

NOTE: Under the 2010 Fiji Standard Industrial Classification, Manufacturing includes the physical or chemical transformation of materials, substances or components into new products, whether the work is performed by power driven machines or by hand, whether it is done in a factory, or in a worker's home, and whether the products are sold at wholesale or retail. Assembly of the component parts of manufactured products is considered manufacturing also.

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.

SALES AND OTHER INCOME DERIVED DURING THE ACCOUNTING YEAR

9 This refers to the sale of goods produced by the establishment. The value should be the actual selling value, net of any discount or rebate allowed to the buyer.

Include: (i) Sales of waste products, residues etc.
(ii) Excise dues should be included as part of the value of sales in the local market.

Exclude VAT charged on goods and services provided.

Do not include: Goods bought for resale in the same condition as purchased.

Local market sales: Exclude sales to local exporters for exports which should be shown as exports.

Export: Include direct export sales to overseas importers and sales to local exporters for export.

Please supply both the quantity and value of the goods produced by the establishment.

OTHER INCOME

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

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

13 Include rent received for building, plant and machinery, furniture and fixtures, transport vehicles and related equipment. Exclude rent received for land which should be included in question 14 a].

18 This is the resale value of goods bought, the goods being in the same condition as received and having undergone no intervening manufacturing process by your establishment.

19 State the total sales, if any, of electricity produced by your establishment.

SALES AND OTHER INCOME DERIVED DURING THE ACCOUNTING YEAR

9	Please state the sales value of goods produced by your establishment.					
	DESCRIPTION OF PRODUCT	LOCAL MARKET SALES		EXPORT		TOTAL SALES
		QUANTITY AND UNITS (1)	VALUE (\$) (2)	QUANTITY AND UNITS (3)	VALUE (\$) (4)	VALUE (\$) (5)
		004				
		009				
		014				
		019				
		024				
	Total sales	029				

OTHER INCOME			VALUE (\$)
10	Subsidies and grants received	032	
11	Insurance claims received: a) Business insurance claims received	033	
	b) Casualty insurance claims received	034	
12	Profit or loss received from any other business in which you have an interest	035	
13	Rent received for the hire of building, plant and machinery, furniture and fixtures, transport vehicles and related equipment	036	
14	Income from: a) Rent received from land	037	
	b) Interest received	038	
	c) Dividends received	039	
	d) Royalty received	040	
15	Bad and doubtful debts recovered	041	
16	Exchange gain	042	
17	Gain on sale of fixed assets	043	
18	Sales of goods not manufactured by your own establishment (see question 50)	044	
19	Value of electricity sold	045	
20	Receipts from industrial services rendered to others:		
	a) Plant and equipment hire	046	
	b) Repairs and maintenance to: i) Plant, machinery and equipment	047	
	ii) Others	048	
	c) Transport and related services	049	
21	Others (specify). _____ _____ _____ _____ _____	050	
	Total other income (Codes 032 - 050)	051	

22	VAT charged on goods and services provided	052	
----	--	-----	--

23	GRAND TOTAL OF ALL INCOME RECEIVED (Codes 031 + 051 + 052)	053	\$
-----------	--	------------	----

PURCHASES OF MATERIALS AND OPERATING EXPENDITURE

24 State in detail the total value and quantity of all purchases of material and supplies during the year for use in the production process. In arriving at the value, deduct trade discounts received. The cost of transport should also be excluded unless it is accounted as part of the purchase price. Direct import by establishments should be reported at cost. Exclude any transport cost paid to outside firms which should be included in question 33.

Include all purchases of:

- a] Basic materials, components, semi-manufactured goods and so on that are physically incorporated in the products of the establishment.
- b] Auxiliary materials such as lubricants, packaging materials, small tools, parts, materials for repair and maintenance.
- c] Materials for producing machinery or other capital items for own use.
- d] Materials bought for carrying "own construction" work reported in question 62.

Exclude all purchases of: Machinery and plant and other capital equipment purchased by you which should be included in question 64.

Exclude VAT paid on supplies of goods and services.

FUEL, ELECTRICITY AND WATER

25-28 Expenditure on fuel represents the total value of fuel purchased by your establishment for use in the production of heat, power or electricity including gasoline and other fuels for vehicles. Exclude those that enter directly into the production process as they should be reported as raw materials.

29-30 State the total value of electricity and water purchased by your establishment for the production process.

OTHER EXPENDITURE

32 Repairs and maintenance costs paid to other firms covers the total costs of current repair and maintenance service provided by such firms on repairs done on vehicles, building, machinery and equipment of the establishment. Current repair and maintenance carried out by other establishments or by ancillary repair and maintenance unit which has been treated as an independent establishment should be included.

33 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.

35 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.

