

ECONOMIC SURVEYS

ELECTRICITY

2024

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PREFACE AND ACKNOWLEDGEMENTS

The report provides information on the electricity industry in 2024. The activities covered include power generation, transmission and distribution. The important numbers presented are the macroeconomic 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 Gross Domestic Product, 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 country's economy.

The amount of electricity produced in a given year mirrors the level of economic activity while the estimated Gross Fixed Capital Formation reflects investment levels in the industry. Information contained in this report constitutes inputs to a national accounts system which basically provides a quantitative image of the whole economy.

The information on the Electricity industry would be useful to a good number of users. They include;

- 1) Energy Planners who needs to advice on the country's energy needs.
- 2) Economic Planners who uses the data to forecast the economy's performance.
- 3) Investors who wishes to identify opportunities in the Electricity Industry.

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



Apisalome Tamani [Mr]
Acting Chief Executive - FBoS

NOTES

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

0 Nil or a figure less than half the given value

2 Total values are subject to rounding errors.

3 Key to Abbreviations:

BR	Business Register
CFC	Consumption of Fixed Capital
COE	Compensation of Employees
EPI	Electricity Production Index ¹
FBoS	Fiji Bureau of Statistics
FSIC	Fiji Standard Industrial Classification
GDP	Gross Domestic Product
GFCF	Gross Fixed Capital Formation
GO	Gross Output
IC	Intermediate Consumption
IPI	Industrial Production Index
OS	Operating Surplus
SAS	Statistical Analysis System
VA	Value Added

4 VA in the report refers to Gross Value Added.

¹ Forms part of the Industrial Production Index

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1 INTRODUCTION

1.1 History of Surveys Undertaken

This report contains the results of the survey carried out for Electricity for 2024.

The first economic survey of the electricity sector was done in 1969 and was combined with the study of the mining and quarrying and manufacturing sectors. Since then the survey has been carried out annually. The results of the survey from 1969 to 1994 were published in reports titled “Census of Industries”; from 1995 to 2001 in reports titled “Census of Mining and Quarrying, Manufacturing and Electricity and Water, but from 2002 the results of the electricity sector are being produced solely on its own under the title “Economic Surveys: Electricity”.

1.2 Need for Statistics relating to Electricity

Electricity production and generation is an important economic activity, whether in terms of the sector to the Gross Domestic Product (GDP) or in terms of its share of total employment and Gross Fixed Capital Formation (GFCF).

Statistics on electricity 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 electricity 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 electricity industry find the data helpful in assessing the future direction of their business.

2 METHODOLOGY

2.1 Legal Basis

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

2.2 Coverage and Scope

The 2024 survey covered all establishments operating in the electricity industry defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section D.

The businesses in the electricity industry include the generation of bulk electric power, transmission from generating facilities to distribution centers and distribution to end users (refer to FSIC 2010 for more details).

2.3 Statistical Unit

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

2.4 The Frame

The frame utilised to survey the establishments engaged in the Electricity industry in 2024 was the list of establishments maintained by the Fiji Bureau of Statistics (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 Service, Registrar of Companies and the City and Town Councils.

2.5 Questionnaire Design

The questionnaire used for surveying the Electricity industry called for information on the particulars of the establishment e.g. type of organisation, income, expenditure, stocks and employment (refer to Sample Questionnaire attached as Appendix VII).

2.6 Data Collection and Survey Procedures

The questionnaires were emailed and replies were required within a month. Response was low, therefore personal visits were made to those establishments that did not respond in spite of the reminders and to those establishments that required assistance in filling out the questionnaires.

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

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

2.7 Data Processing

Data was processed by FBoS' Economic Statistics Division using Microsoft Excel.

2.8 Reference Period

The establishments contacted were to submit details for the calendar year 2024. 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 2024.

2.9 Non-responding Establishments

All the establishments operating in the Electricity industry responded.

