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Economic Surveys Series

Food & Beverage Services

Reference Year 2010

Economic Surveys Series

Reference Year 2010

FOOD & BEVERAGE SERVICES



SINGAPORE DEPARTMENT OF STATISTICS

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The Singapore Department of Statistics conducts an annual survey on the services industries to collect a wide range of data for studies and analyses. The first survey on the services industries was conducted in 1968 for the reference year 1967 and subsequently at regular intervals. Since 1984, the inquiry was carried out on an annual basis.

The latest survey was carried out in 2011 for reference year 2010. The reports will focus on several services industries of importance to the Singapore economy. The key survey findings will be released, first on the SingStat website, followed by publications with more detailed tabulations. This report on *Food & Beverage Services* is the second to be released. A final consolidated report on *The Services Sector* will provide comprehensive data on the 2010 performance of the services sector.

This report consists of three parts. The first part shows a summary of findings of the 2010 survey. The second part focuses on the technical aspects of the survey, including the objective, scope and coverage, relevant definitions and concepts as well as the operational procedures. Detailed statistical tables are included in the third part of the report to facilitate special studies by users.

The publication of this report is made possible by the co-operation of the companies, businesses and organizations which provided information for the survey. I would like to express my grateful thanks to them and to all others who have contributed towards this publication.

Wong Wee Kim
Chief Statistician
Singapore

December 2011

Our Vision

A National Statistical System of Quality, Integrity and Expertise.

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**We Provide Reliable, Relevant and Timely Statistics
to Support Singapore's Social and Economic Development.**

Our Guiding Principles

Professionalism & Expertise	<i>We adhere to professional ethics and proficiently produce quality statistics that comply with international concepts and best practices.</i>
Relevance	<i>We constantly innovate our processes and produce statistics that meet users' needs.</i>
Accessibility	<i>We make our statistics readily available.</i>
Confidentiality	<i>We protect the confidentiality of information provided to us.</i>
Timeliness & Reliability	<i>We produce statistics that users can depend on and disseminate them at the earliest possible date while maintaining data quality.</i>
Cost Effectiveness	<i>We use resources effectively, minimising respondent burden and leveraging on administrative data.</i>

	Page
PREFACE	iii
PART I SUMMARY FINDINGS	
Economic Performance	1
Main Activities In Food & Beverage Services	2
Key Performance Ratios	3
Performance by Firm Size	5
Summary Tables	6
PART II TECHNICAL NOTES	8
PART III STATISTICAL TABLES	15
Table 1 Key Indicators by Type of Food & Beverage Services, 2010	
Table 2 Key Indicators of Food & Beverage Services by Type of Legal Organisation, 2010	
Table 3 Key Indicators of Food & Beverage Services by Employment Size, 2010	
Table 4 Key Indicators of Food & Beverage Services by Size of Operating Receipts, 2010	
Table 5 Selected Averages Per Establishment by Type of Food & Beverage Services, 2010	
Table 6 Selected Ratios by Type of Food & Beverage Services, 2010	
Table 7 Establishments by Type of Food & Beverage Services and Legal Organisation, 2010	
Table 8 Establishments by Type of Food & Beverage Services and Employment Size, 2010	

- Table 9 Establishments by Type of Food & Beverage Services and Size of Operating Receipts, 2010
- Table 10 Operating Receipts by Type of Food & Beverage Services and Employment Size, 2010
- Table 11 Value Added by Type of Food & Beverage Services and Employment Size, 2010
- Table 12 Details of Operating Receipts by Type of Food & Beverage Services, 2010
- Table 13 Details of Operating Expenditure by Type of Food & Beverage Services, 2010
- Table 14 Employment by Type of Food & Beverage Services and Occupational Status, 2010

PART IV : APPENDICES

- I List of Activities
- II Survey Form

Data for 2010 are preliminary.

Figures may not add up to the total due to rounding.

Industries are classified according to Singapore Standard Industrial Classification (SSIC) 2010.

Notations Used in Tables

- Nil or Negligible
- .. Not Applicable
- nec Not Elsewhere Classified

PART I
SUMMARY FINDINGS

Key Indicators of Food & Beverage Services

	<u>% Change</u>	<u>2009</u>	<u>2010</u>
<i>Establishments (No.)</i>	↑ 3.8 %	5,969	6,197
<i>Employment (No.)</i>	↑ 1.9 %	89,563	91,264
<i>Operating Receipts</i>	↑ 10.6 %	\$5,640 mil	\$6,240 mil
<i>Operating Expenditure</i>	↑ 10.2 %	\$5,371 mil	\$5,918 mil
<i>Operating Surplus</i>	↑ 12.6 %	\$446 mil	\$503 mil
<i>Value Added</i>	↑ 11.2 %	\$1,985 mil	\$2,207 mil

In 2010, the food & beverage (F&B) services industry comprised about 6,200 establishments, an increase of 3.8 per cent compared to 2009. The industry employed some 91,300 workers, or an average of about 15 workers per establishment.

I. ECONOMIC PERFORMANCE

Total operating receipts in the F&B services industry rose 10.6 per cent to \$6,240 million in 2010. On a per establishment basis, operating receipts also increased by 6.6 per cent to \$1 million in 2010.

Total operating expenditure incurred amounted to \$5,918 million in 2010, an increase of 10.2 per cent over 2009. Operating expenditure per establishment also expanded from \$899,900 in 2009 to \$954,900 in 2010.

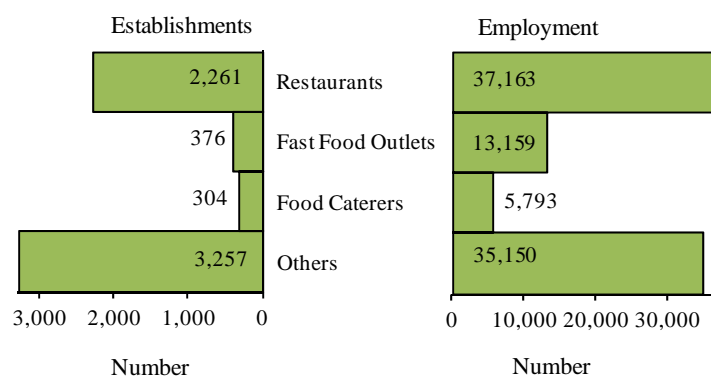
Total operating surplus stood at \$503 million in 2010, registering an expansion of 12.6 per cent compared to 2009. Operating surplus per establishment grew by 8.4 per cent to \$81,100 in 2010.

Total value added recorded by the F&B services industry was \$2,207 million in 2010, 11.2 per cent higher when compared to 2009. On a per establishment basis, value added rose by 7.1 per cent to \$356,100 in 2010.

II. MAIN ACTIVITIES IN FOOD & BEVERAGE SERVICES

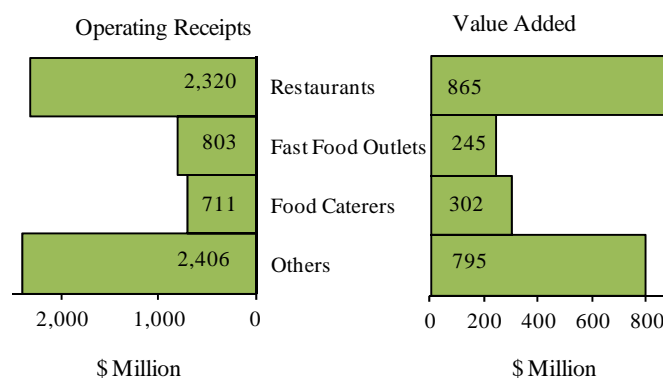
Restaurants constituted a significant 36.5 per cent of the total number of establishments in the F&B services industry in 2010 (Chart 1). They were the largest employer, employing some 37,200 workers in 2010, or an average of 16 workers per establishment. On a per establishment basis, fast food outlets registered the largest average employment size of 35 workers, of which 27 were part-time employees.

