

ECONOMIC SURVEYS

ACCOMMODATION AND FOOD SERVICE ACTIVITIES

2009

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PREFACE

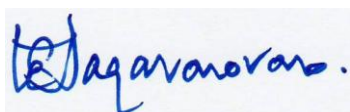
The report provides statistics on the Accommodation and Food Service Activities in 2009 as well as other relevant information on the industry in Fiji. The activities covered include Short-term Accommodation (typically on a daily or weekly basis), Food and Beverage service Activities (restaurants) and Beverage Serving Activities. 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 Gross Fixed Capital Formation. 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 country's economy.

Information contained in this report provides inputs for the national accounts system which basically provides a quantitative image of the whole economy.

Information on the Accommodation and Food Service Activities industry would be useful to a good number of users, for instance the;

- 1) Establishments in this industry who can use the data to analyze market performance.
- 2) Economist who uses the data to forecast the economy's performance.
- 3) Investor who wishes to identify opportunities in the Accommodation and Food Service Activities Industry.

The cooperation of those 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 staff who were engaged in the conduct of the survey and in the preparation of this report.



Epeli Waqavonovono
Acting 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
GDP	Gross Domestic Product
GFCF	Gross Fixed Capital Formation
GO	Gross Output
IC	Intermediate Consumption
OS	Operating Surplus
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 survey carried out for accommodation and food service activities for 2009 together with other relevant information on the industry (refer 2.2 on Coverage and Scope). From 2006, it has become an annual inquiry.

A brief description of previous studies done on this industry is given below in chronological order.

1970: Census of Distribution and Services

This was Fiji's first ever Census of Distribution and Services to be conducted and was inclusive of the *Restaurant and Hotel Sector*. The purpose of conducting this survey was to obtain information on the wholesale, retail and the services activities taking place in Fiji, for which there was hitherto very little official information available to the public.

1971: A Report on the survey of the Hotel Industry and the Travel Agencies in Fiji

The purpose of conducting this survey was to provide information in sufficient detail to fill in the hotel input coefficients for an input-output table and to provide accurate capital investment statistics for the hotel sector in order to fill out the sector's estimate for the Gross Fixed Capital Formation (GFCF). A total of 26 hotels in Group 1¹ responded to the survey and they employed 1,952 people in Fiji, which in terms of the employment statistics compiled by the FBOS, represented a percentage response of 88 per cent.

1978: Production, Distribution and Services Survey

The above survey was conducted for the Hotel, Restaurants and Cafes for 1978. Unfortunately, copies of this report are not available.

1984: A: Census of Hotels, Motels and Other Rooming Houses

By 1984 Tourism Sector had grown considerably and was the second largest industry after Sugar. The purpose of conducting this survey was therefore to provide information as a means of assessing the contribution the Hotel Sector made to the economy. Out of a total of 99 establishments 73 establishments responded. In terms of the number of employees covered, compared to the Annual Employment Survey of 1984, the response rate was about 92 per cent.

¹ Hotels and Motels with over 30 beds

B: Census of Distributive Trade and Services

Restaurants, cafes, bars and other eating and drinking places including mobile canteens, taverns, night clubs and licensed dance halls and social clubs selling prepared foods and drinks for immediate consumption were covered under this survey. Out of a total of 437 establishments in the restaurant sector, 243 or 56 per cent establishments responded. In terms of the number of employees covered, compared to the Annual Employment Survey of 1984, the survey covered more employees: 967 against 930 in the Annual Employment Survey.

1995: Census of Hotels and Restaurants

The 1995 survey was conducted primarily to enable determine the benchmark levels for the restaurant and hotel sector in the rebasing of the constant price GDP from 1989 to 1995 and also to incorporate changes in the compilation of the data for the hotel and restaurant sector as recommended in the 1993 System of National Accounts.

2002: Census of Hotels and Restaurants

In 2002 the survey was conducted because of the need by its National Accountants to re-base the constant price Gross Domestic Product (GDP) from 1995 to 2002.

1.2 Need for statistics relating to Accommodation and Food Service Activities

Accommodation and food service activities account for a substantial proportion of the total economic activity, whether in terms of the sector to the GDP or in terms of its share of total employment and GFCF. These activities are widely scattered in the country and the economic function they perform in channelling the flow of services from the producer to the consumer is of great importance.

Statistics on accommodation and food service activities 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 accommodation and food service activities industry with other industries. Policy makers too require the data for formulating sound economic and social policies that augment capital formation. In addition, the establishments engaged in the accommodation and food service activities industry find the data useful.

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 2009 survey covered all establishments operating in the accommodation and food service activities industry defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section I. 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 in the accommodation and food service activities industry provide short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption (refer Appendix II on Industrial Classification used).

2.3 Statistical Unit

The unit of reporting was the establishment (refer Appendix 1 on Concepts and Definitions).

2.4 The Frame

The frame utilised to survey the establishments engaged in the accommodation and food service activities in 2009 was the list of establishments 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, Fiji National Provident Fund, Registrar of Companies and the City and Town Councils.

2.5 Questionnaire Design

A common questionnaire was used for surveying both, the accommodation and the food service activities. It called for information on the particulars of the establishment e.g. type of organisation; income; expenditure; stocks; assets and employment (refer Appendix V for Sample Questionnaire).

2.6 Data Collection and Survey Procedures

The questionnaires were posted on 01\05\2010 and replies were required within a month. Response by the due date was low; therefore two reminders, separated by two weeks, were issued. In extreme cases, personal visits to obtain the questionnaires were made to those establishments that did not respond in spite of the two reminders and to those establishments 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).

2.8 Reference Period

The establishments contacted were to submit details for the calendar year 2009. Where the accounting year differed from the calendar year, establishments were asked to provide information for the accounting year that covered the major part of the calendar year 2009.

2.9 Response Rate

The survey had a response rate of 72 per cent.

Establishments which 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 establishments, data were rated-up.

2.10 Rate-up Factors

Data of non-responding establishments were calculated using rate-up factors. The rate-up factors were derived by first sorting out establishments into types of business (refer table 2) 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 [estimates obtained from FBOS' Employment Statistics Business Unit] 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 accommodation and food service activities.

The GFCF too has been estimated for non-response. Generally capital formations in small establishments, 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.

3.1 The Survey Response

Table 1: The Survey Response

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB-CLASS	ACTIVITY			
ACCOMMODATION		330	231	70
55101	Short term accommodation activities	330	231	70
55201	Camping grounds, recreational vehicle parks and trailer parks			
FOOD AND BEVERAGE SERVICE ACTIVITIES		494	365	74
56101	Food and beverage service activities	469	343	73
56301	Beverage serving activities	25	22	88
TOTAL		824	596	72

3.2 Legal Status of Establishments

Table 2: Legal Status of Establishments

FSIC 2010		Sole Trader	Partnership	Co-operative	Private Limited Company	Public or Statutory Body	Non-profit Organisation	Total
SUB-CLASS	ACTIVITY							
ACCOMMODATION		42	7	1	181	0	0	231
55101	Short term accommodation activities	42	7	1	181	0	0	231
55201	Camping grounds, recreational vehicle parks and trailer parks							
FOOD AND BEVERAGE SERVICE ACTIVITIES		242	15	5	80	1	22	365
56101	Food and beverage service activities	242	15	5	80	1	0	343
56301	Beverage serving activities	0	0	0	0	0	22	22
TOTAL		284	22	6	261	1	22	596

