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# **ECONOMIC SURVEYS**

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# **CONSTRUCTION**

# **2012**

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## **PREFACE**

The report provides information on the Construction activities in 2012. The information was gathered from establishments engaged in the Construction activities. These activities include general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature and repair of buildings and engineering works. It excludes information on Construction activities in the informal sector.

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

Information on the Construction industry would be useful to a good number of users, for instance the;

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

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



Epeli Waqavonovono  
**Government Statistician**

## **NOTES**

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

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

2 Total values are subject to rounding errors.

3 Key to Abbreviations:

BR	Business Register
CFC	Consumption of Fixed Capital
COE	Compensation of Employees
FBoS	Fiji Bureau of Statistics
FSIC	Fiji Standard Industrial Classification
GFCF	Gross Fixed Capital Formation
GO	Gross Output
IC	Intermediate Consumption
OS	Operating Surplus
PWD	Public Works Department
SAS	Statistical Analysis System
VA	Value Added

4 VA in the report refers to Gross Value Added

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# **1 INTRODUCTION**

## **1.1 History of Surveys undertaken**

This report contains the results of the Enterprise Survey carried out for Construction for 2012 (refer 2.2 on Coverage and Scope) together with other relevant information on the construction industry.

Similar surveys done previously were known as the Census of Building and Construction. The first one conducted by the Fiji Bureau of Statistics (FBos) was carried out as part of the 1968 Census of Industries, which due to disparities revealed with other information then available, was not published. Census of Building and Construction for the first time was done for 1970 as an entity in itself. This was followed by the census conducted for 1971 and then the census conducted for 1973. The census was not conducted for years 1972, 1974 and 1975, but from 1976 it became a regular annual survey.

## **1.2 Need for statistics relating to Construction**

Construction activities account for a substantial proportion of the total economic activity, whether in terms of the sector to the Gross Domestic Product (GDP) or in terms of it's share of total employment and Gross Fixed Capital Formation (GFCF).

Statistics on construction 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 building and construction industry with other industries. Policy makers, too, require the data for formulating sound economic and social policies that augment capital formation. Finally, the data helps assess the importance and efficiency of the industry and this in turn helps the enterprises engaged in the building and construction industry plan and operate their business effectively.

## **1.3 Peculiar features of the Construction industry**

The construction industry is notoriously volatile and it is also an industry for which it is difficult to get accurate and timely information.

- Construction activity is extremely mobile, the main activity being at a construction site.
- It is highly sensitive to weather.
- A large part of its production is "made to measure" which makes the product differ in type and size with different costs and prices because of differing circumstances at different locations.
- The period of construction is relatively long.
- The activity is carried out by a wide variety of units – small and large private enterprises, public sector, own account individuals and other units whose main activities are in other industries.
- Subcontracting is prevalent.
- Many small enterprises go in and out of business with changing economic and seasonal factors.
- The activity involves the creation of fixed assets or the repair and maintenance of fixed assets.

## **2 METHODOLOGY**

### **2.1 Legal Basis**

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

### **2.2 Coverage and Scope**

The 2012 survey covered all enterprises operating in the construction industry defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section F. It is nevertheless possible that some small units not employing regular paid workers may have been omitted due to difficulties in identifying them, but the nature of such units do not affect the overall results in any significant way.

The businesses engaged in the construction industry covered in the survey were general building and special trade contractors eg electricians, plumbers, painters, civil engineers, earthmoving contractors etc (refer Appendix II on Industrial Classification Used). *Construction activities undertaken by the Central Government Ministries and Departments eg the Public Works Department fell outside the scope of this survey since they fall under the scope of the Survey carried out for the General Government, results of which are contained in the report titled An Economic and Functional Classification of General Government Accounts.*

### **2.3 Statistical Unit**

The unit of reporting was the enterprise. In cases where enterprises operated more than one type of business, efforts were made to obtain accounts for each activity. Where this was not feasible, the enterprise was classified according to the type of activity that brought in the most revenue.

### **2.4 The Frame**

The frame utilised to survey the enterprises engaged in the construction activity in 2012 was the list of enterprises maintained by the FBoS. This list is known as the Business Register (BR), which is kept updated on the basis of information supplied to the FBoS by the Fiji Revenue and Customs Authority, Registrar of Companies and the City and Town Councils.

### **2.5 Questionnaire Design**

A common questionnaire was used for both the general building contractors and the special trade contractors. It called for information on the particulars of the enterprise eg type of organisation, income, expenditure, stocks and employment. Not all the data collected are published here (refer Sample Questionnaire attached as Appendix XI).

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

The questionnaires were posted on 28<sup>th</sup> June, 2013 and replies were required within a month. Response by the due date was low; therefore reminders were issued. In extreme cases, personal visits to obtain the questionnaires were made to those enterprises that did not respond in spite of the reminders and to those enterprises that required 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 enterprises contacted were to submit details for the calendar year 2012. Where the accounting year differed from the calendar year, enterprises were asked to provide information for the accounting year that covered the major part of the calendar year 2012.

## 2.9 Non-responding Enterprises

Enterprises that did not respond and enterprises that operated during the whole or part of the survey reference period but became untraceable during the survey enumeration period due to closure or removal were taken as non-respondents. To account for the operations of the non-responding enterprises, data was rated-up.

## 2.10 Rate-up Factors

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

The GFCF too has been estimated for non-response. Generally capital formations in small enterprises, like the ones who have not responded in our inquiry, are low.

Empirically,

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

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

where  $k$  = number responded

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

### 3 RESULTS

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

All tables in this report contain data inclusive of estimates for non-response, exceptions are tables 1 to 5B and 8 to 10 that contain as per survey data.

Results of sub-class [43291/43901], [42001/42002] have been grouped together in order to protect the confidentiality of the information supplied by them.

#### 3.1 The Survey Response

**Table 1: The Survey Response**

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB- CLASS	ACTIVITY			
41001	Construction of building	139	95	68
42001	Civil engineering	12	10	83
42002	Other civil engineering project			
43101	Demolition and site preparation	37	29	78
43211	Electrical installation	78	60	77
43221	Plumbing, heat and air-conditioning installation	31	25	81
43291	Other construction installation	5	5	100
43901	Other specialised construction activity			
43301	Building completion and finishing	6	5	83
	<b>Total</b>	<b>308</b>	<b>229</b>	<b>74</b>

#### 3.2 Legal Status of Establishments

**Table 2: Legal Status of Establishments**

FSIC 2010		Sole Trader	Partnership	Private Limited Company	Public Limited Company	Non-profit Organisation	Others	Total
SUB- CLASS	ACTIVITY							
41001	Construction of building	41	9	44	0	1	0	95
42001	Civil engineering	0	0	10	0	0	0	10
42002	Other civil engineering project							
43101	Demolition and site preparation	10	4	15	0	0	0	29
43211	Electrical installation	28	4	28	0	0	0	60
43221	Plumbing, heat and air-conditioning installation	10	2	13	0	0	0	25
43291	Other construction installation	2	0	3	0	0	0	5
43901	Other specialised construction activity							
43301	Building completion and finishing	1	1	3	0	0	0	5
	<b>Total</b>	<b>92</b>	<b>20</b>	<b>116</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>229</b>

### 3.3 Ownership of Establishments

**Table 3: Ownership of Establishments**

FSIC 2010		FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
SUB-CLASS	ACTIVITY				
41001	Construction of building	91	3	1	95
42001	Civil engineering	7	0	3	10
42002	Other civil engineering project				
43101	Demolition and site preparation	29	0	0	29
43211	Electrical installation	60	0	0	60
43221	Plumbing, heat and air-conditioning installation	25	0	0	25
43291	Other construction installation	4	1	0	5
43901	Other specialised construction activity				
43301	Building completion and finishing	5	0	0	5
	<b>Total</b>	<b>221</b>	<b>4</b>	<b>4</b>	<b>229</b>

### 3.4 Size of Establishments

**Table 4: Size of Establishments**

FSIC 2010		NUMBER OF PERSONS ENGAGED						TOTAL
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	
41001	Construction of building	36	21	11	17	6	4	95
42001	Civil engineering	1	1	2	1	2	3	10
42002	Other civil engineering project							
43101	Demolition and site preparation	6	7	9	4	1	2	29
43211	Electrical installation	25	21	9	4	1	0	60
43221	Plumbing, heat and air-conditioning installation	7	10	4	2	2	0	25
43291	Other construction installation	1	0	4	0	0	0	5
43901	Other specialised construction activity							
43301	Building completion and finishing	2	1	2	0	0	0	5
	<b>Total</b>	<b>78</b>	<b>61</b>	<b>41</b>	<b>28</b>	<b>12</b>	<b>9</b>	<b>229</b>

### 3.5 Number of Persons Engaged as at 30 June 2012

**Table 5 A: Number of Persons Engaged**

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	Local	Expatriate	Working proprietors	Unpaid family workers	
41001	Construction of building	2,712	45	69	19	2,845
42001	Civil engineering	914	27	17	0	958
42002	Other civil engineering project					
43101	Demolition and site preparation	575	7	25	4	611
43211	Electrical installation	461	2	36	3	502
43221	Plumbing, heat and air-conditioning installation	389	2	25	0	416
43291	Other construction installation	53	1	6	0	60
43901	Other specialised construction activity					
43301	Building completion and finishing	46	0	6	0	52
	<b>Total</b>	<b>5,150</b>	<b>84</b>	<b>184</b>	<b>26</b>	<b>5,444</b>

**Table 5 B: Number of Persons Engaged by Gender**

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	Total
41001	Construction of building	2,734	111	2,845
42001	Civil engineering	936	22	958
42002	Other civil engineering project			
43101	Demolition and site preparation	592	19	611
43211	Electrical installation	475	27	502
43221	Plumbing, heat and air-conditioning installation	399	17	416
43291	Other construction installation	54	6	60
43901	Other specialised construction activity			
43301	Building completion and finishing	50	2	52
	<b>Total</b>	<b>5,240</b>	<b>204</b>	<b>5,444</b>

### 3.6 Macroeconomic Aggregates

**Table 6: Macroeconomic Aggregates**

FSIC 2010	GO	IC	VA	COE	CFC	OS
SUB-CLASS						
41001	135,328,007	94,842,968	40,485,039	25,877,593	2,290,483	12,316,963
42001	80,862,713	45,435,036	35,427,677	12,153,445	4,346,763	18,927,469
42002						
43101	41,251,829	27,259,337	13,992,492	6,245,139	2,934,789	4,812,564
43211	23,159,621	16,812,422	6,347,199	3,395,985	446,881	2,504,333
43221	19,501,493	12,748,668	6,752,825	4,202,190	404,086	2,146,549
43291	3,795,957	2,444,560	1,351,397	481,104	162,990	707,303
43901						
43301	2,436,173	1,243,751	1,192,422	519,416	65,788	607,218
<b>TOTAL</b>	<b>306,335,793</b>	<b>200,786,742</b>	<b>105,549,051</b>	<b>52,874,872</b>	<b>10,651,780</b>	<b>42,022,399</b>

Refer to Appendix III for the composition of the Macroeconomic Aggregates.

