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CONFIDENTIAL

DESPATCHED: 28/06/19

2018 CENSUS OF EDUCATION

Tax Identification Number

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Please correct any errors appearing in this label

Dear Sir\Madam,

Enclosed is a copy of the 2018 Census of Education questionnaire.

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

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 2018. If your accounting year is different provide information approximating closest to the calendar year 2018. 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 (Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before **31/07/19**. 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 authorised person will have access to individual information.

CONTACT PERSON FOR HELP AND ADVICE: Mr. Abdul Sahib on email asahib@statsfiji.gov.fj or telephone 331 5822 (ext. 386 244) or direct line 323 084.

Kemueli Naiqama [Mr]
Deputy Government Statistician

NOTE: Under the 2010 Fiji Standard Industrial Classification, 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

- 5 (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 organization. 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

- 6 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

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

OPERATING STATUS

- 8 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 2018 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 \ \2018 To \ \2018
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LEGAL STATUS OF ORGANISATION

3	Please tick appropriate box			
	001	Sole Trader	1	Partnership
		Private Limited Company	3	Public Limited Company
		Co-operative	5	Government Owned Trading Entity
		Statutory Boards	7	Central Government
		Local Authority owned entity	9	Local Government
		Joint Venture and Consortia	11	Non-profit organisation
		Trusts and Estates	13	Consulates and Foreign Embassies
		Branch of a Company Incorporated Overseas	15	Societies and Associations
		Other Business Type (specify)		17

INTERNATIONAL TRADE

4	Please tick appropriate box		Yes	No
	Does the establishment import or export any type of goods or services			
	If yes, please specify. _____			

FORM OF OWNERSHIP

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

EQUITY PARTICIPATION

6	Please indicate in the appropriate box the equity capital held by Fiji Citizens.			
	(a) As at end of 2017	%	(b) As at end of 2018	%

NATURE OF WORK

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

OPERATING STATUS

8	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	

9. 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.

9. 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							
[Column 6: codes 009 + 027 + 045 + 057 + 081]					088		

[B] GOVERNMENT AID					
TYPES OF INSTITUTIONS		CURRENT GRANTS (\$)			TOTAL CAPITAL GRANTS
		FOR WAGES AND SALARIES	FOR OTHER PURPOSES	TOTAL	
		1	2	3	
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	146
[Column 3: codes 091+103+115+123+139]					

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							
TYPES OF INSTITUTIONS		CURRENT GRANTS					TOTAL CAPITAL GRANTS
		CASH	GOODS	VALUE OF WORK DONE WITHOUT PAY BY OVERSEAS PEOPLE	OTHER	TOTAL	
		1	2	3	4	5	
Pre –Primary and Primary Education	147						
Pre-Primary	153						
Primary Education	159						
Secondary Education	165						
Secondary Education	171						
Technical and Vocational Secondary education	177						
Higher Education	183						
Universities	189						
Other Education	195						
Sports and Recreation Education	201						
Cultural Education	207						
Other Education n.e.c	213						
Educational Support Services	219						
Others (specify)	225						
TOTAL OVERSEAS AID [Column 5: codes 151+169+187+199+223]					231		

D] LOCAL AID							
		CASH	GOODS	VALUE OF WORK DONE WITHOUT PAY BY LOCAL PEOPLE	OTHER	TOTAL	TOTAL CAPITAL GRANTS
		1	2	3	4	5	6
		Pre –Primary and Primary Education	233				
Pre-Primary	239						
Primary Education	245						
Secondary Education	251						
Secondary Education	257						
Technical and Vocational Secondary education	263						
Higher Education	269						
Universities	275						
Other Education	281						
Sports and Recreation Education	287						
Cultural Education	293						
Other Education n.e.c	299						
Educational Support Services	305						
Others (specify)	311						
TOTAL LOCAL AID [Column 5: codes 237+255+273+285+309]					317		
9	TOTAL TURNOVER OF YOUR ESTABLISHMENT [CODES 088+145+231+317]				319		

