

ECONOMIC SURVEYS

PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES 2014

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PREFACE

The report provides information on the Professional, Scientific and Technical Services industry in 2014. The information was gathered from establishments that specialize in performing professional, scientific and technical activities for others. These activities require a high degree of expertise and training. Activities performed include legal advice and representation, accounting, architectural, engineering, and specialized design services, computer services, consulting services, research services, advertising services, photographic services, translation and interpretation services, veterinary services, and other professional, scientific, and technical services.

The important numbers presented are the macro-economic aggregates such as Gross Output, Intermediate Consumption, Value Added, Compensation of Employees, Consumption of Fixed Capital and Gross Fixed Capital Formation. These aggregates are combined with similar information on other industries to provide an estimate of GDP, which is a measure of our economy's size. Information made available in this report will allow us to work out the industry's contribution to the economy. Information contained in this report constitutes inputs to a national accounts system which basically provides a quantitative image of the whole economy.

Information on the Professional, Scientific and Technical Services industry would be useful to a good number of users, for instance the;

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

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



Epeli Waqavonovono [Mr]
Government Statistician

NOTES

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

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

2 Total values are subject to rounding errors.

3 Key to Abbreviations:

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

4 VA in the report refers to Gross Value Added

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1 INTRODUCTION

1.1 History of Surveys Undertaken

A brief description of previous studies done on Professional, Scientific and Technical Activities is given below in chronological order.

1970: Census of Distribution and Services

This was Fiji's first ever Census of Distribution and Services to be conducted and was inclusive of the *Professional, Scientific and Technical Activities*. The purpose of conducting this survey was to obtain information on the wholesale, retail and the services activities taking place in Fiji, for which there was hitherto very little official information available to the public.

1984: Census of Distributive Trade and Services

Professional, Scientific and Technical Activities were covered under the scope of this survey.

2002: Census of Real Estate and Business Services

Professional, Scientific and Technical Activities were covered under the scope of this survey that was conducted by the FBoS because of the need by its National Accounts Business Unit to re-base the constant price Gross Domestic Product to 2002.

Since 2002 the survey has been done annually. However from 2008, data on the Real estate activities are being published in the report titled "Real Estate Activities". Business service information is being split into two reports, namely "Administrative and Support Service Activities" and "Professional, Scientific and Technical Activities".

This report contains the results of the establishment survey carried out for Professional, scientific and technical activities for 2014 (refer 2.2 Coverage and Scope).

1.2 Need for Statistics

Professional, Scientific and Technical Activities account for a substantial proportion of the total economic activity, whether in terms of the sector to the GDP or in terms of its share of total employment and gross fixed capital formation. Statistics on the Professional, scientific and technical activities industry are therefore needed for the preparation of national accounts so that a meaningful study of the whole economy can be made. The data can also be used to construct the input-output table that shows the inter-connection of the Professional, Scientific and Technical Activities industry with other industries. Policy makers too require the data for formulating sound economic and social policies that augment capital formation. In addition, the establishments engaged in the Professional, Scientific and Technical Activities industry find the data helpful.

METHODOLOGY

2.1 Legal Basis

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

2.2 Coverage and Scope

The 2014 survey covered all establishments operating in the Professional, Scientific and Technical Activities industry defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section M. It is nevertheless possible that some small units not employing regular paid workers may have been omitted due to difficulties in identifying them, but the nature of such units do not affect the overall results in any significant way.

The businesses in the Professional, Scientific and Technical Activities include specialized Professional, Scientific and Technical Activities. These activities require a high degree of training, and make specialized knowledge and skills available to users (refer Appendix II on Industrial Classification Used).

Activities undertaken by the Central Government (if any) fell outside the scope of this survey since they fall under the scope of Central Government.

2.3 Statistical Unit

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

2.4 The Frame

The frame utilised to survey the establishments engaged in the Professional, Scientific and Technical Activities in 2014 was the list of establishments maintained by the FBoS. This list is known as the Business Register (BR), which is kept updated on the basis of information supplied to the FBoS by the Fiji Revenue and Customs Authority (FRCA), Registrar of Companies and the City and Town Councils.

2.5 Questionnaire Design

The questionnaire was specifically designed for Professional, Scientific and Technical Activities industry and sought information on the particulars of the establishment e.g. type of organisation, income, expenditure, stocks, assets, liabilities and employment (refer Sample Questionnaire attached as Appendix IV).

2.6 Data Collection and Survey Procedures

The questionnaires were posted on 30th June, 2015 and replies were required within a month. Response by the due date was low; therefore personal visits to obtain the questionnaires were made to those establishments that did not respond and to those establishments that required assistance in filling out the questionnaires. (Refer sample questionnaire attached as appendix IV).

Once the questionnaires were received in the office, scrutiny and editing of data contained in them followed. Errors and omissions if found, called for more correspondence, telephone

calls or personal visits in an attempt to obtain complete and correctly filled up returns, which were then placed in files sorted by activity and passed on for data entry. On completion of data entry, tables were run, data edited and analyzed and reports written.

2.7 Data Processing

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

2.8 Reference Period

The establishments contacted were to submit details for the calendar year 2014. 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 2014.

2.9 Response Rate

The survey had a response rate of 78 per cent.

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

2.10 Rate-up Factors

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

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

Empirically,

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

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

where k = number responded

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

3 RESULTS

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

All tables in this report contain data inclusive of estimates for non-response; exceptions are tables 1A, 2 to 5B and 8 to 10 that contain as per 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: The Survey Response Rate

FSIC 2010		SURVEY	RETURNS	RESPONSE
SUB-CLASS	ACTIVITY	FRAME	RECEIVED	RATE %
Legal and Accounting Activities		189	148	78
69101	Legal activities	102	73	72
69201	Accounting, bookkeeping and auditing activities; tax consultancy	87	75	86
Activities of Head Offices; Management Consultancy Activities		39	29	74
70101	Activities of Head Office	4	4	100
70201	Management consultancy activities	35	25	71
Architectural and Engineering Activities; Technical Testing and Analysis		128	94	73
71101	Architectural and engineering activities and related technical consultancy	121	87	72
71201	Technical testing and analysis	7	7	100
Scientific Research and Development		9	9	100
72101	Research and experimental development on natural sciences and engineering	5	5	100
72201	Research and experimental development on social sciences and humanities	4	4	100
Advertising and Market Research		59	53	90
73101	Advertising			
73201	Market research and public opinion polling	59	53	90
Other Professional, Scientific and Technical Activities and Veterinary Activities		61	47	77
74201	Photographic activities			
75001	Veterinary activities	61	47	77
GRAND TOTAL		485	380	78

Table 1B: Responding Establishment Contribution

INDUSTRY	TOTAL GO OF INDUSTRY	GO OF RESPONDING ESTABLISHMENT (as per survey)	% CONTRIBUTION OF RESPONDING ESTABLISHMENT TO TOTAL GO
Professional, Scientific and Technical Activities	195,346,719	178,154,154	91

3.2 Legal Status of Establishments

Table 2: Legal Status of Establishments

FSIC 2010		Individual Ownership	Partnership	Co-operatives	Private Limited Company	Public Limited Company	Statutory Enterprises	Non-profit Organisation	Total
SUB- CLASS	ACTIVITY								
Legal and Accounting Activities		80	35	0	31	0	2	0	148
69101	Legal activities	32	24	0	15	0	2	0	73
69201	Accounting, bookkeeping and auditing activities; tax consultancy	48	11	0	16	0	0	0	75
Activities of Head Offices; Management Consultancy Activities		9	1	0	17	0	1	1	29
70101	Activities of Head Office	0	0	0	4	0	0	0	4
70201	Business and management consultancy activities	9	1	0	13	0	1	1	25
Architectural and Engineering Activities; Technical Testing and Analysis		25	28	0	41	0	0	0	94
71101	Architectural and engineering activities and related technical consultancy	25	28	0	34	0	0	0	87
71201	Technical testing and analysis	0	0	0	7	0	0	0	7
Scientific Research and Development		3	0	0	6	0	0	0	9
72101	Research and experimental development on natural sciences and engineering	2	0	0	3	0	0	0	5
72201	Research and experimental development on social sciences and humanities	1	0	0	3	0	0	0	4
Advertising and Market Research		22	13	0	18	0	0	0	53
73101	Advertising								
73201	Market research and public opinion polling	22	13	0	18	0	0	0	53
Other Professional, Scientific and Technical Activities and Veterinary Activities		14	7	0	24	0	0	2	47
74201	Photographic activities								
75001	Veterinary activities	14	7	0	24	0	0	2	47
GRAND TOTAL		153	84	0	137	0	3	3	380