Chart 1 - Establishments & Employment, 2010



Operating receipts and value added of restaurants stood at \$2,320 million and \$865 million respectively in 2010, accounting for 37.2 per cent of total operating receipts and 39.2 per cent of total value added of the F&B services industry (Chart 2). Fast food outlets registered growth of 11.0 per cent in turnover and 9.7 per cent in value added correspondingly over the previous year. Turnover and value added of food caterers increased by 13.1 per cent to \$711 million and 9.9 per cent to \$302 million respectively in 2010.

Chart 2 - Operating Receipts & Value Added, 2010



Purchases of food & beverages and remuneration were the top two business cost items for all F&B services groups in 2010 (Table 1). Together, these two expenses accounted for between 51 per cent and 63 per cent of total operating expenses in the various F&B services groups. Rental payment was the third largest cost item for all F&B services groups except food caterers.

Table 1 : Main Business Costs, 2010

F&B Services	Cost Type and % Share				
	1 st	2 nd	3 rd	4 th	5 th
Restaurants	Rem 31.5	Pur 30.6	Rental 16.3	Utilities 3.9	Dep 3.5
Fast Food Outlets	Pur 27.1	Rem 24.5	Rental 20.5	Royalties 7.1	Utilities 4.1
Food Caterers	Pur 34.4	Rem 27.6	Royalties 9.6	Rental 5.1	Utilities 4.8
Others	Pur 36.2	Rem 26.4	Rental 18.0	Utilities 4.2	Dep 2.6

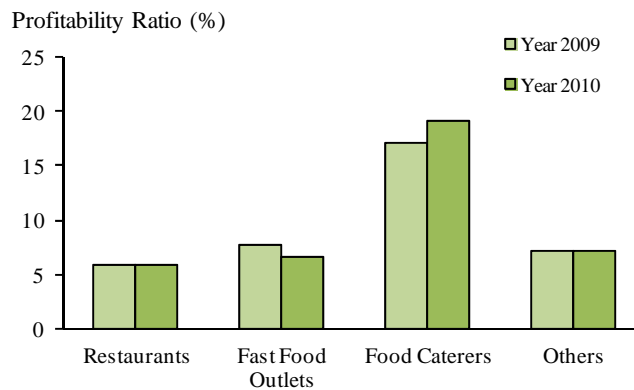
Notation

Dep:	Depreciation	Rental:	Renting of offices, shops & other premises
Pur:	Purchases of food & beverages for sale	Royalties:	Royalties / franchise & management fees
Rem:	Remuneration	Utilities:	Utilities charges

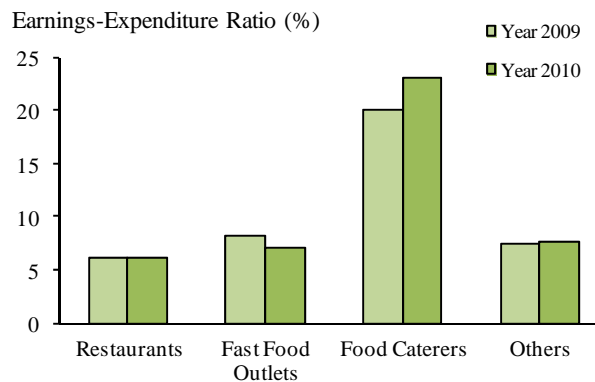
III . KEY PERFORMANCE RATIOS

Profitability Ratio¹ for overall F&B services stood at 8.1 per cent in 2010. Food caterers recorded the highest profitability ratio of 19.2 per cent among all F&B services groups in 2010 (Chart 3). The profitability ratios of restaurants and fast food outlets stood at 6.0 per cent and 6.7 per cent respectively.

¹ Defined as the ratio of operating surplus to operating receipts

Chart 3 – Profitability Ratio, 2009 & 2010

Earnings-Expenditure Ratio² for overall F&B services was 8.5 per cent in 2010, slightly higher than the 8.3 per cent registered in 2009. Within the F&B services industry, food caterers registered the highest earnings-expenditure ratio of 23.0 per cent in 2010 (Chart 4). The ratios ranged from 6.2 per cent to 7.6 per cent for the other F&B services groups.

Chart 4 - Earnings-Expenditure Ratio, 2009 & 2010

Average Annual Remuneration per Employee was \$18,600 for the F&B services industry in 2010. The average annual remuneration per employee was the highest for food caterers at \$29,300 in 2010 (Table 2). In contrast, fast food outlets which employed a large number of part-timers, had an average annual remuneration of \$14,500.

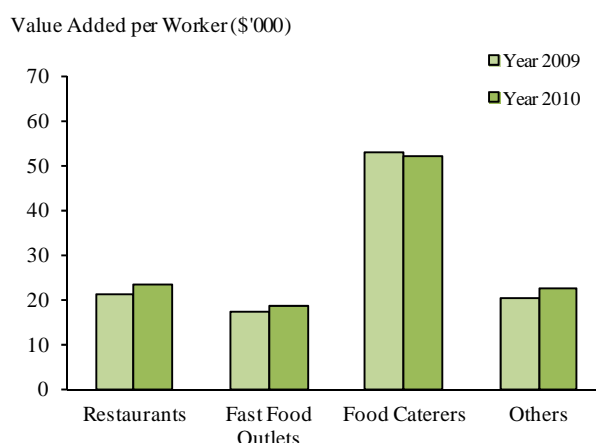
² Defined as the ratio of operating surplus to operating expenditure

Table 2 : Average Annual Remuneration per Employee, 2009 & 2010

F&B Services	2009 (\$'000)	2010 (\$'000)	Change (%)
Restaurants	18.3	19.4	6.0
Fast Food Outlets	13.3	14.5	9.0
Food Caterers	32.3	29.3	-9.3
Others	15.9	17.7	11.3

Value Added per Worker was \$24,200 for overall F&B services in 2010. Within the industry, food caterers generated the highest value added per worker of \$52,100 in 2010 (Chart 5). The other three F&B groups recorded value added per worker of between \$18,600 and \$23,300.

Chart 5 - Value Added per Worker, 2009 & 2010



IV . PERFORMANCE BY FIRM SIZE

Nearly 99 per cent of F&B establishments were firms with less than 100 workers in 2010 (Table 3). These firms contributed 78.6 per cent and 76.2 per cent of operating receipts and value added of the overall F&B services industry respectively.

Table 3 : Establishments, Operating Receipts & Value Added by Employment Size, 2010

Employment Size	Establishments (Number)	Operating Receipts (\$ Million)	Value Added (\$ Million)
Less than 10	3,515	1,310	430
10 – 99	2,613	3,597	1,250
100 & above	70	1,333	526

*Summary Tables***Key Indicators of Food & Beverage Services, 2008-2010**

F&B Services	Establishments (Number)			Employment (Number)			Operating Receipts (\$ Million)		
	2008	2009	2010	2008	2009	2010	2008	2009	2010
Total F&B Services	5,854	5,969	6,197	83,552	89,563	91,264	5,571	5,640	6,240
Restaurants	2,041	2,091	2,261	34,502	36,910	37,163	2,077	2,082	2,320
Fast Food Outlets	306	335	376	11,726	12,930	13,159	678	723	803
Food Caterers	286	289	304	5,106	5,186	5,793	676	629	711
Others	3,221	3,254	3,257	32,218	34,537	35,150	2,139	2,207	2,406

F&B Services	Operating Expenditure (\$ Million)			Operating Surplus (\$ Million)			Value Added (\$ Million)		
	2008	2009	2010	2008	2009	2010	2008	2009	2010
Total F&B Services	5,351	5,371	5,918	394	446	503	1,930	1,985	2,207
Restaurants	2,038	2,029	2,259	112	123	139	774	785	865
Fast Food Outlets	653	692	775	48	56	54	210	223	245
Food Caterers	569	536	591	124	108	136	278	275	302
Others	2,091	2,114	2,293	109	159	174	668	701	795

Key Indicators of Food & Beverage Services by Employment Size of Firm, 2010

Employment Size	Establishments (Number)	Employment (Number)	Operating Receipts (\$ Million)
All Categories	6,197	91,264	6,240
Less than 10 persons	3,515	17,804	1,310
10 to 99 persons	2,613	58,985	3,597
100 persons & above	70	14,475	1,333

