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# **ECONOMIC SURVEYS**

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# **INFORMATION AND COMMUNICATION**

# **2015**

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## PREFACE

The report provides information on the Information and Communication industry in 2015. The information was gathered from establishments engaged in Information and Communication business. These include the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, communication, information technology activities and the processing of data and other information service activities. It excludes information on Information and Communication 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 Information and Communication industry would be useful to a good number of users, for instance the;

- 1) Economist who needs to analyze the supply and demand for such services.
- 2) Planner who uses the data to forecast the economy's performance.
- 3) Investor who wishes to have a closer look at the industry.

The cooperation of those businesses who supplied the information presented in this report is hereby acknowledged. The Bureau of Statistics will continue to seek their support as we need to continually provide reliable statistics for evidence based planning. I also would like to thank the staffs who were engaged in the conduct of the survey and the preparation of this report.



Epeli Waqavonovono  
**Government Statistician**

## NOTES

1 The interpretation of the symbols used in this report is as follows:

0 Nil return or a figure less than half the given value

2 Total values are subject to rounding errors.

3 Key to Abbreviations:

BR	Business Register
CFC	Consumption of Fixed Capital
COE	Compensation of Employees
FBoS	Fiji Bureau of Statistics
FRCA	Fiji Revenue and Customs Authority
FSIC	Fiji Standard Industrial Classification
GDP	Gross Domestic Product
GFCF	Gross Fixed Capital Formation
GO	Gross Output
IC	Intermediate Consumption
OS	Operating Surplus
SAS	Statistical Analysis System
VA	Value Added

4 VA in the report refers to Gross Value Added.

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# **1 INTRODUCTION**

## **1.1 History of Surveys undertaken**

This report contains the results of the survey carried out for the Information and Communication industry for 2015 (refer 2.2 on Coverage and Scope).

According to the published report titled “Survey of the Transport Industry 1973” the first survey on the communication industry was done for 1970. This report also contains estimated data on Gross Output and its components for 1968 and 1969, but the source of the data for these two years is not mentioned in the report. 1970 Survey was followed by surveys for 1971, 1972, 1973, 1976, 1981, 1990, 1995 and 2002.

The Communication survey started off as an annual inquiry but after 1973, it was discontinued. The survey was then conducted on an ad hoc basis until 2008 after which it became an annual exercise to meet the need of the Fiji Bureau of Statistics National Accountants in re-basing the constant price Gross Domestic Product (GDP) to a more recent year.

## **1.2 Need for statistics relating to Information and Communication**

The Information and Communication industry accounts for a substantial proportion of the total economic activity, whether in terms of the sector to the GDP or in terms of its share of total employment and gross fixed capital formation. Statistics on the Information and Communication industry are therefore needed for the preparation of national accounts so that a meaningful study of the whole economy can be made. The data can also be used to construct the input-output table that shows the inter-connection of the Information and Communication 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 Information and Communication industry find the data helpful.

# **2 METHODOLOGY**

## **2.1 Legal Basis**

The Survey was conducted under the provisions of the Statistics Act (Cap 71). This Act stipulates the completion of the questionnaire, as well as protects the confidentiality of the information submitted by the establishments.

## **2.2 Coverage and Scope**

The 2015 survey covered all establishments operating in the Information and Communication industry defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section J. It is nevertheless possible that some small units may have been omitted due to difficulties in identifying them, but the nature of such units does not affect the overall results in any significant way.

The businesses in the Information and Communication industry include the production and distribution of information and culture products, the provision of the means to transmit or distribute these products, communications, information technology activities and the processing of data and other information service activities (refer Appendix II on Industrial Classification Used).

### **2.3 Statistical Unit**

The unit of reporting was the establishment (refer Appendix I on Concepts and Definitions). In cases where firms operated more than one type of business, efforts were made to obtain accounts for each activity. Where this was not feasible, the firm was classified according to the type of activity that brought in the most revenue.

### **2.4 The Frame**

The frame utilized to survey the establishments engaged in the Information and Communication industry in 2015 was the list of establishments maintained by the FBoS. This list is known as the Business Register (BR), which is kept updated on the basis of information supplied to the FBoS by the Fiji Revenue and Customs Services (FRCS), Registrar of Companies and the City and Town Councils.

### **2.5 Questionnaire Design**

The questionnaire specifically designed for the communication industry sought information on the particulars of the establishment e.g. type of organization; income; expenditure; stocks; assets and employment (refer Sample Questionnaire attached as appendix IV).

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

The questionnaires were posted on 30<sup>th</sup> June, 2016 and replies were required within a month. Response by the due date was low; therefore, personal visits to obtain the questionnaires were made to those establishments that did not respond within a month 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 analyzed and reports written.

### **2.7 Data Processing**

FBoS' Information Technology Business Unit using Statistical Analysis System (SAS) software processed data.

## 2.8 Reference Period

The establishments contacted were to submit details for the calendar year 2015. Where the accounting year differed from the calendar year, establishments were asked to provide information for the accounting year that covered the major part of the calendar year 2015.

## 2.9 Response Rate

The Survey had a response rate of 88 per cent.

Establishments which operated during the whole or part of the survey reference period but became untraceable during the survey enumeration period due to closure or removal, were taken as non-respondents. To account for the operations of the non-responding establishments, data were rated-up.

## 2.10 Rate-up Factors

Data of non-responding establishments were calculated using rate-up factors. The rate-up factors were derived by first sorting out establishments into types of business and then grouping these establishments into 6 “number of persons engaged” size groups of 1-4; 5-9; 10-19; 20-49; 50-99 and 100+. Using number of persons engaged in each of this group, simple arithmetic means of Value Added were obtained. These arithmetic means were then multiplied by number of persons engaged in each of the non-responding group to estimate their data.

The estimated figures for the non-responding units were then added to the figures of the responding units to arrive at the estimated data of the entire information and communication industry.

The Gross Fixed Capital Formation too has been estimated for non-response. Generally capital formations in small establishments, like the ones who have not responded in our inquiry, are low.

Empirically,

Let  $n_{ij}$  be the number of employees in group  $i$  of the  $j$  establishment of those sampled and let  $g_{ij}$  be its corresponding parameter;  $i = 1$  to  $6$ ;  $j = 1$  to  $s$ , where  $s$  is all sample. Then estimate,

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

where  $k$  = number responded

$l$  = number not responded (which is  $s-k$ )

### 3 RESULTS

All data contained in this report are in Fiji Dollars and in current prices.

All tables in this report contain data inclusive of estimates for non-response; exceptions are tables 1A, 2 to 5B and 8 to 10 that contain actual survey data.

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 1A: Survey Response Rate**

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB-CLASS	ACTIVITY			
<b>PUBLISHING ACTIVITIES</b>		<b>23</b>	<b>20</b>	<b>87</b>
58111	Book publishing			
58121	Publishing of directories and mailing lists	12	12	100
58131	Publishing of newspapers, journals and periodicals			
58199	Other publishing activities	11	8	73
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>14</b>	<b>10</b>	<b>71</b>
59101	Motion picture, video and television programme production activities	14	10	71
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>16</b>	<b>16</b>	<b>100</b>
60101	Radio broadcasting	10	10	100
60201	Television programming and broadcasting activities	6	6	100
<b>TELECOMMUNICATIONS</b>		<b>89</b>	<b>81</b>	<b>91</b>
61101	Wired telecommunications activities	27	27	100
61201	Wireless telecommunications activities	21	21	100
61301	Satellite telecommunications activities			
61909	Other telecommunications activities	41	33	80
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>72</b>	<b>60</b>	<b>83</b>
62011	Computer programming activities			
62021	Computer consultancy and computer facilities management activities	26	24	92
62099	Other information technology and computer service activities	46	36	78
<b>INFORMATION SERVICE ACTIVITIES</b>		<b>24</b>	<b>22</b>	<b>92</b>
63111	Data processing, hosting and related activities			
63121	Web Portals activities	24	22	92
<b>TOTAL</b>		<b>238</b>	<b>209</b>	<b>88</b>

**Table 1B: Responding Establishment Contribution**

INDUSTRY	TOTAL GO OF INDUSTRY	GO OF RESPONDING ESTABLISHMENT (as per survey)	% CONTRIBUTION OF RESPONDING ESTABLISHMENT TO TOTAL GO
Information and Communication	631,329,736	598,275,287	95

## 3.2 Legal Status of Establishments

**Table 2: Legal Status of Establishments**

FSIC 2010		Individual Ownership	Partnership	Private Limited Company	Public Limited Company	Co-operative	Government Owned Trading Entity	Central Government	Other Business Type	Total
SUB-CLASS	ACTIVITY									
<b>PUBLISHING ACTIVITIES</b>		<b>1</b>	<b>0</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>
58111	Book publishing									
58121	Publishing of directories and mailing lists	1	0	9	2	0	0	0	0	12
58131	Publishing of newspapers, journals and periodicals									
58199	Other publishing activities	0	0	8	0	0	0	0	0	8
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>5</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
59101	Motion picture, video and television programme production activities	5	3	2	0	0	0	0	0	10
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>0</b>	<b>2</b>	<b>8</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>16</b>
60101	Radio broadcasting	0	0	8	0	0	2	0	0	10
60201	Television programming and broadcasting activities	0	2	0	3	0	1	0	0	6
<b>TELECOMMUNICATIONS</b>		<b>20</b>	<b>0</b>	<b>60</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81</b>
61101	Wired telecommunications activities	0	0	27	0	0	0	0	0	27
61201	Wireless telecommunications activities	0	0	21	0	0	0	0	0	21
61301	Satellite telecommunications activities									
61909	Other telecommunications activities	20	0	12	1	0	0	0	0	33
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>29</b>	<b>11</b>	<b>19</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>
62011	Computer programming activities									
62021	Computer consultancy and computer facilities management activities	3	10	10	1	0	0	0	0	24
62099	Other information technology and computer service activities	26	1	9	0	0	0	0	0	36
<b>INFORMATION SERVICE ACTIVITIES</b>		<b>3</b>	<b>3</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>
63111	Data processing, hosting and related activities									
63121	Web Portals Activities	3	3	16	0	0	0	0	0	22
<b>TOTAL</b>		<b>58</b>	<b>19</b>	<b>122</b>	<b>7</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>209</b>

