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# **ECONOMIC SURVEYS**

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# **ELECTRICITY**

# **2010**

**JULY 2012**

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## **PREFACE**

This report contains basic structural and financial data as well as other relevant information in Fiji.

Information contained in this report will help build up a system of national accounts to provide a meaningful picture of the whole economy.

Data on electricity are needed for social planning since electricity is a most widely used form of energy everyday, from lighting and heating/cooling our homes, to being the power source for televisions and computers. Despite the great importance of electricity in our daily lives there are many who do not have this basic necessity.

Data on electricity are also needed for economic planning as the products of the industry provide a large part of the investment goods. Establishments engaged in the electricity industry use the data to analyse market performance and developments.

Structural information is crucial for Bureau's Business Register since this is the starting point of all the establishment surveys.

The co-operation of all those establishments that participated in the survey is acknowledged. Their effort is much appreciated and I look forward to their continued support.

E Waqavonovono  
Acting Government Statistician

## NOTES

1 The interpretation of the symbols used in this report is 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
CPI	Consumer Price Index
EPI	Electricity Production Index <sup>1</sup>
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

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<sup>1</sup> 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 2010.

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 2010 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 Appendix II on Industrial Classification Used).

### **2.3 Statistical Unit**

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

### **2.4 The Frame**

The frame utilised to survey the establishments engaged in the electricity industry in 2010 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 Authority, 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 eg type of organisation; income; expenditure; stocks and employment.

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

The questionnaires were posted on 29\04\2011 and replies were required within a month. Response by the due date was low; therefore personal visits were made to provide assistance in filling out the questionnaires.

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

On completion of data entry, tables were run, data edited and analysed 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 2010. 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.

## 2.9 Non-responding Establishments

All the establishments operating in the electricity industry responded.

## 3.0 RESULTS

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

### 3.1 The Survey Response

**Table 1: The Survey Response**

SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
13	13	100

### 3.2 Legal Status of Establishments

All the 13 establishments operated as Government Owned Trading Entities in 2010.

### 3.3 Ownership of Establishments

All the 13 establishments were Fiji owned in 2010.

### 3.4 Size of Establishments

**Table 2: Size of Establishments**

NUMBER OF PERSONS ENGAGED					
1-4	5-9	10-19	20-49	50-99	100+
2	3	2	2	1	3

### 3.5 Number of Persons Engaged as at 30 June 2010

**Table 3: Number of Persons Engaged as at 30 June 2010**

TOTAL WORKING WITH PAY	GENDER BREAKDOWN			
	MALES		FEMALES	
673	585		88	

### 3.6 Macroeconomic Aggregates

**Table 4: Macroeconomic Aggregates (\$000)**

GO	IC	VA	COE	CFC	OS
231,091	146,622	84,469	17,447	30,183	36,839

### 3.7 Gross Fixed Capital Formation

**Table 5: Gross Fixed Capital Formation (\$000)**

TYPE OF CAPITAL FORMATION	
Buildings	4,094
Plant and machinery	14,483
Furniture, fixtures and office equipment	1,534
Transport vehicle and related equipment	1,359
Wind Mill	0
Dam tunnels	15,209
Others	84,923
<b>GROSS FIXED CAPITAL FORMATION</b>	<b>121,602</b>

### 3.8 Average Turnover per Establishment

**Table 6: Average Turnover per Establishment**

ESTABLISHMENTS	INCOME FROM SALES OF ELECTRICITY	AVERAGE TURNOVER PER ESTABLISHMENT
NUMBER	\$000	\$000
13	226,945	17,457

### 3.9 Average Turnover per Paid Employee

**Table 7: Average Turnover per Paid Employee**

INCOME FROM SALES OF GOODS AND SERVICES	PAID EMPLOYEE	AVERAGE TURNOVER PER PAID EMPLOYEE
\$000	NUMBER	\$000
226,945	673	337

### 3.10 Average Compensation of Employees per Paid Employee

**Table 8: Average Compensation of Employees per Paid Employee**

COMPENSATION OF EMPLOYEES	PAID EMPLOYEE	AVERAGE COMPENSATION PER PAID EMPLOYEE
\$000	NUMBER	\$000
17,447	673	26

### 3.11 Data Analysis

**Table 9: 2010 Results Compared with 2009 Results**

AGGREGATES	2009		2010		Percentage change
	\$000	aggregates expressed as % of GO	\$000	aggregates expressed as % of GO	
<b>GO</b>	173,788		231,091		32.97
<b>IC</b>	116,117	66.82	146,622	63.45	26.27
<b>VA</b>	57,671	33.18	84,469	36.55	46.47
<b>COE</b>	17,993	10.35	17,447	7.55	-3.03
<b>CFC</b>	29,362	16.90	30,183	13.06	2.80
<b>OS</b>	10,316	5.94	36,839	15.94	257.11
<b>GFCF</b>	75,827		121,602		60.37
<b>NUMBER ENGAGED</b>	643		673		4.67

A higher increase in GO by 32.97 per cent led the VA to increase dramatically by 46.47 per cent.

