



Republic of Trinidad & Tobago  
MINISTRY OF PLANNING, HOUSING &  
ENVIRONMENT  
CENTRAL STATISTICAL OFFICE  
BUSINESS SURVEYS SECTION

**INSTRUCTIONS FOR THE COMPLETION OF SURVEY  
OF ESTABLISHMENTS HOTELS AND GUEST HOUSES  
LONG FORM QUESTIONNAIRE**

**PLEASE READ CAREFULLY. THESE INSTRUCTIONS  
SHOULD BE KEPT FOR FUTURE USE. THE  
COMPLETED QUESTIONNAIRE SHOULD BE SENT TO  
THE CSO BY THE DUE DATE ON THE FORM.**

**These instructions are designed to assist  
owners/managers/accountants in completing our Hotels &  
Guest Houses questionnaire.**

**For those firms who annually complete our forms, these  
instructions would serve to clarify any misinterpretation  
with respect to the various items in specific SECTIONS on  
the form.**

**GENERAL INSTRUCTIONS TO ESTABLISHMENT**

Firms are required to complete this questionnaire with as much detail as possible. Information from financial statements which includes **EXPENDITURE & RECEIPTS** is normally used to complete Sections 3 to 8.

If you are unable to complete the questionnaire, then **audited financial statements**, pertaining to the Survey Year under review, can be submitted to the Business Surveys Section.

However, firms supplying financial statements must complete Section 1- Characteristics of Establishment.

If firm is very small and does not have audited financial statements, then information from the various record keeping books maintained by the firm can be used to complete the form.

This fact should be stated in the REMARKS section of the questionnaire. E.g. **Information supplied on this form is from unaudited financial accounts.**

Data pertaining to non-residents (either establishments or persons) are to be entered in the various sections wherever applicable.

All questions must be answered wherever applicable to your firm. Kindly provide details when it is necessary. If there is no information for a particular item on the form, insert zero (0) for that item.

Accurate data is important. Information is utilized by the Central Statistical Office to calculate the Gross Domestic Product (GDP) of the country.

**SECTION 1 CHARACTERISTICS OF ESTABLISHMENT**

**Items 1.1 and 1.2** - Indicate the name/address/phone number/fax/email/website. This is necessary to compare current information from the firm with data that exists in the CSO.

**Item 1.3** - To be completed only if information is different from 1.1 and 1.2 above.

**Item 1.4** - The **activity of the establishment** must be stated in adequate detail to enable the CSO to place the firm into a particular industry. If there is more than one activity, it should be listed in order of importance.

The activity that generates the **most income** is considered the main activity of the establishment. One major criterion that can be used to determine importance is the contribution of each major type of activity to the total income of the establishment.

**Item 1.5** - Firms are asked to provide data for either the calendar year or the financial year. The calendar year is from January to December, whilst the financial year is any 12 consecutive months.

The financial year must cover **at least six (6) months of the current survey year** for that data to be applicable to the survey.

E.g. If the firm's financial year is from **March 1<sup>st</sup> 2006 to February 28<sup>th</sup> 2007**, then this information pertains to **Survey Year 2006**.

**Item 2.1** **Number employed at the end of the following periods**

- (i) State the number of employees on payroll for the last full pay period in May and November.
- (ii) Exclude directors paid by fees only and employees indefinitely away from their job without pay e.g. strikes, lockout etc.
- (iii) In cases where the figures for May/November are not available or do not reflect the employment levels for the accounting year, an average for that year should be given.

**Item 1.6** **Year began operation** refers to the YEAR the company began operation **OR** the YEAR the company began operating under its present management.

**Item 1.8** **Ownership of Equity**

This indicates the percentage of local or foreign ownership of the establishment. If there is foreign ownership, the country of origin must be specified with the corresponding % of share capital held by those foreign nationals.