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				
Legal and Accounting Activities		148	0	0	148
69101	Legal activities	73	0	0	73
69201	Accounting, bookkeeping and auditing activities; tax consultancy	75	0	0	75
Activities of Head Offices; Management Consultancy Activities		27	1	1	29
70101	Activities of Head Office	3	0	1	4
70201	Business and management consultancy activities	24	1	0	25
Architectural and Engineering Activities; Technical Testing and Analysis		93	1	0	94
71101	Architectural and engineering activities and related technical consultancy	86	1	0	87
71201	Technical testing and analysis	7	0	0	7
Scientific Research and Development		9	0	0	9
72101	Research and experimental development on natural sciences and engineering	5	0	0	5
72201	Research and experimental development on social sciences and humanities	4	0	0	4
Advertising and Market Research		53	0	0	53
73101	Advertising				
73201	Market research and public opinion polling	53	0	0	53
Other Professional, Scientific and Technical Activities and Veterinary Activities		47	0	0	47
74201	Photographic activities				
75001	Veterinary activities	47	0	0	47
GRAND TOTAL		377	2	1	380

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
Legal and Accounting Activities		69	44	20	9	6	0	148
69101	Legal activities	36	21	11	4	1	0	73
69201	Accounting, bookkeeping and auditing activities; tax consultancy	33	23	9	5	5	0	75
Activities of Head Offices; Management Consultancy Activities		19	5	2	1	2	0	29
70101	Activities of Head Office	0	1	1	0	2	0	4
70201	Business and management consultancy activities	19	4	1	1	0	0	25
Architectural and Engineering Activities; Technical Testing and Analysis		53	22	11	7	1	0	94
71101	Architectural and engineering activities and related technical consultancy	48	20	11	7	1	0	87
71201	Technical testing and analysis	5	2	0	0	0	0	7
Scientific Research and Development		7	2	0	0	0	0	9
72101	Research and experimental development on natural sciences and engineering	3	2	0	0	0	0	5
72201	Research and experimental development on social sciences and humanities	4	0	0	0	0	0	4
Advertising and Market Research		39	6	5	3	0	0	53
73101	Advertising							
73201	Market research and public opinion polling	39	6	5	3	0	0	53
Other Professional, Scientific and Technical Activities and Veterinary Activities		35	6	5	1	0	0	47
74201	Photographic activities							
75001	Veterinary activities	35	6	5	1	0	0	47
GRAND TOTAL		222	85	43	21	9	0	380

3.5 Number of Persons Engaged as at 30th June 2014

Table 5 A: Number of Persons Engaged as at 30th June 2014

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	Local	Expatriate	Working proprietors	Unpaid family workers	
Legal and Accounting Activities		1,237	15	180	20	1,452
69101	Legal activities	533	4	97	13	647
69201	Accounting, bookkeeping and auditing activities; tax consultancy	704	11	83	7	805
Activities of Head Offices; Management Consultancy Activities		272	6	5	0	283
70101	Activities of Head Office	170	3	0	0	173
70201	Business and management consultancy activities	102	3	5	0	110
Architectural and Engineering Activities; Technical Testing and Analysis		590	16	31	0	637
71101	Architectural and engineering activities and related technical consultancy	557	16	30	0	603
71201	Technical testing and analysis	33	0	1	0	34
Scientific Research and Development		31	3	2	0	36
72101	Research and experimental development on natural sciences and engineering	16	3	1	0	20
72201	Research and experimental development on social sciences and humanities	15	0	1	0	16
Advertising and Market Research		279	0	36	4	319
73101	Advertising					
73201	Market research and public opinion polling	279	0	36	4	319
Other Professional, Scientific and Technical Activities and Veterinary Activities		135	0	18	3	156
74201	Photographic activities					
75001	Veterinary activities	135	0	18	3	156
GRAND TOTAL		2,544	40	272	27	2,883

Table 5 B: Number of Persons Engaged by Gender

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	TOTAL
Legal and Accounting Activities		750	702	1,452
69101	Legal activities	341	306	647
69201	Accounting, bookkeeping and auditing activities; tax consultancy	409	396	805
Activities of Head Offices; Management Consultancy Activities		158	125	283
70101	Activities of Head office	95	78	173
70201	Business and management consultancy activities	63	47	110
Architectural and Engineering Activities; Technical Testing and Analysis		436	201	637
71101	Architectural and engineering activities and related technical consultancy	414	189	603
71201	Technical testing and analysis	22	12	34
Scientific Research and Development		22	14	36
72101	Research and experimental development on natural sciences and engineering	12	8	20
72201	Research and experimental development on social sciences and humanities	10	6	16
Advertising and Market Research		198	121	319
73101	Advertising			
73201	Market research and public opinion polling	198	121	319
Other Professional, Scientific and Technical Activities and Veterinary Activities		83	73	156
74201	Photographic activities			
75001	Veterinary activities	83	73	156
GRAND TOTAL		1,647	1,236	2,883

3.6 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates (\$)

FSIC 2010		GO	IC	VA	COE	CFC	OS
SUB-CLASS	ACTIVITY						
Legal and Accounting Activities		85,009,432	21,671,194	63,338,238	26,719,295	3,136,683	33,482,260
69101	Legal activities	36,171,042	13,682,425	22,488,617	9,750,789	1,288,136	11,449,692
69201	Accounting, bookkeeping and auditing activities; tax consultancy	48,838,390	7,988,769	40,849,621	16,968,506	1,848,547	22,032,568
Activities of Head Offices; Management Consultancy Activities		20,076,648	14,427,773	5,648,875	5,954,158	2,251,074	-2,556,357
70101	Activities of Head office	13,848,323	11,647,356	2,200,967	3,846,397	2,155,115	-3,800,545
70201	Business and management consultancy activities	6,228,325	2,780,417	3,447,908	2,107,761	95,959	1,244,188
Architectural and Engineering Activities; Technical Testing and Analysis		51,704,943	11,889,336	39,815,607	10,450,313	176,261	29,189,033
71101	Architectural and engineering activities and related technical consultancy	47,777,416	10,879,703	36,897,713	9,909,894	117,490	26,870,329
71201	Technical testing and analysis	3,927,527	1,009,633	2,917,894	540,419	58,771	2,318,704
Scientific Research and Development		5,579,101	1,401,932	4,177,169	1,296,265	99,656	2,781,248
72101	Research and experimental development on natural sciences and engineering	3,527,099	1,100,363	2,426,736	943,115	65,818	1,417,803
72201	Research and experimental development on social sciences and humanities	2,052,002	301,569	1,750,433	353,150	33,838	1,363,445
Advertising and Market Research		25,563,764	11,637,351	13,926,413	5,727,097	446,487	7,752,829
73101	Advertising						
73201	Market research and public opinion polling	25,563,764	11,637,351	13,926,413	5,727,097	446,487	7,752,829
Other Professional, Scientific and Technical Activities and Veterinary Activities		7,412,831	3,854,903	3,557,928	678,205	983,563	1,896,160
74201	Photographic activities						
75001	Veterinary activities	7,412,831	3,854,903	3,557,928	678,205	983,563	1,896,160
GRAND TOTAL		195,346,719	64,882,489	130,464,230	50,825,333	7,093,724	72,545,173

3.7 Gross Fixed Capital Formation

Table 7: Gross Fixed Capital Formation (\$)