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				
ACCOMMODATION		203	10	18	231
55101	Short term accommodation activities				
55201	Camping grounds, recreational vehicle parks and trailer parks	203	10	18	231
FOOD AND BEVERAGE SERVICE ACTIVITIES		362	0	3	365
56101	Food and beverage service activities	339	0	3	343
56301	Beverage serving activities	22	0	0	22
TOTAL		565	10	21	596

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+	
ACCOMMODATION		49	42	48	45	29	18	231
55101	Short term accommodation activities							
55201	Camping grounds, recreational vehicle parks and trailer parks	49	42	48	45	29	18	231
FOOD AND BEVERAGE SERVICE ACTIVITIES		109	185	42	21	8	0	365
56101	Food and beverage service activities	103	174	38	20	8	0	343
56301	Beverage serving activities	6	11	4	1	0	0	22
TOTAL		158	227	90	66	37	18	596

3.5 Number of Persons Engaged as at 30 June 2009

Table 5 A: Number of Persons Engaged

FSIC 2010		WORKING WITH PAY		WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	Local	Expatriates	Working proprietors	Unpaid family workers	
ACCOMMODATION		7,223	142	105	22	7,492
55101	Short term accommodation activities					
55201	Camping grounds, recreational vehicle parks and trailer parks	7,223	142	105	22	7,492
FOOD AND BEVERAGE SERVICE ACTIVITIES		2,053	30	144	95	2,322
56101	Food and beverage service activities	1,889	29	143	95	2,156
56301	Beverage serving activities	164	1	1	0	166
TOTAL		9,276	172	249	117	9,814

Table 5 B: Number of Persons Engaged by Race and Gender

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	Total
ACCOMMODATION		3,371	4,121	7,492
55101	Short term accommodation activities			
55201	Camping grounds, recreational vehicle parks and trailer parks	3,371	4,121	7,492
FOOD AND BEVERAGE SERVICE ACTIVITIES		925	1,397	2,322
56101	Food and beverage service activities	832	1,324	2,156
56301	Beverage serving activities	93	73	166
TOTAL		4,296	5,518	9,814

3.6 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates

FSIC 2010	GO	IC	VA	COE	CFC	OS
55	483,323,606	249,741,561	233,582,045	108,746,008	40,340,255	84,495,782
55101						
55201	483,323,606	249,741,561	233,582,045	108,746,008	40,340,255	84,495,782
56	126,646,538	90,792,228	35,854,310	16,768,301	3,189,914	15,896,095
56101	118,742,559	85,195,376	33,547,183	15,431,746	2,915,152	15,200,285
56301	7,903,979	5,596,852	2,307,127	1,336,555	274,762	695,810
TOTAL	609,970,144	340,533,789	269,436,355	125,514,309	43,530,169	100,391,877

3.7 Gross Fixed Capital Formation

Table 7: Gross Fixed Capital Formation (\$)

	FSIC 2010 SUB-CLASS			
	55101/ 55201	56101	56301	TOTAL
Land development and improvement	0	0	0	0
Buildings	14,602,333	750,250	0	15,352,583
Plant and machinery	982,638	295,742	67,999	1,346,379
Furniture, fixtures and office equipment	24,568,716	568,991	35,555	25,173,262
Transport vehicle and related equipment	505,754	394,440	20,458	920,652
Others	102,005	98,563	0	200,568
GROSS FIXED CAPITAL FORMATION	40,761,446	2,107,986	124,012	42,993,444

3.8 Average Turnover per Establishment

Table 8: Average Turnover per Establishment

FSIC 2010		ESTABLIS- HMENTS	INCOME FROM SALES OF GOODS AND SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLISHMENT
SUB- CLASS	ACTIVITY	NUMBER	\$	\$
ACCOMMODATION		231	249,816,545	1,081,457
55101	Short term accommodation activities			
55201	Camping grounds, recreational vehicle parks and trailer parks	231	249,816,545	1,081,457
FOOD AND BEVERAGE SERVICE ACTIVITIES		365	120,644,943	330,534
56101	Food and beverage service activities	343	115,481,277	336,680
56301	Beverage serving activities	22	5,163,666	234,712
TOTAL		596	370,461,488	621,580

3.9 Average Turnover per Paid Employee

Table 9: Average Turnover per Paid Employee

FSIC 2010		INCOME FROM SALES OF GOODS AND SERVICES (as per survey)	PAID EMPLOYEE (as per survey)	AVERAGE TURNOVER PER PAID EMPLOYEE
SUB-CLASS	ACTIVITY	\$	NUMBER	\$
ACCOMMODATION		249,816,545	7,365	33,919
55101	Short term accommodation activities			
55201	Camping grounds, recreational vehicle parks and trailer parks	249,816,545	7,365	33,919
FOOD AND BEVERAGE SERVICE ACTIVITIES		120,644,943	2,083	57,919
56101	Food and beverage service activities	115,481,277	1,918	60,209
56301	Beverage serving activities	5,163,666	165	31,295
TOTAL		370,461,488	9,448	39,211

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	\$
ACCOMMODATION		94,640,250	7,365	12,850
55101	Short term accommodation activities			
55201	Camping grounds, recreational vehicle parks and trailer parks	94,640,250	7,365	12,850
FOOD AND BEVERAGE SERVICE ACTIVITIES		12,977,225	2,083	6,230
56101	Food and beverage service activities	11,655,680	1,918	6,077
56301	Beverage serving activities	1,321,545	165	8,009
TOTAL		107,617,475	9,448	11,391

3.11 2009 Results Compared with 2008 Results

Table 11: 2009 Results Compared with 2008 Results

AGGREGATES	2008		2009		Percentage change
	\$	aggregates expressed as % of GO	\$	aggregates expressed as % of GO	
GO	606,895,487		609,970,144		-0.50
IC	330,915,575	54.53	340,533,789	55.82	2.90
VA	275,979,912	45.47	269,436,355	44.17	-2.37
COE	126,563,929	20.85	125,514,309	20.58	-0.83
CFC	43,843,775	7.22	43,530,169	7.13	-0.72
OS	85,657,051	14.11	100,391,877	16.45	17.20
GFCF	48,424,013		42,993,444		-11.21
NUMBER OF PERSONS ENGAGED	9,294		9,814		5.6

For supplementary information on the accommodation and food service activities industry, reference can be made to Appendix I for the Concepts and Definitions, Appendix II for the Industrial Classification Used, Appendix III for Composition of Macroeconomic Aggregates, IV for Components of Macroeconomic Aggregates, Appendix V for 2009 Sample Questionnaire, Appendix VI for Hotel Statistics, VII for Visitor Statistics, VIII for Tourism Statistics, IX for Macroeconomic Aggregate and X for Macroeconomic Aggregates using FSIC 2004.

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 of Accommodation and Food Service Activities Statistics [contained in the International Recommendations on Statistics of the Distributive Trades and Services] as far as has been possible. The major concepts and definitions and their treatment are briefly explained below.

Compensation of Employees Includes payments, whether in cash or in kind, made by the employer during the inquiry period for the work done to all persons included in the count of employees. It includes all cash payments, commissions, bonuses, cost of living allowances and wages paid during periods of vacation and sick leave, contributions in respect of their employees social security and pension and payments in kind.