### 3.7 Gross Fixed Capital Formation

**Table 7: Gross Fixed Capital Formation (\$)**

TYPES OF ASSETS	FSIC 2010 SUB-CLASS							TOTAL
	41001	42001/ 42002	43101	43211	43221	43291/ 43901	43301	
Land development and improvement	0	0	0	0	0	0	0	0
Building	154,596	295,890	0	0	0	0	0	450,486
Plant and machinery	649,593	11,569,380	1,512,302	98,562	85,962	51,686	22,652	13,990,137
Furniture, Fixtures	48,631	133,168	98,542	34,619	0	0	0	314,960
ICT Equipment	7,028	9,777	0	0	5,201	0	0	22,006
Other Office Equipment	14,901	25,512	0	0	0	0	0	40,413
Transport equipment	1,661,680	1,520,581	326,979	52,634	52,140	0	0	3,614,014
Research & Equip	0	0	0	0	0	0	0	0
Valuables (Antique Artistics)	0	0	0	0	0	0	0	0
Others	0	0	0	0	0	0	0	0
<b>Gross Fixed Capital Formation</b>	<b>2,536,429</b>	<b>13,554,308</b>	<b>1,937,823</b>	<b>185,815</b>	<b>143,303</b>	<b>51,686</b>	<b>22,652</b>	<b>18,432,016</b>

### 3.8 Average Turnover per Establishment

**Table 8: Average Turnover per Establishment**

FSIC 2010		RESPONDING ENTERPRISES	VALUE OF WORK COMPLETED (as per survey)	AVERAGE TURNOVER PER ENTERPRISE
SUB-CLASS	ACTIVITY	NUMBER	\$	\$
41001	Construction of building	95	125,661,700	1,322,755
42001	Civil engineering	10	75,084,285	7,508,429
42002	Other civil engineering project			
43101	Demolition and site preparation	29	38,002,476	1,310,430
43211	Electrical installation	60	22,001,325	366,689
43221	Plumbing, heat and air-conditioning installation	25	18,036,114	721,445
43291	Other construction installation	5	3,795,957	759,191
43901	Other specialised construction activity			
43301	Building completion and finishing	5	2,379,881	475,976
	<b>TOTAL</b>	<b>229</b>	<b>284,961,738</b>	<b>1,245,767</b>

### 3.9 Average Turnover per Paid Employee

**Table 9: Average Turnover per Paid Employee**

FSIC 2010		VALUE OF WORK COMPLETED (as per survey)	PAID EMPLOYEE (as per survey)	AVERAGE TURNOVER PER PAID EMPLOYEE
SUB-CLASS	ACTIVITY	\$	NUMBER	\$
41001	Construction of building	125,661,700	2,727	46,081
42001	Civil engineering	75,084,285	941	79,792
42002	Other civil engineering project			
43101	Demolition and site preparation	38,002,476	582	65,296
43211	Electrical installation	22,001,325	463	47,519
43221	Plumbing, heat and air-conditioning installation	18,036,114	391	46,128
43291	Other construction installation			
43901	Other specialised construction activity			
43301	Building completion and finishing	2,379,881	46	51,737
	<b>TOTAL</b>	<b>284,961,738</b>	<b>5,204</b>	<b>54,758</b>

### 3.10 Average Compensation of Employees per Paid Employee

**Table 10: Average Compensation of Employees per Paid Employee**

FSIC 2010		COMPENSATION OF EMPLOYEES (as per survey)	PAID EMPLOYEE (as per survey)	AVERAGE COMPENSATION PER PAID EMPLOYEE
SUB-CLASS	ACTIVITY	\$	NUMBER	\$
41001	Construction of building	24,996,520	2,727	9,166
42001	Civil engineering	11,722,355	941	12,457
42002	Other civil engineering project			
43101	Demolition and site preparation	5,615,201	582	9,648
43211	Electrical installation	3,156,820	463	6,818
43221	Plumbing, heat and air-conditioning installation	4,162,150	391	10,645
43291	Other construction installation			
43901	Other specialised construction activity			
43301	Building completion and finishing	512,201	46	11,135
	<b>TOTAL</b>	<b>50,646,351</b>	<b>5,204</b>	<b>9,732</b>



### 3.11 2012 Results Compared with 2011 Results

**Table 11: 2012 Results Compared with 2011 Results**

AGGREGATES	2011		2012		Percentage change
	\$	aggregates expressed as % of GO	\$	aggregates expressed as % of GO	
<b>GO</b>	282,225,787		306,335,793		8.54
<b>IC</b>	184,210,615	65.27	200,786,742	65.54	9.00
<b>VA</b>	98,015,172	34.73	105,549,051	34.46	7.69
<b>COE</b>	49,095,711	17.40	52,874,872	17.26	7.70
<b>CFC</b>	9,920,708	3.52	10,651,780	3.48	7.37
<b>OS</b>	38,998,753	13.82	42,022,399	13.72	7.75
<b>GFCF</b>	11,732,838		18,432,016		57.10
<b>NUMBER OF PERSONS ENGAGED</b>	4,968		5,444		9.58

The increase in VA is mainly due to ongoing projects and civil engineering works carried out for repair and upgrading of roads around the country.

*For supplementary information on the Construction sector reference can be made to Appendix I for the Concepts and Definitions, Appendix II for the Industrial Classification Used, Appendix III for the Components of the Macroeconomic Aggregates, Appendix IV for the Value of Building Permits Issued, Appendix V for the Value of Completion Certificates Issued, Appendix VI for the Quarterly Building and Construction Value of Work Put-in-Place, Appendix VII for the Building Material Price Index, Appendix VIII for the Composition of the Macroeconomic Aggregates 1970 – 2011, Appendix IX for the Value Added 1973-2011 and Appendix X for the Gross Output compared with the Value of Work Put-in-Place.*

## 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 Construction Statistics. The major concepts and definitions and their treatment are briefly explained below.

<b><i>Compensation of Employees</i></b>	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 employees social security and pension and payments in kind.
<b><i>Consumption of Fixed Capital</i></b>	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.
<b><i>Employment Size Group</i></b>	This includes paid employment as well as people engaged.
<b><i>Enterprise</i></b>	An enterprise is ideally an economic unit which engages under single ownership or control, in one, or predominantly one kind of economic activity but may have different locations
<b><i>Fixed Assets</i></b>	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.
<b><i>Foreign Owned</i></b>	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 or more of its equity is held abroad.
<b><i>General Government</i></b>	This includes the Central Government and the Local Government.
<b><i>Gross Fixed Capital Formation</i></b>	This is the outlay of the construction industry on new and second-hand durable goods less their sales plus their own account capital construction work done on similar goods.
<b><i>Gross Output</i></b>	Gross output is defined as gross value of all goods and services produced during the accounting period. These include the value of work completed during the year, gross margin on resale goods, the value of capital construction for own account and other income.
<b><i>Intermediate Consumption</i></b>	Intermediate consumption consists of non-durable goods and services, which are used up, in the production process. In principle non-durable goods are those goods, which have an expected lifetime of use of less than one year, or less than the accounting period. Compensation of employees does 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>Number of Employees</i></b>	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 enterprise. Also included are salaried managers, and directors of incorporated businesses except when paid solely for their attendance at board of directors meetings.
<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>Private Sector</i></b>	This includes, other than work done for the General Government, work done on residential buildings, hotels, schools etc owners of which is not the General Government.
<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 enterprise and working in the enterprise without regular pay for at least one third of the working time normal to the enterprise.
<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>Value of work put-in-place</i></b>	The value of work put-in-place can be defined as the total value of work completed adjusted for work-in progress (work-in-progress at the end of the period surveyed minus the work-in-progress at the beginning of the period surveyed) for the period being surveyed. The value of work completed is calculated using information on expenditure that an enterprise incurs. The types of expenses include cost of materials, payments made in respect of fuel, electricity and water, transport and wages and salaries paid etc.
<b><i>Working Proprietors</i></b>	Working proprietors are owners of enterprises who are actively engaged in the work of the enterprise. Excluded are silent or inactive partners.

## **APPENDIX II**

### **INDUSTRIAL CLASSIFICATION USED**

SECTION F: CONSTRUCTION from the Fiji Standard Industrial Classification 2010, commonly known as FSIC 2010 has been used. FSIC 2010 is based on the International Standard Industrial Classification Rev. 4.

SECTION F: CONSTRUCTION includes general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature.

General construction is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings etc., or the construction of civil engineering works such as motorways, streets, bridges, tunnels, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities etc.

This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out. A unit that carries the overall responsibility for a construction project is classified here.

Also included is the repair of buildings and engineering works.

The renting of construction equipment with operator is classified with the specific construction activity carried out with this equipment.

This section also includes the development of building projects for buildings or civil engineering works by bringing together financial, technical and physical means to realize the construction projects for later sale. If these activities are carried out not for later sale of the construction projects, but for their operation (e.g. renting of space in these buildings, manufacturing activities in these plants), the unit would not be classified here, but according to its operational activity, i.e. real estate, manufacturing etc.

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
<b>41</b>				<b>CONSTRUCTION OF BUILDINGS</b>
	<b>410</b>	<b>4100</b>	<b>41001</b>	<p><b>Construction of buildings</b></p> <p>This sub-class includes the construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis. It includes:</p> <ul style="list-style-type: none"> <li>-construction of all types of residential buildings i.e. single-family houses as well as multi-family buildings, including high-rise buildings</li> <li>-construction of all types of non-residential buildings i.e. buildings for industrial production, e.g. factories, workshops, assembly plants, hospitals, schools, office buildings, hotels, stores, shopping malls, restaurants, airport buildings, indoor sports facilities, parking garages, including underground parking garages, warehouses, religious buildings</li> <li>-assembly and erection of prefabricated constructions on the site</li> <li>-remodeling or renovating existing residential structures</li> </ul>
				<p>Outsourcing parts or even the whole construction process is possible. If only specialized parts of the construction process are carried out, the activity is classified in division 43.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25</li> <li>-construction of industrial facilities, except buildings, see division 42</li> <li>-architectural and engineering activities, see 71101</li> <li>-project management activities related to construction, see 71101</li> </ul>

42				<b>CIVIL ENGINEERING</b>
	420	4200	42001	<p><b>Civil engineering</b></p> <p>This sub-class includes construction of:</p> <ul style="list-style-type: none"> <li>-roads and railways e.g. motorways, streets, roads, other vehicular and pedestrian ways; surface work on streets, roads, highways, bridges or tunnels; asphalt paving of roads; road painting and other marking; installation of crash barriers, traffic signs and the like; construction of bridges, including those for elevated highways; construction of tunnels; construction of railways and construction of airfield runways</li> <li>- utility projects e.g. construction of sewer systems including repair of sewage disposal plants; pumping stations; power plants; water well drilling; construction of distribution lines and related buildings and structures that are integral part of these systems; construction of civil engineering constructions for: <ul style="list-style-type: none"> <li>-long-distance pipelines, communication and power lines</li> <li>-urban pipelines, urban communication and power lines; ancillary urban works</li> <li>-water main and line construction</li> <li>-irrigation systems (canals)</li> <li>-reservoirs</li> </ul> </li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-installation of street lighting and electrical signals, see 43211</li> <li>-architectural and engineering activities, see 71101</li> <li>-project management activities related to civil engineering works, see 71101</li> </ul>
			42002	<p><b>Construction of other civil engineering projects</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-construction of industrial facilities, except buildings, such as refineries, chemical plants etc</li> <li>-construction of waterways, harbour and river works, pleasure ports (marinas), locks, etc. and dams and dykes</li> <li>-dredging of waterways</li> <li>-construction work, other than buildings e.g. outdoor sports facilities</li> <li>-land subdivision with land improvement (e.g. adding of roads, utility infrastructure etc.)</li> </ul> <p>This sub- class excludes:</p> <ul style="list-style-type: none"> <li>-project management activities related to civil engineering works, see 71101</li> </ul>

43				<b>SPECIALISED CONSTRUCTION ACTIVITIES</b>
	431	4310	43101	<p><b>Demolition and site preparation</b></p> <p>This sub-class includes the preparation of sites for subsequent construction activities. It includes:</p> <ul style="list-style-type: none"> <li>-demolition or wrecking of buildings and other structures</li> <li>-clearing of building sites</li> <li>-earth moving: excavation, landfill, levelling and grading of construction sites, trench digging, rock removal, blasting, etc.</li> <li>-drilling, boring and core sampling for construction, geophysical, geological or similar purposes</li> <li>-site preparation for mining i.e. overburden removal and other development and preparation of mineral properties and sites, except oil and gas sites</li> <li>-building site drainage</li> <li>-drainage of agricultural or forestry land</li> </ul> <p>The renting of construction equipment with operator is included with the associated construction activity.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-renting of construction machinery and equipment without the operator see 77301.</li> <li>-test drilling and test hole boring for mining operations (other than oil and gas extraction), see 09901</li> <li>-decontamination of soil, see 39001</li> <li>-shaft sinking, see 43901</li> <li>-oil and gas field exploration, geophysical, geological and seismic surveying, see 71101</li> </ul>

