academies or schools - swimming instruction - professional sports instructors, teachers, coaches - martial arts instruction - card game instruction (such as bridge) - yoga instruction <p>This sub-class excludes:</p> <ul style="list-style-type: none"> - cultural education, see 85421
		8542	85421	<p>Cultural education</p> <p>This sub-class includes provision of instruction in the arts, drama and music. Units giving this type of instructions might be named "schools", "studios", "classes" etc. They provide formally organized instruction, mainly for hobby, recreational or self-development purposes, but such instruction does not lead to a professional diploma, baccalaureate or graduate degree. Included here are:</p> <ul style="list-style-type: none"> - piano teachers and other music instruction - art instruction - dance instruction and dance studios - drama schools (except academic) - fine arts schools (except academic) - performing arts schools (except academic) - photography schools (except commercial)
		8549	85499	<p>Other education n.e.c.</p> <p>This sub-class includes the provision of instruction and specialized training, generally for adults, not comparable to the general education in groups 851–853. This class does not include activities of academic schools, colleges, and universities. Instruction may be provided in diverse settings, such as the unit's or client's training facilities,</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>educational institutions, the workplace, or the home, and through correspondence, radio, television, Internet, in classrooms or by other means. Such instruction does not lead to a high school diploma, baccalaureate or graduate degree. Included here are:</p> <ul style="list-style-type: none"> - education that is not definable by level - academic tutoring services - college board preparation - learning centers offering remedial courses - professional examination review courses - language instruction and conversational skills instruction - speed reading instruction - religious instruction - automobile driving schools - flying schools - lifeguard training - survival training - public speaking training - computer training <p>This sub-class excludes:</p> <ul style="list-style-type: none"> - adult literacy programmes see 85101 - general secondary education, see 85211 - driving schools for occupational drivers, see 85221 - higher education, see 85301 - cultural education, see 85421
	855	8550	85501	<p>Educational support activities</p> <p>This sub-class includes provision of non-instructional services that support educational processes or systems:</p> <ul style="list-style-type: none"> - educational consulting - educational guidance counseling services - educational testing evaluation services - educational testing services - organization of student exchange programs <p>This sub-class excludes:</p> <ul style="list-style-type: none"> - research and experimental development on social sciences and humanities, see 72201

APPENDIX III

COMPOSITION OF MACROECONOMIC AGGREGATES

- 1] GROUP** **8510: PRIMARY EDUCATION**
8521: SECONDARY EDUCATION
8522: TECHNICAL AND VOCATIONAL SCHOOL EDUCATION
8530: HIGHER EDUCATION
8549: ALL OTHER EDUCATION

CLASS			Total 8510	8521
SUB-CLASS	85101	85102		85211
Primary Activity	2,153,281	17,921,298	20,074,579	25,083,904
Revenue from Sales and Services	1,247,593	8,095,917	9,343,510	10,303,288
Government Aid	863,368	8,048,387	8,911,755	14,332,947
Overseas aid	3,889	761,963	765,852	25,031
Local aid	38,431	1,015,031	1,053,462	422,638
Secondary Activity	29,959	3,143,574	3,173,533	1,609,032
Gross Margin	0	0	0	0
Income from sales of goods without transformation	0	0	0	0
less Expenditure on goods purchased for resale	0	0	0	0
add Closing Stock of finished goods bought for sale	0	0	0	0
less Opening Stock of finished goods bought for sale	0	0	0	0
Subsidies	16,125	1,673,242	1,689,367	463,857
Rent received for the hiring of building	263	97,044	97,307	97,604
Receipts from industrial services rendered to others	263	209,256	209,519	42,322
Other Income	13,308	1,164,032	1,177,340	1,005,249
Gross Output	2,183,240	21,064,872	23,248,112	26,692,936
Miscellaneous Income	23,904	532,299	556,203	494,887
Business insurance claims received	0	126,480	126,480	0
Profit or Loss received from any other business	11,933	78,413	90,346	63,782
Property income received	11,908	282,332	294,240	316,963
Rent received from land	9,010	181,064	190,074	257,369
Interest received	2,669	98,733	101,402	59,183
Dividends received	229	2,535	2,764	411
Royalty received	0	0	0	0
Bad & doubtful debts recovered	0	3,641	3,641	6,789
Exchange gain	0	2,778	2,778	0
Gain on sales of fixed assets	0	3,213	3,213	12,437
VAT charged on goods and services provided	63	35,442	35,505	94,916
TOTAL INCOME	2,207,144	21,597,171	23,804,315	27,187,823

