

**ANNUAL NATIONAL ACCOUNTS SURVEY**  
**USER GUIDE/CODE DEFINITIONS & INDEX**  
 (For Supply & Use Table Questionnaire)



Please use this user guide to look for definitions of codes in the *Annual National Accounts Survey Form*. These codes appear here in chronological order. If you have queries, please contact Selburn Christian (244-4676), O'Dayne Plummer (244-4608) or Joseph Anderson (244-4615).

**D1100 Wages, salaries and benefits**

The gross amount paid to employees engaged in direct production, selling and other operating activities. Include: employee pension contributions, overtime payments, bonuses, stock options, commissions (paid to employees), gratuities and tips, cost of living allowances, directors' fees, wages paid during vacation and sick leave, advisory board fees, cost of meals, housing and other benefits covered for employees, expenditure on sports and recreational facilities and amenities at the place of work and other remuneration in kind. **Exclude** reimbursements of expenses for entertainment and travel (**P2830**), tools & equipment, expenditure on uniforms, and medical examination; include those in item **P2909**. Also, exclude redundancy payments and pension payments to past employees, include in item **D7520**.

**D1210 Employer's contribution to pension & health schemes**

Include employer's payment to pension, health, and other schemes on behalf of all employees. Exclude all non-health insurance payments, and include in item **P2520**.

**D2143 Hotel occupancy tax paid**

Include hotel occupancy taxes paid to the government.

**D2990 Licences and fees paid to government**

Include all license and fee payments to government for which no direct service is received. Include: motor vehicle licence fees, company licence fees (e.g. liquor licence fees, bank and trust fees, building permit fees, planning fees, etc.), company registration fees, trade & business licences fees, professional licences, stamp duties, royalty fee paid to ICTA and other fees paid to government on behalf of the business (except CIMA fees-**P2903**). **Exclude:** hotel occupancy tax paid (**see D2143**), work permit fees (**P2902**) garbage fees, and fees paid to regulatory agencies (**see P2909**)

**D4001 Interest, dividends and land rents received**

Interest and dividends received during the period from local businesses as well as land rents received.

**D4009 Interest, other finance costs and land rents paid**

Outflow of funds related to the cost of borrowing money. Income payable by the users of financial assets (e.g. interest payments, dividends, etc.) land and sub-soil assets, to owners of such assets.

**D4110 Interest received (Institutions involved in financial intermediation only)**

Interest received by the owners of financial assets, etc.

**D4190 Interest paid (Institutions involved in financial intermediation only)**

Interest payable on deposits, loans, securities, etc. Include interest paid by depository and lending institutions and other financial institutions.

**D4211 Dividends received (Institutions involved in financial intermediation only)**

Income received by shareholders as a result of placing

funds at the disposal of corporations (including companies, cooperatives, limited liability partnerships, etc.) Dividends cover all distribution of profits by corporations to their shareholders.

**D4219 Dividends payments (Institutions involved in financial intermediation only)**

Income paid to shareholders as a result of placing funds at the disposal of corporations (including companies, cooperatives, limited liability partnerships, etc.) Dividends cover all distribution of profits by corporations to their shareholders.

**D4500 Land rents received (Institutions involved in financial intermediation only)**

Income received from the letting of land or other tangible non-produced assets (e.g. sub-soil assets).

**D4509 Land rents paid (Institutions involved in financial intermediation only)**

Payments for the use of land or other tangible non-produced assets (e.g. sub-soil assets).

**D6101 Pension fund and annuity scheme contributions received/receivable (insurance only)**

Actual amounts payable to pension funds during the accounting period.

**D6220 Pension fund benefits paid/payable (insurance only)**

Actual amounts payable to households by insurance enterprises administering pension funds and annuity schemes during the accounting period.

**D7101 Gross non-life insurance premiums received/receivable (insurance only)**

Actual non-life insurance premiums payable by policyholders to obtain insurance coverage during the accounting period. This should be broken down as per the categories on the questionnaire.

**D7200 Non-life insurance claims paid/payable (insurance only)**

Actual amounts payable in settlement of non-life insurance claims that become due during the current accounting period (reporting period).

**D7511 Grants, subsidies, donations and subventions received (exclude capital grants)**

Current transfers from government. Also include donations and grants by businesses, households or from overseas (**if not separately specified**).

**D7520 Bad Debts, net of recoveries, redundancy & donations**

Bad debts written off, less bad debts recovered during the year, plus scholarships, gifts and other charitable donations, cash "shorts" less "overs", employee fraud, and staff loan write-off. Also, include severance and redundancy payments and pension payments to past employees. **Exclude** provision for bad debt.