### 3.3 Ownership of Establishments

**Table 3: Ownership of Establishments**

FSIC 2010		FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
SUB-CLASS	ACTIVITY				
<b>PUBLISHING ACTIVITIES</b>		<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>
58111	Book publishing				
58121	Publishing of directories and mailing lists	12	0	0	12
58131	Publishing of newspapers, journals and periodicals				
58199	Other publishing activities	8	0	0	8
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>7</b>	<b>2</b>	<b>1</b>	<b>10</b>
59101	Motion picture, video and television programme production activities	7	2	1	10
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>16</b>	<b>0</b>	<b>0</b>	<b>16</b>
60101	Radio broadcasting	10	0	0	10
60201	Television programming and broadcasting activities	6	0	0	6
<b>TELECOMMUNICATIONS</b>		<b>59</b>	<b>1</b>	<b>21</b>	<b>81</b>
61101	Wired telecommunications activities	27	0	0	27
61201	Wireless telecommunications activities	0	0	21	21
61301	Satellite telecommunications activities				
61909	Other telecommunications activities	32	1	0	33
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>58</b>	<b>2</b>	<b>0</b>	<b>60</b>
62011	Computer programming activities				
62021	Computer consultancy and computer facilities management activities	22	2	0	24
62099	Other information technology and computer service activities	36	0	0	36
<b>INFORMATION SERVICE ACTIVITIES</b>		<b>22</b>	<b>0</b>	<b>0</b>	<b>22</b>
63111	Data processing, hosting and related activities				
63121	Web Portals activities	22	0	0	22
<b>TOTAL</b>		<b>182</b>	<b>5</b>	<b>22</b>	<b>209</b>

### 3.4 Size of Establishments

**Table 4: Size of Establishments**

FSIC 2010		NUMBER OF PERSONS ENGAGED						
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	TOTAL
<b>PUBLISHING ACTIVITIES</b>		<b>3</b>	<b>4</b>	<b>10</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>20</b>
58111	Book publishing							
58121	Publishing of directories and mailing lists	2	2	7	1	0	0	12
58131	Publishing of newspapers, journals and periodicals							
58199	Other publishing activities	1	2	3	0	1	1	8
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>4</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>10</b>
59101	Motion picture, video and television programme production activities	4	2	0	2	2	0	10
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>1</b>	<b>3</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>16</b>
60101	Radio broadcasting	0	3	4	0	2	1	10
60201	Television programming and broadcasting activities	1	0	3	1	0	1	6
<b>TELECOMMUNICATIONS</b>		<b>46</b>	<b>11</b>	<b>7</b>	<b>9</b>	<b>4</b>	<b>4</b>	<b>81</b>
61101	Wired telecommunications activities	14	2	4	3	2	2	27
61201	Wireless telecommunications activities	10	5	1	2	1	2	21
61301	Satellite telecommunications activities							
61909	Other telecommunication activities	22	4	2	4	1	0	33
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>41</b>	<b>13</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>60</b>
62011	Computer programming activities							
62021	Computer consultancy and computer facilities management activities	11	9	1	2	1	0	24
62099	Other information technology and computer service activities	30	4	2	0	0	0	36
<b>INFORMATION SERVICES ACTIVITIES</b>		<b>15</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>22</b>
63111	Data processing, hosting and related activities							
63121	Web Portals activities	15	2	3	2	0	0	22
<b>TOTAL</b>		<b>110</b>	<b>35</b>	<b>30</b>	<b>17</b>	<b>10</b>	<b>7</b>	<b>209</b>

### 3.5 Number of Persons Engaged as at 30<sup>th</sup> June 2015

**Table 5 A: Number of Persons Engaged as at 30<sup>th</sup> June 2015**

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	Local	Expatriate	Working proprietors	Unpaid family workers	
<b>PUBLISHING ACTIVITIES</b>		<b>572</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>580</b>
58111	Book publishing					
58121	Publishing of directories and mailing lists	197	1	3	3	204
58131	Publishing of newspapers, journals and periodicals					
58199	Other publishing activities	375	1	0	0	376
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>242</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>243</b>
59101	Motion picture, video and television programme production activities	242	1	0	0	243
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>558</b>
60101	Radio broadcasting	275	0	0	0	275
60201	Television programming and broadcasting activities	283	0	0	0	283
<b>TELECOMMUNICATIONS</b>		<b>2,164</b>	<b>6</b>	<b>9</b>	<b>12</b>	<b>2,191</b>
61101	Wired telecommunications activities	465	0	0	0	465
61201	Wireless telecommunications activities	1,395	6	0	0	1,401
61301	Satellite telecommunications activities					
61909	Other telecommunications activities	304	0	9	12	325
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>352</b>	<b>4</b>	<b>23</b>	<b>5</b>	<b>384</b>
62011	Computer programming activities					
62021	Computer consultancy and computer facilities management activities	249	0	12	2	263
62099	Other information technology and computer service activities	103	4	11	3	121
<b>INFORMATION SERVICE ACTIVITIES</b>		<b>181</b>	<b>0</b>	<b>14</b>	<b>0</b>	<b>195</b>
63111	Data processing, hosting and related activities					
63121	Web Portals activities	181	0	14	0	195
<b>TOTAL</b>		<b>4,069</b>	<b>13</b>	<b>49</b>	<b>20</b>	<b>4,151</b>



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

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	Total
<b>PUBLISHING ACTIVITIES</b>		<b>359</b>	<b>221</b>	<b>580</b>
58111	Book publishing			
58121	Publishing of directories and mailing lists	126	78	204
58131	Publishing of newspapers, journals and periodicals			
58199	Other publishing activities	233	143	376
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>111</b>	<b>132</b>	<b>243</b>
59101	Motion picture, video and television programme production activities	111	132	243
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>344</b>	<b>214</b>	<b>558</b>
60101	Radio broadcasting	156	119	275
60201	Television programming and broadcasting activities	188	95	283
<b>TELECOMMUNICATIONS</b>		<b>1,292</b>	<b>899</b>	<b>2,191</b>
61101	Wired telecommunications activities	354	111	465
61201	Wireless telecommunications activities	742	659	1,401
61301	Satellite telecommunications activities			
61909	Other telecommunications activities	196	129	325
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>210</b>	<b>174</b>	<b>384</b>
62011	Computer programming activities			
62021	Computer consultancy and computer facilities management activities	153	110	263
62099	Other information technology and computer service activities	57	64	121
<b>INFORMATION SERVICE ACTIVITIES</b>		<b>114</b>	<b>81</b>	<b>195</b>
63111	Data processing, hosting and related activities			
63121	Web Portals activities	114	81	195
<b>TOTAL</b>		<b>2,430</b>	<b>1,721</b>	<b>4,151</b>

### 3.6 Macroeconomic Aggregates

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

FSIC 2010		GO	IC	VA	COE	CFC	OS
SUB - CLASS	ACTIVITY						
<b>PUBLISHING ACTIVITIES</b>		<b>42,404,507</b>	<b>19,481,718</b>	<b>22,922,789</b>	<b>7,842,450</b>	<b>1,278,921</b>	<b>13,801,418</b>
58111	Book publishing						
58121	Publishing of directories and mailing lists	11,420,055	4,163,162	7,256,893	2,632,707	450,733	4,173,453
58131	Publishing of newspapers, journals and periodicals						
58199	Other publishing activities	30,984,452	15,318,556	15,665,896	5,209,743	828,188	9,627,965
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>14,820,827</b>	<b>5,547,095</b>	<b>9,273,732</b>	<b>2,650,596</b>	<b>1,328,531</b>	<b>5,294,605</b>
59101	Motion picture, video and television programme production activities	14,820,827	5,547,095	9,273,732	2,650,596	1,328,531	5,294,605
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>46,247,234</b>	<b>25,978,331</b>	<b>20,268,903</b>	<b>10,233,042</b>	<b>3,934,043</b>	<b>6,101,818</b>
60101	Radio broadcasting	18,451,365	10,621,979	7,829,386	4,263,930	14,760	3,550,696
60201	Television programming and broadcasting activities	27,795,869	15,356,352	12,439,517	5,969,112	3,919,283	2,551,122
<b>TELECOMMUNICATIONS</b>		<b>485,320,917</b>	<b>138,288,878</b>	<b>347,032,039</b>	<b>55,596,141</b>	<b>63,094,656</b>	<b>228,341,242</b>
61101	Wired telecommunications activities	120,602,481	38,366,437	82,236,044	18,810,015	15,844,750	47,581,279
61201	Wireless telecommunications activities	303,880,215	76,533,086	227,347,129	27,786,856	41,503,081	158,057,192
61301	Satellite telecommunications activities						
61909	Other telecommunications activities	60,838,221	23,389,355	37,448,866	8,999,270	5,746,825	22,702,771
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>26,331,891</b>	<b>11,090,506</b>	<b>15,241,385</b>	<b>3,807,892</b>	<b>563,161</b>	<b>10,870,332</b>
62011	Computer programming activities						
62021	Computer consultancy and computer facilities management activities	16,410,013	5,809,602	10,600,411	1,898,484	288,633	8,413,294
62099	Other information technology and computer service activities	9,921,878	5,280,904	4,640,974	1,909,408	274,528	2,457,038
<b>INFORMATION SERVICE ACTIVITIES</b>		<b>16,204,360</b>	<b>3,939,489</b>	<b>12,264,871</b>	<b>1,549,704</b>	<b>247,552</b>	<b>10,467,615</b>
63111	Data processing, hosting and related activities						
63121	Web Portals activities	16,204,360	3,939,489	12,264,871	1,549,704	247,552	10,467,615
<b>TOTAL</b>		<b>631,329,736</b>	<b>204,326,018</b>	<b>427,003,718</b>	<b>81,679,825</b>	<b>70,446,864</b>	<b>274,877,029</b>