	<b>432</b>			<b>Electrical, plumbing and other construction installation activities</b>
		<b>4321</b>	<b>43211</b>	<p><b>Electrical installation</b></p> <p>This sub-class includes the installation of electrical systems in all kinds of buildings and civil engineering structures. It includes:</p> <ul style="list-style-type: none"> <li>-installation of electrical wiring and fittings, telecommunications wiring, computer network and cable television wiring including fibre optic, satellite dishes, lighting systems, fire alarms, burglar alarm systems, street lighting and electrical signals, airport runway lighting</li> <li>-connecting of electric appliances and household equipment, including baseboard heating</li> </ul> <p>The renting of construction equipment with operator is included with the associated construction activity.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>- renting of construction machinery and equipment without the operator see 77301.</li> <li>-construction of communications and power transmission lines, see 42001</li> <li>-monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance, see 80201</li> </ul>
		<b>4322</b>	<b>43221</b>	<p><b>Plumbing, heat and air-conditioning installation</b></p> <p>This sub-class includes the installation of plumbing, heating and air-conditioning systems, including additions, alterations, maintenance and repair. It includes:</p> <ul style="list-style-type: none"> <li>-installation in buildings or other construction projects heating systems, cooling towers, non-electric solar energy collectors, plumbing and sanitary equipment, ventilation, refrigeration or air-conditioning equipment and ducts, gas fittings, steam piping, fire sprinkler systems, lawn sprinkler systems</li> <li>-duct work installation</li> </ul> <p>The renting of construction equipment with operator is included with the associated construction activity.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-renting of construction machinery and equipment without the operator see 77301.</li> <li>-installation of electric baseboard heating, see 43211</li> </ul>



		<b>4329</b>	<b>43291</b>	<p><b>Other construction installation</b></p> <p>This sub-class includes the installation of equipment other than electrical, plumbing, heating and air-conditioning systems or industrial machinery in buildings and civil engineering structures, including maintenance and repair. It includes:</p> <ul style="list-style-type: none"> <li>-installation in buildings or other construction projects elevators, escalators, automated and revolving doors, lightning conductors, vacuum cleaning systems, thermal, sound or vibration insulation</li> </ul> <p>The renting of construction equipment with operator is included with the associated construction activity.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>- renting of construction machinery and equipment without the operator see 77301.</li> </ul>
	<b>433</b>	<b>4330</b>	<b>43301</b>	<p><b>Building completion and finishing</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-application in buildings or other construction projects interior and exterior plaster or stucco, including related lathing materials</li> <li>-installation of doors (except automated and revolving), windows, door and window frames, of wood or other materials</li> <li>-installation of fitted kitchens, staircases, shop fittings and the like</li> <li>-installation of furniture</li> <li>-interior completion such as ceilings, wooden wall coverings, movable partitions, etc.</li> <li>-laying, tiling, hanging or fitting in buildings or other construction projects ceramic, concrete or cut stone wall or floor tiles, ceramic stove fitting, parquet and other wooden floor coverings, carpets and linoleum floor coverings, including of rubber or plastic, terrazzo, marble, granite or slate floor or wall coverings, wallpaper</li> </ul>
				<ul style="list-style-type: none"> <li>-interior and exterior painting of buildings</li> <li>-painting of civil engineering structures</li> <li>-installation of glass, mirrors, etc.</li> <li>-cleaning of new buildings after construction</li> <li>-other building completion work n.e.c.</li> <li>-interior installation of shops, mobile homes, boats etc.</li> </ul> <p>The renting of construction equipment with operator is included with the associated construction activity.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-renting of construction machinery and equipment without the operator see 77301.</li> <li>-painting of roads, see 42001</li> <li>-installation of automated and revolving doors, see 43291</li> <li>-general interior cleaning of buildings and other structures, see 81201</li> <li>-specialized interior and exterior cleaning of buildings, see 81201</li> <li>-activities of interior decoration designers, see 74101</li> <li>-assembly of self-standing furniture, see 95241</li> </ul>

	439	4390	43901	<p><b>Other specialised construction activity</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment:</li> <li>-construction of foundations, including pile driving</li> <li>-damp proofing and water proofing works</li> <li>-de-humidification of buildings</li> <li>-shaft sinking</li> <li>-erection of non-self-manufactured steel elements</li> <li>-steel bending</li> <li>-bricklaying and stone setting</li> <li>-roof covering for residential buildings</li> <li>-scaffolds and work platform erecting and dismantling, excluding renting of scaffolds and work platforms</li> <li>-erection of chimneys and industrial ovens</li> <li>-work with specialist access requirements necessitating climbing skills and the use of related equipment, e.g. working at height on tall structures</li> <li>-subsurface work</li> <li>-construction of outdoor swimming pools</li> <li>-steam cleaning, sand blasting and similar activities for building exteriors</li> <li>-renting of cranes with operator</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-renting of construction machinery and equipment without the operator see 77301.</li> <li>-renting of construction machinery and equipment without operator, see 77301</li> </ul>
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**APPENDIX III**
**COMPOSITION OF MACROECONOMIC AGGREGATES (\$)**
**1] 41001 Construction of buildings**

Type of activity	New work done for		Major alteration and addition done for		Minor repairs and maintenance done for		Total
	General Government	Private Sector	General Government	Private Sector	General Government	Private Sector	
<b>Buildings:</b>							
A. <u>Residential</u>	0	14,568,925	0	10,998,650	0	3,299,856	28,867,431
B. <u>Non-residential</u>							
• Hotels	0	14,923,998	0	4,255,620	0	3,601,254	22,780,872
• Others	10,564,530	36,972,547	7,254,692	12,498,653	1,299,856	7,348,564	75,938,842
Others	0	1,399,855	154,362	299,586	0	0	1,853,803
<b>Total</b>	<b>10,564,530</b>	<b>67,865,325</b>	<b>7,409,054</b>	<b>28,052,509</b>	<b>1,299,856</b>	<b>14,249,674</b>	<b>129,440,948</b>

<b><u>INCOME</u></b>	
<b>Primary Activity</b>	<b>130,076,330</b>
Value of work completed	129,440,948
Change in work in-progress: General Government	195,870
Change in work in-progress: Private Sector	240,560
Own account capital construction	198,952
<b>Secondary Activity</b>	<b>5,251,677</b>
Gross Margin	915,620
Change in stock of finished goods intended for sale	6,027
Subsidies received	216,477
Rent received	1,532,992
Industrial services rendered to others	1,599,986
Other income	980,575
<b>Gross Output</b>	<b>135,328,007</b>

<b>Miscellaneous Income</b>	<b>883,033</b>
Business insurance claim received	22,152
Casualty insurance claim received	15,201
Profit or loss received from any other business in which you have an interest	263
Property income received	
Rent received from land	126,870
Interest received	120,362
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	92,650
Exchange gain	22,580
Gain on sale of fixed assets	42,690
VAT paid on supplies of goods and services	440,265
<b>TOTAL INCOME</b>	<b>136,211,040</b>

<b>EXPENDITURE</b>					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Timber	0	0	1,195,240	4,739,615	5,934,855
Cement and concrete	0	0	3,398,560	4,899,874	8,298,434
Gravel and sand	0	0	2,587,635	4,930,224	7,517,859
Blocks	0	0	2,488,756	4,988,753	7,477,509
Iron and steel	620,150	1,602,142	1,729,584	4,415,362	8,367,238
Electrical ware	0	1,635,240	1,685,472	1,698,542	5,019,254
Plumbing ware	599,250	1,796,895	1,856,420	1,687,462	5,940,027
Paint	0	1,633,520	1,056,472	1,548,922	4,238,914
Glass	0	1,799,650	1,387,654	1,499,850	4,687,154
Others	162,548	871,652	899,653	2,542,161	4,476,014
<b>Total</b>	<b>1,381,948</b>	<b>9,339,099</b>	<b>18,285,446</b>	<b>32,950,765</b>	<b>61,957,258</b>

Expenditure on construction raw materials	61,957,258
Change in stocks of raw materials	275,992
Office stationary and supplies	901,584
Expenditure on fuel, electricity & water	4,335,255
Current repairs and maintenance on machinery and equipment etc	4,265,120
Advertising and promotion	799,631
Business insurance paid	1,201,365
Management and consultation fee	895,240
Rent paid for furniture, building and machinery	1,189,650
Postage, telephone and telecommunication, etc	1,199,865
Bank charges	845,261
Cartage and haulage	799,682
Travel expenses (eg management, personal etc.)	869,842
Audit, accounting and legal fee	455,240
Payments to subcontractors	12,152,435
Other expenditure	2,699,548
<b>Intermediate Consumption</b>	<b>94,842,968</b>
<b>Miscellaneous Expenditure</b>	<b>2,568,972</b>
Causality insurance	55,240
Property income paid	
Rent paid for land	96,581
Interest paid	965,870
Dividends paid	269,540
Royalty paid	0
Bad doubtful debts written off	13,628
Business licenses, rates on property paid to central govt etc	195,870
FNU levy	139,450
Exchange loses	1,940
Fixed asset expense; a) loss on sale of fixed assets	85,690
VAT paid on supplies of goods and services	745,163

<b>Compensation of employees</b>	<b>25,877,593</b>
Wages and salaries paid	24,696,823
Contributions toward the Fiji National Provident Fund	1,025,150
Payments in Kind	155,620
<b>Consumption of fixed capital</b>	<b>2,290,483</b>
<b>TOTAL EXPENDITURE</b>	<b>125,580,016</b>

2] **42001, 42002 Civil engineering & other civil engineering project**

Type of activity	New work done for		Major alteration and addition done for		Minor repairs and maintenance done for		Total
	General Government	Private Sector	General Government	Private Sector	General Government	Private Sector	
Roads and Bridges	29,046,828	0	14,321,456	0	2,865,495	0	46,233,779
Land development etc.	0	1,965,874	1,928,570	0	0	795,862	4,690,306
Others	10,256,874	15,874,650	1,563,854	350,472	0	0	28,045,850
<b>Total</b>	<b>39,303,702</b>	<b>17,840,524</b>	<b>17,813,880</b>	<b>350,472</b>	<b>2,865,495</b>	<b>795,862</b>	<b>78,969,935</b>

<b>INCOME</b>	
<b>Primary Activity</b>	<b>79,581,107</b>
Value of work completed	78,969,935
Change in work in-progress: General Government	355,487
Change in work in-progress: Private	255,685
<b>Secondary Activity</b>	<b>1,281,606</b>
Gross Margin	105,982
Rent received	625,470
Other income	550,154
<b>Gross Output</b>	<b>80,862,713</b>

<b>Miscellaneous Income</b>	<b>575,324</b>
Business insurance claim received	0
Casualty insurance claim received	0
Profit or loss received from any other business in which you have an interest	0
Property income received	
Rent received from land	80,540
Interest received	60,124
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	0
Exchange gain	0
Gain on sale of fixed assets	184,520
VAT paid on supplies of goods and services	250,140
<b>TOTAL INCOME</b>	<b>81,438,037</b>

<b>EXPENDITURE</b>					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Timber	0	0	0	1,542,392	1,542,392
Cement and concrete	0	0	1,056,780	1,995,824	3,052,604
Gravel and sand	0	0	5,470,538	10,139,845	15,610,383
Blocks	0	0	995,470	899,650	1,895,120
Iron and steel	0	750,142	0	2,452,146	3,202,288
Electrical ware	0	0	0	420,155	420,155
Plumbing ware	0	0	0	550,462	550,462
Paint	0	0	0	0	0
Glass	0	0	0	0	0
Others	1,956,245	1,986,351	1,875,645	1,985,745	7,803,986
<b>Total</b>	<b>1,956,245</b>	<b>2,736,493</b>	<b>9,398,433</b>	<b>19,986,219</b>	<b>34,077,390</b>

