



DEPARTMENT OF STATISTICS, MALAYSIA

GUIDE TO COMPLETE THE QUESTIONNAIRE

CENSUS OF DISTRIBUTIVE TRADES 2009 (FOR REFERENCE YEAR 2008)

A. GENERAL GUIDE

1. All information furnished in the questionnaire should be in respect of the calendar year 2008. However, for establishments with accounting year different from the calendar year, the reporting relating to the accounting year differing by not more than **6 months** from the calendar year will be accepted.
2. **Financial year** is only applicable for establishments that prepare financial statements. For those **without financial statements**, **reference period** refers to the period of January - December 2008.
3. The **responsibility** for furnishing information for the questionnaire rests with the owner of this establishment.
4. All values are to be reported to the **nearest Ringgit Malaysia (RM)**.

B. SCOPE AND COVERAGE

1. The census covered the following industries :
 - (a) Sale, Maintenance and Repair of Motor Vehicles and Motorcycles; Retail Sale of Automotive Fuel - **(Division 50 - MSIC 2000)**
 - (b) Wholesale Trade and Commission Trade Except of Motor Vehicles and Motorcycles - **(Division 51 - MSIC 2000)**
 - (c) Retail Trade, Except of Motor Vehicles and Motorcycles; Repair of Personal and Household Goods - **(Division 52 - MSIC 2000)**
2. This Census of Distributive Trades is canvassed for the whole of Malaysia.
3. The reporting unit for this census is **Establishment**. An establishment is defined as "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". Each establishment was assigned an industry classification based on its principal activity and not that of its parent company.
4. In the case of a multi-activity entity, units engaged in separate activities in the same location constituted distinct establishments. Thus, each branch of a multi-branch organization at a different location was conceptually treated as a different establishment. The establishment was requested to give separate returns for each activity in terms of value. However, if in practice, the accounts were centrally kept such that it was not possible to obtain separate data for each individual unit or branch, that entity or enterprise was treated as a single reporting unit and allowed to submit a consolidated questionnaire covering all units or branches.

For example, the branch of **Syarikat Ehsan Sdn Bhd** is located in **Petaling Jaya**, where the accounts could not be separated from the headquarters i.e. **Syarikat Ehsan Sdn Bhd** located in **Kuala Lumpur**, thus data can be collected at the headquarters level.

C. SPECIFIC GUIDES TO COMPLETE THE QUESTIONNAIRE

QUESTION 1 : IDENTIFICATION PARTICULARS

Item 1.1 Please provide the registration number if registered with the Companies Commission of Malaysia.

Item 1.2 Please state type of establishment and mark "X" in the appropriate box.

(a) Independent

Refers to a single organization and does not have any branch/operation office.

(b) Headquarters

Refers to a legal administrative unit which have an authority in respect of financial and decision making, as well as responsibility for allocating resources for the production of goods and services.

(c) Branch / Operations Office

A **branch** refers to two or more establishments engaged in the same types of business under single ownership and control with its headquarters. It is directly managed by the headquarters for the purpose of marketing and direct shipments of its products after receiving orders from customers.

Operation office refers to establishments which display products for promotion and sales purpose.

Coverage for both types of establishments includes establishments within an enterprise but registered separately with the Registrar of Business or Registrar of Companies. A branch or operation office has their own financial statements; however, there are some establishments with no separate financial statements from the headquarters.

Item 1.3 Please state the preparation of financial accounts for the operation of your establishment. Mark "X" in the appropriate box.

Financial statement is one of the important instruments which can evaluate the credit ability and risk of company/business. It showed a liquidity situation and determine business flow in a certain period, normally a year.

(a) Financial statement is prepared

Refers to the company/business which comprise a Balance Sheet Statement, Profit & Loss Statement, Cash Flow Statement and Fund Flow Statement.

(b) Financial statement is not prepared

Refers to an establishment that does not has financial statement and only has the business transaction record conventionally, e.g. log book etc.

Item 1.4 Please provide the commencement year of your current activity. It refers to the year when your establishment first started operation.

Item 1.5 State the period of operation (day, month and year) in the boxes provided.

Example: From **1st April 2008** to **31st March 2009**

From

0	1	0	4	2	0	0	8
day		month		year			

to

3	1	0	3	2	0	0	9
day		month		year			

Item 1.6 Please mark "X" in the appropriate box.

