



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).

**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 a place of work and other remuneration in kind. **Exclude** reimbursements of expenses for entertainment and travel, tools & equipment, expenditure on uniforms, medical examination; include those in item **P2900**. 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 them in item **P2900**.

**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 the 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, garbage fees (exclude those paid to private entities and included in P2990), stamp duties, fees paid to OfReg and other fees paid to the government on behalf of a business, excluding CIMA fees (see **P2900**). **Exclude:** hotel occupancy tax paid (see **D2143**), import duty (see **P1129**, **P2111**, **P2120-P2170**) and work permit fees (see **P2900**)

**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**

The 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 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 the government. Also include donations and grants by businesses, households, or from overseas (if not separately specified). Capital grants should be reported in the Balance Sheet section under the particular capital item.

**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 actually 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 sub-contracted 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 agents 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, strata fees received, 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 the 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 halls 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, etc. **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 and supplies (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 and office supplies, 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, packaging material and office supplies, inclusive of custom duties.

**P2160 Fuels expenses**

Include expenditure on gasoline and diesel used in business vehicles, kerosene, gas oil, propane and

other fuel oils, lubricating oils, etc.

**P2170 Purchase of materials and 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 to mechanics and machinists for routine maintenance and repair work of boats, boat engines, industrial machines, radio equipment, construction equipment, tractors, parts, servicing, labor costs, etc. **Exclude** motor vehicle repairs & maintenance (**P2300**).

**P2220 Electricity and water**

Include all expenditure on electricity and water for the period.

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

The amount paid to outsource construction work for short periods. 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, taxi costs used to transport visiting business professionals, and container rental storage. Also include airline tickets purchased for business purposes only. Courier costs are to be included in item **P2900**.

**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**.

**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



database production. Include: repair and maintenance of calculating machines, accounting machines, digital and analog computers, associate electronic data processing equipment and accessories, etc. **Exclude:** purchases of computer software (**Item P5120ii**) and hardware (**Item P5116ii**).

#### **P2810 Professional services**

Include: legal, accounting, audit, consultancy fees, management advisory, management fees, trust fees, temporary staff hired through employment agencies, outsourcing of inventory counting, corporate and administrative, payroll processing fees, and relocation services/assistance, etc.

#### **P2900 Other operating, selling and administrative expenses**

Include all other current items of expenditure including work permit fees, garbage fees (exclude those paid to the government and include in D2990), telephone, internet, non-health insurance payments (e.g. motor vehicle, property, marine, casualty, theft, keyman, etc.) advertising and promotion, patent fees, copyrights fees, franchise fees, royalties, subscriptions, security, recruitment costs, training costs, building cleaning and other services, staff training, commissions paid to non-employees, etc. Include fees paid to CIMA. **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, leasehold improvements & other structures**

Include the 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 the 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 to discover or develop 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 the 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).



**ANNUAL NATIONAL ACCOUNTS SURVEY**  
**INDEX OF TERMS AND CODES**

*Information on hand*

**Please use this index to look for common terms and codes in the *Annual National Accounts Survey Form*. If you have queries, please contact Selburn Christian (244-4676) or O'Dayne Plummer (244-4608).**

Accounting services expenses	P2810	Dividends received	D4001
Advertising expenses	P2900	Dividends received (banks only)	D4211
Advisory board fees	D1100	Donations paid	D7520
Agency fees	P2810	Donations received	D7511
AGM expenses	P2900	Draft charges	P2510
Agricultural materials and supplies purchases	P2111	Dues paid	P2900
Airline tickets for business travel	P2411	Durable goods, acquisitions & disposals	P5116
Alcohol sales	P1121	Electrical equipment rental	P2630
Audit services expenses	P2810	Electricity expenses	P2220
Bad debt	D7520	Employee benefits	D1100
Bank cards	P2510	Employee bonuses	D1100
Bank service charges	P2510	Employee insurance benefits	D1100
Bank service charges, income	P1111	Employee pension contributions	D1100
Boat rental income	P1630	Employer's contribution to health insurance	D1210
Bottled water	P2900	Employer's contribution to pension	D1210
Brokerage commissions paid	P2900	Entertainment expenses, client	P2900
Building cleaning expenses	P2900	Entertainment expenses, employee	P2900
Building lease expenses	P2610	Equipment, acquisitions	P5116ii
Building rent expenses	P2610	Equipment, disposals	P5116iii
Buildings, acquisitions	P5114ii	Exhibit expenses	P2900
Buildings, disposals	P5114iii	Fax services	P2900
Buildings, extensions	P5114ii	Fixed assets, deterioration	K1000
Buildings, major renovations	P5114ii	Flowers	P2170
Business travel expenses	P2411	Food or liquor licensing fee	D2990
Cellular phone charges	P2900	Food purchases for restaurants	P2120
Checkbook charges	P2510	Foreign exchange gains or losses	K1120
Cleaning services, building	P2900	Freelance staff	D1100
Commissions - employee compensation	D1100	Freight charges	P2411
Commissions – income	P1111	Fuel purchases	P2160
Company fees	D2990	Furniture rental expenses	P2630
Computer consulting services expenses	P2700	Furniture rental income	P1630
Computer equipment, acquisitions & disposals	P5116	Gasoline purchases	P2160
Computer maintenance & repair expenses	P2700	Gifts paid	D7520
Computer rental/leasing expenses	P2630	Grants received	D7511
Computer software	P5120	Gratuities (tips paid to employees)	D1100
Computer software, customized	P5120	Gross income from rental/lease of building	P1610
Computer software, off-the shelf	P5120	Health licensing fees	D2990
Computer software, own-account	P5120	Honoraria	D1100
Concert expenses	P2900	Hotel occupancy tax (paid to government)	D2143
Construction equipment rental income	P1630	Housing allowance	D1100
Construction materials and supplies purchases	P2130	Import duty (P1129, P2111, P2120-P2170)	P2100
Consumer goods rental income	P1630	Insurance premiums, property	P2900
Corporate consulting services expenses	P2810	Interest paid	D4009
Cost of living allowances	D1100	Interest paid (banks only)	D4190
Credit card commission	P2510	Interest received	D4001
Custody expense	P2510	Interest received (banks only)	D4110
Cutlery purchases	P2170	Internet advertisements	P2900
Data storage, electronic	P2700	Internet charges	P2900
Data storage, hard copy	P2700	Inventories of finished goods (closing)	P5221
Delivery service income	P1111	Inventories of finished goods (opening )	P5229
Demurrage	P2411	Inventories of livestock (closing)	P5211
Depreciation	K1000	Inventories of livestock (opening)	P5219
Director's fees	D1100	Inventories of resale goods (closing)	P5231
Discounts (netted from sales)	P1111	Inventories of resale goods (opening)	P5239