Consumption of Fixed Capital In theory this is the value of the current replacement cost of fixed assets used up during the accounting period as a result of normal wear and tear. The consumption of fixed capital shown in this report is derived from the information supplied by the firm. This is expected to conform largely to the requirements of Income Tax Act and no adjustment is attempted to bring this into conformity with the national accounts definition.

Employment Size Group This includes paid employment as well as people engaged.

Establishment An Establishment can be referred to as an enterprise that engages in one or predominantly one kind of economic activity, at or from one location, for which data are available or can be meaningfully compiled, that allow the calculation of the operating surplus.

Fixed Assets Fixed assets include the value of all physical assets expected to have a productive life of more than one year and intended for use by the establishment. Included are major additions, alterations and improvements to existing fixed assets that extend their normal economic life or raise their productivity.

Foreign Owned Subsidiary of an overseas company is always considered foreign owned, whereas a branch of an overseas company is only considered foreign owned if 51 per cent or more of its equity is held abroad.

Gross Fixed Capital Formation This is the outlay of the restaurants and hotels industry on new and second-hand durable goods less their sales plus their own account capital construction work done on similar goods.

Gross Output This is the gross value of all goods and services produced during the accounting period, 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 have a lifetime of use of less than one year. Compensation of employees do not form part of intermediate consumption, but expenditure such as travelling expenses of management personnel are included. Intermediate consumption differs from total purchases of raw materials, fuels etc. by the amount of stock changes of such goods. Valuation of intermediate consumption is at purchasers' value i.e. it is inclusive of all costs incurred by producers in the acquisition of the required goods and services.
<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 establishment. 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>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 establishment and working in the establishment without regular pay for at least one third of the working time normal to the establishment.
<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>Working Proprietors</i>	Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners.

APPENDIX II

INDUSTRIAL CLASSIFICATION USED

SECTION I: ACCOMMODATION AND FOOD SERVICE ACTIVITIES from the Fiji Standard Industrial Classification 2010, commonly known as the FSIC 2010 has been used. FSIC 2010 is based on the International Standard Industrial Classification Rev 4.

ACCOMMODATION AND FOOD SERVICE ACTIVITIES includes the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

DIVISION	GROUP	CLASS	FSIC	DESCRIPTION
55				ACCOMMODATION
	551	5510	55101	<p>Short term accommodation activities</p> <p>This sub-class includes the provision of short stay furnished accommodation -typically on a daily or weekly basis- in guest rooms and suites or complete self-contained units with kitchens, with or without daily or other regular housekeeping services, and may often include a range of additional services such as food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities and conference and convention facilities. Short-term accommodation is provided by:</p> <ul style="list-style-type: none"> -hotels -resort hotels -suite / apartment hotels -motels -motor hotels -guesthouses -bed and breakfast units -visitor flats and bungalows -time-share units -holiday homes -chalets, housekeeping cottages and cabins -youth hostels and mountain refuges <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, see division 68
	552	5520	55201	<p>Camping grounds, recreational vehicle parks and trailer parks</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -provision of accommodation in campgrounds, trailer parks, recreational camps and fishing and hunting camps for short stay visitors -provision of space and facilities for recreational vehicles -protective shelters or plain bivouac facilities for placing tents and/or sleeping bags

DIVISION	GROUP	CLASS	FSIC	DESCRIPTION
	559	5590	55901	<p>Other accommodation</p> <p>This sub-class includes the provision of temporary or longer-term accommodation in single or shared rooms or dormitories for students, migrant (seasonal) workers and other individuals.</p> <p>Accommodation is provided by:</p> <ul style="list-style-type: none"> -student residences -school dormitories -workers hostels -rooming and boarding houses -railway sleeping cars
56				FOOD AND BEVERAGE SERVICE ACTIVITIES
	561	5610	56101	<p>Food and beverage service activities</p> <p>This sub-class includes the provision of food services to customers, whether they are served while seated or serve themselves from a display of items, whether they eat the prepared meals on the premises, take them out or have them delivered. This includes the preparation and serving of meals for immediate consumption from motorized vehicles or non-motorized carts and catering activities for individual events or for a specified period of time and the operation of food concessions, such as at sports or similar facilities. It includes:</p> <ul style="list-style-type: none"> -restaurants -cafeterias -fast-food restaurants -pizza delivery -take-out eating places -ice cream truck vendors -mobile food carts -food preparation in market stalls -event catering -activities of food service contractors (e.g. for transportation companies) -operation of food concessions at sports and similar facilities -operation of canteens or cafeterias (e.g. for factories, offices, hospitals or schools) on a concession basis -restaurant and bar activities connected to transportation, when carried out by separate units.
	563	5630	56301	<p>Beverage serving activities</p> <p>This sub-class includes the preparation and serving of beverages for immediate consumption on the premises. It includes activities of:</p> <ul style="list-style-type: none"> -bars -taverns -cocktail lounges -discotheques (with beverage serving predominant) -beer parlors and pubs -coffee shops -fruit juice bars -mobile beverage vendors <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -reselling packaged/prepared beverages, see 47111, 47221, 47801, 47901 -operation of discotheques and dance floors without beverage serving, see 93299

APPENDIX III

COMPOSITION OF MACROECONOMIC AGGREGATES

	FSIC 2010 SUB-CLASS			
	55101/55201	56101	56301	TOTAL
<u>INCOME</u>				
Primary Activity	438,082,104	117,728,050	6,104,580	561,914,734
Income from the provision of accommodation	290,902,719	3,500,623	186,255	294,589,597
Sales of goods and services for consumption	147,179,385	114,227,427	5,918,325	267,325,137
Secondary Activity	45,241,502	1,014,509	1,799,399	48,055,410
Gross Margin	7,495,909	39,594	43,838	7,579,341
Receipts from travel and tours	7,826,043	201,886	0	8,027,929
Rent received for hire of building, plant and machinery	6,367,771	271,408	553,030	7,192,209
Receipts from industrial services rendered	8,369,462	56,256	9,163	8,434,881
Own account capital construction	1,092,759	0	0	1,092,759
Other income	14,089,558	445,365	1,193,368	15,728,291
GROSS OUTPUT	483,323,606	118,742,559	7,903,979	609,970,144
Miscellaneous Income	14,138,102	2,943,967	883,529	17,965,598
Property income received				
Rent received from land	2,001,055	189,041	638,709	2,828,805
Interest received	542,457	106,443	24,375	673,275
Dividends received	18,721	1,176	0	19,897
Royalty received	101,748	0	0	101,748
Profit or loss received from any other business	50,966	12,180	66,463	129,609
Insurance claims received	387,555	16,332	5,843	409,730
Bad and doubtful debts recovered	355,480	0	0	355,480
Exchange gain	263,700	0	16,958	280,658
Gain on sale of fixed assets	195,882	34,582	16,383	246,847
Hotel turnover tax	3,630,585	15,290	0	3,645,875
VAT charged on goods and services provided	6,589,953	2,568,923	114,798	9,273,674
TOTAL INCOME	497,461,708	121,686,251	8,456,724	627,604,683
<u>EXPENDITURE</u>				
Expenditure on materials used	83,209,012	61,182,876	3,983,428	148,375,316
Opening stock of raw materials	1,952,577	631,673	1,872	2,586,122
Less closing stock of raw materials	2,009,838	594,312	354	2,604,504
Expenditure on fuel, electricity & water	43,015,825	6,036,475	315,229	49,367,529
Petrol/Automotive diesel fuel	12,050,195	1,965,584	20,192	14,035,971
Industrial diesel fuel/Heavy fuel oil	4,059,382	35,016	0	4,094,398
Kerosene	42,833	122,625	0	165,458
Liquid petroleum gas	6,791,393	727,338	5,637	7,524,368
Electricity	16,085,849	3,075,784	256,452	19,418,085
Water	3,986,173	110,128	45,948	4,142,249

