

ECONOMIC SURVEYS

HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

2015

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PREFACE

The report provides information on the Human Health and Social Work Activities in 2015. The information was gathered from establishments engaged in the Human Health and Social Work Activities. These activities include the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospital and other facilities, over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals. It excludes information on Human Health and Social Work Activities in the informal sector.

The important numbers presented are the macro-economic aggregates such as Gross Output, Intermediate Consumption, Value Added, Compensation of Employees, Consumption of Fixed Capital and Operating Surplus. These aggregates are combined with similar information on other industries to provide an estimate of GDP, which is a measure of our economy's size. Information made available in this report will allow us to work out the industry's contribution to the economy. Information contained in this report constitutes inputs to a national accounts system which basically provides a quantitative image of the whole economy.

Information on the Human Health and Social Work 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 Human health and social work 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 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 return or a figure less than half the given value

2 Total values are subject to rounding errors.

3 Key to Abbreviations:

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

4 VA in the report refers to Gross Value Added

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1 INTRODUCTION

1.1 History of Surveys undertaken

A brief description of previous studies done on this sector is given below in chronological order as it is an ad hoc inquiry.

1995: Census of Community, Social and Personal Services

Human health and social work activities were covered under the scope of this survey primarily to determine the benchmark levels for the health and social work activities industry in rebasing constant price GDP from 1989 to 1995 and also to incorporate changes in the compilation of the data for the health and social work activities sector as recommended in the 1993 System of National Accounts.

2002: Census of Health and Social Work

Human health and social work 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 rebase the constant price Gross Domestic Product to 2002.

2008: Census of Health and Social Work Activities

Human health and social work 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 rebase the constant price Gross Domestic Product to 2008.

2011: Census of Health and Social Work Activities

Human health and social work 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 rebase the constant price Gross Domestic Product to 2011.

2012: Census of Health and Social Work Activities

Human health and social work 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 rebase the constant price Gross Domestic Product to 2011.

From 2012 it has become an annual inquiry (refer to last report). This report contains the results of the establishment survey carried out for Human Health and Social Work Activities for 2015 (refer 2.2 on coverage and scope).

1.2 Need for statistics relating to Human Health and Social Work Activities

Human health and social work 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 (GFCF). Statistics on health and social services 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 human health and social services 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 health and social services activities find the data helpful in assessing the future direction of their businesses.

2 METHODOLOGY

2.1 Legal Basis

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

2.2 Coverage and Scope

The 2015 survey covered establishments¹ operating in the human health and social work activities defined by the Fiji Standard Industrial Classification (FSIC) 2010 Section Q. It is nevertheless possible that some small units not employing regular paid workers may have been omitted due to difficulties in identifying them, but the nature of such units do not affect the overall results in any significant way.

The businesses engaged in the human health and social work activities covered human health activities and residential care activities (refer Appendix II for the Industrial Classification Used).

2.3 Statistical Unit

The unit of reporting was the establishment (refer Appendix I for Concepts and Definitions). In areas 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 human health and social work activities in 2015 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 2015, there were 209 establishments recorded compared to 193 establishments surveyed in 2014.

2.5 Questionnaire Design

A common questionnaire was used for both human health and social work activities. It called for information on the particulars of the establishment e.g. type of organisation, income, expenditure, stocks and employment. Not all the data collected are published here (refer to Appendix IV for Sample Questionnaire).

2.6 Data Collection and Survey Procedures

The questionnaires were posted on 30th June, 2016 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. 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.

¹Human health and social work activities undertaken by the Central Government Ministries and Departments e.g. the Colonial War Memorial Hospital 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 2015.

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 2015. 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 2015.

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 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 health and social services industry.

The Gross Fixed Capital Formation too has been estimated for non-response. Generally capital formation 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 1B to 5B and 8 to 11 that contain as per survey data.

Results of some sub classes have been grouped together in order to protect the confidentiality of the information, as stipulated in the Statistics Act 1961 (Cap 71).

3.1 The Survey Response

Table 1A: Survey Response Rate

FSIC 2010		SURVEY FRAME	RETURNS RECEIVED	RESPONSE RATE %
SUB- CLASS	ACTIVITY			
HUMAN HEALTH ACTIVITIES		150	121	81
86101	Hospital activities			
86909	Other human health services	17	16	94
86201	Medical services	83	61	73
86202	Dental services	31	26	84
86203	Optometry activities	19	18	95
RESIDENTIAL CARE FACILITIES		8	7	88
87101	Residential nursing care facilities			
87301	Residential care activities for the elderly and disabled			
87909	Other residential care activities	8	7	88
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		51	42	82
88909	Other social work activities without accommodation	51	42	82
	TOTAL	209	170	81

Table 1B: Responding Establishment Contribution

INDUSTRY	TOTAL GO OF INDUSTRY	GO OF RESPONDING ESTABLISHMENT (as per survey)	% CONTRIBUTION OF RESPONDING ESTABLISHMENT TO TOTAL GO
Human Health and Social Work Activities	51,891,012	49,474,015	95

3.2 Legal Status of Establishments

Table 2: Legal Status of Establishments

FSIC 2010		Individual Ownership	Partnership	Private Limited Company	Non-profit Organisation	Public Limited Company	TOTAL
SUB-CLASS	ACTIVITY						
HUMAN HEALTH ACTIVITIES		74	5	41	1	0	121
86101	Hospital activities						
86909	Other human health services	1	3	11	1	0	16
86201	Medical services	50	2	9	0	0	61
86202	Dental services	22	0	4	0	0	26
86203	Optometry activities	1	0	17	0	0	18
RESIDENTIAL CARE FACILITIES		0	0	0	7	0	7
87101	Residential nursing care facilities						
87301	Residential care activities for the elderly and disabled						
87909	Other residential care activities	0	0	0	7	0	7
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		0	0	0	42	0	42
88909	Other social work activities without accommodation	0	0	0	42	0	42
TOTAL		74	5	41	50	0	170

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				
HUMAN HEALTH ACTIVITIES		121	0	0	121
86101	Hospital activities				
86909	Other human health services	16	0	0	16
86201	Medical services	61	0	0	61
86202	Dental services	26	0	0	26
86203	Optometry activities	18	0	0	18
RESIDENTIAL CARE FACILITIES		7	0	0	7
87101	Residential nursing care facilities				
87301	Residential care activities for the elderly and disabled				
87909	Other residential care activities	7	0	0	7
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		41	0	1	42
88909	Other social work activities without accommodation	41	0	1	42
TOTAL		169	0	1	170