Inventories of supplies & materials (closing)	P5241	Promotion expense	P2900
Inventories of supplies & materials (opening)	P5249	Property appraisal expenses (General)	P2900
Inventories of work-in-progress (closing)	P5221	Property appraisal expenses (Real Estate)	P2620
Inventories of work-in-progress (opening)	P5229	Property appraisal income	P1111
Janitorial services	P2900	Property development expenses (General)	P2900
Land rent paid	D4009	Property development expenses (Real Estate)	P2620
Land taxes	D2990	Property development income	P1111
Landscaping & grounds maintenance	P2900	Property management expenses (General)	P2900
Laundry	P2900	Property management expenses (Real Estate)	P2620
Legal services expenses	P2810	Property management income	P1112
Life insurance claims paid/payable	F6119	Property taxes	D2990
Life insurance premiums received/receivable	F6110	Radio advertisements	P2900
Life insurance reserves, changes	F6201	Radio transmission charges	P2900
Linen purchases	P2120	Raw material purchases for manufacturing	P2120
Loss on sale of building	K1120	Real estate agency services expenses	P2620
Loss on sale of fixed assets	K1120	Real estate agency services expenses (General)	P2900
Machinery & equipment rental income	P1630	Real estate agency services income	P1111
Machinery, acquisitions	P5116ii	Rental income	P1610
Machinery, disposals	P5116iii	Repair services income, miscellaneous	P1113
Magazine subscriptions	P2900	Resale goods purchases	P1129
Maintenance & repair of boating equipment	P2211	Resale goods sales	P1121
Maintenance & repair of engines	P2211	Research & development	P5120
Maintenance & repair of equipment, income	P1189	Salaries	D1100
Maintenance & repair of M&E	P2211	Sales	P1121
Maintenance & repair of motor vehicles	P2300	Scholarships paid	D7520
Maintenance & repair of motor vehicles, income	P1112	Security expenses	P2900
Maintenance & repair of plant & equipment	P2211	Severance payment	D7520
Maintenance & repair of radio equipment	P2211	Shipping	P2411
Management advisory services expenses	P2810	Sick pay	D1100
Marina sales	P1121	Staff training	P2900
Marketing cost	P2900	Stamp duties	D2990
Meals, cost of, employer's portion	D1100	Stationery purchases	P2170
Media costs	P2900	Stock options	D1100
Membership dues, income	P1112	Stock taking expenses	P2900
Messenger services	P2900	Storage	P2411
Minor maintenance & repair of buildings	P2240	Strata fees received	P1112
Motor vehicle license fees	D2990	Strata fees paid	P2900
Non-life insurance claims paid/payable	D7200	Subscriptions	P2900
Non-life insurance premiums rec'd/receivable	D7101	Subventions received	D7511
Non-life insurance reserves, changes	F6203	Swift fees	P2510
Occupancy tax paid	D2143	Tax services expenses	P2810
Office equipment rental income	P1630	Taxi costs	P2411
Office equipment rental/leasing expenses	P2630	Telephone charges	P2900
Office equipment, acquisitions & disposals	P5116	Television commercials	P2900
Office space lease expenses	P2610	Television transmission charges	P2900
Office supplies purchases	P2170	Training costs	P2900
Other operating income	P1189	Transport equipment rental income	P1111
Overtime payments	D1100	Trash removal	P2900
Packaging materials purchases	P2140	Uniforms	P2900
Parts & supplies purchases	P2120	Uniform allowance (if uniforms are <b>not</b> worn)	D1100
Payment to subcontractors	P2230	Uniform allowance (if uniforms are worn)	P2900
Payroll processing fees	P2810	Vacation pay	D1100
Pension fund contributions received/receivable	D6101	Wages	D1100
Pension fund reserves, changes	F6202	Wastage	P2900
Post office box rentals	P2900	Water expenses	P2220
Postage expenses	P2900	Wire transfer charges	P2510
Poster costs	P2900	Work permit fees	P2900
Printing (advertising)	P2900	Wrapping materials purchases	P2140
Printing (other)	P2900	Yellow page advertisements	P2900
Professional fees expenses	P2810		
Professional licenses	D2990		