



Economic Surveys Series  
**Health Services**  
Reference Year 2010

# Economic Surveys Series

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## HEALTH SERVICES



SINGAPORE DEPARTMENT OF STATISTICS

**Economic Surveys Series 2010 –**

**Health Services**

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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 Department of Statistics' website, followed by publications with more detailed tabulations. This report on *Health Services* is the first 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 organisations 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

November 2011

## Our Vision

**A National Statistical System of Quality, Integrity and Expertise.**

## Our Mission

**We Provide Reliable, Relevant and Timely Statistics  
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## Our Guiding Principles

<b>Professionalism &amp; Expertise</b>	<i>We adhere to professional ethics and proficiently produce quality statistics that comply with international concepts and best practices.</i>
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<b>Confidentiality</b>	<i>We protect the confidentiality of information provided to us.</i>
<b>Timeliness &amp; Reliability</b>	<i>We produce statistics that users can depend on and disseminate them at the earliest possible date while maintaining data quality.</i>
<b>Cost Effectiveness</b>	<i>We use resources effectively, minimising respondent burden and leveraging on administrative data.</i>

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*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

-	<i>Nil or Negligible</i>
..	<i>Not Applicable</i>
<i>nec</i>	<i>Not Elsewhere Classified</i>

**PART I**  
**SUMMARY FINDINGS**

*Key Indicators of Health Services*

	<i>% Change</i>	<i>2009</i>	<i>2010</i>
<i>Establishments (No.)</i>	↑ 1.5 %	4,071	4,132
<i>Employment (No.)</i>	↑ 8.7 %	60,813	66,080
<i>Operating Receipts</i>	↑ 9.2 %	\$8,192 mil	\$8,946 mil
<i>Operating Expenditure</i>	↑ 10.2 %	\$7,572 mil	\$8,344 mil
<i>Operating Surplus</i>	↑ 5.4 %	\$955 mil	\$1,007 mil
<i>Value Added</i>	↑ 13.2 %	\$4,345 mil	\$4,917 mil

In 2010, the health services industry comprised about 4,100 establishments. The industry employed about 66,100 workers, and had an average of about 16 workers per establishment.

**I. ECONOMIC PERFORMANCE**

**Total operating receipts** collected by the health services industry went up by 9.2 per cent, from \$8,192 million in 2009 to \$8,946 million in 2010. On a per establishment basis, operating receipts rose by 7.6 per cent to \$2.2 million in 2010.

**Total operating expenditure** was \$8,344 million in 2010, an increase of 10.2 per cent compared with 2009. On a per establishment basis, operating expenditure also increased by 8.6 per cent to \$2.0 million in 2010.

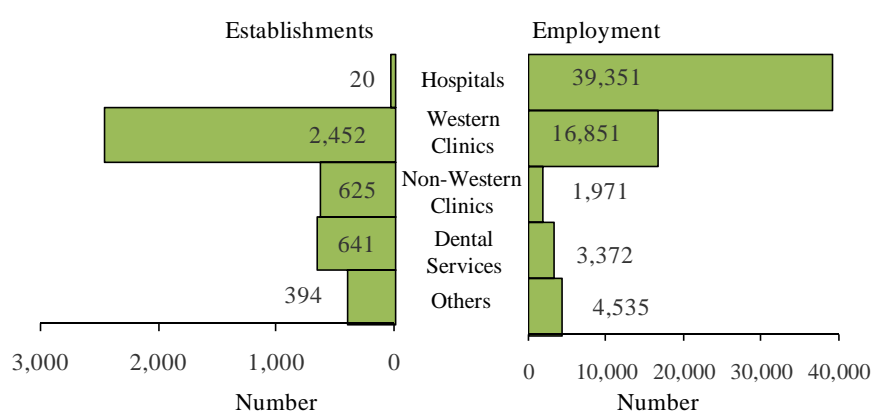
**Total operating surplus** increased by 5.4 per cent from \$955 million in 2009 to \$1,007 million in 2010. Operating surplus per establishment grew by 3.9 per cent to \$243,600 in 2010.

**Total value added** generated by the health services industry was \$4,917 million in 2010, representing an increase of 13.2 per cent over 2009. On a per establishment basis, value added grew by 11.5 per cent to \$1.2 million in 2010.