**INSTRUCTIONS FOR THE COMPLETION OF  
SECTIONS 3 TO 8**

**PLEASE GIVE ESTIMATE (E) IN \$TT WHEN ACTUAL  
FIGURES ARE NOT AVAILABLE FOR ANY ITEM  
BELOW. INDICATE (E) NEXT TO THE FIGURE GIVEN.**

**SECTION 3 – CURRENT EXPENDITURE**

**Item 3.1** **Total payments to all Employees, Directors etc.**  
= 3.1.1 + 3.1.2 + 3.1.3 + 3.1.4 + 3.1.5.

**3.1.1.1** **Gross Wages and Salaries paid to employees.** This is before deductions for Income Tax, National Insurance, Pension Schemes, Health Surcharge etc. Included in the above are commissions, bonuses, tips, cost of living allowances, overtime payments, sick leave etc.

**3.1.1.2** Regular contributions made by employers are included and not actual benefits paid to employees.

**Item 3.1.1 = 3.1.1.1 + 3.1.1.2**

**3.1.2** Include the cost to employers of food, housing, medical, welfare facilities and other services provided to their employees free of charge or at a reduced cost. These should be clearly and primarily to the benefit of employees as consumers.

Goods and services that are of benefit to the employers as well as their employees should be specified under **3.6.21 – All other current expenses n.e.s.**

**3.1.3 Directors' Fees** (excluding payments of dividends) represent total fees/compensation paid to directors of the company in the financial year.

**3.1.4** Stated here is the amount paid by employers as a contribution to the National Insurance Fund.

**3.1.5** Include any other payments to employees not included above such as retirement pensions, severance pay etc. Please specify each payment.

**Item 3.2 Cost of Supplies for use in the Operation of the Establishment**

These will include all purchases of goods necessary for it to provide the services of the establishment.

For imported items, enter the price actually paid (c.i.f. values). Exclude duty paid which is to be entered at **3.6.12.3** and cost of hired transportation which is to be entered at **3.6.1**.

**Item 3.3 Cost of Goods purchased for Resale in the same condition as purchased (retail and wholesale)**

This includes both local or/and foreign goods. The price actually paid for the goods should be entered exclusive of any rebates received.

For imported goods, enter the price actually paid (c.i.f. values). Exclude duty paid which is to be entered at **3.6.12.3** and cost of hired transportation which is to be entered at **3.6.1**.

**Item 3.4 All other Purchases of materials and supplies**

This category is sub-divided into **(3.4.1 & 3.4.2)**

**3.4.1 Stationery and other office supplies**

This includes expenses incurred in obtaining office stationery and regular office supplies. E.g. pen, calculator, copy paper etc.

**3.4.2 All other purchases**

This includes purchases that are not necessarily consumed in the production process. This item also includes services such as medical, janitorial, film distribution, etc. Please **specify** all other purchases as possible e.g. wooden pallets.

**Item 3.5 Cost of Fuel and Electricity**

This category is sub-divided into **(3.5.1 to 3.5.3)**

**3.5.1 Fuel (for motor vehicles)**

Gas & Diesel fuel for trucks, lorries & buses.

**3.5.2 Fuel or natural gas (for commercial use)**

Aviation fuel for airplanes and the use of natural gas as a major input in certain industries.

**3.5.3 Electricity**

**Item 3.6 Other Current Expenses**

Current expenses include daily costs incurred in running and maintaining a business. This category is further sub-divided into 22 different sub-categories of expenses. These are;

**3.6.1 Transportation Cost - Hired**

This refers to hired transportation only. Included is the cost of transportation for materials purchased or goods sold.

**Note:** Expenditure on maintenance and fuel should not be entered here.

**3.6.2 Telephone, Postage, Courier, Internet**

**3.6.3 Rental/lease of machinery, equipment, vehicles**

This category is sub-divided into **(3.6.3.1 & 3.6.3.2)**

**3.6.3.1 Rental/lease of vehicles and other transport equipment**

A figure should be given if the company rents or lease transport vehicles.