CLASS			Total 8510	8521
SUB-CLASS	85101	85102		85211
EXPENDITURE				
Expenditure on materials for use in the business	55,104	1,120,821	1,175,925	1,536,605
Stock of material etc	5,859	0	5,859	0
Opening Stock	5,859	0	5,859	0
less Closing stock	0	0	0	0
Expenditure incurred on fuel, electricity and water	66,173	885,944	952,117	1,407,137
Petrol/Automotive diesel fuel	3,807	113,546	117,353	256,612
Industrial diesel fuel/Heavy fuel oil	1,260	42,983	44,243	63,308
Kerosene	21	1,880	1,901	14,690
Liquid petroleum gas	47	8,113	8,160	9,091
Electricity	43,779	504,170	547,949	872,289
Water	17,259	215,252	232,511	191,147
Repairs & maintenance paid for on vehicles, buildings	231,296	2,781,069	3,012,365	2,896,891
Cartage and haulage expenses paid to other firms	1,326	37,738	39,064	223,365
Travel expenses (eg. management, personal etc)	17,410	279,495	296,905	388,821
Value of contract and commission work done	10,107	44,285	54,392	48,487
Audit, accounting and legal fee	29,767	121,026	150,793	215,867
Advertising and promotions etc	17,545	538,419	555,964	409,847
Bank charges	9,160	89,196	98,356	72,750
Postage, telephone and telecommunication etc	29,060	355,371	384,431	555,250
Office stationery and supplies	188,873	1,646,354	1,835,227	2,379,680
Management and consultation fee	19,085	557,683	576,768	2,231,261
Rent paid for furniture, building, plant and machinery	11,493	114,345	125,838	87,345
Business insurance	25,292	165,231	190,523	171,858
Other expenditure (eg. security services)	556,057	3,900,239	4,456,296	4,430,819
Intermediate Input	1,273,607	12,637,216	13,910,823	17,055,983
Miscellaneous Expenditure	85,881	666,279	752,160	904,061
Casualty insurance	9,992	41,280	51,272	50,667
Property income paid	55,758	135,103	190,861	639,320
Rent paid for land	48,896	96,035	144,931	40,060
Interest paid	6,632	26,267	32,899	97,980
Dividends paid	230	1,211	1,441	237,039
Royalty paid	0	11,590	11,590	264,241
Bad and doubtful debts written off	8,692	36,203	44,895	26,427
Business licenses, rates on property paid to central/local govt	10,939	119,187	130,126	111,687
TPAF levy	0	86,656	86,656	16,803
Exchange losses	0	75,098	75,098	43,856
Loss on sale of fixed assets	0	28,488	28,488	99
VAT paid on supplies of goods and services	500	144,264	144,764	15,202
Compensation of employees	771,764	5,910,645	6,682,409	6,235,849
Wages and Salaries	706,179	5,387,306	6,093,485	5,783,421
Fiji National Provident Fund	65,295	443,326	508,621	393,973
Payment in Kind	290	80,013	80,303	58,455
Consumption of Fixed Capital	137,869	2,517,011	2,654,880	3,401,104
TOTAL EXPENDITURE	2,269,121	21,731,151	24,000,272	27,596,997

CLASS	8522	8530	8541/8542/8549	Grand Total
SUB-CLASS	85221	85301	85411/85421/85499	
Primary Activity	11,513,315	183,576,931	6,097,354	246,346,083
Revenue from Sales and Services	10,086,113	81,929,083	4,365,900	116,027,894
Government Aid	842,824	60,492,052	900,283	85,479,861
Overseas aid	401,844	37,666,482	805,125	39,664,334
Local aid	182,534	3,489,314	26,046	5,173,994
Secondary Activity	436,093	18,351,415	715,339	24,285,412
Gross Margin	0	5,106,281	0	5,106,281
Income from sales of goods without transformation	0	9,090,787	0	9,090,787
less Expenditure on goods purchased for resale	0	3,634,461	0	3,634,461
add Closing Stock of finished goods bought for sale	0	1,503,519	0	1,503,519
less Opening Stock of finished goods bought for sale	0	1,853,564	0	1,853,564
Subsidies	120,866	0	0	2,274,090
Rent received for the hiring of building	0	3,885,147	701,456	4,781,514
Receipts from industrial services rendered to others	0	0	5,800	257,641
Other Income	315,227	9,359,987	8,083	11,865,886
Gross Output	11,949,408	201,928,346	6,812,693	270,631,495
Miscellaneous Income	358,587	241,491	1,640	1,652,808
Business insurance claims received	0	0	0	126,480
Profit or Loss received from any other business	268,940	241,491	1,640	666,199
Property income received	19,208	0	0	630,411
Rent received from land	0	0	0	447,443
Interest received	19,066	0	0	179,651
Dividends received	142	0	0	3,317
Royalty received	0	0	0	0
Bad & doubtful debts recovered	0	0	0	10,430
Exchange gain	0	0	0	2,778
Gain on sales of fixed assets	17,999	0	0	33,649
VAT charged on goods and services provided	52,440	0	0	182,861
TOTAL INCOME	12,307,995	202,169,837	6,814,333	272,284,303