## II. MAIN ACTIVITIES IN HEALTH SERVICES

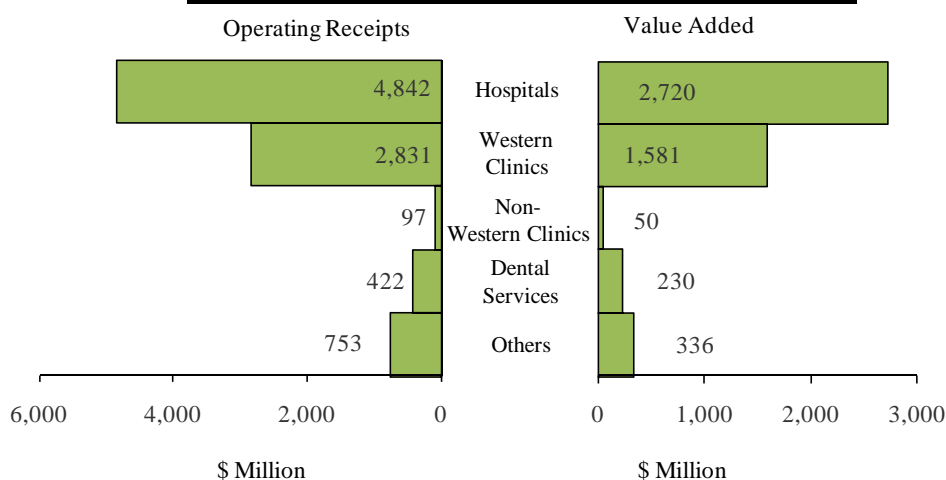
Western clinics<sup>1</sup> constituted a significant 59.3 per cent of the health services industry in 2010 (Chart 1). They employed a total of 16,900 workers, which accounted for 25.5 per cent of overall health services industry's employment. Hospitals, however, were the largest employer, engaging some 39,400 workers in 2010, or an average of 1,970 workers per establishment.

***Chart 1 - Establishments & Employment, 2010***



In terms of operating receipts and value added, hospitals were the largest contributor, accounting for 54.1 per cent and 55.3 per cent of the respective industry totals in 2010 (Chart 2). Western clinics constituted another major group in the health services industry, contributing 31.6 per cent and 32.2 per cent of total operating receipts and total value added respectively.

***Chart 2 - Operating Receipts & Value Added, 2010***



<sup>1</sup> Includes specialised medical services

In 2010, the top two business cost items were remuneration and purchases of goods & materials for all health services groups (Table 1). Together, they accounted for 53-67 per cent of the respective group's total operating expenses. The third largest expenditure item was depreciation for hospitals and other medical services, and rental of premises for western clinics, non-western clinics and dental services.

***Table 1 : Main Business Costs, 2010***

Health Services	Cost Type and % Share				
	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>
Hospitals	Rem 50.3	Pur 16.3	Dep 5.2	Rental 2.5	Contract 1.9
Western Clinics	Rem 42.3	Pur 23.8	Rental 6.5	Dep 2.7	Contract 2.4
Non-Western Clinics	Rem 38.2	Pur 24.5	Rental 16.8	Dep 3.2	Utilities 2.0
Dental Services	Rem 39.0	Pur 13.6	Rental 10.1	Contract 8.7	Pro 4.0
Others	Rem 42.4	Pur 11.0	Dep 6.2	Pro 3.8	Rental 2.4

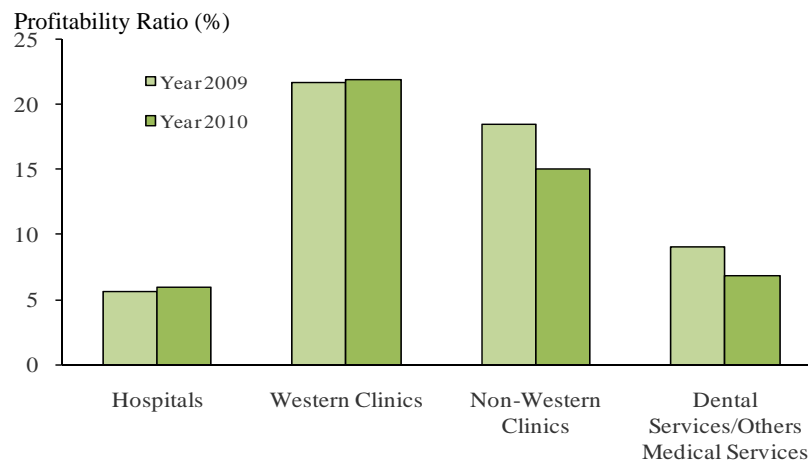
**Notation**

Contract:	Subcontract charges / work given out	Rem:	Remuneration
Dep:	Depreciation	Rental:	Renting of offices, shops & other premises
Pur:	Purchases of goods & materials	Utilities:	Utilities charges
Pro:	Professional & business services		

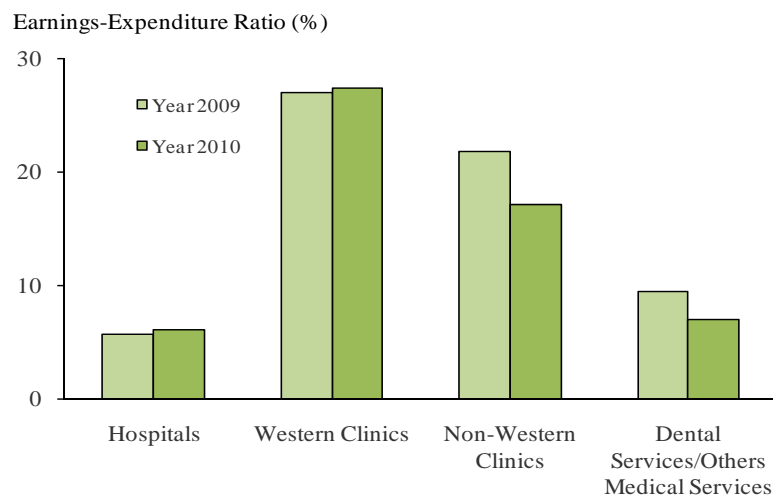
**III . KEY PERFORMANCE RATIOS**

**Profitability Ratio<sup>2</sup>** of overall health services was 11.3 per cent in 2010, slightly lower than the 11.6 per cent registered in 2009. The drop in profit ratio was mainly attributed to lower operating surplus recorded by non-western clinics, dental services and other medical services. Within the industry, western clinics registered the highest profitability ratio of 21.9 per cent in 2010 (Chart 3).