FSIC 2010		LAND DEVELOPMENT AND IMPROVEMENT	NON RESIDENTIAL BUILDINGS	RESIDENTIAL BUILDINGS	PLANT AND MACHINERY	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	ICT EQUIPMENT	OTHER OFFICE EQUIPMENT	TRANSPORT VEHICLE AND RELATED EQUIPMENT	OTHERS	GROSS FIXED CAPITAL FORMATION
SUB-CLASS	ACTIVITY										
Legal and Accounting Activities		0	0	0	0	125,773	475,349	38,457	499,185	22,353	1,077,082
69101	Legal activities	0	0	0	0	91,312	106,469	25,005	151,068	19,987	406,200
69201	Accounting, bookkeeping and auditing activities; tax consultancy	0	0	0	0	34,461	368,880	13,452	348,117	2,366	767,276
Activities of Head Offices; Management Consultancy Activities		0	0	0	64,726	922,633	62,355	65,190	981,998	0	2,096,902
70101	Activities of Head office	0	0	0	35,947	935,918	61,325	65,190	976,998	0	2,075,378
70201	Business and management consultancy activities	0	0	0	28,779	-13,285	1,030	0	5,000	0	21,524
Architectural and Engineering Activities; Technical Testing and Analysis		0	0	0	21,089	5,515	185,976	0	186,273	0	398,853
71101	Architectural and engineering activities and related technical consultancy	0	0	0	21,089	5,515	185,976	0	186,273	0	398,853
71201	Technical testing and analysis	0	0	0	0	0	0	0	0	0	0
Scientific Research and Development		0	0	0	0	5,010	6,494	0	294,586	0	306,090
72101	Research and experimental development on natural sciences and engineering	0	0	0	0	3,016	4,951	0	0	0	7,967
72201	Research and experimental development on social sciences and humanities	0	0	0	0	1,994	1,543	0	294,586	0	298,123
Advertising and Market Research		0	0	0	0	17,203	7,313	624	259,913	0	285,053
73101	Advertising										
73201	Market research and public opinion polling	0	0	0	0	17,203	5,813	0	203,391	0	226,407
Other Professional, Scientific and Technical Activities and Veterinary Activities		0	0	0	0	0	0	0	0	0	0
74201	Photographic activities										
75001	Veterinary activities	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL		0	0	0	85,815	1,076,134	711,791	104,732	2,163,155	22,353	4,163,980

3.8 Average Turnover per Establishment

Table 8: Average Turnover per Establishment

FSIC 2010		ESTABLISHMENTS	INCOME FROM SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLISHMENT
SUB-CLASS	ACTIVITY	NUMBER	\$	\$
Legal and Accounting Activities		148	75,609,061	510,872
69101	Legal activities	73	32,971,097	451,659
69201	Accounting, bookkeeping and auditing activities; tax consultancy	75	42,637,964	568,506
Activities of Head Offices; Management Consultancy Activities		29	16,126,480	556,086
70101	Activities of Head Office	4	12,069,971	3,017,493
70201	Business and management consultancy activities	25	4,056,509	162,260
Architectural and Engineering Activities; Technical Testing and Analysis		94	45,224,362	481,110
71101	Architectural and engineering activities and related technical consultancy	87	41,300,335	474,716
71201	Technical testing and analysis	7	3,924,027	560,575
Scientific Research and Development		9	5,571,301	619,033
72101	Research and experimental development on natural sciences and engineering	5	3,527,099	705,420
72201	Research and experimental development on social sciences and humanities	4	2,044,202	511,051
Advertising and Market Research		53	24,952,188	470,796
73101	Advertising			
73201	Market research and public opinion polling	53	24,952,188	470,796
Other Professional, Scientific and Technical Activities and Veterinary Activities		47	5,257,864	111,869
74201	Photographic activities			
75001	Veterinary activities	47	5,257,864	111,869
GRAND TOTAL		380	172,741,256	454,582

3.9 Average Turnover per Paid Employee

Table 9: Average Turnover per Paid Employee

FSIC 2010		INCOME FROM SERVICES (as per survey)	PAID EMPLOYEE (as per survey)	AVERAGE TURNOVER PER PAID EMPLOYEE
SUB-CLASS	ACTIVITY	\$	NUMBER	\$
Legal and Accounting Activities		75,609,061	1,252	60,391
69101	Legal activities	32,971,097	537	61,399
69201	Accounting, bookkeeping and auditing activities; tax consultancy	42,637,964	715	59,634
Activities of Head Offices; Management Consultancy Activities		16,126,480	278	58,009
70101	Activities of Head Office	12,069,971	173	69,769
70201	Business and management consultancy activities	4,056,509	105	38,633
Architectural and Engineering Activities; Technical Testing and Analysis		45,224,362	606	79,578
71101	Architectural, and engineering activities and related technical consultancy	41,300,335	573	72,077
71201	Technical testing and analysis	3,924,027	33	118,910
Scientific Research and Development		5,571,301	34	163,862
72101	Research and experimental development on natural sciences and engineering	3,527,099	19	185,637
72201	Research and experimental development on social sciences and humanities	2,044,202	15	136,280
Advertising and Market Research		24,952,188	279	89,434
73101	Advertising			
73201	Market research and public opinion polling	24,952,188	279	89,434
Other Professional, Scientific and Technical Activities and Veterinary Activities		5,257,864	135	39,277
74201	Photographic activities			
75001	Veterinary activities	5,257,864	135	39,277
GRAND TOTAL		172,741,256	2,584	66,850

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	\$
Legal and Accounting Activities		23,910,242	1,252	19,098
69101	Legal activities	7,905,273	537	14,721
69201	Accounting, bookkeeping and auditing activities; tax consultancy	16,004,969	715	22,588
Activities of Head Offices; Management Consultancy Activities		5,733,553	278	20,624
70101	Activities of Head Office	3,846,397	173	17,973
70201	Business and management consultancy activities	1,887,156	105	17,973
Architectural and Engineering Activities; Technical Testing and Analysis		8,439,028	606	13,926
71101	Architectural and engineering activities and related technical consultancy	7,898,609	573	13,785
71201	Technical testing and analysis	540,419	33	16,376
Scientific Research and Development		1,196,265	34	35,184
72101	Research and experimental development on natural sciences and engineering	943,115	19	49,638
72201	Research and experimental development on social sciences and humanities	253,150	15	16,877
Advertising and Market Research		5,263,447	279	18,865
73101	Advertising			
73201	Market research and public opinion polling	5,263,447	279	18,865
Other Professional, Scientific and Technical Activities and Veterinary Activities		730,586	135	5,412
74201	Photographic activities			
75001	Veterinary activities	730,586	135	5,412
GRAND TOTAL		45,273,121	2,584	17,521

3.11 2014 Results Compared with 2013 Results

Table 11: 2014 Results compared with 2013 Results

MACRO AGGREGATES	2013		2014		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
GO	184,991,028		195,346,719		5.6
IC	64,613,504	35.0	64,882,489	33.2	0.4
VA	120,377,524	65.0	130,464,230	66.8	8.4
COE	47,754,908	26.6	50,825,333	26.0	6.2
CFC	7,936,099	4.0	7,093,724	3.6	-10.6
OS	64,686,517	34.5	72,545,173	37.2	12.3
GFCF	5,584,372		4,163,980		-25.4
NUMBER OF PERSONS ENGAGED	2,810		2,883		2.6

The Macro Aggregates of the Professional, Scientific and Technical Activities industry for 2014 show a positive growth when compared to 2013.

For supplementary information on the Professional, Scientific and Technical Activities industry reference can be made to Appendix I for Concepts and Definitions, Appendix II for Industrial Classification Used, Appendix III for Composition of Macroeconomic Aggregates and Appendix IV for Sample Questionnaire.

3.12 Loans and Advances

Table 12: Loans and Advances

FSIC 2010		Closing Balances		Total
SUB-CLASS	ACTIVITY	Abroad	Local	
Legal and Accounting Activities		0	2,216,348	2,216,348
69101	Legal activities	0	180,911	180,911
69201	Accounting, bookkeeping and auditing activities; tax consultancy	0	2,035,437	2,035,437
Activities of Head Offices; Management Consultancy Activities		0	0	0
70101	Activities of Head Office	0	0	0
70201	Management consultancy activities	0	0	0
Architectural and Engineering Activities; Technical Testing and Analysis		0	0	0
71101	Architectural and engineering activities and related technical consultancy	0	0	0
71201	Technical testing and analysis	0	0	0
Scientific Research and Development		0	0	0
72101	Research and experimental development on natural sciences and engineering	0	0	0
72201	Research and experimental development on social sciences and humanities	0	0	0
Advertising and Market Research		0	0	0
73101	Advertising			
73201	Market research and public opinion polling	0	0	0
Other Professional, Scientific and Technical Activities and Veterinary Activities		0	0	0
74201	Photographic activities			
75001	Veterinary activities	0	0	0
GRAND TOTAL		0	2,216,348	2,216,348

APPENDIX I: CONCEPTS AND DEFINITIONS

All concepts and definitions used in this report are based upon the recommendations of the United Nations for their world programme [contained in the International Recommendations on Statistics of the Distributive Trades and Services] as far as has been possible. The major concepts and definitions and their treatment are briefly explained below.

Compensation of Employees 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.

Consumption of Fixed Capital 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.

Employment Size Group This includes paid employment as well as people engaged.