Despite a 4.67 per cent increase in the number of persons engaged, the COE decreased by 3.03 per cent due to the recruitment of trainees in key areas such as electricians, technicians and line mechanics to ensure scarce skills are developed through appropriate hands-on-training.

The CFC when compared to 2009 shows an increase of 2.80 per cent and this is supported by a significant increase in the GFCF.

*For supplementary information on the electricity statistics reference can be made to Appendix I for the Concepts and Definitions, Appendix II for the Industrial Classification Used, Appendix III for the Composition of Macroeconomic Aggregates, Appendix IV for the Sample Questionnaire, Appendix V for the Sales of Electricity, Appendix VI for the Annual Electricity Production Index, Appendix VII for the Quarterly Electricity Production Index and Appendix VIII for Value Added 1985 – 2010.*

## 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 directors 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 per cent 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.

<b><i>Gross Output</i></b>	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.
<b><i>Intermediate Consumption</i></b>	Intermediate consumption consists of non-durable goods and services which have a lifetime of use of less than one year. Compensation of employees do not form part of intermediate consumption, but expenditure such as 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.
<b><i>Local Owned</i></b>	All companies with 51 per cent or more of its equity held in Fiji are considered locally owned.
<b><i>Operating Surplus</i></b>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<b><i>Payments in kind</i></b>	This is defined as the net cost to the employer of those goods and services furnished to employees free of charge or at markedly reduced cost that are clearly and primarily of benefit to the employees as consumers. The item includes food, beverages, clothing (except uniforms for civilians as these are not worn off-duty) and lodging etc.
<b><i>Persons Engaged</i></b>	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.
<b><i>Statistical Unit</i></b>	Statistical unit is the Unit for which information is collected.
<b><i>Unpaid Family Workers</i></b>	Unpaid family workers are persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least one third of the working time normal to the establishment.
<b><i>Value Added</i></b>	Value added is the difference between the gross output and the intermediate consumption. It provides a useful way of measuring without duplication the economic importance of an industry or industrial sector.
<b><i>Working Proprietors</i></b>	Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners.

## APPENDIX II

### INDUSTRIAL CLASSIFICATION USED

Only electricity from SECTION D: ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY of 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.

ELECTRICITY includes the activity of providing electric power through a permanent infrastructure (network) of lines, mains and pipes. The dimension of the network is not decisive; also included are the distribution of electricity in industrial parks or residential buildings. This section therefore includes the operation of electric utilities, which generate, control and distribute electric power.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
35				<b>ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY</b>
	351	3510	35101	<p><b>Electric power generation, transmission and distribution</b></p> <p>This sub-class includes the generation of bulk electric power, transmission from generating facilities to distribution centers and distribution to end users:</p> <ul style="list-style-type: none"> <li>-operation of generation facilities that produce electric energy, including thermal, hydroelectric, gas turbine, diesel and renewable</li> <li>-operation of transmission systems that convey the electricity from the generation facility to the distribution system</li> <li>-operation of distribution systems (i.e. consisting of lines, poles, meters, and wiring) that convey electric power received from the generation facility or the transmission system to the final consumer</li> <li>-sale of electricity to the user</li> <li>-activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others</li> <li>-operation of electricity and transmission capacity exchanges for electric power</li> </ul> <p>This sub- class excludes:</p> <ul style="list-style-type: none"> <li>-production of electricity through incineration of waste, see 38201</li> </ul>



