



UEN	Date	For DOS' Official Use
Survey Ref No. <input type="text"/>		Legal Organisation
SSIC		Registration/Commencement Date
Attn		SvyGp
Name of Establishment		EF
<i>Please delete and insert correct particulars for updating.</i>		

Annual Survey of Services, 2008 General

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 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.singstat.gov.sg/survey/survey.html> via 2 log-in modes. If your organization has an EASY¹ access code, an authorized staff or third-party can login via SingPass to our E-survey. Otherwise, you can login using the **Survey Ref No.** (indicated at the top of the form) 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 :
(Our operating hours are: 8.30am – 5.00pm)

Officer 1 :
Tel :
E-mail :

Fax :

Officer 2 :
Tel :

Fax :

Wong Wee Kim
Chief Statistician
Singapore

¹ EASY stands for e-Services Authorisation System, an online authorisation system that allows your organisation to authorise employees or third parties to access e-services on its behalf.

A PROFILE OF EMPLOYMENT AS AT 30.06.2008

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) Employees paid by The Ministry of Education (MOE) *		(c) Working Directors	(d) Unpaid Workers **
Full Time	Part Time	Full Time	Part Time		
<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>

(II) By nationality

(i) Singapore Citizens / Permanent Residents	(ii) Foreigners
<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>

* Applicable to government-aided schools only. Please report under (a) for those employees not paid by MOE.

** Exclude volunteers but include persons working for the establishment in return for remuneration in kind, for e.g. lecturers who conduct courses for free for an educational institution in return for the use of the institution's research facilities.

B REMUNERATION, 2008

Please include contract workers under your company's payroll.

	Wages & Salaries (include Bonuses & Allowances) \$	Employer's Contribution to CPF / Pension Fund \$	Staff Benefits e.g. Welfare, Medical & Housing Benefits \$
Working outside Singapore	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
Working in Singapore			
(a) Paid Employees - Full Time	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
- Part Time	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
(b) Working Directors	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
(c) Paid Employees paid by MOE			
- Full Time	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
- Part Time	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
(d) Unpaid Workers			<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
(e) Fees paid to Non - Working Directors	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>		
Subtotal (a+b+c+d+e)	(i) <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	(ii) <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	(iii) <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>
Expenses on share-based payment to employees (include shares & stock options)	(iv) <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>		
Total Remuneration (i+ii+iii+iv)	<input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>		
of which :	Singapore Citizens / Permanent Residents \$ <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	Foreigners \$ <input style="width: 100%; height: 20px; border: 1px solid black;" type="text"/>	

C STRUCTURE OF SELECTED NON-CURRENT ASSETS IN SINGAPORE, 2008 (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 \$
1 Beginning net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
2 Additions incl major repairs during financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
3 Depreciation for financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
4 Ending net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
5 Accumulated depreciation as at end of financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
	Transport Equipment (include vehicles, ships & aircraft) \$		Computers & Peripheral Equipment \$
1 Beginning net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
2 Additions* incl major repairs during financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
3 Depreciation for financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
4 Ending net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
5 Accumulated depreciation as at end of financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
	Other Machinery & Equipment \$		Computer Software** \$
1 Beginning net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
2 Additions* incl major repairs during financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
3 Depreciation for financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
4 Ending net book value	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
5 Accumulated depreciation as at end of financial period	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>
	Furniture & Fittings \$		
1 Beginning net book value	<input style="width: 100%; height: 20px;" type="text"/>		
2 Additions* incl major repairs during financial period	<input style="width: 100%; height: 20px;" type="text"/>		
3 Depreciation for financial period	<input style="width: 100%; height: 20px;" type="text"/>		
4 Ending net book value	<input style="width: 100%; height: 20px;" type="text"/>		
5 Accumulated depreciation as at end of financial period	<input style="width: 100%; height: 20px;" 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

(b) Software developed in-house

TOTAL

1 0 0

D GROSS INCOME / RECEIPTS, 2008 (Exclusive of GST)

Detailed income items which were accounted directly in specific funds (except Building fund / Building Development fund) should also be included, together with your establishment's recurrent income.