Employment Size	Operating Expenditure (\$ Million)	Operating Surplus (\$ Million)	Value Added (\$ Million)
All Categories	5,918	503	2,207
Less than 10 persons	1,222	102	430
10 to 99 persons	3,432	248	1,250
100 persons & above	1,264	152	526

Key Indicators of Food & Beverage Services by Size of Operating Receipts of Firm, 2010

Size of Operating Receipts	Establishments (Number)	Employment (Number)	Operating Receipts (\$ Million)
All Categories	6,197	91,264	6,240
Less than \$200,000	1,199	3,989	144
\$200,000 to \$999,999	3,802	37,616	1,971
\$1,000,000 to \$1,999,999	529	11,219	757
\$2,000,000 to \$4,999,999	545	21,648	1,611
\$5,000,000 & above	122	16,793	1,757

Size of Operating Receipts	Operating Expenditure (\$ Million)	Operating Surplus (\$ Million)	Value Added (\$ Million)
All Categories	5,918	503	2,207
Less than \$200,000	146	3	61
\$200,000 to \$999,999	1,948	53	651
\$1,000,000 to \$1,999,999	722	50	239
\$2,000,000 to \$4,999,999	1,516	148	560
\$5,000,000 & above	1,587	249	696

PART II
TECHNICAL NOTES

Objective

The data presented in this report are compiled from the results of the Annual Survey of Services 2010. The objective of the survey is to gather information on the services sector for studying the structure and performance of the various activities in the sector. The data are also used for the compilation of national accounts, input-output tables and other related studies. In addition, the results are used by policy makers, economic planners, academicians, the business community and other interested users in their work.

Legal Authority

The survey is conducted under the Statistics Act (Chapter 317), which makes the submission of returns mandatory. Individual returns received are kept in confidence in accordance with the Statistics Act.

Scope and Coverage

The food & beverage services industry comprises establishments engaged in the sale of prepared food and drinks for immediate consumption. Please refer to Appendix I for the list of activities covered. The data in the report include all establishments and government statutory boards engaged in food & beverage services but exclude government ministries and departments. Hawkers and stallholders not registered with the Accounting & Corporate Regulatory Authority (ACRA) and establishments engaged in food & beverage services in connection with the provision of lodging are also excluded.

Sample Selection

The sampling frame is based on the list of 'live' establishments obtained from the Department's establishment database. The database is updated regularly using information obtained from administrative and survey sources.

The sampling method for the survey was based on stratified random sampling. All establishments in the sampling frame were first stratified by activity and within each activity, establishments were stratified by operating receipts into three size strata (large, medium and small). All establishments in the large size stratum were selected with certainty whereas the firms in the medium and small size strata were selected using simple random sampling without replacement. The Lavallée and Hidioglou method was used to determine the size stratum boundaries and sample sizes that minimise the total sample size required to achieve the target level of precision of estimation.

Data Collection

The survey was primarily conducted by mail inquiry, using a standard questionnaire (Appendix II). Respondents were given a month to complete and submit their returns,. A reminder was sent to establishments which failed to respond without reasonable explanations. A second reminder was sent to establishments which did not respond to the first reminder.

A generalised survey system was used in the survey. The system supports multiple modes of data collection via mail and internet. Secured transmission of statistical information via the internet was enabled through a service known as E-Survey. Queries or clarifications with respondents on omissions and inconsistencies were conducted through telephone or email.

Response

The mailing list for the survey comprised 1,914 establishments. At the close of the survey, 150 establishments were excluded from the survey for one reason or another. Such cases included those that were dormant, untraceable or had not started business operations yet. Some had ceased operations or were engaged in activities that were outside the coverage of the survey. For final tabulation and analysis, returns from 1,561 establishments were used.

Data Processing

The Department captured the data of completed returns received via mail using either Intelligent Character Recognition (ICR) scanning or conventional data entry. For completed forms that were suitable for ICR-scanning, data were automatically recognised and verified before being captured into the database. Data entry was then used to capture data for the remaining forms that could not be scanned. Data submitted via internet were captured directly into the database. All data of completed returns were computer-edited for code validity, completeness and consistency to detect errors and inconsistencies. The erroneous data would be amended and re-processed. Tabulation was carried out only after all records had passed the computer editing.

Estimation Method

Stratified (Horvitz-Thompson) estimator was used to estimate the population totals. For non-response cases, imputation was performed.

Enumeration Unit

The enumeration or reporting unit used in the survey is the 'establishment'. An establishment is defined as a business or organisation unit engaged in one activity and operating in a single location. Thus, for a multi-activity firm or organisation, units engaged in separate activities in the same location constitute distinct establishments. Similarly, each branch of a multi-branch organisation at a different location is conceptually a different establishment.

Year of Reference

The period of reference is the calendar year 2010. However, for establishments whose accounting year differed from the calendar year, they were asked to report according to the accounting or financial year covering the major part of 2010.

Type of Business Activity

The type of business activity refers to the principal activity undertaken by the establishment. The principal activity is defined as the one in which the establishment devotes most of its resources or from which it derives most of its income. The classification of the principal activity of the establishment is based on the "Singapore Standard Industrial Classification, 2010".

Type of Legal Organisation

The type of legal organisation refers to that of the enterprise rather than the establishment which is a statistical unit and not a legal entity. In a multi-establishment or multi-branch organisation, the legal status of each establishment or branch follows that of the enterprise or its head office. The types of legal organisation include sole-proprietorship, partnership, private limited company, limited liability partnership, society and others.

DEFINITION OF TERMS

Area of Premises This refers to the area occupied by the establishment for business purposes only. It does not include the area of open spaces, car parks, staff accommodation and unoccupied premises.

Capital Expenditure This refers to purchases of fixed assets and cost of alteration and major repairs to fixed assets during the year.

Depreciation This refers to the value, at current replacement cost, of reproducible fixed assets such as buildings, plants and machinery used during a period of time as a result of normal wear and tear, foreseen obsolescence and the normal rate of accidental damage.

Earnings-Expenditure Ratio This is defined as the ratio of operating surplus to operating expenditure.

Employment Employment covers all persons engaged by the establishment as at 30 June 2010 or a date nearest to it if the establishment was not in operation on that day. It includes those temporarily away on leave. Persons engaged are classified under the following categories –

(i) Paid Employees

Paid employees refer to workers on the payroll of the establishment and they include those on fixed remuneration, piece rate, and commission, as well as those engaged on contract and paid directly by the establishment. Paid employees are further categorised into full-time and part-time on the basis of whether or not they work more than 30 hours in a normal week.

(ii) Working Directors

Working directors refer to those who are actively engaged in running the business of the establishment.

(iii) Working Proprietors/Partners

Working proprietors or partners refer only to those who are actively engaged in running the business of the establishment.

(iv) Unpaid Family Workers

Unpaid family workers refer to relatives of proprietors or partners, who work in the establishment without receiving a fixed amount of remuneration.

Employee Refers to employment excluding working proprietors and partners.

Expenditure This item refers to the amount paid and payable for the purchase of goods and services during the reference year except capital expenditure. It comprises two broad components - operating and other expenditure.

(i) Operating Expenditure

This refers to all current expenditure incurred by the establishment in its business, with adjustment for changes in stocks. It includes remuneration, purchases, indirect taxes, work given out, rental and maintenance of machinery and equipment, legal, accounting and other professional services, rental and maintenance of premises, depreciation, transport and travelling, utilities, advertisement, entertainment, stationery and printing, postage and telecommunications, fuel and lubricants, cargo handling expenses, port charges, charter fees and other general expenses that are connected with the establishment's operation.

(ii) Other expenditure

This comprises non-operating expenditure such as bad debts written off, donations, fines, forfeitures, losses on sale of fixed assets and interest paid.

Fixed Assets Fixed assets refer to all physical assets owned by the establishment. They include land, building & structure; transport equipment; telecommunications equipment; computers & peripheral equipment; other machinery & equipment; and furniture & fittings. Value of fixed assets as at beginning and end of 2010 are based on net book value. Purchases, alterations and major repairs or "capital expenditure" during the year are valued at actual costs incurred. Value of assets sold during the year refers to their book value and not the amount realised.

