



ECONOMIC SURVEYS

EDUCATION

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PREFACE

The report provides information on Education Activities in 2014. The information was gathered from establishments engaged in Education activities. These activities include providing education at any level or for any profession, oral or written as well as by radio and television or other means of communication. The report includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes etc, however, excludes information on Education activities in the informal sector.

The important numbers presented are the macro-economic aggregates such as Gross Output, Intermediate Consumption, Value Added, Compensation of Employees, Consumption of Fixed Capital and Operating Surplus. These aggregates are combined with similar information on other industries to provide an estimate of GDP, which is a measure to determine the size of the economy. Information made available in this report will allow us to work out the education 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 education Industry would be useful to a good number of users, for instance the;

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

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



Epeli Waqavonovono [Mr]
Government Statistician

NOTES

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

0 Nil or a figure less than half the given value

2 Total values are subject to rounding errors.

3 Key to Abbreviations:

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

4 VA in the report refers to Gross Value Added

CONTENTS

| | <u>Page No</u> |
|--|----------------|
| 1 INTRODUCTION | |
| 1.1 History of surveys undertaken | 1 |
| 1.2 Need for statistics relating to Education | 2 |
| 2 METHODOLOGY | |
| 2.1 Legal Basis | 2 |
| 2.2 Coverage and Scope | 2 |
| 2.3 Statistical Unit | 3 |
| 2.4 The Frame | 3 |
| 2.5 Questionnaire Design | 3 |
| 2.6 Data Collection and Survey Procedures | 3 |
| 2.7 Data Processing | 3 |
| 2.8 Reference Period | 3 |
| 2.9 Non-responding Establishments | 4 |
| 2.10 Rate up Factors | 4 |
| 3 RESULTS | |
| 3.1 The Survey Response | 5 |
| 3.2 Legal Status of Establishments | 6 |
| 3.3 Ownership of Establishments | 6 |
| 3.4 Size of Establishments | 7 |
| 3.5 Number of Persons Engaged as at 30 June 2014 | 7 |
| 3.6 Macroeconomic Aggregates | 9 |
| 3.7 Gross Fixed Capital Formation | 10 |
| 3.8 Average Turnover per Establishment | 11 |
| 3.9 Average Turnover per Paid Employee | 11 |
| 3.10 Average Compensation of Employees per Paid Employee | 12 |
| 3.11 Loans and Advances | 12 |
| 3.12 2014 Results Compared with 2013 Results | 13 |

4 **LIST OF APPENDICES**

| | | |
|-----|---|----|
| I | Concepts and Definitions | 14 |
| II | Industrial Classification Used | 16 |
| III | Composition of the Macroeconomic Aggregates | 21 |
| IV | Sample Questionnaire | 29 |
| V | Number of School and number of Teachers | 44 |
| VI | School Enrolment by Ethnicity and Sex | 45 |
| VII | Value Added 2011 – 2014 | 46 |

STATISTICAL TABLES

Table No

| | | |
|----|--|----|
| 1 | The Survey Response | |
| | A The Survey Response | 5 |
| | B Responding Establishment Contribution | 5 |
| 2 | Legal Status of Establishments | 6 |
| 3 | Ownership of Establishments | 6 |
| 4 | Size of Establishments | 7 |
| 5 | Number of Persons Engaged | |
| | A Number of Persons Engaged | 7 |
| | B Number of Persons Engaged by Gender | 8 |
| 6 | Macroeconomic Aggregates | 9 |
| 7 | Gross Fixed Capital Formation | 10 |
| 8 | Average Turnover per Establishment | 11 |
| 9 | Average Turnover per Paid Employee | 11 |
| 10 | Average Compensation of Employee per Paid Employee | 12 |
| 11 | Loans and Advances | 12 |
| 12 | 2014 Results Compared with 2013 Results | 13 |

1 INTRODUCTION

1.1 History of Surveys undertaken

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

1973:

A report on the non-profit making institutions was **produced** in February 1973¹. This survey contained the results of the first survey conducted in Fiji on the non-profit making institutions, and since educational institutions are non-profit making institutions, it is assumed that they were covered in this survey. Since copies of this report could not be found, the exact title of the survey/report and the period covered cannot be given.

1976: The Census of Private Non-Profit Making Institutions in Fiji

This was the second survey to have been conducted and was designed to assess the contribution of the sector to the GDP. The survey covered all private non-government schools and other private non-profit making institutions.

1981: Survey of Private Non-Profit Making Institutions

This survey covered all non-profit making institutions including educational institutions. It was an ad hoc inquiry conducted by the FBoS because of the need by its National Accountants to re-base the constant price GDP to a more recent year.

1995: Census of Social and Related Community Services

This report contains the results of the survey on Social and Related Community Services, including education. Like the earlier surveys, this too was an ad hoc inquiry conducted by the FBoS because of the need by its National Accountants to re-base the constant price GDP to a more recent year.

2002: Census of Education

Education activities were covered under the scope of this survey that was conducted by FBoS because of the need by its National Accounts Business Unit to rebase constant price Gross Domestic Product 2002.

2008: Census of Education

Education activities were covered under the scope of this survey that was conducted by FBoS because of the need by its National Accounts Business Unit to rebase constant price Gross Domestic Product 2008.

2011: Census of Education

Education activities were covered under the scope of this survey that was conducted by FBoS because of the need by its National Accounts Business Unit to rebase constant price Gross Domestic Product 2011.

¹ Source: The preface of the report titled “The Census of Private Non-Profit Making Institutions in Fiji 1976”.

This report contains the results for establishments survey carried out for education activities for 2014 (refer 2.2 on coverage and scope). Since 2012, this survey has become an annual inquiry.

1.2 Need for statistics relating to Education

Education is an important 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 (GFCF).

Statistics on education 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 education 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 education industry find the data helpful in assessing the future direction of their activity.

2 METHODOLOGY

2.1 Legal Basis

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

2.2 Coverage and Scope

The 2014 survey covered all establishments operating in the education industry defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section P. 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 establishments in the educational sector are engaged in providing education at any level or for any profession; oral or written as well as by radio and television or other means of communication (refer Appendix II for the Industrial Classification Used).

Educational activities undertaken by the Central Government Ministries and Departments e.g. the Education Department and the schools operated by the Central Government fell outside the scope of this survey since they fall under the scope of the Survey carried out for the General Government. Results of these are contained in the report titled An Economic and Functional Classification of General Government Accounts 2014.

2.3 Statistical Unit

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

2.4 The Frame

The frame utilised to survey the establishments engaged in the Education industry in 2014 was the list of establishments maintained by the FBoS. This list is known as the Business Register (BR), which is kept updated on the basis of information supplied to the FBoS by the Fiji Revenue and Customs Authority, Fiji National Provident Fund, Registrar of Companies and the City and Town Councils. In 2014, there were 1,346 establishments recorded compared to 1,227 establishments surveyed in 2013.

2.5 Questionnaire Design

A common questionnaire was used for surveying all types of education. It called for information on the particulars of the establishment e.g. type of organisation; income; expenditure; stocks; assets; liabilities and employment.

2.6 Data Collection and Survey Procedures

The questionnaires were posted on 30th June, 2015 and replies were required within a month. Response by the due date was low (41%); therefore a reminder was issued. In extreme cases, personal visits to obtain the questionnaires were made to those establishments that did not respond in spite of a reminder and to those establishments that required assistance in filling out the questionnaires.

Once the questionnaires were received in the office, scrutiny and editing of data contained in them followed. Errors and omissions if found, called for more correspondence, telephone calls or personal visits in an attempt to obtain complete and correctly filled up returns, which were then placed in files sorted by activity and passed on for data entry.

On completion of data entry, tables were run, data edited and analysed and reports written.

2.7 Data Processing

Data was processed by FBoS' Information Technology Business Unit using Statistical Analysis System (SAS) software.

2.8 Reference Period

The establishments contacted were to submit details for the calendar year 2014. 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.

2.9 Non-responding Establishments

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

2.10 Rate-up Factors

Data of non-responding establishments were calculated using rate-up factors. The rate-up factors were derived by first sorting out establishments into types of business 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 (VA) 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 education sector.

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

Empirically,

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

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

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.

Except for tables 1 to 5B and 8 to 10 that contain as per survey data, all other tables have been estimated for non-response.

Results of some sub-classes have been grouped together in order to protect the confidentiality of the information supplied by them.

3.1 The Survey Response

Table 1A: The Survey Response

| FSIC 2010 | | SURVEY FRAME | RETURNS RECEIVED | RESPONSE RATE % |
|-----------|---|-----------------|---------------------|--------------------|
| SUB-CLASS | ACTIVITY | | | |
| 85101 | Pre - primary education | 304 | 254 | 84 |
| 85102 | Primary education | 737 | 580 | 79 |
| 85211 | Secondary education | 168 | 157 | 93 |
| 85221 | Technical and vocational secondary education | 34 | 24 | 71 |
| 85301 | Higher education | 28 | 28 | 100 |
| 85411 | Sports & Recreation | | | |
| 85421 | Cultural Education | | | |
| 85499 | Other Education | | | |
| 85501 | Educational support services | 75 | 55 | 73 |
| | GRAND TOTAL | 1,346 | 1,098 | 82 |

Table 1B: Responding Establishment Contribution

| INDUSTRY | TOTAL GO OF INDUSTRY | GO OF RESPONDING ESTABLISHMENT (as per survey) | % CONTRIBUTION RESPONDING ESTABLISHMENT TO TOTAL GO |
|-----------|----------------------------|--|--|
| Education | 428,278,670 | 414,442,551 | 97 |

3.2 Legal Status of Establishment

Table 2: Legal Status of Establishments

| FSIC 2010 | | INDIVIDUAL OWNERSHIP | PRIVATE LIMITED COMPANY | GOVERNMENT OWNED ENTITIES | NON-PROFIT ORGANISATION | TOTAL |
|-----------|--|----------------------|-------------------------|---------------------------|-------------------------|--------------|
| SUB-CLASS | ACTIVITY | | | | | |
| 85101 | Pre - primary education | 0 | 0 | 0 | 254 | 254 |
| 85102 | Primary education | 0 | 0 | 0 | 580 | 580 |
| 85211 | Secondary education | 0 | 0 | 0 | 157 | 157 |
| 85221 | Technical and vocational secondary education | 9 | 2 | 0 | 13 | 24 |
| 85301 | Higher education | 0 | 0 | 19 | 9 | 28 |
| 85411 | Sports & Recreation | | | | | |
| 85421 | Cultural Education | | | | | |
| 85499 | Other education | | | | | |
| 85501 | Educational support services | 35 | 4 | 0 | 16 | 55 |
| | GRAND TOTAL | 44 | 6 | 19 | 1,029 | 1,098 |