3 RESULTS

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

3.1 The Survey Response

Table 1A: The Survey Response

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB-CLASS	ACTIVITY			
35101	Electricity power generation, transmission and distribution	23	23	100

Table 1B: Responding Establishment Contribution

INDUSTRY	TOTAL GO OF INDUSTRY	GO OF RESPONDING ESTABLISHMENT (as per survey)	% CONTRIBUTION OF RESPONDING ESTABLISHMENT TO TOTAL GO
Electricity	503,568,257	503,568,257	100

3.2 Legal Status of Establishments

Table 2: Legal Status of Establishments

FSIC 2010		SOLE TRADER	PARTNERSHIP	PRIVATE LIMITED COMPANY	PUBLIC LIMITED COMPANY	CO-OPERATIVE	GOVERNMENT OWNED TRADING ENTITY	OTHER BUSINESS TYPE (SPECIFY)	TOTAL
SUB-CLASS	ACTIVITY								
35101	Electricity power generation, transmission and distribution	0	0	3	0	0	20	0	23

3.3 Number of Persons Engaged as at 30 June 2024

Table 3: Number of Persons Engaged as at 30 June 2024

FSIC 2010		TOTAL WORKING WITH PAY	GENDER		
SUB-CLASS	ACTIVITY		MALES	FEMALES	TOTAL
35101	Electricity power generation, transmission and distribution	1,126	979	147	1,126

3.4 Macroeconomic Aggregates

Table 4: Macroeconomic Aggregates (\$)

FSIC 2010	GO	IC	VA	COE	CFC	OS
SUB-CLASS						
35101	503,568,257	330,166,610	173,401,647	41,773,384	49,717,604	81,910,659

3.5 Gross Fixed Capital Formation

Table 5: Gross Fixed Capital Formation (\$)

TYPE OF CAPITAL FORMATION	FSIC 2010 SUB-CLASS	TOTAL
	35101	
Land improvements	0	0
Buildings	0	0
Plant and machinery	8,252,469	8,252,469
Furniture, fixtures and office equipment	1,656,657	1,656,657
Transport vehicle and related equipment	1,448,608	1,448,608
Cost of ownership transfer	0	0
Dam tunnels	0	0
Others (capital work in progress)	134,346,000	134,346,000
GROSS FIXED CAPITAL FORMATION	145,703,734	145,703,734

3.6 Loans and Advances

Table 6: Loans and Advances

FSIC 2010		CLOSING BALANCE		
SUB-CLASS	ACTIVITY	ABROAD	LOCAL	TOTAL
35101	Electricity power generation, transmission and distribution	53,316,842	230,770,449	284,087,291

3.7 2024 Results Compared with 2023 Results

Table 7: 2024 Results Compared with 2023 Results

AGGREGATES	2023		2024		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
GO	423,005,812		503,568,257		19.0
IC	267,987,565	63.4	330,166,610	65.6	23.2
VA	155,018,247	36.6	173,401,647	34.4	11.9
COE	50,989,835	12.1	41,773,384	8.3	-18.1
CFC	62,485,781	14.8	49,717,604	9.9	-20.4
OS	41,542,631	9.8	81,910,659	16.3	97.2
GFCF	70,546,663		145,703,734		106.5
NUMBER OF PERSONS ENGAGED	1,040		1,126		8.3

For supplementary information on the electricity statistics reference can be made to Appendix I for the Concepts and Definitions, Appendix II for the Composition of Macroeconomic Aggregates, Appendix III for the Sales of Electricity 2011 - 2024, Appendix IV for the Annual Electricity Production Index, Appendix V for the Quarterly Electricity Production Index, Appendix VI for the Value Added 2010 – 2024 and Appendix VII for the Sample Questionnaire.

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 on Industrial Statistics. 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 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.

Employees This includes all persons who work in the establishment and receive regular pay and persons working away from the establishment when paid by and under the control of the establishment, including persons on sick leave, holiday or vacation. Also included are salaried managers, and directors of incorporated businesses except when paid solely for their attendance at board of director's meetings. This category excludes working proprietors and unpaid family workers.

Establishment An establishment can be referred to as an enterprise that engages in one or predominantly one kind of economic activity, at or from one location, for which data are available or can be meaningfully compiled, that allow the calculation of the operating surplus.

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 percent of its equity is held abroad.

Government Owned Entities These include commercial companies and commercial statutory authorities either wholly owned by Government or in which the Government has a majority shareholding.

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.

