

ECONOMIC SURVEYS

CONSTRUCTION

2013

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PREFACE

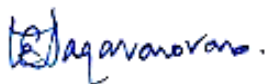
The report provides information on the Construction activities in 2013. The information was gathered from establishments engaged in the Construction activities. These activities include general construction and specialized construction activities for buildings and civil engineering works. It includes 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 industry.

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 2013 (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 2013 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 2013 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 30th June, 2014 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 2013. 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 2013.

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	141	97	69
42001	Civil engineering	13	11	85
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			
	Total	311	232	75

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	Joint Venture	Others	Total
SUB- CLASS	ACTIVITY								
41001	Construction of building	43	8	45	0	1	0	0	97
42001	Civil engineering	0	0	10	0	0	1	0	11
42002	Other civil engineering project								
43101	Demolition and site preparation	10	4	15	0	0	0	0	29
43211	Electrical installation	28	4	28	0	0	0	0	60
43221	Plumbing, heat and air-conditioning installation	11	1	13	0	0	0	0	25
43291	Other construction installation	2	0	3	0	0	0	0	5
43901	Other specialised construction activity								
43301	Building completion and finishing	1	1	3	0	0	0	0	5
	Total	95	18	117	0	1	1	0	232

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	93	3	1	97
42001	Civil engineering	7	0	4	11
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
	Total	223	4	5	232

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	34	23	12	15	7	6	97
42001	Civil engineering	0	1	3	1	1	5	11
42002	Other civil engineering project							
43101	Demolition and site preparation	6	8	8	4	1	2	29
43211	Electrical installation	25	22	8	3	1	1	60
43221	Plumbing, heat and air-conditioning installation	10	10	2	1	1	1	25
43291	Other construction installation	1	0	4	0	0	0	5
43901	Other specialised construction activity							
43301	Building completion and finishing	2	0	3	0	0	0	5
	Total	78	64	40	24	11	15	232

3.5 Number of Persons Engaged as at 30 June 2013

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	3,059	40	71	20	3,190
42001	Civil engineering	1,746	38	18	0	1,802
42002	Other civil engineering project					
43101	Demolition and site preparation	587	7	25	4	623
43211	Electrical installation	489	1	36	3	529
43221	Plumbing, heat and air-conditioning installation	412	1	25	0	438
43291	Other construction installation	64	1	6	0	71
43901	Other specialised construction activity					
43301	Building completion and finishing	53	0	6	0	59
	Total	6,410	88	187	27	6,712

Table 5 B: Number of Persons Engaged by Gender

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	Total
41001	Construction of building	3,070	120	3,190
42001	Civil engineering	1,777	25	1,802
42002	Other civil engineering project			
43101	Demolition and site preparation	601	22	623
43211	Electrical installation	499	30	529
43221	Plumbing, heat and air-conditioning installation	420	18	438
43291	Other construction installation	66	5	71
43901	Other specialised construction activity			
43301	Building completion and finishing	55	4	59
	Total	6,488	224	6,712

3.6 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates

FSIC 2010	GO	IC	VA	COE	CFC	OS
SUB-CLASS						
41001	174,041,904	127,572,601	46,469,303	26,832,441	2,946,054	16,690,808
42001	110,887,153	67,359,491	43,527,662	14,777,575	5,758,069	22,992,018
42002						
43101	42,995,598	28,117,714	14,877,884	6,269,440	3,145,254	5,463,190
43211	24,706,547	17,718,848	6,987,699	3,693,842	483,580	2,810,277
43221	21,561,701	13,076,485	8,485,216	4,456,867	436,530	3,591,819
43291	4,577,797	3,006,497	1,571,300	610,136	172,019	789,145
43901						
43301	2,983,979	1,323,877	1,660,102	557,779	73,232	1,029,091
TOTAL	381,754,679	258,175,513	123,579,166	57,198,080	13,014,738	53,366,348

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	318,175	232,741	0	0	0	0	0	550,916
Plant and machinery	814,081	12,292,426	1,015,468	67,407	32,228	38,216	0	14,259,826
Furniture, Fixtures	66,413	319,401	11,662	30,226	4,857	0	865	433,424
ICT Equipment	25,893	42,152	0	0	12,540	0	0	80,585
Other Office Equipment	49,716	78,118	0	0	0	0	0	127,834
Transport equipment	1,289,168	2,994,280	144,026	291,850	25,412	21,500	0	4,766,236
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
TOTAL	2,563,446	15,959,118	1,171,156	389,483	75,037	59,716	865	20,218,821

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	97	164,317,096	1,693,991
42001	Civil engineering			
42002	Other civil engineering project	11	105,767,288	9,615,208
43101	Demolition and site preparation	29	39,842,795	1,373,889
43211	Electrical installation	60	23,073,246	384,554
43221	Plumbing, heat and air-conditioning installation	25	19,535,012	781,400
43291	Other construction installation			
43901	Other specialised construction activity	5	4,577,797	915,559
43301	Building completion and finishing	5	2,801,747	560,349
	TOTAL	232	359,914,981	1,551,358

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	164,317,096	3,099	53,023
42001	Civil engineering	105,767,288	1,784	59,287
42002	Other civil engineering project			
43101	Demolition and site preparation	39,842,795	597	66,738
43211	Electrical installation	23,073,246	490	47,088
43221	Plumbing, heat and air-conditioning installation	19,535,012	413	47,300
43291	Other construction installation	4,577,797	65	70,428
43901	Other specialised construction activity			
43301	Building completion and finishing	2,801,747	53	52,863
	TOTAL	359,914,981	6,501	55,363

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	26,059,320	3,099	8,409
42001	Civil engineering	14,376,359	1,784	8,058
42002	Other civil engineering project			
43101	Demolition and site preparation	6,021,808	597	10,087
43211	Electrical installation	3,482,242	490	7,107
43221	Plumbing, heat and air-conditioning installation	4,326,008	413	10,475
43291	Other construction installation	610,136	65	9,387
43901	Other specialised construction activity			
43301	Building completion and finishing	523,189	53	9,871
	TOTAL	55,399,062	6,501	8,522

3.11 2013 Results Compared with 2012 Results

Table 11: 2013 Results Compared with 2012 Results

AGGREGATES	2012		2013		Percentage change
	\$	aggregates expressed as % of GO	\$	aggregates expressed as % of GO	
GO	306,335,793		381,754,679		24.62
IC	200,786,742	65.54	258,175,513	67.63	28.58
VA	105,549,051	34.46	123,579,166	32.37	17.08
COE	52,874,872	17.26	57,198,080	14.98	8.18
CFC	10,651,780	3.48	13,014,738	3.41	22.18
OS	42,022,399	13.72	53,366,348	13.98	27.00
GFCF	18,432,016		20,218,821		9.69
NUMBER OF PERSONS ENGAGED	5,444		6,712		23.29

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 – 2013, Appendix IX for the Value Added 1973-2013 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.