**F6110 Gross life insurance premiums received/receivable (insurance only)**

Actual life insurance premiums received/receivable from policyholders during the accounting period.

**F6119 Life insurance claims paid/payable (insurance only)**

Actual amounts payable in settlement of life insurance claims that become due during the current accounting period (reporting period).

**F6201 Change in life insurance actuarial reserves (insurance only)**

Change in life insurance reserves against outstanding risks and claims including prepayments of premiums, calculated as the value of the reserves at the end of the current period **minus** the value of the reserves at the beginning of the period **excluding** holding gains or losses.

**F6202 Change in pension fund mathematical (technical) reserves (insurance only)**

Changes in the reserves of pension schemes comprising special funds held against outstanding risks and benefits, and as prepaid contributions, calculated as the value of the reserves at the end of the current period **minus** the value of the reserves at the beginning of the period **excluding** holding gains or losses.

**F6203 Change in claim reserves (insurance only)**

Reserves held by insurance enterprises to cover the amounts they expect to pay in respect of claims not yet settled or that may be disputed - outstanding claims including prepayments of premiums. Indicate the change as the value of the reserves at the end of the current period **minus** the value of the reserves at the beginning of the current period **excluding** holding gains or losses.

**K1000 Depreciation and amortization**

The decline in the value of fixed capital assets in the current period due to physical deterioration, normal obsolescence or normal accidental damage.

**K1120 Holding gains/ (losses)**

Include increases or (decreases) in the value of assets or liabilities accruing to its owner purely as a result of holding said assets or liabilities over time, without transforming them in any way (e.g. foreign exchange gains/losses or profit/loss on disposal of fixed assets). Foreign exchange gains/losses resulting from the changes in the exchange rate due to currency appreciation/depreciation. Also include derivative gains/ (losses) whether realized or unrealized. Derivatives are financial instruments whose value is derived from the value of something else (e.g. futures, forwards, options and swaps). They are normally used to reduce risk (hedging).

**P1111 Sales of goods and services**

The amount earned from selling products and services. Include: receipts from the sales of goods and services, net of refunds and discounts. **Please note industry specific instructions below for P1111:**

**Manufacturing** – include income from the sale of goods produced by the business unit and any associated installation and repair receipts.

**Electricity** – include income from the generation, transmission and distribution of electricity. Include: sale of electricity to residential, commercial, and industrial customers.

**Construction** – include income from new construction, major additions, repairs and maintenance. Value of work performed Include change in work-in-progress, i.e. the value of construction work put in place during the current period on projects that take longer than one accounting period to complete (whether paid for or not). Include the value of any portion of work subcontracted to others.

**Wholesale & Retail** – include fees and commissions of commission agents, manufacturers' representatives, auctioneers, etc.

**Financial Services** – include all international and domestic business activity conducted by local or resident establishments, but exclude the operations of overseas subsidiaries and associates of these establishments. Include all commission and fee income earned from services provided. (e.g. commission earned on foreign exchange transactions, loan fees, fund management fees, consultancy fees, merger and acquisition fees, trustee fees, estate fees, head office fees, standing order fees, etc.)

**Development banking** – Include all commission and fee income earned from services provided. (e.g. loan fees, consultancy fees, etc.)

**Mutual funds** – include revenue from new issues, principal transactions, commissions, brokerage, etc. New issues revenue refers to the underwriting revenue, trading, profits/losses and commissions on the placement of new issues, including commissions and consulting fees on short-term paper. Principal transaction revenue refers to revenue generated from acting as the principal in securities transactions. Brokerage income refers to the commissions from trading securities by acting as agent for clients. Include all fee income earned from services provided. (e.g. fund management fees, consultancy fees, merger and acquisition fees, trustee fees, estate fees, head office fees, etc.)

**Communication services** – include revenue from fixed and mobile telephone service, telephony via the internet (e.g. voice over internet service) television cable service, internet service, courier service, etc.

**Business services** – include revenue earned from the main services provided by the business (e.g. legal, accounting, consulting, etc.)

**Software development and computer services** – include revenue from packaged software products (including sales, rental, leasing and/or licensing), computer systems design and related services (e.g. technical consulting services, network design, customization of packaged software, hardware and software support, etc.), data processing and hosting (e.g. data storage, data management, etc.) and computer hardware sales (e.g. sales of hardware of own manufacture and purchased for resale).

**Agriculture and fishing** – include total receipts from the sale of crops, livestock, milk, eggs, honey, fish, etc. and all types of service activities.

**P1112 Sales of other goods and services.**

**Please note industry-specific instructions below:**

**Water Supply** – include income from treating and distributing water. Include; sale of water to residential, industrial, and commercial customers (including bulk water for resale by other private or public water utilities) and other operating revenues.

