



DEPARTMENT OF STATISTICS
MALAYSIA

GUIDE TO COMPLETE THE QUESTIONNAIRE

**SURVEY OF SERVICES ESTABLISHMENT 2008
(FOR REFERENCE YEAR 2007)**

A. GENERAL GUIDE

1. All information furnished in the questionnaire should be in respect of the calendar year 2007. However, for establishment with accounting year different from the calendar year, reports relating to the accounting year differing by not more than **6 months** from the calendar year will be accepted.
2. The **responsibility** for furnishing information for the questionnaire rests with the owner of this establishment and not with his agents, secretaries, accountants, though the latter may act on behalf of the owner.
3. All values are to be reported to the nearest **Ringgit Malaysia (RM)**.
4. In completing the questionnaire, if there are significant differences in the data reported for any one item compared with that of the previous year, please explain these differences in the space provided **on page 16**. This will help to avoid unnecessary queries.

B. SCOPE AND COVERAGE

1. Accounting services refer to accounting, auditing and book-keeping services for others, also includes tax consultancy.
2. You should report all the economic activities carried out by your establishment. Your branches located elsewhere also required to submit a separate return each even if they are under one ownership.
3. This census is canvassed for the whole of Malaysia.
4. The reporting unit for this Census is establishment and enterprise, where applicable.

An establishment is defined as “ideally, an economic unit that engages, under a single ownership or control, that is, under a single legal entity, in one, or predominantly one kind of economic activity at a single physical location”.

Enterprise is defined as “an institutional unit or a combination of institutional unit that directly controls all necessary functions to carry out its production activities”.

C. SPECIFIC GUIDE TO COMPLETE THE QUESTIONNAIRE

QUESTION 1: IDENTIFICATION PARTICULARS

Item 1.1 Please provide the registration number if registered with the Registrar of Companies / Business (ROC/ROB).

Item 1.2 Please state the main activity of your establishment based on the services which contributed most in terms of value.

Item 1.3 Please provide the commencement date of your current activity. It refers to the date when your establishment first started operation.

Item 1.4 State the period of operation (day, month and year) in the boxes provided.

Examples: From **1st April 2007** to **31st March 2008**

From

0	1	0	4	2	0	0	7
day		month		year			

to

3	1	0	3	2	0	0	8
day		month		year			

Item 1.5 Please mark (x) the appropriate box

This refers to any activity where money is used by a resident (individual, enterprise or other organisation) to generate income from outside Malaysia (e.g., investment in equity and debt securities, bonds and trust funds).

Item 1.6 Please provide the address of your business operation if it differs from the address given on the front page. The business address refers to the address of the physical location where the business is situated. If the location of the business is outside the town limits, please indicate the detailed location such as the town or village nearest to the business.

Item 1.7 Please mark (x) the appropriate box.

QUESTION 2: LEGAL STATUS

mark (x) the appropriate box according to the legal status of your establishment.

Item 2.1 **Individual Proprietorship:** This refers to a business, owned and operated by one person for his own profit. The owner has the exclusive right to control the operations of the establishment.

- Item 2.2** **Partnership:** This refers to a group of individuals who agree to contract and to carry on a business with the objective of making a profit. The business is managed by all or any one acting for all parties. A trading partnership must comprise at least two members and should not exceed a maximum of twenty members.
- Item 2.3** **Private Limited Company:** This is a private corporation established to undertake a business with the objective of making a profit. The shares are closely held by the shareholders of the corporation that has control over its operation. It is registered with limited liability.
- A private limited company has its Memorandum and Articles of Association, which among others:
- (a) restricts the right to transfer its shares;
 - (b) limits the number of its shareholders between two to fifty (not including employees of the company and past employees who are currently members);
 - (c) prohibits any invitation to the public to subscribe for any share or debenture of the company ; and
- prohibits any invitation to the public to deposit money with the company for fixed periods or payable at call with or without interest.
- Item 2.4** **Public Limited Company:** A public limited company is also a private corporation established, with limited liability, by a minimum of two persons to operate the business with the objective of making a profit. The shares in a public limited company are openly held and in the case of company listed on the Stock Exchange, the shares are freely transferable. The company is regarded as a legal entity and is constituted by the Memorandum and Articles of Association.
- Item 2.5** **Co-operative:** This refers to a voluntary association with an unrestricted number of members and registered under the Co-operatives Act 1993. Funds are collectively owned to meet the needs of the members.
- Item 2.6** **Public Corporation:** This refers to an undertaking set up under a special Act of Parliament or by the State Legislature.
- Item 2.7** **Private Non-Profit Making Organisation:** This is a non-stock company set up with limited liability. It comprises mainly welfare, religious, educational, health, cultural, recreational and other organisations providing social and community services to households. These services are provided free of charge or at prices which do not necessarily or fully cover the cost of providing such services. Any profit made is re-invested in the organisation.
- Item 2.8** **Others :** This refers to all other establishment which do not fall under any of the categories mentioned above, e.g. private unlimited company.