<sup>2</sup> Defined as the ratio of operating surplus to operating receipts

***Chart 3 - Profitability Ratio<sup>3</sup>, 2009 & 2010***

**Earnings-Expenditure Ratio<sup>4</sup>** stood at 12.1 per cent for overall health services in 2010. Western clinics in 2010 were the most cost-effective with a ratio of 27.4 per cent, followed by non-western clinics (17.1 per cent) (Chart 4).

***Chart 4 - Earnings-Expenditure Ratio<sup>3</sup>, 2009 & 2010***

**Average Annual Remuneration per Employee** was \$60,100 for employees working in the health services industry in 2010. Except for non-western clinics, employees in hospitals, western clinics, dental services and other medical services received higher annual remuneration on average in 2010 compared with previous year's remuneration (Table 2).

<sup>3</sup> Exclude non-profit organisations

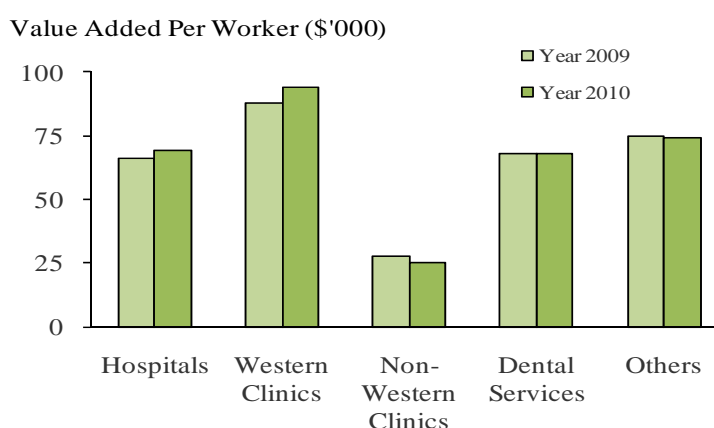
<sup>4</sup> Defined as the ratio of operating surplus to operating expenditure

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

Health Services	2009 (\$'000)	2010 (\$'000)	Change (%)
Hospitals	60.5	61.4	1.5
Western Clinics	53.8	59.7	11.0
Non-Western Clinics	24.9	21.0	-15.7
Dental Services	40.1	40.4	0.7
Others	77.7	79.0	1.7

**Value Added per Worker** for overall health services was \$74,400 in 2010. Within the industry, western clinics continued to record the highest average value added of \$93,800 per worker (Chart 5). On the other hand, non-western clinics' value added per worker was the lowest at \$25,200.

***Chart 5 - Value Added per Worker, 2009 & 2010***



#### **IV . PERFORMANCE BY FIRM SIZE**

Firms with less than 10 workers formed the majority (91.7 per cent) in the health services industry in 2010 (Table 3). However, firms with 100 workers and above, which constituted only 1.0 per cent of total health establishments, contributed the largest share of 69.7 per cent of the industry's total operating receipts.

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

Employment Size	Establishments (Number)	Operating Receipts (\$ Million)	Value Added (\$ Million)
Less than 10	3,788	1,704	1,009
10 – 99	302	1,011	579
100 & above	42	6,231	3,329

*Summary Tables***Key Indicators of Health Services, 2008-2010**

Health Services	Establishments (Number)			Employment (Number)			Operating Receipts (\$ Million)		
	2008	2009	2010	2008	2009	2010	2008	2009	2010
Total Health Services	4,120	4,071	4,132	57,834	60,813	66,080	7,571	8,192	8,946
Hospitals	20	20	20	31,802	35,030	39,351	3,877	4,227	4,842
Western Clinics	2,531	2,486	2,452	16,132	16,481	16,851	2,479	2,762	2,831
Non-Western Clinics	594	611	625	1,660	1,746	1,971	89	94	97
Dental Services	674	638	641	3,222	3,213	3,372	372	393	422
Others	302	316	394	5,017	4,343	4,535	755	716	753

Health Services	Operating Expenditure (\$ Million)			Operating Surplus (\$ Million)			Value Added (\$ Million)		
	2008	2009	2010	2008	2009	2010	2008	2009	2010
Total Health Services	6,935	7,572	8,344	929	955	1,007	4,074	4,345	4,917
Hospitals	3,793	4,179	4,805	259	239	290	2,044	2,308	2,720
Western Clinics	1,978	2,228	2,274	551	598	621	1,378	1,444	1,581
Non-Western Clinics	83	84	92	17	17	15	45	48	50
Dental Services	282	308	337	96	98	99	229	219	230
Others	799	773	837	7	2	-18	378	326	336