	FSIC 2010 SUB-CLASS			
	55101/55201	56101	56301	TOTAL
Current repairs and maintenance on buildings, motor vehicles and machinery and equipment	22,375,160	1,794,794	485,847	24,655,801
Advertising and promotion	15,366,975	2,102,560	51,574	17,521,109
Business insurance paid	13,715,313	451,346	118,481	14,285,140
Management and consultation fee	10,861,447	1,665,467	5,763	12,532,677
Rent paid for furniture, building and machinery	4,869,439	6,610,454	16,196	11,496,089
Postage, telephone and telecommunication, etc	9,824,707	539,645	54,425	10,418,777
Laundry and cleaning services	5,951,877	228,711	46,197	6,226,785
Music and other entertainment expenses	7,561,076	178,335	79,026	7,818,437
Cartage and haulage expenses	2,624,185	76,696	8,508	2,709,389
Travel expenses	4,910,804	2,365,244	70,970	7,347,018
Audit, accounting and legal fee	6,556,956	351,613	74,118	6,982,687
Bank charges	4,939,184	332,112	89,590	5,360,886
Value of contract and commission work done	1,294,435	209,476	5,557	1,509,468
Office stationary and supplies	3,186,076	230,717	43,530	3,460,323
Other expenditure	9,536,351	801,494	133,895	10,471,740
INTERMEDIATE INPUT	249,741,561	85,195,376	5,596,852	340,533,789
Miscellaneous Expenditure	24,573,199	4,883,419	361,870	29,818,488
Property income paid				
Rent paid for land	3,050,236	895,016	25,457	3,970,709
Interest paid	8,153,269	479,534	63,474	8,696,277
Dividends paid	148,085	2,268	0	150,353
Royalty paid	498,782	1,041,660	0	1,540,442
Bad and doubtful debts written off	118,642	6,993	50,429	176,064
Business license, rates on property paid to central or local government etc	2,506,347	172,541	55,743	2,734,631
Casualty insurance	663,516	1,959	5,382	670,857
TPAF Levy	319,167	279,045	5,889	604,101
Exchange loss	531,306	42,102	90	573,498
Loss on sale of fixed assets	130,740	261,088	204	392,032
VAT paid on supplies of goods and services	8,601,195	1,703,481	155,201	10,459,877
Compensation of employees	108,746,008	15,431,746	1,336,555	125,514,309
Wages and salaries paid	95,912,914	14,104,262	1,230,732	111,247,908
FNPF	8,382,220	1,237,052	90,540	9,709,812
Payment in kind	4,450,874	90,432	15,283	4,556,589
Consumption of fixed capital	40,340,255	2,915,152	274,762	43,530,169
TOTAL EXPENDITURE	423,401,023	108,425,694	7,570,138	539,396,855

APPENDIX IV

COMPONENTS OF MACROECONOMIC AGGREGATES

Sales of goods and services for consumption (\$)

	55101/55201	56101	56301	TOTAL
Sales of goods and services for consumption on the premises	137,844,936	78,280,495	5,696,107	221,821,538
i) Food	85,242,354	46,774,332	225,207	132,241,893
ii) Beverages -	49,033,399	26,114,164	5,020,409	80,167,972
tea, coffee and cocoa	8,429,263	8,206,448	22,030	16,657,741
alcoholic drinks	31,614,096	8,711,901	4,197,999	44,523,996
non-alcoholic drinks	8,990,040	9,195,815	800,380	18,986,235
iii) Tobacco and tobacco products	3,569,184	5,391,999	450,491	9,411,674
Sales of goods and services for consumption off the premises	9,334,449	35,946,932	222,218	45,503,599
i) Food	6,300,927	21,068,620	0	27,369,547
ii) Beverages -	1,620,777	13,188,723	222,218	15,031,718
tea, coffee and cocoa	532,311	4,896,560	0	5,428,871
alcoholic drinks	640,582	1,597,325	222,218	2,460,125
non-alcoholic drinks	447,884	6,694,838	0	7,142,722
iii) Tobacco and tobacco products	1,412,745	1,689,589	0	3,102,334
TOTAL	147,179,385	114,227,427	5,918,325	267,325,137

Expenditure on materials used (\$)

55101/55201	PURCHASED				TOTAL
	IMPORTED		LOCALLY PRODUCED		
DESCRIPTION OF MATERIALS AND SUPPLIES	Directly from abroad	Purchased locally	Purchased from manufacturers	Purchased from others	
TOTAL FOOD	248,580	32,688,175	3,630,358	10,146,900	46,714,013
Bread and Cereals	0	2,207,150	635,048	280,299	3,122,497
Meat	161,890	16,406,767	912,368	2,536,914	20,017,939
Fish	0	3,702,363	253,803	2,572,510	6,528,676
Dairy Products	8,171	1,835,689	455,427	198,566	2,497,853
Oils and Fats	0	1,766,413	336,123	94,831	2,197,367
Fruits	1,885	1,236,403	54,144	434,820	1,727,252
Vegetables	76,635	2,740,895	195,576	1,981,277	4,994,383
Root-crops	0	63,251	75,569	518,771	657,591
Sugar	0	289,535	482,420	171,939	943,894
All other food	0	2,439,708	229,881	1,356,974	4,026,563
TOTAL BEVERAGES	55,520	17,509,370	5,952,429	934,723	24,452,042
Tea, coffee and cocoa	0	3,932,348	219,318	83,942	4,235,608
Non-alcoholic beverage	27,635	3,292,700	2,264,596	425,338	6,010,269
Alcoholic Beverages	27,885	10,284,322	3,468,516	425,442	14,206,165
TOTAL TOBACCO & TOBACCO PRODUCTS	0	138,429	252,529	25,998	416,956
TOTAL LINEN FURNISHING	327,137	2,791,582	260,881	45,115	3,424,715
TOTAL KITCHENWARE & TABLEWARE	379,480	814,713	177,190	55,778	1,427,161
TOTAL CLEANING MATERIALS	95,114	832,793	357,341	142,929	1,428,177
TOTAL OTHERS	0	3,364,432	250,893	1,730,621	5,345,946
TOTAL	1,105,832	58,139,493	10,881,623	13,082,064	83,209,012