QUESTION 3: SHAREHOLDERS' FUND AND OWNERSHIP STRUCTURE

Item 3.1 Shareholders' fund:

Item 3.1.1 Paid-up capital

Please fill in the paid-up capital in the box provided.

- (a) *For individual proprietorship /partnership establishment, this refers to the capital contributed by the proprietor/partners.*
- (b) *For private/public limited companies, it refers to the paid-up share capital of companies.*
- (c) *For public corporation, it refers to the capital paid by the Malaysian government.*
- (d) *For co-operative, it refers to the shares subscribed and paid by members, and or subscription capital.*

Item 3.1.2 Reserves

Enter the value of reserves in the box provided.

- (a) *For limited companies, it refers to the accumulated profit/loss, capital reserves, share premium account, general and other reserves.*
- (b) *For individual proprietorship / partnership establishment, it refers to the balance in the profit and loss account.*
- (c) *For co-operative, it refers to accumulated profit/loss and Reserve Fund.*

Item 3.2 Ownership structure

Provide the percentage (%) of ownership in the box provided.

The ownership of an establishments is classified by the residential status of the owner(s) of the majority (more than 50%) of the paid up capital and not by their citizenship status.

Item 3.2.1 Held by Malaysian Resident

A Malaysian Resident *is any individual, enterprise or other organization ordinarily domiciled in Malaysia for a period of at least*

one year. Malaysian registered branches and incorporated subsidiaries of foreign enterprises are regarded as Malaysian Resident.

Item 3.2.1.1 Individuals

Self-explanatory.

Item 3.2.1.2 Institutions/Companies

a) **Bumiputera
Institutions/Companies**

Refers to organizations owned by Bumiputera. e.g.

Lembaga Urusan Tabung Haji
Lembaga Tabung Angkatan
Tentera
Koperasi Polis
Jabatan Koperasi
ASM Mara
Amanah Saham PNB

b) **Others**

Refers to organizations owned by Non-Bumiputera

Item 3.2.2 Held directly by Federal, State and Local Government Agencies

Refers to organizations by owned of Federal, State and Local Government. e.g.

Khazanah Nasional
Employee Provident Fund Board
Pensions Trust Fund Council
Keretapi Tanah Melayu Berhad
Bank Pertanian Malaysia
Lembaga Air Perak
Yayasan Kemiskinan Kelantan
Johor Port Authority
Penang Port Commision
Sarawak Timber Industry Development Corporation
Universiti Teknologi Malaysia (UTM)
Universiti Putra Malaysia (UPM)
Universiti Kebangsaan Malaysia (UKM)
Universiti Malaya (UM)
Universiti Utara Malaysia (UUM)
Universiti Sains Malaysia (USM)
Universiti Pendidikan Sultan Idris (UPSI)
Universiti Malaysia Sarawak (UNIMAS)
Universiti Malaysia Sabah (UMS)
Universiti Islam Antarabangsa Malaysia (UIAM)
Universiti Teknologi Mara (UiTM)
Universiti Industri Selangor (UNISEL)