**Key Indicators of Health Services by Employment Size of Firm, 2010**

Employment Size	Establishments (Number)	Employment (Number)	Operating Receipts (\$ Million)
All Categories	4,132	66,080	8,946
Less than 10 persons	3,788	12,816	1,704
10 to 99 persons	302	6,508	1,011
100 persons & above	42	46,757	6,231

Employment Size	Operating Expenditure (\$ Million)	Operating Surplus (\$ Million)	Value Added (\$ Million)
All Categories	8,344	1,007	4,917
Less than 10 persons	1,213	524	1,009
10 to 99 persons	859	202	579
100 persons & above	6,272	281	3,329

**Key Indicators of Health Services by Size of Operating Receipts of Firm, 2010**

Size of Operating Receipts	Establishments (Number)	Employment (Number)	Operating Receipts (\$ Million)
All Categories	4,132	66,080	8,946
Less than \$500,000	2,551	6,920	464
\$500,000 to \$999,999	968	4,547	645
\$1,000,000 to \$4,999,999	520	5,517	954
\$5,000,000 & above	93	49,096	6,883

Size of Operating Receipts	Operating Expenditure (\$ Million )	Operating Surplus (\$ Million)	Value Added (\$ Million)
All Categories	8,344	1,007	4,917
Less than \$500,000	328	172	308
\$500,000 to \$999,999	482	172	393
\$1,000,000 to \$4,999,999	745	236	533
\$5,000,000 & above	6,789	426	3,683

**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 health services industry comprises hospitals, western clinics, non-western clinics, dental clinics and establishments providing other medical services. 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 health services but exclude government ministries and departments. Operations by persons or organisations not registered with the Accounting & Corporate Regulatory Authority (ACRA) and other registration authorities 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 514 establishments. At the close of the survey, 48 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 427 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**

<b>Area of Premises</b>	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.
<b>Capital Expenditure</b>	This refers to purchases of fixed assets and cost of alteration and major repairs to fixed assets during the year.
<b>Depreciation</b>	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.
<b>Earnings-Expenditure Ratio</b>	This is defined as the ratio of operating surplus to operating expenditure.
<b>Employment</b>	<p>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 –</p> <p><i>(i) Paid Employees</i> 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.</p> <p><i>(ii) Working Directors</i> Working directors refer to those who are actively engaged in running the business of the establishment.</p> <p><i>(iii) Working Proprietors/Partners</i> Working proprietors or partners refer only to those who are actively engaged in running the business of the establishment.</p> <p><i>(iv) Unpaid Family Workers</i> Unpaid family workers refer to relatives of proprietors or partners, who work in the establishment without receiving a fixed amount of remuneration.</p>
<b>Employees</b>	Refers to employment excluding working proprietors and partners.

<b>Expenditure</b>	<p>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.</p> <p><i>(i) Operating Expenditure</i></p> <p>This refers to all 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.</p> <p><i>(ii) Other expenditure</i></p> <p>This comprises non-operating expenditure such as bad debts written off, donations, fines, forfeitures, losses on sale of fixed assets and interest paid.</p>
<b>Fixed Assets</b>	<p>Fixed assets refer to all physical assets owned by the establishment. They include land, building &amp; structure; transport equipment; telecommunications equipment; computers &amp; peripheral equipment; other machinery &amp; equipment; and furniture &amp; 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.</p>
<b>Gross Receipts</b>	<p>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.</p> <p><i>(i) Operating Receipts</i></p> <p>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.</p> <p><i>(ii) Other Receipts</i></p> <p>This comprises non-operating income such as gains from sale of fixed assets, donations, grants/subsidies, subscriptions, interest, dividends, and other investment income.</p>
<b>Operating Surplus</b>	<p>This refers to the amount of operating receipts less operating expenditure plus depreciation of fixed assets. For non-profit organisations (i.e. entities which cannot distribute any surplus to their shareholders) which mainly rely on funds (such as grants and donations) other than receipts from sales of goods and services rendered to cover their operating expenditure, operating surplus refers only to depreciation of fixed assets.</p>

<b>Profitability Ratio</b>	Defined as the ratio of operating surplus to operating receipts. It shows the proportion of operating receipts that is converted to profits.
<b>Remuneration</b>	<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>
<b>Value Added (At Basic Price)</b>	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 HEALTH SERVICES, 2010**

INDUSTRY	ESTABLISH- MENTS	EMPLOY- MENT	GROSS RECEIPTS			OPERATING EXPENDITURE			OPERATING SURPLUS	VALUE ADDED
			TOTAL	OPERATING RECEIPTS	OTHER RECEIPTS	TOTAL	REMUNERA- TION	OTHERS		
	NUMBER		THOUSAND DOLLARS							
Health Services	4,132	66,080	9,534,520	8,945,895	588,625	8,344,499	3,900,468	4,444,032	1,006,750	4,916,631
Hospitals	20	39,351	5,155,777	4,842,164	313,614	4,804,735	2,416,658	2,388,077	290,019	2,720,268
Western Clinics	2,452	16,851	2,930,005	2,831,089	98,917	2,274,474	962,932	1,311,543	621,170	1,581,121
Non Western Clinics	625	1,971	116,924	97,472	19,453	91,682	35,050	56,633	14,742	49,594
Dental Services	641	3,372	425,639	422,076	3,563	336,722	131,357	205,365	98,760	229,699
Other Medical Services	394	4,535	906,173	753,094	153,079	836,886	354,471	482,414	-17,942	335,948