Expenditure on raw materials	34,077,390
Change in stocks of raw materials	10,250
Office stationary and supplies	62,362
Expenditure on fuel, electricity & water	4,776,927
Current repairs and maintenance on machinery and equipment etc	1,432,201
Advertising and promotion	201,560
Business insurance paid	660,452
Management and consultation fee	920,452
Rent paid for furniture, building and machinery	492,580
Postage, telephone and telecommunication, etc	450,680
Bank charges	155,682
Cartage and haulage	89,655
Travel expenses (eg management, personal etc.)	532,471
Audit, accounting and legal fee	201,547
Payments to subcontractors	780,352
Other expenditure	590,475
<b>Intermediate Consumption</b>	<b>45,435,036</b>
<b>Miscellaneous Expenditure</b>	<b>614,784</b>
Causality insurance	61,540
Property income paid	
Rent paid for land	14,230
Interest paid	45,210
Dividends paid	0
Royalty paid	16,540
Bad doubtful debts written off	35,240
Business licenses, rates on property paid to central govt etc	18,452
FNU levy	19,950
Exchange loses	8,950
Fixed asset expense; a) loss on sale of fixed assets	10,152
VAT paid on supplies of goods and services	384,520
<b>Compensation of employees</b>	<b>12,153,445</b>
Wages and salaries paid	10,046,554
Contributions toward the Fiji National Provident Fund	1,856,420
Payments in Kind	250,471
<b>Consumption of fixed capital</b>	<b>4,346,763</b>
<b>TOTAL EXPENDITURE</b>	<b>62,550,028</b>

3] **43101 Demolition and site preparation**

Type of activity	New work done for		Major alteration and addition done for		Minor repairs and maintenance done for		Total
	General Government	Private Sector	General Government	Private Sector	General Government	Private Sector	
Roads	0	0	2,354,282	0	1,230,451	0	3,584,733
Land development etc.	1,042,138	16,684,754	3,620,155	8,639,570	842,540	1,980,436	32,809,593
Others	0	0	1,698,584	1,899,540	0	99,250	3,697,374
<b>Total</b>	<b>1,042,138</b>	<b>16,684,754</b>	<b>7,673,021</b>	<b>10,539,110</b>	<b>2,072,991</b>	<b>2,079,686</b>	<b>40,091,700</b>

<b>INCOME</b>	
<b>Primary Activity</b>	<b>40,215,392</b>
Value of work completed	40,091,700
Change in work in-progress: General Government	24,150
Change in work in-progress: Private Sector	99,542
<b>Secondary Activity</b>	<b>1,036,437</b>
Gross Margin	54,320
Rent received for hire of plant and equipment	502,461
Industrial services rendered to others	180,240
Other income	299,416
<b>Gross Output</b>	<b>41,251,829</b>

<b>Miscellaneous Income</b>	<b>69,800</b>
Business insurance claim received	0
Casualty insurance claim received	0
Profit or loss received from any other business in which you have an interest	0
Property income received	
Rent received from land	0
Interest received	0
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	0
Exchange gain	0
Gain on sale of fixed assets	50,240
VAT paid on supplies of goods and services	19,560
<b>TOTAL INCOME</b>	<b>41,321,629</b>

<b>EXPENDITURE</b>					
Material purchased	Imported-Purchased		Locally produced- Purchased		Total
	From abroad	Locally	Manufactures	Others	
Timber	0	0	0	795,684	795,684
Cement and Concrete	0	0	0	1,215,430	1,215,430
Gravel and sand	0	0	5,420,155	975,260	6,395,415
Blocks	0	0	0	995,487	995,487
Iron and Steel	0	0	0	520,471	520,471
Plumbing ware	0	116,854	0	24,365	141,219
Others	0	0	0	132,578	132,578
<b>Total</b>	<b>0</b>	<b>116,854</b>	<b>5,420,155</b>	<b>4,659,275</b>	<b>10,196,284</b>

Expenditure on raw materials	10,196,284
Change in stocks of raw materials	65,245
Office stationary and supplies	63,571
Expenditure on fuel, electricity & water	3,852,140
Current repairs and maintenance on machinery and equipment etc	4,701,231
Advertising and promotion	62,750
Business insurance paid	512,340
Management and consultation fee	2,800,687
Rent paid for furniture, building and machinery	1,620,145
Postage, telephone and telecommunication, etc	267,450
Bank charges	159,870
Cartage and haulage	632,870
Travel expenses (e.g. management, personal etc.)	588,923
Audit, accounting and legal fee	132,450
Payments to subcontractors	275,462
Other expenditure	1,327,919
<b><i>Intermediate Consumption</i></b>	<b>27,259,337</b>
<b>Miscellaneous Expenditure</b>	<b>1,319,268</b>
Causality insurance	17,520
Property income paid	
Rent paid for land	45,701
Interest paid	392,255
Dividends paid	0
Royalty paid	152,401
Bad doubtful debts written off	7,986
Business licenses, rates on property paid to central govt etc	190,420
FNU levy	37,995
Exchange loses	0
Fixed asset expense; a) loss on sale of fixed assets	82,540
VAT paid on supplies of goods and services	392,450
<b><i>Compensation of employees</i></b>	<b>6,245,139</b>
Wages and salaries paid	5,824,120
Contributions toward the Fiji National Provident Fund	420,156
Payments in Kind	863
<b><i>Consumption of fixed capital</i></b>	<b>2,934,789</b>
<b>TOTAL EXPENDITURE</b>	<b>37,758,533</b>



4] **43211 Electrical installation**

Type of activity	New work done for		Major alteration and addition done for		Minor repairs and maintenance done for		Total
	General Government	Private Sector	General Government	Private Sector	General Government	Private Sector	
<b>Buildings:</b>							
A. Residential	0	3,620,450	0	2,592,675	0	1,299,450	7,512,575
B. <u>Non-residential</u>							
• Hotels	0	2,612,450	0	1,315,460	0	1,059,740	4,987,650
• Others	1,025,462	3,635,585	1,198,756	2,454,120	699,742	620,154	9,633,819
<b>Total</b>	<b>1,025,462</b>	<b>9,868,485</b>	<b>1,198,756</b>	<b>6,362,255</b>	<b>699,742</b>	<b>2,979,344</b>	<b>22,134,044</b>

<b>INCOME</b>	
<b>Primary Activity</b>	<b>22,142,832</b>
Value of work completed	22,134,044
Change in work in-progress-private	6,254
Own account capital construction	2,534
<b>Secondary Activity</b>	<b>1,016,789</b>
Gross Margin	650,242
Change in stock of finished goods intended for sale	10,254
Subsides received	0
Rent received	21,455
Industrial services rendered to others	252,684
Other income	82,154
<b>Gross Output</b>	<b>23,159,621</b>

<b>Miscellaneous Income</b>	<b>10,255</b>
Business insurance claim received	0
Casualty insurance clam received	0
Profit or loss received from any other business in which you have an interest	0
Property income received	
Rent received from land	0
Interest received	10,255
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	0
Exchange gain	0
Gain on sale of fixed assets	0
VAT paid on supplies of goods and services	0
<b>TOTAL INCOME</b>	<b>23,169,876</b>

<b>EXPENDITURE</b>					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Timber	0	0	0	220,451	220,451
Cement and concrete	0	0	0	219,846	219,846
Gravel and sand	0	0	0	155,240	155,240
Blocks	0	0	0	105,692	105,692
Iron and steel	0	0	0	209,874	209,874
Electrical ware	1,354,260	4,417,392	0	3,956,324	9,727,976
Plumbing ware	0	0	0	299,584	299,584
Paint	0	0	0	205,471	205,471
Glass	0	0	0	122,547	122,547
Others	320,450	595,472	0	520,470	1,436,392
<b>Total</b>	<b>1,674,710</b>	<b>5,012,864</b>	<b>0</b>	<b>6,015,499</b>	<b>12,703,073</b>

Expenditure on raw materials	12,703,073
Change in stocks of raw materials	91,362
Office stationary and supplies	99,645
Expenditure on fuel, electricity & water	710,105
Current repairs and maintenance on machinery and equipment etc	360,235
Advertising and promotion	215,620
Business insurance paid	270,652
Management and consultation fee	81,457
Rent paid for furniture, building and machinery	420,392
Postage, telephone and telecommunication, etc	372,154
Bank charges	220,451
Cartage and haulage	199,854
Travel expenses (eg management, personal etc.)	260,548
Audit, accounting and legal fee	212,462
Payments to subcontractors	354,260
Other expenditure	240,152
<b>Intermediate Consumption</b>	<b>16,812,422</b>
<b>Miscellaneous Expenditure</b>	<b>34,155</b>
Causality insurance	0
Property income paid	
Rent paid for land	0
Interest paid	0
Dividends paid	0
Royalty paid	0
Bad doubtful debts written off	0
Business licenses, rates on property paid to central govt etc	32,250
FNU levy	210
Exchange loses	0
Fixed asset expense; a) loss on sale of fixed assets	0
VAT paid on supplies of goods and services	1,695
<b>Compensation of employees</b>	<b>3,395,985</b>
Wages and salaries paid	3,147,759
Contributions toward the Fiji National Provident Fund	246,531
Payments in Kind	1,695
<b>Consumption of fixed capital</b>	<b>446,881</b>
<b>TOTAL EXPENDITURE</b>	<b>20,689,443</b>

5] **43221 Plumbing, heat and air-conditioning installation**

Type of activity	New work done for		Major alteration and addition done for		Minor repairs and maintenance done for		Total
	General Government	Private Sector	General Government	Private Sector	General Government	Private Sector	
<b>Buildings:</b>							
A. Residential	0	1,901,325	0	1,250,369	0	602,350	3,754,044
B. <u>Non-residential</u>							
• Hotels	0	2,772,181	0	2,353,265	0	1,305,882	6,431,328
• Others	605,324	4,120,125	485,952	2,695,470	185,462	973,540	9,065,873
<b>Total</b>	<b>605,324</b>	<b>8,793,631</b>	<b>485,952</b>	<b>6,299,104</b>	<b>185,462</b>	<b>2,881,772</b>	<b>19,251,245</b>

**INCOME**

<b>Primary Activity</b>	<b>19,343,776</b>
Value of work completed	19,251,245
Change in work in-progress : Private	92,531
<b>Secondary Activity</b>	<b>157,717</b>
Subsides received	0
Rent received	52,365
Industrial services rendered to others	0
Other income	105,352
<b>Gross Output</b>	<b>19,501,493</b>

<b>Miscellaneous Income</b>	<b>18,580</b>
Business insurance claim received	0
Casualty insurance claim received	0
Profit or loss received from any other business in which you have an interest	0
Property income received	
Rent received from land	4,425
Interest received	14,155
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	0
Exchange gain	0
Gain on sale of fixed assets	0
VAT paid on supplies of goods and services	0
<b>TOTAL INCOME</b>	<b>19,520,073</b>

**EXPENDITURE**

Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Timber	0	0	0	30,211	30,211
Cement and concrete	0	0	0	26,650	26,650
Gravel and sand	0	0	0	244,150	244,150
Blocks	0	0	0	25,780	25,780
Iron and steel	0	0	0	162,895	162,895
Electrical ware	0	0	0	945,632	945,632
Plumbing ware	1,465,285	735,695	46,857	876,598	3,124,435
Paint	0	0	0	924	924
Others	2,463,514	986,740	0	2,276,876	5,727,130
<b>Total</b>	<b>3,928,799</b>	<b>1,722,435</b>	<b>46,857</b>	<b>4,589,716</b>	<b>10,287,807</b>