Investment outside Malaysia refers to an investment outside Malaysia made by a Malaysian resident (refer Item 3.2.1) in term of equity capital, debt securities, trading credit, loan, deposit and others.

QUESTION 2 : LEGAL STATUS

Mark "X" in 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 who have 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
- (d) 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 Malaysia 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, specify

This refers to all other establishment which do not fall under any of the categories mentioned above.

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, 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

Fill in 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

Please fill in the percentage (%) of ownership in the box provided.

The ownership of an establishment 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 Residents

A Malaysian Resident is defined as a person, a company or an institution that lives or is located in Malaysia for a period not less than 12 month.

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 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 owned by Federal, State and Local Government, e.g. :

Khazanah Nasional
Employee Provident Fund Board
Pensions Trust Fund Council
Ministry of Finance, Malaysia
Keretapi Tanah Melayu
Agricultural Bank of Malaysia
Lembaga Air Perak
Yayasan Kemiskinan Kelantan
Johor Port Authority
Penang Port Commission
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)
 The State Government of Sabah Ministry of Finance
 Malaysian Airlines
 Federal Land Commissioner
 Menteri Besar Incorporation
 Selangor State Incorporation
 Sarawak Government Employees Co-Operation Society Ltd
 Majlis Amanah Rakyat (MARA)
 Bank Pembangunan & Infrastruktur Malaysia Bhd (BPIMB)
 Perbadanan Usahawan Nasional Berhad (PUNB)
 Perbadanan Nasional Berhad (PNS)
 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 a person, a company or an institution who lives or is located outside Malaysia.

QUESTION 4 : PRINCIPAL ACTIVITY OF THIS ESTABLISHMENT

Item 4.1 Please mark "X" the main activity of the establishment based on the services rendered.

(a) Wholesale

Wholesale trade is defined as :

“the resale (sale without transformation) of new and used goods to retailers, industrial, commercial, institutional or professional users; or to other wholesalers; or selling merchandise to such persons or companies”.

Wholesalers frequently physically assemble, sort and grade goods in large lots; break bulk, repack and bottle (except in air-tight containers) and redistribute in smaller lots; store, refrigerate, deliver and install goods as well as engage in sales promotion for customers.

Activities which are **excluded** from wholesale trade are as follows:

- (i) renting of industrial, agricultural and business equipment;
- (ii) manufacturer's/producer's sales office activity within the factory/mine, if separate records for both activities do not exist and data cannot be allocated accordingly;
- (iii) hiring of construction equipment;
- (iv) warehousing and storage offered as an independent service;
- (v) the bottling of natural mineral water at springs and wells; and
- (vi) auction houses.

(b) Retail

Retail trade is defined as :

“the resale (sale without transformation) of new and used goods to the general public for personal or household consumption or utilisation”.

It includes selling by shops, department stores, stalls, mail-order houses, hawkers and peddlers, consumer co-operatives, auction houses etc.

- (i) *Most retailers **take title to the goods they sell**, but some act as an agent for a principal and sell either on **consignment** or on a **commission** basis.*
- (ii) *Establishments that **display merchandise** products such as typewriters, stationery, petrol or lumber and engaged in selling to the general public, are classified under retail trade though these sales may not be for personal or household consumption. (However, establishments that sell such merchandise to industrial or institutional users **only** are included in wholesale trade).*
- (iii) *Establishments primarily engaged in **renting of goods** to the **general public** for **household or personal** use are included in retail trade. But this **does not cover rental of amusement and recreational goods** such as boats, canoes, motorcycles, bicycles, saddle horses and others.*
- (iv) ***Repair and installation** services rendered by establishments, **mainly engaged in retail trade** are **included** in this group.*
- (v) *Establishments engaged primarily in **direct selling** through independent distributors **are considered as part of retail trade** for the purpose of this census, even though they might not have direct contact with the final consumers.*

Kind of business of the following units, which operate almost similarly to retail trade, **are excluded** from this census:

- (i) *sales of farmers' products by farmers;*
- (ii) *bakeries;*
- (iii) *tailoring;*
- (iv) *shops making photo frames.*

(c) Motor Vehicles

This activity covers wholesale and retail sale of motor vehicles and motorcycles, either new or used, sale of motor vehicle parts and accessories, maintenance and repair of motor vehicles and motorcycles including washing, polishing and towing as well as commission agents.

