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CONFIDENTIAL

DESPATCHED: 28/06/19

## 2018 CENSUS OF SEWERAGE, WASTE MANAGEMENT AND REMEDIAATION ACTIVITIES

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 Water Supply; Sewerage, Waste Management and Remediation Activities questionnaire.

**COVERAGE AND SCOPE:** It covers all establishments engaged in Sewerage, Waste Management and Remediation Activities Industry classified under the 2010 Fiji Standard Industrial Classification (refer note on page 2). If an establishment's Sewerage, Waste Management and Remediation Activities are combined with other types of businesses, please report only on the operations of the Sewerage, Waste Management and Remediation Activities.

**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 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 persons will have access to individual information.

**CONTACT PERSON FOR HELP AND ADVICE:** Ms Salome Roqica on email smadraniceva@statsfiji.gov.fj or telephone 331 5822 (ext: 386 247) or direct line 323 0847.

Kemueli Naiqama [Mr]  
Deputy Government Statistician

**NOTE:** Under the 2010 Fiji Standard Industrial Classification, Sewerage, Waste Management and Remediation Activities include all units mainly engaged in water supply, sewage and refuse disposal.

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## **ORGANISATIONAL STRUCTURE**

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

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## **FORM OF OWNERSHIP**

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

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## **EQUITY PARTICIPATION**

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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.

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## **NATURE OF WORK**

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

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## **OPERATING STATUS**

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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 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)
	<b>Note:</b> This return is required for the addressed establishment only. In case this is not possible, a combined return with similar main activities may be submitted. If the information cannot be provided on this basis, please state the reasons:			
	<b>Remark:</b> Please comment here to assist in the interpretation of data supplied:			

### ACCOUNTING PERIOD

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	2
	Private Limited Company	3	Public Limited Company	4
	Co-operative	5	Government Owned Trading Entity	6
	Statutory Board	7	Central Government	8
	Local Authority	9	Local Government	10
	Joint Venture and Consortia	11	Non-profit organization	12
	Trusts and Estates	13	Consulates and Foreign	14
	Branch of a Company	15	Societies and Associations	16
	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	2
	Subsidiary of an overseas company	3	Others (specify)	4

### EQUITY PARTICIPATION

6	Please indicate in the appropriate box 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\ 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		
	Had not commenced business during the accounting period specified	3		

## **REVENUE FROM SALES AND SERVICES**

- 9 **SALES:** This should be the actual selling value net of any discount or rebates allowed to the buyer. Also include:
- (i) Delivery charges and installation costs if borne by the seller, and
  - (ii) Inter-branch transfers recorded at cost.

**Exclude VAT charged on goods and services provided.**

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## **OTHER INCOME**

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- 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 form of personal insurance are to be excluded.
- 14 Include rent received for building, plant and machinery, furniture and fixtures, transport vehicles and related equipment. Exclude rent received for land which should be included in question 15a].

<b>TURNOVER</b>			
<b>9</b>		Report actual selling value net of any discount allowed to the buyer of sales	VALUE (\$)
	a	Water collection, treatment and supply	004
	b	Sewerage	005
	c	Collection of waste	006
	d	Waste treatment and disposal	007
	e	Materials recovery	008
	f	Remediation activities and other waste management services	009
		<b>Total [Code 004 to 009]</b>	<b>010</b>

<b>OTHER INCOME</b>			VALUE (\$)
10	Subsidies and grants received	011	
11	Insurance claims received: a) Business insurance claims received	012	
	b) Casualty insurance claims received	013	
13	Profit or loss received from any other business in which you have an interest	014	
14	Rent received from: a) Building	015	
	b) Plant and Machinery	016	
	c) Furniture and Fixtures	017	
	d) Transport and Related Equipment	018	
15	Income from: a) Rent received from land	019	
	b) Interest received	020	
	c) Dividends received	021	
	d) Royalty received	022	
16	Bad and doubtful debts recovered	023	
17	Exchange gain	024	
18	Gain on sale of fixed assets	025	
19	Receipts from industrial services rendered to others e.g repairs & maintenance	026	
20	Others (specify).	027	
	<b>Total other income [Code 011 to 027]</b>	<b>028</b>	

21	VAT charged on goods and services provided	029	
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<b>22</b>	<b>[GRAND TOTAL OF ALL INCOME RECEIVED (Codes 010+028+029)]</b>	<b>030</b>	
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**PURCHASES OF MATERIALS DURING THE YEAR**

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

**Exclude VAT paid on supplies of goods and services.**

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**FUEL, ELECTRICITY AND WATER**

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- 28-31 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 32 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

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**OTHER EXPENDITURE**

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- 34 Repairs and maintenance costs paid to other firms covers the total costs of current repair and maintenance service provided by such firms on repairs done on vehicles, building etc of the establishment. Current repair and maintenance carried out by an ancillary repair and maintenance unit which has been treated as an independent establishment should be included.
- 37 Cartage and haulage expense includes payment for the transportation of goods and materials within the country. It excludes cost of transport carried out by your own equipment and employees.
- 39 Contract and commission work done by other establishments on your materials covers payments made by the establishment for contract and commission work done on materials controlled by your establishment.
- 48 a] Include 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 47.