3.4 Size of Establishments

Table 4: Size of Establishments

FSIC 2010		NUMBER OF PERSONS ENGAGED						
SUB-CLASS	ACTIVITY	1-4	5-9	10-19	20-49	50-99	100+	TOTAL
HUMAN HEALTH ACTIVITIES		98	18	3	1	0	1	121
86101	Hospital activities							
86909	Other human health services	11	3	1	0	0	1	16
86201	Medical services	58	1	1	1	0	0	61
86202	Dental services	20	6	0	0	0	0	26
86203	Optometry activities	9	8	1	0	0	0	18
RESIDENTIAL CARE FACILITIES		3	1	2	1	0	0	7
87101	Residential nursing care facilities							
87301	Residential care activities for the elderly and disabled							
87909	Other residential care activities	3	1	2	1	0	0	7
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		26	7	2	6	1	0	42
88909	Other social work activities without accommodation	26	7	2	6	1	0	42
TOTAL		127	26	7	8	1	1	170

3.5 Number of Persons Engaged

Table 5 A: Number of Persons Engaged

FSIC 2010		TOTAL WORKING WITH PAY		TOTAL WORKING WITHOUT PAY		TOTAL
SUB-CLASS	ACTIVITY	Local	Expatriate	Working proprietors	Unpaid family workers	
HUMAN HEALTH ACTIVITIES		456	2	92	10	560
86101	Hospital activities					
86909	Other human health services	203	0	1	0	204
86201	Medical services	119	2	60	8	189
86202	Dental services	55	0	30	2	87
86203	Optometry activities	79	0	1	0	80
RESIDENTIAL CARE FACILITIES		73	0	0	0	73
87101	Residential nursing care facilities					
87301	Residential care activities for the elderly and disabled					
87909	Other residential care activities	73	0	0	0	73
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		429	0	0	0	429
88909	Other social work activities without accommodation	429	0	0	0	429
TOTAL		958	2	92	10	1,062

Table 5 B: Number of Persons Engaged by Gender

FSIC 2010		GENDER		
SUB-CLASS	ACTIVITY	Male	Female	Total
HUMAN HEALTH ACTIVITIES		195	365	560
86101	Hospital activities			
86909	Other human health services	59	145	204
86201	Medical services	58	131	189
86202	Dental services	36	51	87
86203	Optometry activities	42	38	80
RESIDENTIAL CARE FACILITIES		28	45	73
87101	Residential nursing care facilities			
87301	Residential care activities for the elderly and disabled			
87909	Other residential care activities	28	45	73
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		189	240	429
88909	Other social work activities without accommodation	189	240	429
	TOTAL	412	650	1,062

3.6 Macroeconomic Aggregates

Table 6: Macroeconomic Aggregates (\$)

FSIC 2010		GO	IC	VA	COE	CFC	OS
HUMAN HEALTH ACTIVITIES		28,991,642	13,557,113	15,434,529	7,493,409	1,804,198	6,136,922
86101	Hospital activities						
86909	Other human health services	14,160,377	6,213,138	7,947,239	4,935,968	825,268	2,186,003
86201	Medical services	7,735,974	3,779,473	3,956,501	1,276,113	425,247	2,255,141
86202	Dental services	3,551,566	1,802,069	1,749,497	474,145	261,570	1,013,782
86203	Optometry activities	3,543,725	1,762,433	1,781,292	807,183	292,113	681,996
RESIDENTIAL CARE FACILITIES		1,968,084	851,456	1,116,628	806,490	310,138	0
87101	Residential nursing care facilities						
87301	Residential care activities for the elderly and disabled						
87909	Other residential care activities	1,968,084	851,456	1,116,628	806,490	310,138	0
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		20,931,286	12,469,613	8,461,673	7,065,004	1,396,669	0
88909	Other social work activities without accommodation	20,931,286	12,469,613	8,461,673	7,065,004	1,396,669	0
TOTAL		51,891,012	26,878,182	25,012,830	15,364,903	3,511,005	6,136,922

3.7 Gross Fixed Capital Formation

Table 7: Gross Fixed Capital Formation (\$)

TYPE OF CAPITAL FORMATION	FSIC 2010 SUB-CLASS						TOTAL
	86101/86909	86201	86202	86203	87101/87301/87909	88909	
	Hospital activities/ Other human health services	Medical services	Dental services	Optometry activities	Residential care facilities	Other social work activities without accommodation	
Land development and improvement	0	0	0	0	0	0	0
Buildings	78,401	147,676	0	0	473,372	827,373	1,526,822
Plant and machinery	826,010	0	11,620	48,741	4,573	42,695	933,639
Other machinery & equipment	0	3,855	10,043	0	0	57,899	71,797
Furniture, fixtures and office equipment	3,208	44,902	85,259	3,951	409	67,118	204,847
Transport vehicles and related equipment	0	67,826	0	0	141,082	186,781	395,689
Computer software	20,560	8,034	0	0	0	8,798	37,392
Entertainment literary or artistic originals	0	0	0	0	0	0	0
Valuables	0	0	0	0	0	0	0
Others	0	0	0	0	0	0	0
GROSS FIXED CAPITAL FORMATION	928,179	272,293	106,922	52,692	619,436	1,190,664	3,170,186

3.8 Average Turnover per Establishment

Table 8: Average Turnover per Establishment

FSIC 2010		ESTABLISHMENTS	INCOME FROM SERVICES (as per survey)	AVERAGE TURNOVER PER ESTABLISHMENT
SUB-CLASS	ACTIVITY	NUMBER	\$	\$
HUMAN HEALTH ACTIVITIES		121	26,235,805	216,825
86101	Hospital activities	16	12,925,940	807,871
86909	Other human health services			
86201	Medical services	61	7,348,387	120,465
86202	Dental services	26	2,961,953	113,921
86203	Optometry activities	18	2,999,525	166,640
RESIDENTIAL CARE FACILITIES		7	490,214	70,031
87101	Residential nursing care facilities	7	490,214	70,031
87301	Residential care activities for the elderly and disabled			
87909	Other residential care activities			
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		42	3,681,271	87,649
88909	Other social work activities without accommodation	42	3,681,271	87,649
TOTAL		170	30,407,290	178,866

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	\$
HUMAN HEALTH ACTIVITIES		26,235,805	458	57,283
86101	Hospital activities	12,925,940	203	63,675
86909	Other human health services			
86201	Medical services	7,348,387	121	60,730
86202	Dental services	2,961,953	55	53,854
86203	Optometry activities	2,999,525	79	37,969
RESIDENTIAL CARE FACILITIES		490,214	73	6,715
87101	Residential nursing care facilities	490,214	73	6,715
87301	Residential care activities for the elderly and disabled			
87909	Other residential care activities			
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		3,681,271	429	8,581
88909	Other social work activities without accommodation	3,681,271	429	8,581
TOTAL		30,407,290	960	31,674

