

ECONOMIC SURVEYS

ACCOMMODATION AND FOOD SERVICE ACTIVITIES

2010

AUGUST 2012

Published in August by the

Fiji Bureau of Statistics

P.O.Box 2221

Government Buildings

Suva

Republic of Fiji

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ISSN 2074-2606

Key title: Economic surveys. Accommodation and Food Service Activities ...

Abbreviated key title: Econ. surv.,

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Printer:

Enquiries:

Fiji Bureau of Statistics
Ratu Sukuna House
MacArthur Street
Suva
Fiji

P O Box 2221
Government Buildings
Suva
| Fiji

Telephone: [679] 3315822
Fax No.: [679] 3303656
E-mail: info@statsfiji.gov.fj
Website: www.statsfiji.gov.fj

PREFACE

The report provides statistics on the Accommodation and Food Service Activities in 2010 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 2010 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 2010 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 2010 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, 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 29\04\2011 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) software.

2.8 Reference Period

The establishments contacted were to submit details for the calendar year 2010. Where the accounting year differed from the calendar year, establishments were asked to provide information for the accounting year that covered the major part of the calendar year 2010.

2.9 Response Rate

The survey had a response rate of 75 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	252	76
55101	Short term accommodation activities			
55201	Camping grounds, recreational vehicle parks and trailer parks	330	252	76
FOOD AND BEVERAGE SERVICE ACTIVITIES		497	366	74
56101	Food and beverage service activities	472	345	73
56301	Beverage serving activities	25	21	84
TOTAL		827	618	75

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		53	15	0	184	0	0	252
55101	Short term accommodation activities							
55201	Camping grounds, recreational vehicle parks and trailer parks	53	15	0	184	0	0	252
FOOD AND BEVERAGE SERVICE ACTIVITIES		240	16	4	85	0	21	366
56101	Food and beverage service activities	240	16	4	85	0	0	345
56301	Beverage serving activities	0	0	0	0	0	21	21
	TOTAL	293	31	4	269	0	21	618

3.3 Ownership of Establishments

Table 3: Ownership of Establishments

SUB-CLASS	FSIC 2010 ACTIVITY	FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
ACCOMMODATION		222	11	19	252
55101	Short term accommodation activities				
55201	Camping grounds, recreational vehicle parks and trailer parks	222	11	19	252
FOOD AND BEVERAGE SERVICE ACTIVITIES		363	0	3	366
56101	Food and beverage service activities	342	0	3	345
56301	Beverage serving activities	21	0	0	21
	TOTAL	585	11	22	618

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		51	55	54	45	29	18	252
55101	Short term accommodation activities							
55201	Camping grounds, recreational vehicle parks and trailer parks	51	55	54	45	29	18	252
FOOD AND BEVERAGE SERVICE ACTIVITIES		108	185	44	21	8	0	366
56101	Food and beverage service activities	102	175	40	20	8	0	345
56301	Beverage serving activities	6	10	4	1	0	0	21
TOTAL		159	240	98	66	37	18	618

3.5 Number of Persons Engaged as at 30 June 2010

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		8,065	145	70	29	8,309
55101	Short term accommodation activities					
55201	Camping grounds, recreational vehicle parks and trailer parks	8,065	145	70	29	8,309
FOOD AND BEVERAGE SERVICE ACTIVITIES		2,135	30	146	98	2,409
56101	Food and beverage service activities	1,954	30	145	98	2,227
56301	Beverage serving activities	181	0	1	0	182
TOTAL		10,200	175	216	127	10,718

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

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	Total
ACCOMMODATION		4,069	4,240	8,309
55101	Short term accommodation activities			
55201	Camping grounds, recreational vehicle parks and trailer parks	3,739	4,570	8,309
FOOD AND BEVERAGE SERVICE ACTIVITIES		979	1,430	2,409
56101	Food and beverage service activities	849	1,378	2,227
56301	Beverage serving activities	130	52	182
TOTAL		5,048	5,670	10,718

