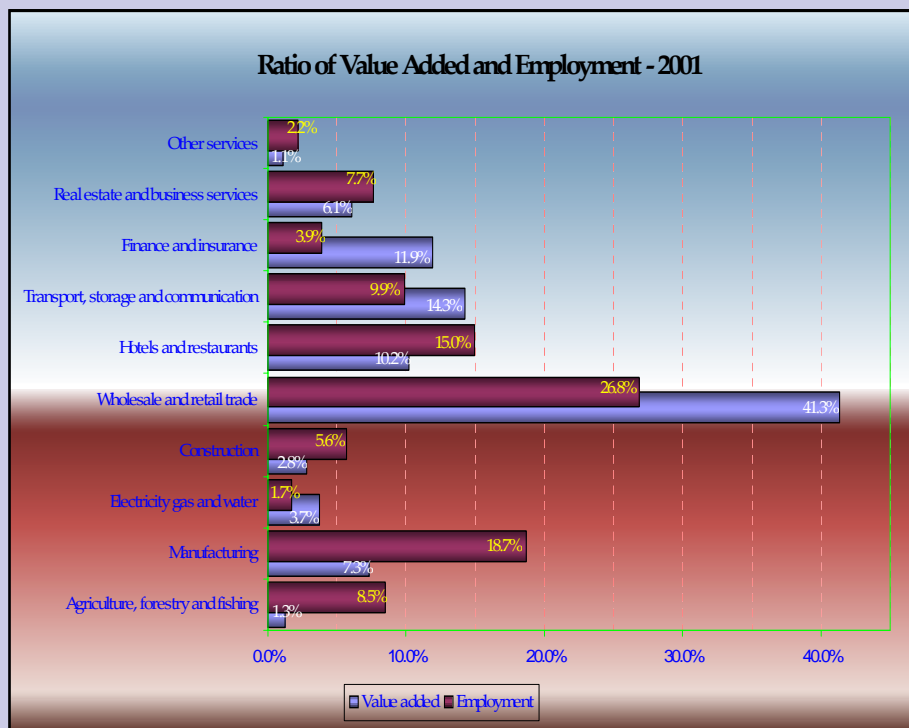


# ANNUAL BUSINESS SURVEY 2001



NATIONAL STATISTICS OFFICE  
 PORT VILA  
 2003

## **Preface**

It is my pleasure to present the results of the 2001 Annual Business Survey conducted by the Statistics Office. I hope our stakeholders and policy makers will find the information contained in the report useful.

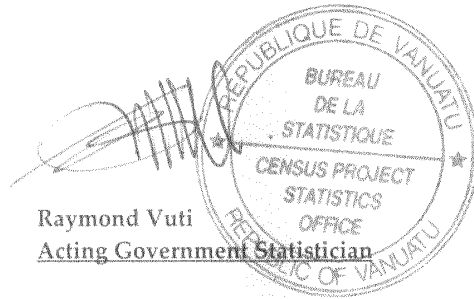
The main objective of conducting this survey was to obtain reliable information about the value added of the formal business sector in Vanuatu. The information collected will help the Statistics Office in establishing benchmark estimates for the formal sector of the annual national accounts.

The survey was jointly funded by the Asian Development Bank and the Government of Vanuatu and was undertaken by mailed questionnaire over the period November 2002 to March 2003.

This survey is the product of the effort of many people. I would like to record my appreciation to Cecil Ipalawatte, the Project leader and Pita Toa, Economic Statistician for their imperturbable commitment to complete the project within a very short period of time. Furthermore, I would also like acknowledging the contributions made by Ross Harvey, ADB Consultant.

Special thanks go to Jimmy Tamkela and other members of the Statistics Office for editing, updating and most importantly chasing up respondents. We also would like to thank John Herd and John Louis for their help with the Access programming.

I would also like to extend my acknowledgment to the VAT office for their assistance in providing us with a listing of business establishments to set up the survey frame and to the business community whose responses were crucial to this survey.



Raymond Vuti  
Acting Government Statistician

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## **ANNUAL BUSINESS SURVEY - 2001**

### **Introduction**

This publication presents preliminary statistics compiled from the Annual Business Survey (ABS) conducted in Vanuatu for 2001. The business survey collection has been conducted on an annual basis for the last few years by the National Statistics Office. For the 2001 collection, all business establishments registered to pay VAT, approximately 800 business establishments were asked to provide data on employment, wages and salaries, turnover, operating expenses, purchases, capital expenditure and own account construction activities. The survey was undertaken by mailed questionnaire over the period November 2002 to March 2003. The response rate was not at all encouraging in spite of reminders and requests through radio and the press to the respondents to return their completed questionnaires to the Statistics Office.

### **Objective**

The main objective of conducting the annual business survey for 2001 was to obtain reliable information about the value added of the formal business sector in Vanuatu for use in compiling the national accounts. Currently, value added estimates in the national accounts are partly compiled using indirect estimation techniques. Data obtained from the 2001 business survey will be used to establish benchmark estimates for the formal sector of the economy for use in compiling the annual national accounts for Vanuatu.

### **Scope and coverage**

A computerised list of business establishments registered to pay VAT to the VAT office, Department of Customs, under the business licence system for carrying on business activities in Vanuatu, was used as a frame for conducting the ABS. The business unit for which statistics are presented in this publication is the establishment. Small businesses, whose annual turnover is less than four million Vatu and who did not registered to lodge

VAT returns with the VAT office, were excluded from the collection. Though substantial in number, these businesses would contribute only marginally to aggregate data were they to be included. In addition, it was not possible to obtain data for those businesses, which ceased operations during the year.

Businesses within the economy of Vanuatu may be divided into three sectors - the formal sector, the informal sector and the subsistence sector. In practice different data sources and estimation methods are used to compile national accounts estimates for each of these sectors.

For 2001, the ABS was conducted in respect of the formal sector of the economy. In previous years the ABS had attempted to cover the formal sector and part of the informal sector. The new strategy was implemented for the collection in respect of reference year 2001 due to the large number of non-responses from small businesses in previous years. In the past all businesses with a business licence were regarded as being in scope of the ABS. However, experience has shown that response rates are very low from the smaller businesses.

Two main strategies were used to maximize the chance of achieving a high response rate. First, for the 2001 ABS, only VAT registered businesses were in scope (plus financial, education and government enterprises) – this has reduced respondent burden and excluded many small respondents from the survey that frequently did not respond anyway. Second, a publicity campaign highlighting the importance of the survey for economic management in Vanuatu was conducted to encourage a high response rate.

For the 2001 ABS the Minister of Finance released a press statement in support of the ABS and good media coverage was obtained. Detailed statements were provided to the two major local newspapers to form the basis for articles about the ABS. Good cooperation was obtained from the press, with articles about the 2001 ABS being given a prominent position in weekend editions of both newspapers. The Acting Government Statistician, Raymond Vuti, was also interviewed on the local radio station, with the recorded interview being repeated on a few occasions.

A number of changes were made to the ABS forms for 2001 in an effort to improve the quality of data supplied by respondents. The instruction manual was revised to provide more detailed explanations for all items on the ABS forms.

### **Data adjustments**

In order to enhance the quality of the data obtained from the ABS, particular attention was paid to editing strategies and the imputation system. Input and output edits were developed and programmed into the Access database that was used to store, process and access the ABS data. Edit checks were applied after the data were entered into the Access database, so as to simultaneously check the internal consistency of the data and the accuracy of the data entry.

### **Imputation system**

Although non-response has been an obstacle to the timely release of the results from this important survey, every effort was made to ensure that larger establishments were completely enumerated, so that adjustments for non-response were mostly confined to smaller establishments. Imputations have been made for businesses in the formal sector that were in operation in 2001, but that did not submit completed forms to the Statistics Office in time for them to be included in this report.

The imputation system takes advantage of the availability of administrative data at the unit record level from the VAT system. Given the high correlation between VAT data for sales and expenses and the data items collected in the ABS, the VAT data for non-respondents can be used when imputing for non-response. This approach should provide more reliable imputations than the standard procedure of using mark-up factors based on only numbers of responding and non-responding businesses in a particular survey stratum.

The imputation system was designed so that it can be re-run when additional returns are received, either during the current year's processing

or the following year. The imputation system was run after all returns were “cleaned” - i.e. after the input edits had been applied and any queries satisfactorily resolved. Where annual accounts were available for large corporations that had not responded, these were used to complete the return in the office, rather than using the imputation system. Such returns were treated as equivalent to a normal survey response and included in the database from which the imputations were derived.

The general approach adopted was to estimate income and the components of income using VAT sales for non-respondents compared with VAT sales for the responding enterprises, applied to the survey data for each income item from the survey returns in the stratum to which the non-respondent belongs. VAT sales were adjusted to remove large one-off transactions that do not relate to the businesses normal trading activities, such as sales of major fixed assets. These large one-off transactions were identified from the monthly unit record VAT data.

