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# ECONOMIC SURVEYS

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# PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES 2010

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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](mailto:info@statsfiji.gov.fj)  
Website: [www.statsfiji.gov.fj](http://www.statsfiji.gov.fj)**

## **PREFACE**

The report provides information on the Professional, Scientific and Technical Services industry in 2010. The information was gathered from establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. Activities performed include: legal advice and representation; accounting, architectural, engineering, and specialized design services, computer services, consulting services, research services, advertising services, photographic services, translation and interpretation services, veterinary services, and other professional, scientific, and technical services.

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

Information on the Professional, Scientific and Technical Services industry would be useful to a good number of users, for instance the;

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

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



E. 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
FRCA	Fiji Revenue and Customs Authority
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 Survey taking

A brief description of previous studies done on professional, scientific and technical activities 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 *Professional, scientific and technical activities*. 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.

### **1984: Census of Distributive Trade and Services**

Professional, scientific and technical activities were covered under the scope of this survey.

### **2002: Census of Real Estate and Business Services**

Professional, scientific and technical activities were covered under the scope of this survey that was conducted by the FBOS because of the need by its National Accounts Business Unit to re-base the constant price Gross Domestic Product to 2002.

Since 2002 the survey has been done annually. However from 2008, data on the Real estate activities are being published in the report titled "Real Estate Activities". Business service information is being split into two reports, namely "Administrative and Support Service Activities" and "Professional, Scientific and Technical Activities".

This report contains the results of the establishment survey carried out for Professional, scientific and technical activities for 2010 (refer 2.2 Coverage and Scope).

## 1.2 Need for statistics relating to Professional, Scientific and Technical Activities

Professional, scientific and technical 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 gross fixed capital formation. Statistics on the professional, scientific and technical activities industry 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 professional, scientific and technical 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 professional, scientific and technical activities industry find the data helpful.

## **2. METHODOLOGY**

### **2.1 Legal Basis**

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

### **2.2 Coverage and Scope**

The 2010 survey covered all establishments operating in the professional, scientific and technical activities industry defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section M. 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 professional, scientific and technical activities include specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users (refer Appendix II on Industrial Classification Used).

### **2.3 Statistical Unit**

The unit of reporting was the establishment (refer Appendix I on Concepts and Definitions). In cases where firms operated more than one type of business, efforts were made to obtain accounts for each activity. Where this was not feasible, the firm was classified according to the type of activity that brought in the most revenue.

### **2.4 The Frame**

The frame utilised to survey the establishments engaged in the professional, scientific and technical 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 (FRCA), Registrar of Companies and the City and Town Councils.

### **2.5 Questionnaire Design**

The questionnaire was specifically designed for the real estate and business services industry and sought information on the particulars of the establishment e.g. type of organisation, income, expenditure, stocks, assets, liabilities and employment (refer Sample Questionnaire attached as Appendix IV).

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

The questionnaires were posted on 29/04/2011 and replies were required within a month. Response by the due date was low; therefore personal visits to obtain the questionnaires were made to those establishments that did not respond and to those establishments that required assistance in filling out the questionnaires. (Refer sample questionnaire attached as appendix IV)

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 analyzed 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 77 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 or 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 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 professional, scientific and technical activities industry.

The Gross Fixed Capital Formation 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			
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>167</b>	<b>131</b>	<b>78</b>
69101	Legal activities	86	61	71
69201	Accounting, bookkeeping and auditing activities; tax consultancy	81	70	86
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>22</b>	<b>18</b>	<b>82</b>
70201	Management consultancy activities	22	18	82
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>124</b>	<b>90</b>	<b>73</b>
71101	Architectural and engineering activities and related technical consultancy	117	83	71
71201	Technical testing and analysis	7	7	100
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>8</b>	<b>8</b>	<b>100</b>
72101	Research and experimental development on natural sciences and engineering	4	4	100
72201	Research and experimental development on social sciences and humanities	4	4	100
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>61</b>	<b>50</b>	<b>82</b>
73101	Advertising	56	46	82
73201	Market research and public opinion polling	5	4	80
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>58</b>	<b>41</b>	<b>71</b>
74201	Photographic activities	58	41	71
<b>VETERINARY ACTIVITIES</b>		<b>4</b>	<b>4</b>	<b>100</b>
75001	Veterinary activities	4	4	100
<b>GRAND TOTAL</b>		<b>444</b>	<b>342</b>	<b>77</b>

### 3.2 Legal Status of Establishments

**Table 2: Legal Status of Establishments**

FSIC 2010		Individual Ownership	Partnership	Co-operatives	Private Limited Company	Public Limited Company	Statutory Enterprises	Non-profit Organisation	Total
SUB- CLASS	ACTIVITY								
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>68</b>	<b>32</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>131</b>
69101	Legal activities	22	23	0	15	0	1	0	61
69201	Accounting, bookkeeping and auditing activities; tax consultancy	46	9	0	15	0	0	0	70
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>8</b>	<b>2</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
70201	Business and management consultancy activities	8	2	0	8	0	0	0	18
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>23</b>	<b>28</b>	<b>0</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90</b>

FSIC 2010		Individual Ownership	Partnership	Co-operatives	Private Limited Company	Public Limited Company	Statutory Enterprises	Non-profit Organisation	Total
SUB- CLASS	ACTIVITY								
71101	Architectural and engineering activities and related technical consultancy	23	28	0	32	0	0	0	83
71201	Technical testing and analysis	0	0	0	7	0	0	0	7
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>3</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
72101	Research and experimental development on natural sciences and engineering	2	0	0	2	0	0	0	4
72201	Research and experimental development on social sciences and humanities	1	0	0	3	0	0	0	4
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>19</b>	<b>12</b>	<b>0</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
73101	Advertising	19	12	0	15	0	0	0	46
73201	Market research and public opinion polling	0	0	0	4	0	0	0	4
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>10</b>	<b>9</b>	<b>0</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41</b>
74201	Photographic activities	10	9	0	22	0	0	0	41
<b>VETERINARY ACTIVITIES</b>		<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>
75001	Veterinary activities	2	0	0	0	0	0	2	4
<b>GRAND TOTAL</b>		<b>133</b>	<b>83</b>	<b>0</b>	<b>123</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>342</b>

### 3.3 Ownership of Establishments

**Table 3: Ownership of Establishments**

FSIC 2010		FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
SUB- CLASS	ACTIVITY				
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>131</b>	<b>0</b>	<b>0</b>	<b>131</b>
69101	Legal activities	61	0	0	61
69201	Accounting, bookkeeping and auditing activities; tax consultancy	70	0	0	70
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>18</b>	<b>0</b>	<b>0</b>	<b>18</b>
70201	Business and management consultancy activities	18	0	0	18
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>90</b>	<b>0</b>	<b>0</b>	<b>90</b>
71101	Architectural and engineering activities and related technical consultancy	83	0	0	83
71201	Technical testing and analysis	7	0	0	7
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>8</b>	<b>0</b>	<b>0</b>	<b>8</b>
72101	Research and experimental development on natural sciences and engineering	4	0	0	4

FSIC 2010		FIJI OWNED	BRANCH OF AN OVERSEAS COMPANY	SUBSIDIARY OF AN OVERSEAS COMPANY	TOTAL
SUB-CLASS	ACTIVITY				
72201	Research and experimental development on social sciences and humanities	4	0	0	4
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>
73101	Advertising	46	0	0	46
73201	Market research and public opinion polling	4	0	0	4
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>41</b>	<b>0</b>	<b>0</b>	<b>41</b>
74201	Photographic activities	41	0	0	41
<b>VETERINARY ACTIVITIES</b>		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
75001	Veterinary activities	4	0	0	4
<b>GRAND TOTAL</b>		<b>342</b>	<b>0</b>	<b>0</b>	<b>342</b>

### 3.4 Size of Establishments

**Table 4: Size of Establishments**

FSIC 2010		NUMBER OF PERSONS ENGAGED						TOTAL
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>62</b>	<b>34</b>	<b>21</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>131</b>
69101	Legal activities	30	16	11	4	0	0	61
69201	Accounting, bookkeeping and auditing activities; tax consultancy	32	18	10	10	0	0	70
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>14</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
70201	Business and management consultancy activities	14	1	3	0	0	0	18
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>53</b>	<b>17</b>	<b>9</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>90</b>
71101	Architectural and engineering activities and related technical consultancy	47	16	9	9	2	0	83
71201	Technical testing and analysis	6	1	0	0	0	0	7
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>6</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>8</b>
72101	Research and experimental development on natural sciences and engineering	3	1	0	0	0	0	4
72201	Research and experimental development on social sciences and humanities	3	0	0	1	0	0	4
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>36</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>50</b>
73101	Advertising	33	5	5	3	0	0	46
73201	Market research and public opinion polling	3	0	0	1	0	0	4
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>36</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41</b>
74201	Photographic activities	36	4	1	0	0	0	41
<b>VETERINARY ACTIVITIES</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
75001	Veterinary activities	3	1	0	0	0	0	4
<b>GRAND TOTAL</b>		<b>210</b>	<b>63</b>	<b>39</b>	<b>28</b>	<b>2</b>	<b>0</b>	<b>342</b>