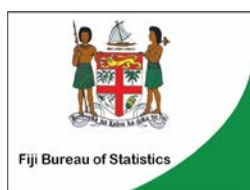
CLASS	8522	8530	8541/8542/8549	Grand Total
SUB-CLASS	85221	85301	85411/85421/85499	
EXPENDITURE				
Expenditure on materials for use in the business	60,351	28,947,003	1,157,276	32,877,160
Stock of material etc	43,081	8,465,915	0	8,514,855
Opening Stock	163,781	8,465,915	0	8,635,555
less Closing stock	120,700	0	0	120,700
Expenditure incurred on fuel, electricity and water	154,894	9,550,329	1,740,720	13,805,197
Petrol/Automotive diesel fuel	29,195	784,403	192,400	1,379,963
Industrial diesel fuel/Heavy fuel oil	0	0	1,532	109,083
Kerosene	816	0	0	17,407
Liquid petroleum gas	6,684	0	0	23,935
Electricity	101,271	8,252,499	949,500	10,723,508
Water	16,928	513,427	597,288	1,551,301
Repairs & maintenance paid for on vehicles, buildings	525,885	3,122,494	14,154	9,571,789
Cartage and haulage expenses paid to other firms	380	103,696	0	366,505
Travel expenses (eg. management, personal etc)	102,684	6,977,905	0	7,766,315
Value of contract and commission work done	58,065	0	0	160,944
Audit, accounting and legal fee	26,539	540,648	3,184	937,031
Advertising and promotions etc	34,682	2,152,123	6,263	3,158,879
Bank charges	6,241	283,844	3,324	464,515
Postage, telephone and telecommunication etc	50,735	2,545,998	3,241	3,539,655
Office stationery and supplies	95,674	3,802,315	2,840	8,115,736
Management and consultation fee	1,051,434	4,174,494	1,032	8,034,989
Rent paid for furniture, building, plant and machinery	25,848	2,313,607	1,107	2,553,745
Business insurance	22,634	2,093,045	2,371	2,480,431
Other expenditure (e.g. security services)	2,718,475	8,475,415	96,211	20,177,216
Intermediate Input	4,977,602	83,548,831	3,031,723	122,524,962
Miscellaneous Expenditure	82,406	16,424,903	4,854	18,168,384
Casualty insurance	2,375	0	2,456	106,770
Property income paid	1,936	0	1,089	833,206
Rent paid for land	1,386	0	1,089	187,466
Interest paid	0	0	0	130,879
Dividends paid	0	0	0	238,480
Royalty paid	550	0	0	276,381
Bad and doubtful debts written off	0	5,459,801	0	5,531,123
Business licenses, rates on property paid to central or local govt	65,429	88,717	1,309	397,268
TPAF levy	10,141	0	0	113,600
Exchange losses	0	1,793,433	0	1,912,387
Loss on sale of fixed assets	0	9,082,952	0	9,111,539
VAT paid on supplies of goods and services	2,525	0	0	162,491
Compensation of employees	3,723,846	111,643,772	1,779,556	130,065,432
Wages and Salaries	3,098,384	102,607,142	1,222,282	118,804,714
Fiji National Provident Fund	104,431	8,534,648	394,884	9,936,557
Payment in Kind	521,031	501,982	162,390	1,324,161
Consumption of Fixed Capital	995,858	6,735,743	381,589	14,169,174
TOTAL EXPENDITURE	9,799,712	218,353,249	5,197,722	284,927,952