3.6 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates

FSIC 2010	GO	IC	VA	COE	CFC	OS
55	604,154,508	314,160,344	289,994,164	132,913,992	48,332,236	108,747,936
55101						
55201	604,154,508	314,160,344	289,994,164	132,913,992	48,332,236	108,747,936
56	131,464,054	93,171,383	38,292,671	17,613,855	2,768,856	17,909,960
56101	123,492,261	87,679,505	35,812,756	16,053,994	2,469,845	17,288,917
56301	7,971,793	5,491,878	2,479,915	1,559,861	299,011	621,043
TOTAL	735,618,562	407,331,727	328,286,835	150,527,847	51,101,092	126,657,896

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	15,348,210	1,002,369	0	16,350,579
Plant and machinery	6,694,039	445,766	15,715	7,155,520
Furniture, fixtures and office equipment	16,009,112	952,079	0	16,961,191
Transport vehicle and related equipment	5,275,021	266,987	0	5,542,008
Others	335,837	71,812	0	407,649
GROSS FIXED CAPITAL FORMATION	43,662,219	2,739,013	15,715	46,416,947

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		252	300,723,947	1,193,349
55101	Short term accommodation activities	252	300,723,947	1,193,349
55201	Camping grounds, recreational vehicle parks and trailer parks			
FOOD AND BEVERAGE SERVICE ACTIVITIES		366	126,716,629	346,220
56101	Food and beverage service activities	345	120,945,715	350,567
56301	Beverage serving activities	21	5,770,914	274,805
TOTAL		618	427,440,576	691,651

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		300,723,947	8,210	36,629
55101	Short term accommodation activities	300,723,947	8,210	36,629
55201	Camping grounds, recreational vehicle parks and trailer parks			
FOOD AND BEVERAGE SERVICE ACTIVITIES		126,716,629	2,165	58,530
56101	Food and beverage service activities	120,945,715	1,984	60,961
56301	Beverage serving activities	5,770,914	181	31,884
TOTAL		427,440,576	10,375	41,199

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		132,913,992	8,210	16,189
55101	Short term accommodation activities			
55201	Camping grounds, recreational vehicle parks and trailer parks	132,913,992	8,210	16,189
FOOD AND BEVERAGE SERVICE ACTIVITIES		17,613,855	2,165	8,136
56101	Food and beverage service activities	16,053,994	1,984	8,092
56301	Beverage serving activities	1,559,861	181	8,618
TOTAL		150,527,847	10,375	14,509

3.11 2010 Results Compared with 2009 Results

Table 11: 2010 Results Compared with 2009 Results

AGGREGATES	2009		2010		Percentage change
	\$	aggregates expressed as % of GO	\$	aggregates expressed as % of GO	
GO	609,970,144		735,618,562		20.61
IC	340,533,789	55.82	407,331,727	55.40	19.62
VA	269,436,355	44.17	328,286,835	45.03	21.84
COE	125,514,309	20.58	150,527,847	20.50	19.92
CFC	43,530,169	7.13	51,101,092	6.95	17.39
OS	100,391,877	16.45	126,657,896	17.22	26.16
GFCF	42,993,444		46,416,947		8.10
NUMBER OF PERSONS ENGAGED	9,294		10,718		15.32

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 2010 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	547,217,725	122,447,317	6,156,955	675,821,997
Income from the provision of accommodation	367,072,538	3,605,641	187,852	370,866,031
Sales of goods and services for consumption	180,145,187	118,841,676	5,969,103	304,955,966
Secondary Activity	56,936,783	1,044,944	1,814,838	59,796,565
Gross Margin	9,102,286	40,781	44,214	9,187,281
Receipts from travel and tours	10,656,649	207,942	0	10,864,591
Rent received for hire of building, plant and machinery	9,749,694	279,550	557,775	10,587,019
Receipts from industrial services rendered	9,584,285	57,943	9,242	9,651,470
Own account capital construction	1,355,936	0	0	1,355,936
Other income	16,487,933	458,728	1,203,607	18,150,268
GROSS OUTPUT	604,154,508	123,492,261	7,971,793	735,618,562
Miscellaneous Income	20,908,851	3,032,285	891,109	24,832,245
Property income received				
Rent received from land	2,441,329	236,850	644,188	3,322,367
Interest received	648,294	115,078	26,146	789,518
Dividends received	22,840	1,977	0	24,817
Royalty received	97,752	0	0	97,752
Profit or loss received from any other business	62,179	9,547	33,549	105,275
Insurance claims received	244,518	0	8,638	253,156
Bad and doubtful debts recovered	444,682	0	28,652	473,334
Exchange gain	477,152	2,014	33,855	513,021
Gain on sale of fixed assets	140,766	40,822	299	181,887
Hotel turnover tax	4,429,391	18,510	0	4,447,901
VAT charged on goods and services provided	11,899,948	2,607,487	115,782	14,623,217
TOTAL INCOME	625,063,359	126,524,546	8,862,902	760,450,807
<u>EXPENDITURE</u>				
Expenditure on materials used	96,943,930	62,436,770	3,730,891	163,111,591
Opening stock of raw materials	2,009,838	594,312	0	2,604,150
Less closing stock of raw materials	2,066,675	558,312	0	2,624,987
Expenditure on fuel, electricity & water	52,742,609	6,217,566	299,796	59,259,971
Petrol/Automotive diesel fuel	14,820,538	2,024,551	18,579	16,863,668
Industrial diesel fuel/Heavy fuel oil	4,788,501	36,066	0	4,824,567
Kerosene	55,025	126,303	0	181,328
Liquid petroleum gas	8,392,452	749,158	4,574	9,146,184
Electricity	19,783,596	3,168,057	228,610	23,180,263
Water	4,902,497	113,431	48,033	5,063,961