Malaysian Airlines
Federal Land Commissionner
Majlis Amanah Rakyat (MARA)
Bank Pembangunan & Infrastruktur Malaysia
Bhd (BPIMB)
Perbadanan Usahawan Nasional Berhad
(PUNB)
State Economic Development Corporation,
Perlis
State Economic Development Corporation,
Kedah
State Economic Development Corporation,
Pulau Pinang
State Economic Development Corporation,
Perak
State Economic Development Corporation,
Selangor
State Economic Development Corporation,
Negeri Sembilan
State Economic Development Corporation,
Melaka
State Economic Development Corporation,
Johor
State Economic Development Corporation,
Pahang
State Economic Development Corporation,
Terengganu
State Economic Development Corporation,
Kelantan
State Economic Development Corporation,
Sabah
State Economic Development Corporation,
Sarawak

Item 3.2.3 Held directly by Non-Malaysian Resident

A Non-Malaysian Resident is any individual, enterprise or other organization ordinarily domiciled in a country other than Malaysia. Foreign branches and/or subsidiaries of Malaysian companies are regarded as non-resident.

QUESTION 4: CAPITAL EXPENDITURE AND VALUE OF ASSETS

- (i) Information required in Question 7 is of two types:-
- (a) the inventory value of assets as at the first day and the last day of the year;
and
 - (b) value of transactions in assets during the year.
- (ii) **Fixed assets** cover all goods (land, building, machinery, equipment and vehicles, computers, etc.), new or used, that have a **productive life** of more than **one year** and are intended for use by the establishment.

- (iii) Other assets cover goodwill, patent, etc.; arts; jewellery; capital work-in-progress.
- (iv) Value of additions during the year includes all acquisitions of assets by the establishment, whether obtained from other establishments or produced by its employees. Major alterations and improvements to existing assets that extend their normal economic life or raise their productivity are to be included. Current repairs and maintenance are to be **excluded**.
- (v) Assets acquired 'in gratis' from another establishment under the same ownership should be valued as though purchased from outside the enterprise.
- (vi) For fixed assets produced by the establishment for its own use (self produced/built), the costs of all work put in place during the year should be recorded. Any overhead costs allocated to this work should be included.
- (vii) The value of fixed assets sold or disposed off during the year regardless of their condition to be reported according to the proceeds from them, i.e. the actual amount realised should be reported under column 05.
- (viii) Gains/losses from sales/revaluation of assets: When an asset is sold above/below the net book value, a gain/loss from the sale of asset is realised. Similarly, an asset can be revalued to reflect the current market value. Both the gain/loss from the sales/revaluation of asset should be reported in column 06. If it is loss, the figure should be reported with a negative (-) symbol.
- (ix) The term "**depreciation**" represents loss or diminution of value of an asset consequent upon wear and tear, obsolescence or permanent fall in market value. (Depreciation allowed for tax purposes can be reported and is acceptable). It should be reported in column 07 as provided for in the establishment's book of accounts, separately for each class of assets. "**Depreciation**" here also include amortisation of leasehold land. This should be equal to **item 9.27 of Question 9**.
- (x) The net closing balance (column 08) will be obtained by adding the value of assets acquired during the year (column 02 to column 04) to the net opening balance (column 01), minus assets sold or disposed off (column 05), adding gain or minus loss from sales/revaluation of assets (column 06) and minus depreciation (column 07) during the year.
- (xi) The amount paid for the use of any assets taken on lease or rent is to be reported in column 09.
- (xii) The types of fixed assets are defined as follows:-

Item 4.1 Fixed Assets

Item 4.1.1 Land : Includes the value of sites without taking into account improvements and structures. This also includes reclaimed land.

Item 4.1.2 Buildings and other construction

- (a) **Residential** - Value of work done in the construction of buildings, which consists entirely or primarily of dwellings.
- (b) **Non-residential** – Value of work done on buildings and structures which are entirely, or primarily for industrial, commercial or public use e.g. factories, warehouses, office buildings, stores, restaurants, garages, shops etc.

Item 4.1.3 Transport equipment: Refers to equipment used for the conveyance of goods and/or persons. Please report as itemised.

Item 4.1.4 Computers

(a) **Computer hardware**

Refers to computer hardware used for processing, storing, transmitting data and information.

(b) **Computer software**

Includes self produced and order made as well as ready made (non-customised) software used for operating the computer system.

Item 4.1.5 Machinery and equipment: Includes power generating equipment; office machinery, equipment, metal working machinery; construction and other industrial machinery, cranes, forklift equipment and the like; durable containers; equipment and instruments used by professionals and any other machinery and equipment and major renovations and alterations to these types of machinery and equipment.