QUESTION 5 : WHOLESALE TRADE

Item 5.1 Please mark "X" for type of operation by principal activity of your establishment.

(a) Wholesaler

*Refers to individual/company engaged in activities of **purchasing and selling a large quantity of goods**. Merchant wholesalers are those **who take title to the goods they sell**, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, terminal elevators, and co-operative buying associations, petroleum bulk station or terminals. Included also assemblers, buyers and co-operative associations engaged in the marketing of farm products, scrap metal, waste and junk dealers and yards are included as well.*

(b) Sales Office or Branches

*Refers to sales office or branches, other than retail stores, **which are maintained by manufacturing or mining establishments, apart from their plants or mines, for the purpose of marketing their products** and which do not merely take orders to be filled by direct shipments from plants or mines. Such establishments are covered if they have **separate distributive trades accounts**.*

(c) Agent or Broker

*Include merchandise and commodity brokers, commission merchants and agents which involve in wholesale activities. **They do not take title to the goods they sell** but instead work on the basis of **commissions and fees**, through buying and selling on the accounts of others.*

Item 5.2 Please mark "X" in one of the detailed industrial classification of your establishment. This refers to **principal activity** of your establishment.

- (a) Wholesale on a fee or contract basis
- (b) Wholesale of agricultural raw materials and livestock
- (c) Wholesale of meats, fish, fruits and vegetables
- (d) Wholesale of food, beverages and tobacco
- (e) Wholesale of textiles, clothing and footwear
- (f) Wholesale of handicrafts, games, sports goods, leather and travelling goods
- (g) Wholesale of other household goods (e.g. wholesale of pharmaceutical, orthopedic and medical goods, perfumery, cosmetics and toiletries, books, newspapers, jewellery, watches, household hardware, kitchenware, furniture, furnishings, wallpapers and floor coverings)
- (h) Wholesale of solid, liquid and gaseous fuels and related products
- (i) Wholesale of metals, metal ores and fabricated metals
- (j) Wholesale of construction materials, builders hardware, plumbing and heating equipment and supplies
- (k) Wholesale of other intermediate products, waste and scrap (e.g. wholesale of fertilizers)
- (l) Wholesale of telecommunication equipment, electrical and electronic components and wiring accessories

- (m) Wholesale of office machinery and business equipment (e.g. cash register)
- (n) Wholesale of computer hardware, software and peripherals
- (o) Wholesale of other machinery, equipment and supplies
- (p) Other wholesale (e.g. wholesale trade in aquarium fishes, pet birds and animals, animal/pet food, leather and PVC material, paper and cellophane products, packaging materials)
- (q) Non-specialized wholesale stores

Item 5.3

Please state the main type of goods sold according to the percentage contribution.

Example:

If 5.2 is 5122 i.e. wholesale of meat, fish, fruits and vegetables

Wholesale of meat	50%
Wholesale of fish	30%
Wholesale of vegetables	5%

Note : Need not necessarily equal to 100%.

QUESTION 6 : RETAIL TRADE

Item 6.1

Please mark "X" for type of operation by principal activity of your establishment.

(a) Retailer

Refers to individual/company engaged in selling good activities to household and personal. Most retailers take title to the goods they sell, but some act as an agent for a principal and sell either on consignment or on a commission basis.

(b) Chain or Branches

Chain refers to two types or more establishment engaged in same types of business under single ownership and control. Chain consists of branches under the ownership and control of a **head office within Malaysia**. It does not include establishments within an enterprise but registered separately with the Registrar of Business or Registrar of Companies. Neither are international chains included unless they have two or more branches in Malaysia. For example Seng Hup, Jaya Jusco, Courts Mammouth and others.

A **branch** refers to two or more establishments engaged in the same types of business under single ownership and control with its headquarters. It is directly managed by the headquarters for the purpose of marketing and direct shipments of its products after receiving orders from customers.

(c) Agent or Broker

Include merchandise and commodity brokers, commission merchants and agents which involve in retail activities. **They do not take title to the goods they sell** but instead work on the basis of **commissions and fees**, through buying and selling on the accounts of others.

Item 6.2

Please mark "X" in one of the detailed industrial classification of your establishment. This refers to **principal activity** of your establishment.