SUMMARY TABLE

INCOME	
Primary Activity	246,346,083
Revenue from Sales and Services	116,027,894
Government Aid	85,479,861
Overseas aid	39,664,334
Local aid	5,173,994
Secondary Activity	24,285,412
Gross Margin	5,106,281
Income from sales of goods without transformation	9,090,787
less Expenditure on goods purchased for resale	3,634,461
add Closing Stock of finished goods bought for sale	1,503,519
less Opening Stock of finished goods bought for sale	1,853,564
Subsidies	2,274,090
Rent received for the hiring of building	4,781,514
Receipts from industrial services rendered to others	257,641
Other Income	11,865,886
GROSS OUTPUT	270,631,495
Miscellaneous Income	1,652,808
Business insurance claims received	126,480
Profit or Loss received from any other business	666,199
Property income received	630,411
Rent received from land	447,443
Interest received	179,651
Dividends received	3,317
Royalty received	0
Bad & doubtful debts recovered	10,430
Exchange gain	2,778
Gain on sales of fixed assets	33,649
VAT charged on goods and services provided	182,861
TOTAL INCOME	272,284,303

EXPENDITURE	
Expenditure on materials for use in the business	32,877,160
Stock of material etc	8,514,855
Opening Stock	8,635,555
less Closing stock	120,700
Expenditure incurred on fuel, electricity and water	13,805,197
Petrol/Automotive diesel fuel	1,379,963
Industrial diesel fuel/Heavy fuel oil	109,083
Kerosene	17,407
Liquid petroleum gas	23,935
Electricity	10,723,508
Water	1,551,301
Repairs & maintenance paid for on vehicles, buildings	9,571,789
Cartage and haulage expenses paid to other firms	366,505
Travel expenses (eg. management, personal etc)	7,766,315
Value of contract and commission work done	160,944
Audit, accounting and legal fee	937,031
Advertising and promotions etc	3,158,879
Bank charges	464,515
Postage, telephone and telecommunication etc	3,539,655
Office stationery and supplies	8,115,736
Management and consultation fee	8,034,989
Rent paid for furniture, building, plant and machinery	2,553,745
Business insurance	2,480,431
Other expenditure (e.g. security services)	20,177,216
INTERMEDIATE INPUT	122,524,962
Miscellaneous Expenditure	18,168,384
Casualty insurance	106,770
Property income paid	833,206
Rent paid for land	187,466
Interest paid	130,879
Dividends paid	238,480
Royalty paid	276,381
Bad and doubtful debts written off	5,531,123
Business licenses, rates on property paid to central or local government	397,268
TPAF levy	113,600
Exchange losses	1,912,387
Loss on sale of fixed assets	9,111,539
VAT paid on supplies of goods and services	162,491
COMPENSATION OF EMPLOYEES	130,065,432
Wages and salaries	118,804,714
FNPF	9,936,557
Payment in Kind	1,324,161
CONSUMPTION OF FIXED CAPITAL	14,169,174
TOTAL EXPENDITURE	284,927,952

APPENDIX IV SAMPLE QUESTIONNAIRE



Ratu Sukuna House, Mac Arthur Street, Victoria Parade, Suva

*P O Box 2221
Government Buildings
Suva
FIJI*

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CONFIDENTIAL

DESPATCHED: 18/01/13

2011 CENSUS OF EDUCATION

Please correct any errors
Appearing in this label

Dear Sir/Madam,

Enclosed are two copies of the 2011 Census of Education questionnaire.

COVERAGE AND SCOPE: It covers all establishments engaged in the Education Industry classified under the Fiji Standard Industrial Classification 2010's Tabulation Category P (refer note on page 2). If an establishment's Education services activities are combined with other types of business, you should report on the Education services side of the operations only.

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

REFERENCE PERIOD: Reference period is the calendar year 2011. If your accounting year is different provide information approximating closest to the calendar year 2011. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

COMPULSORY REQUIREMENT: The Census is conducted under the provisions of the Statistics Act 1961(Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before **18/02/13**. Failure to meet this deadline could result in legal action without further notice.

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

CONTACT PERSON FOR HELP AND ADVICE: Ms Salome Madraniceva on extension 132 or email smadraniceva@statsfiji.gov.fj

E .Waqavonovono
Government Statistician

NOTE: Under the Fiji Standard Industrial Classification 2010, Education includes education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes and also military schools and academics, prisons schools as well as private educations.

ORGANISATIONAL STRUCTURE

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

FORM OF OWNERSHIP

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

EQUITY PARTICIPATION

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

NATURE OF WORK

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

OPERATING STATUS

- 7 If you are no longer in business, a **STATUTORY DECLARATION** must be attached to one copy of the questionnaire with the words “**CLOSED BUSINESS**” written across the questionnaire and returned to the Fiji 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 2011 please provide information for the duration your business operated.