	Code	\$
1 Conservancy and service charges	052	<input type="text"/>
2 Royalties & patent / franchise fees received from :		
(a) computer software & multimedia	231A	<input type="text"/>
(b) others	231B	<input type="text"/>
3 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 (e.g. photocopiers, computers, safe deposit boxes)	834	<input type="text"/>
4 Re-sale of goods	619	<input type="text"/>
5 Administration & management services	868	<input type="text"/>
6 Course fees (include course registration and examination fees)	910	<input type="text"/>
7 Medical, dental & other health services (exclude subvention)	929	<input type="text"/>
8 Net receipts (gross collection less payment for winnings & refills only) from jackpots / fruit machines	943	<input type="text"/>
9 Charges for sports and games facilities	949	<input type="text"/>
10 Childcare subsidies received from government (e.g. MCYS)	957	<input type="text"/>
11 Interest received	212	<input type="text"/>
12 Gains from sale of fixed assets	225	<input type="text"/>
13 Amount transferred from head office	243	<input type="text"/>
14 Grants from : (a) government (exclude statutory boards)	242	<input type="text"/>
(b) other organisations (include statutory boards)	249	<input type="text"/>
15 Donations (include tithes & offerings)	253	<input type="text"/>
16 Association / membership / club subscriptions	251	<input type="text"/>
17 Entrance fees for membership	254	<input type="text"/>
18 Fund raising and collection from functions and activities	252	<input type="text"/>

Gross income / receipts (continued)

	Code	\$
19 Realised gains from : (a) foreign exchange transactions (exclude translation & unrealised gains)	221	<input type="text"/>
(b) sale of stocks & shares	223	<input type="text"/>
(c) other investment (e.g financial futures , corporate bonds & other securities)	229	<input type="text"/>
20 Unrealised gains from foreign exchange transactions, securities & all other financial instruments (include translation gains from foreign exchange)	285	<input type="text"/>
21 Dividends received from:		
Gross \$		<input type="text"/>
	Net 211B	<input type="text"/>
20 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"/>
TOTAL RECEIPTS	100	<input type="text"/>

E PERCENTAGE OF TOTAL OPERATING RECEIPTS BY TYPE OF CLIENT, 2008

	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"/>
TOTAL	1 0 0

F EXPENDITURE, 2008 (Exclusive of deductible GST)

Detailed expenditure items which were accounted directly in specific funds (except Building fund / Building Development fund) should also be included, together with your establishment's recurrent expenditure.

	Code	\$
1 Honorarium	011	<input type="text"/>
2 Staff recruitment & training expenditure	019	<input type="text"/>
3 Insurance premiums for : (a) employees working in Singapore	018	<input type="text"/>
(b) others (include property, vehicles, vessels & aircraft)	829	<input type="text"/>
4 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"/>

Expenditure (continued)

	Code	\$
5 Commission & agency fees on services rendered	029	<input type="text"/>
6 Depreciation (total depreciation reported in Section C)	051	<input type="text"/>
7 Maintenance & repairs of premises (include landscape maintenance & cleaning services)	052	<input type="text"/>
8 Servicing & repairing of machinery & equipment	053C	<input type="text"/>
9 Upkeep of vehicles : (a) road tax	066A	<input type="text"/>
(b) petrol, diesel & lubricating oil	351A	<input type="text"/>
(c) servicing & others (include purchase of spare parts)	053A	<input type="text"/>
10 Maintenance of jackpots / fruit machines	053B	<input type="text"/>
11 Tax on jackpots / fruit machines and betting & sweepstakes duties	066B	<input type="text"/>
12 Indirect taxes : (a) property tax	066E	<input type="text"/>
(b) foreign workers levy	066F	<input type="text"/>
(c) others (include licence fees, entertainment duties & stamp duties)	066G	<input type="text"/>
13 GST paid on net purchases which are not deductible as input tax	067	<input type="text"/>
14 Royalties & patent / franchise fees paid for :		
(a) computer software & multimedia	231A	<input type="text"/>
(b) others	231B	<input type="text"/>
15 Rental paid for : (a) land	295	<input type="text"/>
(b) godowns & warehouses	761	<input type="text"/>
(c) offices & other premises	833	<input type="text"/>
(d) machinery & equipment (e.g. photocopiers, computers, safe deposit boxes)	834	<input type="text"/>
16 Purchases of : (a) materials for rendering services	329	<input type="text"/>
(b) goods for resale	619	<input type="text"/>
17 Printing, stationery, newspaper & office supplies	331	<input type="text"/>
18 Utilities charges : (a) water	401	<input type="text"/>
(b) electricity	402	<input type="text"/>
(c) others (e.g. gas)	403	<input type="text"/>
19 Postage, telecommunications & internet charges	781	<input type="text"/>