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	\$	\$	\$
HUMAN HEALTH ACTIVITIES		6,657,558	458	14,536
86101	Hospital activities			
86909	Other human health services	4,315,968	203	21,261
86201	Medical services	1,132,957	121	9,363
86202	Dental services	460,920	55	8,380
86203	Optometry activities	747,713	79	9,465
RESIDENTIAL CARE FACILITIES		740,074	73	10,138
87101	Residential nursing care facilities			
87909	Other residential care activities	740,074	73	10,138
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		5,174,631	429	12,062
88909	Other social work activities without accommodation	5,174,631	429	12,062
TOTAL		12,572,263	960	13,096

3.11 Loans and Advances

Table 11: Loans and Advances

FSIC 2010		CLOSING BALANCES		TOTAL
SUB-CLASS	ACTIVITY	LOCAL	ABROAD	\$
HUMAN HEALTH ACTIVITIES		4,606,039	0	4,606,039
86101	Hospital activities			
86909	Other human health services	4,187,000	0	4,187,000
86201	Medical services	185,753	0	185,753
86202	Dental services	233,286	0	233,286
86203	Optometry activities	0	0	0
RESIDENTIAL CARE FACILITIES		0	0	0
87101	Residential nursing care facilities			
87301	Residential care activities for the elderly and disabled			
87909	Other residential care activities	0	0	0
OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION		997,337	0	997,337
88909	Other social work activities without accommodation	997,337	0	997,337
GRAND TOTAL		5,603,376	0	5,603,376

3.12 2015 Results Compared with 2014 Results

Table 12: 2015 Human Health and Social Work Activities Results Compared with 2014 Results

AGGREGATES	2014		2015		Percentage change
	\$	Aggregates expressed as % of GO	\$	Aggregates expressed as % of GO	
GO	46,687,849		51,891,012		11.1
IC	25,361,856	54.3	26,878,182	51.8	6.0
VA	21,325,993	45.7	25,012,830	48.2	17.3
COE	13,666,136	29.3	15,364,903	29.6	12.4
CFC	2,753,541	5.9	3,511,005	6.8	27.5
OS	4,906,316	10.5	6,136,922	11.8	25.1
GFCF	3,106,986		3,170,186		2.0
NUMBER OF PERSONS ENGAGED	1,048		1,062		1.3

For supplementary information on the health and social work activities reference can be made to Appendix I for the Concepts and Definitions, Appendix II for the Industrial Classification Used, Appendix III for the Composition of the Macroeconomic Aggregates and Appendix IV for the Sample Questionnaire.

APPENDIX I: CONCEPTS AND DEFINITIONS

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

<i>Compensation of Employees</i>	Includes payments, whether in cash or in kind, made by the employer during the inquiry period for the work done to all persons included in the count of employees. It includes all cash payments, commissions, bonuses, cost of living allowances and wages paid during periods of vacation and sick leave, contributions in respect of their employees' social security and pension and payments in kind.
<i>Consumption of Fixed Capital</i>	In theory this is the value of the current replacement cost of fixed assets used up during the accounting period as a result of normal wear and tear. The consumption of fixed capital shown in this report is derived from the information supplied by the firm. This is expected to conform largely to the requirements of Income Tax Act and no adjustment is attempted to bring this into conformity with the national accounts definition.
<i>Employment Size Group</i>	This includes paid employment as well as people engaged.
<i>Establishment</i>	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 cannot be readily compiled. An example of this problem can be seen in medical services where radiology and medical consulting are carried out together. 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.
<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>Gross Fixed Capital Formation</i>	This is the outlay of the human health and social work industry on new and second-hand durable goods less their sales plus their own account capital construction work done on similar goods.
<i>Gross Output</i>	This is the gross value of all goods and services produced during the accounting period. Included here are the income received from sales, fees, subscriptions, fundraising, the value of capital construction for own account and other income.
<i>Intermediate Consumption</i>	Intermediate consumption consists of non-durable goods and services which have a lifetime of use of less than one year. Compensation of employees do not form part of intermediate consumption, but expenditure such as travelling

expenses of management personnel are included. Intermediate consumption differs from total purchases of raw materials, fuels etc.. by the amount of stock changes of such goods. Valuation of intermediate consumption is at purchasers' value i.e. it is inclusive of all costs incurred by producers in the acquisition of the required goods and services.

<i>Local Owned</i>	All companies with 51 per cent of its equity held in Fiji are considered locally owned.
<i>Number of Employees</i>	This includes all persons who work in the establishment and receive regular pay and persons working away from the establishment when paid by and under the control of the establishment. Also included are salaried managers, and directors of incorporated businesses except when paid solely for their attendance at board of directors meetings.
<i>Operating Surplus</i>	This is the excess of value added by producers over compensation of employees, consumption of fixed capital and net indirect taxes.
<i>Payments in kind</i>	This is defined as the net cost to the employer of those goods and services furnished to employees free of charge or at markedly reduced cost that are clearly and primarily of benefit to the employees as consumers. The item includes food, beverages, clothing (except uniforms for civilians as these are not worn off-duty) and lodging etc..
<i>Statistical Unit</i>	Statistical unit is the Unit for which information is collected.
<i>Unpaid Family Workers</i>	Unpaid family workers are persons living in the household of any of the proprietors of the owning establishment and working in the establishment without regular pay for at least one third of the working time normal to the establishment.
<i>Value Added</i>	Value added is the difference between the gross output and the intermediate consumption. It provides a useful way of measuring without duplication the economic importance of an industry or industrial sector.
<i>Working Proprietors</i>	Working proprietors are owners of establishments who are actively engaged in the work of the establishment. Excluded are silent or inactive partners.

APPENDIX II: INDUSTRIAL CLASSIFICATION USED

SECTION Q: HUMAN HEALTH AND SOCIAL WORK 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.