	FSIC 2010 SUB-CLASS			
	55101/55201	56101	56301	TOTAL
Current repairs and maintenance on buildings, motor vehicles and machinery and equipment	27,518,668	1,848,637	297,586	29,664,891
Advertising and promotion	18,942,314	2,165,636	10,892	21,118,842
Business insurance paid	14,752,701	407,511	129,602	15,289,814
Management and consultation fee	12,758,100	1,715,431	8,112	14,481,643
Rent paid for furniture, building and machinery	7,018,676	6,808,767	33,221	13,860,664
Postage, telephone and telecommunication, etc	12,083,169	1,051,959	60,135	13,195,263
Laundry and cleaning services	8,320,069	309,173	75,878	8,705,120
Music and other entertainment expenses	10,299,184	183,685	54,713	10,537,582
Cartage and haulage expenses	4,227,421	78,996	10,950	4,317,367
Travel expenses	6,039,679	2,436,201	70,451	8,546,331
Audit, accounting and legal fee	8,051,402	362,161	71,266	8,484,829
Bank charges	5,254,700	342,075	117,860	5,714,635
Value of contract and commission work done	2,829,723	215,760	9,646	3,055,129
Office stationary and supplies	4,957,033	237,638	28,277	5,222,948
Other expenditure	21,423,803	825,539	482,602	22,731,944
INTERMEDIATE INPUT	314,106,344	87,679,505	5,491,878	407,277,727
Miscellaneous Expenditure	30,221,983	5,029,921	359,082	35,610,986
Property income paid				
Rent paid for land	3,611,431	921,866	25,375	4,558,672
Interest paid	10,027,508	493,919	60,113	10,581,540
Dividends paid	182,126	2,336	0	184,462
Royalty paid	504,102	1,072,909	0	1,577,011
Bad and doubtful debts written off	505,613	7,159	40,651	553,423
Business license, rates on property paid to central or local government etc	3,554,452	177,717	67,039	3,799,208
Casualty insurance	592,459	2,017	5,620	600,096
TPAF Levy	661,125	287,416	11,836	960,377
Exchange loss	843,171	43,365	0	886,536
Loss on sale of fixed assets	171,401	200,863	5,137	377,401
VAT paid on supplies of goods and services	9,568,595	1,820,354	143,311	11,532,260
Compensation of employees	132,913,992	16,053,994	1,559,861	150,527,847
Wages and salaries paid	117,130,879	14,483,297	1,424,211	133,038,387
FNPF	10,309,089	1,454,110	108,162	11,871,361
Payment in kind	5,474,024	116,587	27,488	5,618,099
Consumption of fixed capital	48,332,236	2,469,845	299,011	51,101,092
TOTAL EXPENDITURE	525,574,555	111,233,265	7,709,832	644,517,652