QUESTIONNAIRE

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

ORGANISATIONAL STRUCTURE

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

ACCOUNTING PERIOD

2	Please state the accounting period: From \ \2011 To \ \2011
----------	---

LEGAL STATUS OF ORGANISATION

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

FORM OF OWNERSHIP

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

EQUITY PARTICIPATION

5	Please indicate in the appropriate box equity capital held by Fiji Citizens.			
	(a) As at end of 2010	%	(b) As at end of 2011	%

NATURE OF WORK

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

OPERATING STATUS

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

8. TURNOVER

A] REVENUE FROM SALES AND SERVICES

SALES: This should be the actual selling value net of any discount or rebates allowed the buyer. Also include:

- (i) Value of goods traded in or bartered as part of the sale,
- (ii) Delivery charges and installation costs if borne by the seller, and
- (iii) Inter-branch transfers recorded at cost.

FEE: This will include payments received in respect of services provided to the households.

Exclude VAT charged on goods and services provided.

B] GOVERNMENT AID

CURRENT GRANTS: Current grants refer to transfers from Government to cover current costs of providing services to households.

CAPITAL GRANTS: Capital grants are transfers from the Government to cover costs incurred for development projects.

8. **TURNOVER**

[A] REVENUE FROM SALES AND SERVICES (\$)							
TYPES OF INSTITUTIONS		SALES	FEE	SUBSCRIPTION	FUND RAISING	OTHERS	TOTAL
		1	2	3	4	5	6
PRE –PRIMARY and PRIMARY EDUCATION	004						
Pre-Primary	010						
Primary Education	016						
SECONDARY EDUCATION	022						
Secondary Education	028						
Technical and Vocational Secondary education	034						
HIGHER EDUCATION	040						
Universities	046						
OTHER EDUCATION	052						
Sports and Recreation Education	058						
Cultural Education	064						
Other Education n.e.c	070						
EDUCATIONAL SUPPORT SERVICES	076						
Others (specify)	082						
TOTAL SALES AND SERVICES					088	\$	
[Column 6: codes 009 + 029 + 039 + 051 + 059 + 081]							

B] GOVERNMENT AID		CURRENT GRANTS (\$)			TOTAL CAPITAL GRANTS	
TYPES OF INSTITUTIONS		FOR WAGES AND SALARIES	FOR OTHER PURPOSES	TOTAL		
		1	2	3	4	
PRE –PRIMARY and PRIMARY EDUCATION	089					
Pre-Primary	093					
Primary Education	097					
SECONDARY EDUCATION	101					
Secondary Education	105					
Technical and Vocational Secondary education	109					
HIGHER EDUCATION	113					
Universities	117					
OTHER EDUCATION	121					
Sports and Recreation Education	125					
Cultural Education	129					
Other Education n.e.c	133					
EDUCATIONAL SUPPORT SERVICES	137					
Others (specify)	141					
TOTAL GOVERNMENT AID				145	\$	\$

C] OVERSEAS AID

CURRENT GRANTS: Included here are current transfers from rest of the world either in cash or in kind.

CAPITAL GRANTS: Included here are various grants and gifts, either in cash or in kind, for development purposes.

D] LOCAL AID

CURRENT GRANTS: Included here are current transfers from within Fiji (except Government) either in cash or in kind.

CAPITAL GRANTS: Included here are various grants and gifts, either in cash or in kind, for development purposes.

C] OVERSEAS AID		CURRENT GRANTS					TOTAL CAPITAL GRANTS
TYPES OF INSTITUTIONS		CASH	GOODS	VALUE OF WORK DONE WITHOUT PAY BY OVERSEAS PEOPLE	OTHER	TOTAL	
		1	2	3	4	5	6
PRE –PRIMARY and PRIMARY EDUCATION	146						
Pre-Primary	152						
Primary Education	158						
SECONDARY EDUCATION	164						
Secondary Education	170						
Technical and Vocational Secondary education	176						
HIGHER EDUCATION	182						
Universities	188						
OTHER EDUCATION	194						
Sports and Recreation Education	200						
Cultural Education	206						
Other Education n.e.c	212						
EDUCATIONAL SUPPORT SERVICES	218						
Others (specify)	224						
TOTAL OVERSEAS AID					279	\$	\$

D] LOCAL AID		CURRENT GRANTS					TOTAL CAPITAL GRANTS
TYPES OF INSTITUTIONS		CASH	GOODS	VALUE OF WORK DONE WITHOUT PAY BY LOCAL PEOPLE	OTHER	TOTAL	
		1	2	3	4	5	6
PRE –PRIMARY and PRIMARY EDUCATION	281						
Pre-Primary	287						
Primary Education	293						
SECONDARY EDUCATION	299						
Secondary Education	305						
Technical and Vocational Secondary education	311						
HIGHER EDUCATION	317						
Universities	323						
OTHER EDUCATION	329						
Sports and Recreation Education	335						
Cultural Education	341						
Other Education n.e.c	347						
EDUCATIONAL SUPPORT SERVICES	353						
Others (specify)	359						
TOTAL LOCAL AID					383	\$	\$
9	TOTAL TURNOVER OF YOUR ESTABLISHMENT [CODES 106 + 175 + 279 + 383]				385	\$	

OTHER INCOME

- 11 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 forms of personal insurance are to be excluded.