HUMAN HEALTH AND SOCIAL WORK ACTIVITIES includes the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities, over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
86				Human health activities
	861	8610	86101	<p>Hospital activities</p> <p>This sub-class includes short- or long-term hospital activities, i.e. medical, diagnostic and treatment activities, of general hospitals (e.g. community and regional hospitals, hospitals of non-profit organizations, university hospitals, military-base and prison hospitals) and specialized hospitals (e.g. mental health and substance abuse hospitals, hospitals for infectious diseases, maternity hospitals, specialized sanatoriums). The activities are chiefly directed to inpatients, are carried out under the direct supervision of medical doctors and include:</p> <ul style="list-style-type: none"> -services of medical and paramedical staff -services of laboratory and technical facilities, including radiologic and anaesthesiologic services -emergency room services -provision of operating room services, pharmacy services, food and other hospital services -services of family planning centres providing medical treatment such as sterilization and termination of pregnancy, with accommodation. <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -laboratory testing and inspection of all types of materials and products, except medical, see 71201 -veterinary activities, see 75001 -health activities for military personnel in the field, see 84221 -dental practice activities of a general or specialized nature, e.g. dentistry, endodontic and pediatric dentistry; oral pathology, orthodontic activities, see 86202 -private consultants' services to inpatients, see 86202
	862	8620		Medical and dental practice activities
			86201	<p>Medical practice activities</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons -family planning centres providing medical treatment, such as sterilization and termination of pregnancy, without accommodation

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-private consultants' services to inpatients</p> <p>Activities can be carried out in private practice, group practices and in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, as well as in patients' homes.</p> <p>This sub-class excludes: -inpatient hospital activities, see 86101 -paramedical activities such as those of midwives, nurses and physiotherapists, see 86909</p>
			86202	<p>Dental practice activities</p> <p>This sub-class includes: -dental practice activities of a general or specialized nature, e.g. dentistry, endodontic and pediatric dentistry; oral pathology -orthodontic activities -dental activities in operating rooms -private consultants' services to inpatients</p> <p>This sub-class excludes: -inpatient hospital activities, see 86101</p>
			86203	<p>Optometry activities</p> <p>This sub-class includes optometry activities. Optometry activities may be of general or specialised nature and can be carried out in a private practice or in outpatient clinics.</p>
	869	8690	86909	<p>Other human health activities</p> <p>This sub-class includes activities for human health not performed by hospitals or by medical doctors, dentists or optometrist: -activities of nurses, midwives, physiotherapists, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractice, acupuncture etc. -activities of dental paramedical personnel such as dental therapists, school dental nurses and dental hygienists, who may work remote from, but are periodically supervised by, the dentist -activities of medical laboratories such as X-ray laboratories and other diagnostic imaging centres and blood analysis laboratories -activities of blood banks, sperm banks, transplant organ banks etc. -ambulance transport of patients by any mode of transport including airplanes. These services are often provided during a medical emergency.</p> <p>Activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labor organizations and fraternal organizations and in residential health facilities other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere. These activities do not involve medical treatment.</p> <p>This sub-class excludes: -transfer of patients, with neither equipment for lifesaving nor medical personnel, see divisions 49, 50, 51</p>

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-non-medical laboratory testing, see 71201 -testing activities in the field of food hygiene, see 71201 -hospital activities, see 86101 -medical and dental practice activities, see 86201 -nursing care facilities, see 87101
87				Residential care activities
	871	8710	87101	Residential nursing care facilities This sub-class includes activities of: -homes for the elderly with nursing care -convalescent homes -rest homes with nursing care -nursing care facilities -nursing homes
				This sub-class excludes: -in-home services provided by health care professionals, see division 86 -activities of homes for the elderly without or with minimal nursing care, see 87301 -social work activities with accommodation, such as orphanages, children's boarding homes and hostels, temporary homeless shelters, see 87909
	872	8720	87201	Residential care activities for mental retardation, mental health and substance abuse This sub-class includes the provision of residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems. Facilities provide room, board, protective supervision and counseling and some health care. It also includes provision of residential care and treatment for patients with mental health and substance abuse illnesses. -facilities for treatment of alcoholism and drug addiction -psychiatric convalescent homes -residential group homes for the emotionally disturbed -mental retardation facilities -mental health halfway houses This sub-class excludes: -social work activities with accommodation, such as temporary homeless shelters, see 87909
	873	8730	87301	Residential care activities for the elderly and disabled This sub-class includes the provision of residential and personal care services for the elderly and disabled who are unable to fully care for themselves and/or who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these units provide skilled nursing care for residents in separate on-site facilities. Included are: -assisted-living facilities -continuing care retirement communities -homes for the elderly with minimal nursing care -rest homes without nursing care This sub-class excludes:

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				-activities of homes for the elderly with nursing care, see 87101 -social work activities with accommodation where medical treatment or accommodation are not important elements, see 87909
	879	8790	87909	<p>Other residential care activities</p> <p>This sub-class includes the provision of residential and personal care services for persons, except the elderly and disabled, who are unable to fully care for themselves or who do not desire to live independently. This class includes activities provided on a round-the-clock basis directed to provide social assistance to children and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements.</p> <p>Included here are:</p> <ul style="list-style-type: none"> -orphanages -children's boarding homes and hostels -temporary homeless shelters -institutions that take care of unmarried mothers and their children -halfway group homes for persons with social or personal problems -halfway homes for delinquents and offenders -disciplinary camps <p>The activities may be carried out by public or private organizations.</p> <p>This sub-class excludes:</p> <ul style="list-style-type: none"> -funding and administration of compulsory social security programmes, see 84301 -activities of nursing care facilities, see 87101 -residential care activities for mental retardation, mental health and substance abuse, see 87201 -residential care activities for the elderly or disabled, see 87301 -adoption activities, see 88909 -short-term shelter activities for disaster victims, 88909
88				Other social work activities without accommodation
	889	8890	88909	<p>Other social work activities without accommodation</p> <p>This sub-class includes:</p> <ul style="list-style-type: none"> -social, counseling, welfare, refugee, referral and similar services which are delivered to individuals and families in their homes or elsewhere and carried out by public or by private organizations, disaster relief organizations and national or local self-help organizations and by specialists providing counseling services -welfare and guidance activities for children and adolescents -adoption activities, activities for the prevention of cruelty to children and others -household budget counseling, marriage and family guidance, credit and debt counseling services -community and neighborhood activities -activities for disaster victims, refugees, immigrants etc., including temporary or extended shelter for them -vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
				<p>-eligibility determination in connection with welfare aid, rent supplements or food stamps</p> <p>-child day-care activities, including for handicapped children</p> <p>-day facilities for the homeless and other socially weak groups</p> <p>-charitable activities like fund-raising or other supporting activities aimed at social work</p> <p>-eligibility determination in connection with welfare aid, rent supplements or food stamps</p> <p>-child day-care activities, including for handicapped children</p> <p>-day facilities for the homeless and other socially weak groups</p> <p>-charitable activities like fund-raising or other supporting activities aimed at social work</p> <p>This sub-class excludes:</p> <p>-funding and administration of compulsory social security programmes, see 84301</p> <p>-activities similar to those described in this class, but including accommodation, see 87909</p>