3.3 Ownership of Establishments

Table 3: Ownership of Establishments

| FSIC 2010 | | FIJI OWNED | BRANCH OF AN OVERSEAS COMPANY | SUBSIDIARY OF AN OVERSEAS COMPANY | OTHERS | TOTAL |
|-----------|--|--------------|-------------------------------|-----------------------------------|----------|--------------|
| SUB-CLASS | ACTIVITY | | | | | |
| 85101 | Pre - primary education | 254 | 0 | 0 | 0 | 254 |
| 85102 | Primary education | 580 | 0 | 0 | 0 | 580 |
| 85211 | Secondary education | 157 | 0 | 0 | 0 | 157 |
| 85221 | Technical and vocational secondary education | 24 | 0 | 0 | 0 | 24 |
| 85301 | Higher education | 24 | 1 | 0 | 3 | 28 |
| 85411 | Sports & Recreation | | | | | |
| 85421 | Cultural Education | | | | | |
| 85499 | Other education | | | | | |
| 85501 | Educational support services | 54 | 0 | 1 | 0 | 55 |
| | GRAND TOTAL | 1,093 | 1 | 1 | 3 | 1,098 |

3.4 Size of Establishments

Table 4: Size of Establishments

| FSIC 2010 | | NUMBER OF PERSONS ENGAGED GROUPS | | | | | | |
|-----------|--|----------------------------------|-----------|-----------|-----------|----------|----------|--------------|
| SUB-CLASS | ACTIVITY | 1-4 | 5-9 | 10-19 | 20-49 | 50-99 | 100+ | Total |
| 85101 | Pre - primary education | 253 | 1 | 0 | 0 | 0 | 0 | 254 |
| 85102 | Primary education | 535 | 24 | 14 | 6 | 1 | 0 | 580 |
| 85211 | Secondary education | 119 | 21 | 10 | 6 | 1 | 0 | 157 |
| 85221 | Technical and vocational secondary education | 11 | 5 | 3 | 4 | 1 | 0 | 24 |
| 85301 | Higher education | 2 | 3 | 3 | 5 | 6 | 9 | 28 |
| 85411 | Sports & Recreation | | | | | | | |
| 85421 | Cultural Education | | | | | | | |
| 85499 | Other education | | | | | | | |
| 85501 | Educational support services | 40 | 8 | 5 | 2 | 0 | 0 | 55 |
| | GRAND TOTAL | 960 | 62 | 35 | 23 | 9 | 9 | 1,098 |

3.5 Number of Persons Engaged as at 30 June 2013

Table 5A: Number of Persons Engaged

| FSIC 2010 | | WORKING WITH PAY | | WORKING WITHOUT PAY | | Total |
|-----------|--|------------------|------------|---------------------|-----------------------|--------------|
| SUB-CLASS | ACTIVITY | Local | Expatriate | Working proprietors | Unpaid family workers | |
| 85101 | Pre - primary education | 290 | 0 | 0 | 0 | 290 |
| 85102 | Primary education | 1,003 | 0 | 0 | 0 | 1,003 |
| 85211 | Secondary education | 782 | 0 | 0 | 0 | 782 |
| 85221 | Technical and vocational secondary education | 288 | 15 | 3 | 2 | 308 |
| 85301 | Higher education | 3,707 | 397 | 0 | 0 | 4,104 |
| 85411 | Sports & Recreation | | | | | |
| 85421 | Cultural Education | | | | | |
| 85499 | Other education | | | | | |
| 85501 | Educational support services | 184 | 29 | 33 | 8 | 254 |
| | GRAND TOTAL | 6,254 | 441 | 36 | 10 | 6,741 |

Table 5B: Number of Persons Engaged by Gender

| FSIC 2010 | | GENDER | | |
|-----------|--|--------------|--------------|--------------|
| SUB-CLASS | ACTIVITY | Male | Female | Total |
| 85101 | Pre - primary education | 72 | 218 | 290 |
| 85102 | Primary education | 460 | 543 | 1,003 |
| 85211 | Secondary education | 355 | 427 | 782 |
| 85221 | Technical and vocational secondary education | 168 | 140 | 308 |
| 85301 | Higher education | 2,380 | 1,724 | 4,104 |
| 85411 | Sports & Recreation | | | |
| 85421 | Cultural Education | | | |
| 85499 | Other education | | | |
| 85501 | Educational support services | 153 | 101 | 254 |
| | GRAND TOTAL | 3,588 | 3,153 | 6,741 |

3.6 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates (\$)

| FSIC 2010 | | | | | | | |
|------------------|--|--------------------|--------------------|--------------------|--------------------|-------------------|------------------|
| SUB CLASS | ACTIVITY | GO | IC | VA | COE | CFC | OS |
| 85101 | Pre - primary education | 2,043,650 | 955,136 | 1,088,514 | 1,083,515 | 4,999 | 0 |
| 85102 | Primary education | 46,776,336 | 36,729,892 | 10,046,444 | 8,298,275 | 1,748,169 | 0 |
| 85211 | Secondary education | 41,944,763 | 27,052,627 | 14,892,136 | 10,882,437 | 4,009,699 | 0 |
| 85221 | Technical and vocational secondary education | 10,189,349 | 5,143,621 | 5,045,728 | 4,011,692 | 441,071 | 592,965 |
| 85301 | Higher education | 316,591,780 | 135,233,950 | 181,357,829 | 155,176,312 | 26,181,518 | 0 |
| 85411 | Sports & Recreation | | | | | | |
| 85421 | Cultural education | | | | | | |
| 85499 | Other education | | | | | | |
| 85501 | Educational support services | 10,732,792 | 6,493,671 | 4,239,121 | 2,840,753 | 407,128 | 991,240 |
| | GRAND TOTAL | 428,278,670 | 211,608,897 | 216,669,773 | 182,292,984 | 32,792,584 | 1,584,205 |

3.7 Gross Fixed Capital Formation

Table 7: Gross Fixed Capital Formation (\$)

| FSIC 2010 | | LAND DEVELOPMENT AND IMPROVEMENT | NON-RESIDENTIAL BUILDINGS | RESIDENTIAL BUILDINGS | PLANT AND MACHINERY | FURNITURE & FIXTURES | ICT EQUIPMENT | OTHER OFFICE EQUIPMENT | TRANSPORT VEHICLES AND RELATED EQUIPMENT | RESEARCH & DEVELOPMENT | OTHERS | GROSS FIXED CAPITAL FORMATION |
|-----------|--|----------------------------------|---------------------------|-----------------------|---------------------|----------------------|------------------|------------------------|--|------------------------|------------------|-------------------------------|
| SUB-CLASS | ACTIVITY | | | | | | | | | | | |
| 85101 | Pre - primary education | 0 | 14,306 | 0 | 0 | 8,094 | 2,395 | 3,593 | 0 | 0 | 1,092 | 29,480 |
| 85102 | Primary education | 0 | 4,029,895 | 0 | 70,953 | 817,923 | 932,929 | 694,587 | 26,199 | 0 | 771,142 | 7,343,628 |
| 85211 | Secondary education | 0 | 3,682,568 | 87,029 | 143,646 | 750,861 | 660,614 | 756,397 | 7,754 | 0 | 913,674 | 7,002,543 |
| 85221 | Technical and vocational secondary education | 0 | 0 | 0 | 0 | 9,898 | 9,104 | 27,485 | 27,236 | 0 | 0 | 73,723 |
| 85301 | Higher education | 738,063 | 793,584 | 12,894,577 | 2,978,099 | 1,457,515 | 3,347,443 | 4,737,876 | 1,883,064 | 0 | 1,147,261 | 29,977,482 |
| 85411 | Sports & Recreation | | | | | | | | | | | |
| 85421 | Cultural Education | | | | | | | | | | | |
| 85499 | Other education | | | | | | | | | | | |
| 85501 | Educational support services | 0 | 12,039 | 0 | 0 | 1,325 | 0 | 18,000 | 21,394 | 0 | 0 | 52,758 |
| | GRAND TOTAL | 738,063 | 8,532,392 | 12,981,606 | 3,192,698 | 3,045,616 | 4,952,485 | 6,237,938 | 1,965,647 | 0 | 2,833,169 | 44,479,614 |

3.8 Average Turnover per Establishment

Table 8: Average Turnover per Establishment

| FSIC 2010 | | NUMBER OF ESTABLISHMENTS | INCOME FROM SERVICES (as per survey) | AVERAGE TURNOVER PER ESTABLISHMENT |
|-----------|--|--------------------------|--------------------------------------|------------------------------------|
| SUB-CLASS | ACTIVITY | | \$ | \$ |
| 85101 | Pre - primary education | 254 | 1,446,681 | 5,696 |
| 85102 | Primary education | 580 | 8,203,709 | 14,144 |
| 85211 | Secondary education | 157 | 11,711,806 | 74,597 |
| 85221 | Technical and vocational secondary education | 24 | 6,290,639 | 262,110 |
| 85301 | Higher education | 28 | 125,958,703 | 4,498,525 |
| 85411 | Sports & Recreation | | | |
| 85421 | Cultural Education | | | |
| 85499 | Other education | | | |
| 85501 | Educational support services | | | |
| | GRAND TOTAL | 1,098 | 159,321,387 | 145,101 |

3.9 Average Turnover per Paid Employee

Table 9: Average Turnover per Paid Employee

| FSIC 2010 | | TURNOVER (as per survey) | PAID EMPLOYEE (as per survey) | AVERAGE TURNOVER PER PAID EMPLOYEE |
|-----------|--|--------------------------|-------------------------------|------------------------------------|
| SUB-CLASS | ACTIVITY | \$ | NUMBER | \$ |
| 85101 | Pre - primary education | 1,446,681 | 290 | 4,989 |
| 85102 | Primary education | 8,203,709 | 1,003 | 8,179 |
| 85211 | Secondary education | 11,711,806 | 782 | 14,977 |
| 85221 | Technical and vocational secondary education | 6,290,639 | 303 | 20,761 |
| 85301 | Higher education | 125,958,703 | 4,104 | 30,692 |
| 85411 | Sports & Recreation | | | |
| 85421 | Cultural Education | | | |
| 85499 | Other education | | | |
| 85501 | Educational support services | | | |
| | GRAND TOTAL | 159,321,387 | 6,695 | 23,797 |

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 | \$ |
| 85101 | Pre-primary education | 794,688 | 290 | 2,740 |
| 85102 | Primary education | 7,394,803 | 1,003 | 7,373 |
| 85211 | Secondary education | 9,128,859 | 782 | 11,674 |
| 85221 | Technical and vocational secondary education | 3,617,005 | 303 | 11,937 |
| 85301 | Higher education | 155,176,312 | 4,104 | 37,811 |
| 85411 | Sports & Recreation | | | |
| 85421 | Cultural Education | | | |
| 85499 | Other education | | | |
| 85501 | Educational support services | 2,651,626 | 213 | 12,449 |
| | GRAND TOTAL | 178,763,293 | 6,695 | 26,701 |

3.11 Loans and Advances

Table 11: Loans and Advances

| FSIC 2010 | | CLOSING BALANCES | | TOTAL |
|-----------|--|------------------|------------------|------------------|
| | | ABROAD | LOCAL | |
| SUB-CLASS | ACTIVITY | | | |
| 85101 | Pre-primary education | 0 | 0 | 0 |
| 85102 | Primary education | 0 | 0 | 0 |
| 85211 | Secondary education | 0 | 0 | 0 |
| 85221 | Technical and vocational secondary education | 0 | 9,093 | 9,093 |
| 85301 | Higher education | 0 | 3,149,408 | 3,149,408 |
| 85411 | Sports & Recreation | | | |
| 85421 | Cultural Education | | | |
| 85499 | Other education | | | |
| 85501 | Educational support services | 0 | 0 | 0 |
| | GRAND TOTAL | 0 | 3,158,501 | 3,158,501 |