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	168,651,956	81,316,336	5,744,978	255,713,270
i) Food	104,445,845	48,864,989	227,139	153,537,973
ii) Beverages -	59,849,606	26,897,588	5,063,480	91,810,674
tea, coffee and cocoa	10,288,662	8,452,641	16,216	18,757,519
alcoholic drinks	38,587,804	8,973,258	4,240,017	51,801,079
non-alcoholic drinks	10,973,140	9,471,689	807,247	21,252,076
iii) Tobacco and tobacco products	4,356,505	5,553,759	454,359	10,364,623
Sales of goods and services for consumption off the premises	11,493,231	37,525,340	224,125	49,242,696
i) Food	7,690,840	22,200,679	0	29,891,519
ii) Beverages -	2,078,011	13,584,385	224,125	15,886,521
tea, coffee and cocoa	649,733	5,043,457	0	5,693,190
alcoholic drinks	881,596	1,645,245	224,125	2,750,966
non-alcoholic drinks	546,682	6,895,683	0	7,442,365
iii) Tobacco and tobacco products	1,724,380	1,740,276	0	3,464,656
TOTAL	180,145,187	118,841,676	5,969,103	304,955,966

Expenditure on materials used (\$)

55101/55201	PURCHASED				TOTAL
	IMPORTED		LOCALLY PRODUCED		
	Directly from abroad	Purchased locally	Purchased from manufacturers	Purchased from others	
DESCRIPTION OF MATERIALS AND SUPPLIES					
TOTAL FOOD	233,667	35,443,325	5,424,536	15,093,617	56,195,145
Bread and Cereals	0	2,163,609	861,435	567,224	3,592,268
Meat	152,177	18,483,108	1,337,616	3,923,652	23,896,553
Fish	0	3,629,325	344,280	3,370,287	7,343,892
Dairy Products	7,681	1,799,476	717,781	260,144	2,785,082
Oils and Fats	0	1,731,566	555,947	124,239	2,411,752
Fruits	1,772	1,212,012	73,445	569,664	1,856,893
Vegetables	72,037	3,686,824	265,296	3,595,703	7,619,860
Root-crops	0	62,003	102,508	679,650	844,161
Sugar	0	283,823	654,397	225,260	1,163,480
All other food	0	2,391,579	511,831	1,777,794	4,681,204
TOTAL BEVERAGES	52,188	18,063,954	8,074,400	1,224,596	27,415,138
Tea, coffee and cocoa	0	3,854,773	297,502	109,973	4,262,248
Non-alcoholic beverage	25,976	3,227,741	3,071,898	557,242	6,882,857
Alcoholic Beverages	26,212	10,981,440	4,705,000	557,381	16,270,033
TOTAL TOBACCO & TOBACCO PRODUCTS	0	147,781	542,552	134,060	824,393
TOTAL LINEN FURNISHING	307,509	2,736,511	353,882	59,106	3,457,008
TOTAL KITCHENWARE & TABLEWARE	356,711	798,640	240,356	84,075	1,479,782
TOTAL CLEANING MATERIALS	89,407	816,364	484,729	276,253	1,666,753
TOTAL OTHERS	0	3,298,064	340,333	2,267,314	5,905,711
TOTAL	1,039,482	61,304,639	15,460,788	19,139,021	96,943,930

56101	PURCHASED				TOTAL
	IMPORTED		LOCALLY PRODUCED		
	Directly from abroad	Purchased locally	Purchased from manufacturers	Purchased from others	
DESCRIPTION OF MATERIALS AND SUPPLIES					
TOTAL FOOD	4,516,775	12,192,460	11,581,137	16,280,135	44,570,507
Bread and Cereals	557,026	142,510	284,477	678,537	1,662,550
Meat	3,410,673	6,543,955	7,070,092	2,704,087	19,728,807
Fish	166,278	455,415	1,750,286	1,834,378	4,206,357
Dairy Products	80,429	467,964	598,365	1,053,985	2,200,743
Oils and Fats	0	485,082	282,741	752,570	1,520,393
Fruits	0	176,416	171,354	337,466	685,236
Vegetables	0	1,969,225	413,909	3,690,762	6,073,896
Root-crops	0	21,109	55,641	1,339,749	1,416,499
Sugar	22,964	28,057	180,187	422,951	654,159
All other food	279,405	1,902,727	774,085	3,465,650	6,421,867
TOTAL BEVERAGES	356,022	5,379,041	5,893,419	4,980,044	16,608,526
Tea, coffee and cocoa	331,333	840,658	270,146	390,452	1,832,589
Non-alcoholic beverage	24,689	1,680,734	3,469,825	2,964,022	8,139,270
Alcoholic Beverages	0	2,857,649	2,153,448	1,625,570	6,636,667
TOTAL TOBACCO & TOBACCO PRODUCTS	0	0	595,322	178,556	773,878
TOTAL LINEN FURNISHING	0	0	2,436	6,917	9,353
TOTAL KITCHENWARE & TABLEWARE	0	0	19,463	43,860	63,323
TOTAL CLEANING MATERIALS	0	0	72,879	134,998	207,877
TOTAL OTHERS	13,471	18,683	2,700	168,452	203,306
TOTAL	4,886,268	17,590,184	18,167,356	21,792,962	62,436,770