APPENDIX III: COMPOSITION OF MACROECONOMIC AGGREGATES

1] HUMAN HEALTH ACTIVITIES

<u>INCOME</u>	86101/86909 Hospital Activities/ Other human health services	86201 Medical services	86202 Dental services	86203 Optometry activities	TOTAL
Primary Activity	13,751,001	7,471,821	3,512,705	3,434,841	28,170,368
Revenue from sales and services	13,751,001	7,471,821	3,512,705	3,434,841	28,170,368
Government aid	0	0	0	0	0
Overseas aid	0	0	0	0	0
Local aid	0	0	0	0	0
Secondary Activity	409,376	264,153	38,861	108,884	821,274
Gross Margin	7,182	5,642	3,912	87,782	104,518
Subsidies received	0	0	0	0	0
Rent received for the hiring of building	0	80,214	6,405	0	86,619
Receipts from industrial services rendered to others	0	0	0	0	0
Other income	402,194	178,297	28,544	21,102	630,137
Gross Output	14,160,377	7,735,974	3,551,566	3,543,725	28,991,642
Miscellaneous Income	136,358	256,582	100,553	107,804	601,297
Insurance claims	0	11,126	0	0	11,126
Profit or loss received from any other business	0	164,552	0	0	164,552
Property income received					
Rent received from land	0	45,123	0	0	45,123
Interest received	33,406	20,436	1,984	2,151	57,977
Dividends received	0	0	0	0	0
Royalty received	0	0	0	0	0
Bad and Doubtful debts	61,611	0	0	0	61,611
Exchange Gain	41,341	0	0	0	41,341
Gain on sale of fixed assets	0	0	0	0	0
VAT charged on goods and services provided	0	15,345	98,569	105,653	219,567
TOTAL INCOME	14,296,735	7,992,556	3,652,119	3,651,529	29,592,939
EXPENDITURE					
Expenditure on materials for use in the business	2,406,159	782,769	793,778	655,601	4,638,307
Change in stock of material	268,784	2,878	22,544	52,566	346,772
Expenditure incurred on fuel, electricity and water					
Fuel	73,038	70,126	47,405	40,031	230,600
Electricity	412,255	257,914	76,237	62,038	808,444
Water	34,758	13,646	9,202	5,004	62,610
Repairs & maintenance					
Vehicles	131,137	51,926	14,298	7,251	204,612
Buildings	141,389	11,219	13,109	44,168	209,885
Plant and Machinery	0	5,573	15,581	0	21,154
Cartage and haulage expenses paid to other firms	140,132	15,056	5,290	7,647	168,125
Travel expenses					
Air	10,892	38,302	50,418	46,854	146,466
Water	0	0	0	0	0
Land	6,737	2,801	15,561	14,769	39,868

<u>INCOME</u>	86101/86909 Hospital Activities/ Other human health services	86201 Medical services	86202 Dental services	86203 Optometry activities	TOTAL
Value of contract and commission work done	7,142	11,328	0	0	18,470
Audit and accounting fee	87,796	65,492	22,310	18,607	194,205
Legal Fee	30,804	3,646	7,765	804	43,019
Advertising and promotions etc.	37,553	22,206	33,126	42,322	135,207
Bank charges	52,427	101,388	52,450	19,817	226,082
Postage	25,827	10,326	10,848	2,887	49,888
Telephone and telecommunication	84,697	129,791	45,983	39,446	299,917
Office stationery and supplies	310,204	82,105	14,363	22,842	429,514
Management and consultation fee	124,850	429,255	89,247	266,775	910,127
Rent paid for hire					
Building	93,381	587,585	296,267	201,922	1,179,155
Plant and machinery	29,133	75,473	35,871	24,400	164,877
Business insurance	342,866	137,544	39,107	31,535	551,052
Other expenditure	1,361,177	871,124	91,309	155,147	2,478,757
<i>Intermediate Input</i>	6,213,138	3,779,473	1,802,069	1,762,433	13,557,113
Miscellaneous Expenditure	376,637	580,087	109,362	130,961	1,197,047
Casualty insurance	0	0	0	0	0
Property income paid					
Rent paid for land	302,460	102,460	20,126	2,586	427,632
Interest paid	0	169,512	25,401	0	194,913
Bad and doubtful debts written off	68,610	9,561	0	0	78,171
Business licences, rates paid to central or local government	5,567	74,463	11,023	15,789	106,842
FNU levy	0	25,412	11,789	10,235	47,436
Exchange losses	0	0	0	0	0
Loss on sale of fixed assets	0	0	0	0	0
VAT paid on services	0	198,679	41,023	102,351	342,053
<i>Compensation of Employees</i>	4,935,968	1,276,113	474,145	807,183	7,493,409
Wages and salaries paid	4,550,244	1,179,215	436,008	733,186	6,898,653
FNPF	384,493	94,108	37,517	65,845	581,963
Payment in kind	1,231	2,790	620	8,152	12,793
<i>Consumption of fixed capital</i>	825,268	425,247	261,570	292,113	1,804,198
TOTAL EXPENDITURE	12,351,011	6,060,920	2,647,146	2,992,690	24,051,767

2] RESIDENTIAL CARE FACILITIES & OTHER SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION

<u>INCOME</u>	87101/87301/ 87909 Residential nursing care facilities/Reside ntial care activities for the elderly and disabled/Other residential care activities	88909 Other social work activities without accommodation	TOTAL
Primary Activity	1,846,335	19,160,297	21,006,632
Revenue from sales and services	635,795	4,005,624	4,641,419
Government aid	403,088	94,394	497,482
Overseas aid	62,694	9,423,774	9,486,468
Local aid	416,794	4,998,001	5,414,795
Other - services produced for own use etc	327,964	638,504	966,468
Secondary Activity	121,749	1,770,989	1,892,738
Rent received for the hiring of building	3,599	138,803	142,402
Subsidies received	0	0	0
Other income	118,150	1,632,186	1,750,336
Own account capital construction	0	0	0
Gross Output	1,968,084	20,931,286	22,899,370
Miscellaneous Income	1,228	854,502	855,730
Insurance claims received	0	40,000	40,000
Profit or loss received from any other business	0	0	0
Property income received			
Rent received from land	0	168,590	168,590
Interest received	1,228	169,007	170,235
Dividends received	0	396,929	396,929
Royalty received	0	0	0
Bad and Doubtful debts recovered	0	2,103	2,103
Exchange Gain	0	5,437	5,437
Gain on sale of fixed assets	0	72,436	72,436
VAT charged on goods and services provided	0	0	0
TOTAL INCOME	1,969,312	21,785,788	23,755,100
<u>EXPENDITURE</u>			
Expenditure on materials for use in the business	76,927	4,670,651	4,747,578
Change in stock of material	0	-121,552	-121,552
Expenditure incurred on fuel, electricity and water			
Fuel	99,834	371,431	471,265
Electricity	49,675	275,178	324,853
Water	11,679	87,111	98,790
Repairs & maintenance			
Vehicles	22,808	847,294	870,102
Buildings	64,838	574,438	639,276
Others [P&M]	0	71,479	71,479
Cartage and haulage expenses paid to other firms	3,564	361,797	365,361
Travel expenses			
Air	20,111	567,206	587,317
Water	2,908	653,060	655,968
Land	5,325	590,358	595,683
Value of contract and commission work done	0	19,433	19,433