Expenditure on raw materials	10,287,807
Change in stocks of raw materials	352,142
Office stationary and supplies	125,684
Expenditure on fuel, electricity & water	271,450
Current repairs and maintenance on machinery and equipment etc	260,421
Advertising and promotion	62,585
Business insurance paid	209,854
Management and consultation fee	92,474
Rent paid for furniture, building and machinery	122,548
Postage, telephone and telecommunication, etc	376,895
Payment to sub-contractors	30,485
Bank charges	121,684
Cartage and haulage	62,540
Travel expenses (eg management, personal etc.)	128,564
Audit, accounting and legal fee	90,660
Other expenditure	152,875
<b>Intermediate consumption</b>	<b>12,748,668</b>
<b>Miscellaneous Expenditure</b>	<b>136,957</b>
Causality insurance	1,152
Property income paid	
Rent paid for land	42,856
Interest paid	61,572
Dividends paid	0
Royalty paid	0
Bad doubtful debts written off	6,254
Business licenses, rates on property paid to central govt etc	5,984
FNU Levy	11,250
Exchange loses	0
Fixed asset expense; a) loss on sale of fixed assets	4,325
VAT paid on supplies of goods and services	3,564
<b>Compensation of employees</b>	<b>4,202,190</b>
Wages and salaries paid	3,921,570
Contributions toward the Fiji National Provident Fund	272,564
Payments in Kind	8,056
<b>Consumption of fixed capital</b>	<b>404,086</b>
<b>TOTAL EXPENDITURE</b>	<b>17,491,901</b>

**6] 43291, 43901 Other construction installation and Other specialised construction activity**

Type of activity	New work done for		Major alteration and addition done for		Minor repairs and maintenance done for		Total
	General Government	Private Sector	General Government	Private Sector	General Government	Private Sector	
<b>Buildings:</b>							
A. Residential	0	25,462	0	11,965	0	0	37,427
<b>B. Non-residential</b>							
• Hotels	0	330,152	0	0	0	0	330,152
• Others	0	1,802,746	0	485,242	0	31,450	2,319,438
Roads and Bridges	295,430	0	190,572	0	0	0	486,002
Land development etc.	0	180,240	372,140	0	0	0	552,380
Others	0	0	0	70,558	0	0	70,558
<b>Total</b>	<b>295,430</b>	<b>2,338,600</b>	<b>562,712</b>	<b>567,765</b>	<b>0</b>	<b>31,450</b>	<b>3,795,957</b>

<b>INCOME</b>	
<b>Primary Activity</b>	<b>3,795,957</b>
Value of work completed	3,795,957
<b>Gross Output</b>	<b>3,795,957</b>

<b>Miscellaneous Income</b>	<b>25,280</b>
Business insurance claim received	0
Casualty insurance clam received	0
Profit or loss received from any other business in which you have an interest	0
Property income received	
Rent received from land	3,156
Interest received	6,144
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	0
Exchange gain	0
Gain on sale of fixed assets	0
VAT paid on supplies of goods and services	15,980
<b>TOTAL INCOME</b>	<b>3,821,237</b>

<b>EXPENDITURE</b>					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Gravel and sand	0	0	0	0	0
Paint	0	0	0	0	0
Others	412,150	440,950	0	586,863	1,439,963
<b>Total</b>	<b>412,150</b>	<b>440,950</b>	<b>0</b>	<b>586,863</b>	<b>1,439,963</b>

Expenditure on construction raw materials	1,439,963
Change in stocks of raw materials	4,899
Office stationary and supplies	5,470
Expenditure on fuel, electricity & water	166,254
Current repairs and maintenance on machinery and equipment etc	190,547
Advertising and promotion	25,860
Business insurance paid	10,532
Rent paid for furniture, building and machinery	81,255

Management and consultation fee	302,412
Postage, telephone and telecommunication, etc	51,472
Bank charges	12,540
Travel expenses (eg management, personal etc.)	10,632
Cartage and haulage expenses	13,262
Audit, accounting and legal fee	43,998
Payment to subcontractors	4,012
Other expenditure	81,452
<b><i>Intermediate consumption</i></b>	<b>2,444,560</b>
<b>Miscellaneous Expenditure</b>	<b>186,885</b>
Causality insurance	3,952
Property income	
Rent paid for land	70,669
Interest paid	0
Dividends paid	0
Royalty paid	0
Bad doubtful debts written off	0
Business licenses, rates on property paid to central govt etc	32,965
FNU levy	18,569
Exchange loses	0
Fixed asset expense; a) loss on sale of fixed assets	25,610
VAT paid on supplies of goods and services	35,120
<b><i>Compensation of employees</i></b>	<b>481,104</b>
Wages and salaries paid	449,829
Contributions toward the Fiji National Provident Fund	31,120
Payments in Kind	155
<b><i>Consumption of fixed capital</i></b>	<b>162,990</b>
<b>TOTAL EXPENDITURE</b>	<b>3,275,539</b>

7] **43301 Building completion and finishing**

Type of activity	New work done for		Major alteration and addition done for		Minor repairs and maintenance done for		Total
	General Government	Private Sector	General Government	Private Sector	General Government	Private Sector	
<b>Buildings:</b>							
A. Residential	0	170,352	0	284,982	0	45,182	500,516
B. <u>Non-residential</u>							
• Hotels	0	292,455	0	212,205	0	124,561	629,221
• Others	0	659,256	155,220	317,040	49,560	99,210	1,280,286
<b>Total</b>	<b>0</b>	<b>1,122,063</b>	<b>155,220</b>	<b>814,227</b>	<b>49,560</b>	<b>268,953</b>	<b>2,410,023</b>

<b>INCOME</b>	
<b>Primary Activity</b>	<b>2,410,023</b>
Value of work completed	2,410,023
<b>Secondary Activity</b>	<b>26,150</b>
Subsides received	0
Other income	26,150
<b>Gross Output</b>	<b>2,436,173</b>

<b>Miscellaneous Income</b>	<b>11,000</b>
Business insurance claim received	6,745
Casualty insurance clam received	0
Profit or loss received from any other business in which you have an interest	0
Property income received	
Rent received from land	0
Interest received	4,255
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	0
Exchange gain	0
Gain on sale of fixed assets	0
VAT paid on supplies of goods and services	0
<b>TOTAL INCOME</b>	<b>2,447,173</b>

<b>EXPENDITURE</b>					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Gravel and sand	0	0	0	45,260	45,260
Paint	0	0	0	398,216	398,216
Others	150,220	95,124	0	240,142	485,486
<b>Total</b>	<b>150,220</b>	<b>95,124</b>	<b>0</b>	<b>683,618</b>	<b>928,962</b>

Expenditure on raw materials	928,962
Change in stocks of raw materials	22,152
Office stationary and supplies	901
Expenditure on fuel, electricity & water	65,120
Current repairs and maintenance on machinery and equipment etc	28,410
Advertising and promotion	4,721
Business insurance paid	51,452
Management and consultation fee	40,552
Rent paid for furniture, building and machinery	9,854
Postage, telephone and telecommunication, etc	23,658

Bank charges	42,852
Travel expenses (eg management, personal etc.)	10,565
Cartage and haulage expenses	9,562
Audit, accounting and legal fee	2,995
Other expenditure	1,995
<b>Intermediate consumption</b>	<b>1,243,751</b>
<b>Miscellaneous Expenditure</b>	<b>2,148</b>
Causality insurance	0
Property income paid	
Rent paid for land	1,204
Interest paid	205
Dividends paid	0
Royalty paid	0
Bad doubtful debts written off	0
Business licenses, rates on property paid to central govt etc	170
FNU levy	174
Exchange loses	0
Fixed asset expense; a) loss on sale of fixed assets	0
VAT paid on supplies of goods and services	395
<b>Compensation of employees</b>	<b>519,416</b>
Wages and salaries paid	504,896
Contributions toward the Fiji National Provident Fund	14,520
<b>Consumption of fixed capital</b>	<b>65,788</b>
<b>TOTAL EXPENDITURE</b>	<b>1,831,103</b>



## 8] Summary

Type of activity	New work done for		Major alteration and addition done for		Minor repairs and maintenance done for		Total
	General Government	Private Sector	General Government	Private Sector	General Government	Private Sector	
<b>Buildings:</b>							
A. Residential	0	20,286,514	0	15,138,641	0	5,246,838	40,671,993
B. Non-residential							
• Hotels	0	20,931,236	0	8,136,550	0	6,091,437	35,159,223
• Others	12,195,316	47,190,259	9,094,620	18,450,525	2,234,620	9,072,918	98,238,258
Road and Bridges	29,342,258	0	16,866,310	0	4,095,946	0	50,304,514
Land developments etc.	1,042,138	18,830,868	5,920,865	8,639,570	842,540	2,776,298	38,052,279
Others	10,256,874	17,274,505	3,416,800	2,620,156	0	99,250	33,667,585
<b>Total</b>	<b>52,836,586</b>	<b>124,513,382</b>	<b>35,298,595</b>	<b>52,985,442</b>	<b>7,173,106</b>	<b>23,286,741</b>	<b>296,093,852</b>

<b>INCOME</b>	
<b>Primary Activity</b>	<b>297,565,417</b>
Value of work completed	296,093,852
Change in work in-progress: General Government	575,507
Change in work in-progress: Private Sector	694,572
Own account capital construction	201,486
<b>Secondary Activity</b>	<b>8,770,376</b>
Gross Margin	1,726,164
Change in stock of finished goods intended for sale	16,281
Subsidies received	216,477
Rent received	2,734,743
Industrial services rendered to others	2,032,910
Other income	2,043,801
<b>Gross Output</b>	<b>306,335,793</b>

<b>Miscellaneous Income</b>	<b>1,593,272</b>
Business insurance claim received	28,897
Casualty insurance claim received	15,201
Profit or loss received from any other business in which you have an interest	263
Property income received	0
Rent received from land	214,991
Interest received	215,295
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	92,650
Exchange gain	22,580
Gain on sale of fixed assets	277,450
VAT paid on supplies of goods and services	725,945
<b>TOTAL INCOME</b>	<b>307,929,065</b>

<b>EXPENDITURE</b>					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Timber	0	0	1,195,240	7,328,353	8,523,593
Cement and concrete	0	0	4,455,340	8,357,624	12,812,964
Gravel and sand	0	0	13,478,328	16,489,979	29,968,307
Blocks	0	0	3,484,226	7,015,362	10,499,588
Iron and steel	620,150	2,352,284	1,729,584	7,760,748	12,462,766
Electrical ware	1,354,260	6,052,632	1,685,472	7,020,653	16,113,017
Plumbing ware	2,064,535	2,649,444	1,903,277	3,438,471	10,055,727
Paint	0	1,633,520	1,056,472	2,153,533	4,843,525
Glass	0	1,799,650	1,387,654	1,622,397	4,809,701
Others	5,465,127	4,976,289	2,775,298	8,284,835	21,501,549
<b>Total</b>	<b>9,504,072</b>	<b>19,463,819</b>	<b>33,150,891</b>	<b>69,471,955</b>	<b>131,590,737</b>

Expenditure on construction raw materials	131,590,737
Change in stocks of raw materials	822,042
Office stationary and supplies	1,259,217
Expenditure on fuel, electricity & water	14,177,251
Current repairs and maintenance on machinery and equipment etc	11,238,165
Advertising and promotion	1,372,727
Business insurance paid	2,916,647
Management and consultation fee	4,912,117
Rent paid for furniture, building and machinery	4,157,581
Postage, telephone and telecommunication, etc	2,742,174
Bank charges	1,467,141
Cartage and haulage	1,863,939
Travel expenses (eg management, personal etc.)	2,338,151
Audit, accounting and legal fee	1,177,256
Payments to subcontractors	13,657,181
Other expenditure	5,094,416
<b>Intermediate Consumption</b>	<b>200,786,742</b>
<b>Miscellaneous Expenditure</b>	<b>4,863,169</b>
Causality insurance	139,404
Property income paid	-
Rent paid for land	271,241
Interest paid	1,465,112
Dividends paid	269,540
Royalty paid	168,941
Bad doubtful debts written off	63,108
Business licenses, rates on property paid to central govt etc	476,111
FNU levy	227,598
Exchange loses	10,890
Fixed asset expense; a) loss on sale of fixed assets	208,317
VAT paid on supplies of goods and services	1,562,907

<b>Compensation of employees</b>	<b>52,874,872</b>
Wages and salaries paid	48,591,551
Contributions toward the Fiji National Provident Fund	3,866,461
Payments in Kind	416,860
<b>Consumption of fixed capital</b>	<b>10,651,780</b>
<b>TOTAL EXPENDITURE</b>	<b>269,176,563</b>