Gross Output	This is the gross value of all goods and services produced during the accounting period, the value of own account capital construction and other income.
Intermediate Consumption	Intermediate consumption consists of non-durable goods and services which have a lifetime of use of less than one year. Compensation of employees do not form part of intermediate consumption, but expenditure such as travelling expenses of management personnel are included. Intermediate consumption differs from total purchases of raw materials, fuels etc. by the amount of stock changes of such goods. Valuation of intermediate consumption is at purchasers' value i.e. it is inclusive of all costs incurred by producers in the acquisition of the required goods and services.
Local Owned	All companies with 51 percent or more of its equity held in Fiji are considered locally owned.
Operating Surplus	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
Payments in kind	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.
Persons Engaged	This is defined as the total number of persons who worked in or for the establishment during the reference period, including working proprietors, active business partners, unpaid family workers and regular paid workers.
Statistical Unit	Statistical unit is the Unit for which information is collected.
Unpaid Family Workers	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.
Value Added	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.
Working Proprietors	Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners.

APPENDIX II: COMPOSITION OF MACROECONOMIC AGGREGATES (\$)

	FSIC 2010 SUB-CLASS
	35101
	Electricity power generation, transmission and distribution
INCOME	
Primary Activity	
Sales	448,057,060
Secondary Activity	
Rent & receipts received - building	9,000
Subsidies and grants received	0
Receipts from industrial services rendered to others	444,040
Rent & receipts received - plant and machinery	1,831,000
Rent & receipts received - transport and related equipment	0
Rent & receipts received - repairs and maintenance	0
Value of electricity sold	0
Gold hedging	0
Commissions received	699,000
Own account capital construction	0
Other income	52,528,157
Gross Output	503,568,257
Miscellaneous Income	32,178,511
Discount	0
Business insurance claims received	0
Casualty insurance claims received	4,980,000
Profit or loss received from any other business in which you have an interest	0
Rent received from land	0
Interest received	22,216,912
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	5,000
Exchange gain	2,419,599
Surcharge	0
Service and license fees	2,317,000
Training rebates	60,000
Gain on sale of fixed assets	180,000
VAT charged on goods and services provided	0
TOTAL INCOME	535,746,768
EXPENDITURE	
Expenditure ^[2]	249,983,698
Change in stock	0
Petrol/automotive diesel oil	4,632,235
Industrial diesel fuel/heavy fuel oil	0
Kerosene	0
Liquid petroleum gas	0
Electricity	979,741
Water	402,044
Repairs and maintenance paid for motor vehicles	2,195,252

	FSIC 2010 SUB-CLASS
	35101
	Electricity power generation, transmission and distribution
Repairs and maintenance paid for building	1,916,850
Repairs and maintenance paid for machinery and equipment	18,936,982
Cartage and haulage expenses paid to other firms	43,394
Travel expenses - air	201,682
Travel expenses - water	54,327
Travel expenses - land	414,119
Accommodation charges	109,470
Value of contract and commission work done	50,626
Audit and accounting	189,549
Legal fee	549,250
Advertising and promotion etc.	219,735
Bank charges	234,266
Postage	1,449
Telephone and telecommunication	490,134
Office stationery and supplies	1,790,835
Management and consultation fee	984,061
Rent paid for building	6,056,552
Rent paid for plant and machinery	1,268,869
Insurance paid - business	11,633,907
Security services	227,540
Cleaning services	565,075
Entertainment expenses	33,931
All other costs and expenses	26,001,037
Intermediate Input	330,166,610
Miscellaneous Expenditure	131,141,914
Casualty insurance	0
Property expense - rent paid for land	194,187
Property expense - interest paid	21,470,153
Property expense - dividend paid	0
Property expense - royalty	812,028
Bad and doubtful debts written off	102,310
Business licences, rates paid to central or local government	310,294
FNU levy	65,418
Exchange losses	0
Loss on sale of fixed assets	47,921,437
VAT paid on supplies of goods and services	60,221,980
Donation	44,107
Compensation of employees	41,773,384
Wages & salaries paid	38,131,625
FNPF	3,496,920
Payment in kind	144,839
Consumption of fixed capital	49,717,604
TOTAL EXPENDITURE	552,799,512

² Includes expenditure on materials used for the generation, transmission or distribution of electricity.