3.12 2013 Results Compared with 2014 Results

Table 12: 2013 Results Compared with 2014 Results

| AGGREGATES | 2013 | | 2014 | | Percentage change |
|----------------------------------|-------------|---------------------------------|-------------|---------------------------------|-------------------|
| | \$ | aggregates expressed as % of GO | \$ | aggregates expressed as % of GO | |
| GO | 351,615,013 | | 428,278,670 | | 21.80 |
| IC | 169,817,597 | 48.30 | 211,608,897 | 49.41 | 24.61 |
| VA | 181,797,416 | 51.70 | 216,669,773 | 50.59 | 19.18 |
| COE | 151,858,425 | 43.19 | 182,292,984 | 42.56 | 20.04 |
| CFC | 29,493,998 | 8.39 | 32,792,584 | 7.66 | 11.18 |
| OS | 444,993 | 0.13 | 1,584,205 | 0.37 | 256.01 |
| GFCF | 32,835,638 | | 44,479,614 | | 45.92 |
| NUMBER OF PERSONS ENGAGED | 7,323 | | 6,741 | | -7.95 |

APPENDIX I: CONCEPTS AND DEFINITIONS

All concepts and definitions used in this report are based upon the recommendations of the United Nations. The major concepts and definitions and their treatment are briefly explained below.

| | |
|---|---|
| <i>Compensation of Employees</i> | Includes payments, whether in cash or in kind, made by the employer during the inquiry period for the work done to all persons included in the count of employees. It includes all cash payments, commissions, bonuses, cost of living allowances and wages paid during periods of vacation and sick leave, contributions in respect of their social security and pension and payments in kind. |
| <i>Consumption of Fixed Capital</i> | In theory this is the value of the current replacement cost of fixed assets used up during the accounting period as a result of normal wear and tear. The consumption of fixed capital shown in this report is derived from the information supplied by the firm. This is expected to conform largely to the requirements of Income Tax Act. |
| <i>Employees</i> | This includes all persons who work in the establishment and receive regular pay and persons working away from the establishment when paid by and under the control of the establishment, including persons on sick leave, holiday or vacation. Also included are salaried managers, and directors of incorporated businesses except when paid solely for their attendance at board of directors meetings. This category excludes working proprietors and unpaid family workers. |
| <i>Establishment</i> | An establishment can be referred to as an enterprise that engages in one or predominantly one kind of economic activity, at or from one location, for which data are available or can be meaningfully compiled, that allow the calculation of the operating surplus. |
| <i>Fixed Assets</i> | Fixed assets include the value of all physical assets expected to have a productive life of more than one year and intended for use by the establishment. Included are major additions, alterations and improvements to existing fixed assets that extend their normal economic life or raise their productivity. |
| <i>Foreign Owned</i> | Subsidiary of an overseas company is always considered foreign owned, whereas a branch of an overseas company is only considered foreign owned if 51 per cent of its equity is held abroad. |
| <i>Government Owned Entities</i> | These include commercial companies and commercial statutory authorities either wholly owned by Government or in which the Government has a majority shareholding. |
| <i>Gross Fixed Capital Formation</i> | This is the outlay on new and second-hand durable goods less their sales plus their own account capital construction work done. |
| <i>Gross Output</i> | This is the gross value of all goods and services produced during the accounting period, the value of own account capital construction and other income. |

| | |
|--|---|
| <i>Intermediate Consumption</i> | Intermediate consumption consists of non-durable goods and services which have a lifetime of use of less than one year. Compensation of employees do not form part of intermediate consumption, but expenditure such as travelling expenses of management personnel are included. Intermediate consumption differs from total purchases of raw materials, fuels etc. by the amount of stock changes of such goods. Valuation of intermediate consumption is at purchasers' value i.e. it is inclusive of all costs incurred by producers in the acquisition of the required goods and services. |
| <i>Local Owned</i> | All companies with 51 per cent or more of its equity held in Fiji are considered locally owned. |
| <i>Operating Surplus</i> | This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes. |
| <i>Payments in kind</i> | This is defined as the net cost to the employer of those goods and services furnished to employees free of charge or at markedly reduced cost that are clearly and primarily of benefit to the employees as consumers. The item includes food, beverages, clothing (except uniforms for civilians as these are not worn off-duty) and lodging etc. |
| <i>Persons Engaged</i> | This is defined as the total number of persons who worked in or for the establishment during the reference period, including working proprietors, active business partners, unpaid family workers and regular paid workers. |
| <i>Statistical Unit</i> | Statistical unit is the Unit for which information is collected. |
| <i>Unpaid Family Workers</i> | Unpaid family workers are persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least one third of the working time normal to the establishment. |
| <i>Value Added</i> | Value added is the difference between the gross output and the intermediate consumption. It provides a useful way of measuring without duplication the economic importance of an industry or industrial sector. |
| <i>Working Proprietors</i> | Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners. |

APPENDIX II

INDUSTRIAL CLASSIFICATION USED.

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

EDUCATION includes education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes etc. Also included are military schools and academies, prison schools etc. at their respective levels. The section includes public as well as private education.

For each level of initial education, the classes include special education for physically or mentally handicapped pupils.

| DIVISION | GROUP | CLASS | SUB-CLASS | DESCRIPTION |
|----------|-------|-------|-----------|--|
| 85 | | | | EDUCATION |
| | 851 | 8510 | | <p>Pre-primary and primary education</p> <p>This class includes the provision of instruction designed primarily to introduce very young children to a school-type environment and instruction that gives students a sound basic education in reading, writing and mathematics along with an elementary understanding of other subjects such as history, geography, natural science, social science, art and music. Such education is generally provided for children, however the provision of literacy programmes within or outside the school system, which are similar in content to programmes in primary education but are intended for those considered too old to enter elementary schools, is also included. Also included is the provision of programmes at a similar level, suited to children with special needs education. Education can be provided in classrooms or through radio, television broadcast, Internet, correspondence or at home.</p> |
| | | | 85101 | <p>Pre-primary education</p> <p>This sub-class includes: -pre-primary education e.g. kindergarten -special education for handicapped students at this level -provision of literacy programmes for adults</p> <p>This sub-class excludes: -adult education as defined in group 854 -child day-care activities, see 88909</p> |

| DIVISION | GROUP | CLASS | SUB-CLASS | DESCRIPTION |
|----------|------------|-------------|--------------|---|
| | | | 85102 | <p>Primary education</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -primary education -special education for handicapped students at this level -provision of literacy programmes for adults <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -adult education as defined in group 854 -child day-care activities, see 88909 |
| | 852 | | | Secondary education |
| | | 8521 | 85211 | <p>Secondary education</p> <p>This sub-class includes provision of the type of education that lays the foundation for lifelong learning and human development and is capable of furthering education opportunities. Such units provide programmes that are usually on a more subject-oriented pattern using more specialized teachers, and more often employ several teachers conducting classes in their field of specialization.</p> <p>Subject specialization at this level often begins to have some influence even on the educational experience of those pursuing a general programme. Such programmes are designated to qualify students either for technical and vocational education or for entrance to higher education without any special subject prerequisite. It includes:</p> <ul style="list-style-type: none"> -general school education in the first stage of the secondary level corresponding more or less to the period of compulsory school attendance -general school education in the second stage of the secondary level giving, in principle, access to higher education -special education for handicapped students at this level <p>Education can be provided in classrooms or through radio, television broadcast, Internet, correspondence or at home.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -adult education as defined in group 854 |
| | | 8522 | 85221 | <p>Technical and vocational secondary education</p> <p>This sub-class includes education typically emphasizing subject-matter specialization and instruction in both theoretical background and practical skills generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job. Instruction may be provided in diverse settings, such as the unit's or client's training facilities, educational institutions, the workplace, or the home, and through correspondence, television, Internet, or other means. It</p> |

| DIVISION | GROUP | CLASS | SUB-CLASS | DESCRIPTION |
|----------|------------|-------------|--------------|---|
| | | | | <p>includes:</p> <ul style="list-style-type: none"> -technical and vocational education below the level of higher education as defined in 853 <p>This sub-class also includes:</p> <ul style="list-style-type: none"> -instruction for tourist guides -instruction for chefs, hoteliers and restaurateurs -special education for handicapped students at this level -cosmetology and barber schools -computer repair training -driving schools for occupational drivers e.g. of trucks, buses, coaches <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -technical and vocational education at post-secondary and university levels, see 85301 -adult education as defined in group 854 -performing art instruction for recreation, hobby and self-development purposes, see 85421 -automobile driving schools not intended for occupational drivers, see 85499 -job training forming part of social work activities without accommodation, see 88909 |
| | 853 | 8530 | 85301 | <p>Higher education</p> <p>This sub-class includes the provision of post-secondary non-tertiary and tertiary education, including granting of degrees at baccalaureate, graduate or post-graduate level. The requirement for admission is at least a high school diploma or equivalent general academic training. Education can be provided in classrooms or through radio, television broadcast, Internet or correspondence.</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -post-secondary non-tertiary education -first stage of tertiary education (not leading to an advanced research qualification) -second stage of tertiary education (leading to an advanced research qualification) -performing arts schools providing higher education <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -adult education as defined in group 854 |
| | 854 | | | <p>Other education</p> <p>This group includes general continuing education and continuing vocational education and training for any profession. Instruction may be oral or written and may be provided in classrooms or by radio, television, Internet, correspondence or other means of communication.</p> <p>This group also includes the provision of instruction in athletic activities to groups or individuals, foreign language instruction, instruction in the arts, drama or music or other instruction or specialized training, not comparable to the education in groups 851–853.</p> |

| DIVISION | GROUP | CLASS | SUB-CLASS | DESCRIPTION |
|----------|-------|-------------|--------------|---|
| | | | | This group excludes: -provision of primary education, secondary education or higher education, see groups 851, 852, 853 |
| | | 8541 | 85411 | <p>Sports and recreation education</p> <p>This sub-class includes the provision of instruction in athletic activities to groups or individuals, such as by camps and schools. Overnight and day sports instruction camps are also included. This sub-class does not include activities of academic schools, colleges and universities. Instruction may be provided in diverse settings, such as the unit's or client's training facilities, educational institutions or by other means. Instruction provided in this class is formally organized and includes:</p> <ul style="list-style-type: none"> -sports instruction (baseball, basketball, cricket, football, etc) -camps, sports instruction -cheerleading instruction -gymnastics instruction -riding instruction, academies or schools -swimming instruction -professional sports instructors, teachers, coaches -martial arts instruction -card game instruction (such as bridge) -yoga instruction <p>This sub-class excludes: -cultural education, see 85421</p> |
| | | 8542 | 85421 | <p>Cultural education</p> <p>This sub-class includes provision of instruction in the arts, drama and music. Units giving this type of instructions might be named "schools", "studios", "classes" etc. They provide formally organized instruction, mainly for hobby, recreational or self-development purposes, but such instruction does not lead to a professional diploma, baccalaureate or graduate degree. Included here are:</p> <ul style="list-style-type: none"> -piano teachers and other music instruction -art instruction -dance instruction and dance studios -drama schools (except academic) -fine arts schools (except academic) -performing arts schools (except academic) -photography schools (except commercial) |
| | | 8549 | 85499 | <p>Other education n.e.c.</p> <p>This sub-class includes the provision of instruction and specialized training, generally for adults, not comparable to the general education in groups 851–853. This class does not include activities of academic schools, colleges, and universities. Instruction may be provided in diverse settings, such as the unit's or client's training facilities,</p> |

| DIVISION | GROUP | CLASS | SUB-CLASS | DESCRIPTION |
|----------|------------|-------------|--------------|---|
| | | | | <p>educational institutions, the workplace, or the home, and through correspondence, radio, television, Internet, in classrooms or by other means. Such instruction does not lead to a high school diploma, baccalaureate or graduate degree. Included here are:</p> <ul style="list-style-type: none"> -education that is not definable by level -academic tutoring services -college board preparation -learning centres offering remedial courses -professional examination review courses -language instruction and conversational skills instruction -speed reading instruction -religious instruction -automobile driving schools -flying schools -lifeguard training -survival training -public speaking training -computer training <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -adult literacy programmes see 85101 -general secondary education, see 85211 -driving schools for occupational drivers, see 85221 -higher education, see 85301 -cultural education, see 85421 |
| | 855 | 8550 | 85501 | <p>Educational support activities</p> <p>This sub-class includes provision of non-instructional services that support educational processes or systems:</p> <ul style="list-style-type: none"> -educational consulting -educational guidance counseling services -educational testing evaluation services - educational testing services -organization of student exchange programs <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -research and experimental development on social sciences and humanities, see 72201 |