Establishment An establishment is ideally an economic unit, which engages under single ownership or control, in one, or predominantly one kind of economic activity at a single physical location. An establishment may be part of an enterprise that is involved in more than one kind of economic activity at a single location. The organisation and the record keeping practices of such an enterprise maybe such that data in respect of the inputs and outputs of the different classes of activity cannot be readily compiled. An example of this problem can be seen in retailing activities, which are combined with running of hotels. In both cases if it is not possible to separate the input-output costs of each activity due to the difficulty in the enterprises accounting system, the activity that brings in the major portion of the income is used as the criterion for classifying such establishments. An establishment could have been a branch of another one, and particulars had to be provided for each such branch establishment whether it was in the same town or district or in a different area.

Fixed Assets 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.

Foreign Owned Subsidiary of an overseas company is always considered foreign owned, whereas a branch of an overseas company is only considered foreign owned if 51 per cent of its equity is held abroad.

Gross Fixed Capital Formation 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.

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

APPENDIX II: INDUSTRIAL CLASSIFICATION USED

SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES from the Fiji Standard Industrial Classification 2010, commonly known as the FSIC 2010 has been used. FSIC 2010 is based on the International Standard Industrial Classification Rev 4.

SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
69				LEGAL AND ACCOUNTING ACTIVITIES
	691	6910	69101	<p>Legal activities</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar. Advice and representation in civil and criminal cases and advice and representation in connection with labour disputes are also included. -general counseling and advising, preparation of legal documents e.g. articles of incorporation, partnership agreements or similar documents in connection with company formation; patents and copyrights and the preparation of deeds, wills, trusts etc. -other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -law court activities, see 84231
	692	6920	69201	<p>Accounting, bookkeeping and auditing activities; tax consultancy</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -recording of commercial transactions from businesses or others -preparation or auditing of financial accounts -examination of accounts and certification of their accuracy -preparation of personal and business income tax returns -advisory activities and representation on behalf of clients before tax authorities <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -data-processing and tabulation activities, see 63111 -management consultancy activities, such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 70201 - collection, see 82901
70				ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES
	701	7010	70101	<p>Activities of head offices</p> <p>This sub-class includes the overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision making role of the company</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>or enterprise; exercising operational control and manage the day-to-day operations of their related units. It includes activities of head offices, centralized administrative offices, corporate offices, district and regional offices and subsidiary management offices</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -activities of holding companies, not engaged in managing, see 64201
	702	7020	70201	<p>Management consultancy activities</p> <p>This sub-class includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning. It includes:</p> <ul style="list-style-type: none"> -public relations and communication -lobbying activities -design of accounting methods or procedures, cost accounting programmes, budgetary control procedures -advice and help to businesses and public services in planning, organization, efficiency and control, management information etc. <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -design of computer software for accounting systems, see 62011 -legal advice and representation, see 69101 -accounting, bookkeeping and auditing activities, tax consulting, see 69201 -architectural, engineering and other technical advisory activities, see 71101, 74909 -advertising activities, see 73101 -market research and public opinion polling, see 73201 -executive placement or search consulting services, see 78101 -educational consulting activities, see 85501
71				ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS
	711	7110	71101	<p>Architectural and engineering activities and related technical consultancy</p> <p>This sub-class includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like. It includes:</p> <ul style="list-style-type: none"> -architectural consulting activities i.e. building design and drafting and town and city planning and landscape architecture -engineering design (i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems) and consulting activities for: -machinery, industrial processes and industrial plant -projects involving civil engineering, hydraulic engineering,

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>traffic engineering</p> <ul style="list-style-type: none"> -water management projects -projects elaboration and realization relative to electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, safety engineering -project management activities related to construction -elaboration of projects using air conditioning, refrigeration, sanitary and pollution control engineering, acoustical engineering etc. -geophysical, geologic and seismic surveying -geodetic surveying activities: -land and boundary surveying activities -hydrologic surveying activities -subsurface surveying activities -cartographic and spatial information activities <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -test drilling in connection with mining operations, see 09901, -development or publishing of associated software, see 58201 -activities of computer consultants, see 62021 -technical testing, see 71201 -research and development activities related to engineering, see 72101 -industrial design, see 74101 -interior decorating, see 74101 -aerial photography, see 74201
	712	7120	71201	<p>Technical testing and analysis</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -performance of physical, chemical and other analytical testing of all types of materials and: -acoustics and vibration testing -testing of composition and purity of minerals etc. -testing activities in the field of food hygiene, including veterinary testing and control in relation to food production -testing of physical characteristics and performance of materials, such as strength, thickness, durability, radioactivity etc. -qualification and reliability testing -performance testing of complete machinery: motors, automobiles, electronic equipment etc. -radiographic testing of welds and joints -failure analysis -testing and measuring of environmental indicators: air and water pollution etc. -certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc. -periodic road-safety testing of motor vehicles -testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc.) -operation of police laboratories <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -testing of animal specimens, see 75001 -medical laboratory testing, see 86909

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
72				SCIENTIFIC RESEARCH AND DEVELOPMENT
	721	7210	72101	<p>Research and experimental development on natural sciences and engineering</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -research and development on natural sciences, engineering and technology, medical sciences, biotechnology, agricultural sciences -interdisciplinary research and development, predominantly on natural sciences and engineering
	722	7220	72201	<p>Research and experimental development on social sciences and humanities</p> <p>This sub-class includes -research and development on social sciences and development on humanities</p> <ul style="list-style-type: none"> -interdisciplinary research and development, predominantly on social sciences and humanities <p>This sub- class excludes:</p> <ul style="list-style-type: none"> -market research, see 73201
73				ADVERTISING AND MARKET RESEARCH
	731	7310	73101	<p>Advertising</p> <p>This sub-class includes the provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, and production of advertising material, media planning and buying. It includes:</p> <ul style="list-style-type: none"> -creation and realization of advertising campaigns i.e. -creating and placing advertising in newspapers, periodicals, radio, television, the Internet and other media -creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding etc. -media representation, i.e. sale of time and space for various media soliciting advertising - aerial advertising -distribution or delivery of advertising material or samples -provision of advertising space on billboards etc. -creation of stands and other display structures and sites -conducting marketing campaigns and other advertising services aimed at attracting and retaining customers i.e. -promotion of products -point-of-sale marketing -direct mail advertising -marketing consulting <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -publishing of advertising material, see 58199 -public-relations activities, see 70201 -market research, see 73201

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-graphic design activities, see 74101 -advertising photography, see 74201 -convention and trade show organizers, see 82301
	732	7320	73201	Market research and public opinion polling This sub-class includes: -investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results -investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof
74				OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
	741	7410	74101	Specialized design activities This sub-class includes: -fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other interior decoration and other fashion goods as well as other personal or household goods -industrial design, i.e. creating and developing designs and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance -activities of graphic designers -activities of interior decorators This sub-class excludes: -design and programming of web pages, see 62011 -architectural design, see 71101 -engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 71101 -theatrical stage-set design, see 90001
	742	7420	74201	Photographic activities This sub-class includes: -commercial and consumer photograph production i.e. -portrait photography for passports, schools, weddings etc. -photography for commercials, publishers, fashion, real estate or tourism purposes -aerial photography -videotaping of events: weddings, meetings etc. -film processing i.e. -developing, printing and enlarging from client-taken negatives or cine-films -film developing and photo printing laboratories -one hour photo shops (not part of camera stores) -mounting of slides -copying and restoring or transparency retouching in connection with photographs -activities of photojournalists -microfilming of documents