### 3.5 Number of Persons Engaged as at 30<sup>th</sup> June 2010

**Table 5 A: Number of Persons Engaged as at 30<sup>th</sup> June 2010**

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	Local	Expatriate	Working proprietors	Unpaid family workers	
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>1,019</b>	<b>17</b>	<b>170</b>	<b>23</b>	<b>1,229</b>
69101	Legal activities	407	4	91	13	515
69201	Accounting, bookkeeping and auditing activities; tax consultancy	612	13	79	10	714
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>45</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>52</b>
70201	Business and management consultancy activities	45	2	5	0	52
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>503</b>	<b>15</b>	<b>29</b>	<b>2</b>	<b>549</b>
71101	Architectural and engineering activities and related technical consultancy	466	15	28	2	511
71201	Technical testing and analysis	37	0	1	0	38
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>17</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>19</b>
72101	Research and experimental development on natural sciences and engineering	9	0	1	0	10
72201	Research and experimental development on social sciences and humanities	8	0	1	0	9
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>218</b>	<b>3</b>	<b>39</b>	<b>4</b>	<b>264</b>
73101	Advertising	178	1	36	4	219
73201	Market research and public opinion polling	40	2	3	0	45
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>59</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>72</b>
74201	Photographic activities	59	0	13	0	72
<b>VETERINARY ACTIVITIES</b>		<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
75001	Veterinary activities	19	0	0	0	19
<b>GRAND TOTAL</b>		<b>1,880</b>	<b>37</b>	<b>258</b>	<b>29</b>	<b>2,204</b>

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

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	TOTAL
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>636</b>	<b>593</b>	<b>1,229</b>
69101	Legal activities	267	248	515
69201	Accounting, bookkeeping and auditing activities; tax consultancy	369	345	714
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>29</b>	<b>23</b>	<b>52</b>
70201	Business and management consultancy activities	29	23	52
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>388</b>	<b>161</b>	<b>549</b>



FSIC 2010		GENDER		
SUB-CLAS S	ACTIVITY	Male	Female	TOTAL
71101	Architectural and engineering activities and related technical consultancy	363	148	511
71201	Technical testing and analysis	25	13	38
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>13</b>	<b>6</b>	<b>19</b>
72101	Research and experimental development on natural sciences and engineering	7	3	10
72201	Research and experimental development on social sciences and humanities	6	3	9
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>171</b>	<b>93</b>	<b>264</b>
73101	Advertising	141	78	219
73201	Market research and public opinion polling	30	15	45
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>43</b>	<b>29</b>	<b>72</b>
74201	Photographic activities	43	29	72
<b>VETERINARY ACTIVITIES</b>		<b>5</b>	<b>14</b>	<b>19</b>
75001	Veterinary activities	5	14	19
<b>GRAND TOTAL</b>		<b>1,285</b>	<b>919</b>	<b>2,204</b>

### 3.6 Macroeconomic Aggregates

**Table 6: Macroeconomic Aggregates (\$)**

FSIC 2010		GO	IC	VA	COE	CFC	OS
SUB-CLASS	ACTIVITY						
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>68,106,239</b>	<b>19,868,846</b>	<b>48,237,393</b>	<b>22,566,250</b>	<b>1,819,923</b>	<b>23,851,220</b>
69101	Legal activities	29,877,404	13,596,428	16,280,976	7,845,379	1,099,769	7,335,828
69201	Accounting, bookkeeping and auditing activities; tax consultancy	38,228,835	6,272,418	31,956,417	14,720,871	720,154	16,515,392
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>3,557,001</b>	<b>1,598,289</b>	<b>1,958,712</b>	<b>658,305</b>	<b>35,120</b>	<b>1,265,287</b>
70201	Business and management consultancy activities	3,557,001	1,598,289	1,958,712	658,305	35,120	1,265,287
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>34,442,906</b>	<b>9,815,536</b>	<b>24,627,370</b>	<b>7,641,723</b>	<b>63,932</b>	<b>16,921,715</b>
71101	Architectural and engineering activities and related technical consultancy	31,450,125	8,819,174	22,630,951	7,143,049	53,698	15,434,204
71201	Technical testing and analysis	2,992,781	996,362	1,996,419	498,674	10,234	1,487,511
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>1,701,108</b>	<b>311,698</b>	<b>1,389,410</b>	<b>133,250</b>	<b>45,272</b>	<b>1,210,888</b>
72101	Research and experimental development on natural sciences and engineering	712,356	125,857	586,499	66,380	20,132	499,987
72201	Research and experimental development on social sciences and humanities	988,752	185,841	802,911	66,870	25,140	710,901
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>20,170,947</b>	<b>9,942,510</b>	<b>10,228,437</b>	<b>4,605,833</b>	<b>309,570</b>	<b>6,313,034</b>
73101	Advertising	19,382,322	9,540,784	9,841,538	4,283,668	199,450	6,358,420
73201	Market research and public opinion polling	788,625	401,726	386,899	322,165	110,120	-45,386
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>7,204,867</b>	<b>3,519,385</b>	<b>3,685,482</b>	<b>392,470</b>	<b>703,187</b>	<b>2,589,825</b>
74201	Photographic activities	7,204,867	3,519,385	3,685,482	392,470	703,187	2,589,825
<b>VETERINARY ACTIVITIES</b>		<b>758,167</b>	<b>396,439</b>	<b>361,728</b>	<b>237,585</b>	<b>32,351</b>	<b>91,792</b>
75001	Veterinary activities	758,167	396,439	361,728	237,585	32,351	91,792
<b>GRAND TOTAL</b>		<b>135,941,235</b>	<b>45,452,703</b>	<b>90,488,532</b>	<b>36,235,416</b>	<b>3,009,355</b>	<b>52,243,761</b>

### 3.7 Gross Fixed Capital Formation

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

FSIC 2010		LAND DEVELOPMENT AND IMPROVEMENT	BUILDINGS	PLANT AND MACHINERY	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	ICT EQUIPMENT	TRANSPORT VEHICLE AND RELATED EQUIPMENT	OTHERS	GROSS FIXED CAPITAL FORMATION
SUB-CLASS	ACTIVITY								
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>122,494</b>	<b>19,738</b>	<b>8,978</b>	<b>0</b>	<b>151,210</b>
69101	Legal activities	0	0	0	61,274	19,738	17,617	0	98,629
69201	Accounting, bookkeeping and auditing activities; tax consultancy	0	0	0	61,220	0	-8,639	0	52,581
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>6,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,897</b>
70201	Business and management consultancy activities	0	0	0	6,897	0	0	0	6,897
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>11,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,668</b>
71101	Architectural and engineering activities and related technical consultancy	0	0	0	8,472	0	0	0	8,472
71201	Technical testing and analysis	0	0	0	3,196	0	0	0	3,196
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,561</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,561</b>
72101	Research and experimental development on natural sciences and engineering	0	0	0	1,561	0	0	0	1,561
72201	Research and experimental development on social sciences and humanities	0	0	0	0	0	0	0	0
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
73101	Advertising	0	0	0	0	0	0	0	0
73201	Market research and public opinion polling	0	0	0	0	0	0	0	0
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>0</b>		<b>10,085</b>	<b>3,858</b>	<b>0</b>	<b>-7,167</b>	<b>0</b>	<b>6,776</b>
74201	Photographic activities	0	0	10,085	3,858	0	-7,167	0	6,776
<b>VETERINARY ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,526</b>	<b>4,124</b>
75001	Veterinary activities	0	0	598	0	0	0	3,526	4,124
<b>GRAND TOTAL</b>		<b>0</b>	<b>0</b>	<b>10,683</b>	<b>146,478</b>	<b>19,738</b>	<b>1,811</b>	<b>3,526</b>	<b>182,236</b>

### 3.8 Average Turnover per Establishment

**Table 8: Average Turnover per Establishment**

FSIC 2010		ESTABLISH- MENTS	INCOME FROM SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLISHMENT
SUB- CLASS	ACTIVITY	NUMBER	\$	\$
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>131</b>	<b>52,205,070</b>	<b>398,512</b>
69101	Legal activities	61	20,553,904	336,949
69201	Accounting, bookkeeping and auditing activities; tax consultancy	70	31,651,166	452,160
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>18</b>	<b>2,727,604</b>	<b>151,534</b>
70201	Business and management consultancy activities	18	2,727,604	151,534
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>90</b>	<b>24,301,287</b>	<b>270,014</b>
71101	Architectural and engineering activities and related technical consultancy	83	21,311,375	256,764
71201	Technical testing and analysis	7	2,989,912	427,130
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>8</b>	<b>1,694,307</b>	<b>211,788</b>
72101	Research and experimental development on natural sciences and engineering	4	712,356	178,089
72201	Research and experimental development on social sciences and humanities	4	981,951	245,488
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>50</b>	<b>14,689,266</b>	<b>293,785</b>
73101	Advertising	46	14,227,352	309,290
73201	Market research and public opinion polling	4	461,914	89,268
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>41</b>	<b>4,299,561</b>	<b>104,867</b>
74201	Photographic activities	41	4,299,561	104,867
<b>VETERINARY ACTIVITIES</b>		<b>4</b>	<b>689,864</b>	<b>172,466</b>
75001	Veterinary activities	4	689,864	172,466
<b>GRAND TOTAL</b>		<b>342</b>	<b>100,606,959</b>	<b>294,172</b>