- (a) Provision stores
- (b) Supermarket
- (c) Mini market
- (d) Convenience stores
- (e) Department stores
- (f) Department stores and supermarket including hypermarket
- (g) Newsagent and miscellaneous goods store
- (h) Other retail sale in non-specialized stores n.e.c.
- (i) Retail sale of meat, fish, fruits and vegetables
- (j) Retail sale of other foodstuffs (e.g. retail sale of rice, flour and other grains, confectionery (sweets, etc), biscuits, cakes, bread and other bakery products, beer, wine and spirits)
- (k) Retail sale of pharmaceutical, medical and orthopedics goods, perfumery, cosmetics and toilet articles
- (l) Retail sale of textiles, clothing, footwear and leather goods
- (m) Retail sale of household appliances, articles and equipment
- (n) Retail sale of hardware, paint and glass
- (o) Retail sale of sports and recreational goods
- (p) Retail sale of computers, computer equipment and supplies, non-customized software and printers
- (q) Retail sale of telecommunication equipment
- (r) Retail sale of photographic, optical and precision equipment
- (s) Other retail sale in specialized store (e.g. retail sale of office supplies and equipment, clocks, jeweler, liquefied petroleum gas (cooking gas), books, magazines and flowers)
- (t) Retail sale of second-hand goods in stores
- (u) Retail sale via mail order houses
- (v) Retail sale via direct selling
- (w) Retail sale via stalls and markets
- (x) Other non-store retail sale
- (y) Repair of personal and household goods (e.g. repair of footwear and other leather goods)
- (z) Retail sale of automotive fuel (e.g. petrol station)

Item 6.3 Please state the main type of goods sold according to the percentage contribution.

Example:

- (a) If 6.2 is 52191 i.e. department stores
- | | |
|-------------------|------|
| Department stores | 100% |
|-------------------|------|
- (b) If 6.2 is 5232 i.e. retail sale of textiles, clothing, footwear and leather goods
- | | |
|-------------------------|-----|
| Retail sale of textiles | 50% |
| Retail sale of clothing | 20% |

Note : Need not necessarily equal to 100%.

QUESTION 7 : MOTOR VEHICLES

Item 7.1 Please mark "X" for type of operation by principal activity of your establishment.

(a) **Service Centre**

Refers to establishment which comprise shop or sales office offers motor vehicle maintenance service and repair. Sometimes, there is sale of spare part.

(b) **Sales Office or Branches**

Refers to the sales office or branches which display motor vehicles such as car, lorry, motorcycle and others for the purpose of selling new or used vehicles. The sale of spare part and maintenance and repair of motor vehicles can be found in certain places.

(c) **Agent or Broker**

Include merchandise and vehicle trade brokers, commission merchants and agents which engaged in motor vehicles activities. **They do not take title to the goods they sell** but instead work on the basis of **commissions and fees**, through buying and selling on the accounts of others.

Item 7.2 Please mark "X" in one of the detailed industrial classification of your establishment. This refers to **principal activity** of your establishment.

- (a) Sales of motor vehicles (new and used)
- (b) Maintenance and repair of motor vehicles including washing, polishing and towing
- (c) Sales of all kind of parts (components) and accessories for motor vehicles (where it is carried out separately from the sales of such motor vehicles)
- (d) Sales, maintenance and repair of motorcycles and related parts and accessories

Item 7.3 Please state the main type of goods sold according to the percentage contribution.

Example:

(a) If 7.2 is 5010 i.e. sales of motor vehicles (new and used)

Sale of new motor vehicles 100%

(b) If 7.2 is 5040 i.e. sales, maintenance and repair of motorcycles and related parts and accessories

Sale of motorcycles 50%

Related parts 30%

Note : Need not necessarily equal to 100%.

QUESTION 8 : CAPITAL EXPENDITURE

Information required in Question 8 is of two types i.e. the **inventory value of assets** as at the first day and the last day of the year; and **value of transactions in assets** during the year. The definitions will be used are as follows:

(a) **Capital Expenditure** is the gross expenditure on fixed assets for use in the operation of your establishment or for lease or rent to others.

(b) **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.

(c) **Other assets** cover goodwill, patent, etc.

(d) 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**.