APPENDIX III: COMPOSITION OF MACROECONOMIC AGGREGATES

1] GROUP **8510: PRIMARY EDUCATION**
8521: SECONDARY EDUCATION
8522: TECHNICAL AND VOCATIONAL SCHOOL EDUCATION
8530: HIGHER EDUCATION
8549: ALL OTHER EDUCATION

| CLASS | 8510 | | Total group 8510 | 8521 |
|--|-----------------------------------|-------------------------------|---------------------|---------------------------------|
| | 85101 Pre-primary education | 85102 Primary education | | 85211 Secondary education |
| Primary Activity | 2,036,304 | 45,564,167 | 47,600,471 | 40,536,634 |
| Revenue from Sales and Services | 1,565,139 | 8,830,756 | 10,395,895 | 11,957,543 |
| Government Aid | 458,949 | 36,565,199 | 37,024,148 | 28,441,761 |
| Overseas aid | 0 | 0 | 0 | 15,636 |
| Local aid | 12,216 | 168,212 | 180,428 | 121,694 |
| Secondary Activity | 7,346 | 1,212,169 | 1,219,515 | 1,408,129 |
| Gross Margin | 0 | 73,874 | 73,874 | 5,053 |
| Income from sales of goods without transformation | 0 | 195,824 | 195,824 | 44,317 |
| less Expenditure on goods purchased for resale | 0 | 121,950 | 121,950 | 39,264 |
| add Closing Stock of finished goods bought for sale | 0 | 0 | 0 | 0 |
| less Opening Stock of finished goods bought for sale | 0 | 0 | 0 | 0 |
| Subsidies | 0 | 2,308 | 2,308 | 0 |
| Rent received for the hiring of building | 1,078 | 551,840 | 552,918 | 586,684 |
| Receipts from industrial services rendered to others | 0 | 964 | 964 | 0 |
| Other Income | 6,268 | 583,183 | 589,451 | 816,392 |
| Gross Output | 2,043,650 | 46,776,336 | 48,819,986 | 41,944,763 |
| Miscellaneous Income | 1,035 | 427,837 | 428,872 | 324,074 |
| Business insurance claims received | 0 | 133 | 133 | 11 |
| Profit or Loss received from any other business | 610 | 102,774 | 103,384 | 117,254 |
| Property income received | 425 | 320,917 | 321,342 | 146,762 |
| Rent received from land | 0 | 17,815 | 17,815 | 11,054 |
| Interest received | 425 | 302,726 | 303,151 | 134,917 |
| Dividends received | 0 | 376 | 376 | 791 |
| Royalty received | 0 | 0 | 0 | 0 |
| Bad & doubtful debts recovered | 0 | 270 | 270 | 55,981 |
| Exchange gain | 0 | 0 | 0 | 0 |
| Gain on sales of fixed assets | 0 | 3,743 | 3,743 | 4,066 |
| VAT charged on goods and services provided | 0 | 0 | 0 | 0 |
| TOTAL INCOME | 2,044,685 | 47,204,173 | 49,248,858 | 42,268,837 |
| EXPENDITURE | | | | |
| Expenditure on materials for use in the business | 278,787 | 7,456,208 | 7,734,995 | 7,538,194 |

| CLASS | 8510 | | Total Group 8510 | 8521 |
|--|-----------------------------------|-------------------------------|---------------------|---------------------------------|
| | 85101 Pre-primary education | 85102 Primary education | | 85211 Secondary education |
| SUB-CLASS | | | | |
| Stock of material etc | 0 | 0 | 0 | 0 |
| Opening Stock | 0 | 0 | 0 | 0 |
| less Closing stock | 0 | | 0 | 0 |
| Expenditure incurred on fuel, electricity and water | 27,586 | 1,843,928 | 1,871,514 | 1,489,992 |
| Petrol/Automotive diesel fuel | 187 | 171,342 | 171,529 | 121,417 |
| Industrial diesel fuel/Heavy fuel oil | 655 | 1,918 | 2,573 | 8,576 |
| Kerosene | 0 | 411 | 411 | 0 |
| Liquid petroleum gas | 0 | 7,779 | 7,779 | 11,334 |
| Electricity | 20,575 | 1,147,960 | 1,168,536 | 1,135,570 |
| Water | 6,169 | 514,517 | 520,686 | 213,096 |
| Repairs & maintenance | 361,779 | 11,742,011 | 12,103,790 | 7,316,667 |
| Vehicles | 0 | 1,457,370 | 1,457,370 | 875,348 |
| Buildings | 361,779 | 9,555,955 | 9,917,734 | 5,916,110 |
| Others | 0 | 728,685 | 728,685 | 525,209 |
| Cartage and haulage expenses paid to other firms | 0 | 49,922 | 49,922 | 0 |
| Travel expenses | 32,684 | 1,092,730 | 1,125,415 | 579,524 |
| Air | 0 | 0 | 0 | 0 |
| Water | 0 | 145,737 | 145,737 | 59,524 |
| Land | 32,684 | 946,993 | 979,677 | 520,000 |
| Value of contract and commission work done | 1,847 | 5,662 | 7,509 | 0 |
| Audit and accounting fee | 6,727 | 285,932 | 292,659 | 238,068 |
| Legal Fee | 0 | 72,869 | 72,869 | 59,524 |
| Advertising and promotions etc | 361 | 37,246 | 37,608 | 29,205 |
| Bank charges | 5,489 | 142,201 | 147,691 | 72,395 |
| Postage | 6,549 | 236,477 | 243,026 | 72,362 |
| Telephone and telecommunication | 66,548 | 874,422 | 940,970 | 464,523 |
| Office stationery and supplies | 53,723 | 6,426,266 | 6,479,989 | 3,619,416 |
| Management and consultation fee | 7,959 | 358,787 | 366,747 | 127,758 |
| Rent paid for hire | 15,138 | 371,166 | 386,304 | 144,256 |
| Building | 15,138 | 291,011 | 306,149 | 122,081 |
| Plant and machinery | 0 | 80,155 | 80,155 | 22,175 |
| Business insurance | 0 | 498,329 | 498,329 | 417,108 |
| Other expenditure (eg. security services) | 89,957 | 5,235,737 | 5,325,693 | 4,851,736 |
| Intermediate Input | 955,136 | 36,729,892 | 37,685,028 | 27,052,627 |
| Miscellaneous Expenditure | 5,188 | 435,816 | 441,004 | 541,251 |
| Casualty insurance | 0 | 27,038 | 27,038 | 12,070 |
| Property income paid | 3,959 | 234,012 | 237,971 | 92,386 |
| Rent paid for land | 3,951 | 147,582 | 151,533 | 51,358 |
| Interest paid | 8 | 86,430 | 86,438 | 41,028 |
| Dividends paid | 0 | 0 | 0 | 0 |
| Royalty paid | 0 | 0 | 0 | 0 |
| Bad and doubtful debts written off | 0 | 73,533 | 73,533 | 316,165 |
| Business licenses, rates on property paid to central or local government | 1,152 | 78,227 | 79,379 | 107,376 |

| | | | | |
|--|-------------------------|-------------------------|-------------------------|--------------------------|
| TPAF levy | 0 | 2,797 | 2,797 | 12,084 |
| Exchange losses | 0 | 0 | 0 | 0 |
| Loss on sale of fixed assets | 77 | 20,209 | 20,286 | 1,170 |
| VAT paid on supplies of goods and services | 0 | 0 | 0 | 0 |
| <i>Compensation of employees</i> | <i>1,083,515</i> | <i>8,298,275</i> | <i>9,381,790</i> | <i>10,882,437</i> |
| Wages and Salaries | 1,009,472 | 7,731,992 | 8,741,464 | 9,865,030 |
| Fiji National Provident Fund | 74,043 | 499,337 | 573,380 | 894,128 |
| Payment in Kind | 0 | 66,946 | 66,946 | 123,279 |
| <i>Consumption of fixed capital</i> | <i>4,999</i> | <i>1,748,169</i> | <i>1,753,168</i> | <i>4,009,699</i> |
| TOTAL EXPENDITURE | 2,048,838 | 47,212,152 | 49,260,990 | 42,486,014 |