### 3.7 Gross Fixed Capital Formation

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

FSIC 2010		Land Development and Improvement	Non Residential Building	Residential Building	Plant and Machinery	Furniture and Fitting	Other Office Equipment	ICT Equipment	Transport Vehicles and Related Equipment	Others	Gross Fixed Capital Formation
SUB-CLASS	ACTIVITY										
<b>PUBLISHING ACTIVITIES</b>		<b>0</b>	<b>1,826</b>	<b>0</b>	<b>495,916</b>	<b>107,775</b>	<b>0</b>	<b>14,437</b>	<b>100,930</b>	<b>0</b>	<b>720,884</b>
58111	Book publishing										
58121	Publishing of directories and mailing lists	0	0	0	24,145	41,792	0	0	0	0	65,937
58131	Publishing of newspapers, journals and periodicals										
58199	Other publishing activities	0	1,826	0	471,771	65,983	0	14,437	100,930	0	654,947
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>80,750</b>	<b>356,798</b>	<b>0</b>	<b>1,437</b>	<b>0</b>	<b>1,260,300</b>	<b>1,699,285</b>
59101	Motion picture, video and television programme production activities	0	0	0	80,750	356,798	0	1,437	0	1,260,300	1,699,285
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,711,042</b>	<b>48,808</b>	<b>112,187</b>	<b>910,944</b>	<b>54,932</b>	<b>0</b>	<b>-584,171</b>
60101	Radio broadcasting	0	0	0	-886,309	19,509	0	272,350	-90,524	0	-684,974
60201	Television programming and broadcasting activities	0	0	0	-824,733	29,299	112,187	638,594	145,456	0	100,803
<b>TELECOMMUNICATIONS</b>		<b>0</b>	<b>134,365</b>	<b>51,620</b>	<b>41,510,007</b>	<b>724,487</b>	<b>0</b>	<b>48,214,508</b>	<b>1,160,931</b>	<b>0</b>	<b>91,795,918</b>
61101	Wired telecommunications activities	0	134,365	0	0	14,138	0	15,011,111	219,913	0	15,379,527
61201	Wireless telecommunications activities	0	0	51,620	40,767,820	541,190	0	32,514,357	920,150	0	74,795,137
61301	Satellite telecommunications activities										
61909	Other telecommunications activities	0	0	0	742,187	169,159	0	689,040	20,868	0	1,621,254
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>140,345</b>	<b>35,226</b>	<b>236,951</b>	<b>0</b>	<b>16,685</b>	<b>0</b>	<b>0</b>	<b>429,207</b>
62011	Computer programming activities										
62021	Computer consultancy and computer facilities management activities	0	0	140,345	35,226	2,756	0	16,685	0	0	195,012
62099	Other information technology and computer service activities	0	0	0	0	234,195	0	0	0	0	234,195
<b>INFORMATION SERVICE ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,900</b>	<b>2,910</b>	<b>0</b>	<b>32,200</b>	<b>0</b>	<b>0</b>	<b>37,010</b>
63111	Data processing, hosting and related activities										
63121	Web Portals activities	0	0	0	1,900	2,910	0	32,200	0	0	37,010
<b>GRAND TOTAL</b>		<b>0</b>	<b>136,191</b>	<b>191,965</b>	<b>40,412,757</b>	<b>1,477,729</b>	<b>112,187</b>	<b>49,190,211</b>	<b>1,316,793</b>	<b>1,260,300</b>	<b>94,098,133</b>

### 3.8 Average Turnover per Establishment

**Table 8: Average Turnover per Establishment**

FSIC 2010		ESTABLIS- HMENTS	INCOME FROM SALES OF GOODS AND SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLISHMENT
SUB- CLASS	ACTIVITY	NUMBER	\$	\$
<b>PUBLISHING ACTIVITIES</b>		<b>20</b>	<b>36,332,068</b>	<b>1,816,603</b>
58111	Book publishing			
58121	Publishing of directories and mailing lists	12	11,267,754	938,980
58131	Publishing of newspapers, journals and periodicals			
58199	Other publishing activities	8	25,064,314	3,133,039
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>10</b>	<b>13,262,967</b>	<b>1,326,297</b>
59101	Motion picture, video and television programme production activities	10	13,262,967	1,326,297
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>16</b>	<b>45,132,497</b>	<b>2,820,781</b>
60101	Radio broadcasting	10	17,898,091	1,789,809
60201	Television programming and broadcasting activities	6	27,234,406	4,539,068
<b>TELECOMMUNICATIONS</b>		<b>81</b>	<b>474,419,324</b>	<b>5,857,029</b>
61101	Wired telecommunications activities	27	119,866,565	4,439,502
61201	Wireless telecommunications activities	21	297,988,517	14,189,929
61301	Satellite telecommunications activities			
61909	Other telecommunications activities	33	56,564,242	1,714,068
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>60</b>	<b>23,847,478</b>	<b>397,458</b>
62011	Computer programming activities			
62021	Computer consultancy and computer facilities management activities	24	15,096,513	629,021
62099	Other information technology and computer service activities	36	8,750,965	243,082
<b>INFORMATION SERVICE ACTIVITIES</b>		<b>22</b>	<b>15,838,452</b>	<b>719,930</b>
63111	Data processing, hosting and related activities			
63121	Web Portals activities	22	15,838,452	719,930
<b>TOTAL</b>		<b>209</b>	<b>608,832,786</b>	<b>2,913,076</b>

### 3.9 Average Turnover per Paid Employee

**Table 9: Average Turnover per Paid Employee**

FSIC 2010		INCOME FROM SALES OF GOODS AND SERVICES (as per survey)	PAID EMPLOYEE (as per survey)	AVERAGE TURNOVER PER PAID EMPLOYEE
SUB-CLASS	ACTIVITY	\$	NUMBER	\$
<b>PUBLISHING ACTIVITIES</b>		<b>36,332,068</b>	<b>574</b>	<b>63,296</b>
58111	Book publishing			
58121	Publishing of directories and mailing lists	11,267,754	198	56,908
58131	Publishing of newspapers, journals and periodicals			
58199	Other publishing activities	25,064,314	376	66,660
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>13,262,967</b>	<b>243</b>	<b>54,580</b>
59101	Motion picture, video and television programme production activities	13,262,967	243	54,580
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>45,132,497</b>	<b>558</b>	<b>80,883</b>
60101	Radio broadcasting	17,898,091	275	65,084
60201	Television programming and broadcasting activities	27,234,406	283	96,235
<b>TELECOMMUNICATIONS</b>		<b>474,419,324</b>	<b>2,170</b>	<b>218,626</b>
61101	Wired telecommunications activities	119,866,565	465	257,778
61201	Wireless telecommunications activities	297,988,517	1,401	212,697
61301	Satellite telecommunications activities			
61909	Other telecommunications activities	56,564,242	304	186,067
<b>PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES AND INFORMATION SERVICE ACTIVITIES</b>		<b>23,847,478</b>	<b>356</b>	<b>66,987</b>
62011	Computer programming activities			
62021	Computer consultancy and computer facilities management activities	15,096,513	249	60,629
62099	Other information technology and computer service activities	8,750,965	107	81,785
<b>INFORMATION SERVICE ACTIVITIES</b>		<b>15,838,452</b>	<b>181</b>	<b>87,505</b>
63111	Data processing, hosting and related activities			
63121	Web Portals activities	15,838,452	181	87,505
<b>TOTAL</b>		<b>608,832,786</b>	<b>4,082</b>	<b>149,151</b>

### 3.10 Average Compensation of Employees per Paid Employee

**Table 10: Average Compensation of Employees per Paid Employee**

FSIC 2010		COMPENSATION OF EMPLOYEES (as per survey)	PAID EMPLOYEE (as per survey)	AVERAGE COMPENSATION PER PAID EMPLOYEE
SUB-CLASS	ACTIVITY	\$	NUMBER	\$
<b>PUBLISHING ACTIVITIES</b>		<b>7,595,582</b>	<b>574</b>	<b>13,233</b>
58111	Book publishing			
58121	Publishing of directories and mailing lists	2,632,707	198	13,297
58131	Publishing of newspapers, journals and periodicals			
58199	Other publishing activities	4,962,875	376	13,199
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>2,531,635</b>	<b>243</b>	<b>10,418</b>
59101	Motion picture, video and television programme production activities	2,531,635	243	10,418
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>10,233,042</b>	<b>558</b>	<b>18,339</b>
60101	Radio broadcasting	4,263,930	275	15,505
60201	Television programming and broadcasting activities	5,969,112	283	21,092
<b>TELECOMMUNICATIONS</b>		<b>55,430,935</b>	<b>2,170</b>	<b>25,544</b>
61101	Wired telecommunications activities	18,810,015	465	40,452
61201	Wireless telecommunications activities	27,786,856	1,401	19,834
61301	Satellite telecommunications activities			
61909	Other telecommunications activities	8,834,064	304	29,059
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>3,706,647</b>	<b>356</b>	<b>10,412</b>
62011	Computer programming activities			
62021	Computer consultancy and computer facilities management activities	1,820,226	249	7,310
62099	Other information technology and computer service activities	1,886,421	107	17,630
<b>INFORMATION SERVICES ACTIVITIES</b>		<b>1,495,423</b>	<b>181</b>	<b>8,262</b>
63111	Data processing, hosting and related activities			
63121	Web Portals activities	1,495,423	181	8,262
<b>TOTAL</b>		<b>80,993,264</b>	<b>4,082</b>	<b>19,842</b>

### 3.11 2015 Results compared with 2014 Results

**Table 11: 2015 Results compared with 2014 Results.**

AGGREGATES	2014		2015		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
<b>GO</b>	562,213,980		631,329,736		12.29
<b>IC</b>	190,637,718	33.91	204,326,018	32.36	7.18
<b>VA</b>	371,576,262	66.09	427,003,718	67.64	14.92
<b>COE</b>	79,178,554	14.08	81,679,825	12.94	3.16
<b>CFC</b>	49,441,797	8.79	70,446,864	11.16	42.48
<b>OS</b>	242,955,911	43.21	274,877,029	43.54	13.14
<b>GFCF</b>	64,573,349		94,098,133		45.72
<b>NUMBER OF PERSONS ENGAGED</b>	4,081		4,151		1.72

The Information and Communications VA in 2015 showed an increase of 14.92 percent when compared to the 2014 results. This is due to the increase of 12.29 percent in GO.