Expenditure (continued)

	Code	\$
20 Transport & travelling expenditure	799	<input type="text"/>
21 Bank & other financial charges (exclude interest)	810	<input type="text"/>
22 Accounting, auditing & secretarial services (include taxation advisory services)	841	<input type="text"/>
23 Legal & conveyancing services	849A	<input type="text"/>
24 Other professional services (exclude IT-related services, which should be reported in item (25))	849B	<input type="text"/>
25 Data processing, computer consultancy & other information technology services : (a) in Singapore	851A	<input type="text"/>
(b) outside Singapore	851B	<input type="text"/>
26 Research & development (comprising in-house R&D and R&D funded by your establishment but contracted / carried out by others using their facilities)	855	<input type="text"/>
27 Advertising, publicity & promotional expenditure	861	<input type="text"/>
28 Detective & security services (include alarm system charges)	863	<input type="text"/>
29 Administration & management fees	868	<input type="text"/>
30 Entertainment, amusement & recreational services (include festival and annual function expenditure)	949	<input type="text"/>
31 Personal and household services (include laundry services)	952	<input type="text"/>
32 Purchase of pre-packaged & customised computer software for own use : <i>(License 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.)</i>		
(a) in Singapore	294A	<input type="text"/>
(b) outside Singapore	294B	<input type="text"/>
33 Expenditure on in-house development of software that is meant for use for more than a year : <i>(Computer software expenses which are capitalised should be reported under Section C.)</i>		
(a) in Singapore	296A	<input type="text"/>
(b) outside Singapore	296B	<input type="text"/>
34 Interest paid	212	<input type="text"/>
35 Realised loss from : (a) foreign exchange transactions (exclude translation & unrealised loss)	221	<input type="text"/>
(b) sale of stocks & shares	223	<input type="text"/>
(c) other investment (e.g. financial futures, corporate bonds & other securities)	229	<input type="text"/>
36 Unrealised loss from foreign exchange transactions, securities & all other financial instruments (include translation loss from foreign exchange)	285	<input type="text"/>
37 Loss on sale of fixed assets	225	<input type="text"/>

Expenditure (continued)

	Code	\$
38 Skills development levy	241	<input type="text"/>
39 Grants to other organisations	249	<input type="text"/>
40 Donations	253	<input type="text"/>
41 Association / membership / club subscriptions	251	<input type="text"/>
42 Scholarships / bursaries and awards	263	<input type="text"/>
43 Provisions / Adjustments (include recognised impairment loss, doubtful debts)	291	<input type="text"/>
44 Bad debts written off (exclude provision for bad debts)	293	<input type="text"/>
45 Other expenditure (please specify) :		
(a) <input type="text"/>	(For DOS' Official Use)	<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 EXPENDITURE (exclude Remuneration reported in Section B)	200	<input type="text"/>

G BOOK VALUE OF STOCKS, 2008 (Exclusive of GST)

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

	In Singapore (\$)	Outside Singapore (\$)
Opening stocks as at beginning of financial period	<input type="text"/>	<input type="text"/>
Closing stocks as at ending of financial period	<input type="text"/>	<input type="text"/>

H FLOOR AREA OF PREMISES AS AT 30.06.2008

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

Sq M

(1 sq ft = 0.0929 sq m)

I GST FOR THE YEAR 2008 (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 paid on net purchases

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

	S\$		S\$
Total input tax (I) of which :	[]	Total output tax (II) of which :	[]
(a) GST on imports	[]	(a) GST on insurance claims	[]
(b) Bad debts relief	[]	(b) GST on bad debts recovered	[]
(c) GST refunded to tourists	[]	(c) GST on sale of business assets	[]
(d) GST paid on purchases of fixed assets	[]	(d) Club subscription fees (for clubs only)	[]
		(e) GST on deemed supplies	[]
Net GST refunded by / paid to IRAS (II - I)			[]

J FUNDS

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

	Accumulated Funds (\$)	Building Funds / Building Development Funds (\$)	Other Funds (\$)
As at beginning of financial period (I)	[]	[]	[]
As at ending of financial period (II)	[]	[]	[]
Change in funds (II - I)	[]	[]	[]

K SUPPLEMENTARY SECTION I

Please complete this section if your establishment is engaged primarily in Education Services.