### 3.9 Average Turnover per Paid Employee

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

FSIC 2010		INCOME FROM SERVICES (as per survey)	PAID EMPLOYEE (as per survey)	AVERAGE TURNOVER PER PAID EMPLOYEE
SUB-CLASS	ACTIVITY	\$	NUMBER	\$
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>52,205,070</b>	<b>1,036</b>	<b>50,391</b>
69101	Legal activities	20,553,904	411	50,010
69201	Accounting, bookkeeping and auditing activities; tax consultancy	31,651,166	625	50,642
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>2,727,604</b>	<b>47</b>	<b>58,034</b>
70201	Business and management consultancy activities	2,727,604	47	58,034
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>24,301,287</b>	<b>518</b>	<b>46,914</b>
71101	Architectural, and engineering activities and related technical consultancy	21,311,375	481	44,306
71201	Technical testing and analysis	2,989,912	37	80,808
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>1,694,307</b>	<b>17</b>	<b>99,665</b>
72101	Research and experimental development on natural sciences and engineering	712,356	9	79,151
72201	Research and experimental development on social sciences and humanities	981,951	8	122,744
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>14,689,266</b>	<b>221</b>	<b>66,467</b>
73101	Advertising	14,227,352	179	79,482
73201	Market research and public opinion polling	461,914	42	10,998
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>4,299,561</b>	<b>59</b>	<b>72,874</b>
74201	Photographic activities	4,299,561	59	72,874
<b>VETERINARY ACTIVITIES</b>		<b>689,864</b>	<b>19</b>	<b>36,309</b>
75001	Veterinary activities	689,864	19	36,309
<b>GRAND TOTAL</b>		<b>100,606,959</b>	<b>1,917</b>	<b>52,481</b>

### 3.10 Average Compensation of Employees per Paid Employee

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

FSIC 2010		COMPENSATION OF EMPLOYEES (as per survey)	PAID EMPLOYEE (as per survey)	AVERAGE COMPENSATION PER PAID EMPLOYEE
SUB-CLASS	ACTIVITY	\$	NUMBER	\$
<b>LEGAL AND ACCOUNTING ACTIVITIES</b>		<b>19,155,927</b>	<b>1,036</b>	<b>18,490</b>
69101	Legal activities	6,002,088	411	14,064
69201	Accounting, bookkeeping and auditing activities; tax consultancy	13,153,839	625	21,046
<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>		<b>784,054</b>	<b>47</b>	<b>16,682</b>
70201	Business and management consultancy activities	784,054	47	16,682
<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>		<b>5,565,965</b>	<b>518</b>	<b>10,745</b>
71101	Architectural and engineering activities and related technical consultancy	5,067,291	481	10,535
71201	Technical testing and analysis	498,674	37	13,478
<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>		<b>133,250</b>	<b>17</b>	<b>7,838</b>
72101	Research and experimental development on natural sciences and engineering	66,380	9	7,376
72201	Research and experimental development on social sciences and humanities	66,870	8	8,359
<b>ADVERTISING AND MARKET RESEARCH</b>		<b>3,777,281</b>	<b>221</b>	<b>17,092</b>
73101	Advertising	3,519,549	179	19,662
73201	Market research and public opinion polling	257,732	42	6,136
<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>		<b>277,437</b>	<b>59</b>	<b>4,702</b>
74201	Photographic activities	277,437	59	4,702
<b>VETERINARY ACTIVITIES</b>		<b>237,585</b>	<b>19</b>	<b>12,505</b>
75001	Veterinary activities	237,585	19	12,505
<b>GRAND TOTAL</b>		<b>29,931,499</b>	<b>1,917</b>	<b>15,614</b>

### 3.11 2010 Results Compared with 2009 Results

**Table 11: 2010 Results compared with 2009 Results**

MACRO AGGREGATES	2009		2010		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
<b>GO</b>	123,133,078		135,941,235		10.40
<b>IC</b>	39,401,420	32.00	45,452,703	33.44	15.36
<b>VA</b>	83,731,658	68.00	90,488,532	66.56	8.07
<b>COE</b>	33,725,515	27.39	36,235,416	26.65	7.44
<b>CFC</b>	2,554,141	2.1	3,009,355	2.21	17.82
<b>OS</b>	47,452,002	38.54	52,243,761	38.43	10.10
<b>GFCF</b>	162,597		182,236		12.08
<b>NUMBER OF PERSONS ENGAGED</b>	2,127		2,204		3.62

The Macro Aggregates of the Professional, Scientific and Technical Activities industry for 2010 show positive growths when compared to 2009.

*For supplementary information on the Professional, Scientific and Technical Activities industry reference can be made to Appendix I for Concepts and Definitions, Appendix II for Industrial Classification Used, Appendix III for Composition of Macroeconomic Aggregates, Appendix IV for Sample Questionnaire and Appendix V 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 [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.

<b><i>Compensation of Employees</i></b>	Includes payments, whether in cash or in kind, made by the employer during the inquiry period for the work done to all persons included in the count of employees. It includes all cash payments, commissions, bonuses, cost of living allowances and wages paid during periods of vacation and sick leave, contributions in respect of their employee's social security and pension and payments in kind.
<b><i>Consumption of Fixed Capital</i></b>	In theory this is the value of the current replacement cost of fixed assets used up during the accounting period as a result of normal wear and tear. The consumption of fixed capital shown in this report is derived from the information supplied by the firm. This is expected to conform largely to the requirements of Income Tax Act and no adjustment is attempted to bring this into conformity with the national accounts definition.
<b><i>Employment Size Group</i></b>	This includes paid employment as well as people engaged.
<b><i>Establishment</i></b>	An establishment is ideally an economic unit, which engages under single ownership or control, in one, or predominantly one kind of economic activity at a single physical location. An establishment may be part of an enterprise that is involved in more than one kind of economic activity at a single location. The organisation and the record keeping practices of such an enterprise maybe such that data in respect of the inputs and outputs of the different classes of activity can not be readily compiled. An example of this problem can be seen in retailing activities, which are combined with running of hotels. In both cases if it is not possible to separate the input-output costs of each activity due to the difficulty in the enterprises accounting system, the activity that brings in the major portion of the income is used as the criterion for classifying such establishments. An establishment could have been a branch of another one, and particulars had to be provided for each such branch establishment whether it was in the same town or district or in a different area.
<b><i>Fixed Assets</i></b>	Fixed assets include the value of all physical assets expected to have a productive life of more than one year and intended for use by the establishment. Included are major additions, alterations and improvements to existing fixed assets that extend their normal economic life or raise their productivity.
<b><i>Foreign Owned</i></b>	Subsidiary of an overseas company is always considered foreign owned, whereas a branch of an overseas company is only considered foreign owned if 51 per cent of its equity is held abroad.



<b><i>Gross Fixed Capital Formation</i></b>	This is the outlay on new and second-hand durable goods less their sales plus their own account capital construction work done on similar goods.
<b><i>Gross Output</i></b>	This is the gross value of all goods and services produced during the accounting period. Included here are the income received from fees and commission, the value of capital construction for own account and other income.
<b><i>Intermediate Consumption</i></b>	Intermediate consumption consists of non-durable goods and services, which have a lifetime of use of less than one year. Compensation of employees does not form part of intermediate consumption, but expenditure such as travelling expenses of management personnel is included. Intermediate consumption differs from total purchases of raw materials, fuels etc. by the amount of stock changes of such goods. Valuation of intermediate consumption is at purchasers' value i.e. it is inclusive of all costs incurred by producers in the acquisition of the required goods and services.
<b><i>Local Owned</i></b>	All companies with 51 per cent of its equity held in Fiji are considered locally owned.
<b><i>Number of Employees</i></b>	This includes all persons who work in the establishment and receive regular pay and persons working away from the establishment when paid by and under the control of the establishment. Also included are salaried managers, and directors of incorporated businesses except when paid solely for their attendance at board of directors meetings.
<b><i>Operating Surplus</i></b>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<b><i>Payments in kind</i></b>	This is defined as the net cost to the employer of those goods and services furnished to employees free of charge or at markedly reduced cost that are clearly and primarily of benefit to the employees as consumers. The item includes food, beverages, clothing (except uniforms for civilians as these are not worn off-duty) and lodging etc.
<b><i>Statistical Unit</i></b>	Statistical unit is the Unit for which information is collected.
<b><i>Unpaid Family Workers</i></b>	Unpaid family workers are persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least one third of the working time normal to the establishment.
<b><i>Value Added</i></b>	Value added is the difference between the gross output and the intermediate consumption. It provides a useful way of measuring without duplication the economic importance of an industry or industrial sector.
<b><i>Working Proprietors</i></b>	Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners.

## APPENDIX II

### INDUSTRIAL CLASSIFICATION USED

SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL 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.

SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
<b>69</b>				<b>LEGAL AND ACCOUNTING ACTIVITIES</b>
	<b>691</b>	<b>6910</b>	<b>69101</b>	<p><b>Legal activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar. Advice and representation in civil and criminal cases and advice and representation in connection with labour disputes are also included.</li> <li>-general counseling and advising, preparation of legal documents e.g. articles of incorporation, partnership agreements or similar documents in connection with company formation; patents and copyrights and the preparation of deeds, wills, trusts etc.</li> <li>-other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-law court activities, see 84231</li> </ul>
	<b>692</b>	<b>6920</b>	<b>69201</b>	<p><b>Accounting, bookkeeping and auditing activities; tax consultancy</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-recording of commercial transactions from businesses or others</li> <li>-preparation or auditing of financial accounts</li> <li>-examination of accounts and certification of their accuracy</li> <li>-preparation of personal and business income tax returns</li> <li>-advisory activities and representation on behalf of clients before tax authorities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-data-processing and tabulation activities, see 63111</li> <li>-management consultancy activities, such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 70201</li> <li>-bill collection, see 82901</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
<b>70</b>				<b>ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES</b>
	<b>701</b>	<b>7010</b>	<b>70101</b>	<p><b>Activities of head offices</b></p> <p>This sub-class includes the overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units. It includes activities of head offices, centralized administrative offices, corporate offices, district and regional offices and subsidiary management offices</p> <p>This sub-class excludes: -activities of holding companies, not engaged in managing, see 64201</p>
	<b>702</b>	<b>7020</b>	<b>70201</b>	<p><b>Management consultancy activities</b></p> <p>This sub-class includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning. It includes: -public relations and communication -lobbying activities -design of accounting methods or procedures, cost accounting programmes, budgetary control procedures -advice and help to businesses and public services in planning, organization, efficiency and control, management information etc.</p> <p>This sub-class excludes: -design of computer software for accounting systems, see 62011 -legal advice and representation, see 69101 -accounting, bookkeeping and auditing activities, tax consulting, see 69201 -architectural, engineering and other technical advisory activities, see 71101, 74909 -advertising activities, see 73101 -market research and public opinion polling, see 73201 -executive placement or search consulting services, see 78101 -educational consulting activities, see 85501</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
71				<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS</b>
	711	7110	71101	<p><b>Architectural and engineering activities and related technical consultancy</b></p> <p>This sub-class includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like. It includes:</p> <ul style="list-style-type: none"> <li>-architectural consulting activities i.e. building design and drafting and town and city planning and landscape architecture</li> <li>-engineering design (i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems) and consulting activities for: <ul style="list-style-type: none"> <li>-machinery, industrial processes and industrial plant</li> <li>-projects involving civil engineering, hydraulic engineering, traffic engineering</li> <li>-water management projects</li> <li>-projects elaboration and realization relative to electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, safety engineering</li> <li>-project management activities related to construction</li> </ul> </li> <li>-elaboration of projects using air conditioning, refrigeration, sanitary and pollution control engineering, acoustical engineering etc.</li> <li>-geophysical, geologic and seismic surveying</li> <li>-geodetic surveying activities: <ul style="list-style-type: none"> <li>-land and boundary surveying activities</li> <li>-hydrologic surveying activities</li> <li>-subsurface surveying activities</li> <li>-cartographic and spatial information activities</li> </ul> </li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-test drilling in connection with mining operations, see 09901,</li> <li>-development or publishing of associated software, see 58201</li> <li>-activities of computer consultants, see 62021</li> <li>-technical testing, see 71201</li> <li>-research and development activities related to engineering, see 72101</li> <li>-industrial design, see 74101</li> <li>-interior decorating, see 74101</li> <li>-aerial photography, see 74201</li> </ul>

<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
	<b>712</b>	<b>7120</b>	<b>71201</b>	<p><b>Technical testing and analysis</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-performance of physical, chemical and other analytical testing of all types of materials and: <ul style="list-style-type: none"> <li>-acoustics and vibration testing</li> <li>-testing of composition and purity of minerals etc.</li> </ul> </li> <li>-testing activities in the field of food hygiene, including veterinary testing and control in relation to food production</li> <li>-testing of physical characteristics and performance of materials, such as strength, thickness, durability, radioactivity etc.</li> <li>-qualification and reliability testing</li> <li>-performance testing of complete machinery: motors, automobiles, electronic equipment etc.</li> <li>-radiographic testing of welds and joints</li> <li>-failure analysis</li> <li>-testing and measuring of environmental indicators: air and water pollution etc.</li> </ul> <p>-certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc.</p> <ul style="list-style-type: none"> <li>-periodic road-safety testing of motor vehicles</li> <li>-testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc.)</li> <li>-operation of police laboratories</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-testing of animal specimens, see 75001</li> <li>-medical laboratory testing, see 86909</li> </ul>
<b>72</b>				<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>
	<b>721</b>	<b>7210</b>	<b>72101</b>	<p><b>Research and experimental development on natural sciences and engineering</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-research and development on natural sciences, engineering and technology, medical sciences, biotechnology, agricultural sciences</li> <li>-interdisciplinary research and development, predominantly on natural sciences and engineering</li> </ul>
	<b>722</b>	<b>7220</b>	<b>72201</b>	<p><b>Research and experimental development on social sciences and humanities</b></p> <p>This sub-class includes -research and development on social sciences and development on humanities</p> <ul style="list-style-type: none"> <li>-interdisciplinary research and development, predominantly on social sciences and humanities</li> </ul> <p>This sub- class excludes:</p> <ul style="list-style-type: none"> <li>-market research, see 73201</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
73				<b>ADVERTISING AND MARKET RESEARCH</b>
	731	7310	73101	<p><b>Advertising</b></p> <p>This sub-class includes the provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, production of advertising material, media planning and buying. It includes:</p> <ul style="list-style-type: none"> <li>-creation and realization of advertising campaigns i.e. <ul style="list-style-type: none"> <li>-creating and placing advertising in newspapers, periodicals, radio, television, the Internet and other media</li> <li>-creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding etc.</li> <li>-media representation, i.e. sale of time and space for various media soliciting advertising <ul style="list-style-type: none"> <li>- aerial advertising</li> <li>-distribution or delivery of advertising material or samples</li> <li>-provision of advertising space on billboards etc.</li> <li>-creation of stands and other display structures and sites</li> </ul> </li> </ul> </li> <li>-conducting marketing campaigns and other advertising services aimed at attracting and retaining customers i.e. <ul style="list-style-type: none"> <li>-promotion of products</li> <li>-point-of-sale marketing</li> <li>-direct mail advertising</li> <li>-marketing consulting</li> </ul> </li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-publishing of advertising material, see 58199</li> <li>-public-relations activities, see 70201</li> <li>-market research, see 73201</li> <li>-graphic design activities, see 74101</li> <li>-advertising photography, see 74201</li> <li>-convention and trade show organizers, see 82301</li> </ul>
	732	7320	73201	<p><b>Market research and public opinion polling</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results</li> <li>-investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
74				<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>
	741	7410	74101	<p><b>Specialized design activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other interior decoration and other fashion goods as well as other personal or household goods</li> <li>-industrial design, i.e. creating and developing designs and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance</li> <li>-activities of graphic designers</li> <li>-activities of interior decorators</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-design and programming of web pages, see 62011</li> <li>-architectural design, see 71101</li> <li>-engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 71101</li> <li>-theatrical stage-set design, see 90001</li> </ul>
	742	7420	74201	<p><b>Photographic activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-commercial and consumer photograph production i.e. <ul style="list-style-type: none"> <li>-portrait photography for passports, schools, weddings etc.</li> <li>-photography for commercials, publishers, fashion, real estate or tourism purposes</li> <li>-aerial photography</li> <li>-videotaping of events: weddings, meetings etc.</li> </ul> </li> <li>-film processing i.e. <ul style="list-style-type: none"> <li>-developing, printing and enlarging from client-taken negatives or cine-films</li> <li>-film developing and photo printing laboratories</li> <li>-one hour photo shops (not part of camera stores)</li> <li>-mounting of slides</li> <li>-copying and restoring or transparency retouching in connection with photographs</li> </ul> </li> <li>-activities of photojournalists</li> <li>-microfilming of documents</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-cartographic and spatial information activities, see 71101</li> </ul>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
	749	7490	74909	<p><b>Other professional, scientific and technical activities n.e.c.</b></p> <p>This sub-class includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration. Included are:</p> <ul style="list-style-type: none"> <li>-translation and interpretation activities</li> <li>-business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but not including real estate brokerage</li> <li>-patent brokerage activities (arranging for the purchase and sale of patents)</li> <li>-appraisal activities other than for real estate and insurance (for antiques, jewellery, etc.)</li> <li>-bill auditing and freight rate information</li> <li>-activities of quantity surveyors</li> <li>-weather forecasting activities</li> <li>-security consulting</li> <li>-agronomy consulting</li> <li>-environmental consulting</li> <li>-other technical consulting</li> <li>-activities of consultants other than architecture, engineering and management consultants</li> <li>-activities carried on by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs etc., with publishers, producers etc.</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-wholesale of used motor vehicles by auctioning, see 45101</li> <li>-online auction activities (retail), see 47901</li> <li>-activities of auctioning houses (retail), see 47901</li> <li>-activities of real estate brokers, see 68201</li> <li>-bookkeeping activities, see 69201</li> <li>-activities of management consultants, see 70201</li> <li>-activities of architecture and engineering consultants, see 71101</li> <li>-engineering design activities, see 71101</li> <li>-display of advertisement and other advertising design, see 73101</li> <li>-creation of stands and other display structures and sites, see 73101</li> <li>-industrial design activities, see 74101</li> <li>-activities of convention and trade show organizers, see 8230</li> </ul>