*For supplementary information on the information and communication sector reference can be made to Appendix I for the Concepts and Definitions, Appendix II for the Industrial Classification Used, Appendix III for the Macroeconomic Aggregates, Appendix IV for the Sample Questionnaire.*

### 3.12 Loans and Advances

**Table 12: Loans and Advances**

FSIC 2010		Closing Balances		Total
SUB-CLASS	ACTIVITY	Abroad	Local	
<b>PUBLISHING ACTIVITIES</b>		<b>0</b>	<b>1,507,080</b>	<b>1,507,080</b>
58111	Book publishing			
58121	Publishing of directories and mailing lists	0	0	0
58131	Publishing of newspapers, journals and periodicals			
58199	Other publishing activities	0	1,507,080	1,507,080
<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>		<b>0</b>	<b>9,077,542</b>	<b>9,077,542</b>
59101	Motion picture, video and television programme production activities	0	9,077,542	9,077,542
<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>		<b>0</b>	<b>2,100,001</b>	<b>2,100,001</b>
60101	Radio broadcasting	0	858,713	858,713
60201	Television programming and broadcasting activities	0	1,241,288	1,241,288
<b>TELECOMMUNICATIONS</b>		<b>41,703,652</b>	<b>15,146,088</b>	<b>56,849,740</b>
61101	Wired telecommunications activities	0	15,146,088	15,146,088
61201	Wireless telecommunications activities	0	0	0
61301	Satellite telecommunications activities			
61909	Other telecommunication activities	41,703,652	0	41,703,652
<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>
62011	Computer programming activities			
62021	Computer consultancy and computer facilities management activities	0	0	0
62099	Other information technology and computer service activities	0	0	0
<b>INFORMATION SERVICES ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>
63111	Data processing, hosting and related activities			
63121	Web Portals activities	0	0	0
<b>TOTAL</b>		<b>41,703,652</b>	<b>27,830,711</b>	<b>69,534,363</b>



## 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.

<b><i>Compensation of Employees</i></b>	Includes payments, whether in cash or in kind, made by the employer during the inquiry period for the work done to all persons included in the count of employees. It includes all cash payments, commissions, bonuses, cost of living allowances and wages paid during periods of vacation and sick leave, contributions in respect of their employee's social security and pension and payments in kind.
<b><i>Consumption of Fixed Capital</i></b>	In theory this is the value of the current replacement cost of fixed assets used up during the accounting period as a result of normal wear and tear. The consumption of fixed capital shown in this report is derived from the information supplied by the firm. This is expected to conform largely to the requirements of Income Tax Act and no adjustment is attempted to bring this into conformity with the national accounts definition.
<b><i>Employment Size Group</i></b>	This includes paid employment as well as people engaged.
<b><i>Establishment</i></b>	An establishment is ideally an economic unit, which engages under single ownership or control, in one, or predominantly one kind of economic activity at a single physical location. An establishment may be part of an enterprise that is involved in more than one kind of economic activity at a single location. The organization and the record - keeping practices of such an enterprise maybe such that data in respect of the inputs and outputs of the different classes of activity cannot be readily compiled. An example of this problem can be seen in retailing activities, which are combined with running of hotels. In both cases if it is not possible to separate the input-output costs of each activity due to the difficulty in the enterprises accounting system, the activity that brings in the major portion of the income is used as the criterion for classifying such establishments. An establishment could have been a branch of another one, and particulars had to be provided for each such branch establishment whether it was in the same town or district or in a different area.
<b><i>Fixed Assets</i></b>	Fixed assets include the value of all physical assets expected to have a productive life of more than one year and intended for use by the establishment. Included are major additions, alterations and improvements to existing fixed assets that extend their normal economic life or raise their productivity.

<b><i>Gross Fixed Capital Formation</i></b>	This is the outlay on new and second-hand durable goods less their sales plus their own account capital construction work done on similar goods.
<b><i>Gross Output</i></b>	This is the gross value of all goods and services produced during the accounting period. Included here are the income received from fees and commission, the value of capital construction for own account and other income.
<b><i>Intermediate Consumption</i></b>	Intermediate consumption consists of non-durable goods and services, which have a lifetime of use of less than one year. Compensation of employees do not form part of intermediate consumption, but expenditure such as traveling 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.
<b><i>Local Owned</i></b>	All companies with 51 per cent of its equity held in Fiji are considered locally owned.
<b><i>Number of Employees</i></b>	This includes all persons who work in the establishment and receive regular pay and persons working away from the establishment when paid by and under the control of the establishment. Also included are salaried managers, and directors of incorporated businesses except when paid solely for their attendance at board of directors meetings.
<b><i>Operating Surplus</i></b>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<b><i>Payments in kind</i></b>	This is defined as the net cost to the employer of those goods and services furnished to employees free of charge or at markedly reduced cost that are clearly and primarily of benefit to the employees as consumers. The item includes food, beverages, clothing (except uniforms for civilians as these are not worn off-duty) and lodging etc.
<b><i>Statistical Unit</i></b>	Statistical unit is the Unit for which information is collected.
<b><i>Unpaid Family Workers</i></b>	Unpaid family workers are persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least one third of the working time normal to the establishment.
<b><i>Value Added</i></b>	Value added is the difference between the gross output and the intermediate consumption. It provides a useful way of measuring without duplication the economic importance of an industry or industrial sector.
<b><i>Working Proprietors</i></b>	Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners.

## APPENDIX II

### INDUSTRIAL CLASSIFICATION USED

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

INFORMATION AND COMMUNICATION includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, communications, information technology activities and the processing of data and other information service activities.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>58</b>				<b>PUBLISHING ACTIVITIES</b>
	<b>581</b>			<b>Publishing of books, periodicals and other publishing activities</b>
		<b>5811</b>	<b>58111</b>	<p><b>Book publishing</b></p> <p>This sub-class includes publishing in print, electronic (CD, electronic displays etc.) or audio form or on the Internet:</p> <ul style="list-style-type: none"> <li>-books, brochures, leaflets and similar publications, including dictionaries</li> <li>-atlases, maps and charts</li> <li>-audio books</li> <li>-encyclopedias etc. on CD-ROM</li> </ul> <p>This sub- class excludes:</p> <ul style="list-style-type: none"> <li>-production of globes, see 32999</li> <li>-publishing of advertising material, see 58199</li> <li>-publishing of music and sheet books, see 59201</li> <li>-activities of independent authors, see 90001</li> </ul>
		<b>5812</b>	<b>58121</b>	<p><b>Publishing of directories and mailing lists</b></p> <p>This sub-class includes the publishing of lists of facts/information (databases) that are protected in their form, but not in their content. These lists can be published in printed or electronic form:</p> <ul style="list-style-type: none"> <li>-publishing of mailing lists</li> <li>-publishing of telephone books</li> <li>-publishing of other directories and compilations, such as case law, pharmaceutical compendia etc.</li> </ul>
		<b>5813</b>	<b>58131</b>	<p><b>Publishing of newspapers, journals and periodicals</b></p> <p>This sub-class includes publishing in print or electronic form, including on the Internet.</p> <ul style="list-style-type: none"> <li>-newspapers, including advertising newspapers</li> <li>-periodicals and other journals, including publishing of radio and television schedules</li> </ul>
		<b>5819</b>	<b>58199</b>	<p><b>Other publishing activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-publishing (including on-line) of catalogs, photos, engravings and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material, other printed matter</li> <li>-on-line publishing of statistics or other information</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				This sub- class excludes: -retail sale of software, see 47411 -publishing of advertising newspapers, see 58131 -on-line provision of software (application hosting and application service provisioning), see 63111
	<b>582</b>	<b>5820</b>	<b>58201</b>	<b>Software publishing</b>  This sub-class includes publishing of ready-made (non-customized) software: -operating systems -business and other applications -computer games for all platforms  This sub-class excludes: -reproduction of software, see 18201 -retail sale of non-customized software, see 47411 -production of software not associated with publishing, see 62011 -on-line provision of software (application hosting and application service provisioning), see 63111
<b>59</b>				<b>Motion picture, video and television programme production, sound recording and music publishing activities</b>
	<b>591</b>	<b>5910</b>	<b>59101</b>	<b>Motion picture, video and television programme activities</b> <b>Motion picture, video and television programme production activities</b>  This sub-class includes: -production of motion pictures, videos, television programmes or television commercials -motion picture, video and television programme post-production activities: -post-production activities such as editing, titling, subtitling, credits, closed captioning, computer-produced graphics, animation and special effects, -film/tape transfers -activities of motion picture film laboratories and activities of special laboratories for animated films like developing and processing motion picture film, reproduction of motion picture film for theatrical distribution -activities of stock footage film libraries etc. -motion picture, video and television programme distribution activities: -distributing film, video tapes, DVDs and similar productions to motion picture theatres, television networks and stations and exhibitors -acquiring film, video tape and DVD distribution rights -motion picture projection activities: -motion picture or videotape projection in cinemas, in the open air or in other projection facilities -activities of cine-clubs  This sub-class excludes: -film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18201 -wholesale of recorded video tapes, CDs, DVDs, see 46499 -retail trade of video tapes, CDs, DVDs, see 47621

