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CONFIDENTIAL

DESPATCHED: 30/06/15

## 2014 CENSUS OF EDUCATION

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 Census of Education questionnaire.

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

**PURPOSE:** The census provides an important means of assessing the contribution this sector makes to the economy of Fiji, and indicates the changing composition and structure of the industry. The results of the Census will be used by the Fiji Bureau of Statistics in the estimation of the National Income of Fiji and in the provision of other key indicators.

**REFERENCE PERIOD:** Reference period is the calendar year 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 Census is conducted under the provisions of the Statistics Act (Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before **30/07/15**. 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 authorised person will have access to individual information.

**CONTACT PERSON FOR HELP AND ADVICE:** Ms. Nazila Khan on or email [nkhan@statsfiji.gov.fj](mailto:nkhan@statsfiji.gov.fj) or telephone 331 5822 (ext 386 244) or direct line 323 084.

Epeli Waqavonovono  
Government Statistician

**NOTE:** Under the 2010 Fiji Standard Industrial Classification, Education includes education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes and also military schools and academics, prisons schools as well as private educations.

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## **ORGANISATIONAL STRUCTURE**

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

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## **FORM OF OWNERSHIP**

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

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## **EQUITY PARTICIPATION**

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

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## **NATURE OF WORK**

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

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## **OPERATING STATUS**

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8 If you are no longer in business, a **STATUTORY DECLARATION** must be attached to one copy of the questionnaire with the words “**CLOSED BUSINESS**” written across the questionnaire and returned to the Fiji Bureau of Statistics. The Statutory Declaration must be signed by a Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf. The Statutory Declaration must state the name of the business, nature of its activity and the date on which it ceased operation. If your business operated for part of the year 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)
	<b>Note:</b> This return is required for the addressed establishment only. In case this is not possible, a combined return with similar main activities may be submitted. If the information cannot be provided on this basis, please state the reasons:			
	<b>Remark:</b> Please comment here to assist in the interpretation of data supplied:			

### ACCOUNTING PERIOD

2	Please state the accounting period: From    \    2014    To    \    2014			
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### LEGAL STATUS OF ORGANISATION

	Please tick appropriate box				
3	001	Sole Trader	1	Partnership	2
		Private Limited Company	3	Public Limited Company	4
		Co-operative	5	Government Owned Trading Entity	6
		Statutory Board	7	Central Government	8
		Local Authority	9	Local Government	10
		Joint Venture and Consortia	11	Non-profit organization	12
		Trusts and Estates	13	Consulates and Foreign	14
		Branch of a Company Incorporated Overseas	15	Societies and Associations	16
		Other Business Type (specify)			17

### INTERNATIONAL TRADE

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

### FORM OF OWNERSHIP

5	Please tick appropriate box				
	002	Fiji owned	1	Branch of an overseas company	2
		Subsidiary of an overseas company	3	Others (specify)	4

### EQUITY PARTICIPATION

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

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## 9. TURNOVER

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### A] REVENUE FROM SALES AND SERVICES

**SALES:** This should be the actual selling value net of any discount or rebates allowed the buyer.  
Also include:

- (i) Value of goods traded in or bartered as part of the sale,
- (ii) Delivery charges and installation costs if borne by the seller, and
- (iii) Inter-branch transfers recorded at cost.

**FEE:** This will include payments received in respect of services provided to the households.

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

### B] GOVERNMENT AID

**CURRENT GRANTS:** Current grants refer to transfers from Government to cover current costs of providing services to households.

**CAPITAL GRANTS:** Capital grants are transfers from the Government to cover costs incurred for development projects.

**9. TURNOVER**

<b>[A] REVENUE FROM SALES AND SERVICES (\$)</b>							
TYPES OF INSTITUTIONS		SALES	FEE	SUBSCRIPTION	FUND RAISING	OTHERS	TOTAL
		1	2	3	4	5	6
<b>Pre –Primary and Primary Education</b>	<b>004</b>						
Pre-Primary	010						
Primary Education	016						
<b>Secondary Education</b>	<b>022</b>						
Secondary Education	028						
Technical and vocational Secondary Education	034						
<b>Higher Education</b>	<b>040</b>						
Universities	046						
<b>Other Education</b>	<b>052</b>						
Sports and Recreation Education	058						
Cultural Education	064						
Other Education n.e.c	070						
<b>Educational Support Services</b>	<b>076</b>						
Others (specify)	082						
<b>TOTAL SALES AND SERVICES</b>					<b>088</b>		
[column 6: codes 009 + 027 + 045 + 057 + 081]							