**APPENDIX III      COMPOSITION OF MACROECONOMIC  
AGGREGATES (\$000)**

<b>FSIC SUB-CLASS 35101</b>	
<b>INCOME</b>	
<b>Primary Activity</b>	<b>226,945</b>
Sales	226,945
<b>Secondary Activity</b>	<b>4,146</b>
Fuel rebates	0
Contract sales	449
Subsidies received	856
Business insurance claims received	34
Rent received for hire of building, plant & machinery	194
Training rebates	54
Receipts from industrial services rendered to others	425
Services & license fees	626
Power poles rentals	663
Others	845
<b>Gross Output</b>	<b>231,091</b>
<b>Miscellaneous Income</b>	<b>27,583</b>
Fuel surcharge	6
Casualty insurance	0
Profit or Loss received from any other business	193
Property income received	
Rent received from land	0
Interest received	1,278
Dividends received	0
Royalty received	0
Bad & doubtful debts recovered	5
Exchange gain	471
Gain on sales of fixed assets	34
VAT charged on goods and services provided	25,601
<b>TOTAL INCOME</b>	<b>258,674</b>
<b>EXPENDITURE</b>	
Expenditure <sup>2</sup>	126,756
Fuel, electricity and water	2,100

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

Current repairs & maintenance on buildings, motor vehicles & machinery & equipment	10,348
Cartage and haulage	109
Travel expenses	247
Value of contract and commission work done	625
Audit, accounting & legal fee	212
Advertising & promotion	14
Bank charges	103
Postage, telephone & telecommunications	911
Office stationery & supplies	344
Rent paid for furniture, building, plant & machinery	931
Management & consultation fees	370
Business insurance	530
Opening stock of materials, fuel and supplies	15,166
Less closing stock of materials, fuel and supplies	16,142
All other costs	3,998
<b><i>Intermediate Input</i></b>	<b><i>146,622</i></b>
<b>Miscellaneous Expenditure</b>	<b>49,886</b>
Casualty insurance	0
Property income paid	
Rent paid for land	1,054
Interest paid	14,324
Dividend paid	0
Royalty paid	234
Bad & doubtful debts written off	327
Business licenses, rates on property paid to central or local government	530
TPAF levy	44
Exchange losses	3,777
Loss on sale of fixed assets	0
VAT paid on supplies of goods and services	29,596
<b><i>Compensation of employees</i></b>	<b><i>17,447</i></b>
Wages & Salaries paid <sup>3</sup>	17,447
<b><i>Consumption of fixed capital</i></b>	<b><i>30,183</i></b>
<b>TOTAL EXPENDITURE</b>	<b>244,138</b>

<sup>3</sup> Includes contributions to the Fiji National Provident Fund and payments in kind.

## APPENDIX IV SAMPLE QUESTIONNAIRE

Ratu Sukuna House, MacArthur Street, Victoria Parade, Suva



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Government Buildings  
Suva  
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Telephone: [679] 331  
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CONFIDENTIAL

DESPATCHED: 29\04\11

### 2010 CENSUS OF ELECTRICITY

Please correct any errors  
appearing in this label.

Dear Sir\Madam,

Enclosed are two copies of the 2010 Census of Electricity questionnaire.

**COVERAGE AND SCOPE:** It covers all establishments engaged in the Electricity sector classified under the Fiji Standard Industrial Classification 2004's Tabulation Category E (refer note on page 2). If an establishment's Electricity activities are combined with other types of business, you should report on the Electricity side of the operations only.

**PURPOSE:** The census provides an important means of assessing the contribution this sector makes to the economy of Fiji. The results of the Census are 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 2010. If your accounting year is different provide information approximating closest to the calendar year 2010. 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 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 31\05\11. 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 Salome Madraniceva on extension 132 or email [smadraniceva@statsfiji.gov.fj](mailto:smadraniceva@statsfiji.gov.fj).

**T Bainimarama**  
Government Statistician

**NOTE:** Under the Fiji Standard Industrial Classification 2004's Tabulation Category E: Electricity and Water includes generation, transmission or distribution of electricity and purification or supply of water or the operation of sewerage or drainage systems including sewerage treatment plant.