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				This sub-class excludes: -cartographic and spatial information activities, see 71101
	749	7490	74909	<p>Other professional, scientific and technical activities n.e.c. This sub-class includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but do not include ongoing, routine business functions that are generally of short duration. Included are:</p> <ul style="list-style-type: none"> -translation and interpretation activities -business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but not including real estate brokerage -patent brokerage activities (arranging for the purchase and sale of patents) -appraisal activities other than for real estate and insurance (for antiques, jewellery, etc.) -bill auditing and freight rate information -activities of quantity surveyors -weather forecasting activities -security consulting -agronomy consulting -environmental consulting -other technical consulting -activities of consultants other than architecture, engineering and management consultants -activities carried on by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs etc., with publishers, producers etc. <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -wholesale of used motor vehicles by auctioning, see 45101 -online auction activities (retail), see 47901 -activities of auctioning houses (retail), see 47901 -activities of real estate brokers, see 68201 -bookkeeping activities, see 69201 -activities of management consultants, see 70201 -activities of architecture and engineering consultants, see 71101 -engineering design activities, see 71101 -display of advertisement and other advertising design, see 73101 -creation of stands and other display structures and sites, see 73101 -industrial design activities, see 74101 -activities of convention and trade show organizers, see 8230 -activities of independent auctioneers, see 82999 -administration of loyalty programs, see 82999 -consumer credit and debt counseling, see 88909 -activities of authors of scientific and technical books, see 90001 -activities of independent journalists, see 90001
75				VETERINARY ACTIVITIES
	750	7500	75001	<p>Veterinary activities This sub-class includes:</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-animal health care and control activities for farm animals -animal health care and control activities for pet animals These activities are carried out by qualified veterinarians when working in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. -activities of veterinary assistants or other auxiliary veterinary personnel -clinic-pathological and other diagnostic activities pertaining to animals -animal ambulance activities</p> <p>This sub-class excludes: -farm animal boarding activities without health care, see 01619 -sheep shearing, see 01619 -herd testing services, droving services, agistment services, poultry caponizing, see 01619 -activities related to artificial insemination, see 01619 -pet animal boarding activities without health care, see 96099</p>

APPENDIX III: COMPOSITION OF MACROECONOMIC AGGREGATES

1] LEGAL AND ACCOUNTING ACTIVITIES and ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES

SUB-CLASS	69101	69201	TOTAL DIVISION 69	70101	70201	TOTAL DIVISION 70
	Legal activities	Accounting, bookkeeping and auditing activities; tax consultancy		Activities of Head office activities	Business and management consultancy activities	
INCOME						
Primary Activity	35,655,138	48,550,721	84,205,859	12,069,971	4,841,099	16,911,070
Fee	35,655,138	48,515,501	84,170,639	12,069,971	4,841,099	16,911,070
Commission	0	35,220	35,220	0	0	0
Services produced for own use	0	0	0	0	0	0
Secondary Activity	515,904	287,669	803,573	1,778,352	1,387,226	3,165,578
Rent	267,278	95,575	362,853	1,380,409	466,998	1,847,407
Subsidies received	0	0	0	0	0	0
Own-account capital construction	0	0	0	0	0	0
Other income	248,626	192,094	440,720	397,943	5,020	402,963
Gross Margin	0	0	0	0	915,208	915,208
Sales of goods without transformation	0	0	0	0	4,395,502	4,395,502
Less purchase of goods without transformation	0	0	0	0	3,480,294	3,480,294
Less opening stock of finished goods bought for resale	0	0	0	0	0	0
Plus closing stock of finished goods bought for resale	0	0	0	0	0	0
Gross Output	36,171,042	48,838,390	85,009,432	13,848,323	6,228,325	20,076,648
Miscellaneous Income	2,592,061	4,404,303	6,996,364	9,191,654	391,633	9,583,287
Insurance claims received	42,446	7,788	50,234	0	0	0
Profit or loss received from any other business in which you have an interest	17,779	114,564	132,343	0	0	0
Property income received						
Rent received from land	30,243	0	30,243	0	25,002	25,002
Interest received	1,337,775	144,132	1,481,907	4,990,968	20,824	5,011,792
Dividends received	549	10,226	10,775	1,160,046	30,460	1,190,506
Royalty received	13,800	0	13,800	0	0	0
Bad and doubtful debts recovered	51,620	17,778	69,398	0	0	0
Exchange gain	106,535	4,792	111,327	1,169,046	0	1,169,046
Gain on sale of fixed assets	7,189	117,598	124,787	0	200	200
VAT charged on goods and services provided	984,125	3,987,425	4,971,550	1,871,594	315,147	2,186,741
TOTAL INCOME	38,763,103	53,242,693	92,005,796	16,318,012	6,794,520	22,937,970
EXPENDITURE						
Expenditure on materials for use in the business	2,011,529	989,990	3,001,519	2,700,966	742,593	3,443,559
Opening stock of materials, fuel, supplies and components	0	0	0	165,698	0	165,698
Less closing stock of materials, fuel, supplies and components	0	0	0	226,627	0	226,627
Expenditure incurred on fuel, electricity and water	1,781,293	991,181	2,772,474	254,845	148,282	403,127
Petrol/automotive diesel fuel	773,139	479,045	1,252,184	59,814	73,065	132,879
Industrial diesel fuel/heavy fuel oil	0	0	0	0	0	0
Liquid petroleum gas	0	0	0	0	0	0
Kerosene	0	0	0	0	0	0

SUB-CLASS	69101	69201	TOTAL DIVISION 69	70101	70201	TOTAL DIVISION 70
	Legal activities	Accounting, bookkeeping and auditing activities; tax consultancy		Activities of Head office activities	Business and management consultancy activities	
Electricity	938,522	504,962	1,443,484	184,011	60,459	244,470
Water	69,632	7,174	76,806	11,020	14,758	25,778
Repairs & maintenance	815,162	527,024	1,342,186	340,526	59,473	399,999
Vehicles	611,372	395,268	1,006,640	289,447	17,842	307,289
Building	163,032	26,351	268,437	34,053	35,684	69,737
Others	40,758	4,514	67,109	17,026	5,947	22,973
Cartage and haulage expenses paid to other firms	86,449	4,514	90,963	21,218	513	21,731
Travel expenses	771,878	414,742	1,186,620	411,114	246,285	657,399
Air	694,690	373,268	1,067,958	370,003	184,713	554,716
Water	0	0	0	0	24,629	24,629
Land	77,188	41,474	118,662	41,111	36,943	78,054
Value of contract and commission work done	80,436	0	80,436	0	112,712	112,712
Audit and accounting	622,212	94,849	820,591	61,902	44,204	122,493
Legal fee	25,926	77,604	103,529	10,924	5,463	16,387
Advertising and promotion	286,224	63,469	349,693	194,855	46,497	241,352
Bank charges	807,894	201,787	1,009,681	209,299	132,335	341,634
Postage	119,387	25,513	144,900	57,344	10,382	67,725
Telephone and telecommunication	1,074,481	484,756	1,559,237	1,089,531	93,434	1,182,966
Office stationery and supplies	385,133	240,543	625,676	46,551	34,324	80,875
Management and consultation fee	926,401	693,542	1,619,943	207,294	227,029	434,323
Rent paid for hire	1,975,709	1,463,961	3,439,670	843,350	244,862	1,088,212
Building	1,738,624	1,273,646	3,012,270	759,015	230,170	989,185
Plant and machinery	237,085	190,315	427,400	84,335	14,692	99,027
Business insurance	996,190	761,550	1,757,740	842,750	128,673	971,423
Other expenditure	916,121	953,744	1,869,865	4,415,816	503,356	4,919,172
Intermediate Input	13,682,425	7,988,769	21,671,194	11,647,356	2,780,417	14,427,773
Miscellaneous Expenditure	1,251,508	3,167,898	4,419,406	3,575,579	186,833	3,762,412
Insurance claims	66,172	913	67,085	0	4,837	4,837
Property income paid						
Rent paid for land	14,079	2,663	16,742	2,500	0	2,500
Interest paid	379,645	171,379	551,024	1,623,792	21,231	1,645,023
Dividends paid	0	29,690	29,690	0	0	0
Royalty paid	0	0	0	0	0	0
Bad and doubtful debts written off	106,033	81	106,114	30,477	0	30,477
Business licenses, rates on property paid to central or local government etc	97,889	34,687	132,576	43,458	14,805	58,263
FNU levy	54,815	126,789	181,604	44,928	15,519	60,447
Exchange losses	7,197	23,730	30,927	74	23,902	23,976
Loss on sale of fixed assets	3,826	5,641	9,467	0	4,233	4,233
VAT paid on supplies of goods and services	521,852	2,772,325	3,294,177	1,830,350	102,306	1,932,656
Compensation of Employees	9,750,789	16,968,506	26,719,295	3,846,397	2,107,761	5,954,158
Wages and salaries	8,848,718	15,886,434	24,735,152	3,226,089	2,044,523	5,270,612
FNPF	812,160	965,313	1,777,473	209,154	58,858	268,012
Payment in kind	89,911	116,759	206,670	411,154	4,380	415,534
Consumption of fixed capital	1,288,136	1,848,547	3,136,683	2,155,115	95,959	2,251,074
TOTAL EXPENDITURE	25,972,858	29,973,720	55,946,578	21,224,447	5,170,470	26,395,417

2] ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS and SCIENTIFIC RESEARCH AND DEVELOPMENT