42 a] Include payment in respect of leased/rented land. If it is not possible to separate payments made for land from building, please include expenditure in question 41.

b] Include interest on long-term debts and interest on all borrowing.

PURCHASES OF MATERIALS AND OPERATING EXPENDITURE									
					VALUE (\$)				
					IMPORTED		LOCALLY PRODUCED		
					PURCHASED		PURCHASED		
	DESCRIPTION OF MATERIALS AND SUPPLIES		UNIT of Qty (1)	QTY (2)	FROM ABROAD (3)	LOCALLY (4)	FROM MANUF (5)	FROM OTHERS (6)	TOTAL (7)
24		054							
		061							
		068							
		075							
		082							
	Total	089							

FUEL, ELECTRICITY AND WATER			VALUE (\$)
25	Petrol/Automotive diesel fuel	094	
26	Industrial diesel fuel/Heavy fuel oil	095	
27	Kerosene	096	
28	Liquid petroleum gas	097	
29	Electricity	098	
30	Water	099	
	Total (Codes 094 to 099)	100	

OTHER EXPENDITURE			VALUE (\$)
31	Donations made	101	
32	Repairs and maintenance costs on: a) Motor Vehicles	102	
	b) Building	103	
	c) Machinery and equipment	104	
33	Cartage and haulage expenses paid to other firms	105	
34	Travel expenses (e.g. management, personal etc)	106	
35	Value of contract and commission work done	107	
36	Audit, accounting and legal fee	108	
37	Advertising and promotion etc	109	
38	Bank charges	110	
39	Postage, telephone and telecommunication etc	111	
40	Office stationery and supplies	112	
41	Rent paid for furniture, building, plant and machinery etc	113	
42	Expenditure on: a) Rent paid for land	114	
	b) Interest paid	115	
	c) Dividends paid	116	
	d) Royalty paid	117	
43	Management and consultation fee	118	
44	Bad and doubtful debts written off	119	
45	Business licenses, rates on property paid to central or local government etc	120	
46	Insurance paid: a) Business insurance	121	
	b) Casualty insurance	122	
47	Fiji National University [FNU] Levy	123	
48	Exchange losses	124	
49	Fixed asset expenses: a) Loss on sale of fixed assets	125	
	b) Depreciation claimed (to agree with question 64(7))	126	
50	Cost of goods purchased for resale (see question 18)	127	
51	All other costs and expenses	128	
	Total other expenditure (Codes 101 to 128 excluding 116)	129	

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

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

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

Expatriates are non-Fiji citizens who stayed in Fiji.

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

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

STOCKS

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

LOANS AND ADVANCES

- 59 Please provide information relating to any loan or advances taken during the period

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 have been entered onto the questionnaire:

	Income [Code 053 + 161(3)]	\$
less	Expenditure [Code 148]	\$
equals	Profit (+)\Loss (-) [Code 182]	\$

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

52			NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FNPF ETC	PAYMENT IN KIND
			(1)	(2)	(3)	(4)
a)	Fiji citizens	130				
b)	Expatriates	134				
	Total	138				
c)	Working without pay					
	i) Working proprietors	142				
	ii) Unpaid family workers	143				
	Total (Codes 138 (1) + 142 + 143)	144				
d)	From the total number in employment given in code 144, please state:					
	Total Males	145		Total Females	146	

53	VAT paid on supplies of goods and services	147	
----	--	-----	--

54	GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 089(7)+100+129+138 (2, 3, 4)] + 147	148	\$
----	--	-----	----

STOCKS

	Please give the value of stock held by your establishment		VALUE OF STOCKS (\$)		
			OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
55	Finished goods produced by the establishment and intended for sale	149			
56	Work-in-progress	152			
57	Finished goods bought for resale	155			
58	Materials, fuels, supplies and components	158			
	TOTAL	161			

LOANS AND ADVANCES

59		Opening Balances 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	164					
	Abroad	170					
	Total	176					

NET EARNINGS AND TAXES PAID

			Amount (\$)
60	Net profit\loss of your establishment\enterprise. If this does not agree with question 60, please give reasons _____	182	
61	Taxable income of your establishment\enterprise	183	
62	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	184	
63	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	185	

FIXED CAPITAL ASSETS

64 Please ensure that: The value given for depreciation should agree with the value given in question 49 b].

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

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	186								
b]	Non-Residential Building	194								
	Residential Building	202								
c]	Plant and Machinery	210								
d]	Furniture, Fixtures	218								
	ICT equipment	226								
	Other Office equipment	234								
e]	Transport Vehicles and Related Equipment	242								
f]	Research & Development	251								
g]	Valuables (Antiques, Artistic Originals Precious Metals, etc)	259								
h]	Others (specify):	267								
	Total	275								

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