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	0	0	86,679	86,679
Bread and Cereals	0	0	0	0	0
Meat	0	0	0	79,521	79,521
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	0	0	7,158	7,158
TOTAL BEVERAGES	0	130,820	2,909,394	264,703	3,304,917
Tea, coffee and cocoa	0	0	0	0	0
Non-alcoholic beverage	0	17,572	464,977	34,023	516,572
Alcoholic Beverages	0	113,249	2,444,417	230,680	2,788,345
TOTAL TOBACCO & TOBACCO PRODUCTS	0	0	193,030	0	193,030
TOTAL LINEN FURNISHING	0	0	2,695	1,955	4,650
TOTAL KITCHENWARE & TABLEWARE	0	0	3,600	8,448	12,048
TOTAL CLEANING MATERIALS	0	0	12,856	0	12,856
TOTAL OTHERS	0	0	19,553	97,158	116,711
TOTAL	0	130,820	3,141,127	458,943	3,730,891

APPENDIX V

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: 29\04\11

2010 CENSUS OF HOTELS AND RESTAURANTS

Please correct any errors
appearing in this label.

Dear Sir\Madam,

Enclosed are two copies of the 2010 Census of Accommodation and Food Service Activities 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 2010. If your accounting year is different provide information approximating closest to the calendar year 2010. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

COMPULSORY REQUIREMENT: The Census is conducted under the provisions of the Statistics Act 1961(Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before 30\05\11. Failure to meet this deadline could result in legal action without further notice.

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

CONTACT PERSON FOR HELP AND ADVICE: Mr. Nitesh Chand on extension 112 or email: nchand@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 2010 please provide information for the duration your business operated.

QUESTIONNAIRE

All relevant questions must be answered with clear and correct figures. Estimates will be accepted where actual data are not available. Values, **excluding VAT 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 \ \ 2010 To \ \ 2010
---	--

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 2009	%	(b) As at end of 2010	%

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	
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21	VAT charged on goods and services provided	039	
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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 (\$)					TOTAL (5)
		IMPORTED		LOCALLY PRODUCED			
		PURCHASED		PURCHASED			
	DESCRIPTION OF MATERIALS AND SUPPLIES		FROM ABROAD (1)	LOCALLY (2)	FROM MANFT (3)	FROM OTHER S (4)	
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 2010 but the rest of the question requires data for the appropriate accounting year.

Gross wages and salaries includes overtime, sick and holiday pay, bonuses, payments under piece rate schemes, all allowances, severance and redundancy pay, sales commissions paid to own employees and directors fee etc.

Payment in kind is the cost to the employer for providing employees with housing, transport, clothing, food, drinks, fuels, etc free of charge or at a reduced rate.

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 (\$)								
			Open ing book value (1)	Purchase of new and second hand assets at cost		Land Developm- ent & Impr -rovement (4)	Own Account Capital const (5)	Sales of Capital assets (6)	Deprec -iation (7)	Closing Book value (8)
				locally (2)	from abroad (3)					
a]	Land	214								
b]	Non-Residential Building	222								
c]	Other Structures	230								
d]	Plant and machinery	238								
e]	Other Machinery & Equipment	246								
	ICT equipment	254								
f]	Furniture, fixtures and office equipment	262								
g]	Transport vehicles and related equipment	270								
h]	Research & Development	278								
i]	Entertainment, Literacy Or Artistic Originals	286								
j]	Other intellectual property products.	294								
k]	Precious metals and stones	302								
l]	Antiques & other art objects.	310								
m]	Other valuables	318								
n]	Others (specify):	326								
	Total	334								