**3.6.3.2 Rental/ lease of machinery and equipment other than vehicles**

All other rental/lease of miscellaneous items can be included here

**3.6.4 Rental/lease of buildings and lands**

This category is sub-divided into **(3.6.4.1, 3.6.4.2 & 3.6.4.3)**

**3.6.4.1 Rental/ lease of buildings, office space**

This would include rental of warehouse, office space, car park etc.

**3.6.4.2 Rental/lease of land for agriculture, forestry & mining**

**3.6.4.3 Rental/ lease of other lands**

**3.6.5 Interest and Bank Charges**

This category is sub-divided into **(3.6.5.1 & 3.6.5.2)**

**3.6.5.1 Interest (Loans and Overdrafts)**

**3.6.5.2 All other bank charges**

This would include:

- i) Service charge on accounts
- ii) Bank drafts
- iii) Foreign exchange transactions etc.

**3.6.6 Insurance (fire, machinery, vehicles)**

Figures here should reflect payment of insurance toward fire, machinery and vehicles used in the operations of the

establishment and not for private use. Life insurance for private individuals is not to be included in any part of the questionnaire.

### **3.6.7 Advertising and Sales Promotion** (including sponsored entertainment)

This would involve all expenses incurred as a means of bringing a product or service to the attention of the public.

### **3.6.8 Business and Professional services**

This category is sub-divided into (3.6.8.1 to 3.6.8.7)

**3.6.8.1 Accounting/Audit fees** - fees paid to private accountants and auditors for their services.

**3.6.8.2 Computer services**- fees paid for maintenance and repair services to a private company.

**3.6.8.3 Legal Expenses**- fees paid to private legal firms and lawyers.

**3.6.8.4 Security** - fees paid to private security firms/individuals.

**3.6.8.5 Consultant Fees** – monies paid for expert advice in a specific field.

**3.6.8.6 Payment to Brokers** – fees paid to a person or firm who arranges business transaction. This would apply mostly to firms in the distribution industry.

**3.6.8.7 Management Fees** - These are monies normally paid to persons external to the organization for services rendered. These persons are not normally employed permanently by the firm. Their tenure is dependant on the service that is provided by them.

**3.6.8.8 Other** - fees paid for any other business or professional service that the establishment might have incurred during the reference period. E.g. printing services.

### **3.6.9 Patents, Copyrights, Franchise, Licenses, and Royalties etc.**

Definitions for these terms are;

- i) **Patents** - This is an exclusive grant that enables the holder to use, manufacture, sell and control the patents without interference or infringement of others personal rights.
- ii) **Copyrights** - gives its owner the exclusive right to produce and sell reading matter and works of art.
- iii) **Franchise**- normally involve rights for a specified period. The cost of acquiring it should be amortized over that period e.g. names of fast food outlets.
- iv) **Licences** – A legal document giving official permission to do something.
- v) **Royalty** – The share of the product, or of the proceeds realized from the product, reserved by an owner for permitting another entity to exploit and use that entity's property, i.e. it is the rental paid to then original owner of property based upon a percentage of sales, profit or production.

### **3.6.10 Payments to Commission Agents (not staff)**

This involves payment to a sales representative, usually based on a percentage of the value of sales made by the representative.

### **3.6.11 Maintenance and Repairs**

Enter only payments made for minor repairs not capitalized. This category is sub-divided into: (3.6.11.1 & 3.6.11.2)

#### **3.6.11.1 Payments to other establishments**

This category is sub-divided into (3.6.11.1.1 & 3.6.11.1.2)

#### **3.6.11.1.1 Repair of motor vehicles and other transport equipment**

These would be payments made to other establishments for repair services. Do not enter any estimates of value of work done by your own labour force which should be entered at 3.6.11.2.2.

#### **3.6.11.1.2 Maintenance and repair of other fixed assets**

This would include machinery and equipment.

#### **3.6.11.2 Expenditure on own account maintenance**

This category is sub-divided into (3.6.11.2.1 & 3.6.11.2.2)

##### **3.6.11.2.1 Payments for construction materials**

These are payments made for construction materials used in normal repair work by your own staff.