## APPENDIX IV

**BUILDING PERMITS ISSUED**

Period	Private Dwelling						Other Buildings						All Works			
	New Buildings			Additions			New Buildings			Additions			Alterations Repairs and Miscellaneous		Grand Total	
	No.	Value	Area	No.	Value	Area	No.	Value	Area	No.	Value	Area	No.	Value	No.	Value
	\$000	000 SqM		\$000	000 SqM		\$000	000 SqM		\$000	000 SqM		\$000		\$000	
1972	1,125	7,094	91	397	1,484	20	322	12,293	176	142	1,619	20	597	710	2,583	23,200
1973	1,383	11,259	106	366	1,520	17	378	14,392	115	99	1,446	14	584	1,270	2,810	29,887
1974	1,332	9,799	109	339	1,403	18	435	16,270	95	119	2,420	24	593	2,566	2,818	32,458
1975	1,231	11,567	94	311	2,009	27	311	7,844	71	89	2,107	16	622	2,641	2,564	26,168
1976	1,335	9,730	104	413	1,513	20	387	6,064	46	120	1,507	11	528	2,565	2,783	21,379
1977	1,525	14,377	114	454	1,905	23	456	10,167	89	169	2,834	20	673	2,228	3,277	31,511
1978	2,081	24,672	169	678	3,197	36	546	19,851	185	168	7,078	20	747	2,952	4,220	57,750
1979	1,631	23,162	150	652	3,321	37	403	12,656	79	151	2,876	20	929	3,947	3,766	45,962
1980	1,933	23,753	164	617	3,751	40	315	14,082	81	115	2,571	16	1,138	4,325	4,118	48,482
1981	1,955	24,131	158	696	4,743	48	245	12,765	66	121	4,862	36	1,052	3,861	4,069	50,362
1982	1,654	24,659	142	573	3,718	38	170	34,672	42	107	3,422	18	1,343	12,798	3,847	79,269
1983	1,537	25,237	155	510	4,496	36	220	10,588	71	132	4,510	20	1009	8,040	3,408	52,871
1984	1,718	31,186	171	483	3,962	24	222	23,080	84	126	4,304	21	1125	6,083	3,674	68,615
1985	1,772	32,347	176	491	4,076	30	227	18,136	73	96	3,121	16	979	7,944	3,565	65,624
1986	1,494	26,780	149	430	3,366	23	211	16,408	79	92	5,346	22	889	8,884	3,116	60,824
1987	897	14,711	90	264	2,021	16	133	12,612	39	65	2,226	10	541	3,712	1,899	35,282
1988	449	5,836	35	188	1,267	8	75	4,102	17	67	6,978	16	391	3,190	1,170	21,373
1989	545	8,099	44	211	1,694	11	155	32,237	84	118	3,738	19	523	9,095	1,552	54,863
1990	700	12,942	60	222	2,065	11	189	95,051	69	102	5,929	19	594	5,410	1,807	121,397
1991	880	25,129	90	269	3,636	15	185	17,866	65	71	3,480	12	631	9,021	2,036	59,132
1992	1,135	43,380	136	383	5,744	21	228	29,912	78	103	5,392	21	775	10,400	2,624	94,828
1993	1,390	53,070	150	438	13,117	32	155	36,858	78	89	6,820	24	684	10,388	2,756	120,253
1994	1,348	50,313	147	414	9,094	28	173	57,841	103	99	8,777	22	733	7,787	2,767	133,812
1995	1,150	44,637	123	388	8,346	27	156	41,659	89	104	12,899	30	789	9,398	2,587	116,939
1996	1,178	38,800	108	307	6,273	19	132	42,654	79	96	8,810	21	644	12,229	2,357	108,766
1997	945	30,254	92	360	2,653	20	193	41,159	101	99	7,613	18	742	12,180	2,339	97,459
1998	1,053	35,115	100	351	6,275	19	160	107,799	121	83	5,571	15	742	12,193	2,389	166,953
1999	834	32,679	90	321	7,247	17	156	55,303	110	97	13,335	23	678	14,370	2,086	122,934
2000	599	24,704	62	244	6,637	16	101	37,551	29	87	4,863	12	425	9,451	1,456	83,206
2001	533	19,110	56	223	4,184	12	97	15,252	48	79	4,499	11	517	19,721	1,449	62,766
2002	693	27,581	86	340	6,199	17	185	93,451	59	124	6,233	13	523	34,879	1,865	168,343
2003	655	38,117	87	346	8,901	20	143	88,754	90	132	10,128	20	562	15,674	1,838	161,574
2004	695	58,999	124	410	12,271	31	139	78,372	70	139	16,035	25	508	19,551	1,891	185,228
2005	710	52,515	122	372	10,869	30	153	57,442	90	90	8,661	18	520	13,448	1,845	142,935
2006	741	63,323	128	353	12,023	37	200	257,984	100	106	13,739	30	453	11,908	1,853	358,977
2007	491	41,340	90	217	7,711	20	109	74,697	115	50	12,225	23	497	15,305	1,364	151,278
2008	442	27,768	55	208	8,294	13	76	22,417	27	50	8,003	12	416	17,214	1,192	83,696
2009	355	23,715	48	180	6,912	18	112	37,258	46	69	9,781	14	403	24,240	1,119	101,861
2010	352	26,073	52	220	9,111	21	112	137,642	72	112	10,783	19	414	20,191	1,210	203,800
2011	366	30,837	59	274	11,909	26	140	96,165	69	112	13,504	22	432	13,726	1,324	166,141
2012	373	34,715	62	270	18,852	28	146	411,628	87	117	12,049	22	490	10,632	1,396	487,876

- Notes: 1. Other buildings include factories, shops, restaurants, offices, warehouses, institutional dwellings such as hostels, boarding houses, hotels, etc.  
2. Additions refer to all work involving increase in existing floor area.  
3. NO. refers to number of permits issued and not number of dwelling units.

Source: Monthly statements submitted by the City and Town Councils and the Rural Local Authorities.

## APPENDIX V

**COMPLETION CERTIFICATES ISSUED**

Period	Private Dwelling						Other Buildings						All Works			
	New Buildings			Additions			New Buildings			Additions			Alterations Repairs and Miscellaneous		Grand Total	
	No.	Value \$000	Area 000 SqM	No.	Value \$000	Area 000 SqM	No.	Value \$000	Area 000 SqM	No.	Value \$000	Area 000 SqM	No.	Value \$000	No.	Value \$000
1973	352	2,261	30	90	320	5	107	2,345	27	28	452	5	135	246	712	5,624
1974	563	3,474	47	122	402	6	192	4,091	42	52	1,291	7	124	361	1,053	9,619
1975	459	6,134	44	97	523	5	119	2,822	21	30	412	4	153	485	858	10,376
1976	674	5,963	55	132	557	9	190	6,728	29	54	798	12	144	1,293	1,194	15,339
1977	966	8,367	76	173	704	7	215	5,888	66	94	2,031	13	128	525	1,576	17,515
1978	784	8,309	55	176	681	8	225	6,621	33	68	979	5	153	718	1,406	17,308
1979	750	11,500	84	198	1,149	41	152	9,956	51	56	1,577	8	174	662	1,330	24,844
1980	638	11,180	71	233	1,469	13	156	6,768	49	48	1,172	17	272	1,324	1,347	21,913
1981	849	11,796	88	185	1,344	10	125	8,479	38	47	1,086	5	213	1,247	1,419	23,952
1982	731	11,480	70	187	1,559	10	106	9,040	49	53	1,643	9	342	1,133	1,419	21,165
1983	772	13,727	74	168	1,348	13	75	4,608	26	41	847	7	255	1,169	1311	21,699
1984	802	15,382	79	195	1,759	14	128	7,739	38	51	1,872	7	248	1,693	1424	28,445
1985	643	13,205	69	154	1,518	10	78	7,076	34	24	876	5	197	1,049	1096	23,724
1986	624	12,921	67	134	1,192	8	106	15,154	45	29	822	3	235	6,705	1128	36,794
1987	488	11,377	62	114	1,382	8	105	24,178	67	31	1,108	5	187	1,242	925	39,287
1988	276	6,256	28	69	525	3	53	30167	40	22	1,044	3	167	1,112	587	39,104
1989	254	4709	24	51	425	4	73	9363	25	42	792	4	206	2,001	626	17,290
1990	218	4,310	22	64	637	3	67	10,358	39	39	3,140	11	163	2,152	551	20,597
1991	211	4,912	22	54	715	4	81	9,290	30	34	1,755	7	134	1,621	514	18,293
1992	384	15,471	52	78	1,245	4	93	16,372	39	29	1,706	5	277	2,788	861	37,582
1993	494	19,924	64	124	2,914	10	75	9,324	26	34	2,212	7	174	2,477	901	36,851
1994	902	29,978	95	123	3,065	9	89	24,626	46	44	3,839	11	192	2,349	1,350	63,857
1995	777	30,778	90	122	2,705	10	77	24,976	48	58	8,781	19	223	2,560	1,257	69,800
1996	679	26,793	74	148	3,459	10	82	17,750	37	47	3,360	7	210	2,577	1,166	53,939
1997	563	19,151	58	109	2,606	8	85	34,137	70	43	2,697	7	250	6,747	1,050	65,338
1998	597	20,412	62	141	2,853	8	68	23,682	48	39	5,449	13	220	3,773	1,065	56,169
1999	493	19,427	53	92	2,128	7	67	33,205	65	38	3,059	8	186	4,099	876	61,918
2000	427	18,471	45	89	1,784	6	39	10,466	12	26	2,857	5	129	4,801	710	38,379
2001	308	12,741	51	77	1,790	5	80	34,722	66	41	13,502	11	159	6,732	665	69,487
2002	261	9,905	31	79	1,690	6	78	46,701	161	37	2,826	7	123	2,158	578	63,280
2003	256	12,098	43	91	2,152	6	65	17,107	35	53	3,842	8	139	2,471	604	37,670
2004	302	19,110	45	107	2,588	10	67	24,968	48	38	5,524	8	128	3,298	645	55,488
2005	322	22,073	50	139	7,286	12	66	20,736	50	36	7,863	9	126	4,523	689	62,481
2006	323	30,790	53	81	4,519	10	63	16,305	28	28	5,294	8	115	5,799	610	62,707
2007	278	29,074	52	87	3,111	8	65	29,510	37	22	3,841	9	109	5,212	561	70,748
2008	166	15,074	29	48	1,668	4	48	14,707	25	31	6,528	9	84	3,218	377	41,195
2009	110	8,880	17	51	2,762	7	44	39,719	54	26	4,675	6	116	8,550	347	64,586
2010	129	12,225	19	57	2,879	8	57	64,133	72	35	7,105	8	138	6,344	416	92,686
2011	134	11,935	21	69	3,512	9	74	81,167	86	49	6,585	8	139	8,212	465	111,411
2012	129	13,477	25	69	4,466	9	69	30,174	30	47	8,677	11	201	6,329	515	63,123

- Notes: 1. Other buildings include factories, shops, restaurants, offices, warehouses, institutional dwellings such as hostels, boarding houses, hotels, etc.  
2. Additions refer to all work involving increase in existing floor area.  
3. NO. refers to number of completion issued and not number of dwelling units.

Source: Monthly statements submitted by the City and Town Councils and the Rural Local Authorities.