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<ul style="list-style-type: none"> <li>-sound recording and recording of books on tape, see 59201</li> <li>-creating a complete television channel programme, see 60201</li> <li>-television broadcasting, see 60201</li> <li>-film processing other than for the motion picture industry, see 74201</li> <li>-renting of video tapes, DVDs to the general public, see 77221</li> <li>-real-time (i.e. simultaneous) closed captioning of live television performances, meetings, conferences, etc., see 82999</li> <li>-activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 90001</li> </ul>
	<b>592</b>	<b>5920</b>	<b>59201</b>	<p><b>Sound recording and music publishing activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-production of original master recordings, such as tapes, CDs</li> <li>-sound recording service activities in a studio or elsewhere, including the production of taped (i.e. non-live) radio programming, audio for film, television etc.</li> <li>-music publishing, i.e. activities of: <ul style="list-style-type: none"> <li>-acquiring and registering copyrights for musical compositions</li> <li>-promoting, authorizing and using these compositions in recordings, radio, television, motion pictures, live performances, print and other media</li> <li>-distributing sound recordings to wholesalers, retailers or directly to the public</li> </ul> </li> </ul> <p>Units engaged in these activities may own the copyright or act as administrator of the music copyrights on behalf of the copyright owners.</p> <ul style="list-style-type: none"> <li>-publishing of music and sheet books</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-reproduction from master copies of music or other sound recordings, see 18201</li> <li>-wholesale of recorded audio tapes and disks, see 46499</li> </ul>
<b>60</b>				<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>
	<b>601</b>	<b>6010</b>	<b>60101</b>	<p><b>Radio broadcasting</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers</li> <li>-activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite</li> <li>-radio broadcasting activities over the Internet (Internet radio stations)</li> <li>-data broadcasting integrated with radio broadcasting</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-production of taped radio programming, see 59201</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	<b>602</b>	<b>6020</b>	<b>60201</b>	<p><b>Television programming and broadcasting activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-creation of a complete television channel programme, from purchased programme components (e.g. movies, documentaries etc.), self-produced programme components (e.g. local news, live reports) or a combination thereof. This complete television programme can be either broadcast by the producing unit or produced for transmission by third party distributors, such as cable companies or satellite television providers. The programming may be of a general or specialized nature (e.g. limited formats such as news, sports, education or youth oriented programming), may be made freely available to users or may be available only on a subscription basis.</li> <li>-programming of video-on-demand channels</li> <li>-data broadcasting integrated with television broadcasting</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-assembly of a package of channels and distribution of that package via cable or satellite to viewers, see division 61</li> </ul>
<b>61</b>				<b>TELECOMMUNICATIONS</b>
	<b>611</b>	<b>6110</b>	<b>61101</b>	<p><b>Wired telecommunications activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a wired telecommunications infrastructure, including: <ul style="list-style-type: none"> <li>-operating and maintaining switching and transmission facilities to provide point-to-point communications via landlines, microwave or a combination of landlines and satellite linkups</li> <li>-operating of cable distribution systems (e.g. for distribution of data and television signals)</li> <li>-furnishing telegraph and other non-vocal communications using own facilities</li> </ul> </li> </ul> <p>The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies.</p> <ul style="list-style-type: none"> <li>-purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to businesses and households</li> <li>-provision of Internet access by the operator of the wired infrastructure</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-telecommunications resellers, see 61909</li> </ul>
	<b>612</b>	<b>6120</b>	<b>61201</b>	<p><b>Wireless telecommunications activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using a wireless telecommunications infrastructure</li> <li>-maintaining and operating paging as well as cellular and other wireless telecommunications networks</li> </ul> <p>The transmission facilities provide Omni-directional transmission via airwaves and may be based on a single technology or a combination of technologies.</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-purchasing access and network capacity from owners and operators of networks and providing wireless telecommunications services (except satellite) using this capacity to businesses and households</p> <p>-provision of Internet access by the operator of the wireless infrastructure</p> <p>This sub-class excludes:</p> <p>-telecommunications resellers, see 61909</p>
	<b>613</b>	<b>6130</b>	<b>61301</b>	<p><b>Satellite telecommunications activities</b></p> <p>This sub-class includes:</p> <p>-operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a satellite telecommunications infrastructure</p> <p>-delivery of visual, aural or textual programming received from cable networks, local television stations or radio networks to consumers via direct-to-home satellite systems</p> <p>-provision of Internet access by the operator of the satellite infrastructure</p> <p>This sub-class excludes:</p> <p>-telecommunications resellers, see 61909</p>
	<b>619</b>	<b>6190</b>	<b>61909</b>	<p><b>Other telecommunications activities</b></p> <p>This sub-class includes:</p> <p>-provision of specialized telecommunications applications, such as satellite tracking, communications telemetry, and radar station operations</p> <p>-operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems</p> <p>-provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP, such as dial-up Internet access etc.</p> <p>-provision of telephone and Internet access in facilities open to the public</p> <p>-provision of telecommunications services over existing telecom connections:</p> <p style="padding-left: 40px;">-VOIP (Voice Over Internet Protocol) provision</p> <p>-telecommunications resellers (i.e. purchasing and reselling network capacity without providing additional services)</p> <p>This sub-class excludes:</p> <p>-provision of Internet access by operators of telecommunications infrastructure, see 61101, 61201, 61301</p>
<b>62</b>				<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>
	<b>620</b>	<b>6201</b>	<b>62011</b>	<p><b>Computer programming activities</b></p> <p>This sub-class includes the writing, modifying, testing and supporting of software i.e.</p> <p>-designing the structure and content of, and/or writing the computer</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				code necessary to create and implement systems software (including updates and patches), software applications (including updates and patches), databases, web pages -customizing of software, i.e. modifying and configuring an existing application so that it is functional within the clients' information system environment  This sub-class excludes: -publishing packaged software, see 58201 -planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 62021
		<b>6202</b>	<b>62021</b>	<b>Computer consultancy and computer facilities management activities</b>  This sub-class includes: -planning and designing of computer systems that integrate computer hardware, software and communication technologies The units classified in this class may provide the hardware and software components of the system as part of their integrated services or these components may be provided by third parties or vendors. The units classified in this class often install the system and train and support the users of the system. -provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services  This sub-class excludes: -separate sale of computer hardware or software, see 46511, 47411
		<b>6209</b>	<b>62099</b>	<b>Other information technology and computer service activities</b>  This sub-class includes other information technology and computer related activities n.e.c. such as computer disaster recovery, installation (setting-up) of personal computers, software installation  This sub-class excludes: -computer programming, see 62011 -computer consultancy, see 62021 -computer facilities management, see 62021 -data processing and hosting, see 63111
<b>63</b>				<b>INFORMATION SERVICE ACTIVITIES</b>
	<b>631</b>			<b>Data processing, hosting and related activities; web portals</b>
		<b>6311</b>	<b>63111</b>	<b>Data processing, hosting and related activities</b>  This sub-class includes: -provision of infrastructure for data processing, hosting, and related services -specialized hosting activities such as Web hosting, streaming services, application hosting -application service provisioning -general time-share provision of mainframe facilities to clients -data processing activities: -complete processing of data supplied by clients -generation of specialized reports from data supplied by clients



DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-provision of data entry services
		<b>6312</b>	<b>63121</b>	<p><b>Web portals</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-operation of web sites that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format</li> <li>-operation of other websites that act as portals to the Internet, such as media sites providing periodically updated content</li> </ul>
	<b>639</b>			<b>Other information service activities.</b>
		<b>6391</b>	<b>63911</b>	<p><b>News agency activities</b></p> <p>This sub-class includes news syndicate and news agency activities furnishing news, pictures and features to the media</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-activities of independent journalists, see 90001</li> </ul>
		<b>6399</b>	<b>63999</b>	<p><b>Other information service activities n.e.c.</b></p> <p>This sub-class includes other information service activities n.e.c., such as telephone based information services, information search services on a contract or fee basis, news clipping services, press clipping services, etc.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-activities of call centers, see 82201</li> </ul>

## APPENDIX III

### COMPOSITION OF MACROECONOMIC AGGREGATES

#### 1] PUBLISHING ACTIVITIES

SUB-CLASS	DIVISION 58		
	58111/58121	58131/58199	TOTAL
	Book Publishing and publishing of directories and mailing lists	Publishing of newspapers, journals and periodicals and other publishing activities	
<b>INCOME</b>			
<b>Primary Activity</b>	<b>11,267,754</b>	<b>30,359,584</b>	<b>41,627,338</b>
Revenue from sales and services	11,267,754	30,359,584	41,627,338
<b>Secondary Activity</b>	<b>152,301</b>	<b>624,868</b>	<b>777,169</b>
Subsidies received	0	633	633
Rent Received for the hire of building	0	0	0
Own account capital construction	0	0	0
Other income	152,301	624,235	776,536
<b>Gross Output</b>	<b>11,420,055</b>	<b>30,984,452</b>	<b>42,404,507</b>
<b>Miscellaneous Income</b>	<b>899,757</b>	<b>3,281,284</b>	<b>4,181,041</b>
Insurance claims received	0	0	0
Profit or loss received from other business	0	0	0
Property income received	93,008	0	93,008
Rent received from land	0	0	0
Interest received	93,008	0	93,008
Dividend received	0	0	0
Royalty received	0	0	0
Bad & doubtful debts recovered	485	0	485
Exchange gain	0	59,730	59,730
Gain on sales of fixed assets	11,853	0	11,853
VAT charged on goods and services provided	794,411	3,221,554	4,015,965
<b>TOTAL INCOME</b>	<b>12,319,812</b>	<b>34,265,736</b>	<b>46,585,548</b>
<b>EXPENDITURE</b>			
Purchase of materials for use in the business	2,665,070	4,450,512	7,115,582
Change in stock	0	717	717
Opening stock	0	2,801	2,801
Less closing stock	0	2,084	2,084
Purchase of fuel, electricity and water	178,315	666,623	844,938
Petrol/automotive diesel fuel	29,127	25,630	54,757
Industries diesel fuel/heavy fuel oil	33,788	126,500	160,288
Kerosene	0	0	0
Liquid petroleum gas	0	0	0
Electricity	111,210	498,080	609,290
Water	4,190	16,413	20,603
Repairs and maintenance	180,051	386,482	566,533
Motor Vehicle	91,472	105,107	196,579
Building	7,030	126,724	133,754
Machinery and equipment	81,549	154,651	236,200
Directory production cost	16,247	0	16,247
Equipment and ancillary cost	0	0	0
Cartage and haulage expenses paid to other firms	74,289	820,000	894,289

SUB-CLASS	DIVISION 58		
	58111/58121	58131/58199	TOTAL
	Book Publishing and publishing of directories and mailing lists	Publishing of newspapers, journals and periodicals and other publishing activities	
Travel expenses	144,982	282,243	427,225
Air	93,545	43,298	136,843
Water	0	12,000	12,000
Land	51,437	226,945	278,382
Value of contract and commission work done	56,134	125,066	181,200
Audit and accounting	37,008	73,570	110,578
Legal fee	626	127,486	128,112
Advertising and promotion etc	66,777	733,647	800,424
Bank charges	19,122	28,929	48,051
Discounts and rebate allowed	68,902	0	68,902
Postage	12,001	35,087	47,088
Telephone and telecommunication	122,981	197,655	320,636
Office stationary & supplies	57,000	31,155	88,155
Management and consultation fee	24,320	297,748	322,068
Rent paid for hire	319,607	582,330	901,937
Building	319,607	582,330	901,937
Plant and machinery	0	0	0
Business insurance	0	0	0
Other expenditure	119,730	6,479,306	6,599,036
<b>Intermediate Input</b>	<b>4,163,162</b>	<b>15,318,556</b>	<b>19,481,718</b>
<b>Miscellaneous Expenditure</b>	<b>2,048,736</b>	<b>3,352,207</b>	<b>5,400,943</b>
Causality insurance	20,215	33,563	53,778
Property income paid	1,811,552	173,813	1,985,365
Rent paid on land	200	0	200
Interest paid	75,887	173,813	249,700
Dividend paid	1,666,626	0	1,666,626
Royalty paid	68,839	0	68,839
Bad & doubtful debts written off	0	116,009	116,009
Business license, rates on property paid to central or local government .etc	12,071	80,197	92,268
TPAF levy	45,888	3,565	49,453
Exchange losses	22	0	22
Loss on sale of fixed assets	0	0	0
VAT paid on supplies of goods and services	158,988	2,945,060	3,104,048
<b>Compensation of employees</b>	<b>2,632,707</b>	<b>5,209,743</b>	<b>7,842,450</b>
Wages & salaries	2,446,940	4,520,881	6,967,821
FNPF	185,767	688,862	874,629
Payment in kind	0	0	0
<b>Consumption of fixed capital</b>	<b>450,733</b>	<b>828,188</b>	<b>1,278,921</b>
<b>TOTAL EXPENITURE</b>	<b>9,295,338</b>	<b>24,708,694</b>	<b>34,004,032</b>