(e) Assets acquired 'in gratis' from another establishment under the same ownership should be valued as though purchased from outside the establishment.

(f) **New including imported (new and used)**

Report capital expenditure for acquisitions of new assets including imports of used assets since they represent newly acquired assets for the Malaysian economy. This refers to fixed assets that is not used in Malaysia, including imported fixed assets, whether new or used.

(g) **Used Malaysian assets**

Report all assets previously used in Malaysia including those reconditioned or altered before acquisition.

(h) **Major repairs and renovation**

Report capital expenditure for existing assets being upgraded, renovated, retrofitted, refurbished or restored.

(i) **Built / Self produced**

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.

(j) **Assets sold or discarded during 2008**

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 84.

(k) **Gain / Loss from sales/revaluation of assets**

When an asset is sold above/below the net book value, a gain/loss from the sale of the asset is realised and should be reported under column 85. 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 85. If it is a loss, the figure should be written with a negative (-) symbol.

(l) **Net book value as at 31.12.2008**

Please report the net value as at 31.12.2008.

The types of fixed assets are defined as follows :

Item 1 Land

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

Item 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 or commercial e.g. factories, warehouses, office buildings, stores, restaurants, garages, shops, etc.

(c) Other construction

Includes roads, railroads, sewer, bridges, harbours, car parks, pipelines, etc.

Item 3 Transport equipment

Refers to equipment used for the conveyance of good and/or persons. Please report as itemised e.g. cars, lorries, pickup, etc.

Item 4 Computers

(a) Computer hardware

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

(b) Computer software

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

Item 5 Machinery and equipment

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

Item 6 Furniture and fittings

Furniture and fittings, covers all items required to furnish and equip a building e.g. chairs, tables, electrical fittings, racks, drapery and carpeting, etc.

Item 7 Other Assets

These are intangible assets.

*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.*

***Goodwill** arises from the reputation of company and the customer loyalty it 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.*

Please total up.

Item 8 Capital Work-in progress

This refers to the assets which has been partially completed and not yet capitalised. Please specify the assets value in RM according to listed category :

- (a) Residential
- (b) Non-residential
- (c) Other construction
- (d) Machinery and equipment (including transport equipment, computer, furniture and fittings)
- (e) Others

QUESTION 9 : EMPLOYMENT AND SALARIES & WAGES

General Definition

*Please report all persons engaged in this establishment by category of workers, citizenship and salaries & wages from column 90 to column 93 during December, 2008 or the last pay period, 2008. Please complete the particulars pertaining to **MALE** and **FEMALE workers** in your establishment.*

(a) Total number of workers (column 92)

*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.*

(b) Annual salaries and wages (column 93)

Under annual salaries and wages in column 93, report total payments made (salaries, wages, leave-pay, bonuses, commissions, overtime pay, cash allowances including for cost of living, housing, car, food, etc.) made during the calendar year to all employees in each category, not just payments to employees engaged during the last pay period in

December in the reference year. **For all directly employed workers**, report payments made 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.

(c) **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 days a month**.

(d) **Part-time workers**

Part-time workers refer to all those normally working in your establishment for less than **6 hours a day and/or less than 20 days a month**.

Definitions of Category of Workers

Item 9.1 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 9.2 Unpaid family workers

Include all persons (full-time and part-time) of the household or any of the owners and friends of the establishment who during the specified period worked a minimum of one-third of the **normal working time** but who 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.

Item 9.3 Employees (full-time)

Include all persons who worked full-time during the year in the establishment and received pay. Persons working away from the establishment when paid by and under the control of the establishment e.g. sales agent, engineering agent and 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 9.3a Managerial, professional and executive

Managers are defined as those who decide and 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 and Executive 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, chemists, engineers, etc). Normally at the same time they are also as an executive of the company.

Item 9.3b Technical and supervisory

Persons under the 'technical' group are engaged in technical, research and quality control of work among other activities. Examples of persons under this category are laboratory technicians, quality control technicians, draughtsmen, etc which usually work under the direction and supervision of professionally qualified personnel. **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 9.3c 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 and salesman.

Item 9.3d General workers

General workers are those who perform general and miscellaneous functions e.g. drivers, conductors, telephone operators, office boys, despatch and security guards.

Item 9.4 Employees (part-time)

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

Item 9.5 Grand Total

Please total up.