APPENDIX III: SALES OF ELECTRICITY 2011 – 2024

Sales of Electricity by Type of Consumers					
Years	Industrial Sales	Commercial Sales	Domestic Sales	Others	Total
Units Sold - kwh (000's)					
2011	193.0	329.4	218.5	n/a	740.9
2012	191.7	326.2	201.2	12.5	731.6
2013	202.2	349.0	216.2	12.6	780.1
2014	205.4	354.9	222.0	11.8	794.1
2015	206.1	380.6	226.8	12.5	826.1
2016	211.2	389.2	228.9	12.6	841.8
2017	221.7	416.1	251.0	13.3	902.1
2018	223.3	439.0	261.4	13.4	937.1
2019	224.6	434.0	269.8	17.0	945.4
2020	184.0	389.9	275.0	13.6	862.5
2021	170.5	367.1	278.9	12.7	829.2
2022	203.7	447.1	294.9	15.6	961.3
2023	209.6	498.7	308.1	15.3	1,031.7
2024	234.4	505.4	332.2	16.4	1,088.4
Sales Value (\$000)					
2011	71,399	137,733	72,340	7,306	288,778
2012	74,303	138,831	70,458	6,859	290,451
2013	73,814	140,541	72,244	6,317	292,916
2014	78,133	144,605	73,608	3,991	300,337
2015	78,940	152,263	76,546	4,240	311,989
2016	80,336	157,525	75,688	4,286	317,835
2017	83,662	169,460	82,611	4,490	340,223
2018	86,191	173,423	85,314	4,569	349,497
2019	87,199	176,668	90,678	4,882	359,427
2020	71,935	161,996	88,530	4,634	327,095
2021	67,789	154,113	92,700	4,310	318,912
2022	79,927	185,933	100,194	5,336	371,390
2023	82,584	194,318	104,750	5,369	387,021
2024	92,563	210,394	112,713	5,551	421,221

Notes:

- Total values are subject to rounding off.
- **Commercial** sales refer to sales made to other business including those with heavy machinery.
- **Domestic** sales refer to sales made to households.
- **Others** refer to sales made to street lights and institutions.
- Production data cannot be disaggregated by Divisions and will not equal to sale of electricity data.

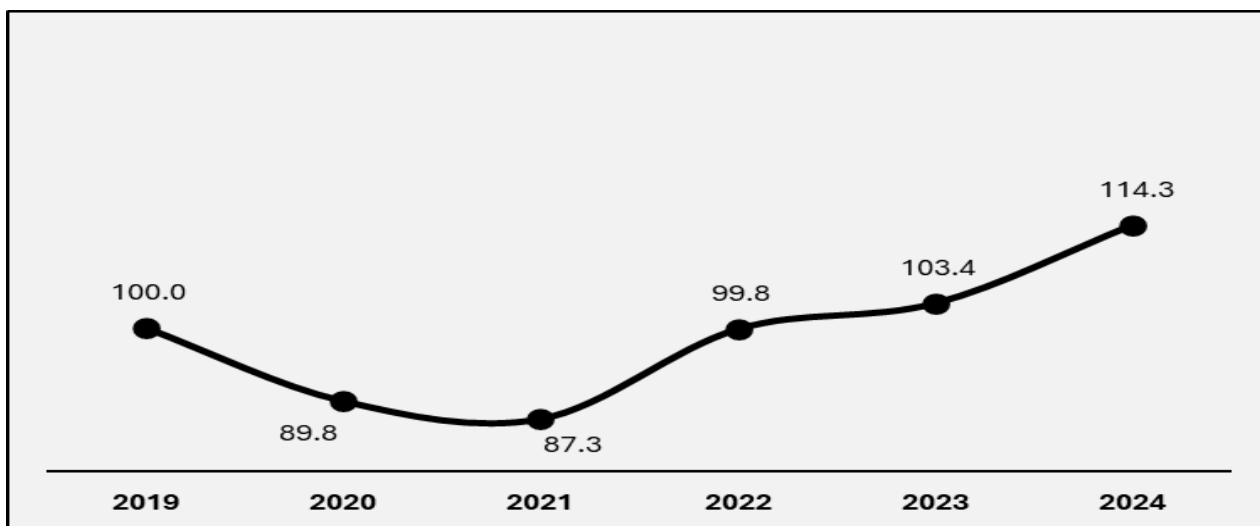
Source: Energy Fiji Ltd

APPENDIX IV: ANNUAL ELECTRICITY PRODUCTION INDEX³

[Base: Average 4 Quarters 2019 = 100.0]