<b>DIVISION</b>	<b>GROUP</b>	<b>CLASS</b>	<b>SUB-CLASS</b>	<b>DESCRIPTION</b>
				-activities of independent auctioneers, see 82999 -administration of loyalty programmes, see 82999 -consumer credit and debt counselling, see 88909 -activities of authors of scientific and technical books, see 90001 -activities of independent journalists, see 90001
<b>75</b>				<b>VETERINARY ACTIVITIES</b>
	<b>750</b>	<b>7500</b>	<b>75001</b>	<p><b>Veterinary activities</b></p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> <li>-animal health care and control activities for farm animals</li> <li>-animal health care and control activities for pet animals</li> </ul> <p>These activities are carried out by qualified veterinarians when working in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere.</p> <ul style="list-style-type: none"> <li>-activities of veterinary assistants or other auxiliary veterinary personnel</li> <li>-clinic-pathological and other diagnostic activities pertaining to animals</li> <li>-animal ambulance activities</li> </ul> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> <li>-farm animal boarding activities without health care, see 01619</li> <li>-sheep shearing, see 01619</li> <li>-herd testing services, droving services, agistment services, poultry caponizing, see 01619</li> <li>-activities related to artificial insemination, see 01619</li> <li>-pet animal boarding activities without health care, see 96099</li> </ul>

## APPENDIX III

### COMPOSITION OF MACROECONOMIC AGGREGATES

#### 1] LEGAL AND ACCOUNTING ACTIVITIES and ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES

SUB-CLASS	69101	69201	TOTAL	70201
<b>INCOME</b>				
<b>Primary Activity</b>	<b>29,459,516</b>	<b>38,048,697</b>	<b>67,508,213</b>	<b>3,554,033</b>
Fee	29,426,818	37,949,432	67,376,250	3,543,780
Commission	32,698	99,265	131,963	10,253
Services produced for own use	0	0	0	0
<b>Secondary Activity</b>	<b>417,888</b>	<b>180,138</b>	<b>598,026</b>	<b>2,968</b>
Rent	88,960	110,263	199,223	0
Subsidies received	90,652	0	90,652	0
Own-account capital construction	0	0	0	0
Other income	238,276	69,875	308,151	2,968
Gross Margin	0	0	0	0
Sales of goods without transformation	0	0	0	0
Less purchase of goods without transformation	0	0	0	0
Less opening stock of finished goods bought for resale	0	0	0	0
Plus closing stock of finished goods bought for resale	0	0	0	0
<b>Gross Output</b>	<b>29,877,404</b>	<b>38,228,835</b>	<b>68,106,239</b>	<b>3,557,001</b>
<b>Miscellaneous Income</b>	<b>2,199,250</b>	<b>1,392,427</b>	<b>3,591,677</b>	<b>17,659</b>
Insurance claims received	35,162	20,362	55,524	0
Profit or loss received from any other business in which you have an interest	12,540	0	12,540	0
Property income received				
Rent received from land	0	0	0	0
Interest received	925,482	148,094	1,073,576	6,587
Dividends received	10,635	10,563	21,198	0
Royalty received	0	0	0	0
Bad and doubtful debts recovered	0	5,362	5,362	0
Exchange gain	51,362	5,896	57,258	0
Gain on sale of fixed assets	25,314	0	25,314	4,964
VAT charged on goods and services provided	1,138,755	1,202,150	2,340,905	6,108
<b>TOTAL INCOME</b>	<b>32,076,654</b>	<b>39,621,262</b>	<b>71,697,916</b>	<b>3,574,660</b>
<b>EXPENDITURE</b>				
Expenditure on materials for use in the business	944,514	401,325	1,345,839	266,421
Opening stock of materials, fuel, supplies and components	0	0	0	0
Less closing stock of materials, fuel, supplies and components	0	0	0	0
Expenditure incurred on fuel, electricity and water	1,460,737	937,065	2,397,802	90,696
Petrol/Automotive diesel fuel	520,362	399,854	920,216	29,356
Industrial diesel fuel/Heavy fuel oil	25,630	0	25,630	0
Liquid petroleum gas	0	0	0	0
Kerosene	0	0	0	0
Electricity	815,325	345,957	1,161,282	54,620
Water	99,420	191,254	290,674	6,720
Repairs & maintenance paid for on vehicles, buildings, etc	814,382	412,560	1,226,942	55,856
Cartage and haulage expenses paid to other firms	66,350	8,745	75,095	7,856

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<b>SUB-CLASS</b>	<b>69101</b>	<b>69201</b>	<b>TOTAL</b>	<b>70201</b>
Travel expenses	395,872	408,705	804,577	99,582
Value of contract and commission work done	17,524	5,968	23,492	11,530
Audit, accounting and legal fee	646,083	252,004	898,087	42,458
Advertising and promotion	165,874	54,611	220,485	26,254
Bank charges	336,239	192,071	528,310	18,485
Postage, telephone and telecommunication etc	1,182,903	581,710	1,764,613	85,634
Office stationery and supplies	447,581	345,862	793,443	45,237
Management and consultation fee	231,547	320,450	551,997	63,862
Rent paid for furniture, buildings, plant and machinery	2,027,203	877,421	2,904,624	69,784
Business insurance	921,365	688,632	1,609,997	99,475
Other expenditure	3,938,254	785,289	4,723,543	615,159
<b>Intermediate Input</b>	<b>13,596,428</b>	<b>6,272,418</b>	<b>19,868,846</b>	<b>1,598,289</b>
<b>Miscellaneous Expenditure</b>	<b>649,261</b>	<b>1,263,290</b>	<b>1,912,551</b>	<b>40,876</b>
Insurance claims	11,738	2,156	13,894	8,265
Property income paid				
Rent paid for land	5,987	1,986	7,973	8,125
Interest paid	120,356	172,356	292,712	1,145
Dividends paid	3,806	0	3,806	0
Royalty paid	0	0	0	0
Bad and doubtful debts written off	40,256	199,582	239,838	0
Business licenses, rates on property paid to central or local government etc	25,786	32,147	57,933	7,463
TPAF levy	42,611	65,872	108,483	1,253
Exchange losses	3,546	2,983	6,529	0
Loss on sale of fixed assets	522	856	1,378	0
VAT paid on supplies of goods and services	394,653	785,352	1,180,005	14,625
<b>Compensation of Employees</b>	<b>7,845,379</b>	<b>14,720,871</b>	<b>22,566,250</b>	<b>658,305</b>
Wages and salaries	7,287,304	13,571,613	20,858,917	578,853
FNPF	546,139	1,141,814	1,687,953	79,452
Payment in kind	11,936	7,444	19,380	0
<b>Consumption of fixed capital</b>	<b>1,099,769</b>	<b>720,154</b>	<b>1,819,923</b>	<b>35,120</b>
<b>TOTAL EXPENDITURE</b>	<b>23,190,837</b>	<b>22,976,733</b>	<b>46,167,570</b>	<b>2,332,590</b>

**2] ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS and SCIENTIFIC RESEARCH AND DEVELOPMENT**

<b>SUB-CLASS</b>	<b>71101</b>	<b>71201</b>	<b>TOTAL</b>	<b>72101</b>	<b>72201</b>	<b>TOTAL</b>
<b>INCOME</b>						
<b>Primary Activity</b>	<b>31,260,788</b>	<b>2,989,912</b>	<b>34,250,700</b>	<b>712,356</b>	<b>981,951</b>	<b>1,694,307</b>
Fee	31,245,426	2,804,013	34,049,439	712,356	981,951	1,694,307
Commission	15,362	185,899	201,261	0	0	0
Services produced for own use	0	0	0	0	0	0
<b>Secondary Activity</b>	<b>189,337</b>	<b>2,869</b>	<b>192,206</b>	<b>0</b>	<b>6,801</b>	<b>6,801</b>
Rent	188,472	2,869	191,341	0	6,801	6,801
Subsidies received	0	0	0	0	0	0
Own-account capital construction	0	0	0	0	0	0
Other income	865	0	865	0	0	0
Gross Margin	0	0	0	0	0	0
Sales of goods without transformation	0	0	0	0	0	0
Less purchase of goods without transformation	0	0	0	0	0	0
Less opening stock of finished goods bought for resale	0	0	0	0	0	0
Plus closing stock of finished goods bought for resale	0	0	0	0	0	0
<b>Gross Output</b>	<b>31,450,125</b>	<b>2,992,781</b>	<b>34,442,906</b>	<b>712,356</b>	<b>988,752</b>	<b>1,701,108</b>
<b>Miscellaneous Income</b>	<b>247,062</b>	<b>19,317</b>	<b>266,379</b>	<b>3,267</b>	<b>6,172</b>	<b>9,439</b>
Insurance claims received	0	0	0	0	0	0
Profit or loss received from any other business in which you have an interest	0	0	0	0	0	0
Property income received	0	0	0	0	0	0
Rent received from land	0	2,032	2,032	0	0	0
Interest received	112,362	13,421	125,783	980	3,298	4,278
Dividends received	85,746	0	85,746	0	0	0
Royalty received	529	0	529	0	0	0
Bad and doubtful debts recovered	0	0	0	0	0	0
Exchange gain	395	0	395	0	0	0
Gain on sale of fixed assets	5,876	0	5,876	0	0	0
VAT charged on goods and services provided	42,154	3,864	46,018	2,287	2,874	5,161
<b>TOTAL INCOME</b>	<b>31,697,187</b>	<b>3,012,098</b>	<b>34,709,285</b>	<b>715,623</b>	<b>994,924</b>	<b>1,710,547</b>
<b>EXPENDITURE</b>						
Expenditure on materials for use in the business	485,977	720,365	1,206,342	0	0	0
Opening Stock of materials, fuel, supplies and components	202,362	122,540	324,902	0	0	0
Less closing stock of materials, fuel, supplies and components	121,640	73,456	195,096	0	0	0
Expenditure incurred on fuel, electricity and water	217,912	64,128	282,040	36,884	49,895	86,779
Petrol/Automotive diesel fuel	122,382	17,451	139,833	23,400	22,457	45,857
Industrial diesel fuel/Heavy fuel oil	18,793	5,362	24,155	0	14,600	14,600
Liquid petroleum gas	0	0	0	0	0	0
Kerosene	0	0	0	0	0	0
Electricity	72,469	32,746	105,215	12,584	10,874	23,458
Water	4,268	8,569	12,837	900	1,964	2,864
Repairs & maintenance paid for on vehicles, buildings, etc	2,599,340	26,482	2,625,822	5,051	7,250	12,301
Cartage and haulage expenses paid to other firms	18,554	12,166	30,720	1,362	1,569	2,931
Travel expenses	213,478	8,235	221,713	1,584	1,632	3,216