**Mining & Quarrying** – include income from mining activities (if any) and the sale of quarry products: building stone, sand, pebbles, gravel, clay, lime, etc.

**Repair Services** – include income received from the maintenance and repair of motor vehicles.

**Hotels & Restaurants** – include total receipts from all restaurants, cafeterias, canteens, snack bars, catering and take-out facilities. Also include receipts from the sale of alcoholic beverages.

**Real Estate & Renting** – include income in respect of property development, management, appraisal, agency services, etc.

**Private Non-Profit Institutions** – include contributions received by non-profit institutions from their members and affiliated organizations, including membership dues and subscriptions. **Exclude** grants or contributions from government; **item D7511.**

**Business services** – include revenue earned from any other professional services provided (other than the main services provided by the business).

**P1113 Sales of secondary goods and services. Please note industry specific instructions below for:**

**Repair Services** – include income received from repair and installation services other than for motor vehicles.

**Hotels & Restaurants** – include total receipts from other departments such as newsstands, tour desks, gift shops, pro shops, rental of banquet hall and convention facilities, etc.

**P1121 Sales of goods purchased for resale**

Include any receipt from goods resold without being further processed, net of rebates or discounts.

**P1129 Purchases of goods for resale**

Actual payments for goods for resale within the specific period, gross of customs duties and port charges, but net of any refunds and discounts received.

**P1189 Other operating income**

All other income from other sources related to the business not specifically identified above, e.g. commissions, repair work, delivery of products or goods include revenue from the trading of foreign exchange. **Exclude:** bad debts recovered (**Item D7520**), holding gains including foreign exchange gains and losses, and profit from the sale of fixed assets (**Item K1120**).

**P1610 Rental/lease income from buildings**

Include the income from the rental of buildings or office space, gross of real estate fees and commissions paid or other deductions.

**P1630 Rental/lease income from machinery, equipment and vehicles**

Include the income from the rental of machinery, equipment or vehicles.

**P2111 Purchase of agricultural materials and supplies (agriculture and fishing only)**

Include: seeds, cuttings and other planting material, fertilizer, other agricultural chemicals and supplies, animal feed, fishing nets and supplies, including customs duties, etc.

**P2120 Purchases of raw materials, supplies and components**

Include all expenditure on raw materials, supplies and components used in the production process. This should include all auxiliary materials and packaging material, inclusive of custom duties.

**P2130 Purchases of construction materials (construction only)**

All building supplies, including timber, quarry products, cement, concrete products, steel, port charges, etc. Also include all auxiliary materials, water, cost of quarrying supplies, etc. inclusive of custom duties.

**P2140 Purchases of other materials & supplies (wholesale and retail trade only)**

Include all expenditure on materials, supplies and components used in the production process. This should include all auxiliary materials and packaging material, inclusive of custom duties.

**P2160 Fuels expenses**

Include expenditure on gasoline and diesel used in business vehicle, kerosene, gas oil, propane and other fuel oils, lubricating oils, etc.

**P2170 Purchase of stationery and other office supplies**

Include expenditure on stationery and other office supplies, gross of customs duties and port charges.

**P2211 Repair and maintenance of machinery & equipment**

Include amount paid for routine maintenance and repair of manufacturing plant and equipment used in the manufacturing process, cranes, tractors, office machines, etc.

**P2220 Electricity**

Include all expenditure on electricity for the period.

**P2221 Water**

Include all expenditure on piped water and bulk drinking water for the period. Exclude expense on bottle drinking water and included in item **P2909**

**P2230 Payment to subcontractors for construction work (construction only)**

The amount paid to outsource construction work for a short period of time. Include: work done by paint contractors, electricians, plumbers, etc.

**P2240 Minor building maintenance and repair**

Include expenditure on minor repair and maintenance work (e.g. repair and painting of roofs, exterior walls, foundation, flooring, ceiling, partitions, doors, windows, plaster, structural ironworks, screens, window shades, venetian blinds, plumbing, heating and air conditioning within or a part of the building, electric wiring, and light fixtures, etc.). Major repairs should be considered as additions to the value of buildings (**see item P5114ii**).

**P2300 Maintenance and repair of motor vehicles**

Include all amounts paid to mechanics and petrol service stations for labor and materials.

**P2411 Transport, freight and haulage costs**

Include all expenditure on the movement of human or material resources, to or from the company. Include local freight charges incurred by truckers, garbage removal costs, warehouse, and storage rental. Courier, postal and messenger costs are to be included in item **P2430**.