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 - 2010

AREA	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
Coral Coast	167,373	173,739	179,416	179,593
Lautoka	80,069	81,227	74,127	69,185
Mamanuca & Yasawa	120,391	121,896	123,769	124,578
Nadi	300,738	305,229	308,667	314,329
Northern Division	59,024	61,139	62,467	62,654
Suva	127,272	129,852	131,872	133,227
Others	33,306	33,608	34,069	34,194
TOTAL	888,173	906,690	914,387	917,760

Source: Year 2010 Provisional Hotels and Tourist Accommodation Press Release No.18, 2011 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	75,917	94,144	133,191	109,616
Lautoka	14,991	17,456	22,982	25,831
Mamanuca	45,299	55,880	71,071	60,984
Nadi	129,734	150,113	159,730	155,053
Northern Division	14,460	16,381	18,419	17,539
Suva	54,708	59,810	66,308	64,388
Others	5,684	6,353	7,644	6,872
TOTAL	340,793	400,137	479,345	440,283

Source: Year 2010 Provisional Hotels and Tourist Accommodation Press Release No.18, 2011 of the Fiji Bureau of Statistics

ROOM OCCUPANCY BY AREA (%) - 2010

AREA	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
Coral Coast	45.4	54.2	74.2	61.0
Lautoka	18.7	21.5	31.0	37.3
Mamanuca	37.6	45.8	57.4	49.0
Nadi	43.1	49.2	51.7	49.3
Northern Division	24.5	26.8	29.5	28.0
Suva	43.0	46.1	50.3	48.3
Others	17.1	18.9	22.4	20.1
TOTAL	38.4	44.1	52.4	48.0

Source: Year 2010 Provisional Hotels and Tourist Accommodation Press Release No. 18, 2011 of the Fiji Bureau of Statistics

APPENDIX VII

VISITOR STATISTICS

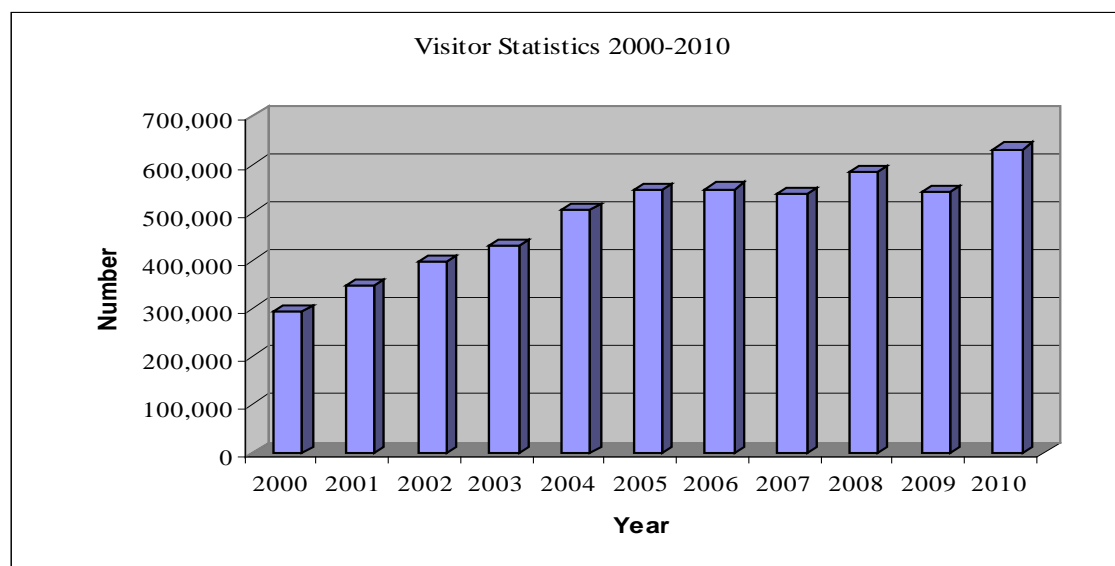
Visitor Statistics is compiled by the Tourism and Migration Business Unit of the Social Statistics Division.