##### **3.6.11.2.2 Payments for parts and accessories used in own account maintenance work**

Emphasis here is expenditure by the firm to do its own account work.

### **3.6.12 Payments to Government (Indirect Taxes/Taxes on Production)**

This category is sub-divided into 3.6.12.1 to 3.6.12.3.

#### **3.6.12.1 Rates, licence and other fees**

This excludes water and sewerage rate, which is recorded in (3.6.13.1). It includes land and building taxes, motor vehicle licence, bar & restaurants licence etc.

#### **3.6.12.2 Excise tax**

This is a tax charged on the importation of spirits, beer and tobacco only.

#### **3.6.12.3 Customs duty paid on imports**

This is in relation to 3.2 (cost of supplies for use in the operation of the establishment) and 3.3 (cost of goods purchased for resale in the same condition as purchased – retail and wholesale).

### **3.6.13 Other Payments to Government and Statutory Board**

This is sub-divided into (3.6.13.1 to 3.6.13.7)

#### **3.6.13.1 Water and sewerage rates**

These are Water and sewerage rates paid to WASA. In some financial statements, an aggregate value for all utilities i.e. electricity, water and telephone may be stated in the accounts. If this occurs, estimates based on this total can be made for each utility the business uses. e.g. WASA (20%), Telephone (15%) of the total amount etc. The firm decides the percentage contribution of the total utility bill to each service provider.

#### **3.6.13.2 Income (Corporation) tax paid/ payable for year of data**

Entered here should be tax charged against the income and capital gains of a resident company in Trinidad & Tobago. It also includes the previous year's liability that is to be paid in the current year.

### **3.6.13.3 Business Levy**

This is a tax on the gross sales or receipts of companies and individuals in receipt of income other than emolument income. E.g. self employed persons – Small Businesses and Partnerships. Gross Sales or Receipts mean all income received in the ordinary course of business activities before allowing any deductions for business expenses.

### **3.6.13.4 Withholding Tax**

Refers to those taxes that are withheld from an employee's compensation to account for that individual's tax liability on his/her compensation.

### **3.6.13.5 Green Fund Levy**

The Green Fund Levy is paid by any company carrying on business in Trinidad & Tobago whether or not such business is exempt from the Business Levy.

### **3.6.13.6 Fines and penalties paid to public authorities**

Entered here should be fines and penalties paid to Government or Statutory bodies e.g. late payment for income tax, corporate tax etc.

### **3.6.13.7 Other payments**

These should be specified. This includes: Environmental Tax, Pollution Tax etc.

### **3.6.14 Travel and entertainment**

This includes money spent on local and foreign travel/entertainment.

### **3.6.15 Bad debts written off Less Recoveries - This is equal to;**

Bad debts from debtors - monies owed to the company that was recovered from debtors.

### **3.6.16 Scholarships and Training**

Money spent on scholarships and training for staff.

### **3.6.17 Subscriptions**

Money paid for subscriptions to magazines, periodicals, newspaper, professional membership organizations etc.

### **3.6.18 Donations and Charities**

This includes donations and charities given to religious organizations, NGO's and private individuals.

### **3.6.19 Loss on Foreign Exchange Transactions**

This is money lost through foreign exchange transactions. For e.g. goods purchased at a higher exchange rate followed by devaluation. This can occur with goods purchased in U.S dollars or any other foreign currency.

### **3.6.20 Loss on Disposal of Fixed Assets**

The sale of fixed assets at a loss i.e. less than current market value.

### **3.6.21 All other Current Expenses n.e.s. (excluding depreciation)**

These are all other miscellaneous expenses. As far as possible, please specify items.

### **Item 3.7 Payments to other establishments for sub-contract work**

This is work done by an individual or firm for a particular task. The employee is not associated with the permanent staff in the company.

Firms submitting financial statements may have an item in their administrative expenses 'Contract Labour'. This is to be entered at 3.7. It is not entered at 3.1.1.1.