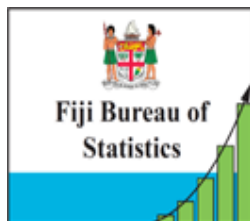
<u>INCOME</u>	87101/87301/ 87909 Residential nursing care facilities/Reside ntial care activities for the elderly and disabled/Other residential care activities	88909 Other social work activities without accommodation	TOTAL
Audit and accounting fee	20,842	197,848	218,690
Legal fee	0	63,622	63,622
Advertising and promotions etc	2,754	197,871	200,625
Bank charges	8,582	101,280	109,862
Postage	32,557	95,091	127,648
Telephone and telecommunication	55,820	209,801	265,621
Office stationery and supplies	25,176	222,210	247,386
Management and consultation fee	6,300	582,926	589,226
Rent paid for hire			
Building	42,942	346,769	389,711
Plant & machinery	1,749	105,332	107,081
Business insurance	10,805	411,136	421,941
Other expenditure	286,260	967,843	1,254,103
<i>Intermediate Input</i>	851,456	12,469,613	13,321,069
Miscellaneous Expenditure	22,636	352,660	375,296
Casualty insurance	1,934	16,151	18,085
Property income paid			
Rent paid for land	0	60,602	60,602
Interest paid	14,011	9,584	23,595
Bad and doubtful debts written off	0	100,805	100,805
Business licenses, rates paid to central or local government	6,691	120,881	127,572
FNU levy	0	3,016	3,016
Exchange losses	0	0	0
Loss on sale of fixed assets	0	41,621	41,621
VAT paid on services provided	0	0	0
<i>Compensation of Employees</i>	806,490	7,065,004	7,871,494
Wages and salaries paid	704,268	6,382,087	7,086,355
FNPF	57,842	645,312	703,154
Payment in kind	44,380	37,605	81,985
<i>Consumption of fixed capital</i>	310,138	1,396,669	1,706,807
TOTAL EXPENDITURE	1,990,720	21,283,946	23,274,666

SUMMARY

INCOME	Total
Primary Activity	49,177,000
Revenue from sales and services	32,811,787
Government aid	497,482
Overseas aid	9,486,468
Local aid	5,414,795
Other – services produced for own use etc.	966,468
Secondary Activity	2,714,012
Gross margin	104,518
Rent received for the hiring of building	229,021
Subsidies received	0
Receipts from industrial services rendered to others	0
Other income	2,380,473
Own account capital construction	0
Gross Output	51,891,012
Miscellaneous Income	1,451,590
Insurance claims received	51,126
Profit or loss received from any other business	164,552
Property income received	
Rent received from land	213,713
Interest received	228,212
Dividends received	396,929
Royalty received	0
Bad and doubtful debts recovered	63,714
Exchange gain	41,341
Gain on sale of fixed assets	72,436
VAT charged on services provided	219,567
TOTAL INCOME	53,342,602
EXPENDITURE	
Expenditure on materials for use in the business	9,385,885
Change in stock of material	225,220
Expenditure incurred on fuel, electricity and water	
Fuel	701,865
Electricity	1,133,297
Water	161,400
Repairs & maintenance	
Vehicles	1,074,714
Buildings	849,161
Plant and Machinery	92,633
Cartage and haulage expenses paid to other firms	533,486
Travel expenses	
Air	733,783
Water	655,968
Land	635,551
Value of contract and commission work done	37,903
Audit and accounting fee	412,895
Legal fee	106,641
Advertising and promotions etc.	335,832
Bank charges	335,944
Postage	177,536
Telephone and telecommunication	565,538
Office stationery and supplies	676,900
Management and consultation fee	1,499,353
Rent paid for hire	
Building	1,568,866
Plant and machinery	271,958
Business insurance	972,993
Other expenditure	3,732,860

INCOME	Total
<i>Intermediate Input</i>	26,878,182
Miscellaneous Expenditure	1,572,343
Casualty insurance	18,085
Property income paid	
Rent paid for land	488,234
Interest paid	218,508
Bad and doubtful debts written off	178,976
Business licences, rates paid to central or local government	234,414
FNU levy	50,452
Exchange losses	0
Loss on sale of fixed assets	41,621
VAT paid on supplies of goods and services	342,053
<i>Compensation of Employees</i>	15,364,903
Wages and salaries paid	13,985,008
FNPF	1,285,117
Payment in kind	94,778
<i>Consumption of fixed capital</i>	3,511,005
TOTAL EXPENDITURE	47,326,433

APPENDIX IV: SAMPLE QUESTIONNAIRE



Ratu Sukuna House, Corner of Mac Arthur Street and Victoria Parade, Suva, Fiji

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Suva
FIJI*

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CONFIDENTIAL

DESPATCHED: 30/06/16

2015 CENSUS OF HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

Tax Identification Number:

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Please correct any errors appearing in this label.

Dear Sir/Madam,

Enclosed are a copy of the 2015 Census of Human Health and Social Work Activities questionnaire.

COVERAGE AND SCOPE: It covers all establishments engaged in Other Service Activities Industry classified under the 2010 Fiji Standard Industrial Classification (refer to notes on page 2). If an establishment's other service activities are combined with other types of business, please report only the operations of the other service activities.

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 2015. If your accounting year is different provide information approximating closest to the calendar year 2015. 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 **29/07/16**. 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 persons will have access to individual information.

CONTACT PERSON FOR HELP AND ADVICE: Ms Jyotishna Lata on email jlata@statsfiji.gov.fj or telephone 331 5822 (ext 386 244) or direct line 323 0844.

Epeli Waqavonovono
Government Statistician

NOTE: Under the 2010 Fiji Standard Industrial Classification, Human Health and Social Work include the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals.

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

- 5 (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

6 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

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

OPERATING STATUS

8 If you are no longer in business, a **STATUTORY DECLARATION** must be attached to a 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 2015 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

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 \ \2015 To \ \2015			
---	--	--	--	--

LEGAL STATUS OF ORGANISATION

3	Please tick appropriate box			
	001	Sole Trader	1	Partnership
		Private Limited Company	3	Public Limited Company
		Co-operative	5	Government Owned Trading Entity
		Statutory Board	7	Central Government
		Local Authority	9	Local Government
		Joint Venture and Consortia	11	Non-profit organization
		Trusts and Estates	13	Consulates and Foreign
		Branch of a Company Incorporated Overseas	15	Societies and Associations
		Other Business Type (specify)	17	

INTERNATIONAL TRADE

4	Please tick appropriate box	Yes	No
	Does the establishment import or export any type of goods or services		

FORM OF OWNERSHIP

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

EQUITY PARTICIPATION

6	Please indicate in the appropriate box equity capital held by Fiji Citizens.			
	(a) As at end of 2014	%	(b) As at end of 2015	%

NATURE OF WORK

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

OPERATING STATUS

8	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		

A] REVENUE FROM SALES AND SERVICES

SALES: This should be the actual selling value net of any discount or rebates allowed to 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 providing services to households.