OTHER INCOME

			VALUE (\$)
9	Income from sales of goods without transformation (refer question 23)	386	
10	Subsidies and grants received	387	
11	Insurance claims received: a) Business insurance claims received	388	
	b) Casualty insurance claims received	389	
12	Profit or loss received from any other business in which you have an interest	390	
13	Rent received for the hire of building	391	
14	Income from: a) Rent received from land	392	
	b) Interest received	393	
	c) Dividends received	394	
	d) Royalty received	395	
15	Bad and doubtful debts recovered	396	
16	Exchange gain	397	
17	Gain on sale of fixed assets	398	
18	Receipts from industrial services rendered to others e.g. repairs & maintenance	399	
19	Others (specify).	400	
	Total other income	401	
20	VAT charged on goods and services provided	402	
21	GRAND TOTAL OF ALL INCOME RECEIVED (Codes 385 + 401 + 402)	403	\$

PURCHASES OF MATERIALS DURING THE YEAR

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

Exclude VAT paid on supplies of goods and services.

FUEL, ELECTRICITY AND WATER

- 24-27 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 28 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 30 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.
- 31 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.
- 33 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.
- 42 Include payment in respect of leased\rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 40.

PURCHASES OF MATERIALS DURING THE YEAR			VALUE (\$)
22	Expenditure of materials and related articles for use in the business	404	
23	Expenditure of all materials and related articles purchased for resale during the year (refer question 9)	405	
	Total [Code 404 -405]	406	

FUEL, ELECTRICITY AND WATER			VALUE (\$)
Please state the expenditure incurred on fuel, electricity and water			
24	Petrol/Automotive diesel fuel	407	
25	Industrial diesel fuel/Heavy fuel oil	408	
26	Kerosene	409	
27	Liquid petroleum gas	410	
28	Electricity	411	
29	Water	412	
	Total [Code 407 - 412]	413	

OTHER EXPENDITURE			VALUE (\$)
30	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	414	
31	Cartage and haulage expenses paid to other firms	415	
32	Travel expenses (e.g. management, personal etc.)	416	
33	Value of contract and commission work done	417	
34	Audit, accounting and legal fee	418	
35	Advertising and promotion etc	419	
36	Bank charges	420	
37	Postage, telephone and telecommunication etc	421	
38	Office stationery and supplies	422	
39	Management and consultation fee	423	
40	Rent paid for furniture, building, plant and machinery etc	424	
41	Insurance paid: a) Business insurance	425	
	b) Casualty insurance	426	
42	Expenditure on: a) Rent paid for land	427	
	b) Interest paid	428	
	c) Dividends paid	429	
	d) Royalty paid	430	
43	Bad and doubtful debts written off	431	
44	Business licenses, rates on property paid to central or local government etc	432	
45	Fiji National Training Council Levy	433	
46	Exchange losses	434	
47	Fixed asset expenses: a) Loss on sale of fixed assets	435	
	b) Depreciation claimed (to agree with question 57 (7))	436	
48	All other costs and expenses	437	
	Total other expenditure [Codes 414 to 437 excluding 429]	438	

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

- 49 Please note that the information in respect of employment is for the last pay week in June 2011 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.

Operatives includes all employees directly engaged in the activity of the establishment, e.g. those in fabrication, processing, assembling, shop messengers, warehouse men, packers and repair men etc. Casual workers should also be included here.

Others include administrators, technical and clerical personnel, e.g. salaried managers, clerks and typists etc.

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

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

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

STOCKS

- 52 a) All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.
- b) This should include stocks of materials used by the business in its operations.