Similarly, VAT expenses were used to estimate total expenses and the components of expenses. VAT expenses were adjusted to remove large one-off transactions that do not relate to the businesses normal trading activities, such as purchases of major fixed assets. These large one-off transactions were identified from the monthly unit record VAT data. Imputed employment of persons was derived by dividing imputed compensation of employees by average wages for that stratum for the responding enterprises to the survey.

### **Reliability of estimates**

Data in this publication are based on information obtained from a significant number but not all of the businesses in the formal sector of the economy that were operating in Vanuatu in 2001. By making imputations for non-respondents in scope of the survey the data presented in this publication represent the best estimates available for all businesses in the formal sector in Vanuatu. Users should, however, be aware that the results may differ from the figures that would have been produced if the data had been directly obtained from all businesses in the formal sector population.



## Main features

### Gross output

Gross output (income) for the year 2001 by VAT registered formal business establishments operating in Vanuatu was Vt 38,425 million. The main components of output were income from sales and other operating income such as service charges and rental income.

**Table.A. Gross output by industry**

Industry	Gross output In million Vt	Per cent
Agriculture, forestry and fishing	492	1.3
Manufacturing	2,554	6.6
Electricity, gas and water	2,454	6.4
Construction	1,388	3.6
Wholesale and retail trade	14,570	37.9
Hotels and restaurants	4,459	11.6
Transport, storage and communication	5,076	13.2
Finance and insurance	5,163	13.4
Real estate and business services	1,894	4.9
Other services	374	1.0
Total industries	38,425	100.0

Wholesale and retail trade accounted for the largest share (38 per cent) of gross output, followed by finance and insurance (13 per cent), transport, storage and communication (13 per cent), and hotels and restaurants (12 per cent). These four sectors combined accounted for 76 per cent of total output.

## Employment

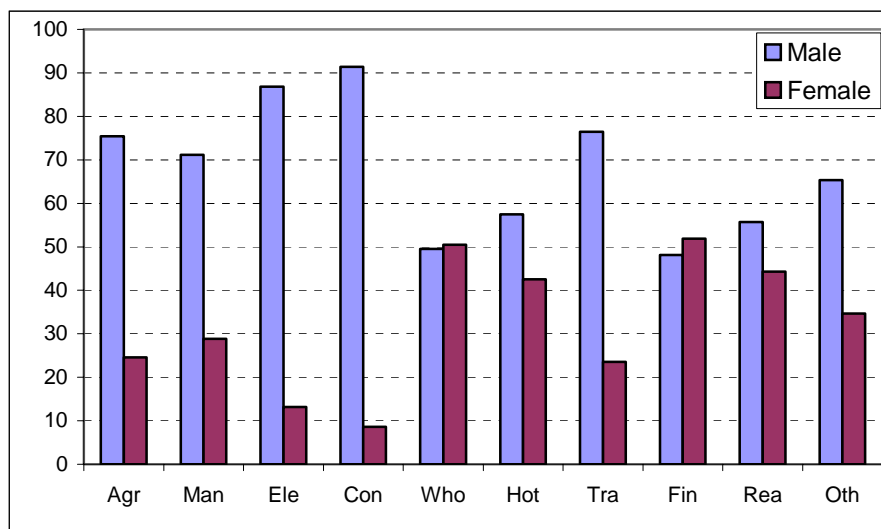
In 2001, 10,163 persons representing 41 per cent of the Vanuatu labour force, excluding 51,309 persons who were subsistence farmers, were employed by businesses in the formal sector.

**Table.B. Number of establishments and employment**

Industry	Establis hments	Ni-Van Males	Ni-Van Females	Expat Males	Expat Females	Total Emplo yees
Agriculture, forestry and fishing	34	639	208	13	4	864
Manufacturing	72	1,299	536	51	11	1,897
Electricity, gas and water	1	142	23	11	1	177
Construction	54	489	48	36	1	574
Wholesale and retail trade	279	1,265	1,346	85	30	2,726
Hotels and restaurants	87	826	625	48	21	1,520
Transport, storage and communication	60	720	229	50	8	1,007
Finance and insurance	15	189	202	3	5	399
Real estate and business services	108	359	324	75	21	779
Other services	43	124	62	20	14	220
Total industries	753	6,051	3,604	392	116	10,163

Within the formal sector, the highest number of persons, 2,726 (27 per cent) were employed in wholesale and retail trade. Manufacturing was next with 1,897 persons (19 per cent), followed by hotels and restaurants with 1,520 persons (15 per cent). These three sectors accounted for 60 per cent of employment in the formal sector. Of the remaining seven industries, transport, storage and communication ranked the highest with 1007 persons employed (10 per cent), followed by agriculture, forestry and fishing with 864 persons employed (9 per cent).

Figure 1 Distribution of employment by sex and by industry – per cent



In 2001, women accounted for 37 per cent of the employees in the formal sector. Women were particularly prominent in wholesale and retail trade, and hotels and restaurants with 2,022 persons, accounting for 54 per cent of female employment. Fields in which women were particularly under-represented include construction (8 per cent) and electricity, gas and water (13 per cent).

The survey showed that in 2001 there were 508 expatriate employees in the formal sector. Of these employees almost 23 per cent worked in wholesale and retail trade. Approximately 19 per cent worked in real estate and business services, while 14 per cent were employed in hotels and restaurants.

## Industry value added

Industry value added represents the value added by an industry in the production process. The derivation of value added is as follows:

	Gross output (income)
<i>Plus</i>	Closing inventories
<i>Less</i>	Opening inventories
<i>Less</i>	Intermediate input expenses
<i>Equals</i>	Value added

**Table.C. Value added by industry**

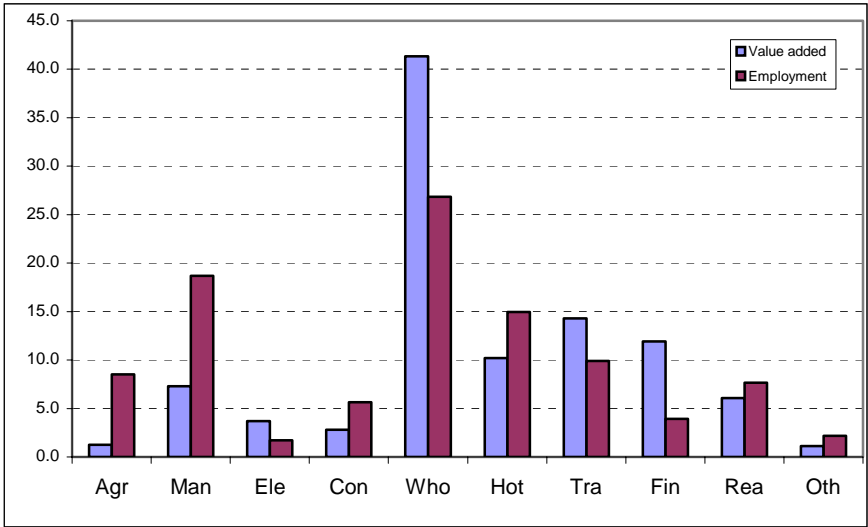
Industry	Value added In million Vt	Per cent
Agriculture, forestry and fishing	282	1.3
Manufacturing	1,628	7.3
Electricity, gas and water	828	3.7
Construction	628	2.8
Wholesale and retail trade	9,230	41.3
Hotels and restaurants	2,277	10.2
Transport, storage and communication	3,189	14.3
Finance and insurance	2,659	11.9
Real estate and business services	1,355	6.1
Other services	249	1.1
Total industries	22,327	100.0

Total value added for businesses in the formal sector was Vt 22,327 million in 2001. Wholesale and retail trade accounted for Vt 9,230 million (or 41 per cent) of this total. Transport, storage and communication was the second highest contributor with a share of 14 per cent and an aggregate value added of Vt 3,189 million, while finance and insurance ranked third with a total value added of Vt 2,659 million. Hotels and restaurants contributed Vt 2,277 million, while manufacturing registered Vt 1,628 million.

**Components of value added**

In 2001, gross operating surplus accounted for about 62 per cent of total value added, while compensation of employees accounted for 33 per cent. In terms of industries, finance and insurance had the highest share of its value added going to operating surplus (81 per cent), while other services recorded the lowest share of its value added as gross operating surplus (17 per cent). Both manufacturing and other services recorded 11 per cent of their value added as net taxes on production

**Figure 2 Ratio of value added and employment**



The wholesale and retail trade sector accounted for the highest share of employment (27 per cent), and the manufacturing sector was next with (19 per cent), followed by hotels and restaurants with (15 per cent).

Comparison of value added and employment ratios across the industries indicate wide disparities indicating that some industries have more labour intensive technologies than others. For example, the manufacturing sector's

share of employment was relatively higher (19 per cent) though its value added share (7 per cent) was one fifth of the wholesale and retail sector. This indicates that the stakeholders who contributed more resources in the manufacturing sector were employees rather than investors (capital).

### **Distribution of value added**

In 2001, gross operating surplus accounted for about Vt 13,780 million of the total value added of Vt 22,327 million, while compensation of employees accounted for Vt 7,442 million. In terms of industries, the wholesale and retail sector recorded the highest share of operating surplus, Vt 7,193 million, while the other services sector maintained the lowest share of gross operating surplus, Vt 42 million. In terms of indirect taxes, the largest share of taxes on production and imports from its value added accounted in the manufacturing and other services sectors, Vt 179 million, and Vt 28 million respectively.