<i>Compensation of Employees</i>	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.
<i>Consumption of Fixed Capital</i>	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.
<i>Employment Size Group</i>	This includes paid employment as well as people engaged.
<i>Enterprise</i>	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
<i>Fixed Assets</i>	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.
<i>Foreign Owned</i>	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.
<i>General Government</i>	This includes the Central Government and the Local Government.
<i>Gross Fixed Capital Formation</i>	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.
<i>Gross Output</i>	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.
<i>Intermediate Consumption</i>	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.

<i>Local Owned</i>	All companies with 51 per cent or more of its equity held in Fiji are considered locally owned.
<i>Number of Employees</i>	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.
<i>Operating Surplus</i>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<i>Payments in kind</i>	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.
<i>Private Sector</i>	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.
<i>Statistical Unit</i>	Statistical unit is the Unit for which information is collected.
<i>Unpaid Family Workers</i>	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.
<i>Value Added</i>	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.
<i>Value of work put-in-place</i>	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.
<i>Working Proprietors</i>	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.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
41				CONSTRUCTION OF BUILDINGS
	410	4100	41001	<p>Construction of buildings</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"> -construction of all types of residential buildings i.e. single-family houses as well as multi-family buildings, including high-rise buildings -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 -assembly and erection of prefabricated constructions on the site -remodeling or renovating existing residential structures
				<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"> -erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25 -construction of industrial facilities, except buildings, see division 42 -architectural and engineering activities, see 71101 -project management activities related to construction, see 71101

42				CIVIL ENGINEERING
	420	4200	42001	<p>Civil engineering</p> <p>This sub-class includes construction of:</p> <ul style="list-style-type: none"> -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 - 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"> -long-distance pipelines, communication and power lines -urban pipelines, urban communication and power lines; ancillary urban works -water main and line construction -irrigation systems (canals) -reservoirs <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -installation of street lighting and electrical signals, see 43211 -architectural and engineering activities, see 71101 -project management activities related to civil engineering works, see 71101
			42002	<p>Construction of other civil engineering projects</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -construction of industrial facilities, except buildings, such as refineries, chemical plants etc -construction of waterways, harbour and river works, pleasure ports (marinas), locks, etc. and dams and dykes -dredging of waterways -construction work, other than buildings e.g. outdoor sports facilities -land subdivision with land improvement (e.g. adding of roads, utility infrastructure etc.) <p>This sub- class excludes:</p> <ul style="list-style-type: none"> -project management activities related to civil engineering works, see 71101

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

	432			Electrical, plumbing and other construction installation activities
		4321	43211	<p>Electrical installation</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"> -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 -connecting of electric appliances and household equipment, including baseboard heating <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"> - renting of construction machinery and equipment without the operator see 77301. -construction of communications and power transmission lines, see 42001 -monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance, see 80201
		4322	43221	<p>Plumbing, heat and air-conditioning installation</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"> -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 -duct work installation <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"> -renting of construction machinery and equipment without the operator see 77301. -installation of electric baseboard heating, see 43211

		4329	43291	<p>Other construction installation</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"> -installation in buildings or other construction projects elevators, escalators, automated and revolving doors, lightning conductors, vacuum cleaning systems, thermal, sound or vibration insulation <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"> - renting of construction machinery and equipment without the operator see 77301.
	433	4330	43301	<p>Building completion and finishing</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -application in buildings or other construction projects interior and exterior plaster or stucco, including related lathing materials -installation of doors (except automated and revolving), windows, door and window frames, of wood or other materials -installation of fitted kitchens, staircases, shop fittings and the like -installation of furniture -interior completion such as ceilings, wooden wall coverings, movable partitions, etc. -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
				<ul style="list-style-type: none"> -interior and exterior painting of buildings -painting of civil engineering structures -installation of glass, mirrors, etc. -cleaning of new buildings after construction -other building completion work n.e.c. -interior installation of shops, mobile homes, boats etc. <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"> -renting of construction machinery and equipment without the operator see 77301. -painting of roads, see 42001 -installation of automated and revolving doors, see 43291 -general interior cleaning of buildings and other structures, see 81201 -specialized interior and exterior cleaning of buildings, see 81201 -activities of interior decoration designers, see 74101 -assembly of self-standing furniture, see 95241

	439	4390	43901	<p>Other specialised construction activity</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment: -construction of foundations, including pile driving -damp proofing and water proofing works -de-humidification of buildings -shaft sinking -erection of non-self-manufactured steel elements -steel bending -bricklaying and stone setting -roof covering for residential buildings -scaffolds and work platform erecting and dismantling, excluding renting of scaffolds and work platforms -erection of chimneys and industrial ovens -work with specialist access requirements necessitating climbing skills and the use of related equipment, e.g. working at height on tall structures -subsurface work -construction of outdoor swimming pools -steam cleaning, sand blasting and similar activities for building exteriors -renting of cranes with operator <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -renting of construction machinery and equipment without the operator see 77301. -renting of construction machinery and equipment without operator, see 77301
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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	
Buildings:							
A. Residential	0	15,327,304	0	11,537,420	0	3,328,185	30,192,909
B. Non-residential							
• Hotels	0	21,120,822	0	12,359,541	0	3,596,042	37,076,405
• Others	11,637,897	45,074,488	7,134,674	23,964,154	1,272,050	11,447,893	100,531,156
Others	0	420,417	0	0	0	0	420,417
Total	11,637,897	81,943,031	7,134,674	47,861,115	1,272,050	18,372,120	168,220,887