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

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 non-government transfers received from within the country either in cash or in kind.

CAPITAL GRANTS: Included here are non-government grants and gifts, either in cash or in kind from within the country, for development purposes.

9. TURNOVER							
A) REVENUE FROM SALES AND SERVICES (\$)							
TYPES OF INSTITUTIONS		SALES	FEE	SUBSCRIPTION	FUND RAISING	OTHERS	TOTAL
		1	2	3	4	5	6
Human Health Activities	004						
Hospital activities	010						
Medical practice services	016						
Dental practice services	022						
Optometry activities	028						
Other human health activities	034						
Residential Care Activities	040						
Residential nursing care facilities	046						
Residential care activities for mental retardation, mental health and substance abuse	052						
Residential care activities for the elderly and disabled	058						
Other residential care activities	064						
Other Social Work Activities Without Accommodation	070						
Other Social work activities without accommodation	076						
TOTAL SALES AND SERVICES [Column 6: codes 009 + 045 + 075]					082	\$	

B) GOVERNMENT AID					
TYPES OF INSTITUTIONS		CURRENT GRANTS			TOTAL CAPITAL GRANTS
		FOR WAGES AND SALARIES	FOR OTHER PURPOSES	TOTAL	
		1	2	3	
Human Health Activities	083				
Hospital activities	087				
Medical practice services	091				
Dental practice services	095				
Optometry activities	099				
Other human health activities	103				
Residential Care Activities	107				
Residential nursing care facilities	111				
Residential care activities for mental retardation, mental health and substance abuse	115				
Residential care activities for the elderly and disabled	119				
Other residential care activities	123				
Other Social Work Activities Without Accommodation	127				
Other Social work activities without accommodation	131				
TOTAL GOVERNMENT AID [Columns 3 and 4]			135	\$	\$

C] OVERSEAS AID							
TYPES OF INSTITUTIONS		CURRENT GRANTS					TOTAL CAPITAL GRANTS
		CASH	GOODS	VALUE OF WORK DONE WITHOUT PAY BY OVERSEAS PEOPLE	OTHER	TOTAL	
		1	2	3	4	5	6
Human Health Activities	137						
Hospital activities	143						
Medical practice services	149						
Dental practice services	155						
Optometry activities	161						
Other human health activities	167						
Residential Care Activities	173						
Residential nursing care facilities	179						
Residential care activities for mental retardation, mental health and substance abuse	185						
Residential care activities for the elderly and disabled	191						
Other residential care activities	197						
Other Social Work Activities Without Accommodation	203						
Other Social work activities without accommodation	209						
TOTAL OVERSEAS AID [Columns 5 and 6]					215	\$	\$

D] LOCAL AID							
TYPES OF INSTITUTIONS		CURRENT GRANTS					TOTAL CAPITAL GRANTS
		CASH	GOODS	VALUE OF WORK DONE WITHOUT PAY BY LOCAL PEOPLE	OTHER	TOTAL	
		1	2	3	4	5	6
Human Health Activities	217						
Hospital activities	223						
Medical practice services	229						
Dental practice services	235						
Optometry activities	241						
Other human health activities	247						
Residential Care Activities	253						
Residential nursing care facilities	259						
Residential care activities for mental retardation, mental health and substance abuse	265						
Residential care activities for the elderly and disabled	271						
Other residential care activities	277						
Other Social Work Activities Without Accommodation	283						
Other Social work activities without accommodation	289						
TOTAL LOCAL AID [Columns 5 and 6]					295	\$	\$
E	TOTAL TURNOVER OF YOUR ESTABLISHMENT [CODES 082 + 135 (3) + 215 (5) + 295 (5)]				297	\$	

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 form of personal insurance are to be excluded.

OTHER INCOME			VALUE (\$)
10	Income from sales of goods without transformation (refer question 24)	298	
11	Subsidies and grants received	299	
12	Insurance claims received: a] Business insurance claims received	300	
	b] Casualty insurance claims received	301	
13	Profit or loss received from any other business in which you have an interest	302	
14	Rent received for the hire of building	303	
15	Income from: a] Rent received from land	304	
	b] Interest received	305	
	c] Dividends received	306	
	d] Royalty received	307	
16	Bad and doubtful debts recovered	308	
17	Exchange gain	309	
18	Gain on sale of fixed assets	310	
19	Receipts from industrial services rendered to others e.g. repairs & maintenance	311	
20	Others (specify).	312	
	Total other income (Codes 298 to 312)	313	
21	VAT charged on goods and services provided	314	
22	GRAND TOTAL OF ALL INCOME RECEIVED (Codes 297 + 313 + 314)	315	\$

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.
- 45 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 43.

PURCHASES OF MATERIALS DURING THE YEAR			VALUE (\$)
23	Expenditure of materials and related articles for use in the business	316	
24	Expenditure of all materials and related articles purchased for resale during the year (refer question 10)	317	
	Total (Codes 316 to 317)	318	

FUEL, ELECTRICITY AND WATER			VALUE (\$)
25	Petrol/Automotive diesel fuel	319	
26	Industrial diesel fuel/Heavy fuel oil	320	
27	Kerosene	321	
28	Liquid petroleum gas	322	
29	Electricity	323	
30	Water	324	
	Total (Codes 319 to 324)	325	

OTHER EXPENDITURE			VALUE (\$)
31	Repairs and maintenance paid for on: a) Vehicles	326	
	b) Buildings	327	
	c) Plant and Machinery	328	
32	Cartage and haulage expenses paid to other firms	329	
33	Travel expenses (e.g. management, personal etc.): a) Air	330	
	b) Water	331	
	c) Land	332	
34	Value of contract and commission work done	333	
35	Audit and accounting	334	
36	Legal Fee	335	
37	Advertising and promotion	336	
38	Bank charges	337	
39	Postage	338	
40	Telephone and Telecommunication	339	
41	Office stationery and supplies	340	
42	Management and consultation fee	341	
43	Rent paid for: a) Building	342	
	b) Plant and Machinery	343	
44	Insurance paid: a) Business insurance	344	
	b) Casualty insurance	345	
45	Expenditure on: a) Rent paid for land	346	
	b) Interest paid	347	
	c) Dividends paid	348	
	d) Royalty paid	349	
46	Bad and doubtful debts written off	350	
47	Business licenses, rates on property paid to central or local government etc.	351	
48	Fiji National University [FNU] Levy	352	
49	Exchange losses	353	
50	Loss on sale of fixed assets	354	
51	Depreciation claimed (to agree with question 62 (7))	355	
52	All other costs and expenses	356	
	Total other expenditure [Codes 326 to 356 excluding 348]	357	

EMPLOYMENT AND COMPENSATION OF EMPLOYEES

53 Please note that the information in respect of employment is for the last pay week in June 2015 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

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

b) This should include stocks of materials used by the business in its operations.