NET EARNINGS AND TAXES PAID

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

Income	[Code 403 + 474]	\$
less Expenditure	[Code 465]	\$
equals Profit (+)\Loss (-)	[Code 475]	\$

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

49		NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTE TO FNPF	PAYMENT IN KIND
		(1)	(2)	(3)	(4)
a]	Fiji citizens				
	i] Operatives	439			
	ii] Others	443			
b]	Expatriates				
	i] Stayed one year or more	447			
	ii] Stayed less than a year	451			
	Total [Code 439+443+447+451]	455			
c]	Working without pay				
	i] Working proprietors	459			
	ii] Unpaid family workers	460			
	Total [Code 455+459+460]	461			
d]	From the total number in employment given in code 461, please state:				
	ii] Sex		Total Males (1)	Total Females (2)	
		462			
50	VAT paid on supplies of goods and services			464	
51	GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 406 + 413 + 438 + 456 + 457 + 458 + 464]			465	\$

STOCKS

52	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 sale	466		
b]	Materials, fuel, supplies and components	469		
	Total	472		

NET EARNINGS AND TAXES PAID

			Amount (\$)
53	Net profit/loss of your establishment/enterprise. If this does not agree with question 53, please give reasons	475	
54	Taxable income of your establishment/enterprise	476	
55	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	477	
56	Amount of Fiji Income Tax paid/payable by your establishment/enterprise.	478	

FIXED CAPITAL ASSETS

57 (7) Please ensure that:

The value given for depreciation should agree with the value given in question 47[b].

57 (5) Own Account Construction: This is the cost of new fixed assets and additions to the existing fixed assets made by establishments own labour for its own use. Cost should be equivalent to labour costs plus value of materials at cost.

(a) n) Valuables include:

- (a) Precious stones and metals (e.g. diamonds, non monetary gold, Platinum and silver);
- (b) Antiques and other art objects (e.g. painting and sculptures); and
- (c) Other valuables (e.g. jewellery and collector items)

FIXED CAPITAL ASSETS

57			VALUE (\$)							
			Opening book value (1)	Purchase of new and second hand assets at cost		Land Development & Improvement (4)	Own Account Capital Construction (5)	Sales of Capital assets (6)	Depreciation (7)	Closing Book value (8)
				locally (2)	from abroad (3)					
a]	Land	479								
b]	Non-Residential Building	487								
c]	Other Structures	495								
d]	Plant and machinery	503								
e]	Other Machinery & Equipment	511								
f]	ICT equipment	519								
g]	Furniture, fixtures and office equipment	527								
h]	Transport vehicles and related equipment	535								
i]	Research & Development	543								
j]	Entertainment, Literacy Or Artistic Originals	551								
k]	Other intellectual property products.	559								
l]	Precious metals and stones	567								
m]	Antiques & other art objects.	575								
n]	Other valuables	583								
o]	Others (specify):	591								
	Total	599								

Signature of person completing the questionnaire: _____ Date _____

Name _____ Position _____

Telephone No _____ Fax No _____ Email _____

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

THANK YOU FOR COMPLETING THE QUESTIONNAIRE

APPENDIX V

NUMBER OF SCHOOLS AND NUMBER OF TEACHERS***

Year	Primary		Secondary		Technical/Vocational		Teacher Training		Special Education		Total	
	No. of schools	No. of teachers	No. of schools	No. of teachers	No. of schools	No. of teachers *	No. of schools	No. of teachers	No. of schools	No. of teachers	** No. of schools	No. of teachers
1987	677	4,425	140	2,572	40	206	3	31	n/a	55	860	7,289
1988	678	4,595	141	2,582	41	220	3	33	n/a	55	863	7,485
1992	693	4,644	142	3,045	33	n/a	4	69	n/a	87	872	7,845
1993	695	4,867	144	3,187	30	679	4	78	n/a	87	873	8,898
1994	697	4,921	147	3,430	31	626	4	81	n/a	70	879	9,128
1995	698	4,992	148	3,394	34	n/a	4	80	16	74	884	8,540
1996	698	5,021	151	3,333	37	n/a	4	87	16	71	890	8,512
1997	698	5,011	152	3,519	38	n/a	4	95	16	76	892	8,701
1998	699	5,054	153	3,619	38	n/a	4	82	16	79	894	8,834
1999	700	5,061	153	3,799	40	810	4	87	16	137	897	9,894
2000	700	5,082	153	3,696	40	889	4	97	17	135	897	9,899
2001	700	5,112	154	3,894	45	883	4	116	17	138	903	10,143
2002	712	5,107	157	4,142	47	915	4	108	17	143	920	10,415
2003	712	5,127	157	3,935	47	987	4	102	17	117	936	10,268
2004	714	5,229	160	4,431	54	1,048	4	111	17	127	940	10,946
2005	719	5,006	162	4,141	63	n/a	4	87	17	103	948	9,337
2006	719	5,011	162	4,141	64	1,138	4	100	17	160	966	10,550
2007	720	5,131	169	4,327	66	1,139	4	94	17	167	976	10,858
2008	724	5,107	173	4,253	66	158	4	86	17	113	984	9,717
2009	721	5,173	172	4,273	69	391	4	88	17	111	983	10,036
2010	721	4,858	173	4,202	70	500	3	n/a	17	115	984	9,675
2011	721	5,026	172	4,489	61	546	3	n/a	17	89	974	10,061