Gross Receipts Gross receipts covers both the amount received and receivable for services rendered and other transactions made during the reference year. It comprises two broad components - operating and other receipts.

(i) Operating Receipts

This refers to income earned from business operations, i.e. income from services rendered, sale of goods, commission fees and rental of premises, machinery and equipment.

(ii) Other Receipts

This comprises non-operating income such as gains from sale of fixed assets, donations, grants/subsidies, subscriptions, interest, dividends, and other investment income.

Operating Surplus	This refers to the amount of operating receipts less operating expenditure plus depreciation of fixed assets.
Profitability Ratio	Defined as the ratio of operating surplus to operating receipts. It shows the proportion of operating receipts that is converted to profits.
Remuneration	<p>Total remuneration comprises three components, namely, wages and salaries, employers' contribution to Central Provident Fund (CPF)/pension funds and other benefits. These are reported separately for each category of persons engaged.</p> <p><i>(i) Wages and Salaries</i></p> <p>This refers to gross emoluments paid to employees during 2010, inclusive of commissions, bonuses, overtime pay and allowances before deduction of employees' contribution to CPF or any other deduction. For proprietors or partners, the item refers to amount paid to or withdrawn by them during the year. However, this amount is not included in the analysis and tables of the report.</p> <p><i>(ii) Employers' Contribution to CPF/Pension Funds</i></p> <p>This refers to the net amount contributed by employers towards their employees' CPF/pension funds. It does not include the amount paid to retired employees under company pension scheme.</p> <p><i>(iii) Other Benefits</i></p> <p>This comprises medical benefits, cost of food, accommodation and other benefits in kind provided by employers. Allowances given to unpaid family workers are also included here.</p> <p><i>(iv) Directors' Fee</i></p> <p>This item refers only to the amount paid to directors for attending board of directors' meetings. It does not include the fees paid to directors who are actively engaged in running the establishment.</p>
Value Added (At Basic Price)	This comprises the value of operating surplus, remuneration and taxes (less subsidies) on production.

PART III
STATISTICAL TABLES

TABLE 1 KEY INDICATORS BY TYPE OF FOOD & BEVERAGE SERVICES, 2010

INDUSTRY	ESTABLISHMENTS	EMPLOYMENT	OPERATING RECEIPTS	OPERATING EXPENDITURE				OPERATING SURPLUS	VALUE ADDED
				TOTAL	COST OF PURCHASES SOLD ¹	REMUNERATION	OTHERS		
	NUMBER	THOUSAND DOLLARS							
Food & Beverage Services	6,197	91,264	6,239,943	5,918,149	1,986,503	1,669,730	2,261,915	502,652	2,206,623
Restaurants	2,261	37,163	2,320,143	2,259,229	719,868	712,371	826,990	139,196	865,456
Fast Food Restaurants	376	13,159	803,020	775,115	213,784	189,951	371,380	53,734	244,871
Food Caterers	304	5,793	710,822	590,800	202,344	162,994	225,462	136,150	301,634
Others	3,257	35,150	2,405,957	2,293,005	850,508	604,415	838,083	173,572	794,662

¹ Include adjustment for changes in stocks.

TABLE 2 KEY INDICATORS OF FOOD & BEVERAGE SERVICES BY TYPE OF LEGAL ORGANISATION, 2010

LEGAL ORGANISATION	ESTABLISHMENTS	EMPLOYMENT	OPERATING RECEIPTS	OPERATING EXPENDITURE				OPERATING SURPLUS	VALUE ADDED
				TOTAL	COST OF PURCHASES SOLD ¹	REMUNERATION	OTHERS		
	NUMBER		THOUSAND DOLLARS						
All Categories	6,197	91,264	6,239,943	5,918,149	1,986,503	1,669,730	2,261,915	502,652	2,206,623
Sole Proprietorship/Partnership/Others	1,625	14,391	690,301	633,673	289,438	172,124	172,111	61,688	238,111
Company ²	4,572	76,874	5,549,641	5,284,476	1,697,065	1,497,606	2,089,805	440,964	1,968,511

¹ Include adjustment for changes in stocks.

² Include local branches of foreign companies and limited liability partnership (LLP).

TABLE 3 KEY INDICATORS OF FOOD & BEVERAGE SERVICES BY EMPLOYMENT SIZE, 2010

EMPLOYMENT SIZE	ESTABLISHMENTS	EMPLOYMENT	OPERATING RECEIPTS	OPERATING EXPENDITURE				OPERATING SURPLUS	VALUE ADDED
				TOTAL	COST OF PURCHASES SOLD ¹	REMUNERATION	OTHERS		
	NUMBER		THOUSAND DOLLARS						
All Categories	6,197	91,264	6,239,943	5,918,149	1,986,503	1,669,730	2,261,915	502,652	2,206,623
Less Than 10 Persons	3,515	17,804	1,310,230	1,222,335	461,318	321,194	439,823	102,467	430,259
10 - 99 Persons	2,613	58,985	3,596,973	3,432,203	1,173,218	978,605	1,280,380	248,483	1,250,435
100 Persons & Above	70	14,475	1,332,739	1,263,611	351,967	369,932	541,712	151,702	525,929

¹ Include adjustment for changes in stocks.

TABLE 4 KEY INDICATORS OF FOOD & BEVERAGE SERVICES BY SIZE OF OPERATING RECEIPTS, 2010

SIZE OF OPERATING RECEIPTS	ESTABLISHMENTS	EMPLOYMENT	OPERATING RECEIPTS	OPERATING EXPENDITURE				OPERATING SURPLUS	VALUE ADDED
				TOTAL	COST OF PURCHASES SOLD ¹	REMUNERA- TION	OTHERS		
	NUMBER	THOUSAND DOLLARS							
All Categories	6,197	91,264	6,239,943	5,918,149	1,986,503	1,669,730	2,261,915	502,652	2,206,623
Less Than \$200,000	1,199	3,989	143,972	145,575	43,465	57,925	44,185	2,791	61,077
\$ 200,000 - \$ 999,999	3,802	37,616	1,971,348	1,948,283	699,339	583,132	665,812	53,133	651,089
\$1,000,000 - \$1,999,999	529	11,219	757,048	721,722	228,355	184,194	309,173	49,807	238,783
\$2,000,000 - \$4,999,999	545	21,648	1,610,612	1,515,857	516,536	406,084	593,237	147,588	559,848
\$5,000,000 & Above	122	16,793	1,756,962	1,586,713	498,809	438,395	649,509	249,332	695,826

¹ Include adjustment for changes in stocks.

TABLE 5 SELECTED AVERAGES PER ESTABLISHMENT BY TYPE OF FOOD & BEVERAGE SERVICES, 2010

INDUSTRY	EMPLOYMENT	OPERATING RECEIPTS	OPERATING EXPENDITURE	REMUNERATION	OPERATING SURPLUS	VALUE ADDED	FIXED ASSETS AS AT END 2010	CAPITAL EXPENDITURE
	NUMBER	THOUSAND DOLLARS						
Food & Beverage Services	15	1,007	955	269	81	356	124	40
Restaurants	16	1,026	999	315	62	383	116	48
Fast Food Restaurants	35	2,136	2,061	505	143	651	431	124
Food Caterers	19	2,338	1,943	536	448	992	290	47
Others	11	739	704	186	53	244	78	25

TABLE 6 SELECTED RATIOS BY TYPE OF FOOD & BEVERAGE SERVICES, 2010

INDUSTRY	PER CENT						
	COST OF PURCHASES SOLD TO OPERATING EXPENDITURE	TOTAL REMUNERATION TO OPERATING EXPENDITURE	TOTAL REMUNERATION TO VALUE ADDED	OPERATING EXPENDITURE TO OPERATING RECEIPTS	OPERATING SURPLUS TO OPERATING RECEIPTS	OPERATING SURPLUS TO OPERATING EXPENDITURE	OPERATING SURPLUS TO VALUE ADDED
Food & Beverage Services	33.6	28.2	75.7	94.8	8.1	8.5	22.8
Restaurants	31.9	31.5	82.3	97.4	6.0	6.2	16.1
Fast Food Restaurants	27.6	24.5	77.6	96.5	6.7	6.9	21.9
Food Caterers	34.2	27.6	54.0	83.1	19.2	23.0	45.1
Others	37.1	26.4	76.1	95.3	7.2	7.6	21.8

TABLE 7 ESTABLISHMENTS BY TYPE OF FOOD & BEVERAGE SERVICES AND LEGAL ORGANISATION, 2010

INDUSTRY	NUMBER		
	ALL CATEGORIES	SOLE PROPRIETORSHIP/ PARTNERSHIP/OTHERS	COMPANY ¹
Food & Beverage Services	6,197	1,625	4,572
Restaurants	2,261	186	2,075
Fast Food Restaurants	376	12	364
Food Caterers	304	146	158
Others	3,257	1,282	1,975

¹ Include local branches of foreign companies and limited liability partnership (LLP).