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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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- 4 (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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- 5 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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- 6 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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- 7 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 Islands 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 2010 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**

<b>1</b>	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 can not 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**

<b>2</b>	Please state the accounting period: From \ \2010 To \ \2010
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**LEGAL STATUS OF ORGANISATION**

	Please tick appropriate box			
<b>3</b>	Individual ownership	1	Partnership	2
	Co-operative	3	Private Limited Company	4
	Public Limited Company	5	Public or Statutory Body	6
	Non-Profit Organisation	7	Others (specify)	8

**FORM OF OWNERSHIP**

<b>4</b>	Please tick appropriate box			
	Fiji owned	1	Branch of an overseas company	2
	Subsidiary of an overseas company	3	Others (specify)	4

**EQUITY PARTICIPATION**

<b>5</b>	Please indicate in the appropriate box equity capital held by Fiji Citizens.			
	(a) As at end of 2009   %	(b) As at end of 2010   %		

**NATURE OF WORK**

<b>6</b>	Please give a brief description of the main activity of the establishment/s covered by this return:			
	003   FOR OFFICIAL USE ONLY			

**OPERATING STATUS**

<b>7</b>	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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**ELECTRICITY SALES AND OTHER INCOME DERIVED DURING THE ACCOUNTING YEAR**


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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: (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.

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

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**OTHER INCOME**


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12 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.

12 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.

14 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 13a].

19 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.

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

**ELECTRICITY SALES AND OTHER INCOME DERIVED DURING THE ACCOUNTING YEAR**

8 Please state the sales value of electricity generated by your establishment.				
DESCRIPTION OF PRODUCT		LOCAL MARKET SALES		TOTAL SALES
		QUANTITY AND UNITS (1)	VALUE (\$) (2)	VALUE (\$) (3)
a]	Commercial	004		
b]	Industrial	006		
c]	Domestic	008		
d]	Others	010		
	Total sales	012		

**OTHER INCOME**

			VALUE (\$)
9	Surcharge	014	
10	Discount	015	
11	Subsidies and grants received	016	
12	Insurance claims received: a] Business insurance claims received	017	
	b] Casualty insurance claims received	018	
13	Profit or loss received from any other business in which you have an interest	019	
14	Rent received for the hire of building, plant and machinery, furniture and fixtures, transport vehicles and related equipment	020	
15	Income from: a] Rent received from land	021	
	b] Interest received	022	
	c] Dividends received	023	
	d] Royalty received	024	
16	Bad and doubtful debts recovered	025	
17	Exchange gain	026	
18	Gain on sale of fixed assets	027	
19	Sales of goods not manufactured by your own establishment (see question 54)	028	
20	Commissions received	029	
21	Receipts from industrial services rendered to others:		
	a] Plant and equipment hire	030	
	b] Repairs and maintenance to: i] Plant, machinery and equipment	031	
	ii] Others	032	
	c] Transport and related services	033	
22	Service and licence fees	034	
23	Power pole rentals	035	
24	Training rebates	036	
25	Others (specify). _____ _____ _____	037	
	Total other income (Codes 014 - 035)	038	
26	VAT charged on goods and services provided	039	
27	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 013 + 038 + 039)</b>	040	\$

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**PURCHASES OF MATERIALS AND OPERATING EXPENDITURE**


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28 State in detail the total value and quantity of all purchases of material and supplies during the year for use in the generation 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 37.

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 67.

Exclude all purchases of: Machinery and plant and other capital equipment purchased by you which should be included in question 67.

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

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**FUEL, ELECTRICITY AND WATER**


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30-32 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.

33-34 State the total value of electricity and water purchased by your establishment for the production process.

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**OTHER EXPENDITURE**


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37 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.

38 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.

40 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.

47 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 45.

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



**PURCHASES OF MATERIALS AND OPERATING EXPENDITURE**

Please state the value of all materials and supplies purchased during the year for use in the production process										
					VALUE (\$)					
					IMPORTED		LOCALLY PRODUCED			TOTAL
					PURCHASED		PURCHASED			
	DESCRIPTION OF MATERIALS AND SUPPLIES		UNIT of Qty (1)	QTY (2)	FROM ABROAD (3)	LOCALLY (4)	FROM MANFT (5)	FROM OTHERS (6)	TOTAL (7)	
28	Electricity	041								
29	Others (specify).	046								
		051								
		056								
		061								
	Total	066								

**FUEL, ELECTRICITY AND WATER**

Please state the expenditure incurred on fuel, electricity and water			VALUE (\$)
30	Petrol/Automotive diesel fuel	071	
31	Industrial diesel fuel/Heavy fuel oil	072	
32	Kerosene	073	
33	Liquid petroleum gas	074	
34	Electricity	075	
35	Water	076	
	Total (Codes 071 to 077)	077	