INCOME	
Primary Activity	168,891,897
Value of work completed	168,220,887
Change in work in-progress: General Government	230,860
Change in work in-progress: Private Sector	415,627
Own account capital construction	24,523
Secondary Activity	5,150,007
Gross Margin	842,165
Subsidies received	255,860
Rent received	1,638,377
Industrial services rendered to others	1,423,450
Other income	990,155
Gross Output	174,041,904

Miscellaneous Income	1,066,460
Business insurance claim received	29,145
Casualty insurance claim received	19,542
Profit or loss received from any other business in which you have an interest	0
Property income received	
Rent received from land	130,152
Interest received	122,585
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	99,652
Exchange gain	25,460
Gain on sale of fixed assets	49,682
VAT paid on supplies of goods and services	590,242
TOTAL INCOME	175,108,364

EXPENDITURE					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Timber	4,843	0	3,616,561	9,067,076	12,688,480
Cement and concrete	0	0	6,592,882	9,964,169	16,557,051
Gravel and sand	0	0	3,905,534	8,116,540	12,022,074
Blocks	0	0	5,708,200	7,141,888	12,850,088
Iron and steel	622,142	1,615,142	4,829,853	5,912,734	12,979,871
Electrical ware	0	1,602,520	1,890,255	3,274,060	6,766,835
Plumbing ware	440,092	1,798,785	1,749,377	2,973,664	6,961,918
Paint	0	1,592,640	1,584,295	2,620,604	5,797,539
Glass	0	1,679,850	1,331,194	1,291,923	4,302,967
Others	156,636	905,872	930,626	2,635,171	4,628,305
Total	1,223,713	9,194,809	32,138,777	52,997,829	95,555,128

Expenditure on construction raw materials	95,555,128
Change in stocks of raw materials	465,627
Office stationary and supplies	950,790
Expenditure on fuel, electricity & water	4,651,848
Current repairs and maintenance on machinery and equipment etc	4,339,289
Advertising and promotion	765,386
Business insurance paid	1,340,220
Management and consultation fee	897,854
Rent paid for furniture, building and machinery	975,738
Postage, telephone and telecommunication, etc	1,201,608
Bank charges	753,557
Cartage and haulage	681,081
Travel expenses (eg management, personal etc.)	904,434
Audit, accounting and legal fee	464,822
Payments to subcontractors	11,084,426
Other expenditure	2,540,793
Intermediate Consumption	127,572,601
Miscellaneous Expenditure	2,694,112
Causality insurance	50,465
Property income paid	
Rent paid for land	99,242
Interest paid	972,450
Dividends paid	275,410
Royalty paid	0
Bad doubtful debts written off	12,450
Business licenses, rates on property paid to central govt etc	198,540
FNU levy	140,210
Exchange loses	2,565
Fixed asset expense; a) loss on sale of fixed assets	92,540
VAT paid on supplies of goods and services	850,240

Compensation of employees	26,832,441
Wages and salaries paid	25,459,835
Contributions toward the Fiji National Provident Fund	1,232,405
Payments in Kind	140,201
Consumption of fixed capital	2,946,054
TOTAL EXPENDITURE	160,045,208

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	39,108,500	0	29,784,776	0	5,768,918	0	74,662,194
Land development etc.	0	2,897,720	1,865,240	0	0	650,120	5,413,080
Others	9,864,250	15,834,759	1,635,246	1,083,733	0	0	28,417,988
Total	48,972,750	18,732,479	33,285,262	1,083,733	5,768,918	650,120	108,493,262

INCOME

Primary Activity	109,418,647
Value of work completed	108,493,262
Change in work in-progress: General Government	450,120
Change in work in-progress: Private	260,002
Own account capital construction	215,263
Secondary Activity	1,468,506
Gross Margin	0
Rent received	850,240
Other income	618,266
Gross Output	110,887,153

Miscellaneous Income	837,619
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	85,240
Interest received	66,582
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	0
Exchange gain	0
Gain on sale of fixed assets	199,542
VAT paid on supplies of goods and services	486,255
TOTAL INCOME	111,724,772

EXPENDITURE					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Timber	0	0	455,255	1,758,965	2,214,220
Cement and concrete	0	0	2,654,152	2,451,365	5,105,517
Gravel and sand	0	0	9,105,242	21,845,573	30,950,815
Blocks	0	0	1,254,362	1,854,625	3,108,987
Iron and steel	0	865,240	0	3,875,965	4,741,205
Electrical ware	0	0	0	395,120	395,120
Plumbing ware	0	0	0	625,412	625,412
Paint	0	0	0	0	0
Glass	0	0	0	0	0
Others	1,968,140	1,785,240	1,999,854	1,745,262	7,498,496
Total	1,968,140	2,650,480	15,468,865	34,552,287	54,639,772

Expenditure on raw materials	54,639,772
Change in stocks of raw materials	25,140
Office stationary and supplies	77,670
Expenditure on fuel, electricity & water	5,127,298
Current repairs and maintenance on machinery and equipment etc	1,879,095
Advertising and promotion	241,066
Business insurance paid	634,606
Management and consultation fee	910,452
Rent paid for furniture, building and machinery	509,694
Postage, telephone and telecommunication, etc	477,427
Bank charges	187,095
Cartage and haulage	130,167
Travel expenses (eg management, personal etc.)	554,849
Audit, accounting and legal fee	238,369
Payments to subcontractors	932,587
Other expenditure	794,204
Intermediate Consumption	67,359,491
Miscellaneous Expenditure	909,150
Causality insurance	62,120
Property income paid	
Rent paid for land	15,624
Interest paid	48,632
Dividends paid	0
Royalty paid	15,962
Bad doubtful debts written off	30,865
Business licenses, rates on property paid to central govt etc	19,240
FNU levy	9,865
Exchange loses	9,150
Fixed asset expense; a) loss on sale of fixed assets	12,452
VAT paid on supplies of goods and services	685,240
Compensation of employees	14,777,575
Wages and salaries paid	12,573,430
Contributions toward the Fiji National Provident Fund	2,015,460
Payments in Kind	188,685
Consumption of fixed capital	5,758,069
TOTAL EXPENDITURE	88,804,285