SUB-CLASS	71101	71201	TOTAL DIVISION 71	72101	72201	TOTAL DIVISION 72
	Architectural and engineering activities	Technical testing and analysis		Research and experimental development on natural sciences and engineering	Research and experimental development on social sciences and humanities	
INCOME						
Primary Activity	47,414,961	3,924,027	51,338,988	3,527,099	2,044,202	5,571,301
Fee	47,414,961	3,806,227	51,221,188	3,527,099	2,044,202	5,571,301
Commission	0	117,800	117,800	0	0	0
Services produced for own use	0	0	0	0	0	0
Secondary Activity	362,455	3,500	365,955	0	7,800	7,800
Rent	237,434	0	237,434	0	7,800	7,800
Subsidies received	0	0	0	0	0	0
Own-account capital construction	0	0	0	0	0	0
Other income	125,021	3,500	128,521	0	0	0
Gross Margin	0	0	0	0	0	0
Sales of goods without transformation	0	0	0	0	0	0
Less purchase of goods without transformation	0	0	0	0	0	0
Less opening stock of finished goods bought for resale	0	0	0	0	0	0
Plus closing stock of finished goods bought for resale	0	0	0	0	0	0
Gross Output	47,777,416	3,927,527	51,704,943	3,527,099	2,052,002	5,579,101
Miscellaneous Income	946,754	53,586	1,000,340	17,822	8,592	26,414
Insurance claims received	0	0	0	0	0	0
Profit or loss received from any other business in which you have an interest	15,405	0	15,405	0	0	0
Property income received			0			
Rent received from land	1,820	0	1,820	0	0	0
Interest received	107,468	8,187	115,655	1,292	4,666	5,958
Dividends received	80,165	0	80,165	0	0	0
Royalty received	0	0	0	0	0	0
Bad and doubtful debts recovered	0	0	0	0	0	0
Exchange gain	14,698	14,861	29,559	0	0	0
Gain on sale of fixed assets	38,257	0	38,257	16,530	0	16,530
VAT charged on goods and services provided	688,941	30,538	719,479	0	3,926	3,926
TOTAL INCOME	48,724,170	3,981,113	52,705,283	3,544,921	2,060,594	5,605,515
EXPENDITURE						
Expenditure on materials for use in the business	1,390,100	440,587	1,830,687	75,482	23,356	8,838
Opening stock of materials, fuel, supplies and components	0	0	0	0	0	0
Less closing stock of materials, fuel, supplies and components	0	0	0	0	0	0
Expenditure incurred on fuel, electricity and water	727,932	97,294	825,226	64,760	88,462	153,222
Petrol/automotive diesel fuel	380,661	24,737	405,398	35,599	54,755	90,354
Industrial diesel fuel/heavy fuel oil	27,609	2,794	30,403	0	18,820	18,820
Liquid petroleum gas	0	0	0	0	0	0
Kerosene	6,035	0	6,035	0	0	0
Electricity	268,717	64,641	333,358	28,515	12,055	40,570
Water	44,910	5,122	50,032	646	2,832	3,478
Repairs & maintenance	1,593,994	50,167	1,644,161	17,652	14,975	32,627
Vehicles	796,997	35,117	832,114	15,887	14,376	30,263

SUB-CLASS	71101	71201	TOTAL DIVISION 71	72101	72201	TOTAL DIVISION 72
	Architectural and engineering activities	Technical testing and analysis		Research and experimental development on natural sciences and engineering	Research and experimental development on social sciences and humanities	
Building	478,198	10,033	488,231	706	0	706
Others	318,799	5,017	323,816	1,059	599	1,658
Cartage and haulage expenses paid to other firms	13,626	6,372	19,998	0	3,316	3,316
Travel expenses	1,403,833	5,813	1,409,646	79,068	15,025	94,093
Air	1,361,718	0	1,361,718	64,045	0	64,045
Water	0	0	0	0	0	0
Land	42,115	5,813	47,928	15,023	15,025	30,048
Value of contract and commission work done	62,219	0	62,219	0	2,870	2,870
Audit and accounting	130,085	80,433	210,518	61,422	5,779	67,201
Legal fee	6,847	8,937	15,784	3,921	642	4,563
Advertising and promotion	54,398	4,906	59,304	438	3,000	3,438
Bank charges	298,388	3,179	301,567	19,848	14,228	34,076
Postage	17,445	1,195	18,640	7,503	438	7,941
Telephone and telecommunication etc	331,457	38,641	370,098	42,518	14,149	56,667
Office stationery and supplies	589,146	15,675	604,821	18,392	6,020	24,412
Management and consultation fee	843,316	30,456	873,772	246,804	0	246,804
Rent paid for hire	1,818,375	96,653	1,915,028	132,475	25,482	157,957
Building	1,400,149	91,820	1,491,969	125,851	25,482	151,333
Plant and machinery	418,226	4,833	423,059	6,624	0	6,624
Business insurance	830,507	8,792	839,299	45,200	10,459	55,659
Other expenditure	768,035	120,533	888,568	284,880	73,368	358,248
Intermediate Input	10,879,703	1,009,633	11,889,336	1,100,363	301,569	1,401,932
Miscellaneous Expenditure	1,003,268	19,090	1,022,358	15,725	5,502	21,227
Insurance claims	41,922	0	41,922	0	0	0
Property income paid						
Rent paid for land	46,920	0	46,920	0	1,717	1,717
Interest paid	209,746	2,666	212,412	0	0	0
Dividends paid	142,000	0	142,000	0	0	0
Royalty paid	0	0	0	0	0	0
Bad and doubtful debts written off	0	0	0	2,252	0	2,252
Business licenses, rates on property paid to central or local government etc	47,665	2,759	50,424	1,675	1,520	3,195
FNU levy	58,166	1,476	59,642	9,390	1,035	10,425
Exchange losses	0	123	123	2,408	0	2,408
Loss on sale of fixed assets	2,573	0	2,573	0	0	0
VAT paid on supplies of goods and services	454,276	12,066	466,342	0	1,230	1,230
Compensation of employees	9,909,894	540,419	10,450,313	943,115	353,150	1,296,265
Wages and salaries	9,324,762	494,552	9,819,314	928,157	314,412	1,242,569
FNPF	545,367	45,867	591,234	14,958	38,738	53,696
Payment in kind	39,765	0	39,765	0	0	0
Consumption of fixed capital	117,490	58,771	176,261	65,818	33,838	99,656
TOTAL EXPENDITURE	21,910,355	1,627,913	23,538,268	2,125,021	694,059	2,819,080

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

SUB-CLASS	73101/73201	74201/75001
	Advertising / Market research and public opinion polling	Photographic activities/ Veterinary activities
INCOME		
Primary Activity	25,464,509	6,162,085
Fee	24,959,059	6,129,833
Commission	505,450	32,252
Services produced for own use	0	0
Secondary Activity	99,255	1,250,746
Rent	0	717,345
Subsidies received	0	0
Own-account capital construction	0	0
Other income	99,255	533,401
Gross Margin	0	0
Sales of goods without transformation	0	0
Less purchase of goods without transformation	0	0
Less opening stock of finished goods bought for resale	0	0
Plus closing stock of finished goods bought for resale	0	0
Gross Output	25,563,764	7,412,831
Miscellaneous Income	733,321	683,499
Insurance claims received	0	19,716
Profit or loss received from any other business in which you have an interest	0	0
Property income received		
Rent received from land	0	384,080
Interest received	108,790	172,965
Dividends received	0	9,823
Royalty received	0	0
Bad and doubtful debts recovered	0	0
Exchange gain	0	0
Gain on sale of fixed assets	57,043	48,999
VAT charged on goods and services provided	567,488	47,916
TOTAL INCOME	26,297,085	8,096,330
EXPENDITURE		
Expenditure on materials for use in the business	4,484,234	605,502
Opening stock of materials, fuel, supplies and components	517,892	29,959
Less closing stock of materials, fuel, supplies and components	432,433	59,870
Expenditure incurred on fuel, electricity and water	885,615	314,958
Petrol/automotive diesel fuel	576,386	115,338
Industrial diesel fuel/heavy fuel oil	0	0
Liquid petroleum gas	0	0
Kerosene	0	0
Electricity	246,343	186,717
Water	62,886	12,903
Repairs & maintenance	653,348	122,756
Vehicles	389,868	92,629
Building	51,713	18,076
Others	211,767	12,051
Cartage and haulage expenses paid to other firms	344,911	31,103
Travel expenses	387,543	86,694
Air	364,345	75,893
Water	0	0
Land	23,198	10,801
Value of contract and commission work done	75,090	0
Audit and accounting	48,392	58,125