| CLASS | 8522 | 8530 | 8541,8542,8549,8550,8550 | |
|--|--|--------------------|--|----------------------------------|
| SUB-CLASS | 85221 | 85301 | 85411,85421,85499,85501 | GRAND TOTAL DIVISION 85 |
| | Technical and vocational secondary education | Higher education | Sports and recreation education, Cultural education, Other education, Educational support activities | |
| Primary Activity | 10,119,003 | 258,069,849 | 10,550,871 | 366,876,828 |
| Revenue from Sales and Services | 7,081,700 | 125,958,703 | 6,176,955 | 161,570,796 |
| Government Aid | 1,884,409 | 73,418,000 | 1,042,649 | 141,810,967 |
| Overseas aid | 895,693 | 58,441,226 | 2,959,691 | 62,312,246 |
| Local aid | 257,201 | 251,920 | 371,576 | 1,182,819 |
| Secondary Activity | 70,346 | 58,521,931 | 181,921 | 61,401,842 |
| Gross Margin | 0 | 11,203,679 | 0 | 11,282,606 |
| Income from sales of goods without transformation | 0 | 18,761,955 | 0 | 19,002,096 |
| less Expenditure on goods purchased for resale | 0 | 9,518,066 | 0 | 9,679,280 |
| add Closing Stock of finished goods bought for sale | 0 | 6,100,892 | 0 | 6,100,892 |
| less Opening Stock of finished goods bought for sale | 0 | 4,141,102 | 0 | 4,141,102 |
| Subsidies | 0 | 0 | 0 | 2,308 |
| Rent received for the hiring of building | 4,890 | 1,793,013 | 122,975 | 3,060,480 |
| Receipts from industrial services rendered to others | 0 | 0 | 0 | 964 |
| Other Income | 65,456 | 45,525,239 | 58,946 | 47,055,484 |
| Gross Output | 10,189,349 | 316,591,780 | 10,732,792 | 428,278,670 |
| Miscellaneous Income | 124,926 | 977,520 | 0 | 2,304,377 |
| Business insurance claims received | 0 | 196002 | 0 | 196,146 |
| Profit or Loss received from any other business | 0 | -9,563 | 0 | 211,075 |
| Property income received | 4,093 | 1,240,066 | 0 | 1,712,263 |
| Rent received from land | 0 | 0 | 0 | 28,869 |
| Interest received | 2,959 | 976,337 | 0 | 1,417,364 |
| Dividends received | 1,134 | 263,729 | 0 | 266,030 |
| Royalty received | 0 | 0 | 0 | 0 |
| Bad & doubtful debts recovered | 0 | 0 | 0 | 56,251 |
| Exchange gain | 120,833 | 0 | 0 | 120,833 |
| Gain on sales of fixed assets | 0 | 0 | 0 | 7,809 |
| VAT charged on goods and services provided | 0 | 0 | 0 | 0 |
| TOTAL INCOME | 10,314,275 | 318,018,285 | 10,732,792 | 430,583,047 |
| EXPENDITURE | | | | |
| Expenditure on materials for use in the business | 979,958 | 21,867,368 | 1,014,274 | 39,134,789 |
| Stock of material etc | 3,620 | 3,392 | 9,158 | 16,170 |
| Opening Stock | 46,785 | 37,181 | 10,541 | 94,507 |
| less Closing stock | 43,165 | 33,789 | 1,383 | 78,337 |
| Expenditure incurred on fuel, electricity and water | 306,407 | 10,176,164 | 1,114,762 | 14,958,840 |
| Petrol/Automotive diesel fuel | 44,400 | 654,801 | 891,638 | 1,883,784 |
| Industrial diesel fuel/Heavy fuel oil | 0 | 7,865 | 1,746 | 20,760 |
| Kerosene | 0 | 0 | 331 | 742 |

| CLASS | 8522 | 8530 | 8541,8542,8549,8550 | GRAND TOTAL DIVISION 85 |
|--|--|--------------------|--|----------------------------------|
| SUB-CLASS | 85221 | 85301 | 85411,85421,85499,85501 | |
| | Technical and vocational secondary education | Higher education | Sports and recreation education, Cultural education, Other education, Educational support activities | |
| Liquid petroleum gas | 377 | 6,654 | 12,300 | 38,445 |
| Electricity | 224,332 | 8,247,925 | 197,746 | 10,974,108 |
| Water | 37,298 | 1,258,920 | 11,001 | 2,041,001 |
| Repairs & maintenance | 628,833 | 10,234,103 | 609,637 | 30,893,030 |
| Vehicles | 59,663 | 1,697,190 | 90,229 | 4,179,800 |
| Buildings | 569,170 | 7,744,891 | 519,408 | 24,667,313 |
| Others | 0 | 792,022 | 0 | 2,045,916 |
| Cartage and haulage expenses paid to other firms | 28,586 | 1,102,625 | 71,496 | 1,284,528 |
| Travel expenses | 115,307 | 13,158,453 | 605,686 | 15,584,384 |
| Air | 22,000 | 5,091,569 | 100,000 | 5,213,569 |
| Water | 20,000 | 1,131,460 | 15,822 | 1,372,543 |
| Land | 73,307 | 6,935,423 | 489,864 | 8,998,272 |
| Value of contract and commission work done | 0 | 0 | 6,000 | 13,509 |
| Audit and accounting fee | 284,766 | 697,370 | 34,756 | 1,547,618 |
| Legal Fee | 55,696 | 226,292 | 22,000 | 436,380 |
| Advertising and promotions etc | 41,509 | 2,732,513 | 254,356 | 3,095,190 |
| Bank charges | 13,817 | 94,677 | 23,088 | 351,668 |
| Postage | 26,000 | 1,131,460 | 16,199 | 1,489,047 |
| Telephone and telecommunication | 87,042 | 4,506,767 | 116,509 | 6,115,812 |
| Office stationery and supplies | 173,935 | 4,070,705 | 181,365 | 14,525,410 |
| Management and consultation fee | 4,994 | 7,810,066 | 19,833 | 8,329,397 |
| Rent paid for hire | 328,495 | 3,003,923 | 596,046 | 4,459,025 |
| Building | 262,275 | 2,336,362 | 439,723 | 3,466,589 |
| Plant and machinery | 66,220 | 667,561 | 156,323 | 992,435 |
| Business insurance | 67,417 | 3,449,740 | 160,082 | 4,592,676 |
| Other expenditure (eg. security services) | 1,997,239 | 50,968,333 | 1,638,424 | 64,781,427 |
| Intermediate Input | 5,143,621 | 135,233,950 | 6,493,671 | 211,608,897 |
| Miscellaneous Expenditure | 153,390 | 5,602,088 | 24,590 | 7,211,308 |
| Casualty insurance | 563 | 0 | 0 | 39,671 |
| Property income paid | 30,923 | 533,674 | 0 | 894,954 |
| Rent paid for land | 2,568 | 30776 | 0 | 236,235 |
| Interest paid | 28,355 | 502,898 | 0 | 658,719 |
| Dividends paid | 0 | 0 | 0 | 0 |
| Royalty paid | 0 | 0 | 0 | 0 |
| Bad and doubtful debts written off | 7000 | 4,839,572 | 0 | 5,236,270 |
| Business licenses, rates on property paid to central or local government | 13,520 | 95,351 | 4,000 | 299,626 |
| TPAF levy | 29,911 | 20475 | 0 | 65,267 |
| Exchange losses | 70633 | 556,201 | 0 | 626,834 |
| Loss on sale of fixed assets | 840 | 0 | 0 | 22,296 |

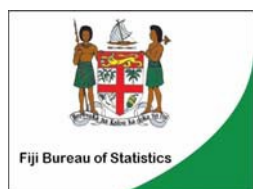
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|--|-------------------------|---------------------------|-------------------------|---------------------------|
| VAT paid on supplies of goods and services | 0 | 5800 | 20,590 | 26,390 |
| <i>Compensation of employees</i> | <i>4,011,692</i> | <i>155,176,312</i> | <i>2,840,753</i> | <i>182,292,984</i> |
| Wages and Salaries | 3,651,410 | 144,318,877 | 2,667,677 | 169,244,458 |
| Fiji National Provident Fund | 360,282 | 10,857,434 | 160,583 | 12,845,807 |
| Payment in Kind | 0 | 0 | 12,493 | 202,718 |
| <i>Consumption of fixed capital</i> | <i>441,071</i> | <i>26,181,518</i> | <i>407,128</i> | <i>32,792,584</i> |
| TOTAL EXPENDITURE | 9,749,774 | 322,642,852 | 9,766,142 | 433,905,773 |

SUMMARY TABLE

| | |
|--|--------------------|
| INCOME | |
| Primary Activity | 366,876,828 |
| Revenue from Sales and Services | 161,570,796 |
| Government Aid | 141,810,967 |
| Overseas aid | 62,312,246 |
| Local aid | 1,182,819 |
| Secondary Activity | 61,401,842 |
| Gross Margin | 11,282,606 |
| Income from sales of goods without transformation | 19,002,096 |
| less Expenditure on goods purchased for resale | 9,679,280 |
| add Closing Stock of finished goods bought for sale | 6,100,892 |
| less Opening Stock of finished goods bought for sale | 4,141,102 |
| Subsidies | 2,308 |
| Rent received for the hiring of building | 3,060,480 |
| Receipts from industrial services rendered to others | 964 |
| Other Income | 47,055,484 |
| GROSS OUTPUT | 428,278,670 |
| Miscellaneous Income | 2,304,377 |
| Business insurance claims received | 196,146 |
| Profit or Loss received from any other business | 211,075 |
| Property income received | 1,712,263 |
| Rent received from land | 28,869 |
| Interest received | 1,417,364 |
| Dividends received | 266,030 |
| Royalty received | 0 |
| Bad & doubtful debts recovered | 56,251 |
| Exchange gain | 120,833 |
| Gain on sales of fixed assets | 7,809 |
| VAT charged on goods and services provided | 0 |
| TOTAL INCOME | 430,583,047 |
| EXPENDITURE | |
| Expenditure on materials for use in the business | 39,134,789 |
| Stock of material etc | 16,170 |
| Opening Stock | 94,507 |
| less Closing stock | 78,337 |
| Expenditure incurred on fuel, electricity and water | 14,958,840 |
| Petrol/Automotive diesel fuel | 1,883,784 |
| Industrial diesel fuel/Heavy fuel oil | 20,760 |
| Kerosene | 742 |
| Liquid petroleum gas | 38,445 |
| Electricity | 10,974,108 |
| Water | 2,041,001 |

| | |
|--|--------------------|
| Repairs & maintenance | 30,893,030 |
| Vehicles | 4,179,800 |
| Buildings | 24,667,313 |
| Others | 2,045,916 |
| Cartage and haulage expenses paid to other firms | 1,284,528 |
| Travel expenses | 15,584,384 |
| Air | 5,213,569 |
| Water | 1,372,543 |
| Land | 8,998,272 |
| Value of contract and commission work done | 13,509 |
| Audit and accounting fee | 1,547,618 |
| Legal Fee | 436,380 |
| Advertising and promotions etc | 3,095,190 |
| Bank charges | 351,668 |
| Postage | 1,489,047 |
| Telephone and telecommunication | 6,115,812 |
| Office stationery and supplies | 14,525,410 |
| Management and consultation fee | 8,329,397 |
| Rent paid for hire | 4,459,025 |
| Building | 3,466,589 |
| Plant and machinery | 992,435 |
| Business insurance | 4,592,676 |
| Other expenditure (e.g. security services) | 64,781,427 |
| INTERMEDIATE INPUT | 211,608,897 |
| Miscellaneous Expenditure | 7,211,308 |
| Casualty insurance | 39,671 |
| Property income paid | 894,954 |
| Rent paid for land | 236,235 |
| Interest paid | 658,719 |
| Dividends paid | 0 |
| Royalty paid | 0 |
| Bad and doubtful debts written off | 5,236,270 |
| Business licenses, rates on property paid to central or local government | 299,626 |
| TPAF levy | 65,267 |
| Exchange losses | 626,834 |
| Loss on sale of fixed assets | 22,296 |
| VAT paid on supplies of goods and services | 26,390 |
| COMPENSATION OF EMPLOYEES | 182,292,984 |
| Wages and salaries | 169,244,458 |
| FNPF | 12,845,807 |
| Payment in Kind | 202,718 |
| CONSUMPTION OF FIXED CAPITAL | 32,792,584 |
| TOTAL EXPENDITURE | 433,905,773 |

APPENDIX IV SAMPLE QUESTIONNAIRE



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

*P O Box 2221
Government Buildings
Suva
FIJI*

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

CONFIDENTIAL

DESPATCHED: 30/06/15

2014 CENSUS OF EDUCATION

Tax Identification Number:

| | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Please correct any errors appearing in this label.