Note: * Number of teachers in Technical/Vocational are also counted as secondary teachers so will not tie with what is given in table 3.5A

** Will not tie in with table 1 since table 1 includes Driving schools etc.

***As at 30th June each year

Source: Ministry of Education

APPENDIX VI

SCHOOL ENROLMENT BY ETHNICITY AND SEX*

Period	Fijian		Indians		Others		Total		No. of Teachers	Pupil/Teacher
	Males	Females	Males	Females	Males	Females	Males	Females		
Secondary School										
1995	14,314	15,746	16,246	17,146	1,917	1,919	32,477	34,811	3,394	19.83
1996	15,532	16,260	16,520	17,704	1,949	1,957	34,000	35,921	3,333	20.98
1997	16,280	16,776	16,432	17,047	1,811	1,797	34,523	35,620	3,519	19.93
1998	16,479	17,071	15,589	16,916	1,616	1,613	33,684	35,600	3,619	19.14
1999	15,710	17,307	15,355	16,604	1,427	1,826	32,492	35,737	3,799	17.96
2000	15,487	17,002	15,182	15,897	1,562	1,775	32,231	34,674	3,696	18.1
2001	15,540	16,989	14,678	15,571	1,561	1,596	31,779	34,156	3,894	16.93
2002	16,306	17,718	14,382	15,322	1,685	1,799	32,373	34,839	4,142	16.23
2003	17,124	18,188	14,364	15,046	1,796	1,615	33,284	34,849	3,935	17.31
2004	17,881	19,121	13,831	14,637	1,603	1,701	33,315	35,459	4,431	15.52
2005	18,619	19,447	12,471	13,184	1,300	1,369	32,390	34,000	4,141	16.03
2006	18,649	19,941	13,441	14,098	1,641	1,765	33,731	35,804	4,141	16.79
2007	18,713	20,761	12,489	13,253	1,732	1,956	32,934	35,970	4,327	15.92
2008	18,726	20,422	12,471	12,920	1,357	1,850	32,554	35,192	4,253	15.93
2009	18,529	20,788	11,771	12,473	1,729	1,782	32,029	35,043	4,273	15.7
2010	18,573	20,581	11,399	11,718	1,454	1,645	31,426	33,944	4,202	15.57
2011	20,172	20,172	11,644	12,216	1,910	2,030	33,726	36,525	4,489	15.65
Primary School										
1995	38,543	36,391	32,511	30,868	3,573	3,261	71,054	67,259	4,992	27.71
1996	40,125	37,115	30,057	28,704	3,197	2,918	70,182	65,819	5,021	27.09
1997	40,604	37,539	29,779	28,398	3,382	3,079	70,383	65,937	5,011	27.20
1998	41,872	39,000	29,000	27,754	3,177	3,060	70,872	66,754	5,054	27.23
1999	42,474	39,764	28,405	27,102	n/a	n/a	70,879	66,866	5,061	27.22
2000	42,946	39,716	27,809	26,197	3,182	3,064	73,937	68,975	5,082	28.12
2001	43,921	40,588	26,843	25,439	3,195	2,927	73,959	68,954	5,112	27.96
2002	42,546	39,741	24,531	22,991	3,416	3,511	70,493	66,243	5,107	26.77
2003	44,571	41,665	25,353	24,156	3,375	3,133	73,132	69,016	5,127	27.73
2004	46,570	42,967	24,665	23,381	3,318	2,957	74,553	69,305	5,229	27.51
2005	45,831	43,414	23,334	22,512	3,242	2,756	72,407	68,682	5,006	28.18
2006	46,883	43,345	22,439	21,386	3,183	2,893	72,505	67,624	5,011	27.96
2007	45,940	41,930	20,507	19,611	3,132	2,715	69,579	64,256	5,131	26.08
2008	45,595	42,557	18,890	38,654	3,149	2,767	67,634	83,978	5,107	29.69
2009	45,660	42,111	18,411	17,451	3,133	2,678	67,204	62,240	5,173	25.02
2010	46,407	42,850	17,559	16,939	2,866	2,464	67,832	62,253	4,858	26.57
2011	47,159	43,588	17,184	16,521	2,897	2,676	67,237	62,785	5,026	25.87

Note: * Enrolment statistics are as at 30 June each year.

Source: Ministry of Education