## APPENDIX VI

**QUARTERLY BUILDING AND CONSTRUCTION - VALUE OF WORK  
PUT-IN-PLACE  
(F\$000)**

Period	New Buildings and Capital Repairs			Current Repairs and Maintenance	Civil Engineering Works	Total Estimated Value of Work Put-in-Place
	Residential Buildings	Other Buildings	Total			
1977	4,441	14,063	18,504	2,018	13,121	33,643
1978	6,648	14,126	29,774	1,433	13,610	35,817
1979	11,474	15,885	27,359	2,245	14,665	44,269
1980	9,535	16,652	26,187	2,443	38,100	66,730
1981	6,400	13,531	19,931	3,015	52,841	75,787
1982	6,524	10,851	17,375	2,552	44,090	64,017
1983	6,515	18,301	24,816	5,888	33,977	64,681
1984	6,362	18,108	24,470	4,018	25,066	53,554
1985	11,213	22,580	33,793	6,243	15,513	55,549
1986	11,245	36,433	47,678	4,813	14,170	66,661
1987	5,209	33,386	38,595	4,161	11,635	54,391
1988	1,452	19,733	21,185	4,751	10,377	30,580
1989	2,562	14,985	17,567	5,411	15,663	36,894
1990	5,347	18,304	23,651	8,488	22,807	53,143
1991	11,329	27,842	39,171	11,395	44,915	88,249
1992	14,049	43,282	57,331	12,948	69,404	112,024
1993	19,762	35,147	54,909	9,684	32,195	79,312
1994	16,610	60,751	77,361	9,337	16,122	85,095
1995	12,047	59,222	71,269	9,196	16,862	79,073
1996	11,307	60,492	71,799	7,967	17,843	90,822
1997	10,434	62,483	72,917	8,176	38,160	105,037
1998	9,922	50,429	60,351	12,199	25,381	97,931
1999	11,448	49,906	61,354	16,946	21,451	99,751
2000	7,710	54,857	62,567	9,245	14,495	86,307
2001	5,474	33,636	39,110	15,080	12,769	66,959
2002	10,091	34,983	45,074	16,718	38,273	100,065
2003	11,902	56,798	68,700	17,892	40,036	126,628
2004	13,658	76,386	90,044	16,515	53,401	159,960
2005	16,295	155,948	172,243	20,485	78,131	271,041
2006	14,874	219,705	234,579	16,934	65,210	316,724
2007	23,643	155,276	178,919	20,910	30,429	230,258
2008	18,912	184,251	203,163	29,855	20,986	254,004
2009	15,463	132,826	148,289	41,794	60,177	250,260
2010	15,850	94,397	110,247	39,725	109,396	259,368
2011	13,763	99,555	113,318	40,039	103,723	257,080
2012	16,745	97,847	114,592	36,763	127,930	279,285

## APPENDIX VII

**BUILDING MATERIAL PRICE INDEX**

[Base 2008 = 100.0]

	All Items	Percentage Change*	Wood and Related Materials	Cement and Related Materials	Iron and Steel	Plumbing-ware	Paint and Glass	Floor and Wall Tiles	Door and Window Frame	Electrical Products
			Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8
Weight	1000	%	73.1	361.4	99.6	83.3	89.0	58.5	91.1	144.0
2009	109.4	9.4	100.8	114.1	109.8	110.7	115.8	102.5	122.5	106.6
2010	110.6	1.1	101.5	117.1	109.6	113.0	116.5	101.2	124.7	105.7
2011	109.9	-0.6	101.7	118.6	109.8	114.1	118.3	113.1	123.2	101.0
2012	112.3	2.1	104.0	123.0	109.6	115.9	119.7	113.8	124.1	106.5

*Notes:*

*Prices are collected from pricing points in Suva only. Selected hardware and building merchants are visited each quarter when they are asked their retail prices of certain items. Although building materials may not necessarily be purchased at retail price by the builders. It was decided to use this price as there are wide variations in the discount rates offered on building materials*

*\* All items percentage change in the corresponding period of the previous year.*

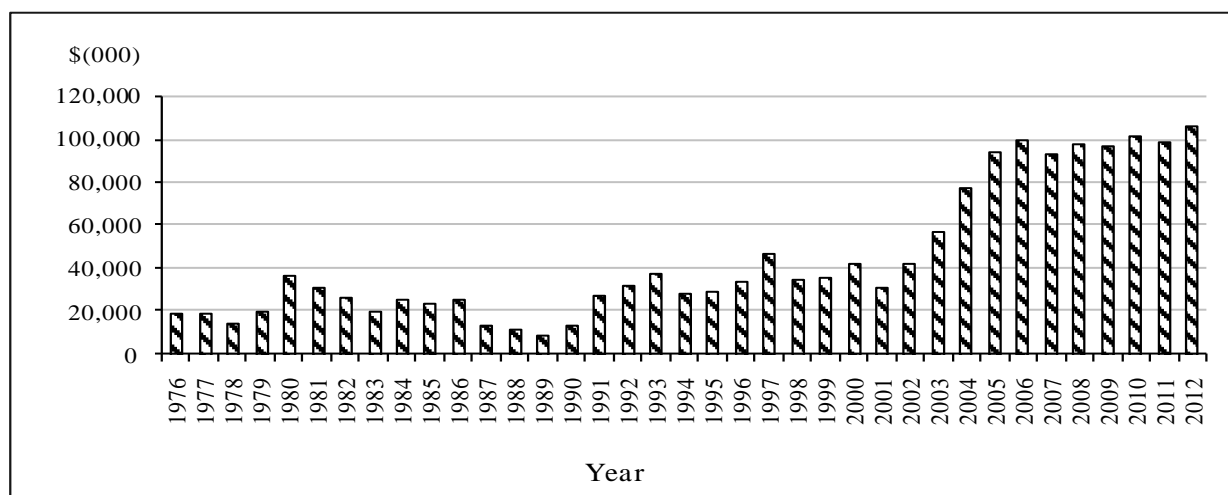
## APPENDIX VIII

**MACROECONOMIC AGGREGATES 1970 - 2012**  
(\$000)

<b>YEAR</b>	<b>GO</b>	<b>IC</b>	<b>VA</b>	<b>COE</b>	<b>CFC</b>	<b>OS</b>
1970	10,538	6,646	3,892	2,837	193	862
1971	16,577	11,650	4,927	3,672	358	897
1973	42,691	21,784	20,907	8,433	1,107	11,367
1976	38,138	19,507	18,631	10,471	1,706	6,454
1977	37,755	19,171	18,584	10,409	1,048	7,127
1978	39,119	25,156	13,963	9,631	1,356	2,976
1979	56,931	37,289	19,642	12,492	1,899	5,251
1980	88,656	52,485	36,171	16,132	3,074	16,965
1981	89,770	59,114	30,656	17,739	3,981	8,936
1982	92,018	65,580	26,438	20,955	4,397	1,086
1983	79,444	59,433	20,011	18,519	2,662	-1,170
1984	82,511	57,024	25,487	19,555	2,424	3,508
1985	75,211	51,605	23,606	17,471	2,027	4,108
1986	78,651	53,127	25,524	17,920	1,888	5,716
1987	51,875	38,973	12,902	11,433	1,553	-84
1988	46,921	34,972	11,949	8,207	1,787	1,955
1989	50,973	42,674	8,299	9,802	2,193	-3,696
1990	72,427	59,282	13,145	13,405	1,597	-1,857
1991	198,619	171,405	27,214	27,708	7,191	-7,685
1992	130,998	99,106	31,892	24,412	3,186	4,294
1993	115,180	78,273	36,907	25,056	3,281	8,570
1994	124,345	95,943	28,402	26,351	3,988	-1,937
1995	125,654	95,629	29,025	28,244	4,621	-3,840
1996	116,542	83,031	33,511	23,593	3,972	5,946
1997	145,311	98,613	46,698	30,544	3,403	12,751
1998	124,588	90,020	34,568	25,913	3,753	4,902
1999	125,799	90,597	35,202	22,428	4,765	8,009
2000	143,742	101,542	42,200	27,513	5,232	9,455
2001	100,578	70,079	30,498	21,558	5,194	3,747
2002	154,580	112,631	41,948	28,573	7,019	6,356
2003	183,867	127,163	56,704	34,113	8,404	14,187
2004	217,104	140,084	77,020	41,108	8,659	27,253
2005	276,089	182,618	93,471	49,770	9,550	34,150
2006	294,343	194,720	99,624	54,707	10,247	34,669
2007	274,820	182,172	92,648	51,783	9,578	31,287
2008	283,345	185,762	97,583	52,857	10,578	34,147
2009	281,236	184,382	96,854	50,366	10,256	36,232
2010	289,692	188,309	101,383	51,709	10,478	39,196
2011	282,226	184,211	98,015	49,096	9,921	38,998
2012	306,336	200,787	105,549	52,875	10,652	42,022

## APPENDIX IX

### VALUE ADDED 1976 - 2012



Some major projects completed during the period 1976 – 2012:

*Note: Prior to 1995 very little documentation is available on the reasons for increases and decreases in the VA.*

- The Fiji Hydro Scheme - Monasavu Project took off in May 1978 and was completed in February 1981.
- In May 1987 Coup-de-tat was staged due to which the building and construction industry suffered immensely. It started picking up in 1990 around which time due to the deregulation of the economy that began in the later half of 1988, factories, mostly for garment production started being constructed.
- 1992 and 1993 were favourable years for the building and construction industry. The Australian Embassy, the Parliament House, CWM complex, Air Pacific and Civil Aviation Authority Complex of Fiji plus other major Private Sector construction work was done.
- In 1994 the only major project was the one that was done for the Housing Authority.
- In 1995 the Fiji National Provident Fund project got off the ground. This continued into 1996, however unlike 1995 when mostly civil engineering work was done, the building works were done in 1996.
- In 1997 the major projects undertaken were the upgrading of Kings Road (Suva to Nausori), Nabouwalu Road (Naravuka to Dreketi), Buca Bay Road in Savusavu, Wainibokasi Road, Nasalia Road and Ratu Dovi Road. Also contributing to the growth were the earthmoving works done for the construction of the Sigatoka bridge and also the Delainavesi bridge.

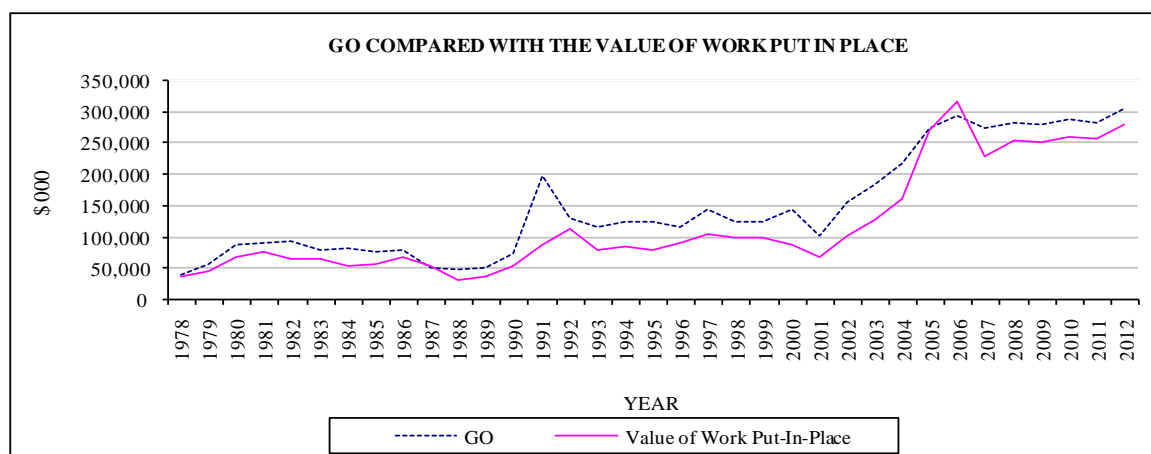


- The decline in the value added in 1998 is due to the unusual increase in 1997. 1997 was an exceptionally good year for the industry. Most of the projects undertaken in 1997 were completed in 1997 and in 1998 no major projects were undertaken.
- Despite the political coup that took place in 2000, the value added increased. This is because some of the major projects that began in 1999 eg the construction of new kings road, two major hotels and private and public hospitals.
- The impact of the coup that was staged in 2000 was felt in 2001 as not many projects got off the ground and as such a decline in the VA.
- Increase in VA in 2002 was due to the Hotels being constructed on Denarau.
- Constructions of hotels that began in 2002 continued into 2004. Also in 2004 construction work on the new Rewa Bridge, the Fiji School of Medicine and the Lautoka Teachers College began.
- Some of the major projects that contributed towards an increase in VA in 2005 were the Great Council of Chiefs Complex, the Fiji National Provident Fund Building, Morris Hedstrom City Centre and Port Denarau.
- The increase in VA in 2006 was due to the carry forward of construction work from 2005 and also due to a few new projects undertaken.
- The decrease in 2007 is due to the political climate prevailing in the country which led to the holdback and withdrawals of some construction work in 2007.
- The increase is mainly due to the carry forward and completion of construction work held back in 2007.
- The decrease in VA is due to most of the major project were completed in 2009.
- The increase in VA in 2010 is mainly due to the civil engineering work carried out for the construction of FEA Dam in Nadarivatu.
- The decrease in 2011 is due to the fact that on going projects from 2010, reaching their completion stage of construction.
- The increase in VA for 2012 is mainly due to ongoing projects and civil engineering works carried out for repair and upgrading of roads around the country.