QUESTION 10 : INCOME

The data reported for this question should be based on the Trading and Profit & Loss Account for reference year 2008. Please provide reasonable estimates if the account is not ready/finalized.

Item 10.1 Sales of goods

Please report the receipts from sales of goods of your establishment.

Item 10.2 Sales of motor vehicles

Please report the receipts from sales of motor vehicles of your establishment.

Item 10.3 Commissions and fees received

It refers to income of commissions and fees received for selling goods/services on behalf of other establishment.

Item 10.4 Income from repairs, installation and maintenance services

It refers to total income received from repairs, installation and maintenance services. For example, furniture shop put a different payment for furniture fittings.

Item 10.5 Income from sales of spare parts and accessories

Please report the receipts from sales of spare parts and accessories of your establishment.

Item 10.6 Franchise fees / Royalties received

Please report the receipts from franchise fees and royalties such as copyright, patent and trademark from other establishment.

Item 10.7 Rental income received from :

(a) Land

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

(b) Others, specify

It refers to all income received as rental for letting out of other properties, includes non-residential building, business site, plant machinery and equipment and others except land

Item 10.8 Other operating income

It refers to other operating income of your establishment, including management services and services charges received. (e.g. provide consultation service in term of marketing, technology, etc).

Item 10.9 Other non-operating income

It refers to other non-operating income of your establishment, including interest and dividend income, gain from sales/revaluation of assets, gain from foreign exchange/financial assets, bad debts recovered, remittances, gifts or grants received, claims and compensation received and capital transfer received.

Item 10.10 Grand Total

Please total up (10.1 to 10.9)

QUESTION 11 : EXPENDITURE

The data reported for this Question should be based on the Trading and Profit & Loss Account for reference year 2008. Please provide reasonable estimates if the account is not ready/finalized.

Item 11.1 Purchase of goods and supplies

(a) Supplies and materials

Please report all supplies and materials of your establishment e.g. packing materials, consumable stores, stationery and office supplies, materials for repairs and maintenance, etc.

(b) Cost of goods sold

Please report all cost of goods sold (goods purchased for resale without undergoing further processing, e.g. spare parts).

Item 11.2 Cost of repairs and maintenance (upkeep)

It refers to the total cost of repairs and maintenance work done by others on the establishment's fixed assets (buildings, machinery and equipment, etc). However, major repairs of a capital nature, e.g. expenditure on betterment of fixed assets like buildings, machinery, equipment, etc., are not to be included here but should be reported as capital expenditure in Question 8.

Item 11.3 Franchise fees / Royalties paid

Franchise fees refer to payment made to patentee for right to use his patent and copyright.

Royalty including licence fees – comprise of fees for authorized use of patents, copyrights, trademarks, industrial processes, franchises and others, and the use through licensing agreements.

Item 11.4 Utilities consumed

(a) Water consumed

It refers to charges for water consumed. If this charge is combined with electricity, please provide an estimate for water consumed only.

(b) Electricity purchased

It refers to charges for electricity purchased. If this charge is combined with water, please provide an estimate for electricity consumed only.

Item 11.5 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 11.6 Telecommunication charges

It refers to charges for telecommunication services (e.g. postage, telephone, telefax, internet, etc). Telecommunications services encompass the transmissions of sound, images or other information by telephone, telefax, telegram, cable broadcasting, satellite, electronic mail and facsimile.

Item 11.7 Purchase of transport services

Payment for purchase of transport services with driver.

Item 11.8 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 11.9 Cost of printing

Payment for printing services provided by other establishments (e.g. for poster, letter heads, labels, etc.)

Item 11.10 Rental expenditure on

(a) Land

It refers to payments for land consumption based on renting or leasing of land from other establishments/individuals.

(b) Others, specify

It refers to payments for rental of residential building, non-residential building, business site, plant machinery and equipment and others.

Item 11.11 Other operating expenditure

It refers to other operating expenditure of your establishment, including:

- (a) *Accounting, secretarial and audit, legal, other professional service fees*
- (b) *Bank charges*
- (c) *Travelling expenses (including both local and overseas travelling)*
- (d) *Payment for security charges*
- (e) *Entertainment expenses*
- (f) *Management fees, commissions, insurance premium except worker's compensation insurance*

Item 11.12 Direct taxes

Please provide the total of direct taxes (e.g. company tax, development tax) payable during the reference year.