Dear Sir/Madam,

Enclosed are two copies of the 2014 Census of Education questionnaire.

COVERAGE AND SCOPE: It covers all establishments engaged in the Education Industry classified under the Fiji Standard Industrial Classification 2010's Tabulation Category P (refer note on page 2). If an establishment's Education services activities are combined with other types of business, you should report on the Education services side of the operations only.

PURPOSE: The census provides an important means of assessing the contribution this sector makes to the economy of Fiji, and indicates the changing composition and structure of the industry. The results of the Census will be 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 2014. If your accounting year is different provide information approximating closest to the calendar year 2014. Limited liability companies are requested to submit a copy of their financial statements with the questionnaire.

COMPULSORY REQUIREMENT: The Census is conducted under the provisions of the Statistics Act (Cap 71). In accordance with Section 8 subsection 2 of this Act you are required to fill in one copy of the questionnaire and return it to the undersigned on or before **30/07/15**. 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 authorised person will have access to individual information.

CONTACT PERSON FOR HELP AND ADVICE: Ms. Nazila Khan on email nkhan@statsfiji.gov.fj or telephone 3315822 (EXT 386 244) OR direct line 323084.

Epeli Waqavonovono
Government Statistician

NOTE: Under the Fiji Standard Industrial Classification 2010, Education includes education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes and also military schools and academics, prisons schools as well as private educations.

ORGANISATIONAL STRUCTURE

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

FORM OF OWNERSHIP

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

EQUITY PARTICIPATION

- 5 Give the proportion of the share capital held by residents of Fiji. Equity share capital held by companies or individuals on behalf of residents of Fiji should also be included.

NATURE OF WORK

- 6 In cases where establishments are involved in more than one activity at a single location, please state the major activity involved in.

OPERATING STATUS

- 7 If you are no longer in business, a **STATUTORY DECLARATION** must be attached to one copy of the questionnaire with the words **“CLOSED BUSINESS”** written across the questionnaire and returned to the Fiji 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 2014 please provide information for the duration your business operated.

QUESTIONNAIRE

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

ORGANISATIONAL STRUCTURE

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

ACCOUNTING PERIOD

| | |
|----------|---|
| 2 | Please state the accounting period: From \ \2014 To \ \2014 |
|----------|---|

LEGAL STATUS OF ORGANISATION

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

FORM OF OWNERSHIP

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

EQUITY PARTICIPATION

| | | | | |
|----------|--|---|-----------------------|---|
| 5 | Please indicate in the appropriate box equity capital held by Fiji Citizens. | | | |
| | (a) As at end of 2013 | % | (b) As at end of 2014 | % |

NATURE OF WORK

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

OPERATING STATUS

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

8. TURNOVER

A] REVENUE FROM SALES AND SERVICES

SALES: This should be the actual selling value net of any discount or rebates allowed the buyer.
Also include:

- (i) Value of goods traded in or bartered as part of the sale,
- (ii) Delivery charges and installation costs if borne by the seller, and
- (iii) Inter-branch transfers recorded at cost.

FEE: This will include payments received in respect of services provided to the households.

Exclude VAT charged on goods and services provided.

B] GOVERNMENT AID

CURRENT GRANTS: Current grants refer to transfers from Government to cover current costs of providing services to households.

CAPITAL GRANTS: Capital grants are transfers from the Government to cover costs incurred for development projects.

8. TURNOVER

| [A] REVENUE FROM SALES AND SERVICES (\$) | | | | | | | |
|---|------------|-------|-----|--------------|--------------|--------|-------|
| TYPES OF INSTITUTIONS | | SALES | FEE | SUBSCRIPTION | FUND RAISING | OTHERS | TOTAL |
| | | 1 | 2 | 3 | 4 | 5 | 6 |
| PRE –PRIMARY and PRIMARY EDUCATION | 004 | | | | | | |
| Pre-Primary | 010 | | | | | | |
| Primary Education | 016 | | | | | | |
| SECONDARY EDUCATION | 022 | | | | | | |
| Secondary Education | 028 | | | | | | |
| Technical and Vocational Secondary education | 034 | | | | | | |
| HIGHER EDUCATION | 040 | | | | | | |
| Universities | 046 | | | | | | |
| OTHER EDUCATION | 052 | | | | | | |
| Sports and Recreation Education | 058 | | | | | | |
| Cultural Education | 064 | | | | | | |
| Other Education n.e.c | 070 | | | | | | |
| EDUCATIONAL SUPPORT SERVICES | 076 | | | | | | |
| Others (specify) | 082 | | | | | | |
| TOTAL SALES AND SERVICES | | | | | 088 | | |
| [Column 6: codes 009 + 027 + 045 + 057 + 081] | | | | | | | |

| [B] GOVERNMENT AID | | CURRENT GRANTS (\$) | | | TOTAL CAPITAL GRANTS |
|--|------------|----------------------------|--------------------|------------|-----------------------------|
| TYPES OF INSTITUTIONS | | FOR WAGES AND SALARIES | FOR OTHER PURPOSES | TOTAL | |
| | | 1 | 2 | 3 | 4 |
| PRE –PRIMARY and PRIMARY EDUCATION | 089 | | | | |
| Pre-Primary | 093 | | | | |
| Primary Education | 097 | | | | |
| SECONDARY EDUCATION | 101 | | | | |
| Secondary Education | 105 | | | | |
| Technical and Vocational Secondary education | 109 | | | | |
| HIGHER EDUCATION | 113 | | | | |
| Universities | 117 | | | | |
| OTHER EDUCATION | 121 | | | | |
| Sports and Recreation Education | 125 | | | | |
| Cultural Education | 129 | | | | |
| Other Education n.e.c | 133 | | | | |
| EDUCATIONAL SUPPORT SERVICES | 137 | | | | |
| Others (specify) | 141 | | | | |
| TOTAL GOVERNMENT AID | | | | 145 | 146 |
| [Column 3: codes 091+103+115+123+139] | | | | | |

C] **OVERSEAS AID**

CURRENT GRANTS: Included here are current transfers from rest of the world either in cash or in kind.

CAPITAL GRANTS: Included here are various grants and gifts, either in cash or in kind, for development purposes.

D] **LOCAL AID**

CURRENT GRANTS: Included here are current transfers from within Fiji (except Government) either in cash or in kind.

CAPITAL GRANTS: Included here are various grants and gifts, either in cash or in kind, for development purposes.

| C] OVERSEAS AID | | CURRENT GRANTS | | | | | TOTAL CAPITAL GRANTS |
|--|-----|-----------------------|--------------|--|--------------|--------------|-----------------------------|
| TYPES OF INSTITUTIONS | | CASH | GOODS | VALUE OF WORK DONE WITHOUT PAY BY OVERSEAS PEOPLE | OTHER | TOTAL | |
| | | 1 | 2 | 3 | 4 | 5 | |
| PRE –PRIMARY and PRIMARY | | | | | | | |
| Pre-Primary | 153 | | | | | | |
| Primary Education | 159 | | | | | | |
| SECONDARY EDUCATION | | 165 | | | | | |
| Secondary Education | 171 | | | | | | |
| Technical and Vocational Secondary education | | | | | | | |
| HIGHER EDUCATION | | 183 | | | | | |
| Universities | 189 | | | | | | |
| OTHER EDUCATION | | 195 | | | | | |
| Sports and Recreation Education | 201 | | | | | | |
| Cultural Education | 207 | | | | | | |
| Other Education n.e.c | 213 | | | | | | |
| EDUCATIONAL SUPPORT SERVICES | | | | | | | |
| Others (specify) | 225 | | | | | | |
| TOTAL OVERSEAS AID [Column 5: codes 051+169+187+199+223] | | | | | 231 | | |

| D] LOCAL AID | | CURRENT GRANTS | | | | | TOTAL CAPITAL GRANTS |
|---|--|-----------------------|--------------|---|--------------|--------------|-----------------------------|
| TYPES OF INSTITUTIONS | | CASH | GOODS | VALUE OF WORK DONE WITHOUT PAY BY LOCAL PEOPLE | OTHER | TOTAL | |
| | | 1 | 2 | 3 | 4 | 5 | |
| PRE –PRIMARY and PRIMARY EDUCATION | | 233 | | | | | |
| Pre-Primary | 239 | | | | | | |
| Primary Education | 245 | | | | | | |
| SECONDARY EDUCATION | | 251 | | | | | |
| Secondary Education | 257 | | | | | | |
| Technical and Vocational Secondary education | 263 | | | | | | |
| HIGHER EDUCATION | | 269 | | | | | |
| Universities | 275 | | | | | | |
| OTHER EDUCATION | | 281 | | | | | |
| Sports and Recreation Education | | | | | | | |
| Cultural Education | 293 | | | | | | |
| Other Education n.e.c | 299 | | | | | | |
| EDUCATIONAL SUPPORT SERVICES | | 305 | | | | | |
| Others (specify) | 311 | | | | | | |
| TOTAL LOCAL AID [Column 5: codes 237+255+273+285+309] | | | | | 317 | | |
| 9 | TOTAL TURNOVER OF YOUR ESTABLISHMENT [CODES 088+145+231+317] | | | | 319 | | |

OTHER INCOME

- 12 a) Include all claims arising from business insurance. Examples of business insurances are insurance against the risk of buildings, properties and stocks. Exclude life, education or any other personal insurance.
- 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 forms of personal insurance are to be excluded.

OTHER INCOME

| | | | VALUE (\$) |
|----|---|------------|------------|
| 10 | Income from sales of goods without transformation (refer question 23) | 320 | |
| 11 | Subsidies and grants received | 321 | |
| 12 | Insurance claims received: a) Business insurance claims received | 322 | |
| | b) Casualty insurance claims received | 323 | |
| 13 | Profit or loss received from any other business in which you have an interest | 324 | |
| 14 | Rent received for the hire of building | 325 | |
| 15 | Income from: a) Rent received from land | 326 | |
| | b) Interest received | 327 | |
| | c) Dividends received | 328 | |
| | d) Royalty received | 329 | |
| 16 | Bad and doubtful debts recovered | 330 | |
| 17 | Exchange gain | 331 | |
| 18 | Gain on sale of fixed assets | 332 | |
| 19 | Receipts from industrial services rendered to others e.g. repairs & maintenance | 333 | |
| 20 | Others (specify). | 334 | |
| | Total other income | 335 | |
| 21 | VAT charged on goods and services provided | 336 | |
| 22 | GRAND TOTAL OF ALL INCOME RECEIVED (Codes 319+ 335+336) | 337 | |

PURCHASES OF MATERIALS DURING THE YEAR

- 23 State in detail the total value of all purchases of materials and supplies for use in the operation of the business
- 24 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

- 25-28 Fuel purchased, other than fuel purchased for resale, including gasoline and other fuel for vehicle etc should be included.
- 29 This should include the cost of electricity purchased for lighting, air conditioning, refrigeration etc.