56101	PURCHASED				TOTAL
	IMPORTED		LOCALLY PRODUCED		
	Directly from abroad	Purchased locally	Purchased from manufacturers	Purchased from others	
DESCRIPTION OF MATERIALS AND SUPPLIES					
TOTAL FOOD	5,018,640	13,669,400	10,346,978	14,956,410	43,991,428
Bread and Cereals	618,918	158,345	251,369	610,243	1,638,875
Meat	3,789,637	7,271,061	6,340,306	2,521,872	19,922,876
Fish	184,754	506,017	1,547,728	1,649,759	3,888,258
Dairy Products	89,366	519,960	529,117	947,908	2,086,351
Oils and Fats	0	538,980	250,202	676,829	1,466,011
Fruits	0	196,018	151,524	303,502	651,044
Vegetables	0	2,221,361	366,008	3,364,277	5,951,646
Root-crops	0	23,453	49,202	1,204,912	11,277,567
Sugar	25,516	31,175	159,335	380,384	596,410
All other food	310,449	2,203,030	702,187	3,296,724	6,512,390
TOTAL BEVERAGES	395,581	5,976,712	5,211,381	4,478,832	16,062,506
Tea, coffee and cocoa	368,148	934,065	238,882	351,155	1,892,250
Non-alcoholic beverage	27,433	1,867,482	3,068,267	2,665,711	7,628,893
Alcoholic Beverages	0	3,175,165	1,904,232	1,461,966	6,541,363
TOTAL TOBACCO & TOBACCO PRODUCTS	0	0	526,426	160,586	687,012
TOTAL LINEN FURNISHING	0	0	2,154	6,221	8,375
TOTAL KITCHENWARE & TABLEWARE	0	0	17,211	39,446	56,657
TOTAL CLEANING MATERIALS	0	790	64,445	121,411	186,646
TOTAL OTHERS	14,966	19,969	2,388	152,929	190,252
TOTAL	5,429,187	19,666,871	16,170,983	19,915,835	61,182,876

56301	PURCHASED				TOTAL
	IMPORTED		LOCALLY PRODUCED		
	Directly from abroad	Purchased locally	Purchased from manufacturers	Purchased from others	
DESCRIPTION OF MATERIALS AND SUPPLIES					
TOTAL FOOD	0	8,370	73,603	32,827	114,800
Bread and Cereals	0	0	0	0	0
Meat	0	0	73,603	22,254	95,857
Fish	0	0	0	0	0
Dairy Products	0	0	0	0	0
Oils and Fats	0	0	0	0	0
Fruits	0	0	0	0	0
Vegetables	0	0	0	0	0
Root-crops	0	0	0	0	0
Sugar	0	0	0	0	0
All other food	0	8,370	0	10,573	18,943
TOTAL BEVERAGES	0	365,895	2,059,878	1,215,582	3,641,356
Tea, coffee and cocoa	0	0	0	0	0
Non-alcoholic beverage	0	75,791	442,664	336,386	854,841
Alcoholic Beverages	0	290,104	1,617,214	879,196	2,786,514
TOTAL TOBACCO & TOBACCO PRODUCTS	0	0	82,936	65,144	148,080
TOTAL LINEN FURNISHING	0	0	9,497	16,089	25,586
TOTAL KITCHENWARE & TABLEWARE	0	0	4,069	0	4,069
TOTAL CLEANING MATERIALS	0	872	8,908	6,689	16,469
TOTAL OTHERS	0	9,474	15,060	8,535	33,069
TOTAL	0	384,611	2,253,951	1,343,866	3,983,428

APPENDIX V

SAMPLE QUESTIONNAIRE

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



*P O Box 2221
Government Buildings
Suva
FIJI*

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CONFIDENTIAL

DESPATCHED: 01\05\10

2009 CENSUS OF HOTELS AND RESTAURANTS

Please correct any errors
appearing in this label.

Dear Sir\Madam,

Enclosed are two copies of the 2009 Census of Hotels and Restaurants questionnaire.

COVERAGE AND SCOPE: It covers all establishments engaged in the accommodation and food service activities sector classified under the Fiji Standard Industrial Classification 2010's Tabulation Category I (refer note on page 2). If an establishment's hotels and restaurants activities are combined with other types of business, you should report on the hotels and restaurants 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 are used by the Fiji Islands Bureau of Statistics in the estimation of the National Income of Fiji and in the provision of other key indicators.

REFERENCE PERIOD: Reference period is the calendar year 2009. If your accounting year is different provide information approximating closest to the calendar year 2009. 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 30\05\10. Failure to meet this deadline could result in legal action without further notice.

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

CONTACT PERSON FOR HELP AND ADVICE: Ms Talica Naivota on extension 113 or email: tnaivota@statsfiji.gov.fj

T.Bainimarama
Government Statistician

NOTE: ACCOMMODATION AND FOOD SERVICE ACTIVITIES includes the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

ORGANISATIONAL STRUCTURE

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

FORM OF OWNERSHIP

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

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 establishments 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 Islands Bureau of Statistics. The Statutory Declaration must be signed by a Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf. The Statutory Declaration must state the name of the business, nature of its activity and the date on which it ceased operation. If your business operated for part of the year 2009 please provide information for the duration your business operated.

QUESTIONNAIRE

All relevant questions must be answered with clear and correct figures. Estimates will be accepted where actual data are not available. Values, **excluding VAT and Hotel Turnover Tax**, are to be expressed in Fiji Dollars.

ORGANISATIONAL STRUCTURE

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

ACCOUNTING PERIOD

2	Please state the accounting period: From \ \ 2009 To \ \ 2009
---	---

LEGAL STATUS OF ORGANISATION

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

FORM OF OWNERSHIP

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 2008	%	(b) As at end of 2009	%

NATURE OF WORK

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

OPERATING STATUS

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

INCOME FROM SALE OF GOODS AND SERVICES

- 8 This should be the actual selling value net of any discount or rebate allowed to the buyer.
- 9 This shows the composition of question 8.
- Alcoholic drinks refer to spirit, wine and beer etc.
Non-alcoholic drinks refer to mineral water and soft drinks etc.
- 9 c) Income\commission received by hotels for organising tours.
- 9 d) Include here, if applicable, income from beauty salons and laundry services etc. provided by the hotel.

Exclude VAT charged on goods and services provided.

OTHER INCOME

- 10 This is the resale value of goods bought, the goods being in the same condition as received and having undergone no intervening manufacturing process by your establishment eg duty free goods.
- 12 a) Include all claims arising from business insurance. Examples of business insurances are insurance against the risk of buildings, properties and stocks. Exclude life, education or any other personal insurance.
- 12 b) Include all claims arising from casualty insurance. Examples of casualty insurance are insurance against the risk of accidents and illness to employees. Claims for life, education or any other form of personal insurance are to be excluded.

INCOME FROM SALE OF GOODS AND SERVICES

8	Please enter in the box the total income from the sale of goods and services [Codes 005+006+013+020+021]	004	
9	Please analyse the value given in question 8 according to the following items:		VALUE (\$)
a	INCOME FROM THE PROVISION OF ACCOMMODATION	005	
b1	TOTAL INCOME FROM SALES OF GOODS FOR CONSUMPTION <u>ON THE PREMISES</u> (Codes 007 to 012)	006	
	of which i) Food	007	
	ii) Beverages -tea,coffee and cocoa	008	
	alcoholic drinks	009	
	Non -alcoholic drinks	010	
	Total beverages [Codes 008-010]	011	
	iii) Tobacco and tobacco products	012	
b2	TOTAL INCOME FROM SALES OF GOODS FOR CONSUMPTION <u>OFF THE PREMISES</u> [Codes 014 to 019]	013	
	of which i) Food	014	
	ii) Beverages - tea, coffee and cocoa	015	
	alcoholic drinks	016	
	non-alcoholic drinks	017	
	Total beverages [Codes 015-017]	018	
	iii) Tobacco and tobacco products	019	
c	Receipts from hotel organised activities and tours	020	
d	Receipts from services rendered by hotels eg beauty and massage, laundry etc	021	