FSIC 2010	Weight	2019	2020	2021	2022	2023	2024
35101	9.6	100.0	89.8	87.3	99.8	103.4	114.3

GRAPH 1: ANNUAL ELECTRICITY PRODUCTION INDEX [2019 = 100.0]



Source: Annual Industrial Production Index (IPI).

APPENDIX V: QUARTERLY ELECTRICITY PRODUCTION INDEX³

[Base: Average 4 Quarters 2019 = 100.0]

FSIC 2010	Weight	Period	Quarterly			
			Mar	Jun	Sep	Dec
35101	9.6	2019	108.0	100.1	92.6	99.3
		2020	108.0	82.7	78.3	90.2
		2021	95.7	83.5	74.4	95.4
		2022	103.7	97.7	92.2	105.6
		2023	114.3	101.7	90.6	106.8
		2024	124.6	114.5	101.0	116.9

Notes:

- The base year index is 2019 = 100.0 and Laspeyre's formula is used.
- The data above is inclusive of electricity generated by the Fiji Sugar Corporation (FSC) for its own consumption.

Source: Quarterly Industrial Production Index (IPI).

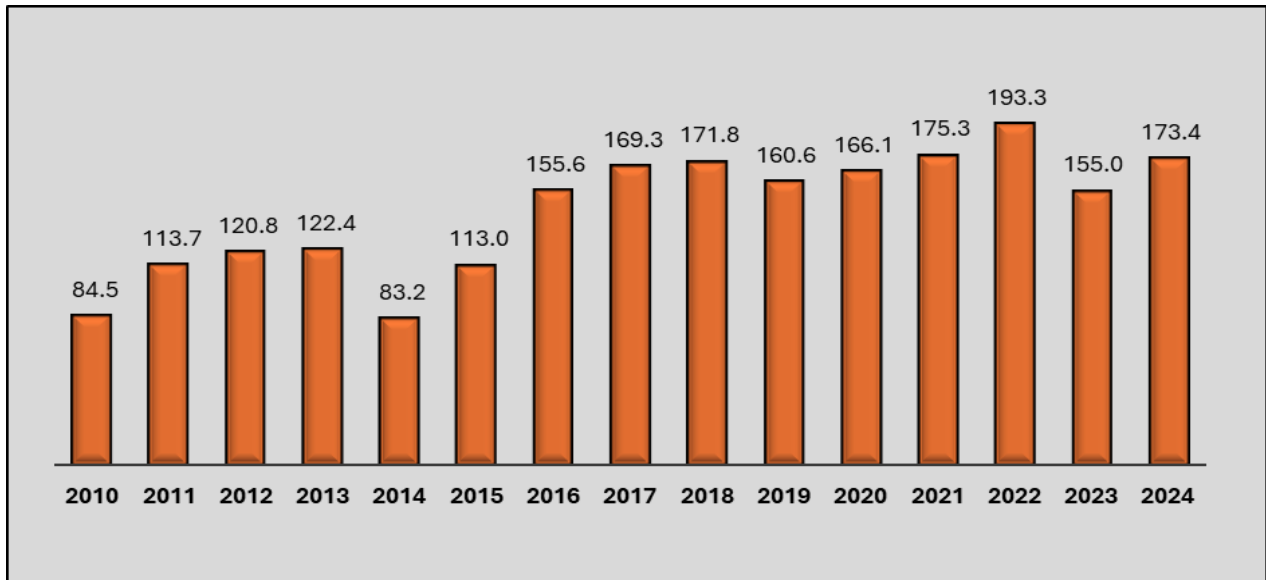
³ Out of a total weight of 100.0 in the IPI, Electricity has a weight of 9.6.

APPENDIX VI: VALUE ADDED 2010 - 2024

The table and the graph below provide data on VA from 2010 to 2024 in dollar terms and percentage change over the years.