## **SECTION 4 – SALES AND OTHER RECEIPTS**

### **Item 4.1 Revenue from guest rooms and from public space rental.**

Revenue by the establishment during the reference period *whether payments have been actually received within the reference period or not.*

*Services provided in the previous period should not be recorded here even if payment was received during the reference period. Give actual revenue received or receivable.*

Exclude discounts and any taxes collected on behalf of the government.

### **Item 4.2 Sale of food**

This line applies to hotels & guest houses engaged in the provision of restaurant /dining services.

### **Item 4.3 Other operating revenue including receipts from laundry service, valet service, newstand, novelty shops etc.**

This line assumes that the revenue generated from these activities can be separately identified and quantified.

### **Item 4.4 Receipts from sale of goods purchased and resold in the same condition as purchased (wholesale and retail)**

Goods that are not altered before sale.

### **Item 4.5 Rental/lease of machinery and equipment**

This includes for e.g. stoves, photocopier, refrigerator etc.

### **Item 4.6 Rental/lease of buildings and lands**

This is sub-divided into (4.6.1) to (4.6.3)

4.6.1 *Rental/lease of buildings/office space*

4.6.2 *Rental/lease of lands for agriculture, forestry or mining*

4.6.3 *Rental/lease of other lands*

#### **Item 4.7 Interest received**

This would be monies derived from investments. e.g. Unit Trust Corporation, fixed deposit with banks etc.

#### **Item 4.8 Dividends received**

Income received from another company's profit.

#### **Item 4.9 Patents, Copyrights, Franchise, Licences, Royalties, etc.**

Income received from the firm, if it has patents, copyrights, franchise, licences, royalties on goods & services it provides. Definitions for these terms are in **Item 3.6.9.**

#### **Item 4.10 Management and Consultant fees**

Income received by the firm for the provision of management and consultant advice.

#### **Item 4.11 Other Receipts and Extraordinary Items**

Enter income received from all other sources not specified in 4.1 – 4.10. Do not include proceeds from sale of used assets of land (See Section 6).

##### **4.11.1 Gain on foreign exchange transactions**

This is money **gained** through foreign exchange transactions. For e.g. goods purchased at a lower exchange rate followed by an appreciation of the same exchange rate. This can occur with goods purchased in U.S dollars or any other foreign currency.

##### **4.11.2 Gain on disposal of fixed assets**

The sale of fixed assets at a **gain**. (more than current market value)

##### **4.11.3 Insurance claims received**

Refers to non-life insurance on vehicles, machinery and building.

##### **4.11.4 Any other receipts n.e.s**

This refers to other receipts that cannot be classified in 4.11. Please specify the exact nature of the item(s).

### **SECTION 5 – INVENTORIES**

Show the book value for each of the items in this Section and describe **the basis of valuation for each item**. Include both **opening** and **closing** inventories for each item.

Distribute all inventories according to their major components i.e. amongst items **5.1 to 5.4.**

#### **Item 5.1 Food**

These are tangible goods purchased. Some are on hand principally for direct use in the manufacture of other goods/provision of services.

#### **Item 5.2 Other supplies (linen, cutlery, tableware etc. excluding goods purchased for resale**

These are items normally purchased for use in the business.

#### **Item 5.3 Goods purchased for resale (beverages, tobacco etc.)**

Goods on hand purchased by a trading concern for resale. The physical form of the goods is not altered prior to resale.

#### **Item 5.4 Other**

Any other inventory that the business has **OR** any inventory that cannot be included in Items 5.1 to 5.3 can be included here.

**Please describe basis of valuation for each item of inventory.**

Examples of valuation of inventories can be: LIFO method, FIFO method, Average Cost Method etc.

### **SECTION 5A - DEPRECIATION**

Depreciation is the provision made for loss or wear & tear incurred through using the asset for the purpose of earning profits.

Enter the depreciation for all fixed assets owned by the establishment for the reference period.

*Amortization* - The provision made for the write-off of intangible assets e.g. Goodwill.

### **SECTION 6 – CAPITAL ACCOUNT**

The purpose of this section is to obtain information on the establishment's capital account during the reference period under review.