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<b>SUB-CLASS</b>	<b>71101</b>	<b>71201</b>	<b>TOTAL</b>	<b>72101</b>	<b>72201</b>	<b>TOTAL</b>
Value of contract and commission work done	456	0	456	856	1,463	2,319
Audit, accounting and legal fee	60,324	5,486	65,810	5,973	6,385	12,358
Advertising and promotion	42,857	758	43,615	629	720	1,349
Bank charges	72,486	1,996	74,482	4,975	4,189	9,164
Postage, telephone and telecommunication etc	278,461	57,871	336,332	20,365	19,847	40,212
Office stationery and supplies	199,748	3,051	202,799	0	0	0
Management and consultation fee	705,468	5,874	711,342	0	0	0
Rent paid for furniture, buildings, plant and machinery	149,781	16,746	166,527	0	0	0
Business insurance	269,846	5,471	275,317	12,162	12,943	25,105
Other expenditure	3,423,764	18,649	3,442,413	36,016	79,948	115,964
<b>Intermediate Input</b>	<b>8,819,174</b>	<b>996,362</b>	<b>9,815,536</b>	<b>125,857</b>	<b>185,841</b>	<b>311,698</b>
<b>Miscellaneous Expenditure</b>	<b>943,096</b>	<b>1,344</b>	<b>944,440</b>	<b>4,012</b>	<b>2,450</b>	<b>6,462</b>
Insurance claims	75,489		75,489	0	0	0
Property income paid			0			
Rent paid for land	52,362	0	52,362	0	1,156	1,156
Interest paid	93,460	388	93,848	1,256	0	1,256
Dividends paid	0	0	0	0	0	0
Royalty paid	0	0	0	0	0	0
Bad and doubtful debts written off	282,457	0	282,457	0	0	0
Business licenses, rates on property paid to central or local government etc	18,996	659	19,655	1,287	588	1,875
TPAF levy	60,478	0	60,478	0	0	0
Exchange losses	0	0	0	0	0	0
Loss on sale of fixed assets	0	0	0	0	0	0
VAT paid on supplies of goods and services	359,854	297	360,151	1,469	706	2,175
<b>Compensation of employees</b>	<b>7,143,049</b>	<b>498,674</b>	<b>7,641,723</b>	<b>66,380</b>	<b>66,870</b>	<b>133,250</b>
Wages and salaries	6,931,159	400,799	7,331,958	60,053	60,460	120,513
FNPF	199,420	97,875	297,295	6,327	6,410	12,737
Payment in kind	12,470	0	12,470	0	0	0
<b>Consumption of fixed capital</b>	<b>53,698</b>	<b>10,234</b>	<b>63,932</b>	<b>20,132</b>	<b>25,140</b>	<b>45,272</b>
<b>TOTAL EXPENDITURE</b>	<b>16,959,017</b>	<b>1,506,614</b>	<b>18,465,631</b>	<b>216,381</b>	<b>280,301</b>	<b>496,682</b>

**3] ADVERTISING AND MARKET RESEARCH;  
OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES and  
VETERINARY ACTIVITIES**

<b>SUB-CLASS</b>	<b>73101</b>	<b>73201</b>	<b>TOTAL</b>	<b>74201</b>	<b>75001</b>
<b>INCOME</b>					
<b>Primary Activity</b>	<b>19,375,733</b>	<b>722,936</b>	<b>20,098,669</b>	<b>6,082,306</b>	<b>689,864</b>
Fee	19,282,877	708,823	19,991,700	5,986,258	689,864
Commission	92,856	14,113	106,969	96,048	0
Services produced for own use	0	0	0	0	0
<b>Secondary Activity</b>	<b>6,589</b>	<b>65,689</b>	<b>72,278</b>	<b>1,122,561</b>	<b>68,303</b>
Rent	6,589	825	7,414	298,186	0
Subsidies received	0	12,584	12,584	9,853	25,629
Own-account capital construction	0	0	0	0	0
Other income	0	52,280	52,280	473,167	42,674
Gross Margin	0	0	0	341,355	0
Sales of goods without transformation	0	0	0	341,355	0
Less purchase of goods without transformation	0	0	0	0	0
Less opening stock of finished goods bought for resale	0	0	0	0	
Plus closing stock of finished goods bought for resale	0	0	0	0	0
<b>Gross Output</b>	<b>19,382,322</b>	<b>788,625</b>	<b>20,170,947</b>	<b>7,204,867</b>	<b>758,167</b>
<b>Miscellaneous Income</b>	<b>4,851</b>	<b>13,469</b>	<b>18,320</b>	<b>961,242</b>	<b>351</b>
Insurance claims received	1,856	5,784	7,640	27,244	0
Profit or loss received from any other business in which you have an interest	0	0	0	77,731	0
Property income received					
Rent received from land	0	0	0	407,206	0
Interest received	2,995	1,998	4,993	79,119	351
Dividends received	0	0	0	355,000	0
Royalty received	0	0	0	0	0
Bad and doubtful debts recovered	0	0	0	0	0
Exchange gain	0	0	0	0	0
Gain on sale of fixed assets	0	3,002	3,002	3,542	0
VAT charged on goods and services provided	0	2,685	2,685	11,400	0
<b>TOTAL INCOME</b>	<b>19,387,173</b>	<b>802,094</b>	<b>20,189,267</b>	<b>8,166,109</b>	<b>758,518</b>
<b>EXPENDITURE</b>					
Expenditure on materials for use in the business	2,895,374	42,050	2,937,424	194,512	223,126
Opening stock of materials, fuel, supplies and components	0	31,625	31,625	3,949,350	0
Less closing stock of materials, fuel, supplies and components	0	31,551	31,551	3,586,962	
Expenditure incurred on fuel, electricity and water	847,179	26,726	873,905	312,497	22,565
Petrol/Automotive diesel fuel	419,854	9,546	429,400	64,850	3,125
Industrial diesel fuel/Heavy fuel oil	170,452	0	170,452	25,840	6,872
Liquid petroleum gas	10,698	4,260	14,958	0	0
Kerosene	4,362	0	4,362	0	0
Electricity	186,451	9,975	196,426	205,807	11,639
Water	55,362	2,945	58,307	16,000	929
Repairs & maintenance paid for on vehicles, buildings, etc	939,878	12,365	952,243	180,200	30,994
Cartage and haulage expenses paid to other firms	638	1,952	2,590	33,422	0
Travel expenses	135,540	35,478	171,018	91,006	14,155
Value of contract and commission work	23,487	7,458	30,945	23,059	0