TABLE 8 ESTABLISHMENTS BY TYPE OF FOOD & BEVERAGE SERVICES AND EMPLOYMENT SIZE, 2010

INDUSTRY	ALL CATEGORIES	NUMBER		
		LESS THAN 10 PERSONS	10 - 99 PERSONS	100 PERSONS & ABOVE
Food & Beverage Services	6,197	3,515	2,613	70
Restaurants	2,261	963	1,275	23
Fast Food Restaurants	376	65	294	17
Food Caterers / Others	3,561	2,487	1,044	30

TABLE 9 ESTABLISHMENTS BY TYPE OF FOOD & BEVERAGE SERVICES AND SIZE OF OPERATING RECEIPTS, 2010

INDUSTRY	ALL CATEGORIES	NUMBER			
		LESS THAN \$ 1,000,000	\$ 1,000,000 - \$ 1,999,999	\$ 2,000,000 - \$ 3,999,999	\$ 4,000,000 & ABOVE
Food & Beverage Services	6,197	5,001	529	476	191
Restaurants	2,261	1,751	228	210	71
Fast Food Restaurants	376	114	117	97	48
Food Caterers / Others	3,561	3,136	184	169	72

TABLE 10 OPERATING RECEIPTS BY TYPE OF FOOD & BEVERAGE SERVICES AND EMPLOYMENT SIZE, 2010

THOUSAND DOLLARS				
INDUSTRY	ALL CATEGORIES	LESS THAN 10 PERSONS	10 - 99 PERSONS	100 PERSONS & ABOVE
Food & Beverage Services	6,239,943	1,310,230	3,596,973	1,332,739
Restaurants	2,320,143	381,512	1,646,820	291,811
Fast Food Restaurants	803,020	38,204	633,933	130,883
Food Caterers / Others	3,116,780	890,515	1,316,220	910,045

TABLE 11 VALUE ADDED BY TYPE OF FOOD & BEVERAGE SERVICES AND EMPLOYMENT SIZE, 2010

THOUSAND DOLLARS				
INDUSTRY	ALL CATEGORIES	LESS THAN 10 PERSONS	10 - 99 PERSONS	100 PERSONS & ABOVE
Food & Beverage Services	2,206,623	430,259	1,250,435	525,929
Restaurants	865,456	145,690	595,849	123,917
Fast Food Restaurants	244,871	11,029	210,852	22,990
Food Caterers / Others	1,096,296	273,540	443,735	379,021

TABLE 12 DETAILS OF OPERATING RECEIPTS BY TYPE OF FOOD & BEVERAGE SERVICES , 2010

THOUSAND DOLLARS

INDUSTRY	TOTAL	SALE OF FOOD & BEVERAGES ¹	RENTING OUT PREMISES	OTHERS
Food & Beverage Services	6,239,943	5,854,553	242,845	142,544
Restaurants	2,320,143	2,270,624	9,210	40,309
Food Caterers	710,822	704,019	2,335	4,468
Fast Food Restaurants / Others	3,208,977	2,879,911	231,300	97,767

¹ Include service charges.

TABLE 13 DETAILS OF OPERATING EXPENDITURE BY TYPE OF FOOD & BEVERAGE SERVICES , 2010

THOUSAND DOLLARS

INDUSTRY	TOTAL ¹	REMUNERATION	PURCHASES	RENTING OF PREMISES	DEPRECIATION	UTILITIES
Food & Beverage Services	5,918,149	1,669,730	2,058,203	968,829	180,858	243,714
Restaurants	2,259,229	712,371	741,640	367,023	78,282	88,151
Fast Food Restaurants	775,115	189,951	230,518	158,490	25,828	31,753
Food Caterers	590,800	162,994	221,887	30,083	16,128	28,158
Others	2,293,005	604,415	864,158	413,233	60,620	95,651

INDUSTRY	ROYALTIES/ FRANCHISE & MANAGEMENT FEES	ADVERTISEMENT	MAINTENANCE & MINOR REPAIRS	PROFESSIONAL & BUSINESS SERVICES	GOVERNMENT TAXES & FEES	OTHERS
Food & Beverage Services	178,350	73,537	104,102	49,593	52,008	339,225
Restaurants	35,507	28,049	34,943	18,938	22,021	132,304
Fast Food Restaurants	55,344	28,712	11,481	4,989	2,516	35,533
Food Caterers	56,835	3,401	21,814	4,370	3,267	41,863
Others	30,665	13,374	35,863	21,296	24,204	129,526

¹ Include adjustment for changes in stocks.

TABLE 14 EMPLOYMENT BY TYPE OF FOOD & BEVERAGE SERVICES AND OCCUPATIONAL STATUS, 2010

INDUSTRY	ALL CATEGORIES	FULL-TIME EMPLOYEES ¹	PART-TIME EMPLOYEES	NUMBER	
				WORKING PROPRIETORS & PARTNERS/UNPAID FAMILY WORKERS	
AS AT MID - 2010					
Food & Beverage Services	91,264	61,659	27,845		1,760
Restaurants	37,163	26,816	9,893		453
Fast Food Restaurants	13,159	3,134	10,004		21
Food Caterers	5,793	5,047	407		339
Others	35,150	26,661	7,542		947

¹ Include working directors.

PART IV
APPENDICES

LIST OF ACTIVITIES IN FOOD & BEVERAGE SERVICES, 2010

SSIC 2010	INDUSTRY
	FOOD & BEVERAGE SERVICES
56111	Restaurants
56112	Fast food restaurants
56201	Food caterers
	Others
56121	Cafes, coffee houses and snack bars
56122	Food courts, coffee shops and eating houses (with mainly food & beverage income)
56130	Pubs (including bars)
56190	Other restaurants, cafes and bars
56202	Canteens



Attn _____ Date _____

Name of Establishment _____ UEN _____

SSIC _____

Survey Ref No.

Please delete and insert correct particulars for updating.

**FORM HC 2010
CONFIDENTIAL**

For DOS ' Official use

Legal Organisation _____

Registration/Commencement
Date _____

SvyGp _____

EF _____

Annual Survey of Services, 2010 Accommodation and Food & Beverage Services

The purpose of this survey is to obtain detailed financial information of your company for the compilation of business and economic statistics to monitor the performance of this industry. The data are also used as inputs for the compilation of national accounts, input-output tables and balance of payments. These statistics are used extensively by the government and business community in their policy-making and business planning. The survey findings will be released in our publications and website (<http://www.singstat.gov.sg>).

This survey is conducted under section 5 of the Statistics Act (Chapter 317). Your completed return will be kept in confidence in accordance with the Statistics Act. A copy of the Statistics Act is available in our website at <http://www.singstat.gov.sg/legislation/statact.html>.

We would be grateful if you could return the completed questionnaire by to our department in the pre-addressed envelope or fax. Alternatively, you may respond through internet submission (E-survey) at <http://www.biz-esurvey.singstat.gov.sg/IBSS>. You can login using the Survey Ref No (as indicated above) and the one-time **survey PIN**, which you will receive in a separate letter as an added security measure. For more details on submission via E-survey, please refer to the attached leaflet.