Item 11.13 Indirect taxes

Please provide the total of indirect taxes payable during the reference year.

(a) Sales tax

It refers to taxes paid by users for goods which tax has been incurred.

(b) Services tax

Services tax collected and paid to government.

(c) Assessment (on land and building)

Rate paid to government for owning buildings or land.

(d) Quit rent and other indirect taxes

Rate paid to government for owning land and other indirect taxes.

Item 11.14 Interest charges

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

Item 11.15 Depreciation

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

Item 11.16 Non-operating expenditure

It refers to other non-operating expenditure of your establishment, including :

- (a) *Loss on foreign exchange/financial assets*
- (b) *Loss on sales/revaluation of assets*
- (c) *Bad debts written off*
- (d) *Payment for financial leasing*
- (e) *Capital transfers made*
- (f) *Dividend payable*

Item 11.17 Employment cost

(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) other than working directors engaged during the reference year. Report payments made during the reference year and not just payment made to employees engaged during the last pay period of the reference year.

**(b) Employers' contribution
(e.g. Employees Provident Fund (EPF), Social Security Organisation (SOCSO), etc)**

(i) Employees Provident Fund (EPF)

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

(ii) Other Provident Fund

This refers to employers' contribution to provident funds other than those organised and managed by the government e.g. Pensions Trust Fund Council (PTFC).

(iii) Government Social Security Scheme (e.g. SOCSO)

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

(iv) Private Social Security Scheme (e.g. worker's compensation insurance)

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

(v) Gratuity, retirement/retrenchment benefits schemes

Refers to employers' contribution to gratuity, retirement/retrenchment benefit schemes other than those managed by government

(c) Staff training cost

This refers to cost related to staff training, workshop and seminar sent by the employers, whether locally or overseas.

(d) Other employment costs

(i) Payment in kind to employees

*** Free medical attention**

Report 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 by your establishment to your employees. This value includes subsidies.

(ii) **Payment of gratuity, retirement/retrenchment benefit to employees**

These are lump sum payments paid by employers directly to employees on retirement or retrenchment.

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

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

(iv) **Cost of transporting workers (to and from place of work)**

It refers to the cost of transporting employees to and from place of work.

(v) **Levy of labour**

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 helpers, RM540 for plantation workers, RM1200 per year for those in the construction and manufacturing sectors and RM1800 for services sectors.

(vi) **Cost of free wearing apparel provided for employees**

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

Item 11.18 Grand Total

Please total up (11.1 to 11.17)

QUESTION 12 : VALUE OF STOCKS

Please report the book value of opening and closing stock by type of stocks, irrespective of where there are stored, that are owned or controlled by the establishment.

QUESTION 13 : TYPE OF ORGANISATION

Franchising

Franchise is a legal investment, gives the establishment the right to sell products or services allowed by the franchisor. **Franchise system** involves a continuing contractual relationship between a franchisor and franchisee whereby the franchisee gets to operate under the franchisors' business name (and also gets various types of support / advice for operation of business), while a franchisor usually receives an initial fee and periodic royalty payment based on gross sales of the franchisee.

Item 13.1 Please mark "X" in the appropriate box.

An establishment can be regarded as a franchisee even if its franchiser is located outside Malaysia.

If the answer is "Yes", please mark "X" in the appropriate box.

QUESTION 14 : E – COMMERCE

Item 14.1 Please mark “X” in the appropriate box if your establishment involve in purchasing goods/services via e-commerce.

It refers to purchasing goods and services through open network (e.g. internet) or close network (e.g. AOL). It's excludes foreign exchange trading, derivative and other finance instruments.

If the answer is “Yes”, please stated the total percentage (%) of purchasing goods/services via e-commerce.

Item 14.2 Please mark “X” in the appropriate box if your establishment involve in sale of goods/services via e-commerce.

It refers to the sale of goods and services through open network (e.g. internet) or close network (e.g. AOL). It's excludes foreign exchange trading, derivative and other finance instruments.

If the answer is ‘Yes’, please stated the total percentage (%) of sale of goods/services via e-commerce.

Item 14.3 Please mark “X” in the appropriate box if your establishment using the IT services to interact with suppliers and customers.