**TABLE 2 KEY INDICATORS OF HEALTH SERVICES BY TYPE OF LEGAL ORGANISATION, 2010**

LEGAL ORGANISATION	ESTABLISH- MENTS	EMPLOY- MENT	GROSS RECEIPTS			OPERATING EXPENDITURE			OPERATING SURPLUS	VALUE ADDED
			TOTAL	OPERATING RECEIPTS	OTHER RECEIPTS	TOTAL	REMUNERA- TION	OTHERS		
	NUMBER		THOUSAND DOLLARS							
All Categories	4,132	66,080	9,534,520	8,945,895	588,625	8,344,499	3,900,468	4,444,032	1,006,750	4,916,631
Sole Proprietorship & Partnership/Others	1,617	8,064	737,846	580,081	157,765	543,969	230,783	313,186	95,981	328,335
Company <sup>1</sup>	2,515	58,016	8,796,674	8,365,814	430,860	7,800,531	3,669,685	4,130,846	910,768	4,588,295

<sup>1</sup> Include local branches of foreign companies.

**TABLE 3 KEY INDICATORS OF HEALTH SERVICES BY EMPLOYMENT SIZE, 2010**

EMPLOYMENT SIZE	ESTABLISH- MENTS	EMPLOY- MENT	GROSS RECEIPTS			OPERATING EXPENDITURE			OPERATING SURPLUS	VALUE ADDED
			TOTAL	OPERATING RECEIPTS	OTHER RECEIPTS	TOTAL	REMUNERA- TION	OTHERS		
	NUMBER	THOUSAND DOLLARS								
All Categories	4,132	66,080	9,534,520	8,945,895	588,625	8,344,499	3,900,468	4,444,032	1,006,750	4,916,631
Less Than 10 Persons	3,788	12,816	1,717,413	1,703,589	13,824	1,213,083	486,077	727,007	523,874	1,008,910
10 - 99 Persons	302	6,508	1,088,043	1,011,332	76,711	859,142	378,062	481,080	202,348	578,790
100 Persons & Above	42	46,757	6,729,063	6,230,973	498,090	6,272,274	3,036,329	3,235,946	280,527	3,328,931

**TABLE 4 KEY INDICATORS OF HEALTH SERVICES BY SIZE OF OPERATING RECEIPTS, 2010**

SIZE OF OPERATING RECEIPTS	ESTABLISH- MENTS	EMPLOY- MENT	GROSS RECEIPTS			OPERATING EXPENDITURE			OPERATING SURPLUS	VALUE ADDED
			TOTAL	OPERATING RECEIPTS	OTHER RECEIPTS	TOTAL	REMUNERA- TION	OTHERS		
	NUMBER		THOUSAND DOLLARS							
All Categories	4,132	66,080	9,534,520	8,945,895	588,625	8,344,499	3,900,468	4,444,032	1,006,750	4,916,631
Less Than \$500,000	2,551	6,920	494,018	463,656	30,362	328,114	134,813	193,302	172,435	307,742
\$ 500,000 - \$ 999,999	968	4,547	657,012	644,803	12,209	482,031	221,881	260,150	172,261	392,529
\$1,000,000 - \$4,999,999	520	5,517	989,291	954,324	34,967	744,963	298,458	446,505	236,001	533,048
\$5,000,000 & Above	93	49,096	7,394,199	6,883,111	511,088	6,789,391	3,245,316	3,544,075	426,053	3,683,312

**TABLE 5 SELECTED AVERAGES PER ESTABLISHMENT BY TYPE OF HEALTH SERVICES, 2010**

INDUSTRY	EMPLOYMENT	OPERATING RECEIPTS	OPERATING EXPENDITURE	REMUNERATION	OPERATING SURPLUS	VALUE ADDED	FIXED ASSETS AS AT END 2010	CAPITAL EXPENDITURE
	NUMBER	THOUSAND DOLLARS						
Health Services	16	2,165	2,019	944	244	1,190	541	126
Hospitals	1,968	242,108	240,237	120,833	14,501	136,013	72,900	20,428
Western Clinics	7	1,155	928	393	253	645	199	25
Non-Western Clinics	3	156	147	56	24	79	46	3
Dental Services	5	658	525	205	154	358	63	21
Other Medical Services	12	1,911	2,124	900	-46	853	561	84

**TABLE 6 SELECTED AVERAGES AND RATIOS BY TYPE OF HEALTH SERVICES, 2010**

INDUSTRY	NUMBER OF ESTABLISHMENTS	REMUNERATION PER EMPLOYEE	OPERATING SURPLUS TO OPERATING RECEIPTS	OPERATING SURPLUS TO VALUE ADDED	REMUNERATION TO VALUE ADDED	REMUNERATION TO OPERATING EXPENDITURE
		THOUSAND DOLLARS	PER CENT			
Health Services	4,132	60	11	21	79	47
Hospitals	20	61	6	11	89	50
Western Clinics	2,452	60	22	39	61	42
Non Western Clinics	625	21	15	30	71	38
Dental Services/Other Medical Services	1,035	63	7	14	86	41

**TABLE 7 ESTABLISHMENTS BY TYPE OF HEALTH SERVICES AND LEGAL ORGANISATION, 2010**

INDUSTRY	ALL CATEGORIES	NUMBER	
		SOLE PROPRIETORSHIP / PARTNERSHIP	COMPANY <sup>1</sup>
Health Services	4,132	1,618	2,514
Hospitals / Western Clinics	2,472	757	1,715
Non Western Clinics / Dental Services / Other Medical Services	1,660	861	799

<sup>1</sup> Include local branches of foreign companies.