For more information or assistance, please contact the officers-in-charge at Business Statistics Division (operating hours are: Mon-Fri, 8.30am - 5.00pm) :

Officer 1:

Tel : _____ Fax : _____ Email : _____

Officer 2:

Tel : _____ Fax : _____



Wong Wee Kim
Chief Statistician
Singapore

REPORTING PERIOD & CURRENCY

If your firm was **not** in operation during 2010:

Please state the effective date your firm was not in operation and complete Section M "Declaration" section on page 11, then kindly mail / fax back the form to us.

--	--	--	--	--	--	--	--

(MMYYYY)

If your firm was in operation in 2010:

The reference period for this survey is the **calendar year 2010**. However, if your accounting year is different from the calendar year, please report according to your accounting or financial year covering the major part of 2010. If your company's accounts are not ready by the due date of submission, you may complete the survey form using preliminary figures.

Please "✓" or indicate the period for the data reported in the form. (Tick one:)

1 Jan 2010 - 31 Dec 2010

1 Apr 2010 - 31 Mar 2011

Others (please specify period below)

--	--	--	--	--	--	--	--

(MMYYYY)

to

--	--	--	--	--	--	--	--

(MMYYYY)

Data in this return should be provided to the **nearest** Singapore dollar (S\$) excluding cents.

Singapore Dollar

However, if you are unable to report in Singapore currency, please "✓" the appropriate box to indicate the currency used. Please note that the GST section should still be reported in Singapore dollar (S\$).

United States Dollar

Japanese Yen

Euro

United Kingdom Pound

Malaysia Ringgit

REPORTING INSTRUCTIONS

(a) In this survey, the reporting unit is an **establishment in Singapore**, defined as a business unit in one location under a single ownership. Thus, head office and branches of the same enterprise are required to submit separate individual returns. Similarly, for a multi-activity enterprise, units engaged in separate activities in the same location constitute distinct establishments and separate returns should be submitted (if distinction can be made for each activity and separate data available). Only report for the establishment named on the front page. Please do not provide consolidated data including subsidiary or associated businesses.

(b) As this form will be read using electronic equipment, please take note of the following:

- Use black pen when completing this form.
- Keep each number or "✓" within the boxes provided.
- Leave answer boxes blank when you have no response or data to enter. **Do not use 'nil', 'na', '-' or strike-through the boxes / pages.**

(c) More specific instructions can be found at the last page of the questionnaire for your reference.

GENERAL INFORMATION

1 Principal Activity (Please describe the activity from which this business derives its main income)

Please complete the following information in **BLOCK LETTERS**.

If there has been a change in your establishment's principal activity during the period 2010, please indicate the effective date of the activity change.

--	--	--	--	--	--	--	--

(MMYYYY)

2 Other General Information

(Please "✓" the appropriate box(es) below).

Does your company have any foreign assets (e.g. overseas direct / portfolio investment) or liabilities as at 30.06.2010?

Yes No

Does your company engage in any trade in services with companies located overseas, including offshore merchandise (goods that do not enter Singapore) during 2010?

Yes No

Does your company provide management and headquarters-related services and / or business expertise to operations in the Asia Pacific region and / or rest of the world?

Yes No

Does your establishment own and run any food & beverage outlet(s) at the premises (Applicable to those providing accommodation services only)?

Yes No

A PROFILE OF EMPLOYMENT AS AT 30.06.2010

Please include contract workers under your company's payroll.

Working outside Singapore for more than one year and on Singapore company's payroll

(Number)

--	--	--	--	--

Working in Singapore (Include employees posted overseas for less than one year) of which :

Total (a+b+c+d = i+ii)

--	--	--	--	--

(I) By occupational status

(a) Paid Employees		(b) Working Directors	(c) Working Proprietor / Partners	(d) Unpaid Family Workers*																									
Full Time	Part Time																												
<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					

* Only applicable to sole proprietorship / partnership.

(II) By nationality

(i) Singapore Citizens / Permanent Residents	(ii) Foreigners										
<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					

B REMUNERATION, 2010

Please include contract workers under your company's payroll.

Remuneration expenses reported in this section should **not** net off Jobs Credit grants received by your company.

Jobs Credit grants should be reported under the "Grants from government (exclude statutory boards)" item in Section D Gross Income/Receipts.

	Wages & Salaries (include Bonuses & Allowances) \$	Employer's Contribution to CPF/ Pension Fund \$	Staff Benefits e.g. Welfare, Medical & Housing Benefits \$															
Working outside Singapore	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					
Working in Singapore																		
(a) Paid Employees																		
- Full Time	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					
- Part Time	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					
(b) Working Directors	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					
(c) Working Proprietor / Partners (exclude all withdrawals other than remuneration)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					
(d) Unpaid Family Workers			<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>															
(e) Fees paid to Non-Working Directors	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>																	
Subtotal in Singapore (a+b+c+d+e)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table> (i)						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table> (ii)						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table> (iii)					
Expenses on share-based payment to employees (including shares & stock options)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table> (iv)																	
Total remuneration (i+ii+iii+iv)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>																	
By nationality :	Singapore Citizens / Permanent Resident \$ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						Foreigners \$ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>											

C STRUCTURE OF SELECTED NON-CURRENT ASSETS IN SINGAPORE, 2010 (Exclusive of GST)

Please provide figures based on the financial period you are reporting in this return.

	Land, Building & Structure (include Major Renovation) \$	of which:	Land \$
a Beginning net book value	<input type="text"/>		<input type="text"/>
b Surplus / Diminution resulting from revaluation of fixed assets during year	<input type="text"/>		<input type="text"/>
c Additions* incl major repairs during financial period	<input type="text"/>		<input type="text"/>
d Net book value of assets sold during year	<input type="text"/>		<input type="text"/>
e Depreciation for financial period	<input type="text"/>		<input type="text"/>
f Net book value of assets written off during year	<input type="text"/>		<input type="text"/>
g Ending net book value (a+b+c-d-e-f)	<input type="text"/>		<input type="text"/>
h Accumulated depreciation as at end of financial period	<input type="text"/>		<input type="text"/>

	Furniture and Fittings \$	Transport Equipment (include vehicles, ships & aircrafts) \$
a Beginning net book value	<input type="text"/>	<input type="text"/>
b Surplus / Diminution resulting from revaluation of fixed assets during year	<input type="text"/>	<input type="text"/>
c Additions* incl major repairs during financial period	<input type="text"/>	<input type="text"/>
d Net book value of assets sold during year	<input type="text"/>	<input type="text"/>
e Depreciation for financial period	<input type="text"/>	<input type="text"/>
f Net book value of assets written off during year	<input type="text"/>	<input type="text"/>
g Ending net book value (a+b+c-d-e-f)	<input type="text"/>	<input type="text"/>
h Accumulated depreciation as at end of financial period	<input type="text"/>	<input type="text"/>

Structure of selected non-current assets in Singapore (continued)

	Computers & Peripheral Equipment \$	Computer Software** \$
a Beginning net book value	<input type="text"/>	<input type="text"/>
b Surplus / Diminution resulting from revaluation of fixed assets during year	<input type="text"/>	<input type="text"/>
c Additions* incl major repairs during financial period	<input type="text"/>	<input type="text"/>
d Net book value of assets sold during year	<input type="text"/>	<input type="text"/>
e Depreciation for financial period	<input type="text"/>	<input type="text"/>
f Net book value of assets written off during year	<input type="text"/>	<input type="text"/>
g Ending net book value (a+b+c-d-e-f)	<input type="text"/>	<input type="text"/>
h Accumulated depreciation as at end of financial period	<input type="text"/>	<input type="text"/>

	Telecommunications Equipment \$	Other Machinery & Equipment \$
a Beginning net book value	<input type="text"/>	<input type="text"/>
b Surplus / Diminution resulting from revaluation of fixed assets during year	<input type="text"/>	<input type="text"/>
c Additions* incl major repairs during financial period	<input type="text"/>	<input type="text"/>
d Net book value of assets sold during year	<input type="text"/>	<input type="text"/>
e Depreciation for financial period	<input type="text"/>	<input type="text"/>
f Net book value of assets written off during year	<input type="text"/>	<input type="text"/>
g Ending net book value (a+b+c-d-e-f)	<input type="text"/>	<input type="text"/>
h Accumulated depreciation as at end of financial period	<input type="text"/>	<input type="text"/>

* Please do not deduct disposal and amount written off

** Include expenses on pre-packaged software, customised software and software developed in-house for own use which are capitalised. If separate figures for computer software and hardware are not available, please provide the total under "Computers & Peripheral Equipment".