**P2420 Telephone and other communications**

Include: telephone, cellular phone charges, fax, telex, Internet and radio & television transmission charges.

**P2430 Postal and Courier Services**

Include: the cost of courier, postage, messenger services, and post office box rentals. **Exclude** armoured courier services and include in item **P2814**.

**P2510 Bank charges**

Include checkbook charges, credit card commissions, draft charges, foreign exchange commissions, monthly service charges, wire transfer charges, etc. **Exclude:** Interest paid on loan amounts and overdraft facilities and include in **item D4009**.

**P2520 Insurance payments**

Include premiums paid for motor vehicle, property, marine, casualty, liability, theft, building insurance, key man insurance, etc. for business operations only. **Exclude:** health insurance payments on behalf of staff and include in **item D1210**.

**P2610 Rental/lease payment for buildings**

Include all expenditure for the rental/lease of real estate, buildings, office space and meeting rooms.

**P2620 Real estate commissions paid (real estate only)**

Include payments for real estate agency services, property management and development, property



appraisal, etc. to agencies or individuals external to the company. **NOTE:** commissions earned by employees of the business are to be included in **D1100**.

**P2630 Rental/lease payment for machinery, equipment and vehicles**

Include expenditure on the rental or leasing of furniture, computers, or other forms of equipment. **Exclude** lease-purchase agreements and deferred payment plans on the purchase of equipment.

**P2700 Computer services and maintenance of office equipment**

The amount paid for computer maintenance and repair, computer site preparation, data processing, and Cloud services. Include: repair and maintenance of calculating machines, accounting machines, digital and analog computers, associated electronic data processing equipment and accessories, etc. **Exclude:** purchases of computer software (**Item P5120ii**) and hardware (**Item P5116ii**).

**P2810 Other professional services**

Include all consultancy fees, management advisory, management fees, trust fees, temporary staff hired through an employment agency, outsourcing of inventory counting, corporate and administrative, payroll processing fees, and relocation services/assistance, etc.

**P2811 Legal expenses**

Include all expenses on legal and notary services.

**P2812 Accounting expenses**

Include all expenses on accounting, auditing, bookkeeping and tax consultancy services.

**P2813 Architectural and engineering expenses**

Include all expenses on architectural, engineering, construction project management, land surveying, marine surveying, mapping and related technical services.

**P2814 Security expenses**

Include all expenses on private security services (e.g. security guards, armoured car, security alarm monitoring, etc.).

**P2815 Building cleaning & janitorial expenses**

Include all expenses on private cleaning, janitorial services & exterminating services (e.g. office cleaning, janitorial services, building cleaning, extermination & pest control, etc.).

**P2816 Landscaping & gardening expenses**

Include all expenses on landscaping and gardening services (e.g. lawn maintenance, gardening services, plant maintenance, ground maintenance, etc.).

**P2820 Advertising and promotion**

Include all marketing costs, media costs, program costs, poster costs, signage costs, radio advertisements, Internet advertisements, television commercials, yellow page advertisements, and recruitment advertising expenses.

**P2830 Business Travel & Entertainment Expenses**

Include all travel-related expenses for business purposes ONLY (e.g. airline tickets purchased for business travel, taxi costs used to transport visiting business professionals, accommodation, meals & other business travel expenses, etc.). Also include business entertainment expenses (e.g. staff & client parties, etc.)

**P2901 Franchise fees, software licence fees, patents, etc.**

Include all expenses on franchise fees, patent fees, copyrights fees, software licence fees, royalties, etc.

**P2902 Work permit fees**

Include all expenses paid to government for work permit fees for employed staff. Administrative fees paid to agents outside of government should **NOT** be included here but included in **P2909**.

**P2903 Fee paid to Cayman Islands Monetary Authority (CIMA)**

Include all fees paid to CIMA as sector regulator. Exclude work permit fees (**P2902**).

**P2909 Other operating and administrative expenses, etc.**

Include all other current items of expenditure including work permit fees, hotel licence fees, subscriptions, training costs, other services, staff training, commissions paid to non-employees, etc. **Exclude:** bad debts, extraordinary items and other non-current items. Also exclude expenditure of R&D, computer software and databases (see Item P5120).

**P5114 Land, buildings & other structures**

Include total value of the stock of new and existing land, buildings and other structures owned by the enterprise at the beginning of the year. Include in **acquisitions** the value of new purchases and assets acquired or produced on own account in the period. Also include the value of land improvements, extensions and major renovations to existing buildings and other structures (including leasehold improvements). Record under **disposals** any assets sold, surrendered, scrapped or demolished.