**TABLE 8 ESTABLISHMENTS BY TYPE OF HEALTH SERVICES AND EMPLOYMENT SIZE, 2010**

INDUSTRY	ALL CATEGORIES	NUMBER		
		LESS THAN 10 PERSONS	10 - 99 PERSONS	100 PERSONS & ABOVE
Health Services	4,132	3,788	302	42
Hospitals / Western Clinics	2,472	2,309	131	32
Non Western Clinics / Dental Services / Other Medical Services	1,660	1,479	171	10

**TABLE 9 ESTABLISHMENTS BY TYPE OF HEALTH SERVICES AND SIZE OF OPERATING RECEIPTS, 2010**

INDUSTRY	NUMBER				
	ALL CATEGORIES	LESS THAN \$500,000	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999	\$5,000,000 & ABOVE
Health Services	4,132	2,551	968	520	93
Hospitals / Western Clinics	2,472	1,289	749	365	69
Non Western Clinics / Dental Services / Other Medical Services	1,660	1,263	218	155	24

**TABLE 10 OPERATING RECEIPTS BY TYPE OF HEALTH SERVICES AND EMPLOYMENT SIZE, 2010**

THOUSAND DOLLARS				
INDUSTRY	ALL CATEGORIES	LESS THAN 10 PERSONS	10 - 99 PERSONS	100 PERSONS & ABOVE
Health Services	8,945,895	1,703,589	1,011,332	6,230,973
Hospitals / Western Clinics	7,673,252	1,316,489	704,370	5,652,393
Non Western Clinics / Dental Services / Other Medical Services	1,272,642	387,100	306,962	578,581

**TABLE 11 VALUE ADDED BY TYPE OF HEALTH SERVICES AND EMPLOYMENT SIZE, 2010**

THOUSAND DOLLARS

INDUSTRY	ALL CATEGORIES	LESS THAN 10 PERSONS	10 - 99 PERSONS	100 PERSONS & ABOVE
Health Services	4,916,631	1,008,910	578,790	3,328,931
Hospitals / Western Clinics	4,301,389	799,916	419,322	3,082,151
Non Western Clinics / Dental Services / Other Medical Services	615,241	208,994	159,468	246,779

**TABLE 12 DETAILS OF OPERATING RECEIPTS BY TYPE OF HEALTH SERVICES, 2010**

THOUSAND DOLLARS

INDUSTRY	TOTAL	MEDICAL SERVICES	ADMINISTRATIVE & MANAGEMENT FEES	RENTING OUT PREMISES	SALES OF GOODS	OTHERS
Health Services	8,945,895	8,413,157	189,667	76,791	66,817	199,463
Hospitals / Western Clinics	7,673,252	7,374,417	6,613	62,762	63,506	165,954
Non Western Clinics / Dental Services / Other Medical Services	1,272,642	1,038,739	183,054	14,029	3,311	33,509

**TABLE 13 DETAILS OF OPERATING EXPENDITURE BY TYPE OF HEALTH SERVICES, 2010**

THOUSAND DOLLARS						
INDUSTRY	TOTAL	REMUNERATION	PURCHASES OF GOODS & MATERIALS	DEPRECIATION	RENTING OF PREMISES	PROFESSIONAL & BUSINESS SERVICES
Health Services	8,344,499	3,900,468	1,486,742	377,312	339,416	182,989
Hospitals / Western Clinics	7,079,209	3,379,590	1,326,548	309,351	269,585	136,385
Non Western Clinics / Dental Services / Other Medical Services	1,265,290	520,878	160,194	67,961	69,832	46,605
INDUSTRY	UTILITIES	MAINTENANCE OF TRANSPORT, MACHINERY & EQUIPMENT	GOVERNMENT TAXES & FEES	POSTAGE & TELECOMMUNICATIONS	OTHERS <sup>1</sup>	
Health Services	120,687	93,867	35,466	27,251	1,780,300	
Hospitals / Western Clinics	108,383	74,750	32,378	18,590	1,423,650	
Non Western Clinics / Dental Services / Other Medical Services	12,304	19,117	3,089	8,661	356,651	

<sup>1</sup> Include changes in stocks

**TABLE 14 EMPLOYMENT BY TYPE OF HEALTH SERVICES AND OCCUPATIONAL STATUS, 2010**

INDUSTRY	ALL CATEGORIES	FULL-TIME & PART-TIME EMPLOYEES <sup>1</sup>	NUMBER
			WORKING PROPRIETORS, PARTNERS & UNPAID FAMILY WORKERS
Health Services	66,080	64,504	1,576
Hospitals	39,351	39,351	0
Western Clinics	16,851	15,987	864
Non Western Clinics	1,971	1,444	528
Dental Services	3,372	3,251	121
Other Medical Services	4,535	4,471	64