NUMBER OF VISITOR ARRIVALS BY MONTH AND YEAR

MONTH	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
January	30,321	24,498	30,624	30,665	35,486	41,647	40,959	369,98	45,212	32,985	44,755
February	30,058	20,180	26,470	26,350	32,072	34,407	34,406	31,743	39,164	31,286	34,392
March	34,840	25,306	31,241	29,301	37,497	42,769	39,621	39,992	46,386	36,060	46,713
April	38,069	25,063	28,665	30,050	36,460	39,820	43,207	42,140	42,435	39,385	46,218
May	29,352	24,280	30,794	31,411	39,058	40,818	41,677	38,365	44,316	37,666	47,062
June	12,066	33,656	35,556	39,618	45,168	50,134	52,110	49,497	53,333	47,332	58,614
July	12,804	35,731	39,960	43,925	51,272	58,238	59,052	55,924	59,246	59,728	67,263
August	12,265	33,898	38,207	43,416	49,047	53,013	53,865	50,557	58,013	55,990	61,850
September	19,867	33,464	36,677	42,354	48,188	48,893	54,076	53,059	53,135	55,241	61,665
October	24,275	31,251	36,564	39,879	44,376	46,923	50,519	48,326	50,118	53,243	59,290
November	25,724	28,810	32,288	35,808	41,225	42,039	39,493	43,246	43,397	43,257	49,165
December	24,429	31,877	30,813	38,023	44,226	46,444	39,604	50,034	50,276	50,013	54,881
TOTAL	294,070	348,014	397,859	430,800	504,075	545,145	548,589	539,881	585,031	542,186	631,868

Source: Year 2010 Fiji Visitor Arrivals Press Release No. 50, 2011 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.



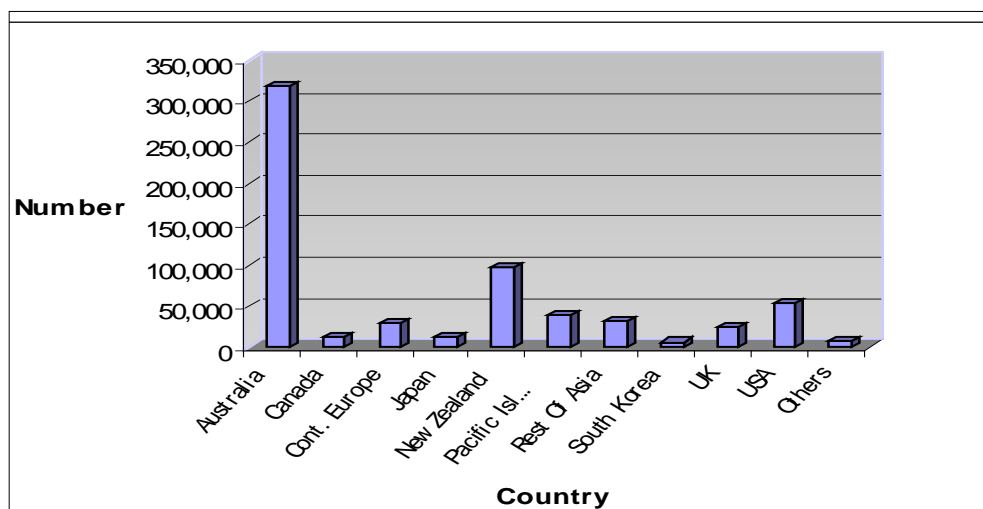
The graph shows that in the last 10 years visitors to Fiji increased considerably and steadily. 2010 recorded an all time record number of Visitor Arrivals.

2010 VISITOR ARRIVALS BY COUNTRY OF RESIDENCE AND PURPOSE OF VISIT

COUNTRY	PURPOSE OF VISIT				NUMBER
	BUSINESS	HOLIDAY	VISITING FRIENDS/RELATIVES	OTHERS	
Australia	11,760	272,346	28,154	5,925	318,185
Canada	267	7,241	4,491	971	12,970
China	6,493	6,191	726	4,737	18,147
Continent of Europe	1,036	26,184	898	1,970	30,088
Japan	1,837	9,055	365	754	12,011
Malaysia	241	278	47	32	598
New Zealand	7,938	73,397	13,325	3,197	97,857
Pacific Islands	7,850	4,377	4,987	21,984	39,198
Rest of Asia	4,254	4,750	738	3,431	13,173
South Korea	426	4,858	406	637	6,327
United Kingdom	555	21,647	1,090	521	23,813
United States Of America	2,350	38,023	6,885	5,864	53,122
Others Countries	497	4,287	185	1,410	6,379
TOTAL	45,504	472,634	62,297	51,433	631,868