YEAR	VA (\$000)	% Change
2010	84,469	46.5
2011	113,732	34.6
2012	120,820	6.3
2013	122,409	1.3
2014	83,223	-47.1
2015	113,049	35.8
2016	155,634	37.6
2017	169,342	8.8
2018	171,795	1.4
2019	160,629	-6.5
2020	166,146	3.4
2021	175,270	5.5
2022	193,305	10.3
2023	155,018	-19.8
2024	173,402	11.9

GRAPH 2: VALUE ADDED 2010 – 2024 [FJD - MILLIONS]



NOTE: Under the Fiji Standard Industrial Classification 2010's Section D, Electricity include a variety of activities that support general business operations.

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 provide an explanatory note.

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

- 6 (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

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

OPERATING STATUS

If the business is no longer in operation, a **STATUTORY DECLARATION** must be attached with 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.

PRIMARY INCOME EARNED DURING THE ACCOUNTING PERIOD

- 8 This refers to the sale of electricity generated by the establishment. The value should be the actual selling value, net of any discount or rebate allowed to the buyer. Include sales of waste products, residues, etc.

Exclude VAT charged on goods and services provided.

OTHER INCOME

- 20 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.
- 21 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 personal insurance are to be excluded.

Income

Primary Income Earned During the Accounting Period		VALUE (\$)
8	a)	
	b)	
	c)	
	d)	
Other Income		
9	Rent & receipts received - building	
10	Subsidies and grants received	
11	Receipts from industrial services rendered to others	
12	Rent & receipts received - plant and machinery	
13	Rent & receipts received - transport and related equipment	
14	Rent & receipts received - repairs and maintenance	
15	Commissions received	
16	Income of sales of good without transformation (see question 36)	
17	Own account capital formation	
18	Other income	
19	Discount	
20	Business insurance claims received	
21	Casualty insurance claims received	
22	Profit or loss received from any other business in which you have an interest	
23	Rent received from land	
24	Interest received	
25	Dividends received	
26	Royalty received	
27	Bad and doubtful debts recovered	
28	Exchange gain	
29	Surcharge	
30	Service and license fees	
31	Training rebates	
32	Gain on sale of fixed assets	
33	VAT charged on goods and services provided	
34	Grand Total of All Income Received [Question 8 to 33]	

PURCHASES OF MATERIALS AND OPERATING EXPENDITURE

- 35 State in detail the total value of all purchases of materials and supplies for use in the operation of your business.
- 36 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

- 37-40 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 41 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 43-45 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.
- 46 Cartage and haulage expense includes payment for the transportation of goods and materials within the country. It excludes cost of transport carried out by the business equipment's and employees.
- 51 Include all payments made by the establishment for contract and commission work done on materials controlled by the business.
- 68 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 68.
- 69 Include interest on long-term debts and interest on all borrowing.

COMPENSATION OF EMPLOYEES

- 80 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.
- 82 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.

Expenses

Purchases of Materials and Operating Expenditure		VALUE (\$)
35	Expenditure on materials for use in the business	
	a)	
	b)	
	c)	
36	Expenditure on goods for resale without further processing (refer question 16)	
Fuel, Electricity and Water		
37	Petrol/automotive diesel fuel	
38	Industrial diesel fuel/heavy fuel oil	
39	Kerosene	
40	Liquid petroleum gas	
41	Electricity	
42	Water	
Other Expenditure		
43	Repairs and maintenance on vehicles	
44	Repairs and maintenance on building	
45	Repairs and maintenance on plant and machinery	
46	Cartage and haulage expenses paid to other firms	
47	Travel expenses on air transport	
48	Travel expenses on water transport	
49	Travel expenses on land transport	
50	Accommodation charges	
51	Value of contract and commission work done	
52	Audit and accounting	
53	Legal fee	
54	Advertising and promotion etc	
55	Bank charges	
56	Postage	
57	Telephone and telecommunication	
58	Office stationery and supplies	
59	Rent paid on building	
60	Rent paid on plant and machinery	
61	Management and consultation fee	
62	Business insurance	
63	Security services	
64	Cleaning services	
65	Entertainment expenses	
66	All other costs and expenses	
67	Casualty insurance	
68	Rent paid for land	
69	Interest paid	
70	Dividend paid	
71	Royalty paid	
72	Bad and doubtful debts written off	
73	Business licenses and rates paid	
74	Fiji National University [FNU] levy	
75	Exchange losses	
76	Loss on sale of fixed assets	
77	VAT paid on supplies of goods and services	
78	Donation and transfer made to households & other organisation	
79	Depreciation (to agree with question 92(7))	
Compensation of Employees		
80	Gross wages and salaries	
81	Employers contribution to FNPF	
82	Payment in kind	
83	Grand Total of Expenditure Incurred [Question 35 to 82 excluding 70]	