<sup>1</sup> Include working directors

**PART IV**  
**APPENDICES**

**LIST OF ACTIVITIES IN HEALTH SERVICES, 2010**

SSIC 2010	Industry
	<b>MEDICAL ACTIVITIES</b>
	<b>Hospitals</b>
86101	Acute hospitals
86102	Other hospitals
	<b>Clinics (Western)</b>
86201	Clinics and other general medical services (Western)
86203	Specialised medical services (including day surgical centres)
	<b>Clinics (Non-Western)</b>
86202	Clinics and other general medical services (Non-Western)
86204	<b>Dental Services</b>
	<b>Other Medical Services</b>
86901	Medical laboratories
86902	X-ray laboratories and other diagnostic imaging centres
86903	Medical evacuation/ travel medicine services
86904	Home healthcare services
86909	Other health services not elsewhere classified



Attn \_\_\_\_\_ Date \_\_\_\_\_

Name of Establishment \_\_\_\_\_ UEN \_\_\_\_\_

SSIC \_\_\_\_\_

Survey Ref No.

*Please delete and insert correct particulars for updating.*

**FORM PH 2010  
CONFIDENTIAL**

**For DOS ' Official use**

Legal Organisation \_\_\_\_\_

Registration/Commencement  
Date \_\_\_\_\_

SvyGp \_\_\_\_\_

EF \_\_\_\_\_

## Annual Survey of Services, 2010 Community, Social & Personal 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/stact.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 N "Declaration" section on page 12, 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

## A PROFILE OF EMPLOYMENT AS AT 30.06.2010

Please include contract workers under your company's payroll.

(Number)

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

--	--	--	--

**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" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				

\* Only applicable to sole proprietorship / partnership.

**(II) By nationality**

(i) Singapore Citizens / Permanent Residents	(ii) Foreigners								
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## 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 \$												
<b>Working outside Singapore</b>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
<b>Working in Singapore</b>															
(a) Paid Employees															
- Full Time	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
- Part Time	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
(b) Working Directors	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
(c) Working Proprietor / Partners <b>(exclude all withdrawals other than remuneration)</b>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
(d) Unpaid Family Workers			<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>												
(e) Fees paid to Non-Working Directors	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>														
<b>Subtotal in Singapore (a+b+c+d+e)</b>	(i) <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					(ii) <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					(iii) <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
Expenses on share-based payment to employees (including shares & stock options)	(iv) <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>														
<b>Total remuneration (i+ii+iii+iv)</b>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>														
By nationality :	Singapore Citizens / Permanent Resident \$ <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					Foreigners \$ <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></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"/>

	Transport Equipment (include vehicles, ships & aircraft) \$	Telecommunications 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"/>

**Structure of selected non-current assets (continued)**

	Computers & Peripheral 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"/>

	Computer Software** \$	Furniture and Fittings \$
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"/>
<b>TOTAL</b>	<b>1 0 0</b>

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

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

	Code	\$
1 Commission fees on : (a) services rendered	029	<input type="text"/>
(b) sale of goods	621	<input type="text"/>
2 Servicing & repairing of : (a) machinery, equipment & vehicles	053	<input type="text"/>
(b) consumer durables	956	<input type="text"/>
3 Royalties & patent / franchise fees received from : (a) computer software & multimedia	231A	<input type="text"/>
(b) others	231B	<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 & equipments (e.g. photocopiers, computers, safe deposit boxes)	834	<input type="text"/>
5 Re-sale of goods	619	<input type="text"/>
6 Administration & management fees	868	<input type="text"/>
7 Course fees (include course registration & examination fees)	910	<input type="text"/>
8 Medical, dental & other health services (exclude subvention)	929	<input type="text"/>
9 Membership subscriptions	941	<input type="text"/>
10 Net receipts (gross collection less payment for winnings & refills only) from jackpots / fruit machines	943	<input type="text"/>
11 Entertainment, amusement & recreational services (including admission & ticket fees)	949	<input type="text"/>
12 Personal & household services (include laundry, hairdressing, beauty & wedding services)	952	<input type="text"/>
13 Childcare subsidies received from government, e.g. MCYS	957	<input type="text"/>
14 Interest received	212	<input type="text"/>
15 Realised gains from :		
(a) foreign exchange transactions (exclude foreign exchange derivatives & translation gains)	221	<input type="text"/>
(b) derivatives trading	222	<input type="text"/>
(c) sale of stocks & shares	223	<input type="text"/>
(d) other investments (e.g. government securities & treasury bills, corporate bonds & other securities)	229	<input type="text"/>

**Gross income / receipts (continued)**

	Code	\$
16 Unrealised gains from derivatives, foreign exchange transactions, commodities, securities & all other financial instruments (include translation gains from foreign exchange)	285	<input type="text"/>
17 Gains from sale of fixed assets	225	<input type="text"/>
18 Grants from: (a) government (exclude statutory boards)	242	<input type="text"/>
(b) other organisation (including statutory boards)	249	<input type="text"/>
19 Donations	253	<input type="text"/>
20 Dividends received from: Gross \$	Net 211B	<input type="text"/>
21 Other receipts (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"/>
<b>TOTAL RECEIPTS</b>	<b>100</b>	<input type="text"/>