(A) Course fees received by Nationality

	\$
Singapore Citizens / Permanent Residents	[]
Foreigners	[]
Total	[]

(B) Course fees received by Course Level

	\$
Certificate ('O' level, 'A' level or equivalent)	[]
Diploma	[]
Degree	[]
Higher Degree	[]
Professional	[]
Total	[]

L SUPPLEMENTARY SECTION II

Please complete this section if your establishment is engaged primarily in Health Services.

A) Medical Fees received by Patient Profile (Data should be before subvention)

	Singapore Citizens / Permanent Residents \$	Foreigners \$
In-patient	<input type="text"/>	<input type="text"/>
Out-patient	<input type="text"/>	<input type="text"/>

B) Medical Fees received by Services Categories (Data should be before subvention)

	\$
Consultation	<input type="text"/>
Drugs	<input type="text"/>
Accommodation	<input type="text"/>
Tests (e.g. X-rays, ECG, Ultrasound, CT Scan)	<input type="text"/>
Surgery	<input type="text"/>
Others	<input type="text"/>
Total (as reported in Section D item 7)	<input type="text"/>

M 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 :

N DECLARATION

Please submit a copy of the **DETAILED PROFIT & LOSS ACCOUNTS, BALANCE SHEET & NOTES TO THE ACCOUNTS** for the year 2008.

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*)	<input type="text"/>	Signature	<input type="text"/>
Designation	<input type="text"/>	Date	<input type="text"/>

Contact Person

Name (Ms/Mr/Mdm*)	<input type="text"/>	Main Tel	<input type="text"/>
Designation	<input type="text"/>	DID	<input type="text"/>
E-mail	<input type="text"/>	Fax	<input type="text"/>
Company Website	<input type="text"/>	Mobile	<input type="text"/>

* 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)	1 <input type="checkbox"/>	2 <input type="checkbox"/>
Economic Development Board (EDB)	1 <input type="checkbox"/>	2 <input type="checkbox"/>
International Enterprise Singapore (IE SINGAPORE)	1 <input type="checkbox"/>	2 <input type="checkbox"/>

EXPLANATORY NOTES

SECTION A : PROFILE OF EMPLOYMENT AS AT 30.06.2008

- 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 and unpaid 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 **Unpaid workers** refers to employees who do not receive fixed wages and salaries, but may receive certain allowances.

SECTION B : REMUNERATION, 2008

- a **Wages and salaries** refers to gross emoluments paid to employees, including commissions, bonuses and overtime pay before deduction of employees' contribution to the 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** refers to regular wages & salaries, contribution to CPF / pension fund and staff benefits paid to them. For working directors, director's fees paid to them should also be included.
- e **Remuneration due to unpaid 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)** refers 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, 2008 (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 (include major repairs)** refers to the total cost of acquiring the assets, inclusive of import duty, registration fees, delivery and installation charges.
- c **Building and structure** includes storage tanks, water and sewerage systems, lifts and escalators, central cooling and ventilation equipment forming an integral part of the building and structure.
- d **Transport equipment** refers to vehicles, ships and aircraft used for business activity only.
- e **Other machinery and equipment** refers to power generating plants, cold storage equipment, cranes, forklift equipment, durable containers, word processors, calculators, cash registers, typewriters etc.

SECTION D : GROSS INCOME / RECEIPTS, 2008 (Exclusive of GST)

- a State the amount received and receivable from the various business activities during 2008. 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 : EXPENDITURE, 2008 (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 expenditure incurred during 2008.
- 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 outsourced to third-party software developers).
- f **Expenditure on in-house development of software** refers to expenditure 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** expenditure on routine maintenance and application support, which should be reported under "**servicing and repairing of machinery & equipment**". In-house expenditure 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 STOCKS, 2008 (Exclusive of GST)

- a Report all stocks owned by your establishment e.g. merchandise, food and beverages, raw materials, parts and accessories for rendering services as well as work-in-progress undertaken by your establishment.
- b **In Singapore** refers to inventories held in Singapore.
- c **Outside Singapore** refers to inventories held outside Singapore.

SECTION J : FUNDS

- a **Accumulated fund** refers to the amount accumulated from the excess of recurrent income over expenditure.
- b **Building and development fund** refers to the amount reserved for development expenditure.
- c **Other funds** refer to specific funds classified by specific objectives and activities.