Item 4.1.6 Furniture and fittings: Furniture and fittings, covers all items required to furnish and equip a building e.g. chairs, tables, desks, drapery and carpeting, etc.

Item 4.2 Other Assets

Item 4.2.1 Patent :

A **patent** gives the owner the exclusive right to manufacture a mechanical invention which runs for a number of years. Patent is valued at cost.

Item 4.2.2 Goodwill :

Goodwill arises from the reputation and customer loyalty which a company has gained. When a business is purchased for a price in excess of the value of its net assets, that excess presumably is for goodwill.

Item 4.2.3 Work-in progress (specify)

This refers to the assets which has been partially completed and not yet capitalised.

Item 4.3 Others : Please specify, this item covers assets/capital expenditure, if any, that you are unable to classify in the above e.g. jewellery, antiques and arts. **Excludes** all financial assets such as cash, debtors, stocks, (share).

Item 4.4 Total

Please total up.

QUESTION 5: EMPLOYMENT AND SALARIES & WAGES

(i) This questions is divided into two parts, namely Question 4(A) and Question 4(B). Please note that for **Question 5(A)**, you are required to complete the particulars pertaining to the **MALE workers** and **Question 5(B)** the **FEMALE workers** of your establishment. However, the following definitions are applicable to both Question 5(A) and Question 5(B).

(ii) Total number of workers (columns 01 to 13)

Report all persons engaged in this establishment by category of workers and citizenship and race from column 01 to column 13 during December, or the last pay period in the reference year. (Please make sure that all totals, both horizontally and vertically are correct). The number reported should include persons on short-term leave such as sick leave, annual leave or vacation leave and also persons on strike. It should exclude persons on indefinite leave, military leave or on pension. Also excluded are directors of incorporated enterprises who are paid solely for their attendance at Board of Directors' meetings.

(iii) Salaries and wages (column 18)

Under salaries and wages in column 18, report payments made during the calendar year to all employees in each category, not just payments to employees engaged during December or the last pay period. For all directly employed workers, report total payments made (salaries, wages, leave-pay, bonuses, commissions, overtime pay, cash allowances for maternity, cost of living, housing, car, food, etc.) in cash or by cheque, before deductions for income tax and employees' contributions to Employees Provident Fund or social security schemes or to other provident or superannuation funds. **The employers' contributions to such fund should not be included.**

(iv) Full-time workers

Full-time workers refer to all those normally working in your establishment for at least **6 hours a day and at least 20 day month.**

(v) **Definitions of Category of Workers**

Item 5.1 **Working proprietors and active business partners:** *Include all individual proprietors and partners (full-time or part-time) who are actively engaged in the work of the establishment. Silent or inactive partners and members of proprietor's family, unless they participate in the control and management of the business, are excluded. (This category is not applicable to limited companies or public corporations, the ownership of which is represented by equity shares).*

Item 5.2 **Unpaid family workers:** *Include all persons (full-time and part-time) of the household or any of the owners of the establishment who worked a minimum of one-third of the normal working time during the specified period but did not receive payment, either in cash or kind for his work. Of course such workers received food, shelter and other support as part of the household of the owner but this would continue whether they worked in the establishment or not. However, if regular salaries and allowances are received by family workers and they contribute to EPF or other superannuation funds, they should be considered as employees, i.e. to be reported in Question 5(A) and 5(B), item 5.3 and 5.4, in accordance with whether they are full-time or part-time workers as defined.*

(This category of unpaid family workers is not applicable to limited companies or public corporations, the ownership of which is represented by equity shares).

Item 5.3 **Employees (full-time):** *Include all persons [full-time in Question 5(A) and 5(B), item 5.3] who worked during the year in the establishment and received pay. (See also notes on item 5.2 above). Persons working away from the establishment when paid by and under the control of the establishment e.g. travelling maintenance and repair personnel, if any, are to be included. Also included among the employees are salaried managers and directors of incorporated enterprises except when paid solely for their attendance at Board of Directors' meetings. All such as employees are to be reported according to their functional status defined below:-*

Item 5.3.1 **Managerial, Professional and Executive**

Managers are defined as those who decide or participate in formulating the policy of the organisation and plan, organise and direct the interpretation and execution of policies. Their work involves the responsibility for their organisation as a whole or for one or more department of an organisation.