**2] MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES AND PROGRAMMING AND BROADCASTING ACTIVITIES**

SUB-CLASS	DIVISION 59	DIVISION 60		
	59101	60101	60201	TOTAL
	Motion picture, video and television programme production activities	Radio broadcasting activities	Television programming and broadcasting activities	
<b>INCOME</b>				
<b>Primary Activity</b>	<b>14,557,333</b>	<b>17,898,091</b>	<b>27,234,406</b>	<b>45,132,497</b>
Revenue from sales and services	14,557,333	17,898,091	27,234,406	45,132,497
<b>Secondary Activity</b>	<b>263,494</b>	<b>553,274</b>	<b>561,463</b>	<b>1,114,737</b>
Subsidies received	114,355	0	37,810	37,810
Rent received for the hire of buildings	49,962	18,602	193,134	211,736
Own account capital construction	0	0	0	0
Other income	99,177	534,672	330,519	865,191
<b>Gross Output</b>	<b>14,820,827</b>	<b>18,451,365</b>	<b>27,795,869</b>	<b>46,247,234</b>
<b>Miscellaneous Income</b>	<b>231,132</b>	<b>1,275,519</b>	<b>6,490,367</b>	<b>7,765,886</b>
Insurance claimed received	0	0	0	0
Profit or loss received from other business	0	0	0	0
Property income received	0	17,914	6,389,375	6,407,289
Rent received from land	0	11,256	0	11,256
Interest received	0	6,658	20,375	27,033
Dividends received	0	0	6,369,000	6,369,000
Royalty received	0	0	0	0
Bad and doubtful debts recovered	0	0	0	0
Exchange gain	0	0	38,849	38,849
Gain on sale of fixed assets	0	9,597	0	9,597
Vat charged on goods and services	231,132	1,248,008	62,143	1,310,151
<b>TOTAL INCOME</b>	<b>15,051,959</b>	<b>19,726,884</b>	<b>34,286,236</b>	<b>54,013,120</b>
<b>EXPENDITURE</b>				
Purchase of materials for use in the business	815,493	2,665,070	8,457,857	11,122,927
Change in stock	0	0	489,916	489,916
Opening stock	0	0	986,073	986,073
Less closing stock	0	0	496,157	496,157
Purchase of fuel, electricity and water	819,345	1,326,053	1,599,017	2,925,070
Petrol/automotive diesel fuel	5,468	399,127	0	399,127
Industrial diesel fuel/heavy fuel oil	0	43,788	524,454	568,242
kerosene	0	865	0	865
Liquid petroleum gas	1,451	0	0	0
Electricity	809,748	879,013	1,007,760	1,886,773
Water	2,678	3,260	66,803	70,063
Repairs and maintenance	396,067	1,082,311	259,348	1,341,659
Motor Vehicle	396,067	368,673	186,819	555,492
Building	0	54,380	39,248	93,628
Machinery and equipment	0	659,258	33,281	692,539
Directory production cost	2,070,168	16,247	1,441,274	1,457,521
Equipment and ancillary cost	0	10,120	0	10,120
Cartage and haulage expenses paid to other firm	65,887	74,289	165,895	240,184
Travel expenses	23,587	908,683	236,989	1,145,672
Air	23,587	866,399	147,818	1,014,217
Water	0	0	32,584	32,584
Land	0	42,284	56,587	98,871

SUB-CLASS	DIVISION 59	DIVISION 60		
	59101	60101	60201	TOTAL
	Motion picture, video and television programme production activities	Radio broadcasting activities	Television programming and broadcasting activities	
Value of contract & commission work done	0	386,941	0	386,941
Audit and accounting	35,005	122,108	35,284	157,392
Legal fee	0	423	25,267	25,690
Advertising and promotion etc	97,930	723,892	217,934	941,826
Bank charges	7,731	57,958	49,652	107,610
Discounts and rebate allowed	0	0	0	0
Provision for stock obsolescence	0	0	5,623	5,623
Radio license	0	46,596	0	46,596
Postage	1,605	33,359	98,363	131,722
Telephone and telecommunication	53,000	300,145	201,978	502,123
Office stationary and supplies	0	0	0	0
Management and consultation fee	41,301	272,810	396,249	669,059
Rent paid for the hire	931,205	739,156	554,938	1,294,094
Building	931,205	739,156	36,007	775,163
Plant and machinery	0	0	518,931	518,931
Business insurance	0	1,335,459	0	1,335,459
Other expenditure	188,771	520,359	1,120,768	1,641,127
<b>Intermediate Input</b>	<b>5,547,095</b>	<b>10,621,979</b>	<b>15,356,352</b>	<b>25,978,331</b>
<b>Miscellaneous Expenditure</b>	<b>652,810</b>	<b>664,612</b>	<b>2,464,885</b>	<b>3,129,497</b>
Casualty insurance	9,115	73,888	49,238	123,126
Property income paid	369,446	88,831	1,063,049	1,151,880
Rent paid for land	0	19,903	71,767	91,670
Interest paid	369,446	1,334	579,282	580,616
Dividends paid	0	0	412,000	412,000
Royalty paid	0	67,594	0	67,594
Bad and doubtful debts written off	1,150	33,361	447,896	481,257
Business licenses, rates on property paid to central local government .etc	99,130	37,833	373,098	410,931
TPAF levy	173,969	32,947	270,390	303,337
Exchange losses	0	0	261,214	261,214
Loss on sale of fixed assets	0	42,436	0	42,436
VAT paid on supplies of goods and services	0	355,316	0	355,316
<b>Compensation of employee</b>	<b>2,650,596</b>	<b>4,263,930</b>	<b>5,969,112</b>	<b>10,233,042</b>
Wages and salaries	2,481,506	3,936,884	5,350,607	9,287,491
FNPF	159,090	290,730	477,723	768,453
Payment in kind	10,000	36,316	140,782	177,098
<b>Consumption of fixed capital</b>	<b>1,328,531</b>	<b>14,760</b>	<b>3,919,283</b>	<b>3,934,043</b>
<b>TOTAL EXPENDITURE</b>	<b>10,179,032</b>	<b>15,565,281</b>	<b>27,709,632</b>	<b>43,274,913</b>

### 3] TELECOMMUNICATIONS

SUB-CLASS	DIVISION 61			
	61101	61201	61301/61909	TOTAL
	Wired telecommunications activities	Wireless telecommunications activities	Satellite telecommunications and other telecommunications activities	
<b>INCOME</b>				
<b>Primary Activity</b>	<b>119,866,565</b>	<b>297,988,517</b>	<b>60,750,302</b>	<b>478,605,384</b>
Revenue from sales and services	119,866,565	297,988,517	60,750,302	478,605,384
<b>Secondary Activity</b>	<b>735,916</b>	<b>5,891,698</b>	<b>87,919</b>	<b>6,715,533</b>
Gross margin	257,592	4,218,052	0	4,475,644
Sale of goods without transformation	16,127,462	28,827,320	0	44,954,782
Less cost of goods bought for resale	15,869,870	24,609,268	0	40,479,138
Opening Stock	5,450,905	5,388,860	0	10,839,765
Add purchases	15,665,670	21,666,667	0	37,332,337
Less closing stock	5,246,705	2,446,259	0	7,692,964
Subsidies received	58,914	376,646	0	435,560
Rent received for the hire of buildings	0	1,297,000	0	1,297,000
Own account capital construction	0	0	0	0
Other income	419,410	0	87,919	507,329
<b>Gross Output</b>	<b>120,602,481</b>	<b>303,880,215</b>	<b>60,838,221</b>	<b>485,320,917</b>
<b>Miscellaneous Income</b>	<b>1,990,639</b>	<b>1,773,899</b>	<b>1,578,685</b>	<b>5,343,223</b>
Insurances claims received	0	0	118,686	118,686
Profit or loss received from any business you have interest	0	0	14,896	14,896
Property income received	0	1,297,000	696,189	1,993,189
Rent received from land	0	1,297,000	0	1,297,000
Interest received	0	0	696,189	696,189
Dividends received	0	0	0	0
Royalty received	0	0	0	0
Bad and doubtful debts recovered	0	79,000	0	79,000
Exchange gain	0	351,000	0	351,000
Gain on sale of fixed assets	1,990,639	46,899	0	2,037,538
VAT charged on goods and services provided	0	0	748,914	748,914
<b>TOTAL INCOME</b>	<b>122,593,120</b>	<b>305,654,114</b>	<b>62,416,906</b>	<b>490,664,140</b>
<b>EXPENDITURE</b>				
Purchases of material for use in the business	13,261,313	1,072,690	4,600,906	18,934,909
Change in stock	230,080	0	-17,624	212,456
Opening stock	1,619,796	0	58,383	1,678,179
Less closing stock	1,389,716	0	76,007	1,465,723
Purchase of fuel, electricity and water	3,475,522	5,887,998	1,038,521	10,402,041
Petrol/automotive diesel fuel	656,319	791,740	129,984	1,578,043
Industries diesel fuel/heavy fuel oil	0	527,631	300	527,931
Kerosene	0	0	0	0
Liquid petroleum gas	0	0	1,906	1,906
Electricity	2,819,162	4,525,084	879,816	8,224,062
Water	41	43,543	26,515	70,099
Repairs and maintenance	688,887	1,195,336	796,028	2,680,251
Motor Vehicle	626,887	311,957	270,321	1,209,165
Building	55,111	876,000	135,955	1,067,066
Machinery and equipment	6,889	7,379	389,752	404,020
Airtime and PSTN Charges	13,777,610	18,366,000	9,064,479	41,208,089

SUB-CLASS	DIVISION 61			
	61101	61201	61301/61909	TOTAL
	Wired telecommunications activities	Wireless telecommunications activities	Satellite telecommunications and other telecommunications activities	
Directory production cost	0	0	32,706	32,706
Equipment and ancillary cost	0	0	0	0
Cartage and haulage expenses paid to other firms	104,350	566,667	5,546	676,563
Travel expenses	707,816	1,559,975	215,665	2,483,456
Air	495,471	1,517,000	179,142	2,191,613
Water	141,563	404	2,555	144,522
Land	70,782	42,571	33,968	147,321
Value of contract and commission work done	0	0	113,625	113,625
Audit and accounting	76,598	145,611	95,600	317,809
Legal fee	51,246	635,719	22,014	708,979
Advertising and promotion etc	1,484,140	12,888,940	465,392	14,838,472
Bank Charges	97,448	310,637	42,525	450,610
Discounts and rebate allowed	0	0	0	0
Provision for stock obsolescence	121,774	0	5,622	127,396
Radio license fee	42,255	4,767,000	740,677	5,549,932
Postage	269,628	84,449	28,585	382,662
Telephone and telecommunication	426,055	64,528	455,771	946,084
Management and consultation fee	0	239,522	68,233	307,755
Rent paid for the hire	728,191	18,875,623	1,635,792	21,239,606
Building	582,553	1,673,287	1,618,510	3,874,350
Plant and machinery	145,638	17,202,336	17,282	17,365,256
Business insurance paid	0	0	0	0
Other expenditure	2,823,524	9,872,661	3,979,292	16,675,477
<b>Intermediate Input</b>	<b>38,366,437</b>	<b>76,533,086</b>	<b>23,389,355</b>	<b>138,288,878</b>
<b>Miscellaneous Expenditure</b>	<b>1,554,202</b>	<b>5,844,258</b>	<b>3,888,070</b>	<b>11,286,530</b>
Causality insurance	141,439	2,658	21,380	165,477
Property income paid	162,015	4,201,590	2,794,979	7,158,584
Rent paid on land	0	796,295	100,622	896,917
Interest paid	162,015	39,924	26,966	228,905
Dividend paid	0	0	2,297,200	2,297,200
Royalty paid	0	3,365,371	370,191	3,735,562
Bad and doubtful debts written off	56,885	1,640,010	181,651	1,878,546
Business licenses, rates on property paid to central government .etc	79,693	0	22,538	102,231
TPAF levy	992,396	0	136,991	1,129,387
Exchange losses	121,774	0	0	121,774
Loss on sale of fixed asset	0	0	5,038	5,038
VAT paid on supplies of goods and services	0	0	725,493	725,493
<b>Compensation of employees</b>	<b>18,810,015</b>	<b>27,786,856</b>	<b>8,999,270</b>	<b>55,596,141</b>
Wages and salaries	15,573,315	26,260,955	8,383,982	50,218,252
FNPF	1,106,160	569,058	611,508	2,286,726
Payment in kind	2,130,540	956,843	3,780	3,091,163
<b>Consumption of fixed capital</b>	<b>15,844,750</b>	<b>41,503,081</b>	<b>5,746,825</b>	<b>63,094,656</b>
<b>TOTAL EXPENDITURE</b>	<b>74,575,404</b>	<b>151,667,281</b>	<b>42,023,520</b>	<b>268,266,205</b>