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	2,383,705	0	1,265,240	0	3,648,945
Land development etc.	1,516,690	17,286,641	3,776,702	9,056,198	845,160	1,860,756	34,342,147
Others	355,242	0	1,599,162	1,801,572	0	95,872	3,851,848
Total	1,871,932	17,286,641	7,759,569	10,857,770	2,110,400	1,956,628	41,842,940

INCOME	
Primary Activity	41,956,190
Value of work completed	41,842,940
Change in work in-progress: General Government	25,110
Change in work in-progress: Private Sector	88,140
Secondary Activity	1,039,408
Gross Margin	0
Rent received for hire of plant and equipment	499,620
Industrial services rendered to others	238,638
Other income	301,150
Gross Output	42,995,598

Miscellaneous Income	83,690
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	62,150
VAT paid on supplies of goods and services	21,540
TOTAL INCOME	43,079,288

EXPENDITURE					
Material purchased	Imported-Purchased		Locally produced- Purchased		Total
	From abroad	Locally	Manufactures	Others	
Timber	0	0	0	790,255	790,255
Cement and Concrete	0	0	0	1,501,450	1,501,450
Gravel and sand	0	0	5,595,301	1,336,799	6,932,100
Blocks	0	0	0	693,878	693,878
Iron and Steel	0	0	0	519,718	519,718
Plumbing ware	0	0	115,447	20,162	135,609
Others	0	0	0	445,180	445,180
Total	0	0	5,710,748	5,307,442	11,018,190

Expenditure on raw materials	11,018,190
Change in stocks of raw materials	70,120
Office stationery and supplies	53,382
Expenditure on fuel, electricity & water	4,089,286
Current repairs and maintenance on machinery and equipment etc	4,630,500
Advertising and promotion	47,815
Business insurance paid	516,081
Management and consultation fee	2,211,499
Rent paid for furniture, building and machinery	1,593,354
Postage, telephone and telecommunication, etc	299,112
Bank charges	188,114
Cartage and haulage	869,310
Travel expenses (e.g. management, personal etc.)	746,375
Audit, accounting and legal fee	110,398
Payments to subcontractors	359,358
Other expenditure	1,314,820
Intermediate Consumption	28,117,714
Miscellaneous Expenditure	1,302,977
Causality insurance	16,240
Property income paid	
Rent paid for land	47,210
Interest paid	394,152
Dividends paid	0
Royalty paid	132,120
Bad doubtful debts written off	0
Business licenses, rates on property paid to central govt etc	185,240
FNU levy	35,860
Exchange loses	0
Fixed asset expense; a) loss on sale of fixed assets	80,145
VAT paid on supplies of goods and services	412,010
Compensation of employees	6,269,440
Wages and salaries paid	5,838,425
Contributions toward the Fiji National Provident Fund	431,015
Payments in Kind	0
Consumption of fixed capital	3,145,254
TOTAL EXPENDITURE	38,835,385

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	
Buildings:							
A. Residential	0	4,174,264	0	2,672,759	0	1,236,894	8,083,917
B. <u>Non-residential</u>							
• Hotels	0	3,058,612	0	1,650,856	0	1,014,220	5,723,688
• Others	1,260,709	4,640,051	1,000,000	2,637,118	540,995	504,330	10,583,203
Total	1,260,709	11,872,927	1,000,000	6,960,733	540,995	2,755,444	24,390,808

INCOME	
Primary Activity	24,393,708
Value of work completed	24,390,808
Change in work in-progress-private	2,900
Own account capital construction	0
Secondary Activity	312,839
Gross Margin	0
Change in stock of finished goods intended for sale	0
Subsidies received	0
Rent received	22,302
Industrial services rendered to others	200,719
Other income	89,818
Gross Output	24,706,547

Miscellaneous Income	22,005
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	12,140
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	9,865
TOTAL INCOME	24,728,552

EXPENDITURE					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Timber	0	0	0	203,434	203,434
Cement and concrete	0	0	0	205,942	205,942
Gravel and sand	0	0	0	128,034	128,034
Blocks	0	0	0	101,322	101,322
Iron and steel	0	0	0	193,475	193,475
Electrical ware	1,403,032	4,100,215	715,902	4,237,737	10,456,886
Plumbing ware	0	0	0	210,062	210,062
Paint	0	0	0	104,710	104,710
Glass	0	0	0	135,812	135,812
Others	250,000	610,210	145,895	641,599	1,647,704
Total	1,653,032	4,710,425	861,797	6,162,127	13,387,381

Expenditure on raw materials	13,387,381
Change in stocks of raw materials	99,513
Office stationary and supplies	102,846
Expenditure on fuel, electricity & water	887,043
Current repairs and maintenance on machinery and equipment etc	434,118
Advertising and promotion	248,378
Business insurance paid	255,510
Management and consultation fee	83,945
Rent paid for furniture, building and machinery	440,858
Postage, telephone and telecommunication, etc	383,742
Bank charges	255,742
Cartage and haulage	110,087
Travel expenses (eg management, personal etc.)	219,924
Audit, accounting and legal fee	229,569
Payments to subcontractors	312,741
Other expenditure	267,451
Intermediate Consumption	17718,848
Miscellaneous Expenditure	36,454
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	34,155
FNU levy	285
Exchange loses	0
Fixed asset expense; a) loss on sale of fixed assets	0
VAT paid on supplies of goods and services	2,014
Compensation of employees	3,693,842
Wages and salaries paid	3,428,392
Contributions toward the Fiji National Provident Fund	265,450
Payments in Kind	0
Consumption of fixed capital	483,580
TOTAL EXPENDITURE	21,932,724

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	
Buildings:							
A. Residential	0	2,143,377	0	1,260,079	0	632,547	4,036,003
B. Non-residential							
• Hotels	0	3,142,079	0	2,300,104	0	1,062,407	6,504,590
• Others	632,150	5,542,193	498,570	2,459,028	131,425	1,385,031	10,648,397
Total	632,150	10,827,649	498,570	6,019,211	131,425	3,079,985	21,188,990

INCOME

Primary Activity	21,284,578
Value of work completed	21,188,990
Change in work in-progress : Private	95,588
Secondary Activity	277,123
Subsidies received	0
Rent received	56,238
Industrial services rendered to others	0
Other income	220,885
Gross Output	21,561,701