OTHER INCOME

			VALUE (\$)
10	Value of goods sold in the same condition as purchased (refer question 30)	022	
11	Rent received for the hire of building, plant and machinery and furniture etc	023	
12	Insurance claims received: a) Business insurance claims received	024	
	b) Casualty insurance claims received	025	
13	Subsidies and grants received from: i) Within Fiji	026	
	ii) Overseas	027	
14	Income from: a) Rent received from land	028	
	b) Interest received	029	
	c) Dividends received	030	
	d) Royalty received	031	
15	Profit or loss received from any other business in which you have an interest	032	
16	Bad and doubtful debts recovered	033	
17	Exchange gain	034	
18	Gain on sale of fixed assets	035	
19	All other income received (specify). _____	036	

	Total other income (Codes 022 to 036)	037	

20	Hotel Turnover Tax (Hotels only)	038	
21	VAT charged on goods and services provided	039	
22	GRAND TOTAL OF ALL INCOME RECEIVED (Codes 004+037 +038+039)	040	

PURCHASES OF MATERIALS DURING THE YEAR

- 23 State in detail the total value of all purchases of materials and supplies for use in the preparation of food; for provision and maintenance of accommodation and for the operation of a hotel, bar, restaurant or catering business etc.

Direct import by establishments should be reported at cost.

The cost of freight and transport should be excluded unless it is accounted for as part of the purchase price. Transport cost paid to outside firms should be included in question 34.

Exclude all purchases of plant and machinery and other capital equipment purchased by you that should be included in question 61.

Alcoholic drinks refer to spirit, wine and beer etc.

Non-alcoholic drinks refer to mineral water and soft drinks etc.

Exclude VAT paid on supplies of goods and services.

FUEL, ELECTRICITY AND WATER

- 24-27 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.

- 28 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

PURCHASES OF MATERIALS AND OPERATING EXPENDITURE

23		Please state the value of all materials and supplies purchased during the year.					
		VALUE (\$)					
		IMPORTED		LOCALLY PRODUCED			
		PURCHASED		PURCHASED			
	DESCRIPTION OF MATERIALS AND SUPPLIES	FROM ABROAD (1)	LOCALLY (2)	FROM MANFT (3)	FROM OTHERS (4)	TOTAL (5)	
A]	TOTAL FOOD	041					
	Please analyse <u>FOOD</u> below:						
	Bread and cereals	046					
	Meat	051					
	Fish	056					
	Dairy products	061					
	Oils and fats	066					
	Fruit	071					
	Vegetables	076					
	Root-crops	081					
	Sugar	086					
	All other food	091					
B]	TOTAL BEVERAGES	096					
	Please analyse <u>BEVERAGES</u> below:						
	Tea, coffee and cocoa etc	101					
	Non-alcoholic beverages	106					
	Alcoholic beverages	111					
C]	TOTAL TOBACCO & TOBACCO PRODUCTS	116					
D]	TOTAL LINEN, FURNISHING ETC	121					
E]	TOTAL KITCHENWARE & TABLEWARE	126					
F]	TOTAL CLEANSING MATERIALS ETC	131					
G]	TOTAL OTHERS:specify_____ _____ _____ _____	136					
	Total	141					

FUEL, ELECTRICITY AND WATER

Please state the expenditure incurred on fuel, electricity and water			VALUE (\$)
24	Petrol/Automotive diesel fuel	146	
25	Industrial diesel fuel/Heavy fuel oil	147	
26	Kerosene	148	
27	Liquid petroleum gas	149	
28	Electricity	150	
29	Water	151	
	Total	152	

OTHER EXPENDITURE

- 31 Refers to laundry and cleaning expenses paid to outside firms.
- 33 Repairs and maintenance costs paid to other firms covers the total costs of current repair and maintenance service provided by such firms on repairs done on vehicles, building etc of the establishment. Current repair and maintenance carried out by an ancillary repair and maintenance unit which has been treated as an independent establishment should be included.
- 34 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.
- 36 Contract and commission work done by other establishments on your materials covers payments made by the establishment for contract and commission work done on materials controlled by your establishment.
- 44 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 44.
- b) Interest payments include interest on long-term debts and interest on any other money the establishment has borrowed.

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

- 53 Please note that the information in respect of employment is for the last pay week in June 2009 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.

Expatriates are non-Fiji citizens who stayed in Fiji.

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

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

OTHER EXPENDITURE

			VALUE (\$)
30	Cost of goods purchased for resale (refer to question 10)	153	
31	Laundry and cleaning services	154	
32	Music and other entertainment expenses	155	
33	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	156	
34	Cartage and haulage expenses paid to other firms	157	
35	Travel expenses (eg management, personal etc)	158	
36	Value of contract and commission work done	159	
37	Audit, accounting and legal fee	160	
38	Advertising and promotion etc	161	
39	Bank charges	162	
40	Postage, telephone and telecommunication etc	163	
41	Office stationery and supplies	164	
42	Management and consultation fee	165	
43	Rent paid for furniture, building, plant and machinery etc	166	
44	Expenditure on: a) Rent paid for land	167	
	b) Interest paid	168	
	c) Dividends paid	169	
	d) Royalty paid	170	
45	Bad and doubtful debts written off	171	
46	Business licenses, rates on property paid to central or local government etc	172	
47	Insurance paid: a) Business insurance	173	
	b) Casualty insurance	174	
48	Fiji National Training Council Levy	175	
49	Exchange losses	176	
50	Fixed asset expenses: a) Loss on sale of fixed assets	177	
	b) Depreciation claimed (to agree with question 63 (7))	178	
51	Payment for hotel organised activities and tours	179	
52	All other costs and expenses	180	
Total other expenditure (Codes 153 to 180 excluding 169)			181

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

53			NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FNPFC ETC	PAYMENT IN KIND
			(1)	(2)	(3)	(4)
a)	Fiji citizens	182				
b)	Expatriates	186				
	Total	190				
c)	Working without pay					
	i) Working proprietors	194				
	ii) Unpaid family workers	195				
	Total (Codes 190(1) +194+195	196				
d)	From the total number in employment given in code 196, please state:					
	Total Males	197	Total Females	198		

STOCKS

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

b] This should include stocks of food, liquor supplies and consumables, fuels etc.

NET EARNINGS AND TAXES PAID

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

	Income [Code 040 + 207(3)]	\$
less	Expenditure [Code 200]	\$
equals	Profit (+)\Loss (-) [Code 210]	\$

54	VAT paid on supplies of goods and services	199	
55	GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 141 (5) + 152 + 181 + 190 (2, 3, 4) + 199]	200	\$

STOCKS

56	Please give the value of stocks held by your establishment		VALUE OF STOCKS (\$)		
			OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for sale	201			
b]	Materials, fuel, supplies and components	204			
	Total	207			

NET EARNINGS AND TAXES PAID

			Amount (\$)
57	Net profit\loss of your establishment\enterprise. If this does not agree with question 58, please give reasons_____	210	
58	Taxable income of your establishment\enterprise	211	
59	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	212	
60	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	213	

FIXED CAPITAL ASSETS

61 Please ensure that : The value given for depreciation should agree with the value given in question 50(b)

DATA ON ACCOMMODATION CAPACITY

62 b] Units refer to accommodation on its own eg bures, villas, cottages etc.