Professionals are defined as those who conduct research and apply in a professional capacity scientific knowledge and methods to a variety of technological, economic, social, industrial and government problems. The term applies generally to a person who is required to hold a professional qualification to practice e.g. lawyers,

accountants, doctors, chemists and engineers. Normally he/she is also as an executive of the company.

Item 5.3.2 Technical and Supervisory

Persons under the “technical” group are among other activities. They usually work under the direction and supervision of professionally qualified personnel. Examples of persons under this category are chief mechanics, laboratory technicians, quality control technicians, nurses, draughtsmen and chefs. **Supervisory workers** are those who supervise various activities or a particular kind of activities. They control and coordinate the activities of the workers under their charge.

Item 5.3.3 Clerical and related occupations

Workers in this group compile and maintain records of financial transactions and other information of business activities including handling of cash on behalf of the organisation and its customers, record oral or written matter by short-hand writing, typing and other means e.g. clerks, typists, stenographers, personal secretaries, book-keepers, store-keepers, etc..

Item 5.3.4 General workers

Other paid employees are those who perform general and miscellaneous functions for e.g. office boys, telephone operators, security guard etc..

Item 5.3.5 Total (5.3.1 to 5.3.4)

Please total up.

Item 5.4 Employees (part-time)

Refer to those who work less than **6 hours a day and/or less than 20 days a month.**

Item 5.5 Total (5.1+5.2+5.3.5+5.4)

Please total up.

QUESTION 6: NUMBERS OF PERSONS ENGAGED BY QUALIFICATION

The qualification is classified as follows:-

Items 6.1 Postgraduate (Ph.D or master)

Refers to postgraduate degree (Ph.D or master) from institute of higher learning (local/oversea).

Items 6.2 University degree or equivalent

Refers to first/post graduate degree from institutes of higher learning (local/overseas). Advance diploma or professional qualifications **which are deemed to be at par** are also to be included, such as in the field of accounting and law.

Items 6.3 Diploma or equivalent

Refers to diploma awarded from College, Institute or Polytechnic, local or overseas, **which are not recognised to be equivalent to a degree**. Partial attainment of professional qualifications (having passed certain parts in the professional examination) are also to be considered under this category.

Items 6.4 STPM or equivalent

Refers to STPM/STP/HSC, GCE 'A' level qualification or passed the Matriculation examination conducted by the Ministry of Education, Malaysia (but did not pursue the tertiary education).

Items 6.5 SPM/SPVM or equivalent

Refers to SPM/SPVM/MCE/MCVE or equivalent examination such as FMC/SC or GCE 'O' level.

Items 6.6 Below SPM/SPVM

Refers to qualification such as PMR/SRP/LCE or have passed primary school. It includes those who have not attended school.

Item 6.7 Total (6.1 to 6.6)

Please total up.

QUESTION 7: OVERTIME MAN-HOURS WORKED DURING THE REFERENCE YEAR

Please complete question 7.1, 7.2 and 7.3 if applicable.

Item 7.1 Number of days worked during the reference year

Actual number of days which the establishment normally operated during reference period.

Item 7.2 Number of overtime man-hours worked during the reference period

It is total number of man-hours worked outside the normal working time (hours) of the establishment.

Item 7.3 Wages paid for overtime during the reference year (RM)

It is total salaries and wages paid for the work performed outside the normal working time of the establishment.

QUESTION 8: TURNOVER/INCOME

The data reported for this Question should be based on the Trading and Profit & Loss Account and other supporting documents for reference year 2007. Please provide reasonable estimates if the account is not ready/finalised.

Item 8.1 *Income from accounting & book-keeping, audit and consultancy services*

It refers to income from accounting & book-keeping, audit and consultancy services.

Item 8.2 *Income from management services*

It refers to income received by your establishment for managing the activities/projects of other establishments.

Item 8.3 *Service tax received*

Service tax collected by your establishment on behalf of the government.

Item 8.4 *Commission and brokerage earned*

Commission and brokerage earned refer to money received for selling goods/services on behalf of other establishment.