Miscellaneous Income	19,284
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	4,652
Interest received	14,632
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
TOTAL INCOME	21,580,985

EXPENDITURE

Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Timber	0	0	0	39,665	39,665
Cement and concrete	0	0	0	21,523	21,523
Gravel and sand	0	0	0	120,144	120,144
Blocks	0	0	0	25,903	25,903
Iron and steel	0	0	0	159,920	159,920
Electrical ware	0	0	0	1,514,065	1,514,065
Plumbing ware	1,488,250	755,142	124,649	1,649,112	4,017,153
Paint	0	0	0	988	988
Others	1,648,563	988,554	560	1,933,978	4,571,655
Total	3,136,813	1,743,696	125,209	5,465,298	10,471,016

Expenditure on raw materials	10,471,016
Change in stocks of raw materials	355,241
Office stationary and supplies	143,796
Expenditure on fuel, electricity & water	385,076
Current repairs and maintenance on machinery and equipment etc	262,995
Advertising and promotion	49,564
Business insurance paid	239,065
Management and consultation fee	140,580
Rent paid for furniture, building and machinery	117,700
Postage, telephone and telecommunication, etc	349,733
Payment to sub-contractors	37,443
Bank charges	49,964
Cartage and haulage	64,202
Travel expenses (eg management, personal etc.)	104,389
Audit, accounting and legal fee	112,124
Other expenditure	193,597
<i>Intermediate consumption</i>	13,076,485
Miscellaneous Expenditure	142,928
Causality insurance	1,015
Property income paid	
Rent paid for land	40,568
Interest paid	65,241
Dividends paid	0
Royalty paid	0
Bad doubtful debts written off	5,984
Business licenses, rates on property paid to central govt etc	6,584
FNU Levy	12,450
Exchange loses	0
Fixed asset expense; a) loss on sale of fixed assets	4,562
VAT paid on supplies of goods and services	6,524
<i>Compensation of employees</i>	4,456,867
Wages and salaries paid	4,155,833
Contributions toward the Fiji National Provident Fund	295,142
Payments in Kind	5,892
<i>Consumption of fixed capital</i>	436,510
TOTAL EXPENDITURE	18,112,790

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	
Buildings:							
A. Residential	0	28,540	0	0	0	0	28,540
B. Non-residential							
• Hotels	0	485,270	0	16,850	0	0	502,120
• Others	0	2,283,735	0	681,138	0	42,155	3,007,028
Roads and Bridges	285,470	0	155,762	0	0	0	441,232
Land development etc.	0	140,155	384,570	0	0	0	524,725
Others	0	0	0	74,152	0	0	74,152
Total	285,470	2,937,700	540,332	772,140	0	42,155	4,577,797

INCOME	
Primary Activity	4,577,797
Value of work completed	4,577,797
Gross Output	4,577,797

Miscellaneous Income	25,550
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	3,095
Interest received	6,215
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	16,240
TOTAL INCOME	4,603,347

EXPENDITURE					
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	440,520	524,152	824,554	198,654	1,987,880
Total	440,520	524,152	824,554	198,654	1,987,880

Expenditure on construction raw materials	1,987,880
Change in stocks of raw materials	5,265
Office stationary and supplies	5,985
Expenditure on fuel, electricity & water	170,452
Current repairs and maintenance on machinery and equipment etc	195,252
Advertising and promotion	24,865
Business insurance paid	11,452
Rent paid for furniture, building and machinery	82,140

Management and consultation fee	304,585
Postage, telephone and telecommunication, etc	53,412
Bank charges	14,201
Travel expenses (eg management, personal etc.)	11,425
Cartage and haulage expenses	14,201
Audit, accounting and legal fee	42,855
Payment to subcontractors	5,542
Other expenditure	76,985
<i>Intermediate consumption</i>	3,006,497
Miscellaneous Expenditure	182,912
Causality insurance	3,520
Property income	
Rent paid for land	71,462
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	33,410
FNU levy	16,720
Exchange loses	0
Fixed asset expense; a) loss on sale of fixed assets	15,240
VAT paid on supplies of goods and services	42,560
<i>Compensation of employees</i>	610,136
Wages and salaries paid	567,986
Contributions toward the Fiji National Provident Fund	42,150
Payments in Kind	0
<i>Consumption of fixed capital</i>	172,019
TOTAL EXPENDITURE	3,971,564

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	
Buildings:							
A. Residential	0	185,240	0	325,480	0	55,140	565,860
B. <u>Non-residential</u>							
• Hotels	0	320,150	0	220,115	0	134,750	675,015
• Others	0	1,120,647	185,240	342,155	65,480	0	1,713,522
Total	0	1,626,037	185,240	887,750	65,480	189,890	2,954,397

INCOME	
Primary Activity	2,954,397
Value of work completed	2,954,397
Secondary Activity	29,582
Subsidies received	0
Other income	29,582
Gross Output	2,983,979

Miscellaneous Income	11,474
Business insurance claim received	5,842
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	5,632
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
TOTAL INCOME	2,995,453

EXPENDITURE					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Gravel and sand	0	0	0	40,155	40,155
Paint	0	0	0	425,162	425,162
Others	152,462	90,165	0	318,174	560,801
Total	152,462	90,165	0	783,491	1,026,118

Expenditure on raw materials	1,026,118
Change in stocks of raw materials	12,162
Office stationary and supplies	912
Expenditure on fuel, electricity & water	49,078
Current repairs and maintenance on machinery and equipment etc	25,465
Advertising and promotion	4,842
Business insurance paid	56,240
Management and consultation fee	42,365
Rent paid for furniture, building and machinery	10,240
Postage, telephone and telecommunication, etc	25,162

Bank charges	45,321
Travel expenses (eg management, personal etc.)	12,452
Cartage and haulage expenses	8,652
Audit, accounting and legal fee	3,012
Other expenditure	1,856
<i>Intermediate consumption</i>	<i>1,323,877</i>
Miscellaneous Expenditure	2,082
Causality insurance	0
Property income paid	
Rent paid for land	1,125
Interest paid	185
Dividends paid	0
Royalty paid	0
Bad doubtful debts written off	0
Business licenses, rates on property paid to central govt etc	192
FNU levy	170
Exchange loses	0
Fixed asset expense; a) loss on sale of fixed assets	0
VAT paid on supplies of goods and services	410
<i>Compensation of employees</i>	<i>557,779</i>
Wages and salaries paid	541,197
Contributions toward the Fiji National Provident Fund	16,582
<i>Consumption of fixed capital</i>	<i>73,232</i>
TOTAL EXPENDITURE	<i>1,956,970</i>