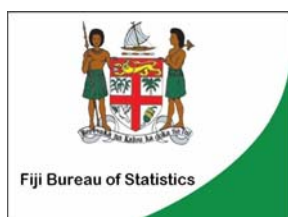
SUB-CLASS	73101/73201	74201/75001
	Advertising / Market research and public opinion polling	Photographic activities/ Veterinary activities
Legal fee	10,716	9,916
Advertising and promotion	171,666	84,437
Bank charges	171,209	233,761
Postage	18,783	2,720
Telephone and telecommunication	405,577	87,945
Office stationery and supplies	376,516	59,479
Management and consultation fee	1,840,588	166,264
Rent paid for hire	196,209	1,396,125
Building	175,448	1,186,935
Plant and machinery	20,761	209,190
Business insurance	693,402	157,695
Other expenditure	788,093	467,334
Intermediate Input	11,637,351	3,854,903
Miscellaneous Expenditure	1,892,472	280,848
Insurance claims	0	2,300
Property income paid		
Rent paid for land	0	0
Interest paid	200,499	58,645
Dividends paid	0	76,656
Royalty paid	0	0
Bad and doubtful debts written off	22,307	0
Business licenses, rates on property paid to central or local government, etc	1,023,600	97,726
FNU levy	20,687	11,093
Exchange losses	0	0
Loss on sale of fixed assets	0	0
VAT paid on supplies of goods and services	625,379	34,428
Compensation of employees	5,727,097	678,205
Wages and salaries	5,337,150	616,515
FNPF	386,857	59,632
Payment in kind	3,090	2,058
Consumption of fixed capital	446,487	983,563
TOTAL EXPENDITURE	19,703,407	5,797,519

4] **SUMMARY TABLE**

SUB-CLASS	TOTAL
<u>INCOME</u>	
Primary Activity	189,653,812
Fee	188,963,090
Commission	690,722
Services produced for own use	0
Secondary Activity	5,692,907
Rent	3,172,839
Subsidies received	0
Own-account capital construction	0
Other income	1,604,860
Gross Margin	915,208
Sales of goods without transformation	4,395,502
Less purchase of goods without transformation	3,480,294
Less opening stock of finished goods bought for resale	0
Plus closing stock of finished goods bought for resale	0
Gross Output	195,346,719
Miscellaneous Income	19,023,225
Insurance claims received	69,950
Profit or loss received from any other business in which you have an interest	147,748
Property income received	
Rent received from land	441,145
Interest received	6,897,067
Dividends received	1,291,269
Royalty received	13,800
Bad and doubtful debts recovered	69,398
Exchange gain	1,309,932
Gain on sale of fixed assets	285,816
VAT charged on goods and services provided	8,497,100
TOTAL INCOME	207,822,541
<u>EXPENDITURE</u>	
Expenditure on materials for use in the business	13,464,339
Opening stock of materials, fuel, supplies and components	713,549
Less closing stock of materials, fuel, supplies and components	718,930
Expenditure incurred on fuel, electricity and water	5,354,622
Petrol/automotive diesel fuel	2,572,539
Industrial diesel fuel/heavy fuel oil	49,223
Liquid petroleum gas	0
Kerosene	6,035
Electricity	2,494,942
Water	231,883
Repairs & maintenance	4,195,077
Vehicles	2,658,803

SUB-CLASS	TOTAL
Building	817,846
Others	617,537
Cartage and haulage expenses paid to other firms	512,022
Travel expenses	3,821,995
Air	3,488,675
Water	24,629
Land	308,691
Value of contract and commission work done	333,327
Audit and accounting	1,207,403
Legal fee	160,896
Advertising and promotion	909,890
Bank charges	2,091,928
Postage	260,710
Telephone and telecommunication	3,662,489
Office stationery and supplies	1,771,779
Management and consultation fee	5,181,694
Rent paid for hire	8,193,201
Building	7,007,140
Plant and Machinery	1,186,061
Business insurance	4,475,218
Other expenditure	9,291,280
Intermediate Input	64,882,489
Miscellaneous Expenditure	11,398,723
Insurance claims	116,144
Property income paid	
Rent paid for land	67,879
Interest paid	2,667,603
Dividends paid	248,346
Royalty paid	0
Bad and doubtful debts written off	161,150
Business licenses, rates on property paid to central or local government etc	1,365,784
FNU levy	343,898
Exchange losses	57,434
Loss on sale of fixed assets	16,273
VAT paid on supplies of goods and services	6,354,212
Compensation of Employees	50,825,333
Wages and salaries	47,121,312
FNPF	3,136,904
Payment in kind	667,117
Consumption of fixed capital	7,093,724
TOTAL EXPENDITURE	134,200,269

APPENDIX IV: SAMPLE QUESTIONNAIRE



Ratu Sukuna House, Corner of MacArthur Street and Victoria Parade, Suva, Fiji

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FIJI*

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CONFIDENTIAL

DESPATCHED: 30\06\2015

2014 SURVEY OF PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

Tax Identification Number

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Please correct any errors appearing in this label

Dear Sir\Madam,

Enclosed are two copies of the 2014 Survey of Professional, Scientific and Technical Activities.

COVERAGE AND SCOPE: It covers establishments engaged in the Professional, Scientific and Technical Activities Sector classified under the Fiji Standard Industrial Classification 2010's Section M (refer note on page 2). If an establishment's Professional, Scientific and Technical Activities are combined with other types of business, you should report on the Professional, Scientific and Technical Activities side of the operations only.

PURPOSE: The survey 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 Survey are used by the Fiji Bureau of Statistics to estimate the National Income of Fiji and in the provision of other key indicators.

REFERENCE PERIOD: Reference period is the calendar year 2014. If your accounting year is different provide information approximating closest to the calendar year 2014. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

COMPULSORY REQUIREMENT: The Survey is conducted under the provisions of the Statistics Act 1961(Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before **30\07\15**. Failure to meet this deadline could result in legal action without further notice.

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

CONTACT PERSON FOR HELP AND ADVICE: Ms. Taloline Keleinavutoka on email talolinek@statsfiji.gov.fj or telephone 331 5822(ext: 386 243) or direct line 323 0843.

Epeli Waqavonovono
Government Statistician

NOTE: Under the Fiji Standard Industrial Classification 2010, Professional, Scientific and Technical Activities include specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users

ORGANISATIONAL STRUCTURE

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

FORM OF OWNERSHIP

- 5
- (1) Fiji owned:
This is an establishment operating in Fiji in which 51% or more equity is held locally.
 - (2) Branch of an overseas company:
This is an establishment operating in Fiji which is controlled by or supervised by an overseas head office and which is an integral part of the foreign parent organisation. Branch has no equity share capital.
 - (3) Subsidiary of an overseas company:
A company is a subsidiary of another if that other company owns this subsidiary wholly or holds more than half the nominal value of the equity share capital of this subsidiary company.

EQUITY PARTICIPATION

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

NATURE OF WORK

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

OPERATING STATUS

8 If you are no longer in business, a **STATUTORY DECLARATION** must be attached to one copy of the questionnaire with the words “**CLOSED BUSINESS**” written across the questionnaire and returned to the Fiji Bureau of Statistics. The Statutory Declaration must be signed by a Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf. The Statutory Declaration must state the name of the business, nature of its activity and the date on which it ceased operation. If your business operated for part of the year 2014 please provide information for the duration your business operated.

QUESTIONNAIRE

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

ORGANISATIONAL STRUCTURE

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

ACCOUNTING PERIOD

2	Please state the accounting period: From \ \ 2014 To \ \ 2014
---	---

LEGAL STATUS OF ORGANISATION

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

INTERNATIONAL TRADE

4	Please tick appropriate box	Yes	No
	Does the establishment import or export any type of goods or services		

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 2013	%	(b) As at end of 2014
			%

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	

INCOME RECEIVED FROM FEES AND COMMISSIONS

9 This should be the actual fees, net of any discount allowed to the client, for the services rendered.

Include commission received from auction sales, real estate sales and valuation services etc

Exclude VAT charged on goods and services provided.

OTHER INCOME

17 a] Include all claims arising from business insurance. Examples of business insurances are insurance against the risk of buildings, properties and stocks. Exclude life, education or any other personal insurance.

b] Include all claims arising from casualty insurance. Examples of casualty insurance are insurance against the risk of accidents and illness to employees. Claims for life, education or any other form of personal insurance are to be excluded.