**Table.D. Components of value added – per cent**

Industry	Compensation of employees	Taxes on Production And imports	Operating surplus	Total
Agriculture, forestry and fishing	64.9	3.3	31.8	100.0
Manufacturing	55.4	11.0	33.6	100.0
Electricity, gas and water	52.3	2.8	44.8	100.0
Construction	51.7	9.0	39.3	100.0
Wholesale and retail trade	16.8	5.3	77.9	100.0
Hotels and restaurants	36.6	5.8	57.6	100.0
Transport, storage and communication	56.7	0.9	42.4	100.0
Finance and insurance	17.2	2.1	80.7	100.0
Real estate and business services	56.2	8.0	35.9	100.0
Other services	72.1	11.1	16.8	100.0
Total industries	33.3	4.9	61.7	100.0

Other services recorded the biggest share of value added attributable to compensation of employees (72 per cent), while wholesale and retail trade accounted for the lowest share for compensation of employees (17 per cent).

### **Intermediate inputs**

Businesses in the formal sector spent Vt 9,184 million on intermediate inputs including transport, communication, electricity, rent, and other expenses. However, in order to reduce respondent burden only limited details of intermediate inputs were collected in the ABS. Consequently, most intermediate inputs were included in the other expenses category which represented around 67 per cent of total intermediate inputs. Electricity accounted for about 13 per cent of intermediate inputs, while transport and rent accounted for 8 per cent and 7 per cent, respectively.

The significance of particular components of intermediate inputs for different industries is highlighted in Table E. For example, construction, and agriculture, forestry and fishing spend proportionally more of their intermediate inputs on transport than other industries (30 per cent and 28 per cent, respectively).

**Table.E. Components of input costs - percent**

Industry	Trans port	Comm unicat ion	Electri city	Rent	Other Expen ses	Total expenses
Agriculture, forestry and fishing	27.7	5.0	7.3	10.4	49.5	100.0
Manufacturing	6.7	4.0	22.7	3.5	63.1	100.0
Electricity, gas and water	9.4	6.4	0.1	6.4	77.6	100.0
Construction	29.6	11.9	12.9	12.2	33.4	100.0
Wholesale and retail trade	12.5	8.1	14.6	10.8	54.0	100.0
Hotels and restaurants	2.8	4.5	18.2	4.4	70.1	100.0
Transport, storage and communication	6.5	2.1	7.8	2.4	81.1	100.0
Finance and insurance	1.1	3.6	1.3	4.1	89.8	100.0
Real estate and business services	9.4	13.4	9.0	15.9	52.3	100.0
Other services	11.6	11.6	20.0	10.8	46.1	100.0
Total industries	8.0	5.9	12.6	7.0	66.5	100.0



## Capital expenditure

Estimated total capital expenditure comprising building construction, plant and equipment, transport equipment and computer equipment and computer software amounts to Vt 3,184 million.

**Table.F. Capital expenditure – in million Vt**

Industry	Building constru ction	Transport equipment	Machine and plants	Com Equip	Comp soft ware	Total
Agriculture, forestry and fishing	14	5	3	1	3	27
Manufacturing	39	22	26	19	24	130
Electricity, gas and water	897	87	1	8	1	994
Construction	57	49	13	-	0	119
Wholesale and retail trade	158	55	15	33	2	263
Hotels and restaurants	288	24	169	9	8	499
Transport, storage and communication	203	383	125	-	0	711
Finance and insurance	-	0	4	8	11	24
Real estate and business services	164	15	47	15	11	254
Other services	131	9	18	4	0	162
Total industries	1,950	650	421	99	6	3,184

Electricity, gas and water with Vt 993 million had by far the biggest industry share of total capital formation. Ranking second among the industries was hotels and restaurants with Vt 499 million. Of the total capital expenditure of Vt 3,183 million, building and construction expenditure accounted for Vt 1,952 million (61 per cent), machinery and equipment accounted for Vt 649 million (20 per cent), while computer equipment and computer software expenditure amounted to Vt 160 million (5 per cent).

**Table 1 Summary Aggregates By Industry, 2001, In Million Vatu**

Industry	Gross output	Intermediate inputs	Industry value added	Compensation of employees	Taxes on production and imports	Gross operating surplus
Agriculture, forestry and fishing	492	210	282	183	9	90
Manufacturing	2,554	926	1,628	902	179	547
Electricity gas and water	2,454	1,626	828	440	23	365
Construction	1,388	760	628	325	57	247
Wholesale and retail trade	14,570	5,340	9,230	1,550	487	7,193
Hotels and restaurants	4,459	2,181	2,277	834	132	1,312
Transport, storage and communication	5,076	1,887	3,189	1,809	28	1,352
Finance and insurance	5,163	1,157	2,659	457	55	2,147
Real estate and business services	1,894	539	1,355	761	108	486
Other services	374	125	249	179	28	42
Total industries	38,425	14,751	22,327	7,442	1,105	13,780

**Table 2 Number Of Establishments And Employment**

Industry	Number of establishments	Ni-Vanuatu employees		Expatriate employees		Total employees
		Male	Female	Male	Female	
Agriculture, forestry and fishing	34	639	208	13	4	864
Manufacturing	72	1,299	536	51	11	1,897
Electricity gas and water	1	142	23	11	1	177
Construction	54	489	48	36	1	574
Wholesale and retail trade	279	1,265	1,346	85	30	2,726
Hotels and restaurants	87	826	625	48	21	1,520
Transport, storage and communication	60	720	229	50	8	1,007
Finance and insurance	15	189	202	3	5	399
Real estate and business services	108	359	324	75	21	779
Other services	43	124	62	20	14	220
Total industries	753	6,051	3,604	392	116	10,163

**Table 3 Compensation Of Employees, In Million Vatu**

Industry	Ni-Vanuatu			Expatriates			Total wages and salaries
	Male	Female	Total	Male	Female	Total	
Agriculture, forestry and fishing	113	38	151	26	6	32	183
Manufacturing	484	227	711	171	21	191	902
Electricity gas and water	335	54	389	49	2	50	440
Construction	225	23	247	73	5	78	325
Wholesale and retail trade	773	497	1,269	237	44	281	1,550
Hotels and restaurants	399	290	690	106	38	145	834
Transport, storage and communication	746	839	1,586	203	21	224	1,809
Finance and insurance	208	226	435	14	9	23	457
Real estate and business services	162	202	363	321	77	398	761
Other services	72	38	111	50	19	69	179
Total industries	3,518	2,434	5,952	1,250	240	1,490	7,442

**Table 4 Details Of Expenses, In Million Vatu**

Industry	Purchases for resale	Supplies and materials	Transport	Communication	Electricity	Rent	Other expenses	Total expenses
Agriculture, forestry and fishing	19	81	36	7	10	14	64	230
Manufacturing	901	234	52	31	176	27	489	1,909
Electricity gas and water	0	1,032	33	22	0	22	268	1,378
Construction	176	615	44	18	19	18	49	938
Wholesale and retail trade	7,111	2,453	360	233	421	313	1,560	12,451
Hotels and restaurants	505	257	53	86	350	86	1,349	2,686
Transport, storage and communication	228	638	82	27	98	30	1,014	2,116
Finance and insurance	0	36	13	41	15	46	1,006	1,156
Real estate and business services	113	43	46	66	45	79	259	652
Other services	40	15	13	13	22	12	51	164
Total industries	9,093	5,404	731	543	1,156	645	6,109	23,681

**Table 5 Businesses By Industry, Sales And Employment**

Industry	Businesses		Sales *		Employment	
	Number of establishments	% of total	In million Vt	% of total	Number	% of total
Agriculture, forestry and fishing	34	4.5	511	1.2	864	8.5
Manufacturing	72	9.6	3,391	7.8	1,897	18.7
Electricity gas and water	1	0.1	2,454	5.6	177	1.7
Construction	54	7.2	1,495	3.4	574	5.6
Wholesale and retail trade	279	37.1	21,147	48.4	2,726	26.8
Hotels and restaurants	87	11.6	4,902	11.2	1,520	15.0
Transport, storage and communication	60	8.0	3,556	8.1	1,007	9.9
Finance and insurance	15	2.0	3,816	8.7	399	3.9
Real estate and business services	108	14.3	1,989	4.6	779	7.7
Other services	43	5.7	413	0.9	220	2.2
<b>Total industries</b>	<b>753</b>	<b>100</b>	<b>43,675</b>	<b>100</b>	<b>10,163</b>	<b>100</b>

\* Includes income from main activity and other operating income

**Table 6 Intermediate Input Costs, In million Vatu**

Industry	Transport costs	Communication	Electricity	Rent	Other expenses	Total intermediate input
Agriculture, forestry and fishing	36	7	10	14	64	130
Manufacturing	52	31	176	27	489	774
Electricity gas and water	33	22	0	22	268	345
Construction	44	18	19	18	49	147
Wholesale and retail trade	360	233	421	313	1,560	2,887
Hotels and restaurants	53	86	350	86	1,349	1,925
Transport, storage and communication	82	27	98	30	1,014	1,250
Finance and insurance	13	41	15	46	1,006	1,120
Real estate and business services	46	66	45	79	259	495
Other services	13	13	22	12	51	110
Total industries	731	543	1,156	645	6,109	9,184