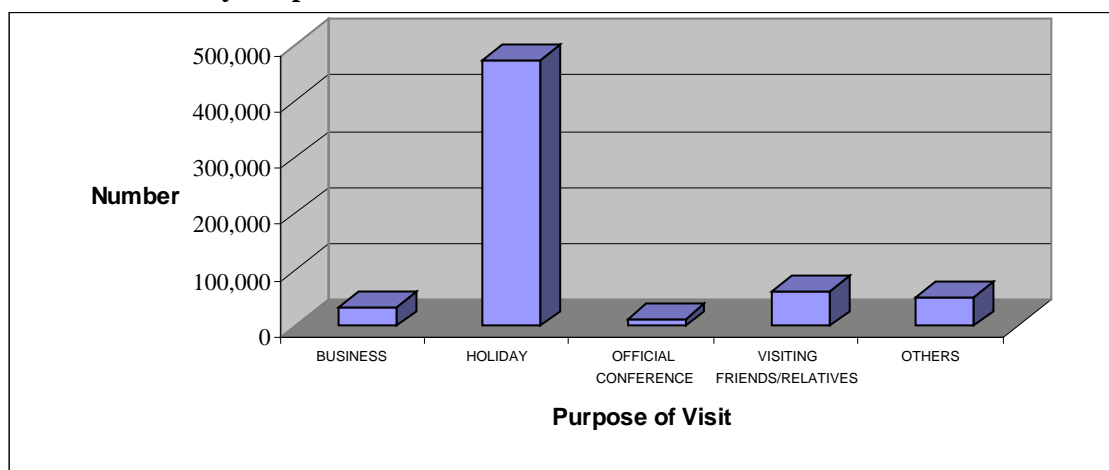
Source: Fiji Bureau of Statistics

Visitor Arrivals by Country of Residence



In 2010, 50.4 per cent of visitors were from Australia, 15.5 per cent from New Zealand, 8.4 per cent from the United States of America and 4.6 per cent from Continental Europe.

Visitor Arrivals by Purpose of Visit



Holiday was the main purpose of visit for 74.8 per cent of visitors.

APPENDIX VIII

TOURISM STATISTICS

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

	2007	2008	2009 r	2010
Average Length of Stay [Days]	9.5	9.6	9.8	9.6
Business	8.3	7.6	8.4	8.2
Personal				
Visiting Friends & Relatives	20.4	21.5	21.1	19.7
Others	8.3	8.5	8.6	8.4
Cruise Ship Passengers	1.0	1.0	1.0	1.0
Total Visitor Days	5,128,829	5,573,475	5,320,243	6,002,338
Business	246,471	303,271	310,992	337,536
Personal	4,882,358	5,270,204	5,009,251	5,664,803
Visiting Friends & Relatives	1,128,839	1,088,481	1,151,106	1,210,795
Others	3,753,519	4,181,723	3,858,144	4,454,009
Cruise Ship Passengers	1,826	31,252	47,470	43,226
Per-Diem Expenditure [FJD]				
Business	180.0	176.5	186.51	188.21
Personal				
Visiting Friends & Relatives	56.9	55.7	58.9	59.44
Others	180.0	176.5	186.51	188.21
Cruise Ship Passengers	53.9	53.9	55.88	56.39
Tourism Earnings [FJD M]²	784.1	853.8	848.9	976.7
Business	44.4	53.5	58.0	63.6
Personal	739.7	800.3	790.9	913.1
Visiting Friends & Relatives	64.0	60.7	67.9	71.9
Others	675.6	737.9	720.3	838.8
Cruise Ship Passengers	0.1	1.7	2.7	2.4

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 the 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	604,154,508	314,160,344	289,994,164	132,913,992	48,332,236	108,747,936
55601	123,492,261	87,679,505	35,812,756	16,053,994	2,469,845	17,288,917
56301	7,971,793	5,491,878	2,479,915	1,559,861	299,011	621,043
TOTAL	735,618,562	407,331,727	328,286,835	150,527,847	51,101,092	126,657,896

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