INCOME RECEIVED FROM FEES AND COMMISSIONS				
9	Please state the amount of fees and commissions received from:		VALUE (\$)	
			FEES	COMMISSIONS
1	Legal activities	004		
2	Accounting, bookkeeping and auditing activities; tax consultancy	006		
3	Activities of head offices e.g. like overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units. It includes activities of head offices, centralized administrative offices, corporate offices, district and regional offices and subsidiary management offices	008		
4	Business and management consultancy activities	010		
5	Architectural, engineering activities and related technical activities	012		
6	Technical testing and analysis	014		
7	Research and experimental development on natural sciences and engineering	016		
8	Research and experimental development on social sciences and humanities	018		
9	Advertising	020		
10	Market research and public opinion polling e.g. like investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results and investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof.	022		
11	Specialized design activities e.g. like fashion design, activities of graphic designers, activities of interior decorators	024		
12	Photographic activities	026		
13	Other professional, scientific and technical activities n.e.c. Includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration	028		
14	Veterinary activities	030		
	Total (032 = 004 to 030) and (033 = 005 to 031)	032		
OTHER INCOME			VALUE (\$)	
15	Income from sales of goods without transformation (refer question 29)	034		
16	Subsidies and grants received	035		
17	Insurance claims received: a) Business insurance claims received	036		
	b) Casualty insurance claims received	037		
18	Profit or loss received from any other business in which you have an interest	038		
19	Rent received for the hire of building	039		
20	Income from: a) Rent received from land	040		
	b) Interest received	041		
	c) Dividends received	042		
	d) Royalty received	043		
21	Bad and doubtful debts recovered	044		
22	Exchange gain	045		
23	Gain on sale of fixed assets	046		
24	Receipts from industrial services rendered to others eg repairs & maintenance	047		
25	Others (specify).	048		
	Total other income (034 to 048)	049		
26	VAT charged on goods and services provided	050		
27	GRAND TOTAL OF ALL INCOME RECEIVED (Codes 032+033+049+050)	051	\$	

PURCHASES OF MATERIALS DURING THE YEAR

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

Exclude VAT paid on supplies of goods and services.

FUEL, ELECTRICITY AND WATER

- 30-33 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 34 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 36 Repairs and maintenance costs paid to other firms covers the total costs of current repair and maintenance service provided by such firms on repairs done on vehicles, building etc of the establishment. Current repair and maintenance carried out by an ancillary repair and maintenance unit, which has been treated, as an independent establishment should be included.
- 37 Cartage and haulage expense includes payment for the transportation of goods and materials within the country. It excludes cost of transport carried out by your own equipment and employees.
- 39 Contract and commission work done by other establishments on your materials covers payments made by the establishment for contract and commission work done on materials controlled by your establishment.
- 48 a) Include all payments in respect to leased\rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 46.

PURCHASES OF MATERIALS DURING THE YEAR			VALUE (\$)
28	Expenditure on materials and related articles for use in the business	052	
29	Expenditure on Professional, Scientific and Technical activities during the year (refer question 29)	053	
	Total (Codes 052 +053)	054	

FUEL, ELECTRICITY AND WATER			VALUE (\$)
30	Petrol/automotive diesel fuel	055	
31	Industrial diesel fuel/heavy fuel oil	056	
32	Kerosene	057	
33	Liquid petroleum gas	058	
34	Electricity	059	
35	Water	060	
	Total (Codes 055 to 060)	061	

OTHER EXPENDITURE			VALUE (\$)
36	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	062	
37	Cartage and haulage expenses paid to other firms	063	
38	Travel expenses (eg management, personal etc.)	064	
39	Value of contract and commission work done	065	
40	Audit, accounting and legal fee	066	
41	Advertising and promotion etc	067	
42	Bank charges	068	
43	Postage, telephone and telecommunication etc	069	
44	Office stationery and supplies	070	
45	Management and consultation fee	071	
46	Rent paid for furniture, building, plant and machinery etc	072	
47	Insurance paid: a) Business insurance	073	
	b) Casualty insurance	074	
48	Expenditure on: a) Rent paid for land	075	
	b) Interest paid	076	
	c) Dividends paid	077	
	d) Royalty paid	078	
49	Bad and doubtful debts written off	079	
50	Business licenses, rates on property paid to central or local government etc	080	
51	Fiji National University (FNU) Levy	081	
52	Exchange losses	082	
53	Fixed asset expenses: a) Loss on sale of fixed assets	083	
	b) Depreciation claimed (to agree with question 64(7))	084	
54	All other costs and expenses	085	
	Total other expenditure (Codes 062 to 085 excluding code 077)	086	

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

55 Please note that the information in respect of employment is for the last pay week in June 2014 but the rest of the question requires data for the appropriate accounting year.

Gross wages and salaries includes overtime, sick and holiday pay, bonuses, payments under piece rate schemes, all allowances, severance and redundancy pay, sales commissions paid to own employees and directors fee etc.

Payment in kind is the cost to the employer for providing employees with housing, transport, clothing, food, drinks, fuels, etc free of charge or at a reduced rate.

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

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

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

STOCKS

58 a) Finished goods bought for resale: are stocks of goods bought for resale in the same condition as purchased. All trading and capital stocks (stocks intended for resale) should be included.

b) Value of materials, fuel supplies and components: are stocks of raw materials not used up in production. This should include stocks of materials used by the business in its operations.

NET EARNINGS AND TAXES PAID

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

	Income [Code 051 + 114]	\$
less	Expenditure [Code 105]	\$
equals	Profit (+)\Loss (-) [Code 133]	\$

EMPLOYMENT AND COMPENSATION OF EMPLOYEES						
55			NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FPNP ETC	PAYMENT IN KIND
			(1)	(2)	(3)	(4)
a]	Fiji citizens	087				
b]	Expatriates	091				
	Total	095				
c]	Working without pay					
	i] Working proprietors	099				
	ii] Unpaid family workers	100				
	Total (codes 095(1) +099 +100)	101				
d]	From the total number in employment given in code 101, please state:					
	Total Males	102		Total Females	103	

56	VAT paid on supplies of goods and services	104	
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57	GRAND TOTAL OF ALL EXPENDITURE INCURRED (Codes 054 + 061 + 086 + 095 (2, 3, 4) + 104)	105	\$
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STOCKS					
58	Please give the value of stocks held by your establishment		VALUE OF STOCKS (\$)		
			OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for resale	106			
b]	Materials, fuel, supplies and components	109			
	Total	112			

LOANS AND ADVANCES							
59		Opening Balance 01/01/14	Additions during the year	Principle Repayment during the year	Other Changes	Closing Balance 31/12/14	Total Interest Payable for the Year
		\$ [1]	\$ [2]	\$ [3]	\$ [4]	\$ [5=1+2-3+4]	\$ [6]
Locally	115						
Abroad	121						
TOTAL	127						

NET EARNINGS AND TAXES PAID			Amount (\$)
60	Net profit\loss of your establishment\enterprise. If this does not agree with question 61, please give reasons	133	
61	Taxable income of your establishment\enterprise	134	
62	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	135	
63	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	136	

FIXED CAPITAL ASSETS

- 64 (7) Please ensure that: The value given for depreciation should agree with the value given in question 53 b].
- 64 (5) Own Account Construction: This is the cost of new fixed assets and additions to the existing fixed assets made by establishments own labour for its own use Cost should be equivalent to labour costs plus value of materials at cost.
- 64 (G) Valuables include:
- (a) Precious stones and metals (e.g. diamonds, non-monetary gold, Platinum and silver);
 - (b) Antiques and other art objects (e.g. painting and sculptures); and
 - (c) Other valuables (e.g. jewellery and collector items)

FIXED CAPITAL ASSETS										
64			VALUE (\$)							
			Opening Book Value	Purchase of new and second hand assets at cost		Land Development & Improvement	Own Account Capital Construction	Sales of Capital Assets	Depreciation	Closing Book Value
				locally	from abroad					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
A]	Land	137								
B]	Non-Residential Building	145								
	Residential Building	153								
C]	Plant and machinery	161								
D]	Furniture, fixtures	169								
	ICT equipments	177								
	Other office equipment	185								
E]	Transport vehicles and related equipment	193								
F]	Research & Development	201								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc)	209								
H]	Others (specify):	217								
	Total	225								

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

APPENDIX VII: VALUE ADDED 2008 - 2014