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	
Buildings:							
A. Residential	0	21,858,725	0	15,795,738	0	5,252,766	42,907,229
B. Non-residential							
• Hotels	0	28,126,933	0	16,547,466	0	5,807,419	50,481,818
• Others	13,530,756	58,661,114	8,818,484	30,083,593	2,009,950	13,379,409	126,483,306
Road and Bridges	39,393,970	0	32,324,243	0	7,034,158	0	78,752,371
Land developments etc.	1,516,690	20,324,516	6,026,512	9,056,198	845,160	2,510,876	40,279,952
Others	10,219,492	16,255,176	3,234,408	2,959,457	0	95,872	32,764,405
Total	64,660,908	145,226,464	50,403,647	74,442,452	9,889,268	27,046,342	371,669,081

INCOME	
Primary Activity	373,477,214
Value of work completed	371,669,081
Change in work in-progress: General Government	706,090
Change in work in-progress: Private Sector	862,257
Own account capital construction	239,786
Secondary Activity	8,277,465
Gross Margin	842,165
Change in stock of finished goods intended for sale	0
Subsidies received	255,860
Rent received	3,066,777
Industrial services rendered to others	1,862,807
Other income	2,249,856
Gross Output	381,754,679

Miscellaneous Income	2,066,082
Business insurance claim received	34,987
Casualty insurance claim received	19,542
Profit or loss received from any other business in which you have an interest	
Property income received	
Rent received from land	223,139
Interest received	227,786
Dividends received	0
Royalty received	0
Bad and doubtful debts recovered	99,652
Exchange gain	25,460
Gain on sale of fixed assets	311,374
VAT paid on supplies of goods and services	1,124,142
TOTAL INCOME	383,820,761

EXPENDITURE					
Material purchased	Imported – Purchased		Locally produced – Purchased		Total
	From abroad	Locally	Manufacturers	Others	
Timber	4,843	0	4,071,816	11,859,395	15,936,054
Cement and concrete	0	0	9,247,034	14,144,449	23,391,483
Gravel and sand	0	0	18,606,077	31,587,245	50,193,322
Blocks	0	0	6,962,562	9,817,616	16,780,178
Iron and steel	622,142	2,480,382	4,829,853	10,661,812	18,594,189
Electrical ware	1,403,032	5,702,735	2,606,157	9,420,982	19,132,906
Plumbing ware	1,928,342	2,553,927	1,989,473	5,478,412	11,950,154
Paint	0	1,592,640	1,584,295	3,151,464	6,328,399
Glass	0	1,679,850	1,331,194	1,427,735	4,438,779
Others	4,616,321	4,904,193	3,901,489	7,918,018	21,340,021
Total	8,574,680	18,913,727	55,129,950	105,467,128	188,085,485

Expenditure on construction raw materials	188,085,485
Change in stocks of raw materials	1,033,068
Office stationary and supplies	1,335,381
Expenditure on fuel, electricity & water	15,360,081
Current repairs and maintenance on machinery and equipment etc	11,766,714
Advertising and promotion	1,381,916
Business insurance paid	3,053,174
Management and consultation fee	4,591,280
Rent paid for furniture, building and machinery	3,729,724
Postage, telephone and telecommunication, etc	2,790,196
Bank charges	1,493,994
Cartage and haulage	1,877,700
Travel expenses (eg management, personal etc.)	2,553,848
Audit, accounting and legal fee	1,201,149
Payments to subcontractors	12,732,097
Other expenditure	5,189,706
Intermediate Consumption	258,175,513
Miscellaneous Expenditure	5,270,615
Causality insurance	133,360
Property income paid	
Rent paid for land	275,231
Interest paid	1,480,660
Dividends paid	275,410
Royalty paid	148,082
Bad doubtful debts written off	49,299
Business licenses, rates on property paid to central govt etc	477,361
FNU levy	215,560
Exchange loses	11,715
Fixed asset expense; a) loss on sale of fixed assets	204,939
VAT paid on supplies of goods and services	1,998,998

Compensation of employees	57,198,080
Wages and salaries paid	52,565,098
Contributions toward the Fiji National Provident Fund	4,298,204
Payments in Kind	334,778
Consumption of fixed capital	13,014,738
TOTAL EXPENDITURE	333,658,946

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
2013	382	38,771	62	275	11,937	22	140	118,864	76	110	16,946	28	505	12,651	1,412	199,169

- 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	4,709	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
2013	117	14,028	21	73	3,748	9	70	27,437	28	48	4,448	7	198	4,933	506	54,594

- 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
2013	27,022	122,107	149,129	38,753	172,464	360,346

APPENDIX VII

BUILDING MATERIAL PRICE INDEX

[Base 2011 = 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	1000.0	%	73.4	375.9	94.8	79.5	79.8	64.7	101.0	130.9
2012	101.5	1.5	101.3	101.6	99.0	101.6	100.1	96.2	101.5	104.5
2013	104.7	4.7	108.1	104.2	96.2	98.8	101.7	99.2	102.9	116.9
2014	106.9	6.9	112.7	108.9	97.7	99.1	102.6	98.1	103.1	117.9

Notes:

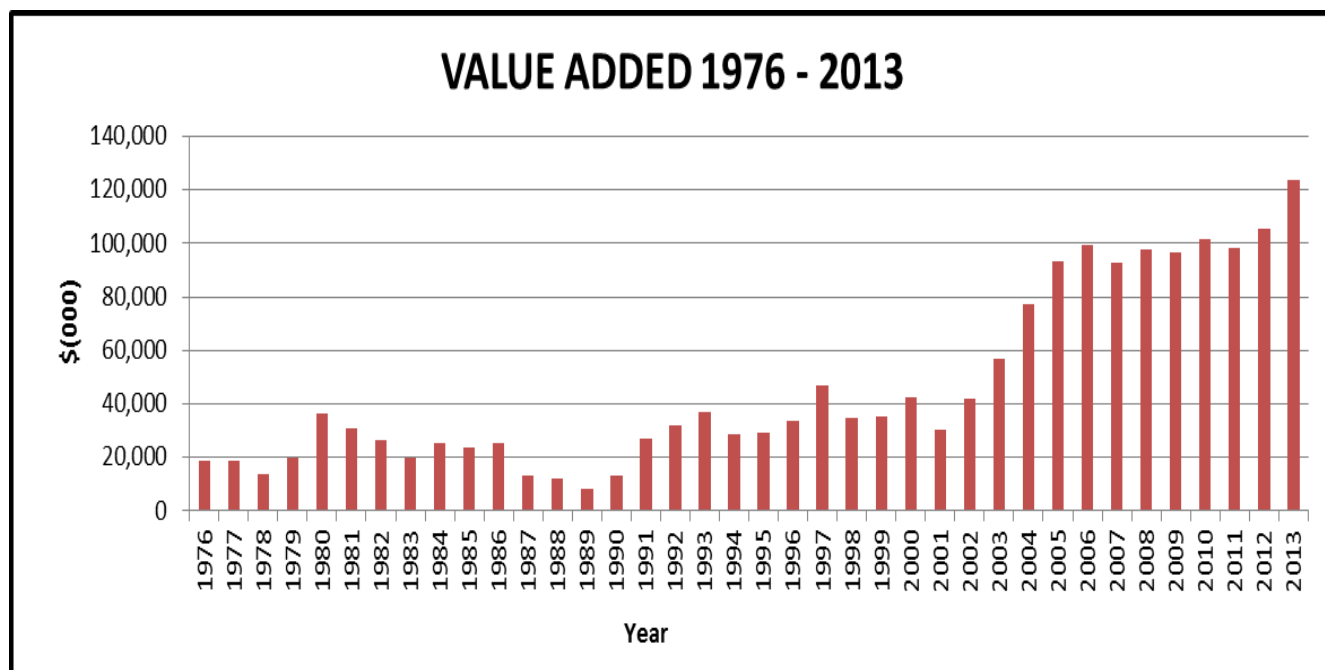
Prices are collected from pricing points in Suva only. Selected hardware and building merchants are visited each quarter when they are asked their retail prices of certain items.

APPENDIX VIII

MACROECONOMIC AGGREGATES 1970 - 2013
(\$000)

YEAR	GO	IC	VA	COE	CFC	OS
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
2013	381,755	258,176	123,579	57,198	13,015	53,366

APPENDIX IX



Some major projects completed during the period 1976 – 2013:

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

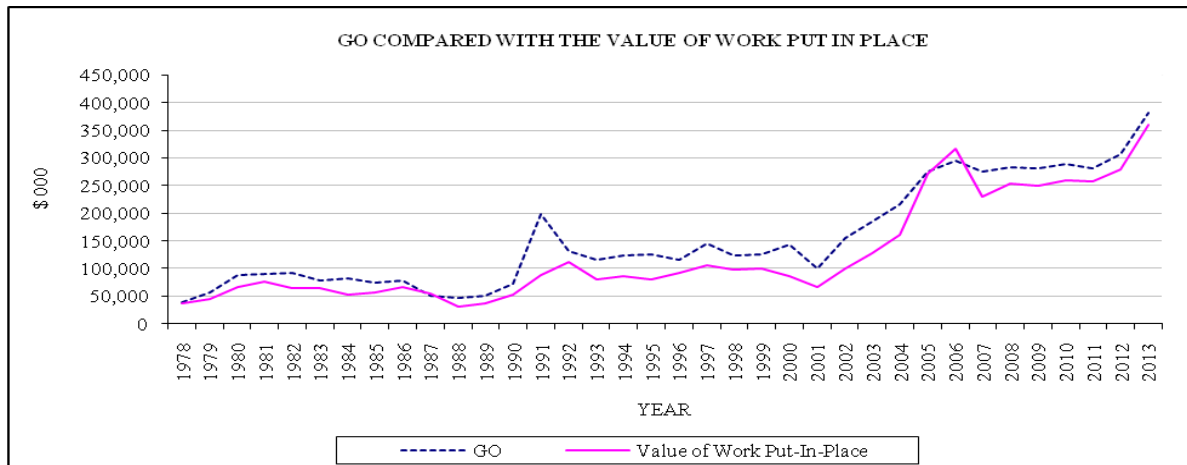
- The Fiji Hydro Scheme - Monasavu Project took off in May 1978 and was completed in February 1981.
- In May 1987 Coup-de-tat was staged due to which the building and construction industry suffered immensely. It started picking up in 1990 around which time due to the deregulation of the economy that 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 of VA in 2008 is mainly due to the carry forward and completion of construction work that was held back in 2007.
- Most of the major projects were completed in 2009 as resulted in decrease in VA.
- 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 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.
- The increase in VA for 2013 is mainly due to some new projects and civil engineering works carried out for repair and upgrading of roads around the country.

APPENDIX X

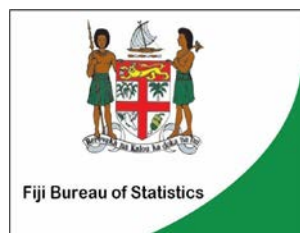
GROSS OUTPUT COMPARED WITH THE VALUE OF WORK PUT-IN-PLACE

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
2013	381,755	24.6	360,346	29.0



Generally both show similar trends.

APPENDIX XI SAMPLE QUESTIONNAIRE



Ratu Sukuna House, Mac Arthur Street, Victoria Parade, Suva

*P O Box 2221
Government Buildings
Suva
FIJI*

*Telephone: [679] 331 5822
Fax No. [679] 330 3656
E-mail: info@statsfiji.gov.fj
Website: www.statsfiji.gov.fj*

CONFIDENTIAL

DESPATCHED: 30/06/14

2013 CENSUS OF CONSTRUCTION

Tax Identification Number:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Please correct any errors
appearing in this label.

Dear Sir\Madam,

Enclosed are two copies of the 2013 Census of Construction questionnaire.

COVERAGE AND SCOPE: It covers all enterprises engaged in the Construction sector classified under the Fiji Standard Industrial Classification 2010's Section F (refer note on page 2). If an enterprise's Construction activities are combined with other types of business, you should report on the Construction side of the operations only.