Item 8.5 *Rental income received from :*

a) *Land*

It refers to income received for use of your land on rent or lease basis.

b) *Residential building*

It refers to income received as rental for letting out of residential buildings/premises of your establishment to other establishment.

c) *Non-residential building*

It refers to income received as rental for letting out of non-residential buildings/premises of your establishment to other establishment.

d) *Others*

It refers to income received as rental for letting out of other properties, other land and buildings/premises.

Item 8.6 *Interest income*

It refers to income earned from depositing cash in any financial institution.

- Item 8.7** **Dividen income**
- It refers to income earned from the ownership of shares/or investment.*
- Item 8.8** **Gain from sales/revaluation of assets**
- Please provide the net value only.*
- Item 8.9** **Gain from foreign exchange/financial assets**
- Please provide the net gain from such transaction.*
- Item 8.10** **Bad debts recovered**
- It refers to the value of bad debts written off in previous year but recovered during the reference year.*
- Item 8.11** **Remittances, gifts or grants received**
- Please give the amount of currents transfer payment received.*
- Item 8.12** **Claim and compensation received**
- This refers to claims and compensation received from insurance companies and/or other establishments/individuals due to accidents, damage on fixed assets, goods or other assets.*
- Item 8.13** **Others (please specify details on page 16)**
- Please report details of the types of other receipts that cannot be classified under any of the items 8.1 to 8.12.*
- Item 8.14** **Total income (8.1 hingga 8.13)**
- Please total up.*
- Item 8.15** **Capital transfers received**
- Transfer is defined as a transaction in which one institutional unit receives an asset from another unit without returning the latter any good, service or asset.*
- Item 8.16** **Grand Total (8.14 to 8.15)**
- Please total up.*

QUESTION 9: EXPENDITURE

The data reported for this question should be based on the Trading and Profit & Loss Account and other supporting documents for reference year 2007. Please provide reasonable estimates if the account is not ready/finalised.

Item 9.1 Value of supplies consumed:

9.1.1 Material for repairs and maintenance

Please provide the value of materials consumed for repairs and maintenance.

9.1.2 Stationery and office supplies

Please provide the value of stationery and office supplies consumed.

9.1.3 Others

Please provide the value of other types of materials and supply (if any).

Item 9.2 Cost of printing

Payment for printing services provided by other establishments (e.g. for poster, letterheads, label, etc.)

Item 9.3 Water consumed

It refers to charges for water consumed. If this the charges for electricity and water consumed are combined with together in the account, please provide an estimate based for water consumed only.

Item 9.4 Electricity purchased

It refers to charges for electricity consumed. If this charges for water and electricity consumed are combined together in the account, please provide an estimate for electricity consumed only.

Item 9.5 Fuel, lubricants and gas

It refers to payments for purchase of fuels (such as diesel oil, petrol, furnace oil, fuel oil), lubricants (such as lubricating oil, grease) and gas (such as liquefied petroleum gas, natural gas, natural gas for vehicle, etc.).

Item 9.6 Payments for current repairs and maintenance work done by others on this establishment's fixed assets

The total cost of repairs and maintenance work done by others on the establishment's fixed assets (e.g. buildings, machinery and equipment, etc.) is to be reported here. However, major repairs of a capital nature, (e.g. expenditure on betterment of fixed assets like buildings, machinery and equipment, etc.) are not to be included here but in columns (02) and (04) accordingly in Question 7 as capital acquisition of fixed assets.