Total additions to computer software as reported above

	Per Cent (%)
of which : (a) Pre-packaged & customised software	<input type="text"/>
(b) Software developed in-house	<input type="text"/>
TOTAL	1 0 0

D GROSS INCOME / RECEIPTS, 2010 (Exclusive of GST)

Please report hedging gains under "Realised gains from derivatives trading". Please do not report the respective income items (e.g. freight income, sales of goods) after adjustment for hedging gains/loss.

	Code	\$
1 Sales of food & beverages (include service charges)	630	<input type="text"/>
2 Hotel & lodging services (include service charges but exclude F1 cess)	640	<input type="text"/>
3 Dividends received from : Gross (\$)	Net 211B	<input type="text"/>
4 Rental from : (a) land	295	<input type="text"/>
(b) godowns & warehouses	761	<input type="text"/>
(c) offices, shops & other premises	833	<input type="text"/>
(d) machinery & equipment	834	<input type="text"/>
5 Commission fees	029	<input type="text"/>
6 Royalties & patent / franchise fees received from: (a) computer software & multimedia	231A	<input type="text"/>
(b) others	231B	<input type="text"/>
7 Retail Sales	612	<input type="text"/>
8 Parking fees received	762	<input type="text"/>
9 Postage & telecommunications charges (include subscription for internet services)	781	<input type="text"/>
10 Administration & management fees	868	<input type="text"/>
11 Laundry services	952	<input type="text"/>
12 Interest received	212	<input type="text"/>
13 Realised gains from foreign exchange transactions (exclude foreign exchange derivatives & translation gains)	221	<input type="text"/>
14 Gains from sale of fixed assets	225	<input type="text"/>
15 Compensation from insurance	282	<input type="text"/>
16 Provisions / Adjustments (include reversal of impairment loss, doubtful debts written back & revaluation gains)	291	<input type="text"/>

Expenses (continued)

	Code	\$
9 Indirect taxes : (a) property tax	066E	<input type="text"/>
(b) foreign workers levy	066F	<input type="text"/>
(c) others (include licence fees & stamp duties)	066G	<input type="text"/>
10 Royalties & patent / franchise fees expenses for :	231A	<input type="text"/>
(a) computer software & multimedia		
(b) others	231B	<input type="text"/>
11 Rental expenses for :	295	<input type="text"/>
(a) land		
(b) godowns & warehouses	761	<input type="text"/>
(c) offices, shops & other premises	833	<input type="text"/>
(d) machinery & equipment	834	<input type="text"/>
12 Printing, stationery, newspapers & office supplies	331	<input type="text"/>
13 LPG & other cooking fuel	352	<input type="text"/>
14 Utilities charges :	401	<input type="text"/>
(a) water		
(b) electricity	402	<input type="text"/>
(c) others (e.g. gas)	403	<input type="text"/>
15 Freight charges for inland transport	720	<input type="text"/>
16 Postage & telecommunications charges (include subscription for internet services)	781	<input type="text"/>
17 Transport & travelling expenses	799	<input type="text"/>
18 Bank & financial charges (exclude interest expenses, include credit card commission)	810	<input type="text"/>
19 Accounting, auditing & secretarial services (include taxation advisory services)	841	<input type="text"/>
20 Business & management consultancy & market research fees	842	<input type="text"/>
21 Legal & conveyancing services	849A	<input type="text"/>
22 Other professional services (exclude IT-related services, which should be reported in item (23))	849B	<input type="text"/>
23 Data processing, computer consultancy & other information technology services :		
(a) in Singapore	851A	<input type="text"/>
(b) outside Singapore	851B	<input type="text"/>

Expenses (continued)

	Code	\$
24 Research & development (comprise in-house R&D & R&D funded by your establishment but contracted / carried out by others using their facilities)	855	<input type="text"/>
25 Advertising, publicity & promotional expenses	861	<input type="text"/>
26 Administration & management fees	868	<input type="text"/>
27 Entertainment expenses (include hire of bands,singers & other artistes)	949	<input type="text"/>
28 Laundry services	952	<input type="text"/>
29 Insurance premiums for : (a) employees working in Singapore	018	<input type="text"/>
(b) others (include property & vehicles)	829	<input type="text"/>
30 Purchase of pre-packaged & customised computer software for own use : (Licence payments for the use of software should be reported under "Royalties on computer software & multimedia". Computer software expenses which are capitalised should be reported under Section C.)		
(a) in Singapore	294A	<input type="text"/>
(b) outside Singapore	294B	<input type="text"/>
31 Expenses on in-house development of software that is meant for use for more than a year : (Computer software expenses which are capitalised should be reported under Section C.)		
(a) in Singapore	296A	<input type="text"/>
(b) outside Singapore	296B	<input type="text"/>
32 Upkeep of vehicles : (a) road tax	066A	<input type="text"/>
(b) petrol	351A	<input type="text"/>
(c) servicing and others	053A	<input type="text"/>
33 Interest expenses	212	<input type="text"/>
34 Realised loss from foreign exchange transactions (exclude foreign exchange derivatives & translation loss)	221	<input type="text"/>
35 Loss from sale of fixed assets	225	<input type="text"/>
36 Skills development levy	241	<input type="text"/>
37 Bad debts written off	293	<input type="text"/>
38 Staff recruitment and training expenses	019	<input type="text"/>

Expenses (continued)

Code

\$

39 Other expenses (please specify) :

For DOS' Official use

(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(d)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(e)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(f)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(g)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(h)	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL EXPENSES (exclude Remuneration reported in Section B)		200	<input type="text"/>

G BOOK VALUE OF INVENTORIES, 2010 (Exclusive of GST)

Please provide figures based on the financial period you are reporting in this return.

(\$)

Inventories as at beginning of financial period

Inventories as at end of financial period

H NET PROFIT / (LOSS), 2010

Net profit / (loss) before taxation, dividends expenses and **withdrawals by sole proprietors / partners.**

\$

Extraordinary items and amount due to prior year adjustments should be excluded.

I FLOOR AREA OF PREMISES AS AT 30.06.2010

Total floor area occupied for your own business use (include owned and rented area, but exclude those rented out, open spaces, open car parks, staff accommodation and unoccupied premises.)

Sq M (1 sq ft = 0.0929 sq m)

J GST FOR THE YEAR 2010 (Applicable to establishments registered for GST only)

Please report values in Singapore Dollars (S\$) even if you are reporting figures in foreign currency in other sections of this form.

Total input tax - refers to total GST expenses on net purchases
S\$

Total output tax - refers to total GST charged on net sales
S\$

Total input tax (I)
of which :

(a) GST on imports

(b) Bad debts relief

(c) GST refunded to tourists

(d) GST expenses on purchases of fixed assets

Total output tax (II)
of which :

(a) GST on insurance claims

(b) GST on bad debts recovered

(c) GST on sale of business assets

(d) GST on deemed supplies

Net GST refunded by / paid to IRAS (II-I)

K NEW BRANCHES OPENED AND BRANCHES WHICH CLOSED DOWN

Addresses of branches which opened / closed after December 2009

Commencement Date

Cessation Date

(MMYYYY)

(MMYYYY)

L EVENTS THAT MAY HAVE AFFECTED YOUR BUSINESS UNIT

Compared to last accounting year, were there any events that may have significantly affected the reported values for this business unit?
Please specify :

M DECLARATION

I hereby declare that the information given in this return is complete and correct to the best of my knowledge and belief.
Please complete the following information in **BLOCK LETTERS**.

Name (Ms/Mr/Mdm*)		Signature	
Designation		Date	
Contact Person			
Name (Ms/Mr/Mdm*)		Main Tel	
Designation		DID	
E-mail		Fax	
Company Website		Mobile	

* Delete accordingly

I agree / disagree to the following organisations having access to the information given in this return.