OTHER INCOME

- 12 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 (\$)
10	Income from sales of goods without transformation (refer question 24)	320	
11	Subsidies and grants received	321	
12	Insurance claims received: a) Business insurance claims received	322	
	b) Casualty insurance claims received	323	
13	Profit or loss received from any other business in which you have an interest	324	
14	Rent received for the hire of building	325	
15	Income from: a) Rent received from land	326	
	b) Interest received	327	
	c) Dividends received	328	
	d) Royalty received	329	
16	Bad and doubtful debts recovered	330	
17	Exchange gain	331	
18	Gain on sale of fixed assets	332	
19	Receipts from industrial services rendered to others e.g. repairs & maintenance	333	
20	Others (specify).	334	
	Total other income [codes 320 to 334]	335	
21	VAT charged on goods and services provided	336	
22	GRAND TOTAL OF ALL INCOME RECEIVED (Codes 319+ 335+336)	337	

PURCHASES OF MATERIALS DURING THE YEAR

- 23 State in detail the total value of all purchases of materials and supplies for use in the operation of the business.
- 24 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

- 25-28 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 29 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 31 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.
- 32 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.
- 34 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.
- 45 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 43.

PURCHASES OF MATERIALS DURING THE YEAR			VALUE (\$)
23	Expenditure of materials and related articles for use in the business	338	
24	Expenditure of all materials and related articles purchased for resale during the year (refer question 10)	339	
	Total [Code 338 + 339]	340	

FUEL, ELECTRICITY AND WATER			VALUE (\$)
25	Petrol/Automotive diesel fuel	341	
26	Industrial diesel fuel/Heavy fuel oil	342	
27	Kerosene	343	
28	Liquid petroleum gas	344	
29	Electricity	345	
30	Water	346	
	Total [Code 341 to 346]	347	

OTHER EXPENDITURE			VALUE (\$)
31	Repairs and maintenance paid for a) Vehicles buildings etc to outside firms	348	
	b) Buildings	349	
	c) Machinery and equipment	350	
32	Cartage and haulage expenses paid to other firms	351	
33	Travel expenses a) Air	352	
	b) Water	353	
	c) Land	354	
34	Value of contract and commission work done	355	
35	Audit, accounting	356	
36	Legal fee	357	
37	Advertising and promotion etc	358	
38	Bank charges	359	
39	Postage	360	
40	Telephone and telecommunication etc	361	
41	Office stationery and supplies	362	
42	Management and consultation fee	363	
43	Rent paid for a) Building	364	
	b) Plant and machinery	365	
44	Insurance paid: a) Business insurance	366	
	b) Casualty insurance	367	
45	Expenditure on: a) Rent paid for land	368	
	b) Interest paid	369	
	c) Dividends paid	370	
	d) Royalty paid	371	
46	Bad and doubtful debts written off	372	
47	Business licenses, rates on property paid to central or local government etc	373	
48	Fiji National University Levy	374	
49	Exchange losses	375	
50	Fixed asset expenses: a) Loss on sale of fixed assets	376	
	b) Depreciation claimed (to agree with question 61 (7))	377	
51	All other costs and expenses	378	
	Total other expenditure [Codes 348 to 378 excluding 370]	379	

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

52 Please note that the information in respect of employment is for the last pay week in June 2018 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

55 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.