<b>SUB-CLASS</b>	<b>73101</b>	<b>73201</b>	<b>TOTAL</b>	<b>74201</b>	<b>75001</b>
done					
Audit, accounting and legal fee	74,869	13,704	88,573	91,037	3,965
Advertising and promotion	36,458	6,795	43,253	144,658	12,643
Bank charges	88,452	8,452	96,904	37,072	3,808
Postage, telephone and telecommunication etc	68,754	26,541	95,295	88,475	15,409
Office stationery and supplies	236,459	3,201	239,660	48,792	4,411
Management and consultation fee	1,828,412	4,682	1,833,094	187,269	0
Rent paid for furniture, building, plant and machinery	88,471	12,478	100,949	1,165,997	20,460
Business insurance	78,457	15,470	93,927	104,904	5,445
Other expenditure	2,198,356	184,300	2,382,656	454,097	39,458
<b>Intermediate Input</b>	<b>9,540,784</b>	<b>401,726</b>	<b>9,942,510</b>	<b>3,519,385</b>	<b>396,439</b>
<b>Miscellaneous Expenditure</b>	<b>61,986</b>	<b>144,943</b>	<b>206,929</b>	<b>194,091</b>	<b>11,843</b>
Insurance claims	0	1,112	1,112	0	2,679
Property income paid					
Rent paid for land	0	53,769	53,769	25,400	0
Interest paid	39,548	13,450	52,998	14,330	6,091
Dividends paid	0	0	0	360	0
Royalty paid	0	0	0	0	0
Bad and doubtful debts written off	9,874	22,381	32,255	1,120	0
Business licenses, rates on property paid to central or local government, etc	1,456	36,778	38,234	63,546	1,965
TPAF levy	8,946	5,095	14,041	9,902	908
Exchange losses	0	0	0	0	0
Loss on sale of fixed assets	0	0	0	46,827	0
VAT paid on supplies of goods and services	2,162	12,358	14,520	32,606	200
<b>Compensation of employees</b>	<b>4,283,668</b>	<b>322,165</b>	<b>4,605,833</b>	<b>392,470</b>	<b>237,585</b>
Wages and salaries	3,071,363	296,891	3,368,254	350,741	228,567
FNPF	1,212,305	25,274	1,237,579	37,989	8,460
Payment in kind	0	0	0	3,740	558
<b>Consumption of fixed capital</b>	<b>199,450</b>	<b>110,120</b>	<b>309,570</b>	<b>703,187</b>	<b>32,351</b>
<b>TOTAL EXPENDITURE</b>	<b>14,085,888</b>	<b>978,954</b>	<b>15,064,842</b>	<b>4,809,133</b>	<b>678,218</b>

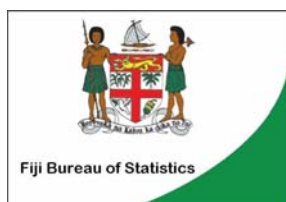
#### 4] SUMMARY TABLE

<b>INCOME</b>	
<b>Primary Activity</b>	<b>133,878,092</b>
Fee	133,331,598
Commission	546,494
Services produced for own use	0
<b>Secondary Activity</b>	<b>2,063,143</b>
Rent	702,965
Subsidies received	138,718
Own-account capital construction	0
Other income	880,105
Gross Margin	341,355
Sales of goods without transformation	341,355
Less purchase of goods without transformation	0
Less opening stock of finished goods bought for resale	0
Plus closing stock of finished goods bought for resale	0
<b>Gross Output</b>	<b>135,941,235</b>
<b>Miscellaneous Income</b>	<b>4,865,067</b>
Insurance claims received	90,408
Profit or loss received from any other business in which you have an interest	90,271
Property income received	
Rent received from land	409,238
Interest received	1,294,687
Dividends received	461,944
Royalty received	529
Bad and doubtful debts recovered	5,362
Exchange gain	57,653
Gain on sale of fixed assets	42,698
VAT charged on goods and services provided	2,412,277
<b>TOTAL INCOME</b>	<b>140,806,302</b>
<b>EXPENDITURE</b>	
Expenditure on materials for use in the business	6,173,664
Opening stock of materials, fuel, supplies and components	4,305,877
Less closing stock of materials, fuel, supplies and components	3,813,609
Expenditure incurred on fuel, electricity and water	4,066,284
Petrol/Automotive diesel fuel	1,632,637
Industrial diesel fuel/Heavy fuel oil	267,549
Liquid petroleum gas	14,958
Kerosene	4,362
Electricity	1,758,447
Water	388,331
Repairs & maintenance paid for on vehicles, buildings, etc	5,084,358
Cartage and haulage expenses paid to other firms	152,614
Travel expenses	1,405,267
Value of contract and commission work done	91,801
Audit, accounting and legal fee	1,202,288
Advertising and promotion	492,257
Bank charges	768,225
Postage, telephone and telecommunication etc	2,425,970
Office stationery and supplies	1,334,342
Management and consultation fee	3,347,564
Rent paid for furniture, buildings, plant and machinery	4,428,341
Business insurance	2,214,170
Other expenditure	11,773,290
<b>Intermediate Input</b>	<b>45,452,703</b>
<b>Miscellaneous Expenditure</b>	<b>3,317,192</b>
Insurance claims	101,439
Property income paid	0
Rent paid for land	148,785
Interest paid	462,380



Dividends paid	4,166
Royalty paid	0
Bad and doubtful debts written off	555,670
Business licenses, rates on property paid to central or local government etc	190,671
TPAF levy	195,065
Exchange losses	6,529
Loss on sale of fixed assets	48,205
VAT paid on supplies of goods and services	1,604,282
<b><i>Compensation of Employees</i></b>	<b>36,235,416</b>
Wages and salaries	32,837,803
FNPF	3,361,465
Payment in kind	36,148
<b><i>Consumption of fixed capital</i></b>	<b>3,009,355</b>
<b>TOTAL EXPENDITURE</b>	<b>88,014,666</b>

## APPENDIX IV: SAMPLE QUESTIONNAIRE



*Ratu Sukuna House, MacArthur 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](mailto:info@statsfiji.gov.fj)  
Website: [www.statsfiji.gov.fj](http://www.statsfiji.gov.fj)*

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CONFIDENTIAL

DESPATCHED: 29\04\11

### 2010 SURVEY OF PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

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Please correct any errors  
appearing in this label.

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Dear Sir\Madam,

Enclosed are two copies of the 2010 Survey of Professional, Scientific and Technical Activities questionnaire.

**COVERAGE AND SCOPE:** It covers establishments engaged in the Survey of Professional, Scientific and Technical Activities Sector classified under the Fiji Standard Industrial Classification 2010's Section M (refer note on page 2). If an establishment's of Professional, Scientific and Technical Activities are combined with other types of business, you should report on the Professional, Scientific and Technical Activities 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 Survey are used by the Fiji Bureau of Statistics in the estimation of the National Income of Fiji and in the provision of other key indicators.

**Reference period:** Reference period is the calendar year 2010. If your accounting year is different provide information approximating closest to the calendar year 2010. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

**COMPULSORY REQUIREMENT:** The Survey is conducted under the provisions of the Statistics Act 1961(Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before 31\05\11. Failure to meet this deadline could result in legal action without further notice.

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

**CONTACT PERSON FOR HELP AND ADVICE:** Mr Samuela Buadromo on extension 132 or email [sbuadromo@statsfiji.gov.fj](mailto:sbuadromo@statsfiji.gov.fj)

T Bainimarama  
Government Statistician

---

*Professional, Scientific and Technical Activities 2010  
Economic Statistics Division*

**NOTE:** Under the Fiji Standard Industrial Classification 2010, Professional, Scientific and Technical Activities includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users

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#### **ORGANISATIONAL STRUCTURE**

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

---

#### **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 Bureau of Statistics. The Statutory Declaration must be signed by a Magistrate or a Barrister\Solicitor, Justice of Peace or a member of the Notary Public acting on your behalf. The Statutory Declaration must state the name of the business, nature of its activity and the date on which it ceased operation. If your business operated for part of the year 2010 please provide information for the duration your business operated.

## QUESTIONNAIRE

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

### ORGANISATIONAL STRUCTURE

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

### ACCOUNTING PERIOD

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                    mths)			2
	Had not commenced business during the accounting period specified			3

---

**INCOME RECEIVED FROM FEES AND COMMISSIONS**

---

8 This should be the actual fees, net of any discount allowed to the client, for the services rendered.

Include commission received from auction sales, real estate sales and valuation services etc

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

---

**OTHER INCOME**

---

34 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.

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 RECEIVED FROM FEES AND COMMISSIONS**

8	Please state the amount of fees and commissions received from:		VALUE (\$)	
			FEES	COMMISSIONS
1	Real estate activities with own or leased properties	004		
2	Real estate activities on a fee or contract basis	006		
3	Renting of land transport equipment	008		
4	Renting of water transport equipment	010		
5	Renting of air transport equipment	012		
6	Renting of agricultural machinery and equipment	014		
7	Renting of construction and civil engineering machinery and equipment	016		
8	Renting of office machinery and equipment (including computers)	018		
9	Renting of other machinery and equipment	020		
10	Renting of personal and household goods, including video tapes, CD's, DVD's	022		
11	Hardware consultancy	024		
12	Software consultancy and supply	026		
13	Data processing	028		
14	Data base activities and on line distribution of electronic content	030		
15	Maintenance and repair of office, accounting and computing machinery	032		
16	Other computer related activities	034		
17	Research & experimental development on natural sciences & engineering	036		
18	Research & experimental development on social sciences and humanities	038		
19	Legal activities	040		
20	Accounting, bookkeeping and auditing activities; tax consultancy	042		
21	Market research and public opinion polling	044		
22	Business and management consultancy activities	046		
23	Architectural, engineering activities and related technical activities	048		
24	Technical testing and analysis	050		
25	Advertising	052		
26	Labour recruitment and provision of personal	054		
27	Investigation and security activities	056		
28	Building cleaning and industrial cleaning activities	058		
29	Photographic activities	060		
30	Packaging activities	062		
31	Other Business activities	064		
	<b>Total</b>	<b>066</b>		

**OTHER INCOME**

			VALUE (\$)
32	Income from sales of goods without transformation (refer question 46)	068	
33	Subsidies and grants received	069	
34	Insurance claims received: a) Business insurance claims received	070	
	b) Casualty insurance claims received	071	
35	Profit or loss received from any other business in which you have an interest	072	
36	Rent received for the hire of building	073	
37	Income from: a) Rent received from land	074	
	b) Interest received	075	
	c) Dividends received	076	
	d) Royalty received	077	
38	Bad and doubtful debts recovered	078	
39	Exchange gain	079	
40	Gain on sale of fixed assets	080	
41	Receipts from industrial services rendered to others eg repairs & maintenance	081	
42	Others (specify).	082	
	<b>Total other income</b>	<b>083</b>	
43	VAT charged on goods and services provided	084	
<b>44</b>	<b>GRAND TOTAL OF ALL INCOME RECEIVED (Codes 066+067+083+084)</b>	085	\$

---

**PURCHASES OF MATERIALS DURING THE YEAR**

---

- 45 State in detail the total value of all purchases of materials and supplies for use in the operation of your business
- 46 State in detail expenditure of all materials and related articles purchased for resale during the year.