FIXED CAPITAL ASSETS

61			VALUE (\$)							
			Opening book value (1)	Purchase of new and second hand assets at cost		Land Development & Improvement (4)	Own account const. (5)	Sales of capital assets (6)	Depreciation (7)	Closing book value (8)
				locally (2)	from abroad (3)					
a]	Land	214								
b]	Buildings	222								
c]	Plant and machinery	230								
d]	Furniture, fixtures and office equipment	238								
e]	Transport vehicles and related equipment	246								
f]	Others (specify): _____ _____ _____	254								
	Total	262								

DATA ON ACCOMMODATION CAPACITY

62	Please specify the accommodation capacity of your establishment:		
	a] Number of rooms	270	
	b] Number of units	271	

Signature of person completing the questionnaire: _____ Date _____

Name _____

Position _____

Telephone No _____ Fax No _____

Email _____

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

THANK YOU FOR COMPLETING THE QUESTIONNAIRE

APPENDIX VI

HOTEL STATISTICS

Hotel Statistics is compiled quarterly by the Tourism and Migration Business Unit of the Social Statistics Division.

NUMBER OF ROOMS AVAILABLE BY AREA - 2009

AREA	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
Coral Coast	145,689	147,549	168,123	168,121
Lautoka	79,706	79,457	81,786	81,604
Mamanuca & Yasawa	117,577	118,608	119,927	122,346
Nadi	302,597	303,879	302,778	307,630
Northern Division	57,183	58,599	59,399	59,839
Suva	122,974	120,602	123,873	129,534
Others	33,340	33,818	33,944	34,134
TOTAL	859,066	862,512	889,830	903,208

Source: Year 2009 Provisional Hotels and Tourist Accommodation Press Release No.28, 2010 of the Fiji Bureau of Statistics

The above table shows rooms available by area every quarter. All the rooms available do not get sold as can be seen from the following table.

NUMBER OF ROOMS SOLD BY AREA - 2009

AREA	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
Coral Coast	44,668	48,814	54,418	52,254
Lautoka	13,511	14,522	16,959	16,938
Mamanuca	41,525	50,061	62,156	53,881
Nadi	126,862	138,349	168,842	154,264
Northern Division	13,920	15,108	15,248	16,683
Suva	44,668	48,814	54,418	52,254
Others	5,047	5,333	6,108	6,134
TOTAL	290,201	321,001	378,149	352,408

Source: Year 2009 Provisional Hotels and Tourist Accommodation Press Release No.28, 2010 of the Fiji Bureau of Statistics

ROOM OCCUPANCY BY AREA (%) - 2009

AREA	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
Coral Coast	35.7	40.1	68.7	69.3
Lautoka	17.0	18.3	20.7	20.8
Mamanuca	35.3	42.2	51.8	44.0
Nadi	41.9	45.5	55.8	50.1
Northern Division	24.3	25.8	25.7	27.9
Suva	36.3	40.5	43.9	40.3
Others	15.1	15.8	18.0	18.0
TOTAL	34.6	38.4	49.4	46.1

Source: Year 2009 Provisional Hotels and Tourist Accommodation Press Release No. 28, 2010 of the Fiji Bureau of Statistics

APPENDIX VII

VISITOR STATISTICS

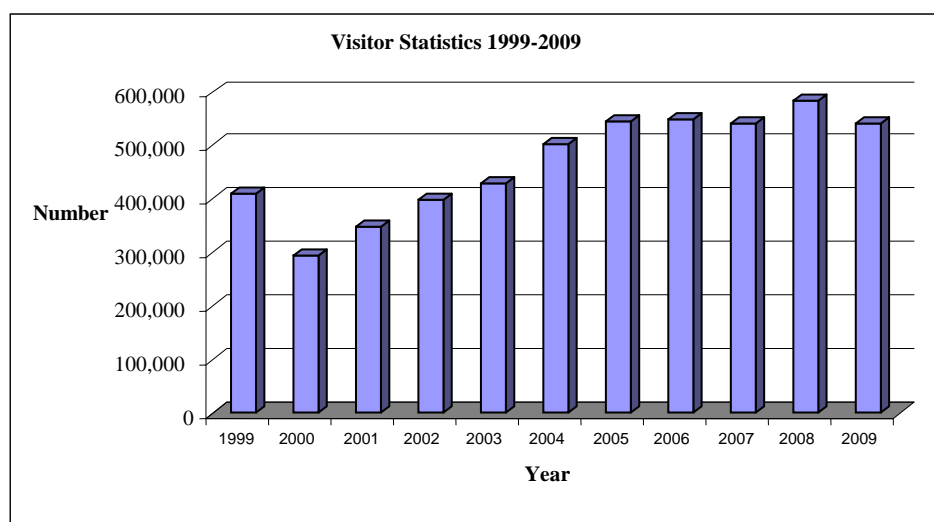
Visitor Statistics is compiled by the Tourism and Migration Business Unit of the Social Statistics Division.

NUMBER OF VISITOR ARRIVALS BY MONTH AND YEAR

MONTH	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
January	28,950	30,321	24,498	30,624	30,665	35,486	41,647	40,959	369,98	45,212	32,985
February	25,263	30,058	20,180	26,470	26,350	32,072	34,407	34,406	31,743	39,164	31,286
March	31,589	34,840	25,306	31,241	29,301	37,497	42,769	39,621	39,992	46,386	36,060
April	29,082	38,069	25,063	28,665	30,050	36,460	39,820	43,207	42,140	42,435	39,385
May	34,203	29,352	24,280	30,794	31,411	39,058	40,818	41,677	38,365	44,316	37,666
June	38,445	12,066	33,656	35,556	39,618	45,168	50,134	52,110	49,497	53,333	47,332
July	41,031	12,804	35,731	39,960	43,925	51,272	58,238	59,052	55,924	59,246	59,728
August	40,680	12,265	33,898	38,207	43,416	49,047	53,013	53,865	50,557	58,013	55,990
September	36,806	19,867	33,464	36,677	42,354	48,188	48,893	54,076	53,059	53,135	55,241
October	36,800	24,275	31,251	36,564	39,879	44,376	46,923	50,519	48,326	50,118	53,243
November	35,180	25,724	28,810	32,288	35,808	41,225	42,039	39,493	43,246	43,397	43,257
December	31,926	24,429	31,877	30,813	38,023	44,226	46,444	39,604	50,034	50,276	50,013
TOTAL	409,955	294,070	348,014	397,859	430,800	504,075	545,145	548,589	539,881	585,031	542,186

Source: Year 2009 Fiji Visitor Arrivals Press Release No. 32, 2010 of the Fiji Bureau of Statistics

The above table shows that visitor arrival is subject to seasonal variation. Fiji benefits from Australian and New Zealand visitors who take advantage of our warm weather to escape their winter.