LOANS AND ADVANCES

56 Please provide information relating to any loan or advances taken during the period.

NET EARNINGS AND TAXES PAID

57 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 337 + 415]	\$
less	Expenditure	[Code 406]	\$
equals	Profit (+)\Loss (-)	[Code 434]	\$

EMPLOYMENT AND COMPENSATION OF EMPLOYEES						
52			NUMBER EMPLOYED (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBUTE TO FPNF (3)	PAYMENT IN KIND (4)
a]	Fiji citizens					
	i] Operatives	380				
	ii] Others	384				
b]	Expatriates					
	i] Stayed one year or more	388				
	ii] Stayed less than a year	392				
	Total [Code 380+384+388+392]	396				
c]	Working without pay					
	i] Working proprietors	400				
	ii] Unpaid family workers	401				
	Total 396+ 400+401]	402				
d]	From the total number in employment given in code 402, please state:					
	Total Males	403		Total Females	404	
53	VAT paid on supplies of goods and services				405	
54	GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 340+347+379+397+398+399+405]				406	

STOCKS				
55	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	407		
b]	Materials, fuel, supplies and components	410		
	Total	413		

LOANS AND ADVANCES							
56		Opening Balance 01/01/18	Additions during the year	Principle Repayment during the year	Other Changes	Closing Balance 31/12/18	Total Interest payable for the year
		\$ [1]	\$ [2]	\$ [3]	\$ [4]	\$ [5=1+2-3+4]	\$ [6]
Locally	416						
Abroad	422						
TOTAL	428						

NET EARNINGS AND TAXES PAID			Amount (\$)
57	Net profit\loss of your establishment\enterprise. If this does not agree with question 58, please give reasons	434	
58	Taxable income of your establishment\enterprise	435	
59	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	436	
60	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	437	

FIXED CAPITAL ASSETS

- 61 (7) Please ensure that: The value given for depreciation should agree with the value given in question 50 b].
- 61 (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.
- 61 (G) 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)

ENVIRONMENT RELATED QUESTIONS

In view of the importance of climate change and disaster related events, the FBoS has embarked on compiling Environment Economic Account to be consistent and comparable with other countries. Therefore, the need to capture these statistics from all sectors within the economy, including all business entities. The information provided by the establishment would help us further improve these accounts which would be used in planning and policy formulation.

- 62 Please provide the relevant information on the source of water for the establishment.
- 63 Please provide the relevant information on the source of energy for the establishment.
- 64 Please provide the relevant information on the method of solid waste disposal of the establishment.
- 65 Please provide the relevant information on the method of liquid waste disposal of the establishment.

FIXED CAPITAL ASSETS										
61		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	438								
b]	Non-Residential Buildings	446								
	Residential Buildings	454								
c]	Plant and machinery	462								
d]	Furniture and fixtures	470								
	ICT equipment	478								
	Other office equipment	486								
e]	Transport vehicles and related equipment	494								
f]	Research & Development	502								
g]	Valuables (Antiques, Artistic Originals Precious Metals, etc)	510								
h]	Others (specify):	518								
	Total	526								

ENVIRONMENT RELATED QUESTIONS

62	Please tick the appropriate source of water for the establishments			
534	Metered Water		1	
	Rain Water		2	
	River / Creek		3	
	Bore Hole		4	
	Others (Please specify)		5	

63	Please tick the appropriate source of energy for the establishments If tick 2, please tick appropriate source below.			
535	Electricity [FEA]		1	
	Electricity [Own Generation]		2	
	(a) Solar			a
	(b) Hydro			b
	(c) Diesel / Thermal			c
	(d) Windmill			d

64	Please indicate the method of solid waste disposal of the establishments			
536	Collection by City / Town Council		1	
	Collection by Private Companies		2	
	Private Incineration		3	
	Private Dumpsite		4	
	Recycled		5	
	Others (Please specify)		6	

65	Please indicate the method of liquid waste disposal of the establishments		
537	Connected to Sewerage Line	1	
	Septic Tank	2	
	Disposal in the sea / river	3	
	Others (Please specify)	4	

Person we should contact if any queries arise regarding this form:

Name: _____

Telephone: _____

Facsimile: _____

Email: _____

Signature: _____

Date: _____

Please indicate (√) or (x) in the boxes below:

- 1) The company hires a Chartered Accountant
- 2) The form has been filled by a Chartered Accountant

THANK YOU FOR COMPLETING THE QUESTIONNAIRE