**OTHER EXPENDITURE**

			VALUE (\$)
36	Donations made	078	
37	Repairs and maintenance costs on: a) Motor vehicles	079	
	b) Building	080	
	c) Machinery and equipment	081	
38	Cartage and haulage expenses paid to other firms	082	
39	Travel expenses (eg management, personal etc)	083	
40	Value of contract and commission work done	084	
41	Audit, accounting and legal fee	085	
42	Advertising and promotion etc	086	
43	Bank charges	087	
44	Postage, telephone and telecommunication etc	088	
45	Office stationery and supplies	089	
46	Rent paid for furniture, building, plant and machinery etc	090	
47	Expenditure on: a) Rent paid for land	091	
	b) Interest paid	092	
	c) Dividends paid	093	
	d) Royalty paid	094	
48	Management and consultation fee	095	
49	Bad and doubtful debts written off	096	
50	Business licenses, rates on property paid to central or local government etc	097	
51	Insurance paid: a) Business insurance	098	
	b) Casualty insurance	099	
52	Training and Productivity Authority of Fiji [TPAF] Levy	100	
53	Exchange losses	101	
54	Fixed asset expenses: a) Loss on sale of fixed assets	102	
	b) Depreciation claimed (to agree with question 68(7))	103	
55	Cost of goods purchased for resale (see question 17)	104	
56	All other costs and expenses	105	
	Total other expenditure (Codes 078 to 105 excluding 093)	106	

- 57 Please note that the information in respect of employment is for the last payweek in June 2010 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, eg 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.

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## STOCKS

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

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## NET EARNINGS AND TAXES PAID

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

	Income [ Code 040 + 138(3)]	\$
less	Expenditure [ Code 125]	\$
equals	Profit (+)\Loss (-) [Code 141]	\$

**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

57		NUMBER EMPLOYEE D	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTIO N TO FNPF ETC	PAYMENT IN KIND
		(1)	(2)	(3)	(4)
a)	Fiji citizens	107			
b)	Expatriates	111			
	<b>Total</b>	115			
c)	Working without pay				
	i) Working proprietors	119			
	ii) Unpaid family workers	120			
	<b>Total (Codes 115 (1) + 119 + 120)</b>	121			
d)	From the total number in employment given in code 121, please state:				
	Total Males	122	Total Females	123	

58	VAT paid on supplies of goods and services	124	
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59	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 066(7)+077+106+115 (2, 3, 4)] + 124</b>	<b>125</b>	<b>\$</b>
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**STOCKS**

		VALUE OF STOCKS (\$)		
		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
60	Finished goods produced by the establishment and intended for sale	126		
61	Work-in-progress	129		
62	Finished goods bought for resale	132		
63	Materials, fuels, supplies and components	135		
	<b>Total</b>	138		

**NET EARNINGS AND TAXES PAID**

			Amount (\$)
64	Net profit/loss of your establishment/enterprise. If this does not agree with question 64, please give reasons _____	141	
65	Taxable income of your establishment/enterprise	142	
66	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	143	
67	Amount of Fiji Income Tax paid/payable by your establishment/enterprise.	144	

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**FIXED CAPITAL ASSETS**

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68 Please ensure that:

The value given for depreciation should agree with the value given in question 54 b].

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

**FIXED CAPITAL ASSETS**

67			VALUE (\$)							
			Opening book value	Purchase of new and second hand assets at cost		Land Development & Improvement	Own Account const.	Sales of capital assets	Depreciation	Closing book value
				locally	from abroad					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
A]	Land & Buildings	179								
B]	Dam, Tunnels	187								
C]	Plant and machinery	195								
D]	Furniture, fixtures and office equipment	203								
E]	Transport vehicles and related equipment	211								
F]	Others (specify): Dams, Tunnels Wind Mill Capital Spares Capital WIP	219								
	<b>Total</b>	<b>227</b>								

**USE OF INTERNET**

The main purpose of this question is to collect information on Internet services, including all goods and services ordered on the WWW or by email.

68	Type of goods or services ordered during the year (1)	Total cost (2)	Was payment made online (WWW or by email) (3)				Was this a Fiji web site (4)			
			YES	NO	YES	NO				
		235	YES	NO	YES	NO				
		236	YES	NO	YES	NO				
		237	YES	NO	YES	NO				
		238	YES	NO	YES	NO				
		239	YES	NO	YES	NO				
		240	YES	NO	YES	NO				
		241	YES	NO	YES	NO				

Signature of person completing the questionnaire: \_\_\_\_\_ Date \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_