LOANS AND ADVANCES

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

NET EARNINGS AND TAXES PAID

58 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 315 + 379]	\$
less	Expenditure [Code 376 – 382]	\$
equals	Profit (+)\Loss (-) [Code 404]	\$

EMPLOYMENT AND COMPENSATION OF EMPLOYEES					
53		NUMBER EMPLOYED	GROSS WAGES AND SALARIES PAID	EMPLOYER'S CONTRIBUTION TO FPNF	PAYMENT IN KIND
		(1)	(2)	(3)	(4)
a]	Fiji citizens	358			
b]	Expatriates	362			
	Total	366			
c]	Working without pay				
	i] Working proprietors	370			
	ii] Unpaid family workers	371			
	Total [Codes 366+370+371]	372			
d]	From the total number in employment given in code 372, please state:				
	Total Males	373	Total Females	374	

54	VAT paid on supplies of goods and services	375	
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55	GRAND TOTAL OF ALL EXPENDITURE INCURRED [Codes 318 + 325 + 357 + 367 + 368 + 369 + 375]	376	\$
----	---	-----	----

STOCKS				
56	Please give the value of stocks held by your establishment	VALUE OF STOCKS (\$)		
		OPENING (1)	CLOSING (2)	CHANGE (2)-(1)=(3)
a]	Stock of finished goods bought for sale	377		
b]	Materials, fuel, supplies and components	380		
	Total	383		

LOANS AND ADVANCES							
57		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	386						
Abroad	392						
Total	398						

NET EARNINGS AND TAXES PAID			Amount (\$)
58	Net profit/loss of your establishment/enterprise. If this does not agree with question 56, please give reasons _____	404	
59	Taxable income of your establishment/enterprise	405	
60	Amount, if any, of previous year losses that was deducted before arriving at the taxable income	406	
61	Amount of Fiji Income Tax paid/payable by your establishment/enterprise.	407	

FIXED CAPITAL ASSETS

62 (7) Please ensure that: The value given for depreciation should agree with the value given in question 51.

62 (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.

62 (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										
62			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	408								
B]	Non-Residential Building	416								
	Residential Building	424								
C]	Plant and machinery	432								
D]	Furniture, fixtures	440								
	ICT equipment	448								
	Other office equipment	456								
E]	Transport vehicles and related equipment	464								
F]	Research & Development	472								
G]	Valuables (Antiques, Artistic Originals Precious Metals, etc.)	480								
H]	Others (specify):	488								
	Total	496								

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

Name: _____

Telephone: _____

Facsimile: _____

Email: _____

Signature: _____

Date: _____

Please indicate (✓) or (x) in the boxes below:

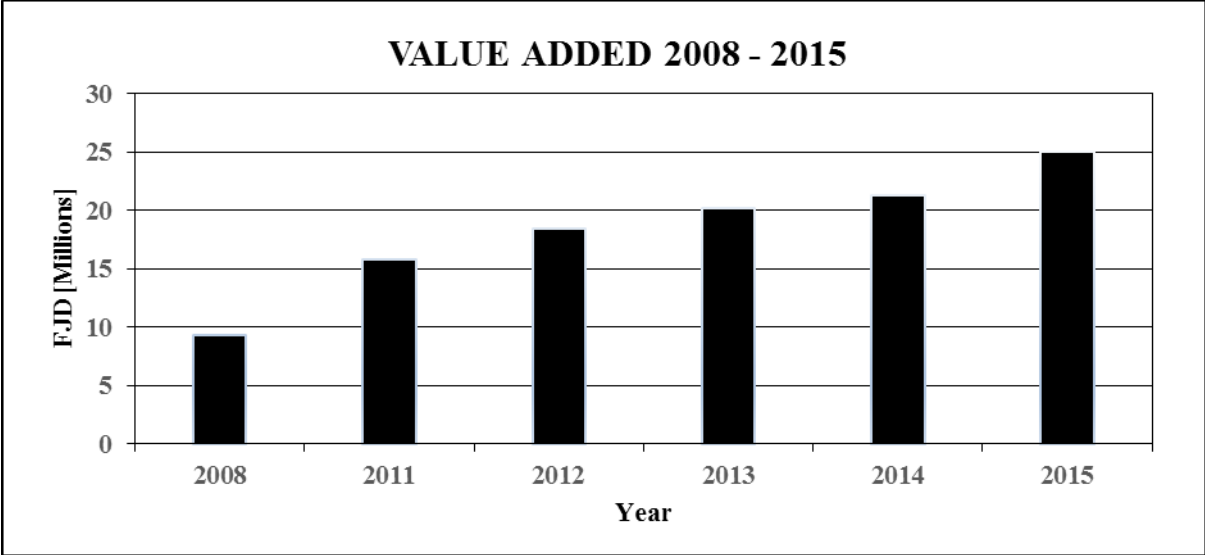
(1.) The company hires a Chartered Accountant

(2.) The form has been filled by a Chartered Accountant

THANK YOU FOR COMPLETING THE QUESTIONNAIRE

APPENDIX V: VALUE ADDED 2008 – 2015

Year	GO	IC	VA	COE	CFC	OS
2008	21,071,596	11,810,992	9,260,604	5,663,904	2,582,692	1,014,008
2011	32,533,584	16,762,313	15,771,271	8,725,603	2,669,533	4,376,135
2012	38,288,212	19,897,214	18,390,998	11,387,156	3,031,960	3,971,882
2013	42,614,256	22,471,905	20,142,351	12,667,527	2,802,540	4,672,284
2014	46,687,849	25,361,856	21,325,993	13,666,136	2,753,541	4,906,316
2015	51,891,012	26,878,182	25,012,830	15,364,903	3,511,005	6,136,922



- In 2011, the Human Health and Social Work Activities grew by 70% when compared to 2008. The increase in the industry was driven by increase in hospital activities and medical services.
- In 2015, the Human Health and Social Work Activities grew by 17% when compared to 2014. The increase in the industry was driven by increase in other social work and hospital activities.