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

---

**FUEL, ELECTRICITY AND WATER**

---

- 47-50 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 51 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

---

**OTHER EXPENDITURE**

---

- 53 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.
- 54 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.
- 56 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.
- 65 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 63.



<b>PURCHASES OF MATERIALS DURING THE YEAR</b>			VALUE(\$)
45	Expenditure on materials and related articles for use in the business	086	
46	Expenditure on Real Estate activities & business services during the year	087	
	<b>Total</b>	<b>088</b>	

#### **FUEL, ELECTRICITY AND WATER**

Please state the expenditure incurred on fuel, electricity and water			VALUE(\$)
47	Petrol/Automotive diesel fuel	089	
48	Industrial diesel fuel/Heavy fuel oil	090	
49	Kerosene	091	
50	Liquid petroleum gas	092	
51	Electricity	093	
52	Water	094	
	<b>Total</b>	<b>095</b>	

<b>OTHER EXPENDITURE</b>			VALUE (\$)
53	Repairs and maintenance paid for on vehicles, buildings etc to outside firms	096	
54	Cartage and haulage expenses paid to other firms	097	
55	Travel expenses (eg management, personal etc.)	098	
56	Value of contract and commission work done	099	
57	Audit, accounting and legal fee	100	
58	Advertising and promotion etc	101	
59	Bank charges	102	
60	Postage, telephone and telecommunication etc	103	
61	Office stationery and supplies	104	
62	Management and consultation fee	105	
63	Rent paid for furniture, building, plant and machinery etc	106	
64	Insurance paid: a) Business insurance	107	
	b) Casualty insurance	108	
65	Expenditure on: a) Rent paid for land	109	
	b) Interest paid	110	
	c) Dividends paid	111	
	d) Royalty paid	112	
66	Bad and doubtful debts written off	113	
67	Business licenses, rates on property paid to central or local government etc	114	
68	Training and Productivity Authority of Fiji (TPAF) Levy	115	
69	Exchange losses	116	
70	Fixed asset expenses: a) Loss on sale of fixed assets	117	
	b) Depreciation claimed (to agree with question 80(7))	118	
71	All other costs and expenses	119	
	<b>Total other expenditure (excluding code 111)</b>	<b>120</b>	

---

**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

---

- 72 Please note that the information in respect of employment is for the last payweek 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 to work.

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

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

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**STOCKS**

---

- 75 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 materials used by the business in its operations.

---

**NET EARNINGS AND TAXES PAID**

---

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

	Income [Code 085 + 149(3)]	\$
less	Expenditure [Code 139 ]	\$
equals	Profit (+)\Loss (-) [Code 149]	\$

**EMPLOYMENT AND COMPENSATION OF EMPLOYEES**

72			NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FNPF ETC	PAYMENT IN KIND
			(1)	(2)	(3)	(4)
a]	Fiji citizens	121				
b]	Expatriates	125				
	<b>Total</b>	129				
c]	Working without pay					
	i] Working proprietors	133				
	ii] Unpaid family workers	134				
	<b>Total (codes 129(1) +133 +134</b>	135				
d]	From the total number in employment given in code 135, please state:					
	Total Males	136	Total Females	137		

73	VAT paid on supplies of goods and services	138	
----	--	-----	--

74	<b>GRAND TOTAL OF ALL EXPENDITURE INCURRED</b> [Codes 088 + 095 + 120 + 129 (2, 3, 4) + 138]	<b>139</b>	\$
----	---	------------	----

**STOCKS**

75	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 resale	140			
b]	Materials, fuel, supplies and components	143			
	Total	146			

**NET EARNINGS AND TAXES PAID**

			Amount (\$)
76	Net profit\loss of your establishment\enterprise. If this does not agree with question 77, please give reasons _____	149	
77	Taxable income of your establishment\enterprise	150	
78	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	151	
79	Amount of Fiji Income Tax paid\payable by your establishment\enterprise.	152	

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**FIXED CAPITAL ASSETS**

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- 80 Please ensure that: The value given for depreciation should agree with the value given in question 70 b].
- 80 (5) Own Account Capital Construction: This is the cost of new fixed assets and additions to existing fixed assets made by the establishments own labour for it's own use. Cost should be equivalent to labour costs plus value of materials at cost.

**FIXED CAPITAL ASSETS**

80			VALUE (\$)							
			Opening Book Value	Purchase of new and second hand assets at cost		Land Development & Improvement	Own Account Capital Construction	Sales of Capital Assets	Depreciation	Closing Book Value
				locally	from abroad					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
A]	Land	153								
B]	Buildings	161								
C]	Plant and machinery	169								
D]	Furniture, fixtures and office equipment	177								
E]	Transport vehicles and related equipment	185								
F]	Computer Software	193								
G]	Entertainment Literary or artistic originals	201								
H]	Valuables	209								
I]	Others (specify) _____ _____	217								
J]	Total									

**USE OF INTERNET**

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

81	Type of goods or services ordered during the year (1)	Total cost (2)		Was payment made online (WWW or by email) (3)			Was this a Fiji web site (4)		
				YES		NO	YES		NO
			233	YES		NO	YES		NO
			237	YES		NO	YES		NO
			241	YES		NO	YES		NO
			245	YES		NO	YES		NO
			249	YES		NO	YES		NO
			253	YES		NO	YES		NO
			257	YES		NO	YES		NO

Signature of person completing the questionnaire: \_\_\_\_\_ Date \_\_\_\_\_  
 Name \_\_\_\_\_  
 Position \_\_\_\_\_  
 Telephone No \_\_\_\_\_ Fax No \_\_\_\_\_  
 Email \_\_\_\_\_

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

**THANK YOU FOR COMPLETING THE QUESTIONNAIRE**

*Professional, Scientific and Technical Activities 2010  
 Economic Statistics Division*

**APPENDIX V COMPOSITION OF MACROECONOMIC AGGREGATES USING FSIC 2004**

<b>FSIC 2004</b>		<b>GO</b>	<b>IC</b>	<b>VA</b>	<b>COE</b>	<b>CFC</b>	<b>OS</b>
<b>SUB-CLASS</b>	<b>ACTIVITY</b>						
<b>RESEARCH AND DEVELOPMENT</b>		<b>1,701,108</b>	<b>311,698</b>	<b>1,389,410</b>	<b>133,250</b>	<b>45,272</b>	<b>1,210,888</b>
73101	Research and development	1,701,108	311,698	1,389,410	133,250	45,272	1,210,888
<b>OTHER BUSINESS ACTIVITIES</b>		<b>126,277,093</b>	<b>41,225,181</b>	<b>85,051,912</b>	<b>34,472,111</b>	<b>2,228,545</b>	<b>48,351,256</b>
74111	Legal activities	29,877,404	13,596,428	16,280,976	7,845,379	1,099,769	7,335,828
74121	Accounting, bookkeeping and auditing activities; tax consultancy	38,228,835	6,272,418	31,956,417	14,720,871	720,154	16,515,392
74131	Market research and public opinion polling	4,345,626	2,000,015	2,345,611	658,319	145,240	1,219,901
74141	Business and management consultancy activities						
74211	Architectural, engineering activities and related technical activities	31,450,125	8,819,174	22,630,951	7,143,049	53,698	15,434,204
74221	Technical testing and analysis	2,992,781	996,362	1,996,419	498,674	10,234	1,487,511
74301	Advertising	19,382,322	9,540,784	9,841,538	4,283,668	199,450	5,358,420
<b>BUSINESS ACTIVITIES NEC</b>		<b>7,204,867</b>	<b>3,519,385</b>	<b>3,685,482</b>	<b>392,470</b>	<b>703,187</b>	<b>2,589,825</b>
74941	Photographic activities	7,204,867	3,519,385	3,685,482	392,470	703,187	2,589,825
<b>GRAND TOTAL</b>		<b>135,183,068</b>	<b>45,056,264</b>	<b>90,126,804</b>	<b>35,997,831</b>	<b>2,977,004</b>	<b>51,151,969</b>