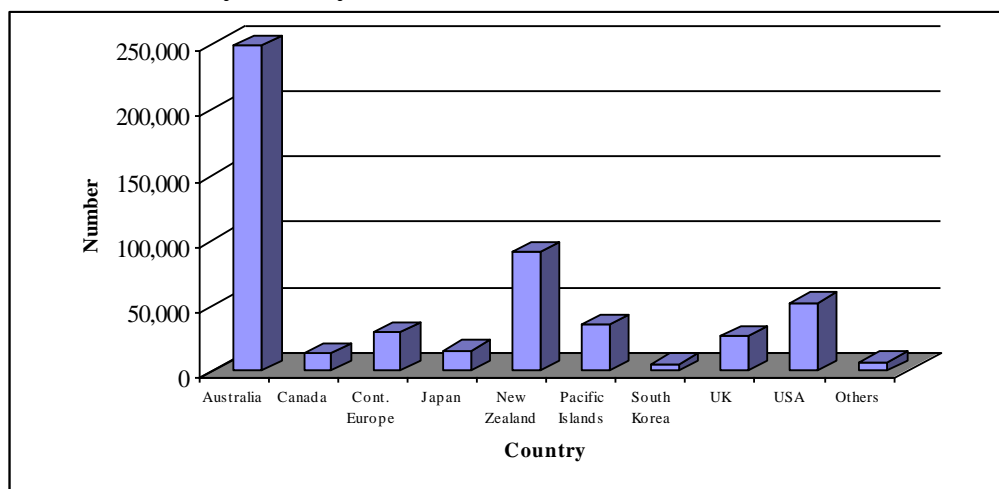
The graph shows that in the last 10 years visitors to Fiji increased considerably. In year 2000 there was a 28 per cent decline when compared to 1999 due to the political unrest.

2009 VISITOR ARRIVALS BY COUNTRY OF RESIDENCE AND PURPOSE OF VISIT

COUNTRY	PURPOSE OF VISIT				NUMBER TOTAL
	BUSINESS	HOLIDAY	VISITING FRIENDS/ RELATIVES	OTHERS	
Australia	9,889	208,723	24,260	5,717	248,589
Canada	255	7,566	4,375	1,256	13,452
China	6783	2,267	442	2,475	11,967
Continent of Europe	966	24,923	826	2,211	28,926
Japan	491	12,101	404	1,979	14,975
Malaysia	223	242	31	46	542
New Zealand	6,137	69,958	11,948	2,855	90,898
Pacific Islands	4979	3,819	4,825	21,455	35,078
Rest of Asia	3053	2,439	722	2,247	8,461
South Korea	361	3,687	315	541	4,904
United Kingdom	519	24,013	1,058	623	26,213
United States Of America	1485	37,033	6,351	6,723	51,592
Others Countries	511	4,978	228	872	6,589
TOTAL	35,652	401,749	55,785	49,000	542,186

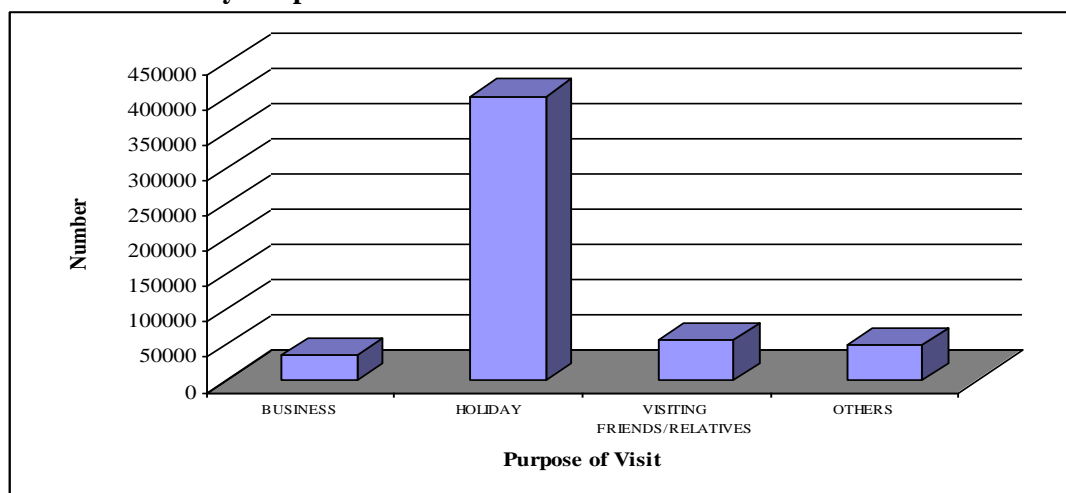
Source: Fiji Bureau of Statistics

Visitor Arrivals by Country of Residence



In 2009, 45.8 per cent of visitors were from Australia, 16.8 per cent from New Zealand, 9.5 per cent from the United States of America and 4.8 per cent from the United Kingdom.

Visitor Arrivals by Purpose of Visit



Holiday was the main purpose of visit for 74 per cent of visitors.

APPENDIX VIII

TOURISM STATISTICS

Tourism statistics is compiled by the Balance of Payments Unit of the Economic Statistics Division.

	2006	2007	2008	2009
Average Length of Stay [Days]	9.8	9.5	9.6	9.8
Business	7.7	8.3	7.6	8.4
Personal				
Visiting Friends & Relatives	18.9	20.4	21.5	21.1
Others	8.6	8.3	8.5	8.6
Cruise Ship Passengers	1.0	1.0	1.0	1.0
Total Visitor Days	5,281,460	5,128,829	5,573,475	5,320,243
Business	301,931	246,471	303,271	310,992
Personal	4,979,529	4,882,358	5,270,204	5,009,251
Visiting Friends & Relatives	1,182,481	1,128,839	1,088,481	1,151,106
Others	3,797,048	3,753,519	4,181,723	3,858,144
Cruise Ship Passengers	0	1,826	31,252	47,470
Per-Diem Expenditure [FJD]				
Business	181.0	180.0	183.47	186.51
Personal				
Visiting Friends & Relatives	67.7	56.9	57.95	58.90
Others	181.1	180.0	183.47	186.51
Cruise Ship Passengers	55.4	53.9	54.97	55.88
Tourism Earnings [FJD M]²	822.7	784.1	887.5	848.9
Business	54.5	44.4	55.7	58.0
Personal	768.0	739.7	831.8	790.9
Visiting Friends & Relatives	80.1	64.0	63.0	67.9
Others	687.9	675.6	767.1	720.3
Cruise Ship Passengers	0.0	0.1	1.7	2.7

² Tourism earnings data is obtained at the departure lounge of the Nadi and Nausori Airports through personal interview and states what the tourists spent in Fiji.

Tourism Earnings data differ from the Hotel Turnover data (refer Table 6) data, which is obtained from the Hotels who report on the income they receive in the form of accommodation, food and bar sales etc (refer Appendix VI) as result of:

- A large percentage of tourists travel on pre-paid packages bought in their home country. In their interview they report the amount they paid for the package but what the hotel eventually receives is net off discounts hence the two data will differ by a small percentage.
- Tourists also report on expenditures outside of hotels eg shopping (will go in wholesale and retail); cruise, domestic air, car rentals, road tours and public transport (will go in transport, storage and communication) etc.
- Tourists may report on accommodation that may not be registered hence not covered in the Hotel Survey eg home-stay in villages.

APPENDIX IX

MACROECONOMICS AGGREGATES USING FSIC 2004

FSIC 2010 SUB- CLASS	GO	IC	VA	COE	CFC	OS
55101	483,323,606	249,741,561	233,582,045	108,746,008	40,340,255	84,495,782
55601	118,742,559	85,195,376	33,547,183	15,431,746	2,915,152	15,200,285
56301	7,903,979	5,596,852	2,307,127	1,336,555	274,762	695,810
TOTAL	609,970,144	340,533,789	269,436,355	125,514,309	43,530,169	100,391,877

Note: All those establishments that were classified under FSIC 2004 still fall under accommodation and food service activities in FSIC 2010.