Telephone No \_\_\_\_\_ Fax No \_\_\_\_\_

Email \_\_\_\_\_

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

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**

## APPENDIX V

SALES OF ELECTRICITY<sup>4</sup> 2000 – 2010

Period	<u>INDUSTRIAL SALES</u>		<u>COMMERCIAL SALES</u>		<u>DOMESTIC SALES</u>		<u>OTHER</u>		<u>TOTAL SALES</u>	
	000 Kwh	F\$000	000 Kwh	F\$000	000 Kwh	F\$000	000 Kwh	F\$000	000 Kwh	F\$000
2000	na	na	205,437	42,201	135,769	27,971	151,385	27,207	492,591	97,379
2001	na	na	220,135	45,384	143,990	29,885	251,435	30,861	615,560	106,130
2002	na	na	260,470	47,649	164,250	33,521	233,312	31,079	658,032	112,249
2003	163,915	21,572	240,691	49,465	154,153	32,035	101,355	11,134	660,114	114,206
2004	169,108	22,364	261,988	53,890	172,794	35,796	97,340	10,250	701,230	122,300
2005	164,989	23,385	275,769	60,426	187,317	39,147	93,185	10,846	721,260	133,804
2006	186,496	34,697	321,950	69,360	227,177	44,823	na	1,093	735,623	149,973
2007	195,133	34,145	332,657	68,477	239,030	44,229	na	868	766,820	147,719
2008	189,697	35,872	339,337	75,457	240,407	47,357	na	750	769,441	159,436
2009	183,745	37,877	343,045	81,642	240,057	48,588	na	942	766,847	169,049
2010	210,482	49,668	372,552	114,810	252,135	61,052	na	1,408	835,169	226,938

<sup>4</sup> This data is based on collections from bills paid to FEA and will therefore differ from the sales data given in Table 4: Macroeconomic Aggregates

## APPENDIX VI

### ANNUAL ELECTRICITY PRODUCTION INDEX<sup>5</sup>

[Base Average 4 = Quarters 2005 = 100.0]

FSIC 2004	Weight	2006	2007	2008	2009	2010
40101	9.6	103.3	112.5	103.9	103.3 <sup>6</sup>	109.8

#### Notes:

- The base of the index is 2005 = 100.0 and Laspeyre's formula is used
- Electricity generated by FSC for it's own consumption is included

#### Source:

- Monthly returns submitted by Producers

<sup>5</sup> Extract from the Industrial Production Index (IPI), which constitutes apart from Electricity; Mining and Quarrying and Manufacturing sectors also. Out of a total weight of 100.0 in the IPI, Electricity has a weight of 9.6.

<sup>6</sup> Whilst sales volume decreased in 2009 compared to 2008, the sales revenue increase because of a tariff increases of 15% approved by the Cabinet and Commerce Commission which was implemented from 1<sup>st</sup> September 2009.

## APPENDIX VII

### QUARTERLY ELECTRICITY PRODUCTION INDEX<sup>5</sup>

[Base: Average 4 Quarters 2005 = 100.0]

FSIC 2004	Weight	PERIOD				
			Mar	Jun	Sep	Dec
40101	9.6	2006	99.1	99.4	98.4	116.4
		2007	101.0	96.0	122.5	130.6
		2008	100.5	94.5	103.8	116.6
		2009	102.0	100.5	99.4	111.1
		2010	110.1	117.1	112.4	105.2

**Notes:**

- The base of the index is 2005 = 100.0 and Laspeyre's formula is used
- Electricity generated by FSC for its own consumption is included

**Source:**

- Monthly returns submitted by Producers



## APPENDIX VIII

### VALUE ADDED 1985 – 2010

The table gives data on VA from 1985 to 2010 in dollar value and percentage change compared to the previous year.

YEAR	VA \$000	% Change
1985	32,944	
1986	34,178	3.75
1987	39,941	16.86
1988	45,681	14.37
1989	47,129	3.17
1990	42,625	-9.56
1991	67,986	59.50
1992	80,007	17.68
1993	75,813	-5.24
1994	73,819	-2.63
1995	70,013	-5.16
1996	67,296	-3.88
1997	69,257	2.91
1998	69,381	0.18
1999	80,034	15.35
2000	64,034	-19.99
2001	62,712	-2.06
2002	74,350	27.75
2003	64,419	-13.36
2004	52,561	-18.41
2005	53,983	2.70
2006	28,657	-47.01
2007	58,266	103.31
2008	33,365	-42.74
2009	57,671	72.85
2010	84,469	46.47