#### 4] COMPUTER PROGRAMMING, CONSULTANCY, RELATED AND INFORMATION SERVICEACTIVITIES

SUB-CLASS	DIVISION 62			DIVISION 63
	62011/62021	62099	TOTAL	6311/63121
	Computer programming and computer consultancy and computer facilities management activities	Other information technology and computer service activities		Data processing, hosting and related and web portals activities
<b>Income</b>				
<b>PRIMARY ACTIVITY</b>	<b>16,259,371</b>	<b>9,910,919</b>	<b>26,170,290</b>	<b>16,129,187</b>
Revenue from sales and services	16,259,371	9,910,919	26,170,290	16,129,187
<b>Secondary Activity</b>	<b>150,642</b>	<b>10,959</b>	<b>161,601</b>	<b>75,173</b>
Subsidies received	0	0	0	0
Rent received for the hire of buildings	0	0	0	0
Own account capital construction	0	0	0	0
Other income	150,642	10,959	161,601	75,173
<b>Gross Output</b>	<b>16,410,013</b>	<b>9,921,878</b>	<b>26,331,891</b>	<b>16,204,360</b>
<b>Miscellaneous Income</b>	<b>40,601</b>	<b>236,413</b>	<b>277,014</b>	<b>249,590</b>
Insurance claims received:	0	0	0	0
Profit or loss received from any other business	0	0	0	226,916
Property income received	83	63,562	63,645	0
Rent received from land	0	63,562	63,562	0
Interest received	83	0	83	0
Dividend received	0	0	0	0
Royalty received	0	0	0	0
Bad and doubtful debts received	0	0	0	0
Exchange gain	12,563	0	12,563	0
Gain on sale on fixed assets	0	0	0	0
VAT charged on goods and services	27,955	172,851	200,806	22,674
<b>TOTAL INCOME</b>	<b>16,450,614</b>	<b>10,158,291</b>	<b>26,608,905</b>	<b>16,453,950</b>
<b>EXPENDITURE</b>				
Purchase of materials for use in the business	287,880	997,856	1,285,736	1,496,494
Change in stock	0	0	0	-52,900
Opening stock	0	0	0	156,200
Less closing stock	0	0	0	209,100
Purchase of fuel, electricity and water	375,646	746,869	1,122,515	230,317
Petrol/automotive diesel fuel	6,274	47,691	53,965	51,426
Industries diesel fuel/heavy fuel oil	9,712	482	10,194	51,550
Liquid petroleum gas	0	0	0	0
Electricity	351,875	687,135	1,039,010	121,103
Water	7,785	11,561	19,346	6,238
Repairs and maintenance	226,195	297,827	524,022	519,862
Motor Vehicle	202,044	257,686	459,730	142,175
Building	0	10,522	10,522	25,194
Machinery and equipment	24,151	29,619	53,770	352,493
Directory production cost	33,390	32,691	66,081	0
Equipment and ancillary cost	6,055	155,156	161,211	0
Cartage and haulage expenses paid to other firm	58,129	3,321	61,450	36,545
Travel expenses	660,835	75,934	736,769	116,136
Air	271,341	75,934	347,275	95,474
Water	78,239	0	78,239	0



SUB-CLASS	DIVISION 62			DIVISION 63
	62011/62021	62099	TOTAL	6311/63121
	Computer programming and computer consultancy and computer facilities management activities	Other information technology and computer service activities		Data processing, hosting and related and web portals activities
Land	311,255	0	311,255	20,662
Value of contract and commission work done	13,647	6,451	20,098	95,474
Audit and accounting	89,512	92,691	182,203	45,778
Legal fee	0	0	0	34,175
Advertising and promotion etc	110,901	37,981	148,882	99,267
Bank charges	64,415	25,000	91,415	37,065
Radio licence fee	0	432,891	432,891	2,665
Postage	195,113	397,129	592,242	142,330
Telephone and telecommunication	470,026	1,493,960	1,963,986	157,474
Office stationary and supplies	72,446	0	72,446	0
Management and consultation Fee	201,453	0	201,453	74,860
Rent paid for the hire	605,101	230,881	835,982	647,148
Building	605,101	230,881	835,982	495,781
Plant and machinery	0	0	0	151,367
Business insurance paid	534,423	53,364	587,787	72,989
Others expenditure	1,802,436	200,902	2,003,338	250,091
<b>Intermediate Input</b>	<b>5,809,602</b>	<b>5,280,904</b>	<b>11,090,506</b>	<b>3,939,489</b>
<b>Miscellaneous Expenditure</b>	<b>654,359</b>	<b>203,107</b>	<b>857,466</b>	<b>211,025</b>
Casualty insurance	36,910	12,858	49,768	3,934
Property income paid	264,935	107,212	372,147	102,917
Rent paid for land	6,150	13,030	19,180	3,822
Interest paid	36,445	92,226	128,671	99,095
Dividend paid	213,771	0	213,771	0
Royalty paid	8,569	1,956	10,525	0
Bad and doubtful debts written off	10,225	150	10,375	70,059
Business license, rates on property paid to central or local government .etc	181,375	26,293	207,668	19,365
TPAF levy	39,775	6,895	46,670	14,750
Exchange losses	2,563	0	2,563	0
Loss on sale of fixed assets	849	0	849	0
VAT paid on supplies of goods and services	117,727	49,699	167,426	0
<b>Compensation of employees</b>	<b>1,898,484</b>	<b>1,909,408</b>	<b>3,807,892</b>	<b>1,549,704</b>
Wages and salaries	1,783,135	1,736,869	3,520,004	1,424,019
FNPF	115,349	172,539	287,888	125,685
Payment in kind	0	0	0	0
<b>Consumption of fixed capital</b>	<b>288,633</b>	<b>274,528</b>	<b>563,161</b>	<b>247,552</b>
<b>TOTAL EXPENDITURE</b>	<b>8,651,078</b>	<b>7,667,947</b>	<b>16,319,025</b>	<b>5,947,770</b>

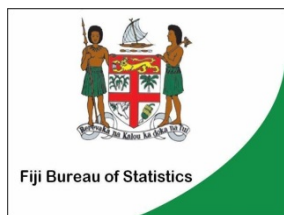
## 5] SUMMARY

<b>SUB-CLASS</b>	<b>TOTAL</b>
<b>INCOME</b>	
<b>Primary Activity</b>	<b>622,222,029</b>
Revenue from sales and services	622,222,029
<b>Secondary Activity</b>	<b>9,107,707</b>
Gross margin	4,475,644
Sale of goods without transformation	44,954,782
Less cost of goods bought for resale	40,479,138
Opening stock	10,839,765
Add purchases	37,332,337
Less closing stock	7,692,964
Subsidies received	588,358
Rent received from hiring of building	1,558,698
Own account capital construction	0
Other income	2,485,007
<b>Gross Output</b>	<b>631,329,736</b>
<b>Miscellaneous Income</b>	<b>18,047,886</b>
Insurance claims received	118,686
Profit or loss received from any other business	241,812
Property income received	8,557,131
Rent received from land	1,371,818
Interest received	816,313
Dividend received	6,369,000
Royalty received	0
Bad and doubtful debts received	79,485
Exchange gain	462,142
Gain on sales of fixed assets	2,058,988
VAT charged on goods and services	6,529,642
<b>TOTAL INCOME</b>	<b>649,377,622</b>
<b>EXPENDITURE</b>	
Purchase of materials for use in the business	40,771,141
Change in stock	650,189
Opening stock	2,823,253
Less closing stock	2,173,064
Purchase of fuel, electricity and water	16,344,226
Petrol/automotive diesel fuel	2,142,786
Industries diesel fuel/heavy fuel oil	1,318,205
Kerosene	865
Liquid petroleum gas	3,357
Electricity	12,689,986
Water	189,027
Repairs and maintenance	6,028,394
Motor Vehicle	2,959,208
Building	1,330,164
Machinery and equipment	1,739,022
Airtime and PSTN Charges	41,208,089
Directory production cost	3,642,723
Equipment and ancillary cost	171,331
Cartage and haulage expenses paid to other firm	1,974,918
Travel expenses	4,932,845
Air	3,809,009
Water	267,345

<b>SUB-CLASS</b>	<b>TOTAL</b>
Land	856,491
Value of contract and commission work done	797,338
Audit and accounting	848,765
Legal fee	896,956
Advertising and promotion etc	16,926,801
Bank charges	742,482
Discounts and rebate allowed	68,902
Provision for stock obsolescence	133,019
Radio license fees	6,032,084
Postage	1,297,649
Telephone and telecommunication	3,943,303
Office stationary & supplies	160,601
Management and consultation fees	1,616,496
Rent paid for hire	25,849,972
Building	7,814,418
Plant and machinery	18,035,554
Business insurance paid	1,996,235
Other expenditure	27,357,840
<b>Intermediate Input</b>	<b>204,326,018</b>
<b>Miscellaneous Expenditure</b>	<b>21,538,271</b>
Causality insurance	405,198
Property income paid	11,140,339
Rent paid on land	1,011,789
Interest paid	1,656,433
Dividend paid	4,589,597
Royalty paid	3,882,520
Bad & doubtful debts written off	2,557,396
Business license, rates on property paid to central or local government etc	931,593
TPAF levy	1,717,566
Exchange losses	385,573
Loss on sale of fixed assets	48,323
VAT paid on supplies of goods and services	4,352,283
<b>Compensation of employees</b>	<b>81,679,825</b>
Wages & salaries	73,899,093
FNPF	4,502,471
Payment in kind	3,278,261
<b>Consumption of fixed capital</b>	<b>70,446,864</b>
<b>TOTAL EXPENDITURE</b>	<b>377,990,978</b>

## APPENDIX IV

### SAMPLE QUESTIONNAIRE



*Ratu Sukuna House, Corner of Mac Arthur Street and Victoria Parade, Suva, Fiji*

*P O Box 2221  
Government Buildings  
Suva  
FIJI*

*Telephone: [679] 331 5822  
Fax No: [679] 330 3656  
E-mail: info@statsfiji.gov.fj  
Website: www.statsfiji.gov.fj*

CONFIDENTIAL

DESPATCHED: 30/06/16

## 2015 CENSUS OF INFORMATION AND COMMUNICATION

Tax Identification Number

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Please correct any errors appearing in this label

Dear Sir/Madam,

Enclosed are two copies of the 2015 Census of Information and Communication questionnaire.