(Please "✓" the appropriate box(es))

I understand that they would also treat the information as confidential.

	Agree	Disagree
Standards, Productivity and Innovation Board (SPRING)	<input type="checkbox"/>	<input type="checkbox"/>
Economic Development Board (EDB)	<input type="checkbox"/>	<input type="checkbox"/>
International Enterprise Singapore (IE SINGAPORE)	<input type="checkbox"/>	<input type="checkbox"/>

Please make a photocopy of the completed form for your own reference.

EXPLANATORY NOTES

SECTION A: PROFILE OF EMPLOYMENT AS AT 30.06.2010

- a **Persons working outside Singapore** refers to employees who are working outside Singapore for more than one year and on the Singapore company's payroll.
- b **Persons working in Singapore** refers to paid employees, working directors / proprietor / partners and unpaid family workers working in Singapore, including persons on medical and casual leave. It should include persons posted overseas for less than one year.
- c **Paid employees** refers to workers on the payroll of your establishment including part-time workers (working less than 30 hours in a normal week), and workers on commission basis paid directly by your establishment.
- d **Working directors** refers to directors actively engaged in the work of your establishment and paid by your establishment.
- e **Working proprietor / partners** refers to proprietor / partners actively engaged in the work of your establishment, whether receiving remuneration or not.
- f **Unpaid family workers** refers to relatives of proprietor / partners who do not receive fixed wages and salaries, but may receive certain allowances.

SECTION B: REMUNERATION, 2010

- a **Wages and salaries** refers to gross emoluments paid to employees, including commissions, bonuses and overtime pay before deduction of employees' contribution to Central Provident Fund (CPF) or any other deduction.
- b **Employer's contribution to CPF / pension fund** refers to contribution by employers to employees' CPF / pension fund. It excludes pensions and gratuities paid to retired employees which should be reported under **Section F**.
- c **Staff benefits** refers to medical benefits, cost of food, housing, travelling expenses to and from work and other benefits in kind provided to employed persons and valued at cost to your establishment. However, entertainment allowances, cost of uniforms, staff insurance premiums, retrenchment benefits, transport and hotel accommodation provided in connection with business travel should be reported under **Section F**.
- d **Remuneration due to working directors / proprietor / partners** refers to regular wages & salaries, contribution to CPF / pension fund and staff benefits paid to them. Any amount withdrawn by sole proprietors / partners other than remuneration should be **excluded**. For working directors, director's fees paid to them should also be included and reported under "Wages & Salaries".
- e **Remuneration due to unpaid family workers** should be reported under **Staff Benefits**.
- f **Fees paid to non-working directors** refers to fees paid to directors for attending board meetings only.
- g **Expenses on share-based payment to employees (include shares & stock options)** refer to total expenses incurred from share-based payment transactions for employee performance shares or stock options, offered by your company to working directors and employees as part of their remuneration package.

SECTION C: STRUCTURE OF SELECTED NON-CURRENT ASSETS IN SINGAPORE, 2010 (Exclusive of GST)

For establishments submitting separate returns for head office and branches, the information on fixed assets can be consolidated in the head office's return if separate figures are not available.

- a **Net book value** refers to cost of fixed assets net of accumulated depreciation.
- b **Additions (including major repairs)** refers to the total cost of acquiring the assets, inclusive of import duty, registration fees, delivery and installation charges.
- c **Land** refers to the ground, including the soil covering and any associated surface waters, over which ownership rights are enforced. It can be empty or with buildings or other structures situated on it or running through it. However, the value of land should exclude any buildings or other structures situated on it or running through it.
- d **Building and structure** consists of residential buildings and other buildings and structures, including fixtures, facilities and equipment such as storage tanks, water and sewerage systems, lifts and escalators, central cooling and ventilation equipment that are integral to the building and structure. Examples of other buildings and structures include commercial, institutional and industrial buildings, civil engineering works, industrial and power plants and public monuments. It also includes the costs of site clearance and preparation as well as major reconstruction and capitalised repairs and improvements.
- e **Transport equipment** consists of equipment for moving people and objects. Examples include motor vehicles; trailers and semi-trailers; railway locomotives and rolling stock; ships, boats and other floating structures (including floating or submersible drilling or production platforms); and aircraft. It also includes major reconstruction and capitalised repairs and improvements.
- f **Other machinery and equipment** consists of machinery and equipment not classified in other asset categories. Examples include generators, engines and turbines; cranes and other lifting and handling equipment; electrical machinery and equipment; medical equipment and instruments; precision, optical and photographic instruments; accounting machinery (eg ATMs, cash registers and ticket-issuing machines); sports equipment; musical instruments; and other special purpose machinery. Tools that are relatively inexpensive and purchased at a relatively steady rate, such as hand tools, may be excluded. Machinery and equipment integral to buildings and structures should also be excluded.
- g **Furniture and fixtures** refers to furniture and lighting fixtures of a kind used in offices. It excludes medical, surgical, dental and veterinary furniture which are treated as medical equipment and should be classified under 'Other Machinery & Equipment'.

- h **Computer software** consists of computer programs, program descriptions and supporting materials for both systems and applications software. The value of software includes:
- Capitalised expenses on pre-packaged software (software that is purchased or licensed 'off-the-shelf' from commercial software vendors)
 - Capitalised expenses on customised software (software that is tailored to the organisation's specific needs whose development is out-sourced to third-party software developers)
 - Capitalised in-house software development for own use includes the cost of labour (mainly software professionals); materials and supplies; maintenance and repair of plant and equipment used in the software development; and other development costs. Development expenditure on software meant for sale (with/ without hardware) should be excluded.
- i **Computer and peripheral equipment** includes computers, servers (hardware), laptops, printers, copiers and fax machines.
- j **Telecommunications equipment** includes mobile phones, personal digital assistants (PDAs), satellite dishes, audio-visual equipments (eg radios, television sets); and other television/radio transmitters and receivers.

SECTION D: GROSS INCOME / RECEIPTS, 2010 (Exclusive of GST)

State the amount received and receivable from the various business activities during 2010. The amount collected in respect of the previous year's receivables should be **excluded**.

SECTION F: EXPENSES, 2010 (Exclusive of deductible GST)

- a State the amount paid and payable for the purchases of goods and services used in rendering services and for sale, and other expenses incurred during 2010.
- b All purchases should be valued at delivered cost to your establishment irrespective of whether full payments have been made. They should include import and excise duties and should be net of rebates and discounts.
- c Purchases of fixed assets (e.g. machinery and equipment) and computer software which are **capitalised** should be reported under **Section C**.
- d Remuneration reported under **Section B** should be **excluded**.
- e **Purchase of computer software for own use (include development cost of customised software)** refers to the purchase of both pre-packaged software (software that can be purchased or licensed 'off-the-shelf' from commercial software vendors) and custom-designed software (software that are tailored to your organisation's specific needs whose development is out-sourced to third-party software developers).
- f **Expenses on in-house development of software** refers to expenses incurred in connection with the development of software carried out by your establishment's employees for in-house application for more than a year. It includes cost of materials and supplies, maintenance and repair of plant and equipment used for the software development, as well as all other development costs. It **excludes** expenses on routine maintenance and application support, which should be reported under "**servicing and repairing of machinery & equipment**". In-house expenses on software that is to be included into computers or equipment with the intention for sale should also be **excluded**.

SECTION G: BOOK VALUE OF INVENTORIES, 2010 (Exclusive of GST)

- a Report all inventories owned by your establishment including materials & supplies for rendering services and goods for resale as well as work-in-progress.

Deputy Director	Ms Wu Wei Lin
Senior Assistant Director	Ms Cui Hui Min
Assistant Director	Ms Tay Boon Shang
Statistician	Low Wei Xu Chee Rong Can
Manager	Ms Ho Yoon Fong Ms Tay-Loo Chia Min
Corporate Support Officers	Ms Esther See Bwe Keaw Ms Ong Lay Hwa Ms Janet Wong Wai Leng

Enquiries

Please direct enquiries on this publication to:

Business Statistics Division
Singapore Department of Statistics
Tel: 6835-8913