OTHER EXPENDITURE

- 31 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.
- 32 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.
- 34 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.
- 43 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 40.

| PURCHASES OF MATERIALS DURING THE YEAR | | | VALUE (\$) |
|---|---|------------|------------|
| 23 | Expenditure of materials and related articles for use in the business | 338 | |
| 24 | Expenditure of all materials and related articles purchased for resale during the year (refer question 9) | 339 | |
| | Total [Code 338-339] | 340 | |

| FUEL, ELECTRICITY AND WATER | | | VALUE (\$) |
|--|---------------------------------------|------------|------------|
| Please state the expenditure incurred on fuel, electricity and water | | | |
| 25 | Petrol/Automotive diesel fuel | 341 | |
| 26 | Industrial diesel fuel/Heavy fuel oil | 342 | |
| 27 | Kerosene | 343 | |
| 28 | Liquid petroleum gas | 344 | |
| 29 | Electricity | 345 | |
| 30 | Water | 346 | |
| | Total [Code 341+346] | 347 | |

| OTHER EXPENDITURE | | | VALUE (\$) |
|--------------------------|--|------------|------------|
| 31 | Repairs and maintenance paid for on vehicles, buildings etc to outside firms | 348 | |
| 32 | Cartage and haulage expenses paid to other firms | 349 | |
| 33 | Travel expenses (e.g. management, personal etc.) | 350 | |
| 34 | Value of contract and commission work done | 351 | |
| 35 | Audit, accounting and legal fee | 352 | |
| 36 | Advertising and promotion etc | 353 | |
| 37 | Bank charges | 354 | |
| 38 | Postage, telephone and telecommunication etc | 355 | |
| 39 | Office stationery and supplies | 356 | |
| 40 | Management and consultation fee | 357 | |
| 41 | Rent paid for furniture, building, plant and machinery etc | 358 | |
| 42 | Insurance paid: a) Business insurance | 359 | |
| | b) Casualty insurance | 360 | |
| 43 | Expenditure on: a) Rent paid for land | 361 | |
| | b) Interest paid | 362 | |
| | c) Dividends paid | 363 | |
| | d) Royalty paid | 364 | |
| 44 | Bad and doubtful debts written off | 365 | |
| 45 | Business licenses, rates on property paid to central or local government etc | 366 | |
| 46 | Fiji National University Levy | 367 | |
| 47 | Exchange losses | 368 | |
| 48 | Fixed asset expenses: a) Loss on sale of fixed assets | 369 | |
| | b) Depreciation claimed (to agree with question 57 (7)) | 370 | |
| 49 | All other costs and expenses | 371 | |
| | Total other expenditure [Codes 348 to 371 excluding 363] | 372 | |

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

50 Please note that the information in respect of employment is for the last pay week in June 2014 but the rest of the question requires data for the appropriate accounting year.

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

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

Operatives includes all employees directly engaged in the activity of the establishment, e.g. those in fabrication, processing, assembling, shop messengers, warehouse men, packers and repair men etc. Casual workers should also be included here.

Others include administrators, technical and clerical personnel, e.g. salaried managers, clerks and typists etc.

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.

STOCKS

53 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.

LOANS AND ADVANCES

54 Please provide information relating to any loan or advances taken during the period.

NET EARNINGS AND TAXES PAID

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

| | |
|---------------------------------------|----|
| Income [Code 337 + 408] | \$ |
| less Expenditure [Code 399] | \$ |
| equals Profit (+)\Loss (-) [Code 409] | \$ |

| EMPLOYMENT AND COMPENSATION OF EMPLOYEES | | | | | | |
|---|---|-------------------------|-----------------|-------------------------------|---------------------------------|-----------------|
| | | | NUMBER EMPLOYED | GROSS WAGES AND SALARIES PAID | EMPLOYER'S CONTRIBUTION TO FPNP | PAYMENT IN KIND |
| | | | (1) | (2) | (3) | (4) |
| 50 | | | | | | |
| a] | Fiji citizens | | | | | |
| | i] | Operatives | 373 | | | |
| | ii] | Others | 377 | | | |
| b] | Expatriates | | | | | |
| | i] | Stayed one year or more | 381 | | | |
| | ii] | Stayed less than a year | 385 | | | |
| | Total [Code 373+377+381+385] | | 389 | | | |
| c] | Working without pay | | | | | |
| | i] | Working proprietors | 393 | | | |
| | ii] | Unpaid family workers | 394 | | | |
| | Total 389+ 393+394] | | 395 | | | |
| d] | From the total number in employment given in code 395, please state: | | | | | |
| | Total Males | 396 | | Total Females | 397 | |
| 51 | VAT paid on supplies of goods and services | | | | 398 | |
| 52 | GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 340+347+372+390+391+392+398] | | | | 399 | |

| STOCKS | | | | |
|---------------|--|----------------------|-------------|--------------------|
| 53 | Please give the value of stocks held by your establishment | VALUE OF STOCKS (\$) | | |
| | | OPENING (1) | CLOSING (2) | CHANGE (2)-(1)=(3) |
| a] | Stock of finished goods bought for sale | 400 | | |
| b] | Materials, fuel, supplies and components | 403 | | |
| | Total | 406 | | |

| LOANS AND ADVANCES | | | | | | | |
|---------------------------|------------|--------------------------|---------------------------|-------------------------------------|---------------|--------------------------|-------------------------------------|
| 54 | | Opening Balance 01/01/14 | Additions during the year | Principle Repayment during the year | Other Changes | Closing Balance 31/12/14 | Total Interest payable for the year |
| | | \$ [1] | \$ [2] | \$ [3] | \$ [4] | \$ [5=1+2-3+4] | \$ [6] |
| Locally | 409 | | | | | | |
| Abroad | 415 | | | | | | |
| TOTAL | 421 | | | | | | |

| NET EARNINGS AND TAXES PAID | | | Amount (\$) |
|------------------------------------|--|-----|-------------|
| 55 | Net profit/loss of your establishment\enterprise. If this does not agree with question 56, please give reasons | 427 | |
| 56 | Taxable income of your establishment\enterprise | 428 | |
| 57 | Amount, if any, of previous year losses that was deducted before arriving at the taxable income | 429 | |
| 58 | Amount of Fiji Income Tax paid/payable by your establishment\enterprise. | 430 | |

FIXED CAPITAL ASSETS

59 (7) Please ensure that:

The value given for depreciation should agree with the value given in question 47[b].

59 (5) Own Account Construction: This is the cost of new fixed assets and additions to the existing fixed assets made by establishments own labour for its own use. Cost should be equivalent to labour costs plus value of materials at cost.

59 (G) Valuables include:

- (a) Precious stones and metals (e.g. diamonds, non monetary gold, Platinum and silver);
- (b) Antiques and other art objects (e.g. painting and sculptures); and
- (c) Other valuables (e.g. jewellery and collector items)

| FIXED CAPITAL ASSETS | | | | | | | | | | |
|----------------------|---|-----|---------------------------|--|--------------------|---------------------------------------|---|--------------------------------|---------------------|---------------------------|
| 59 | | | VALUE (\$) | | | | | | | |
| | | | Opening Book Value (1) | Purchase of new and second hand assets at cost | | Land Development & Improvement (4) | Own Account Capital Construction (5) | Sales of Capital Assets (6) | Depreciation (7) | Closing Book Value (8) |
| | | | | locally (2) | from abroad (3) | | | | | |
| A] | Land | 431 | | | | | | | | |
| B] | Non-Residential Buildings | 439 | | | | | | | | |
| | Residential Buildings | 447 | | | | | | | | |
| C] | Plant and machinery | 455 | | | | | | | | |
| D] | Furniture and fixtures | 463 | | | | | | | | |
| | ICT equipment | 471 | | | | | | | | |
| | Other office equipment | 479 | | | | | | | | |
| E] | Transport vehicles and related equipment | 487 | | | | | | | | |
| F] | Research & Development | 495 | | | | | | | | |
| G] | Valuables (Antiques, Artistic Originals Precious Metals, etc) | 503 | | | | | | | | |
| H] | Others (specify): | 511 | | | | | | | | |
| | Total | 519 | | | | | | | | |

Person we should contact if any queries arise regarding this form:

Name: _____

Telephone: _____

Facsimile: _____

Email: _____

Signature: _____

Date: _____

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

THANK YOU FOR COMPLETING THE QUESTIONNAIRE

APPENDIX V

NUMBER OF SCHOOLS AND NUMBER OF TEACHERS***

| Year | Primary | | Secondary | | Technical/Vocational | | Teacher Training | | Special Education | | Total | |
|------|----------------|-----------------|----------------|-----------------|----------------------|-------------------|------------------|-----------------|-------------------|-----------------|----------------------|-----------------|
| | No. of schools | No. of teachers | No. of schools | No. of teachers | No. of schools | No. of teachers * | No. of schools | No. of teachers | No. of schools | No. of teachers | ** No. of schools | No. of teachers |
| 1987 | 677 | 4,425 | 140 | 2,572 | 40 | 206 | 3 | 31 | n/a | 55 | 860 | 7,289 |
| 1988 | 678 | 4,595 | 141 | 2,582 | 41 | 220 | 3 | 33 | n/a | 55 | 863 | 7,485 |
| 1992 | 693 | 4,644 | 142 | 3,045 | 33 | n/a | 4 | 69 | n/a | 87 | 872 | 7,845 |
| 1993 | 695 | 4,867 | 144 | 3,187 | 30 | 679 | 4 | 78 | n/a | 87 | 873 | 8,898 |
| 1994 | 697 | 4,921 | 147 | 3,430 | 31 | 626 | 4 | 81 | n/a | 70 | 879 | 9,128 |
| 1995 | 698 | 4,992 | 148 | 3,394 | 34 | n/a | 4 | 80 | 16 | 74 | 884 | 8,540 |
| 1996 | 698 | 5,021 | 151 | 3,333 | 37 | n/a | 4 | 87 | 16 | 71 | 890 | 8,512 |
| 1997 | 698 | 5,011 | 152 | 3,519 | 38 | n/a | 4 | 95 | 16 | 76 | 892 | 8,701 |
| 1998 | 699 | 5,054 | 153 | 3,619 | 38 | n/a | 4 | 82 | 16 | 79 | 894 | 8,834 |
| 1999 | 700 | 5,061 | 153 | 3,799 | 40 | 810 | 4 | 87 | 16 | 137 | 897 | 9,894 |
| 2000 | 700 | 5,082 | 153 | 3,696 | 40 | 889 | 4 | 97 | 17 | 135 | 897 | 9,899 |
| 2001 | 700 | 5,112 | 154 | 3,894 | 45 | 883 | 4 | 116 | 17 | 138 | 903 | 10,143 |
| 2002 | 712 | 5,107 | 157 | 4,142 | 47 | 915 | 4 | 108 | 17 | 143 | 920 | 10,415 |
| 2003 | 712 | 5,127 | 157 | 3,935 | 47 | 987 | 4 | 102 | 17 | 117 | 936 | 10,268 |
| 2004 | 714 | 5,229 | 160 | 4,431 | 54 | 1,048 | 4 | 111 | 17 | 127 | 940 | 10,946 |
| 2005 | 719 | 5,006 | 162 | 4,141 | 63 | n/a | 4 | 87 | 17 | 103 | 948 | 9,337 |
| 2006 | 719 | 5,011 | 162 | 4,141 | 64 | 1,138 | 4 | 100 | 17 | 160 | 966 | 10,550 |
| 2007 | 720 | 5,131 | 169 | 4,327 | 66 | 1,139 | 4 | 94 | 17 | 167 | 976 | 10,858 |
| 2008 | 724 | 5,107 | 173 | 4,253 | 66 | 158 | 4 | 86 | 17 | 113 | 984 | 9,717 |
| 2009 | 721 | 5,173 | 172 | 4,273 | 69 | 391 | 4 | 88 | 17 | 111 | 983 | 10,036 |
| 2010 | 721 | 4,858 | 173 | 4,202 | 70 | 500 | 3 | n/a | 17 | 115 | 984 | 9,675 |
| 2011 | 721 | 5,026 | 172 | 4,489 | 61 | 546 | 3 | n/a | 17 | 89 | 974 | 10,061 |
| 2012 | 721 | 5,038 | 175 | 4,591 | 37 | 275 | 3 | n/a | 17 | 92 | 953 | 9,996 |
| 2013 | 725 | 5,378 | 178 | 4,650 | 35 | 323 | 3 | n/a | 17 | 120 | 958 | 10,471 |
| 2014 | 729 | 5,558 | 179 | 4,753 | 34 | 325 | 3 | n/a | 17 | 121 | 962 | 10,757 |