APPENDIX X

GROSS OUTPUT COMPARED WITH THE VALUE OF WORK PUT-IN-PLACE

YEAR	GO		Value of Work Put-in-Place	
	F\$000	% change	F\$000	% change
1977	37,755	-1.00	33,643	
1978	39,119	3.61	35,817	6.46
1979	56,931	45.53	44,269	23.60
1980	88,656	55.73	66,730	50.74
1981	89,770	1.26	75,787	13.57
1982	92,018	2.50	64,017	-15.53
1983	79,444	-13.66	64,618	0.94
1984	82,511	3.86	52,168	-19.27
1985	75,211	-8.85	55,549	6.48
1986	78,651	4.57	66,661	20.00
1987	51,875	-34.04	54,391	-18.41
1988	46,921	-9.55	30,580	-43.78
1989	50,973	8.64	36,894	20.65
1990	72,427	42.09	53,143	44.04
1991	198,619	174.23	88,249	66.06
1992	130,998	-34.05	112,024	26.94
1993	115,180	-12.07	79,312	-29.20
1994	124,345	7.96	85,095	7.29
1995	125,654	1.05	79,073	-7.08
1996	116,542	-7.25	90,822	14.86
1997	145,311	24.69	105,037	15.65
1998	124,588	-14.26	97,931	-6.77
1999	125,799	0.97	99,751	1.86
2000	143,742	14.26	86,307	-13.48
2001	100,578	-30.03	66,959	-22.42
2002	154,580	53.69	100,065	49.44
2003	183,867	18.95	126,628	26.55
2004	217,104	18.08	159,960	26.32
2005	276,089	27.17	271,041	69.44
2006	294,343	6.61	316,724	16.85
2007	274,820	-6.63	230,258	-27.30
2008	283,345	3.1	254,003	10.31
2009	281,236	-0.7	250,260	-1.4
2010	289,692	3.0	259,368	3.6
2011	282,226	-2.6	257,080	-0.9
2012	306,336	8.5	279,285	8.6



Generally both show similar trends.



**NOTE:** Under the Fiji Standard Industrial Classification 2010 Construction includes all units mainly engaged in constructing buildings, including the on-site assembly and erection of prefabricated buildings. Also included are:

- Construction of roads; railroads; aerodromes; irrigation projects; harbour or river works; water, gas, sewerage or storm-water drains or mains; electricity or other transmission lines or towers; pipelines or other specified civil engineering projects.
- Units engaged in the repair of buildings or other structures, as are those engaged in the alteration or renovation of buildings, preparation of mine sites, demolition or excavation.
- Units mainly engaged in certain specified installation activities such as the installation of heating and air conditioning equipment, the on-site assembly of boilers, the installation of fire alarm systems, the installation of blinds and awnings, the installation of petrol bowsers or the installation of electrical wiring.
- Units mainly engaged in providing special building or construction trade services such as structural sheet erection, carpentry, bricklaying, concreting, plumbing, painting, plastering, floor and wall tiling or roof tiling and the installation or laying of floor coverings such as carpets or linoleum.

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## **ORGANISATIONAL STRUCTURE**

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1 An enterprise 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 enterprise during the year.

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## **FORM OF OWNERSHIP**

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- 4
- (1) Fiji owned:  
This is an enterprise operating in Fiji in which 51% or more equity is held locally.
  - (2) Branch of an overseas company:  
This is an enterprise 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 enterprises are involved in more than one activity at a single location, please state the major activity involved in.

## **OPERATING STATUS**

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 Bureau of Statistics. A Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf must sign the Statutory Declaration. 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 2012 please provide information for the duration your business operated.



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## TURNOVER DURING THE ACCOUNTING YEAR

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- 8 This refers to the value of work completed during the year. Work is regarded complete when it is delivered to the control of the purchaser and final payment including retention fee has been billed.

State separately the value of work done for the private sector and the public sector. Public sector includes central government, local government, statutory bodies and city and town councils.

If your firm is involved in multiple activities such as construction of buildings, roads and bridges etc, state separately the value of work done under each of these activities.

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

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## OTHER INCOME

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- 9 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 enterprise.
- 11 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 12a].
- 13 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.
- 13 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.



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## **PURCHASES OF MATERIALS AND OPERATING EXPENDITURE**

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22 State in detail the total value and quantity of all purchases of materials and supplies during the year for use in the building and construction work. In arriving at the value, deduct trade discounts received. The cost of transport should be included in question 30 unless it is accounted for as part of the purchase price. Direct import by enterprises should be reported at cost.

Include all purchases of:

- a] Basic materials and components such as timber, cement, iron and steel etc that are physically incorporated in the building and construction.
- b] Auxiliary materials such as nails, glue, small tools, parts, materials for repairs and maintenance.
- c] Materials bought for carrying "own construction" work reported in question 60.

Exclude all purchases of: Machinery and plant and other capital equipment purchased by you which should be included in question 60.

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

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## **FUEL, ELECTRICITY AND WATER**

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23-26 Expenditure on fuel represents the total value of fuel purchased by your enterprise 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.

27-28 State the total value of electricity and water purchased by your enterprise for the production process.

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## **OTHER EXPENDITURE**

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29 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 enterprise. Current repair and maintenance carried out by other enterprises or by ancillary repair and maintenance unit that has been treated as an independent enterprise should be included.

30 Cartage and haulage expense includes payment for the transportation of goods and materials within the country. It excludes cost of transport carried out by your own equipment and employees.

39 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 38.

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							
			VALUE (\$)				TOTAL (5)
			IMPORTED		LOCALLY PRODUCED		
			PURCHASED		PURCHASED		
22	DESCRIPTION OF MATERIALS AND SUPPLIES		FROM ABROAD (1)	LOCALLY (2)	FROM MANFT (3)	FROM OTHERS (4)	
a]	Timber	076					
b]	Cement and concrete	081					
c]	Gravel and sand	086					
d]	Blocks	091					
e]	Iron and steel	096					
f]	Electrical ware	101					
g]	Plumbing ware	106					
h]	Paint	111					
i]	Glass	116					
j]	Others _____	121					
	Total	126					

## FUEL, ELECTRICITY AND WATER

Please state the expenditure incurred on fuel, electricity and water			VALUE (\$)
23	Petrol/Automotive diesel fuel		131
24	Industrial diesel fuel/Heavy fuel oil		132
25	Kerosene		133
26	Liquid petroleum gas		134
27	Electricity		135
28	Water		136
	Total (Codes 131 to 137)		137

## OTHER EXPENDITURE

			VALUE (\$)
29	Repairs and maintenance costs on:	a] Motor vehicles	138
		b] Building	139
		c] Machinery and equipment	140
30	Cartage and haulage expenses paid to other firms		141
31	Travel expenses (eg management, personal etc)		142
32	Payments to sub-contractors:	a] Labour only contractors	143
		b] Other than labour only contractors	144
33	Audit, accounting and legal fee		145
34	Advertising and promotion etc		146
35	Bank charges		147
36	Postage, telephone and telecommunication etc		148
37	Office stationery and supplies		149
38	Rent paid for furniture, building, plant and machinery etc		150
39	Expenditure on:	a] Rent paid for land	151
		b] Interest paid	152
		c] Dividends paid	153
		d] Royalty paid	154
40	Management and consultation fee		155
41	Bad and doubtful debts written off		156
42	Business licenses, rates on property paid to central or local government etc		157
43	Insurance paid:	a] Business insurance	158
		b] Casualty insurance	159
44	Fiji National University (FNU) Levy		160
45	Exchange losses		161
46	Fixed asset expenses:	a] Loss on sale of fixed assets	162
		b] Depreciation claimed (to agree with question 60(7))	163
47	Cost of goods purchased for resale (see question 9)		164
48	All other costs and expenses _____		165
	Total other expenditure (Codes 138 to 165 excluding 153)		166

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## EMPLOYMENT AND COMPENSATION OF EMPLOYEES

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49 Please note that the information in respect of employment is for the last payweek in June 2012 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 enterprise, eg carpenters, electricians, painters, plumbers, and civil engineers etc. Casual workers should also be included here.

Others includes administrators, technical and clerical personnel, eg salaried managers, clerks and typists etc.

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

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

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

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## STOCKS

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53 Work-in-progress consist of unfinished output at the end of the reference year.

54 Finished goods bought for resale are stocks of goods bought for resale in the same condition as purchased.

55 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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56 This is the net profit of your 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 075 + 201 (3)]	\$
less	Expenditure [ Code 185]	\$
equals	Profit (+)\Loss (-) [Code 204]	\$

## EMPLOYMENT AND COMPENSATION OF EMPLOYEES

49		NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FNPF ETC	PAYMENT IN KIND
		(1)	(2)	(3)	(4)
a]	Fiji citizens	167			
b]	Expatriates	171			
	<b>Total</b>	175			
c]	Working without pay				
	i] Working proprietors	179			
	ii] Unpaid family workers	180			
	<b>Total (Codes 175(1) + 179+180</b>	181			
d]	From the total number in employment given in code 181, please state:				
	Total Males	182	Total Females	183	

50	VAT paid on supplies of goods and services	184	
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<b>51</b>	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 126(5)+137+166+175(2, 3, 4)+187]</b>	<b>185</b>	<b>\$</b>
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## STOCKS

			VALUE OF STOCKS (\$)		
			OPENING	CLOSING	CHANGE
			(1)	(2)	(2)-(1)=(3)
52	Finished goods produced by the enterprise and intended for sale	186			
53	Work-in-progress: a] For public sector	189			
	b] For private sector	192			
54	Finished goods bought for resale	195			
55	Materials, fuels, supplies and components	198			
	Total	201			

## NET EARNINGS AND TAXES PAID

			Amount (\$)
56	Net profit/loss of your enterprise. If this does not agree with question 56, please give reasons _____	204	
57	Taxable income of your enterprise	205	
58	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	206	
59	Amount of Fiji Income Tax paid/payable by your enterprise.	207	

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**FIXED CAPITAL ASSETS**

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60 Please ensure that:

The value given for depreciation should agree with the value given in question 46 [b].

60 (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.

60 (G) Valuables include:

- Entertainment, literacy & artistic originals;
- Precious stones and metals (e.g. diamonds, non monetary gold, Platinum and silver);
- Other valuables (e.g. jewellery and collector items)
- Antiques & other art objects

**FIXED CAPITAL ASSETS**

60			VALUE (\$)							
			Opening Book Value (1)	Purchase of new and second hand assets at cost		Land Development & Improvement (4)	Own Account Capital Construction (5)	Sales of Capital Assets (6)	Depreciation (7)	Closing Book Value (8)
				locally (2)	from abroad (3)					
A]	Land	208								
B]	Non-Residential Building	216								
	Residential Building	224								
C]	Plant and machinery	232								
D]	Furniture, fixtures	240								
	ICT equipments	248								
	Other office equipment	256								
E]	Transport vehicles and related equipment	264								
F]	Research & Development	272								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc)	280								
H]	Others (specify):	288								
	<b>Total</b>	296								

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

Date \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_

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

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

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**