- Item 9.7 Research and development expenditure**
- It refer to expenditure incurred on Research and Development (R&D) activities. R&D is the systematic study of new processes, techniques, applications and products, and the investigation of the commercial feasibility of such new discoveries. The expenditure on staff training should not be included here.*
- Item 9.8 Purchase of transport services**
- Payment for purchases of transport services with driver.*
- Item 9.9 Travelling expenses (including both local and overseas travelling)**
- It refers to expenses incurred by employees of your establishment for performing official duties outside the office such as travelling, lodging, food and other related expenses.*
- Item 9.10 Entertainment expenses**
- It refers to expenses for the entertainment of business clients by your establishment.*
- Item 9.11 Accounting, secretarial and audit fees**
- It refers to fees of accounting, auditing, book-keeping, tax-related and secretarial duties services performed by accounting, secreterial and auditing companies.*
- Item 9.12 Legal fees**
- It refers to fees for legal advice, representation and documention services.*
- Item 9.13 Charges for other professional services (e.g. architectural, engineering, surveying consultancy fees, etc.)**
- Fees for profesional services provided by architectural engineering, surveying consultancy firm etc.*
- Item 9.14 Payment for data processing and other services related to computer**
- It refers to payment for services related to data processing and tabulation, data base activities, hardware and software consultancy services as well repair and maintenance work done on computers and computer systems of your establishment.*
- Item 9.15 Management fees**
- It refers to fees for management services provided by other establishments/individuals for planning, organisation and cost projecting and human resource management.*
- Item 9.16 Commissions and agency fees**

It refers to commissions and fees paid to other establishments/individuals/agents for selling goods or providing services on behalf your establishment.

Item 9.17 Telecommunication fees (e.g., telephone, telefax, internet, etc.)

It refers to fees for telecommunication services. Telecommunication services encompass the transmission of sound, images or other information by telephone, telexfax, telegram, cable broadcasting, satellite, electronic mail and facsimile.

Item 9.18 Postage (including courier services)

It refers to charges for postal services. Postal services transport and delivery of letters, newspapers, periodicals and other printed matters, parcels and packages by Pos Malaysia Berhad and other operators. Also included are post office counters and mail box rental services.

Item 9.19 Advertising and promotion

It refers to payments for advertisements/promotion of goods, services and name of your company/business through media such as newspaper, television, radio, internet or other media, whether locally or overseas.

Item 9.20 Bank charges

It refers to bank charges for financial services provided by financial institution. Examples for bank charges are payments for cheque books, service fees for bank drafts, travellers cheques, letters of credit, bankers' acceptances and commissions and fees related to transactions in securities.

Item 9.21 Interest paid

It refers to annual interest paid on loans taken by your establishment from financial institutions such as banks at certain interest rates.

Item 9.22 Insurance premiums on building, machinery, transport equipment and goods

Self-explanator

Item 9.23 Payments for security services

It refers to payments for security services such as security guards services.

Item 9.24 Rent on land

It refers to payments for renting/leasing of land from other establishments/individuals.

Item 9.25 Rental payments (excluding rent for use of land)

It refers to payments for renting/leasing of buildings/premises, machinery and equipment, transport equipment and other assets other than land.

Item 9.26 Current depreciation on assets

It refers to annual current depreciation on assets due to wear and tear, deterioration and obsolescence. It includes annual amortisation of leasehold land.

Item 9.27 Royalties paid to:

(a) Government (specify types of royalties)

It refers to royalties paid to the government.

(b) Private (specify types of royalties)

Payment made to patentee for patent right.

Item 9.28 Assessment (on land and buildings) and quit rent

It refers to assessment on land and buildings collected by local authorities such as City Hall, Municipal Council, and quit rent on land collected by District Land and Mines Office.

Item 9.29 Indirect taxes:

(a) Services tax

Services tax collected and paid to government.

(b) Road tax

It refers to road tax collected by the Road Transport Department for motor vehicles.

(c) Business registration fees, driving licence, stamp duties, etc.

It refers to business registration fees for individuals proprietorship, partnership establishment and companies collected by the Companies Commission of Malaysian (CCM). It also includes registration fees for co-operatives. Stamp duties for agreement/contract documents and entertainment duties for entertainment business activities are also included in this category.

Item 9.30 Loss on foreign exchange

It refers to loss due to fluctuation in the foreign exchange rate.

Item 9.31 Loss on sales/revaluation of assets

It refers to loss experienced due to sales or revaluation of assets.

Item 9.32 **Bad debts written off**

It refers to the value of bad debts written off during the reference year.

Item 9.33 **Remittances, gifts, grants or donations made**

Please provided current transfer payment paid.

Item 9.34 **Others (please specify details on page 16)**

Please specify if any.

Item 9.35 **Employment costs**

(a) Salaries and wages paid

This includes salaries and wages (including overtime pay), allowances, bonuses and commissions paid to all employees (include workers employed through labour contractors and part-time employees) during the reference year. Report all payment made during the reference year and not just payment made to employees engaged during the last pay period of the reference year.