#### **A. CAPITAL EXPENDITURE**

Items 6.1 to 6.4 are concerned with expenditure during the survey year on new fixed assets, such as building, plant, machinery, vehicles, furniture & equipment and information technology and alterations, renovations & improvements of the same.

(Expenditure on items included in this Section should not be included in Section 3). Acquisition of Used Assets (including Building and Plants) should be included under **OTHER CAPITAL Items** in Question 6.6

#### **6.5 Research & Development**

Research is defined as a planned activity aimed at discovering new knowledge with the hope of developing new or improved products & services. Development is the translation of the research findings into a plan or design of new or improved products and services.

#### **B. Other Capital Items**

**6.6.1 Acquisition of Used Assets (including Buildings and Plants)** – show only the cost of the used assets. Installation costs should be entered under Sections 6.1 to 6.2 according to type of asset acquired.

**6.6.2 Less Receipts from Sale of Used Assets** – show amount actually received excluding discounts.

**Valuation** - The value of fixed assets acquired should include all costs actually incurred in their acquisition and installation.

Include not only the purchase price of the fixed assets but also such expenses as transportation, brokerage, installation, engineering, architects, indirect taxes and other transfer costs – conveyancing, valuation and surveying.

## Definitions

**New Assets** - an item is defined as new if it was never used before in the country. Therefore a piece of machinery imported into the country is considered **new** whether it was in use in a foreign country or not.

**Alterations, Renovations and Improvements** - These should be included in the stock of capital under the appropriate heading. Examples are: complete replacement of roofs, adding walls or stairs, elevator shafts or stair wells, lighting or air-conditioning systems, windows, and partitions.

In general, repairs should only be capitalized if they extend the life expectancy of the asset or other services provided by the asset.

On this basis, expenditure on replacing major parts of buildings and other structures should be included as capital expenditure.

Expenditure for redecorating, painting etc. should be excluded. These minor repairs are to be reported in item **3.6.11**. (Maintenance and Repairs)

## SECTION 8 – DIVIDENDS

Enter the value of dividends paid to shareholders.

## SECTION 10 – ACCOMMODATION, OCCUPANCY AND ROOM RATES

This SECTION is sub-divided into **(10.1 to 10.3)**

### Item 10.1 Accommodation

**10.1.1** This is the total number of rooms available for rent, not all rooms in the establishment.

**10.1.2** This is the total number of beds available in all rooms for rent, not all beds in the establishment.

### Item 10.2 Occupancy Rate

**10.2.1** This is room nights available for guests

**10.2.2** This is room nights sold to guests

**10.2.3** Occupancy rate =  $10.2.2 / 10.2.1 \times 100$

### Item 10.3 Room Rates

This is sub-divided as follows:

**10.3.1** Average yearly single occupancy rates with meals

**10.3.2** Average yearly single occupancy rates without meals

**10.3.3** Average yearly double occupancy rates with meals

**10.3.4** Average yearly double occupancy rates without meals

If a particular rate is not applicable to your establishment, please insert N/A in the relevant box.

## Calculation of Room Rates

Example: If there are 4 different rates for 10.3.1 for the reference period: \$250. , \$275. , \$300. and \$350. then average yearly single rate for 10.3.1 above is  $\$250. + \$275. + \$300. + \$350 = \$1175 \div 4 = \$294.$

## END of Questionnaire

**The Query Sheet is for use by CSO office only.**

**All respondents or the person who completes the form are required to affix their signature before submission to the CSO and indicate their Name in BLOCK LETTERS, Position and Date completed.**

**Remarks** can be used to:

1. indicate if information supplied on the form is from the sole trader's personal books **OR** can be used to give further explanations on any item contained in the form.

2. any other information the firm would like to inform CSO with respect to data supplied on the questionnaire.

**If you require advice or assistance with regards to completing this questionnaire, please contact the BUSINESS SURVEYS SECTION at 623-5117 exts 4414- 4423.**