STOCKS

- 85 Work-in-progress consists of unfinished output at the end of the reference year.
- 86 Finished goods bought for resale are stocks of goods bought for resale in the same condition as purchased.
- 87 The value of materials, fuel supplies and components are stocks of raw materials not used up in production process.

LOANS AND ADVANCES

- 88 Please provide information relating to any loan or advances at the end of the accounting period.

NET EARNINGS AND TAXES PAID

- 89 This is the net profit of the establishment/enterprise from the profit and loss account.

NUMBER OF EMPLOYMENT

- 90 Please note that the information in respect of employment is for the last pay week in June 2024.

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.

ENVIRONMENT RELATED QUESTIONS

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

84 - 87. Stocks

Please give the value of stocks held by your establishment	VALUE OF STOCKS (\$)		
	OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
Finished goods produced by the establishment and intended for sale			
Work-in-progress			
Finished goods bought for resale			
Materials, fuel, supplies and components			
Total			

88. Loans and Advances – Closing Balance

Locally	
Abroad	
Total	

89. Net Earnings

	Amount (\$)
Net profit/loss of your establishment/enterprise [Total income + total change in stock – total expense]	

90. Number of Employment

	NUMBER EMPLOYED
a] Working with pay	
i] Fiji citizens	
ii] Expatriates	
b] Working without pay	
i] Working proprietors	
ii] Unpaid family workers	
Total [Question 90(a) + 90(b)]	
c] The total number in employment by gender	
i] Total males	
ii] Total females	

91. Environment Related Questions

1	Please tick the appropriate source of water for the establishments		
	Metered water [WAF]	1	
	Rain water	2	
	River/creek	3	
	Bore hole	4	
	Others (Please specify)	5	
2	Please tick the appropriate source of energy for the establishments		
	Electricity [EFL]	1	
	Electricity [own generation]	2	
	(a) Solar	2a	
	(b) Hydro	2b	
	(c) Diesel/thermal	2c	
	(d) Windmill	2d	
3	Please indicate the method of solid waste disposal of the establishments		
	Collection by city/town council	1	
	Collection by private companies	2	
	Private incineration	3	
	Private dumpsite	4	
	Recycled	5	
	Others (Please specify)	6	
4	Please indicate the method of liquid waste disposal of the establishments		
	Connected to sewerage line	1	
	Septic tank	2	
	Disposal in the sea/river	3	
	Others (Please specify)	4	

CAPITAL ASSETS

92 (7) Please ensure that: The value given for depreciation should agree with the value given in question 79.

92(4) Own Account Capital Formation: 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.

92 Entertainment Literary/Artistic Originals 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).

92. CAPITAL ASSETS

	VALUE (\$)								
	Opening Book Value	Purchase of new and second hand assets at cost	Land Development & Improvement	Own Account Capital Formation	Other Changes	Sales of Capital Assets	Depreciation	Revaluation	Closing Book Value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential buildings									
Non - residential buildings									
Other structures									
Land									
Transport vehicles and related equipment									
ICT equipment									
Furniture, fixtures and office equipment									
Other machinery & equipment									
Cost of ownership transfer on non-produced assets									
Research & development									
Minerals exploration & evaluation									
Computer software & databases									
Entertainment literary/artistic originals									
Renewable energy equipment related									
Other intellectual property products									
Total									

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

Name: _____

Telephone: _____

Email: _____

Signature: _____

Date: _____

THANK YOU FOR COMPLETING THE QUESTIONNAIRE