**E PERCENTAGE OF TOTAL OPERATING RECEIPTS BY TYPE OF CLIENT, 2010**

	Per Cent (%)
1 Domestic Clients : (a) Individuals & households (i.e. residents & permanent residents)	<input type="text"/>
(b) Government & public institutions (i.e. hospitals, schools, universities etc)	<input type="text"/>
(c) Companies & businesses (registered in Singapore)	<input type="text"/>
2 Foreign Clients (i.e. tourists, foreigners, companies & businesses registered outside Singapore)	<input type="text"/>
<b>TOTAL</b>	<b>1 0 0</b>

**F EXPENSES, 2010 (Exclusive of deductible GST)**

Please report hedging loss under "Realised loss from derivatives trading" or "Unrealised loss from derivatives" (where appropriate). Please do not report the respective expense items (e.g. freight expense, petroleum expense, purchases of goods) after adjustment for hedging gains/loss.

	Code	\$
1 Insurance premiums for : (a) employees working in Singapore	018	<input type="text"/>
(b) others (include property & vehicles)	829	<input type="text"/>
2 Staff recruitment & training expenses	019	<input type="text"/>
3 Work given out / subcontract charges (for work performed on behalf of your establishment with or without basic materials supplied) to:		
(a) individuals	021A	<input type="text"/>
(b) companies & businesses	021B	<input type="text"/>



**Expenses (continued)**

	Code	\$
20 Accounting, auditing & secretarial services (include taxation advisory services)	841	
21 Legal & conveyancing services	849A	
22 Other professional services (exclude IT-related services, which should be reported in item (23))	849B	
23 Data processing, computer consultancy & other information technology services : (a) in Singapore	851A	
(b) outside Singapore	851B	
24 Research & development (comprising in-house R&D & R&D funded by your establishment but contracted/carried out by others using their facilities)	855	
25 Advertising, publicity & promotional expenses	861	
26 Administration & management fees	868	
27 Charges for medical consultancy & other health services (excluding staff medical benefits)	929	
28 Entertainment, amusement & recreational services (including admission & ticket fees)	949	
29 Purchase of pre-packaged & customised computer software for own use : (License payments for the use of software should be reported under "Royalties on computer software & multimedia". Computer software expenses which are <b>capitalised</b> should be reported under Section C.) (a) in Singapore	294A	
(b) outside Singapore	294B	
30 Expenses on in-house development of software that is meant for use for more than a year : (Computer software expenses which are <b>capitalised</b> should be reported under Section C.) (a) in Singapore	296A	
(b) outside Singapore	296B	
31 Interest expenses	212	
32 Realised loss from : (a) foreign exchange transactions (exclude foreign exchange derivatives & translation loss)	221	
(b) derivatives trading	222	
(c) sale of stocks and shares	223	
(d) other investment (e.g. government securities & treasury bills, corporate bonds & other securities)	229	
33 Unrealised loss from derivatives, foreign exchange transactions, commodities, securities & all other financial instruments (include translation loss from foreign exchange)	285	
34 Loss on sale of fixed assets	225	
35 Skills development levy	241	
36 Association / membership / club subscription	251	
37 Grants to other organisations	249	

**Expenses (continued)**

	Code	\$
38 Donations	253	<input type="text"/>
39 Provisions / Adjustments (include recognised impairment loss & doubtful debts)	291	<input type="text"/>
40 GST paid on net purchases which are not deductible as input tax	067	<input type="text"/>
41 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"/>
<b>TOTAL EXPENSES (exclude Remuneration reported in Section B)</b>	<b>200</b>	<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	<input type="text"/>
Inventories as at end of financial period	<input type="text"/>

**H NET PROFIT / (LOSS), 2010**

Net profit / (loss) <u>before</u> taxation, dividends expenses and <b>withdrawals by sole proprietors / partners.</b>	\$
Extraordinary items and amount due to prior year adjustments should be excluded.	<input type="text"/>

**I FLOOR AREA OF PREMISES AS AT 30.06.2010**

Total floor area occupied for your own business use (including owned and rented area, but excluding those rented out, open spaces, open car parks, staff accommodation and unoccupied premises).	Sq M (1 sq ft = 0.0929 sq m)
	<input type="text"/>





## 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 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 **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..
- g **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.
- h **Computer and peripheral equipment** includes computers, servers (hardware), laptops, printers, copiers and fax machines.

- i **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.
- j **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'.

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

- a State the amount received and receivable from the various business activities during 2010. The amount collected in respect of previous year's receivables should be **excluded**.
- b Business transactions with Singapore residents and firms as well as transactions with overseas clients are to be reported.

#### **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 Lee Su Jun
Assistant Director	Ms Yew Bee Kuan
Senior Manager	Mdm Tan Leh Tin
Manager	Ms Amy Tan
Corporate Support Officers	Ms Ng Peck Hoon Mr Juhari Othman

**Enquiries**

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