<b>[B] GOVERNMENT AID</b>					
TYPES OF INSTITUTIONS		CURRENT GRANTS (\$)			TOTAL CAPITAL GRANTS
		FOR WAGES AND SALARIES	FOR OTHER PURPOSES	TOTAL	
		1	2	3	4
<b>Pre –Primary and Primary education</b>	<b>089</b>				
Pre-Primary	093				
Primary Education	097				
<b>Secondary Education</b>	<b>101</b>				
Secondary Education	105				
Technical and vocational Secondary Education	109				
<b>Higher Education</b>	<b>113</b>				
Universities	117				
<b>Other Education</b>	<b>121</b>				
Sports and Recreation Education	125				
Cultural Education	129				
Other Education n.e.c	133				
<b>Educational Support Services</b>	<b>137</b>				
Others (specify)	141				
<b>TOTAL GOVERNMENT AID</b>				<b>145</b>	<b>146</b>
[Column 3: codes 091+103+115+123+139]					

C] **OVERSEAS AID**

**CURRENT GRANTS:** Included here are current transfers from rest of the world either in cash or in kind.

**CAPITAL GRANTS:** Included here are various grants and gifts, either in cash or in kind, for development purposes.

D] **LOCAL AID**

**CURRENT GRANTS:** Included here are current transfers from within Fiji (except Government) either in cash or in kind.

**CAPITAL GRANTS:** Included here are various grants and gifts, either in cash or in kind, for development purposes.

<b>C] OVERSEAS AID</b>							
<b>TYPES OF INSTITUTIONS</b>		<b>CURRENT GRANTS</b>					<b>TOTAL CAPITAL GRANTS</b>
		<b>CASH</b>	<b>GOODS</b>	<b>VALUE OF WORK DONE WITHOUT PAY BY OVERSEAS PEOPLE</b>	<b>OTHER</b>	<b>TOTAL</b>	
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
<b>Pre –Primary and Primary Education</b>	<b>147</b>						
Pre-Primary	153						
Primary Education	159						
<b>Secondary Education</b>	<b>165</b>						
Secondary Education	171						
Technical and Vocational Secondary education	177						
<b>Higher Education</b>	<b>183</b>						
Universities	189						
<b>Other Education</b>	<b>195</b>						
Sports and Recreation Education	201						
Cultural Education	207						
Other Education n.e.c	213						
<b>Educational Support Services</b>	<b>219</b>						
Others (specify)	225						
<b>TOTAL OVERSEAS AID</b> [Column 5: codes 051+169+187+199+223]					<b>231</b>		

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

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**OTHER INCOME**

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- 12      a]      Include all claims arising from business insurance. Examples of business insurances are insurance against the risk of buildings, properties and stocks. Exclude life, education or any other personal insurance.
- b]      Include all claims arising from casualty insurance. Examples of casualty insurance are insurance against the risk of accidents and illness to employees. Claims for life, Education or any other forms of personal insurance are to be excluded.



<b>OTHER INCOME</b>			VALUE (\$)
10	Income from sales of goods without transformation (refer question 23)	320	
11	Subsidies and grants received	321	
12	Insurance claims received: a) Business insurance claims received	322	
	b) Casualty insurance claims received	323	
13	Profit or loss received from any other business in which you have an interest	324	
14	Rent received for the hire of building	325	
15	Income from: a) Rent received from land	326	
	b) Interest received	327	
	c) Dividends received	328	
	d) Royalty received	329	
16	Bad and doubtful debts recovered	330	
17	Exchange gain	331	
18	Gain on sale of fixed assets	332	
19	Receipts from industrial services rendered to others e.g. repairs & maintenance	333	
20	Others (specify).	334	
	<b>Total other income</b>	<b>335</b>	
21	VAT charged on goods and services provided	<b>336</b>	
22	<b>GRAND TOTAL OF ALL INCOME RECEIVED</b> (Codes 319+ 335+336)	<b>337</b>	