**Table 7 Intermediate Input Costs - percentage**

Industry	Transport costs	Communication	Electricity	Rent	Other expenses	Total intermediate input
Agriculture, forestry and fishing	27.7	5.0	7.3	10.4	49.5	100.0
Manufacturing	6.7	4.0	22.7	3.5	63.1	100.0
Electricity gas and water	9.4	6.4	0.1	6.4	77.6	100.0
Construction	29.6	11.9	12.9	12.2	33.4	100.0
Wholesale and retail trade	12.5	8.1	14.6	10.8	54.0	100.0
Hotels and restaurants	2.8	4.5	18.2	4.4	70.1	100.0
Transport, storage and communication	6.5	2.1	7.8	2.4	81.1	100.0
Finance and insurance	1.1	3.6	1.3	4.1	89.8	100.0
Real estate and business services	9.4	13.4	9.0	15.9	52.3	100.0
Other services	11.6	11.6	20.0	10.8	46.1	100.0
Total industries	8.0	5.9	12.6	7.0	66.5	100.0



**Table 8 Ratio Of Value Added And Employment**

Industry	Value added in million Vt	% of total	Employment persons	% of total
Agriculture, forestry and fishing	282	1.3	864	8.5
Manufacturing	1,628	7.3	1897	18.7
Electricity gas and water	828	3.7	177	1.7
Construction	628	2.8	574	5.6
Wholesale and retail trade	9,230	41.3	2726	26.8
Hotels and restaurants	2,277	10.2	1520	15.0
Transport, storage and communication	3,189	14.3	1007	9.9
Finance and insurance	2,659	11.9	399	3.9
Real estate and business services	1,355	6.1	779	7.7
Other services	249	1.1	220	2.2
Total industries	22,327	100.0	10163	100.0

**Table 9 Capital Expenditure, In Million Vatu**

Industry	Building and construction	Transport equipment	Plant, machinery and equipment	Computing equipment	Computer software	Total capital expenditure
Agriculture, forestry and fishing	14	5	3	1	4	27
Manufacturing	39	22	26	19	24	130
Electricity gas and water	897	87	1	8	1	994
Construction	57	49	13	0	0	119
Wholesale and retail trade	158	55	15	33	2	263
Hotels and restaurants	288	24	169	9	9	499
Transport, storage and communication	203	383	125	1	0	711
Finance and insurance	0	0	4	9	11	24
Real estate and business services	164	15	48	16	11	254
Other services	131	9	18	4	0	162
Total industries	1,952	650	421	99	61	3,183

# INSTRUCTION MANUAL

## 2001 ANNUAL BUSINESS SURVEY

### GENERAL

#### BACKGROUND

The Annual Business Survey is a postal enquiry designed to monitor, on a yearly basis, selected characteristics of non-agricultural establishments that are required for the preparation of the national accounts. The survey seeks yearly data on:

- INCOME
- COMPENSATION OF EMPLOYEES
- EXPENDITURE
- INVENTORIES
- CAPITAL EXPENDITURE (Additions to Fixed Assets)

These data are essential for the compilation of national accounts statistics. The national accounts are compiled using an internationally agreed accounting framework that systematically records all production activities in the economy. The accounts show how national output is used for consumption and investment, and also records transactions between residents of Vanuatu and the rest of the world.

The Statistics Office plans to publish the results of the Annual Business Survey for 2001 for use by businesses and governments for analysing the structure and performance of industries in Vanuatu.

**ALL INFORMATION COLLECTED IN THIS SURVEY IS  
CONFIDENTIAL AND CANNOT BE USED AGAINST YOU FOR  
PURPOSES OF TAXATION, INVESTIGATION, OR  
REGULATIONS.**

This instruction manual will help you in completing the questionnaire. *Please keep this manual for use in subsequent annual surveys.*

You are requested to complete a *separate questionnaire for every major business activity* your establishment(s) is engaged in. However, *if the establishment has branches engaged in the same activity, the establishment could opt to submit one consolidated return for all its branches.*

# GENERAL INSTRUCTIONS

## ANNUAL BUSINESS SURVEY

### GENERAL INFORMATION

**DEFINITION:** An establishment is an economic unit, which is engaged in one or mainly one type of business activity at one location. An example is a retail store, a factory, or a service shop.

#### **Trading Name, Location and Postal Address**

You are requested to indicate, to write, the trading name, physical location and postal address of the establishment.

#### **Type of Organization**

You are requested to indicate the type of organization of the establishment by ticking the appropriate category. If you tick the 'other' category please indicate in writing the type of legal organization.

#### **Ownership**

Please indicate the ownership of the establishment in percentage terms. The components of ownership should add to 100%.

#### **Main Activity**

Please indicate the principal business activity of the establishment. If the establishment is engaged in several activities at the same location and uses only one book of account, its main activity shall be that which contributes the biggest share of its gross turnover. WHERE POSSIBLE, A SEPARATE QUESTIONNAIRE SHOULD BE COMPLETED FOR EACH ACTIVITY.

*Period covered by this form*

You are requested to record the period covered by this form. Where possible data should be reported for the year ended 31 December 2001. If the period covered by this form is not twelve months please explain in the *Remarks* section at the end of the form.

## 1. EMPLOYMENT AND COMPENSATION OF EMPLOYEES

This item seeks information on the numbers of persons employed in the business and the total compensation paid to employees.

### *Working owners and unpaid family workers (1011 and 1012)*

Working owners are owners of unincorporated businesses that are actively involved in the day-to-day management of the establishment. Owners of corporations, who work in their own businesses, are regarded as employees. Unpaid family workers are members of the owner's household or family who work in the business for no pay.

### *Paid employees (1021, 1022, 1031 and 1032)*

Paid employees include all persons paid a retainer, wage or salary. Include full time and part time employees and those temporarily absent on paid or prepaid leave (for example, sick leave or holiday leave). Exclude persons paid only by commissions, non-salaried directors, and self-employed persons such as consultants and contractors providing services to the establishment.

### *Payments to employees*

This represents all payments to employees of the establishment (before deducting employees own contributions to VNPF) covering basic compensation, payments for overtime or standby time, and all allowances for housing, education, food, etc. accruing to employees of the establishment. Include all payments, in cash or in kind, whether paid in Vanuatu or overseas. Include holiday and sick pay, and also gratuities and lump sum payments for holidays or on termination of employment. Fees paid to directors of corporations should also be included.

Please indicate, in Vatu, the total payments made to employees of the establishment.

*Ni-Vanuatu (2011 and 2012)*  
*Expatriate (2021 and 2022)*

Please show separate entries for payments to Ni-Vanuatu and payments to expatriates, each subdivided into males and females.

*Employer's contributions to VNPF (110)*

Please indicate the total amount in Vatu, paid as the establishment's contributions to the Vanuatu National Provident Fund (VNPF) for its employees.

*Total compensation of employees (220)*

Please indicate in Vatu, the sum of wages and salaries, and employer's contributions to VNPF.

**2. INCOME**

This item seeks details for income received by the establishment. Income items should be shown NET of value added tax (VAT), and net of any discounts given. If you were not able to exclude VAT from your income please note this in the *Remarks* section at the end of the form.

*Income from main activity (301)*

You are requested to indicate, in Vatu, the income from your main activity for the accounting period. Exclude income from sales of fixed tangible assets. Income should be shown NET of VAT, and net of any discounts given.

*Other operating income (302) (e.g. service charges, rental income)*

Please indicate in Vatu, other operating income received that is not included above. Include income from operating leases, but exclude



receipts relating to finance leases. Income should be shown NET of VAT, and net of any discounts given.

***Interest received (310)***

Please indicate in Vatu, interest received for the accounting period. Include interest received on finance leases but exclude repayments of principal.

***Non-life insurance premiums earned (3111)***

Please indicate in Vatu, non-life insurance premiums earned for the accounting period. This item is applicable only to enterprises conducting non-life insurance business.

***Life insurance premiums received (3112)***

Please indicate in Vatu, life insurance premiums and superannuation contributions received for the accounting period. This item is applicable only to enterprises conducting life insurance and superannuation business.

***All other income (312)***

Please indicate in Vatu, any other income received. This item should include for example dividends, net income from the sale of fixed assets, and net capital gains or losses on foreign exchange transactions.

***Total income (320)***

Please indicate in Vatu, the sum of the four income categories above.

### 3. EXPENSES

This item seeks details of operating expenses for the period of enquiry. Expenses should be shown NET of VAT, where this is recoverable as an input tax credit. If you were not able to exclude VAT that is recoverable as an input tax credit from your expenses, please note this in the *Remarks* section at the end of the questionnaire.

#### *Purchases for resale (411)*

You are requested to indicate, in Vatu, your total purchases of goods for resale without any further processing.