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

REFERENCE PERIOD: Reference period is the calendar year 2013. If your accounting year is different provide information approximating closest to the calendar year 2013. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

COMPULSORY REQUIREMENT: The Census is conducted under the provisions of the Statistics Act 1961(Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before 31/07/14. Failure to meet this deadline could result in legal action without further notice.

CONFIDENTIALITY OF INFORMATION: Information supplied will be used by the department for the preparation of statistics. Any release of information will be in accordance with the Statistics Act and only persons authorised will have access to individual information.

CONTACT PERSON FOR HELP AND ADVICE: Mr Asaeli Rokovada on Ext. 132 or email arokovada@statsfiji.gov.fj

Epeli Waqavonovono
Government Statistician

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.

ORGANISATIONAL STRUCTURE

- 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.

FORM OF OWNERSHIP

- 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.

EQUITY PARTICIPATION

- 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.

NATURE OF WORK

- 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 2013 please provide information for the duration your business operated.

QUESTIONNAIRE

Please answer all relevant questions with clear and correct figures. Estimates will be accepted where actual data are not available. Values, **excluding VAT**, are to be expressed in Fiji Dollars.

ORGANISATIONAL STRUCTURE

1	Does this business operate at more than one location?			
	Please tick the appropriate box: No Yes If yes, please give details below:			
	NAME OF ENTERPRISE\BRANCH (1)	PHYSICAL LOCATION OF BUSINESS (2)	MAIN TYPE OF BUSINESS OR ACTIVITY (3)	GROSS TURNOVER (4)
	Note: This return is required for the addressed enterprise only. In case this is not possible, a combined return with similar main activities may be submitted. If the information can not be provided on this basis, please state the reasons:			
	Remark: Please comment here to assist in the interpretation of data supplied:			

ACCOUNTING PERIOD

2	Please state the accounting period: From \ \2013 To \ \2013			
----------	---	--	--	--

LEGAL STATUS OF ORGANISATION

3	Please tick appropriate box			
	Sole Trader	1	Partnership	2
	001 Private Limited Company	3	Public Limited Company	4
	Co-operative	5	Government Owned Trading Entity	6
	Statutory Boards	7	Central Government	8
	Local Authority owned entity	9	Local Government	10
	Joint Venture and Consortia	11	Non-profit organisation	12
	Trusts and Estates	13	Consulates and Foreign Embassies	14
	Branch of a Company Incorporated Overseas	15	Societies and Associations	16
	Other Business Type (specify)			20

FORM OF OWNERSHIP

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

EQUITY PARTICIPATION

5	Please indicate in the appropriate box equity capital held by Fiji Citizens.			
	(a) As at end of 2012	%	(b) As at end of 2013	%

NATURE OF WORK

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

OPERATING STATUS

7	Please state whether the enterprise in question (tick appropriate box)			
	Operated during the whole of the accounting period specified	1		
	Operated during part of the accounting period specified (specify: mths)	2		
	Had not commenced business during the accounting period specified	3		

TURNOVER DURING THE ACCOUNTING YEAR

- 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.

OTHER INCOME

- 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.

TURNOVER DURING THE ACCOUNTING YEAR

8. Value of building and construction work completed during the year								
		FOR PRIVATE SECTOR (\$)			FOR PUBLIC SECTOR (\$)			TOTAL (\$)
		NEW WORK (1)	MAJOR ALTERATION & ADDITION (2)	MINOR REPAIRS & MAINTENANCE (3)	NEW WORK (4)	MAJOR ALTERATION & ADDITION (5)	MINOR REPAIRS & MAINTENANCE (6)	
Buildings								
a] Residential	004							
b] Non-Residential:								
i] Hotels	011							
ii] Others	018							
Roads and Bridges	025							
Land development, drainage, reclamation, earthmoving etc	032							
Others (specify): _____ _____	039							
Total	046							

OTHER INCOME

		VALUE (\$)
9	Sales of goods not manufactured by your own enterprise (see question 47)	053
10	Receipts from industrial services rendered to others:	
	a] Plant and equipment hire: i] Public	054
	ii] Private	055
	b] Repairs and maintenance to: i] Plant, machinery and equipment	056
	ii] Others	057
	c] Transport and related services	058
11	Rent received for the hire of building, plant and machinery and furniture etc	059
12	Income from: a] Rent received from land	060
	b] Interest received	061
	c] Dividends received	062
	d] Royalty received	063
13	Insurance claims received: a] Business insurance claims received	064
	b] Casualty insurance claims received	065
14	Subsidies and grants received from: i] Within Fiji	066
	ii] Overseas	067
15	Profit or loss received from any other business in which you have an interest	068
16	Bad and doubtful debts recovered	069
17	Exchange gain	070
18	Gain on sale of fixed assets	071
19	All other income received (specify). _____ _____ _____	072
	Total other income (Codes 053 to 072, excluding 062)	073
20	VAT charged on goods and services provided	074
21	GRAND TOTAL OF ALL INCOME RECEIVED (Codes 046(7) + 073 + 074)	075 \$

PURCHASES OF MATERIALS AND OPERATING EXPENDITURE

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.

FUEL, ELECTRICITY AND WATER

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.

OTHER EXPENDITURE

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

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

49 Please note that the information in respect of employment is for the last pay week in June 2013 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.

STOCKS

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.

NET EARNINGS AND TAXES PAID

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 (1)	GROSS WAGES AND SALARIES PAID (2)	EMPLOYER'S CONTRIBUTION TO FPNF ETC (3)	PAYMENT IN KIND (4)
a]	Fiji citizens	167				
b]	Expatriates	171				
	Total	175				
c]	Working without pay					
	i] Working proprietors	179				
	ii] Unpaid family workers	180				
	Total (Codes 175(1) + 179+180	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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**51 GRAND TOTAL OF ALL EXPENDITURE 185 \$
INCURRED [Codes 126(5)+137+166+175(2, 3, 4)+187]**

STOCKS

			VALUE OF STOCKS (\$)		
			OPENING (1)	CLOSING (2)	CHANGE (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	

FIXED CAPITAL ASSETS

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								
	Total	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