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**PURCHASES OF MATERIALS DURING THE YEAR**

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

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

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**FUEL, ELECTRICITY AND WATER**

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

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**OTHER EXPENDITURE**

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- 31 Repairs and maintenance costs paid to other firms covers the total costs of current repair and maintenance service provided by such firms on repairs done on vehicles, building etc of the establishment. Current repair and maintenance carried out by an ancillary repair and maintenance unit which has been treated as an independent establishment should be included.
- 32 Cartage and haulage expense includes payment for the transportation of goods and materials within the country. It excludes cost of transport carried out by your own equipment and employees.
- 34 Contract and commission work done by other establishments on your materials covers payments made by the establishment for contract and commission work done on materials controlled by your establishment.
- 43 Include payment in respect of leased\rented land. If it is not possible to separate payments made for land from building, please include expenditure in Question 41.



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**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

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50 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.

Operatives includes all employees directly engaged in the activity of the establishment, e.g. those in fabrication, processing, assembling, shop messengers, warehouse men, packers and repair men etc. Casual workers should also be included here.

Others include administrators, technical and clerical personnel, e.g. salaried managers, clerks and typists etc.

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

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

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

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**STOCKS**

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53 a) All trading stocks (stocks intended for resale) should be included. Stocks of capital goods intended for resale should also be included.

b) This should include stocks of materials used by the business in its operations.

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**LOANS AND ADVANCES**

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

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**NET EARNINGS AND TAXES PAID**

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

	Income [Code 337 + 408]	\$
less	Expenditure [ Code 399 ]	\$
equals	Profit (+)\Loss (-) [Code 427]	\$

<b>EMPLOYMENT AND COMPENSATION OF EMPLOYEES</b>						
			NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTE TO FPNPF	PAYMENT IN KIND
			(1)	(2)	(3)	(4)
50						
a]	Fiji citizens					
	i]	Operatives	373			
	ii]	Others	377			
b]	Expatriates					
	i]	Stayed one year or more	381			
	ii]	Stayed less than a year	385			
	<b>Total</b> [Code 373+377+381+385]		<b>389</b>			
c]	Working without pay					
	i]	Working proprietors	393			
	ii]	Unpaid family workers	394			
	<b>Total 389+ 393+394]</b>		<b>395</b>			
d]	From the total number in employment given in code 395, please state:					
	Total Males	<b>396</b>		Total Females	<b>397</b>	
51	VAT paid on supplies of goods and services				<b>398</b>	
52	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED</b> [Codes 340+347+372+390+391+392+398]				<b>399</b>	

<b>STOCKS</b>					
53	Please give the value of stocks held by your establishment		VALUE OF STOCKS (\$)		
			OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for sale	400			
b]	Materials, fuel, supplies and components	403			
	<b>Total</b>	<b>406</b>			

<b>LOANS AND ADVANCES</b>							
54		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	409						
Abroad	415						
<b>TOTAL</b>	<b>421</b>						

<b>NET EARNINGS AND TAXES PAID</b>			Amount (\$)
55	Net profit\loss of your establishment\enterprise. If this does not agree with question 56, please give reasons	427	
56	Taxable income of your establishment\enterprise	428	
57	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	429	
58	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	430	

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**FIXED CAPITAL ASSETS**

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- 59 (7) Please ensure that: The value given for depreciation should agree with the value given in question 48 b].
- 59 (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.
- 59 (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)

<b>FIXED CAPITAL ASSETS</b>			<b>VALUE (\$)</b>						
59		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)
A]	Land	431							
B]	Non-Residential Buildings	439							
	Residential Buildings	447							
C]	Plant and machinery	455							
D]	Furniture and fixtures	463							
	ICT equipment	471							
	Other office equipment	479							
E]	Transport vehicles and related equipment	487							
F]	Research & Development	495							
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc)	503							
H]	Others (specify):	511							
	<b>Total</b>	519							

**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**