**PURCHASES OF MATERIAL AND SUPPLIES**

Please state supplies purchased in connection with the operation of your business.		VALUE (\$)
23		031
24		032
25		033
26		034
27		035
<b>Total [Code 031 to 035]</b>		<b>036</b>

**FUEL, ELECTRICITY AND WATER**

		VALUE (\$)
28	Petrol/Automotive diesel fuel	037
29	Industrial diesel fuel/Heavy fuel oil	038
30	Kerosene	039
31	Liquid petroleum gas	040
32	Electricity	041
33	Water	042
<b>Total [Code 37 to 042]</b>		<b>043</b>

**OTHER EXPENDITURE**

		VALUE (\$)
34	Repairs and maintenance costs on: a] Motor vehicles	044
	b] Building	045
	c] Machinery and equipment	046
37	Cartage and haulage expenses paid to other firms	047
38	Travel expenses (e.g management, personal etc.) : a] Air	048
	b] Water	049
	c] Land	050
39	Value of contract and commission work done	051
40	Audit and accounting	052
41	Legal fee	053
42	Advertising and promotion etc	054
43	Bank charges	055
44	Postage	056
45	Telephone and telecommunication	057
46	Office stationery and supplies	058
47	Rent paid for: a] Building	059
	b] Plant and Machinery	060
	c] Transport and related Equipment	061
48	Expenditure on: a] Rent paid for land	062
	b] Interest paid	063
	c] Dividends paid	064
	d] Royalty paid	065
49	Management and consultation fee	066
50	Bad and doubtful debts written off	067
51	Business licenses, rates on property paid to central or local government etc	068
52	Insurance paid: a] Business insurance	069
	b] Casualty insurance	070
53	Fiji National University [FNU] Levy	071
54	Exchange losses	072
55	Loss on sale of fixed assets	073
56	Depreciation claimed (to agree with question 67(7))	074
57	All other costs and expenses	075
<b>Total other expenditure (Codes 044 to 075 excluding 064)</b>		<b>076</b>

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**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

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58 Please note that the information in respect of employment is for the last payweek 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, eg those in fabrication, processing, assembling, shop messengers, warehouse men, packers and repair men etc. Casual workers should also be included here.

Others includes administrators, technical\clerical personnel, e.g managers, clerks etc.

Expatriates are non-Fiji citizens who stayed in Fiji.

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

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

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**STOCKS**

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61 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.

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**LOANS AND ADVANCES**

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

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**NET EARNINGS AND TAXES PAID**

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63 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 027 + 104 ]	\$
less	Expenditure	[ Code 095 ]	\$
equals	Profit (+)\Loss (-)	[Code 123]	\$



<b>EMPLOYMENT AND COMPENSATION OF EMPLOYEES</b>						
58			NUMBER EMPLOYED (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBU. TO FNPF (3)	PAYMENT IN KIND (4)
a]	Fiji citizens	077				
b]	Expatriates	081				
	<b>Total</b>	<b>085</b>				
c]	Working without pay					
	i] Working proprietors	089				
	ii] Unpaid family workers	090				
	<b>Total [085 + 089 + 090]</b>	<b>091</b>				
d]	From the total number in employment given in code 091, please state:					
	Total Males	092		Total Females	093	

59	VAT paid on supplies of goods and services	094	
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60	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED</b> [Codes 036 +043+076+ 086 + 087+ 088 + 094]	<b>095</b>	\$
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<b>STOCKS</b>			<b>VALUE OF STOCKS (\$)</b>		
61	Please give the value of stocks held by your establishment		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for sale	096			
b]	Materials, fuel, supplies and components	099			
	<b>Total</b>	<b>102</b>			

<b>LOANS AND ADVANCES</b>							
62		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	105						
Abroad	111						
<b>Total</b>	<b>117</b>						

<b>NET EARNINGS AND TAXES PAID</b>			Amount (\$)
63	Net profit/loss of your establishment/enterprise. If this does not agree with question 64, please give reasons	123	
64	Taxable income of your establishment/enterprise	124	
65	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	125	
66	Amount of Fiji Income Tax paid/payable by your establishment/enterprise.	126	

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**FIXED CAPITAL ASSETS**

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- 67 (7) Please ensure that: The value given for depreciation should agree with the value given in question 56.
- 67 (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.
- 67 (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)

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**ENVIRONMENT RELATED QUESTIONS**

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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.

- 68 Please provide the relevant information on the source of water for the establishment.
- 69 Please provide the relevant information on the source of energy for the establishment.
- 70 Please provide the relevant information on the method of solid waste disposal of the establishment.
- 71 Please provide the relevant information on the method of liquid waste disposal of the establishment.

<b>FIXED CAPITAL ASSETS</b>										
67			VALUE (\$)							
			Opening book value	Purchase of new and second hand assets at cost		Land Development & Improvement	Own Account Capital cost	Sales of Capital assets	Depreciation	Closing Book value
				locally	from abroad					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
a]	Land	127								
b]	Non- residential Buildings	135								
	Residential Buildings	143								
c]	Plant and machinery	151								
d]	Furniture, fixtures and office equipment	159								
	ICT equipment	167								
	Other office equipment	175								
e]	Transport Vehicles and related equipment	183								
f]	Research & Development	191								
g]	Valuables (Antiques, Artistic Originals Precious Metals, etc)	199								
h]	Others (specify)	207								
	<b>Total</b>	<b>215</b>								

**ENVIRONMENT RELATED QUESTIONS**

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

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

70	Please indicate the method of solid waste disposal of the establishments			
225	Collection by City / Town Council		1	
	Collection by Private Companies		2	
	Private Incineration		3	
	Private Dumpsite		4	
	Recycled		5	

		Others (Please specify .....)	6	
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71	Please indicate the method of liquid waste disposal of the establishments			
	226	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**