#### *Supplies and materials (403)*

Please state in Vatu, the total amount spent on purchasing supplies and materials (except for those used in the own account construction or development of capital assets which are to be reported in item 704). Exclude purchases of capital assets and changes in inventories.

#### *Transport (4041)*

Please state in Vatu, the total amount spent on transport services. Include both purchased transport services and the cost of operating motor vehicles owned by the establishment.

#### *Communication (4042)*

Please state in Vatu, the total amount spent on communication services.

#### *Electricity and water (405)*

Please indicate in Vatu the total amount spent on electricity and water supply services.

***Customs duties (408)***

Please indicate in Vatu, the total amount of customs duties paid. Exclude VAT paid on imports that is recoverable as an input tax credit.

***Excise taxes (4061)***

Please indicate in Vatu, the total amount of excise duties paid.

***Business licences and other indirect taxes (4062)***

Please state the total amount paid in Vatu, for business licences and other indirect taxes (excluding customs duties and excise taxes, which should be recorded in items 408 and 4061, respectively). Other indirect taxes include taxes such as rent tax, stamp duties and motor vehicle registration fees.

***Rent paid on land, buildings and equipment (407)***

Please state the total amount in Vatu, spent on renting land, buildings and equipment.

***Depreciation allowances (409)***

Please state in Vatu, the total allowances provided for depreciation of fixed assets.

***Interest paid (401)***

Please state in Vatu, total interest paid. Include interest paid relating to finance leases but exclude any repayments of principal relating to loans.

***Bad and doubtful debts (414)***

Please state in Vatu, bad and doubtful debts charged to your profit and loss account during the accounting period.

***Non-life insurance claims incurred (4021)***

Please indicate in Vatu, non-life insurance claims incurred for the accounting period. This item is applicable only to enterprises conducting non-life insurance business.

***Life insurance claims (4022)***

Please indicate in Vatu, life insurance claims and superannuation pensions paid for the accounting period. This item is applicable only to enterprises conducting life insurance and superannuation business.

***Other expenses (410)***

Please state in Vatu, all other operating expenses that are not specified above, excluding wages and salaries.

***Total expenditure (420)***

Please indicate in Vatu, the sum of the expense items above. Please exclude wages and salaries.

**4. INVENTORIES**

This item seeks the total value in Vatu, of inventories at the beginning and the end of the period. For manufacturing and construction establishments only, a dissection of inventories into finished goods, work in progress and raw materials is requested.

***Inventories at the beginning of the year (520)***

Please state in Vatu, the value of the inventories at the beginning of the year.

*Inventories at the end of the year (620)*

Please state in Vatu, the value of the inventories at the end of the year.

**5. OPERATING PROFIT OR LOSS**

This item compares profit as derived from the data supplied in the questionnaire with the operating profit from your own profit and loss account.

*Derived operating profit or loss (801)*

Please calculate in Vatu, your operating profit or loss as income (item 320) less compensation of employees (item 220) less expenses (item 420) less inventories at the beginning of the year (item 520) plus inventories at the end of the year (item 620).

*Operating profit or loss from your profit and loss account (802)*

Please state in Vatu, your operating profit or loss from your profit and loss account.

*Difference (820)*

Please show the difference between derived operating profit and operating profit from your profit and loss account. Please provide an explanation for any significant difference between derived operating profit or loss and your operating profit or loss from your profit and loss account in the *Remarks* section at the end of the questionnaire. For example, in cases where a business had developed capital assets using its own employees, the derived profit measure would understate the profit from the profit and loss account by the value of wages and salaries of employees attributed to the own account development of capital assets.

## 6. CAPITAL EXPENDITURE

This item seeks the value of purchases less sales of fixed capital assets during the accounting period. Include ownership transfer costs (e.g. legal fees and real estate agents' commissions on the transfer of assets) and assets acquired under finance leases. Include the value of capitalised work done by own employees, but exclude capitalised interest payments.

### *Buildings, construction and land improvements (701)*

Please indicate in Vatu, the value of purchases less sales of buildings and other structures. Include the value of alterations and/or improvements to buildings or structures owned by the establishment. Expenditure on improvements to land, such as clearing, drainage, site preparation and landscaping should also be included. However, purchases of land should be excluded.

### *Transport equipment (702)*

Please indicate in Vatu, the value of purchases less sales of new or second hand transport equipment.

### *Computing and telecommunications equipment (705)*

Please indicate in Vatu, the value of purchases less sales of new or second hand computing or telecommunications equipment.

### *Other plant, machinery and equipment (703)*

Please indicate in Vatu, the value of purchases less sales of any other plant, machinery and equipment, either new or second hand. Include the costs of installing new or second hand plant, machinery or equipment.

*Computer software (706)*

Please indicate in Vatu, the value of software capitalized in your accounts including purchased software, software developed in house, and the purchase or development of large databases.

*Capitalised wages and salaries and purchases of materials for capital work done by own employees (704)*

Please indicate in Vatu, the total value of capitalised wages and purchases of materials for capital work done by own employees. This amount should have been included in one or more of the categories of capital expenditure above.

*Total capital expenditure (720)*

Please indicate in Vatu, the sum of the items above, **but excluding** capitalised wages and salaries and purchases of materials for capital work done by own employees (item 704).

**7. REMARKS**

Please explain any significant differences between derived operating profit or loss and operating profit or loss from your profit and loss account. Please provide any other comments that you may wish to make regarding the accuracy of the information that you have furnished in this survey. You are also invited to provide your suggestions for future improvements to this survey. Please be assured that any comments you make here will be treated as **CONFIDENTIAL**.

**8. DECLARATION**

Please sign the declaration indicating that the figures supplied on the form are complete and true to the best of your knowledge.

19<sup>th</sup> November 2002

Dear Sir/ Madam,

**Re: 2001 Annual Business Survey**

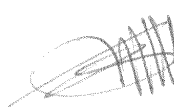
The Statistics Office is now conducting its 2001 Survey of Business establishments and you are requested to fill in the attached form. For those who have not responded to the 2000 survey, a column for that year is also included. Please return your completed form in the returned envelope provided by 30<sup>th</sup> November 2002.

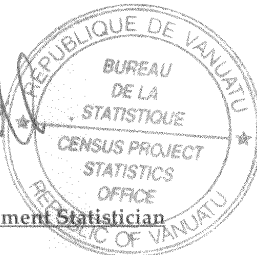
The information asked for is collected under the authority of the Statistics Act.

Please provide a copy of your latest annual financial accounts with the survey if it is readily available.

If you have any questions or need assistance in filling the form, please contact the Statistics Office, Tel. 22110/22111 or email: [rvuti@vanuatu.gov.vu](mailto:rvuti@vanuatu.gov.vu)

Thank you for your cooperation.

  
Raymond Vuti  
Acting Government Statistician





**2001 Annual Survey of Establishments**  
(General)

**CONFIDENTIAL**

Trading Name:		<b>Office Use only</b>	
Postal Address:		ID:	
Location:		ISIC:	
Phone:		Language	

Type of Organisation	(please tick the appropriate box)	Ownership	%
Sole Proprietor		Ni-Vanuatu	
Partnership		Expatriate	
Corporation		Government	
Cooperative		TOTAL	100%
Other (specify)			
Main Activity			
<b>Period covered by this form</b>	From:		To:

<b>1. Employment and Compensation of employees</b>	Codes	Employment	Codes	Wages and Salaries
Working Owners and Unpaid Family Workers *		<b>2001</b>		Amount (Vatu) *
				<b>2001</b>
Females	1011			
Males	1012			

Paid Employees				
Ni-Vanuatu				
Females	1021		2011	
Males	1022		2012	
Expatriates				
Females	1031		2021	
Males	1032		2022	
Employer's Contributions to VNPF			110	
TOTAL			220	

\* Working owners are owners actively involved in the management of the establishment. Unpaid family workers are members of the owner's household or family who work in the business for no pay.

\* Includes all wages and salaries paid, (before deducting employees' contributions to VNPF) in cash or in kind (paid locally or overseas), overtime and stand-by allowances for housing, education, food, etc. Include holiday and sick pay and also gratuities and lump sum payments for holidays or on termination of employment. Fees paid to directors of corporations should also be included.