Note: * Number of teachers in Technical/Vocational are also counted as secondary teachers so will not tie with what is given in table 3.5A

** Will not tie in with table 1 since table 1 includes Driving schools etc.

***As at 30th June each year

Source: Ministry of Education

APPENDIX VI

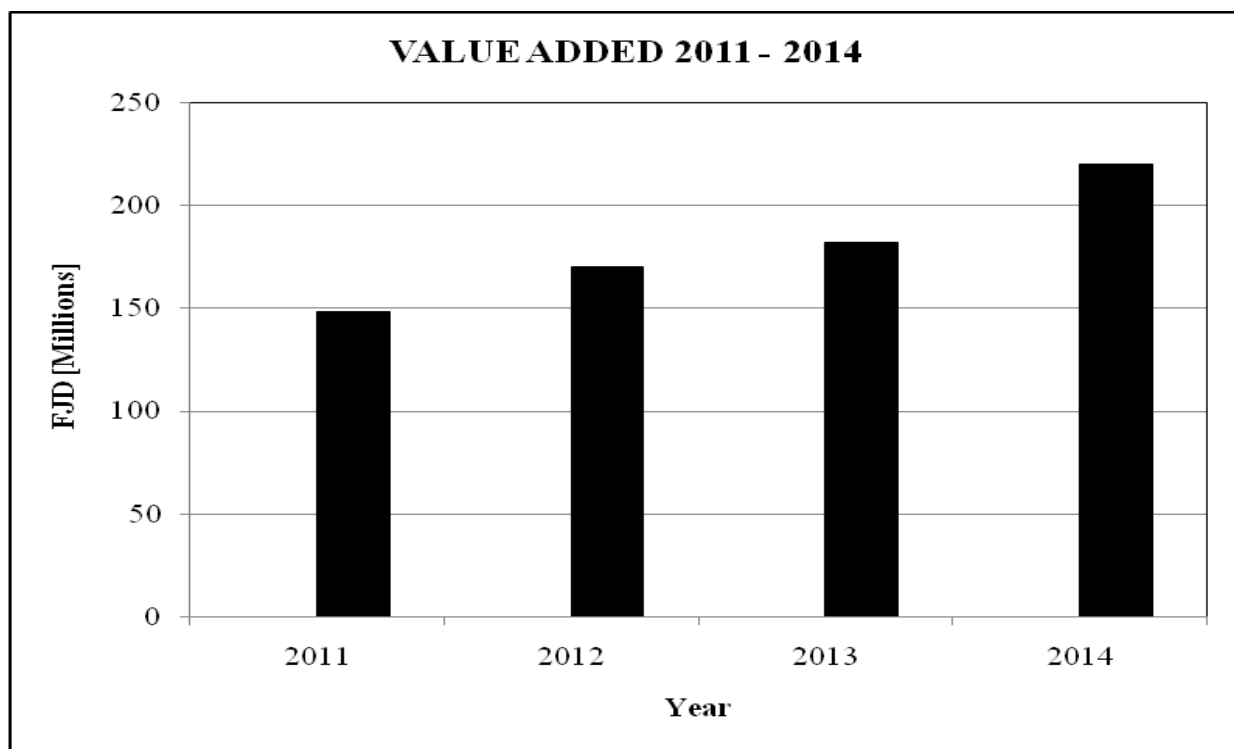
SCHOOL ENROLMENT BY ETHNICITY AND SEX*

| Period | Fijian | | Indians | | Others | | Total | | No. of Teachers | Pupil/Teacher Ratio |
|-------------------------|--------|---------|---------|---------|--------|---------|--------|---------|-----------------|---------------------|
| | Males | Females | Males | Females | Males | Females | Males | Females | | |
| Secondary School | | | | | | | | | | |
| 1996 | 15,532 | 16,260 | 16,520 | 17,704 | 1,949 | 1,957 | 34,000 | 35,921 | 3,333 | 20.98 |
| 1997 | 16,280 | 16,776 | 16,432 | 17,047 | 1,811 | 1,797 | 34,523 | 35,620 | 3,519 | 19.93 |
| 1998 | 16,479 | 17,071 | 15,589 | 16,916 | 1,616 | 1,613 | 33,684 | 35,600 | 3,619 | 19.14 |
| 1999 | 15,710 | 17,307 | 15,355 | 16,604 | 1,427 | 1,826 | 32,492 | 35,737 | 3,799 | 17.96 |
| 2000 | 15,487 | 17,002 | 15,182 | 15,897 | 1,562 | 1,775 | 32,231 | 34,674 | 3,696 | 18.10 |
| 2001 | 15,540 | 16,989 | 14,678 | 15,571 | 1,561 | 1,596 | 31,779 | 34,156 | 3,894 | 16.93 |
| 2002 | 16,306 | 17,718 | 14,382 | 15,322 | 1,685 | 1,799 | 32,373 | 34,839 | 4,142 | 16.23 |
| 2003 | 17,124 | 18,188 | 14,364 | 15,046 | 1,796 | 1,615 | 33,284 | 34,849 | 3,935 | 17.31 |
| 2004 | 17,881 | 19,121 | 13,831 | 14,637 | 1,603 | 1,701 | 33,315 | 35,459 | 4,431 | 15.52 |
| 2005 | 18,619 | 19,447 | 12,471 | 13,184 | 1,300 | 1,369 | 32,390 | 34,000 | 4,141 | 16.03 |
| 2006 | 18,649 | 19,941 | 13,441 | 14,098 | 1,641 | 1,765 | 33,731 | 35,804 | 4,141 | 16.79 |
| 2007 | 18,713 | 20,761 | 12,489 | 13,253 | 1,732 | 1,956 | 32,934 | 35,970 | 4,327 | 15.92 |
| 2008 | 18,726 | 20,422 | 12,471 | 12,920 | 1,357 | 1,850 | 32,554 | 35,192 | 4,253 | 15.93 |
| 2009 | 18,529 | 20,788 | 11,771 | 12,473 | 1,729 | 1,782 | 32,029 | 35,043 | 4,273 | 15.70 |
| 2010 | 18,573 | 20,581 | 11,399 | 11,718 | 1,454 | 1,645 | 31,426 | 33,944 | 4,202 | 15.57 |
| 2011 | 20,172 | 20,172 | 11,644 | 12,216 | 1,910 | 2,030 | 33,726 | 36,525 | 4,489 | 15.65 |
| 2012 | 20,659 | 22,271 | 10,944 | 11,358 | 1,522 | 1,671 | 33,125 | 35,300 | 4,591 | 14.90 |
| 2013 | 21,615 | 23,223 | 9,444 | 10,013 | 1,598 | 1,738 | 32,657 | 34,974 | 4,650 | 14.54 |
| 2014 | 22,015 | 23,273 | 9,834 | 10,063 | 1,698 | 1,776 | 33,547 | 35,112 | 4,753 | 14.46 |
| Primary School | | | | | | | | | | |
| 1996 | 40,125 | 37,115 | 30,057 | 28,704 | 3,197 | 2,918 | 70,182 | 65,819 | 5,021 | 27.09 |
| 1997 | 40,604 | 37,539 | 29,779 | 28,398 | 3,382 | 3,079 | 70,383 | 65,937 | 5,011 | 27.20 |
| 1998 | 41,872 | 39,000 | 29,000 | 27,754 | 3,177 | 3,060 | 70,872 | 66,754 | 5,054 | 27.23 |
| 1999 | 42,474 | 39,764 | 28,405 | 27,102 | n/a | n/a | 70,879 | 66,866 | 5,061 | 27.22 |
| 2000 | 42,946 | 39,716 | 27,809 | 26,197 | 3,182 | 3,064 | 73,937 | 68,975 | 5,082 | 28.12 |
| 2001 | 43,921 | 40,588 | 26,843 | 25,439 | 3,195 | 2,927 | 73,959 | 68,954 | 5,112 | 27.96 |
| 2002 | 42,546 | 39,741 | 24,531 | 22,991 | 3,416 | 3,511 | 70,493 | 66,243 | 5,107 | 26.77 |
| 2003 | 44,571 | 41,665 | 25,353 | 24,156 | 3,375 | 3,133 | 73,132 | 69,016 | 5,127 | 27.73 |
| 2004 | 46,570 | 42,967 | 24,665 | 23,381 | 3,318 | 2,957 | 74,553 | 69,305 | 5,229 | 27.51 |
| 2005 | 45,831 | 43,414 | 23,334 | 22,512 | 3,242 | 2,756 | 72,407 | 68,682 | 5,006 | 28.18 |
| 2006 | 46,883 | 43,345 | 22,439 | 21,386 | 3,183 | 2,893 | 72,505 | 67,624 | 5,011 | 27.96 |
| 2007 | 45,940 | 41,930 | 20,507 | 19,611 | 3,132 | 2,715 | 69,579 | 64,256 | 5,131 | 26.08 |
| 2008 | 45,595 | 42,557 | 18,890 | 38,654 | 3,149 | 2,767 | 67,634 | 83,978 | 5,107 | 29.69 |
| 2009 | 45,660 | 42,111 | 18,411 | 17,451 | 3,133 | 2,678 | 67,204 | 62,240 | 5,173 | 25.02 |
| 2010 | 46,407 | 42,850 | 17,559 | 16,939 | 2,866 | 2,464 | 67,832 | 62,253 | 4,858 | 26.57 |
| 2011 | 47,159 | 43,588 | 17,184 | 16,521 | 2,897 | 2,676 | 67,237 | 62,785 | 5,026 | 25.87 |
| 2012 | 47,681 | 44,443 | 17,262 | 16,584 | 2,900 | 2,752 | 67,843 | 63,779 | 5,038 | 26.13 |
| 2013 | 49,193 | 45,835 | 17,691 | 17,116 | 2,927 | 2,764 | 69,811 | 65,715 | 5,378 | 25.20 |
| 2014 | 49,863 | 46,118 | 17,996 | 17,674 | 3,325 | 3,100 | 71,184 | 66,892 | 5,558 | 24.84 |

Note: * Enrolment statistics are as at 30 June each year.

Source: Ministry of Education

APPENDIX VII: VALUE ADDED 2011 - 2014



- In 2014 all the primary and secondary schools were provided with grant from government for school fee and also student with free bus fare scheme.