**P5115 Motor vehicles**

Include total value of the stock of all new or second-hand transport equipment at the beginning of the year. Under **acquisitions**, record any new purchases or assets acquired during the period. Include any major improvements made to these assets. Assets sold, surrendered or scrapped during the period should be recorded under **disposals**.

**P5116 Plant, machinery, furniture, equipment and other fixed assets**

Include the total value of the stock of all new or second-hand machinery and equipment, furniture and furnishings, computer hardware, photocopiers and other durable goods purchased or produced during the year. Include in **acquisitions** the value of new purchases and assets acquired or produced on own account in the period. Also, include any major improvements made to these assets. **Disposals** should include the value of all assets sold, surrendered or scrapped during the period.

**P5120 Intangible assets, e.g. computer software, databases and expenditure on research & development (R&D)**

Include the value of all intangible assets (e.g. copyrights, databases, computer software, intellectual property products, etc.) expected to be used for more than one year. Also include the value of mineral exploration and evaluation, entertainment, literary and artistic originals. The value of R&D, databases and computer software can be determined by the cost of producing it if the value is not observed directly. Databases consist of files of data organized in such a way as to permit resource-effective access and use of the data. **Acquisitions** include expenditure on R&D, i.e. work undertaken on a systematic basis to increase the stock of knowledge, and use of this stock of knowledge for the purpose of discovering or developing new products (goods and services), including improved versions or qualities of existing products, or discovering or developing new or more efficient processes of production. It also includes purchases of packaged software and database

management systems. **Exclude:** computer maintenance and repair (see Item **P2700**), rental and leasing of computer equipment (see Item **P2630**).

**P5200 Change in inventories**

Include total value of all inventories at the beginning and end of the period. Include the value of finished goods, goods purchased for resale, work-in-progress and materials and supplies held in stock.

**P5211 Closing inventory of produce and livestock (agriculture only)**

Include the value of produce held in stock and livestock for slaughter at the end of the accounting year.

**P5219 Opening inventory of produce and livestock (agriculture only)**

Include the value of produce held in stock and livestock for slaughter at the end of the accounting year, allowing for wastage and damage.

**P5221 Closing inventory of work-in-progress & finished goods**

Include the value of work-in-progress and finished goods held in stock at the end of the accounting year.

**P5229 Opening inventory of work-in-progress & finished goods**

Include the value of work-in-progress and finished goods held in stock at the beginning of the accounting year, allowing for stock losses due to wastage, theft or damage.

**P5231 Closing inventory of goods for resale**

Include the value of stocks of goods for resale at the end of the accounting year.

**P5239 Opening inventory of goods for resale**

Include the value of stocks of goods for resale at the beginning of the accounting year, allowing for stock losses due to wastage, theft or accidental damage.

**P5241 Closing inventory of raw materials and other supplies**

Include the value of stocks of raw materials and other supplies (e.g. office supplies) at the end of the accounting year.

**P5249 Opening inventory of goods for resale**

Include the value of stocks of raw materials and other supplies (e.g. office supplies) at the beginning of the accounting year, allowing for stock losses due to wastage, theft or accidental damage.

**P5311 Number of full-time employees**

Full-time employees are those individuals working 30 or more hours per week.

**P5312 Number of part-time employees**

Part-time employees are those individuals working less than 30 hours per week.

**Salaried Employees** – Include here employees who are paid the same amount per pay period no matter how much work they do or how many hours they work.

**Wage earners** – Include those who work by the hour, day or week for wages and not a fixed salary (e.g. hourly rated employees whose pay is expressed in a set number of hours).

**FOR ADDITIONAL GUIDANCE SEE  
OVERLEAF FOR INDEX OF TERMS AND  
CODES**

**ECONOMICS AND STATISTICS OFFICE**  
**ANNUAL NATIONAL ACCOUNTS SURVEY**  
**INDEX OF TERMS AND CODES**  
*(For Supply & Use Table Questionnaire)*



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Other operating income	P1189	Trash removal	P2411
Overtime payments	D1100	Uniforms	P2909
Packaging materials purchases	P2140	Uniform allowance (if uniforms are not worn)	D1100
Parts & supplies purchases	P2120	Vacation pay	D1100
Payment to subcontractors	P2230	Wages	D1100
Payroll processing fees	P2810	Water expenses	P2221
Pension fund contributions received/receivable	D6101	Wire Transfer charges	P2510
Pension fund reserves, changes	F6202	Work permit fees	P2902
Post office box rentals	P2430	Wrapping materials purchases	P2140
Postage expenses	P2430	Yellow pages advertisements	P2820
Poster costs	P2430		
Printing (advertising)	P2820		
Printing (other)	P2902		
Professional fees expenses	P2810		
Professional licenses	D2990		