(b) Payment in kind to employees

Free medical attention

Report the value of medical fees paid for your employees. This value includes subsidies.

Others (e.g. free food, free accommodation, etc.)

Report value of food and accommodation etc. given free to your employees.

(c) Payments of gratuity, retirement/retrenchment benefits to employees

These are lump sum payments paid by employers directly to employees upon retirement or when they are being retrenched.

(d) Employer's contribution to provident funds, social security schemes, pensions and welfare schemes

Employees provident funds (EPF)

This refers to employers' contribution to provident funds organised and managed by the government such as EPF.

Other provident funds

This refers to employers' contribution to provident funds other than those organised and managed by the government.

Government social security schemes (e.g., SOCSO)

This refers to employers' contribution to social security schemes managed by the government, e.g. SOCSO.

Private social security schemes (e.g. worker's compensation insurance)

It refers to employers' contribution to social security schemes other than those managed by the government.

Gratuity, retirement/retrenchment benefits schemes

It refers to employers' contribution to retirement/retrenchment schemes other than those managed by the government.

(e) Fees paid to non-working directors for their attendance at Board of Directors' meetings

Please report payments to non-working directors during the reference year.

(f) Value of free wearing apparel provided

This refers to value of free wearing apparel given to employees such as uniforms, overalls and office attire.

(g) Staff training cost

It refers to cost incurred on staff training, workshop and seminar attended by the employees, both local and overseas.

(h) Levy on labours

Levies on labour are charges paid by the employer of foreign workers to the government. The current levy on labour is RM360 per year for domestic helper and plantation workers and RM1500 per year for those in the construction, manufacturing and service sectors.

(i) Others (please specify)

Please provided other cost which are not mentioned above.

Item 9.36 Total expenditure (9.1 to 9.35)

Please total up all expenses.

Item 9.37 Payment for financial leasing

It refers to total payment made for renting or leasing of an assets in view of owning the assets ultimately.

Item 9.38 Capital transfer made

Capital transfer is defined as a transaction in which one institutional unit provides an asset to another unit without receiving in return from the latter any good, service or asset.

Item 9.39 Dividend payable

Dividends refer to income earned from the ownership of shares. All dividends recorded at your book's close date, whether or not they are payable or actually paid in that reference year should be included.

Item 9.40 Direct taxes (eg. Company tax and development tax development tax) paid or payable

It refers to taxes that have to be paid by your establishment directly to Inland Revenue Board such as company tax for establishments classified as Private Limited Companies or Public Limited Companies establishments, and income tax for Individual Proprietorship and Partnership, whether paid or payable during the reference year.

Item 9.41 Grand total (9.36 hingga 9.40)

Please total up.

QUESTION 10 :PROFIT AND LOSS

Please provide the value for profit or loss before tax for the year (2006) and current year (2007). The value reported should be based on the Profit & Loss account.

QUESTION 11: ADDITIONAL INFORMATION ON HEADQUARTERS/BRANCHES

Item 11.1 *Please report the value of income received from accounting & book-keeping, audit and consultancy services and this value must be the same as the value reported in item 8.1, under Question 8, in page 11.*

Item 11.2 *Self-explanatory. If your answer is 'Yes', please provide further details.*

QUESTION 12: GROSS AMAUNT RECEIVED FOR SERVICES PROVIDED TO CLIENTS / COMPANIES RESIDING OUTSIDE MALAYSIA

Item 12.1 *Please mark (x) the respective box.*

Item 12.2 *If your answer in Question 12.1 is 'Yes', please provide the value of the income received from the services rendered.*

Item 12.3 *Please provide the percentage distribution of income received from the the services provided to clients / companies residing outside Malaysia by type of services.*

MODULE ICT : This module aims to collect information to produce the core indicators on use of ICT by businesses.

Please provide general information about your business' use of ICT for items A1 to A11.

- i) Please mark (x) for all the relevant answers or provide percentage, which ever is applicable.*
- ii) If the answer for A1 is "NO", you can stop here.*
- iii) If the answer for A3 is "NO", you can stop here.*
- iv) If the answer for A8 is "NO", you can stop here.*