<b>2. Income</b>	Codes	Amount (Vatu)
Income from main activity (exclude VAT)	301	
Other operating income (exclude VAT)	302	
Interest income	310	
All other income	312	
TOTAL	320	

<b>3. Expenses (exclude VAT that is recoverable as in input tax credit)</b>	Codes	Amount (Vatu)
Purchases for resale	411	
Supplies and materials	403	
Transport	4041	
Communication	4042	
Electricity and water	405	
Customs duties	408	
Excise taxes	4061	
Business licences and other indirect taxes	4062	
Rent paid on land, buildings and equipment	407	
Depreciation allowances	409	
Interest paid	401	
Bad and doubtful debts	414	
Other expenses (excluding wages and salaries)	410	
TOTAL	420	

<b>4. Inventories (Vatu)</b>	Codes	Amount (Vatu)
At the beginning of the year	520	
At the end of the year	620	

<b>5. Operating Profit or Loss</b>	Codes	Amount (Vatu)
Derived operating profit or loss (Income (320) <i>less</i> Expenses (420) <i>less</i> Compensation of employees (220) <i>less</i> Beginning of year inventories (520) <i>plus</i> End of year inventories (620))	801	
Operating profit or loss (from your profit and loss account)	802	
DIFFERENCE (if any)	820	

<b>6. Capital Expenditure</b>	Codes	Amount (Vatu)
Buildings, construction and land improvements	701	
Transport equipment	702	
Computing and telecommunications equipment	705	
Other plant, machinery and equipment	703	
Computer software	706	
Capitalised wages and salaries, and purchases of materials for capital work done by own employees	704	
TOTAL (excluding item 704)	720	

**Remarks**

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(Please include an explanation of any significant difference between derived profit or loss and operating profit or loss from Part 5 above. If you were not able to exclude VAT from either your income or expenses please provide comments here. Please provide any other comments you may have on the accuracy of the information furnished in this return.)

**Declaration**

I hereby declare that the information provided in this form is complete and true to the best of my knowledge.

Name (printed form) \_\_\_\_\_ Position \_\_\_\_\_

Signed \_\_\_\_\_ Date \_\_\_\_\_

**Thank you for your time!**

Please return the completed Questionnaire in the envelope provided to the  
STATISTICS OFFICE  
PMB 019  
PORT VILA  
Or you can fax the completed return to fax no. 24583  
For assistance in filling out the form, please contact telephone

- ▶ 22110 extension 204
- ▶ 22111 extension 204

2001 Annual Survey of Establishments  
(Manufacturing)

CONFIDENTIAL

Trading Name:		<b>Office Use only</b>	
Postal Address:		ID:	
Location:		ISIC:	
Phone:		Language	

Type of Organisation	(please tick the appropriate box)	Ownership	%
Sole Proprietor		Ni-Vanuatu	
Partnership		Expatriate	
Corporation		Government	
Cooperative		TOTAL	100%
Other (specify)			
Main Activity			
<b>Period covered by this form</b>	From:	To:	

2. Employment and Compensation of employees	Codes	Employment	Codes	Wages and Salaries
Working Owners and Unpaid Family Workers*		<b>2001</b>		Amount (Vatu)*
				<b>2001</b>
Females	1011			
Males	1012			

Paid Employees				
Ni-Vanuatu				
Females	1021	3	2011	1,430,000
Males	1022	6	2012	4,230,000
Expatriates				
Females	1031		2021	
Males	1032		2022	
Employer's Contributions to VNPF			110	340,000
TOTAL			220	6,000,000

\* Working owners are owners actively involved in the management of the establishment. Unpaid family workers are members of the owner's household or family who work in the business for no pay.

\* Includes all wages and salaries paid, (before deducting employees' contributions to VNPF) in cash or in kind (paid locally or overseas), overtime and stand-by allowances for housing, education, food, etc. Include holiday and sick pay and also gratuities and lump sum payments for holidays or on termination of employment. Fees paid to directors of corporations should also be included.

<b>2. Income</b>	Codes	Amount (Vatu)
Income from main activity (exclude VAT)	301	14,000,000
Other operating income (exclude VAT)	302	1,000,000
Interest income	310	-
All other income	312	-
<b>TOTAL</b>	<b>320</b>	<b>15,000,000</b>

<b>3. Expenses (exclude VAT that is recoverable as in input tax credit)</b>	Codes	Amount (Vatu)
Purchases for resale	411	-
Supplies and materials	403	4,000,000
Transport	4041	400,000
Communication	4042	100,000
Electricity and water	405	200,000
Customs duties	408	300,000
Excise taxes	4061	-
Business licences and other indirect taxes	4062	100,000
Rent paid on land, buildings and equipment	407	50,000
Depreciation allowances	409	500,000
Interest paid	401	-
Bad and doubtful debts	414	-
Other expenses (excluding wages and salaries)	410	60,000
<b>TOTAL</b>	<b>420</b>	<b>5,710,000</b>



<b>4. Inventories (Vatu)</b>	Codes	Beginning of Year	Codes	End of Year
Finished goods	501	15,000,000	601	18,000,000
Raw materials	502	1,000,000	602	1,200,000
Work in progress	503	5,000,000	603	3,000,000
<b>TOTAL</b>	<b>520</b>	<b>21,000,000</b>	<b>620</b>	<b>22,200,000</b>

<b>5. Operating Profit or Loss</b>	Codes	Amount (Vatu)
Derived operating profit or loss (Income (320) <i>less</i> Expenses (420) <i>less</i> Compensation of employees (220) <i>less</i> Beginning of year inventories (520) <i>plus</i> End of year inventories (620))	801	4,490,000
Operating profit or loss (from your profit and loss account)	802	4,590,000
DIFFERENCE (if any)	820	100,000

<b>6. Capital Expenditure</b>	Codes	Amount (Vatu)
Buildings, construction and land improvements	701	1,200,000
Transport equipment	702	300,000
Computing and telecommunications equipment	705	150,000
Other plant, machinery and equipment	703	-
Computer software	706	5,000
Capitalised wages and salaries, and purchases of materials for capital work done by own employees	704	100,000
TOTAL (excluding item 704)	720	1,655,000

**Remarks**

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(Please include an explanation of any significant difference between derived profit or loss and operating profit or loss from Part 5 above. If you were not able to exclude VAT from either your income or expenses please provide comments here. Please provide any other comments you may have on the accuracy of the information furnished in this return.)

**Declaration**

I hereby declare that the information provided in this form is complete and true to the best of my knowledge.

Name (printed form) \_\_\_\_\_ Position \_\_\_\_\_

Signed \_\_\_\_\_ Date \_\_\_\_\_

**Thank you for your time!**

<p>Please return the completed Questionnaire in the envelope provided to the STATISTICS OFFICE PMB 019 PORT VILA Or you can fax the completed return to fax no. 24583 For assistance in filling out the form, please contact telephone</p> <ul style="list-style-type: none"><li>▶ 22110 extension 204</li><li>▶ 22111 extension 204</li></ul>
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2001 Annual Survey of Establishments  
(Finance)

CONFIDENTIAL

Trading Name:		<b>Office Use only</b>	
Postal Address:		ID:	
Location:		ISIC:	
Phone:		Language	

Type of Organisation	(please tick the appropriate box)	Ownership	%
Sole Proprietor		Ni-Vanuatu	
Partnership		Expatriate	
Corporation		Government	
Cooperative		TOTAL	100%
Other (specify)			
Main Activity			
<b>Period covered by this form</b>	From:	To:	

3. Employment and Compensation of employees	Codes	Employment	Codes	Wages and Salaries
Working Owners and Unpaid Family Workers*		2001		Amount (Vatu)*
				2001
Females	1011			
Males	1012			

Paid Employees				
Ni-Vanuatu				
Females	1021		2011	
Males	1022		2012	
Expatriates				
Females	1031		2021	
Males	1032		2022	
Employer's Contributions to VNPF			110	
TOTAL			220	

\* Working owners are owners actively involved in the management of the establishment. Unpaid family workers are members of the owner's household or family who work in the business for no pay.

\* Includes all wages and salaries paid, (before deducting employees' contributions to VNPF) in cash or in kind (paid locally or overseas), overtime and stand-by allowances for housing, education, food, etc. Include holiday and sick pay and also gratuities and lump sum payments for holidays or on termination of employment. Fees paid to directors of corporations should also be included.

2. Income	Codes	Amount (Vatu)
Interest income	310	
Service charges and other operating income (exclude VAT)	302	
All other income	312	
TOTAL	320	

<b>3. Expenses (exclude VAT that is recoverable as in input tax credit)</b>	Codes	Amount (Vatu)
Interest paid	401	
Purchases for resale	411	
Supplies and materials	403	
Transport	4041	
Communication	4042	
Electricity and water	405	
Customs duties	408	
Excise taxes	4061	
Business licences and other indirect taxes	4062	
Rent paid on land, buildings and equipment	407	
Depreciation allowances	409	
Bad and doubtful debts	414	
Other expenses (excluding wages and salaries)	410	
<b>TOTAL</b>	<b>420</b>	

<b>4. Inventories (Vatu)</b>	Codes	Amount (Vatu)
At the beginning of the year	520	
At the end of the year	620	

<b>5. Operating Profit or Loss</b>	Codes	Amount (Vatu)
Derived operating profit or loss (Income (320) <i>less</i> Expenses (420) <i>less</i> Compensation of employees (220) <i>less</i> Beginning of year inventories (520) <i>plus</i> End of year inventories (620))	801	
Operating profit or loss (from your profit and loss account)	802	
DIFFERENCE (if any)	820	

<b>6. Capital Expenditure</b>	Codes	Amount (Vatu)
Buildings, construction and land improvements	701	
Transport equipment	702	
Computing and telecommunications equipment	705	
Other plant, machinery and equipment	703	
Computer software	706	
Capitalised wages and salaries, and purchases of materials for capital work done by own employees	704	
TOTAL (excluding item 704)	720	

**Remarks**

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(Please include an explanation of any significant difference between derived profit or loss and operating profit or loss from Part 5 above. If you were not able to exclude VAT from either your income or expenses please provide comments here. Please provide any other comments you may have on the accuracy of the information furnished in this return.)