(a) E-mail

A system of world-wide electronic communication in which a computer user can compose a message at one terminal. It also as a way of sending and receiving messages between users on a network.

(b) Website

Refers to electronic document on computer screen (normally comprise texts, graphics, image, sound, etc) about an institution, organization, association, individual etc which can be reached via internet. This website can be used by the establishment in introducing and promoting their products as well as to interact with suppliers and customers.

(c) Short Message Service (SMS)

Refers to method of communication between two users (sender and receiver) using short message service which can be read on telephone screen.

(d) Other IT Services, specify

Other than above IT services mentioned.

(e) Not applicable

Self explanatory.

QUESTION 15 : MARKETING METHODS AND TECHNOLOGY USED

Item 15.1 Please mark “X” for the related items

(a) Advertisement in the media (excludes internet)

Any communication or institutions for the purpose of introducing or promote any products through radio, television, newspaper and other media except internet.

(b) Advertisement in the internet

Any communication or institutions for the purpose of introducing or promote any products through internet.

(c) Pamphlet/catalogue order

Users will order the catalogue/pamphlet through newspaper, magazines, telephones, internet and others.

(d) Other methods, specify

Marketing method other than above mentioned.

(e) Not applicable

Self explanatory.

Item 15.2 Please mark "X" for the related items

(a) Bar Code

Normally, bar code data is printed with straight line using black and white ink to give a high and low bound which will be changed to 1s and 0s. Its representing the information in visual format on the surface. The bar code also could be found in dot form, concentric circle and secret text code within image. The bar code can be read using optical scanner known as bar code reader or scanned from image using certain software.

(b) Point of Sales (POS)

Refers to Electronic Cash Register System used by establishment (with POS software).

(c) Radio Frequency Identification (RFID)

A method of automatic identification to supply and regain data using RFID or transponders. RFID is an object which can be attached or inserted into product, animal or human being for identification purposes using radiowaves.

(d) Logistic Management System

A part of supplier network involve in planning, effective controlling, goods keeping, services and related information between derivative point and consumption point to full fill customer demand. Its involve information integration, transportation, inventory and warehousing.

(e) Other software application, specify

Other than above technology mentioned.

(f) Not applicable

Refers to establishment which unused any above technology.

QUESTION 16 : LOCATION

Item 16.1 Please mark "X" for the related items

(a) Premise in shopping complexes

Closed structure used for trading transaction, normally can be found in shopping complexes. Hypermarket such as Carrefour in Alamanda, Putrajaya and Carrefour in Mid-Valley City, where the hypermarkets combined together with shopping complexes, should be covered in this category.

(b) Premise in individual building

Closed structure used for trading transaction, normally can be found in individual building or government building. E.g. canteen or provision stores in government office building.

(c) Premise in living quarters

Closed structure used for trading transaction, normally can be found in residential building or house.

(d) Free standing / stand alone hypermarket

In Malaysia, **free standing hypermarket premise** (big-box) was transformed to suit with local marketing need. Hypermarket structure is stand-alone and separated from shopping complex. **Big-box** in Malaysia comprise two or three floor, which the ground floor is become as a car park and upper floor as a hypermarket area. An example of hypermarket in free standing building were Carrefour in Seberang Jaya, Giant in Bandar Kinrara and Tesco in Puchong.

Shop lots in free standing hypermarket premise (big-box) should be included in premise in shopping complexes.

(e) Premise in hotel

Closed structure used for trading transaction, normally can be found in hotel building.

(f) Market stall

A fixed structure found in market.

(g) Others, specify

Refers to location of establishment other than the above mentioned (e.g. shophouse, business centre, industrial area, etc).

QUESTION 17 : ADDITIONAL INFORMATION ON HEADQUARTERS/BRANCHES

Item 17.1 If your establishment is the headquarters, please complete the details as 17.2. (e.g. Syarikat Ehsan Sdn. Bhd. is a headquarter and located in Kuala Lumpur which have branches located in Selangor and Pahang, please state the number of branches together with total sales value accordingly).

Item 17.2 If your establishment is a branch, please complete the details in 17.1. (e.g. Syarikat Maju Sdn. Bhd. is a branch and located in Kedah which it's headquarter located in Kuala Lumpur, please state the headquarter's name and address).

- **THANK YOU FOR YOUR COOPERATION** -