**COVERAGE AND SCOPE:** It covers all establishments engaged in the Information and Communication sector classified under the Fiji Standard Industrial Classification (refer note on page 2). If an establishment's Information and Communication activities are combined with other types of business, you should report on the Information and Communication side of 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 is used by the Fiji Bureau of Statistics to estimate of the National Income of Fiji and in the provision of other key indicators.

**REFERENCE PERIOD:** Reference period is the calendar year 2015. If your accounting year is different provide information approximating closest to the calendar year 2015. 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 **30/07/16**. 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:** Mr. Pritesh Vishal Gounder on email [pgounder@statsfiji.gov.fj](mailto:pgounder@statsfiji.gov.fj) or telephone 331 5822 (ext. 386 242) or direct line 323 0842.

Epeli Waqavonovono [Mr]  
Government Statistician

**NOTE:** Under the Fiji Standard Industrial Classification 2010, Information and Communication includes the production and distribution of information and cultural products; communications; information technology activities and the processing of data and other information service activities.

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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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- 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 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.

---

## **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 2015 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)
	<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    \    \ 2015    To    \    \ 2015			
---	--	--	--	--

## LEGAL STATUS OF ORGANISATION

	Please tick appropriate box			
3	Sole Trader	1	Partnership	2
	[001] 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 Incorporated Overseas	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		

## 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 2014      %	(b) As at end of 2015      %		

## 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		
	Had not commenced business during the accounting period specified	3		

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## INCOME FROM COMMUNICATION SERVICES

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- 9 This should include the revenue received from information and communication services; include wired, wireless, satellite and other telecommunication activities.

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

---

## 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 form of personal insurance are to be excluded.
- 13 Exclude rent received for land which should be included in question 14 a].

**INCOME FROM INFORMATION AND COMMUNICATION**

9	Please <b>specify</b> below (refer to notes on the opposite page) income received from communication activities.		VALUE (\$)
	a) Internet services	004	
	b) Call revenue	005	
	c) Card services	006	
	d) Data network revenue	007	
	e) Directory revenue	008	
	f) Equipment and ancillaries	009	
	g) Internet Revenue	010	
	h) Management fees	011	
	I) Operator services	012	
	J) Other (specify)	013	
	<b>TOTAL [CODE 004 – 013]</b>	<b>014</b>	

<b>OTHER INCOME</b>			VALUE (\$)
10	Subsidies and grants received	015	
11	Insurance claims received: a) Business insurance claims received	016	
	b) Casualty insurance claims received	017	
12	Profit or loss received from any other business in which you have an interest	018	
13	Rent received from: a) Building	019	
	b) Plant and machinery	020	
	c) Transport vehicles and related equipment	021	
14	Income from: a) Rent received from land	022	
	b) Interest received	023	
	c) Dividends received	024	
	d) Royalty received	025	
15	Bad and doubtful debts recovered	026	
16	Exchange gain	027	
17	Gain on sale of fixed assets	028	
18	Others (specify).	029	
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	_____		_____
	<b>Total other income [Code 015 – 029]</b>	<b>030</b>	

19	VAT charged on goods and services provided	031	
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20	<b>GRAND TOTAL OF ALL INCOME RECEIVED</b> <b>[Codes 014 + 030 + 031]</b>	<b>032</b>	\$
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## **PURCHASES OF MATERIALS AND SUPPLIES**

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- 21 State in detail the total value of materials, including packing materials and containers, purchased during the year. In arriving at the value, deduct trade discounts received.

Direct import by establishments should be reported at cost.

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

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## **FUEL, ELECTRICITY AND WATER**

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- 26-29 Fuel purchased other than fuel purchased for resale should be included.
- 30 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration, etc.

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## **OTHER EXPENDITURE**

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- 32 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.
- 36 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.
- 38 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.
- 49 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 46.
- b] Interest payments include interest on long-term debts and interest on any other money the establishment has borrowed.

<b>PURCHASES OF MATERIALS AND SUPPLIES</b>			
Please state supplies purchased in connection with the operation of your business.			VALUE (\$)
21	a]	033	
22	b]	034	
23	c]	035	
24	d]	036	
25	e]	037	
	<b>Total [Code 033 to 037]</b>	<b>038</b>	

<b>FUEL, ELECTRICITY AND WATER</b>			
Please state the expenditure incurred on fuel, electricity and water			VALUE (\$)
26	Industrial diesel fuel/Heavy fuel oil	039	
27	Petrol/Automotive diesel fuel	040	
28	Kerosene	041	
29	Liquid petroleum gas	042	
30	Electricity	043	
31	Water	044	
	<b>Total [Code 039 to 044]</b>	<b>045</b>	

<b>OTHER EXPENDITURE</b>			
			VALUE (\$)
32	Repairs and maintenance costs on paid for: a] Motor vehicles	046	
	b] Building	047	
	c] Machinery and equipment	048	
33	Airtime and PSTN charges	049	
34	Directory production cost	050	
35	Equipment and ancillary cost	051	
36	Cartage and haulage expenses paid to other firms	052	
37	Tavel expenses (e.g management, personal etc.) : a] Air	053	
	b] Water	054	
	c] Land	055	
38	Value of contract and commission work done	056	
39	Audit and accounting	057	
40	Legal fee	058	
41	Advertising and promotion etc	059	
42	Bank charges	060	
43	Discounts and rebate allowed	061	
44	Provision for stock obsolescence	062	
45	Radio license fees	063	
46	Postage	064	
47	Telephone and telecommunication	065	
48	Rent paid for: a] Building	066	
	b] Plant and machinery	067	
49	Expenditure on: a] Rent paid for land	068	
	b] Interest paid	069	
	c] Dividends paid	070	
	d] Royalty paid	071	
50	Management and consultation fee	072	
51	Bad and doubtful debts written off	073	
52	Business licenses, rates on property paid to central or local government etc	074	
53	Casualty insurance	075	
54	Fiji National University Levy [FNU]	076	
55	Exchange losses	077	
56	Loss on sale of fixed assets	078	
57	Depreciation claimed (to agree with question 66 (7) )	079	
58	All other costs and expenses	080	
	<b>Total other expenditure [Codes 046 to 080 excluding 070]</b>	<b>081</b>	

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## EMPLOYMENT AND COMPENSATION OF EMPLOYEES

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59 Please note that the information in respect of employment is for the last pay-week in June 2015 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 include administrators, technical and clerical personnel, eg salaried managers, clerks and typists 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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62 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 ADVANCE

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63 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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64 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 032 + 109]	\$
less Expenditure [Code 100]	\$
equals Profit (+)\Loss (-) [Code 128]	\$

<b>EMPLOYMENT AND COMPENSATION OF EMPLOYEES</b>						
59			NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FNNP ETC	PAYMENT IN KIND
			(1)	(2)	(3)	(4)
a]	Fiji citizens	082				
	Expatriates	086				
	<b>Total</b>	<b>090</b>				
c]	Working without pay					
	i] Working proprietors	094				
	ii] Unpaid family workers	095				
	<b>Total [Codes 090(1) +094 +095]</b>	<b>096</b>				
d]	From the total number in employment given in code 096, please state:					
	Total Males	097		Total Females	098	
60	VAT paid on supplies of goods and services				099	

61	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 036+043 + 073 +083+084+085 +091]</b>	<b>100</b>	\$
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<b>STOCKS</b>					
62	Please give the value of stock held by your establishment		VALUE OF STOCKS (\$)		
			OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for sale	101			
b]	Materials, fuel, supplies and component	104			
	<b>Total</b>	<b>107</b>			

<b>LOANS AND ADVANCE</b>							
63	OPENING BALANCE 01/01/15		ADDITIONS DURING THE YEAR	PRINCIPLE REPAYMENT DURING THE YEAR	OTHER CHARGES	CLOSING BALANCE 31/12/15	TOTAL INTEREST PAYABLE FOR THE YEAR
A]	Locally	110					
b]	Abroad	116					
	<b>Total</b>	<b>122</b>					

<b>NET EARNINGS AND TAXES PAID</b>				Amount (\$)
64	Net profit\loss of your establishment\enterprise. If this does not agree with question 62, please give reasons			128
65	Taxable income of your establishment\enterprise			129
66	Amount, if any, of previous year losses that was deducted before arriving at the taxable income			130
67	Amount of Fiji Income Tax paid\payable by your establishment\enterprise			131

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## **FIXED CAPITAL ASSETS**

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68 (7) Please ensure that:

The value given for depreciation should agree with the value given in question 57.

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

68 (G) Valuables include:

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

<b>FIXED CAPITAL ASSET</b>										
68			VALUE (\$)							
			Opening Book Value	Purchase of new and second hand assets at cost		Land Development & Improvements	Own Account Capital Construction	Sales of Capital Assets	Depreciation	Closing Book Value
				Locally	From abroad					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
A]	Land	132								
B]	Non-Residential Building	140								
	Residents Building	148								
C]	Plant and Machinery	156								
D]	Furniture, Fixtures	164								
	Other office equipment	172								
	ICT equipment	180								
E]	Transport Vehicles and Related Equipment	188								
F]	Research & Development	196								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc )	204								
H]	Others (specify):	212								
	<b>Total</b>	<b>220</b>								

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

Name: \_\_\_\_\_

Telephone: \_\_\_\_\_

Facsimile: \_\_\_\_\_

Email: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**