**Declaration**

I hereby declare that the information provided in this form is complete and true to the best of my knowledge.

Name (printed form) \_\_\_\_\_ Position \_\_\_\_\_

Signed \_\_\_\_\_ Date \_\_\_\_\_

**Thank you for your time!**

<p>Please return the completed Questionnaire in the envelope provided to the STATISTICS OFFICE PMB 019 PORT VILA Or you can fax the completed return to fax no. 24583 For assistance in filling out the form, please contact telephone</p> <ul style="list-style-type: none"><li>▶ 22110 extension 204</li><li>▶ 22111 extension 204</li></ul>
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2001 Annual Survey of Establishments  
(Insurance)

CONFIDENTIAL

Trading Name:		<b>Office Use only</b>	
Postal Address:		ID:	
Location:		ISIC:	
Phone:		Language	

Type of Organisation	(please tick the appropriate box)	Ownership	%
Sole Proprietor		Ni-Vanuatu	
Partnership		Expatriate	
Corporation		Government	
Cooperative		TOTAL	100%
Other (specify)			
Main Activity			
<b>Period covered by this form</b>	From:	To:	

4. Employment and Compensation of employees	Codes	Employment	Codes	Wages and Salaries
Working Owners and Unpaid Family Workers *		2001		Amount (Vatu) *
				2001
Females	1011			
Males	1012			

Paid Employees				
Ni-Vanuatu				
Females	1021		2011	
Males	1022		2012	
Expatriates				
Females	1031		2021	
Males	1032		2022	
Employer's Contributions to VNPF			110	
TOTAL			220	

★ Working owners are owners actively involved in the management of the establishment. Unpaid family workers are members of the owner's household or family who work in the business for no pay.

★ Includes all wages and salaries paid, (before deducting employees' contributions to VNPF) in cash or in kind (paid locally or overseas), overtime and stand-by allowances for housing, education, food, etc. Include holiday and sick pay and also gratuities and lump sum payments for holidays or on termination of employment. Fees paid to directors of corporations should also be included.

2. Income	Codes	Amount (Vatu)
Non-life insurance premiums earned	3111	
Life insurance premiums and contributions receivable	3112	
Other operating income (exclude VAT)	302	
Interest income	310	
All other income	312	
TOTAL	320	

<b>3. Expenses (exclude VAT that is recoverable as in input tax credit)</b>	Codes	Amount (Vatu)
Non-life insurance claims incurred	4021	
Life insurance claims and pensions payable	4022	
Purchases for resale	411	
Supplies and materials	403	
Transport	4041	
Communication	4042	
Electricity and water	405	
Customs duties	408	
Excise taxes	4061	
Business licences and other indirect taxes	4062	
Rent paid on land, buildings and equipment	407	
Depreciation allowances	409	
Interest paid	401	
Bad and doubtful debts	414	
Other expenses (excluding wages and salaries)	410	
<b>TOTAL</b>	<b>420</b>	

<b>4. Inventories (Vatu)</b>	Codes	Amount (Vatu)
At the beginning of the year	520	
At the end of the year	620	

<b>5. Operating Profit or Loss</b>	Codes	Amount (Vatu)

Derived operating profit or loss (Income (320) <i>less</i> Expenses (420) <i>less</i> Compensation of employees (220) <i>less</i> Beginning of year inventories (520) <i>plus</i> End of year inventories (620))	801	
Operating profit or loss (from your profit and loss account)	802	
DIFFERENCE (if any)	820	

<b>6. Capital Expenditure</b>	Codes	Amount (Vatu)
Buildings, construction and land improvements	701	
Transport equipment	702	
Computing and telecommunications equipment	705	
Other plant, machinery and equipment	703	
Computer software	706	
Capitalised wages and salaries, and purchases of materials for capital work done by own employees	704	
TOTAL (excluding item 704)	720	

**Remarks**

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(Please include an explanation of any significant difference between derived profit or loss and operating profit or loss from Part 5 above. If you were not able to exclude VAT from either your income or expenses please provide comments here. Please provide any other comments you may have on the accuracy of the information furnished in this return.)

**Declaration**

I hereby declare that the information provided in this form is complete and true to the best of my knowledge.

Name (printed form) \_\_\_\_\_ Position \_\_\_\_\_

Signed \_\_\_\_\_ Date \_\_\_\_\_

**Thank you for your time!**

<p>Please return the completed Questionnaire in the envelope provided to the STATISTICS OFFICE PMB 019 PORT VILA Or you can fax the completed return to fax no. 24583 For assistance in filling out the form, please contact telephone</p> <ul style="list-style-type: none"><li>▶ 22110 extension 204</li><li>▶ 22111 extension 204</li></ul>
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**ISIC R3.1 AT 4 DIGITS**

<b>Code</b>	<b>Description</b>
<b>A</b>	<b>Agriculture, hunting and forestry</b>
0111	Growing of cereals and other crops n.e.c.
0112	Growing of vegetables, horticultural specialties and nursery products
0113	Growing of fruit, nuts, beverage and spice crops
0121	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
0122	Other animal farming; production of animal products n.e.c.
0130	Growing of crops combined with farming of animals (mixed farming)
0140	Agricultural and animal husbandry service activities, except veterinary activities
0150	Hunting, trapping and game propagation including related service activities
0200	Forestry, logging and related service activities Fishing
<b>B</b>	<b>Fishing and aquaculture</b>
0501	Fishing
0502	Aquaculture
<b>C</b>	<b>Mining and quarrying</b>
1010	Mining and agglomeration of hard coal
1020	Mining and agglomeration of lignite
1030	Extraction and agglomeration of peat
1110	Extraction of crude petroleum and natural gas
1120	Service activities incidental to oil and gas extraction excluding surveying
1200	Mining of uranium and thorium ores
1310	Mining of iron ores
1320	Mining of non-ferrous metal ores, except uranium and thorium ores
1410	Quarrying of stone, sand and clay
1421	Mining of chemical and fertilizer minerals

1422	Extraction of salt
1429	Other mining and quarrying n.e.c.
<b>D</b>	<b>Manufacturing</b>
1511	Production, processing and preserving of meat and meat products
1512	Processing and preserving of fish and fish products
1513	Processing and preserving of fruit and vegetables
1514	Manufacture of vegetable and animal oils and fats
1520	Manufacture of dairy products
1531	Manufacture of grain mill products
1532	Manufacture of starches and starch products
1533	Manufacture of prepared animal feeds
1541	Manufacture of bakery products
1542	Manufacture of sugar
1543	Manufacture of cocoa, chocolate and sugar confectionery
1544	Manufacture of macaroni, noodles, couscous and similar farinaceous products
1549	Manufacture of other food products n.e.c.
1551	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials
1552	Manufacture of wines
1553	Manufacture of malt liquors and malt
1554	Manufacture of soft drinks; production of mineral waters
1600	Manufacture of tobacco products
1711	Preparation and spinning of textile fibres; weaving of textiles
1712	Finishing of textiles
1721	Manufacture of made-up textile articles, except apparel
1722	Manufacture of carpets and rugs
1723	Manufacture of cordage, rope, twine and netting
1729	Manufacture of other textiles n.e.c.
1730	Manufacture of knitted and crocheted fabrics and articles
1810	Manufacture of wearing apparel, except fur apparel
1820	Dressing and dyeing of fur; manufacture of articles of fur
1911	Tanning and dressing of leather
1912	Manufacture of luggage, handbags and the like, saddlery and harness

1920	Manufacture of footwear
2010	Saw milling and planing of wood
2021	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards
2022	Manufacture of builders' carpentry and joinery
2023	Manufacture of wooden containers
2029	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
2101	Manufacture of pulp, paper and paperboard
2102	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
2109	Manufacture of other articles of paper and paperboard
2211	Publishing of books, brochures and other publications
2212	Publishing of newspapers, journals and periodicals
2213	Publishing of music
2219	Other publishing
2221	Printing
2222	Service activities related to printing
2230	Reproduction of recorded media
2310	Manufacture of coke oven products
2320	Manufacture of refined petroleum products
2330	Processing of nuclear fuel
2411	Manufacture of basic chemicals, except fertilizers and nitrogen compounds
2412	Manufacture of fertilizers and nitrogen compounds
2413	Manufacture of plastics in primary forms and of synthetic rubber
2421	Manufacture of pesticides and other agro-chemical products
2422	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
2423	Manufacture of pharmaceuticals, medicinal chemicals and botanical products
2424	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
2429	Manufacture of other chemical products n.e.c.
2430	Manufacture of man-made fibres
2511	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
2519	Manufacture of other rubber products
2520	Manufacture of plastics products
2610	Manufacture of glass and glass products
2691	Manufacture of non-structural non-refractory ceramic ware
2692	Manufacture of refractory ceramic products



2732	Casting of non-ferrous metals
2811	Manufacture of structural metal products
2812	Manufacture of tanks, reservoirs and containers of metal
2813	Manufacture of steam generators, except central heating hot water boilers
2891	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
2892	Treatment and coating of metals; general mechanical engineering on a fee or contract basis
2893	Manufacture of cutlery, hand tools and general hardware
2899	Manufacture of other fabricated metal products n.e.c.
2911	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
2912	Manufacture of pumps, compressors, taps and valves
2913	Manufacture of bearings, gears, gearing and driving elements
2914	Manufacture of ovens, furnaces and furnace burners
2915	Manufacture of lifting and handling equipment
2919	Manufacture of other general purpose machinery
2921	Manufacture of agricultural and forestry machinery
2922	Manufacture of machine-tools
2923	Manufacture of machinery for metallurgy
2924	Manufacture of machinery for mining, quarrying and construction
2925	Manufacture of machinery for food, beverage and tobacco processing
2926	Manufacture of machinery for textile, apparel and leather production
2927	Manufacture of weapons and ammunition
2929	Manufacture of other special purpose machinery
2930	Manufacture of domestic appliances n.e.c.
3000	Manufacture of office, accounting and computing machinery
3110	Manufacture of electric motors, generators and transformers
3120	Manufacture of electricity distribution and control apparatus
3130	Manufacture of insulated wire and cable
3140	Manufacture of accumulators, primary cells and primary batteries
3150	Manufacture of electric lamps and lighting equipment
3190	Manufacture of other electrical equipment n.e.c.

3210	Manufacture of electronic valves and tubes and other electronic components
3220	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
3230	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods
3311	Manufacture of medical and surgical equipment and orthopaedic appliances
3312	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
3313	Manufacture of industrial process control equipment
3320	Manufacture of optical instruments and photographic equipment
3330	Manufacture of watches and clocks
3410	Manufacture of motor vehicles
3420	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
3430	Manufacture of parts and accessories for motor vehicles and their engines
3511	Building and repairing of ships
3512	Building and repairing of pleasure and sporting boats
3520	Manufacture of railway and tramway locomotives and rolling stock
3530	Manufacture of aircraft and spacecraft
3591	Manufacture of motorcycles
3592	Manufacture of bicycles and invalid carriages
3599	Manufacture of other transport equipment n.e.c.
3610	Manufacture of furniture
3691	Manufacture of jewellery and related articles
3692	Manufacture of musical instruments
3693	Manufacture of sports goods
3694	Manufacture of games and toys
3699	Other manufacturing n.e.c.
3710	Recycling of metal waste and scrap
3720	Recycling of non-metal waste and scrap

<b>E</b>	<b>Electricity, gas and water supply</b>
4010	Production, transmission and distribution of electricity
4020	Manufacture of gas; distribution of gaseous fuels through mains
4030	Steam and hot water supply
4100	Collection, purification and distribution of water
<b>F</b>	<b>Construction</b>
4510	Site preparation
4520	Building of complete constructions or parts thereof; civil engineering
4530	Building installation
4540	Building completion
4550	Renting of construction or demolition equipment with operator
<b>G</b>	<b>Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods</b>
5010	Sale of motor vehicles
5020	Maintenance and repair of motor vehicles
5030	Sale of motor vehicle parts and accessories
5040	Sale, maintenance and repair of motorcycles and related parts and accessories
5050	Retail sale of automotive fuel
5110	Wholesale on a fee or contract basis
5121	Wholesale of agricultural raw materials and live animals
5122	Wholesale of food, beverages and tobacco
5131	Wholesale of textiles, clothing and footwear
5139	Wholesale of other household goods
5141	Wholesale of solid, liquid and gaseous fuels and related products
5142	Wholesale of metals and metal ores
5143	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
5149	Wholesale of other intermediate products, waste and scrap
5151	Wholesale of computers, computer peripheral equipment and software

5152	Wholesale of electronic and telecommunications parts and equipment
5159	Wholesale of other machinery, equipment and supplies
5190	Other wholesale
5211	Retail sale in non-specialized stores with food, beverages or tobacco predominating
5219	Other retail sale in non-specialized stores
5220	Retail sale of food, beverages and tobacco in specialized stores
5231	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
5232	Retail sale of textiles, clothing, footwear and leather goods
5233	Retail sale of household appliances, articles and equipment
5234	Retail sale of hardware, paints and glass
5239	Other retail sale in specialized stores
5240	Retail sale of second-hand goods in stores
5251	Retail sale via mail order houses
5252	Retail sale via stalls and markets
5259	Other non-store retail sale
5260	Repair of personal and household goods
<b>H</b>	<b>Hotels and restaurants</b>
5510	Hotels; camping sites and other provision of short-stay accommodation
5520	Restaurants, bars and canteens
<b>I</b>	<b>Transport, storage and communications</b>
6010	Transport via railways
6021	Other scheduled passenger land transport
6022	Other non-scheduled passenger land transport
6023	Freight transport by road
6030	Transport via pipelines
6110	Sea and coastal water transport
6120	Inland water transport
6210	Scheduled air transport
6220	Non-scheduled air transport

6301	Cargo handling
6302	Storage and warehousing
6303	Other supporting transport activities
6304	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.
6309	Activities of other transport agencies
6411	National post activities
6412	Courier activities other than national post activities
6420	Telecommunications
<b>J</b>	<b>Financial intermediation</b>
6511	Central banking
6519	Other monetary intermediation
6591	Financial leasing
6592	Other credit granting
6599	Other financial intermediation n.e.c.
6601	Life insurance
6602	Pension funding
6603	Non-life insurance
6711	Administration of financial markets
6712	Security dealing activities
6719	Activities auxiliary to financial intermediation n.e.c.
6720	Activities auxiliary to insurance and pension funding
<b>K</b>	<b>Real estate, renting and business activities</b>
7010	Real estate activities with own or leased property
7020	Real estate activities on a fee or contract basis
7111	Renting of land transport equipment
7112	Renting of water transport equipment
7113	Renting of air transport equipment
7121	Renting of agricultural machinery and equipment
7122	Renting of construction and civil engineering machinery and equipment
7123	Renting of office machinery and equipment (including computers)
7129	Renting of other machinery and equipment n.e.c.
7130	Renting of personal and household goods n.e.c.

7210	Hardware consultancy
7221	Software publishing
7229	Other software consultancy and supply
7230	Data processing
7240	Database activities and on-line distribution of electronic content
7250	Maintenance and repair of office, accounting and computing machinery
7290	Other computer related activities
7310	Research and experimental development on natural sciences and engineering (NSE)
7320	Research and experimental development on social sciences and humanities (SSH)
7411	Legal activities
7412	Accounting, book-keeping and auditing activities; tax consultancy
7413	Market research and public opinion polling
7414	Business and management consultancy activities
7421	Architectural and engineering activities and related technical consultancy
7422	Technical testing and analysis
7430	Advertising
7491	Labour recruitment and provision of personnel
7492	Investigation and security activities
7493	Building-cleaning and industrial-cleaning activities
7494	Photographic activities
7495	Packaging activities
7499	Other business activities n.e.c.
<b>L</b>	<b>Public administration and defence; compulsory social security</b>
7511	General (overall) public service activities
7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
7513	Regulation of and contribution to more efficient operation of business
7514	Supporting service activities for the government as a whole
7521	Foreign affairs

7522	Defence activities
7523	Public order and safety activities
7530	Compulsory social security activities
<b>M</b>	<b>Education</b>
8010	Primary education
8021	General secondary education
8022	Technical and vocational secondary education
8030	Higher education
8090	Other education
<b>N</b>	<b>Health and social work</b>
8511	Hospital activities
8512	Medical and dental practice activities
8519	Other human health activities
8520	Veterinary activities
8531	Social work activities with accommodation
8532	Social work activities without accommodation
<b>O</b>	<b>Other community, social and personal service activities</b>
9000	Sewage and refuse disposal, sanitation and similar activities
9111	Activities of business and employers organizations
9112	Activities of professional organizations
9120	Activities of trade unions
9191	Activities of religious organizations
9192	Activities of political organizations
9199	Activities of other membership organizations n.e.c.
9211	Motion picture and video production and distribution
9212	Motion picture projection
9213	Radio and television activities
9214	Dramatic arts, music and other arts activities
9219	Other entertainment activities n.e.c.
9220	News agency activities
9231	Library and archives activities
9232	Museums activities and preservation of historical sites and buildings

9233	Botanical and zoological gardens and nature reserves activities
9241	Sporting activities
9249	Other recreational activities
9301	Washing and (dry-) cleaning of textile and fur products
9302	Hairdressing and other beauty treatment
9303	Funeral and related activities
9309	Other service activities n.e.c.
<b>P</b>	<b>Private households with employed persons</b>
9500	Activities of private households as employers of domestic staff
9600	Undifferentiated goods-producing activities of private households for own use
9700	Undifferentiated service-producing activities of private households for own use
<b>Q</b>	<b>Extra-territorial organizations and bodies</b>
9900	Extra-territorial organizations and bodies