



ECONOMICS AND STATISTICS OFFICE



ANNUAL BALANCE OF PAYMENTS SURVEY OFFSHORE EDUCATIONAL INSTITUTIONS

Information on hand

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Business ID: ESO

ISIC No.

For Official Use Only

Coverage: This survey is for entities which had transactions with parties from outside of the Cayman Islands for the calendar year 2025. If your accounting year ends on or before June 30, 2026, the information will be treated as calendar year 2025.

Purpose: Information collected in this survey will be used exclusively in the compilation of the Cayman Islands' Balance of Payments (BOP) and International Investment Position (IIP) statistics.

Confidentiality: The Statistics Act (2016 Revision) guarantees the confidentiality of the information provided via this form. The Economics and Statistics Office is prohibited by the Act from publishing or disclosing information obtained from the survey that relates to any identifiable business. **The information you provide is confidential, used exclusively for statistical purposes and the results from all returns will be published in aggregate form only. Statistical information collected by the ESO is exempt and cannot be disclosed using the Freedom of Information Act (FOI).**

Compulsory requirement: Completion of this questionnaire is a legal requirement under Section 11 of the Statistics Act (2016 Revision). For a copy of the Act, please check www.eso.ky.

Due Date: Please complete, sign and return this questionnaire in the envelope supplied by June 12, 2026.

Estimates: Some of the data requested may not be readily available from your records. In this case, careful best estimates will suffice. **Do not delay the return beyond the due date while awaiting actual figures.**

Valuation: All valuations should be made at market values. If this is not possible, please use the closest approximation to market valuation.

Please refer to the enclosed User's Guide when completing this questionnaire. If you encounter problems completing this questionnaire or find it difficult to meet the due date, please contact us.

Definitions

Resident: Individuals (including foreign nationals/expats) or enterprises/other organizations (including branches of foreign- registered companies) who regularly reside or engage in economic activities in Cayman Islands for at least one year. The individual or enterprise must have physical presence in the Cayman Islands.

Non-resident: is defined broadly to include people who do not live in the Cayman Islands, (regardless of citizenship), businesses, governments and other organizations that operate outside the Cayman Islands.

Foreign currency conversion to Cayman dollars: Transactions are to be reported in **thousands of Cayman dollars**. Where transactions are executed in foreign currency they should be converted to Cayman dollars.

Type of Services and/or Economic Activity (Please fill in)

Main services or activity:

Checklist: Please ensure that you (1) complete all sections of the form and (2) **keep a copy for your own records.**

Details of the person completing this questionnaire:

Name: _____

Position/Title: _____

Telephone: _____

Email Address: _____

Date: _____

Signature: _____

Type of Ownership:

Locally owned:

Foreign owned:

Both Locally and Foreign Owned:

I certify that the information contained herein is complete and correct to the best of my knowledge.



**Economics and Statistics Office
ANNUAL BALANCE OF PAYMENTS SURVEY:**



OFFSHORE EDUCATIONAL INSTITUTIONS

<i>Include transactions conducted over the internet</i>		Calendar Year
PART A: RECEIPTS FROM NON-RESIDENTS: <i>Non residents are defined broadly to include people who do not live in the Cayman Islands (regardless of citizenship); businesses, governments and other organisations that operate outside the Cayman Islands.</i>		
Transactions should be recorded on an accrual basis		2025
REPORT IN THOUSANDS OF CAYMAN DOLLARS (CI\$'000)		CI \$' 000
Code	Gross Receipts/Revenues from abroad for any of the following services:	
9	Education services (online programs etc.)	
9	Tuition fees	
	of which: received from foreign students	
	Grants/Endowments received from donors/parent company	
4	Insurance claims received from <u>non-resident insurers</u>	
33	Interest earned on investments (including deposits held abroad)	
34	Other receipts from related non-resident companies (parent /head office and other foreign affiliates) (please specify) <u>exclude receipts for goods exported</u>	
35	Other receipts from unrelated non-residents (please specify) <u>exclude receipts for goods exported</u>	
TOTAL RECEIPTS FROM NON-RESIDENTS		

PART B: PAYMENTS TO NON-RESIDENTS

Transactions should be recorded on an accrual basis		2025
REPORT IN THOUSANDS OF CAYMAN DOLLARS (CI\$'000)		CI \$' 000
Code	Gross Payments to non-residents for any of the following:	
9	Education services (online programs etc.)	
3	Non- financial Fees and commissions	
2	Business, professional and technical services (includes legal, accounting, administrative, business and management consulting, advertising and related services, architectural and engineering services, operating leasing services)	
1	Financial services other than insurance (includes fees related to asset management and transactions in securities, brokerage, underwriting redemption, placement of issues, commissions, credit card services, letter of credit)	
4	Insurance premiums paid to <u>non-resident insurers</u>	
5	Royalties & licenses fees for patents, trademarks, franchises, copyrights and related rights	
6	Payments for use of international telecommunications (i.e. not local providers)	
7	Computer and information services (installation, software implementation, data processing/database services, maintenance)	
36	Expenditure on overseas training and conferences (business purposes) (exclude airfares)	
37	Wages and salaries paid to <u>non-residents</u> (employee must be a non-resident and an employer-employee relationship must exist between the resident employer and the non-resident employee)	
	Dividends paid to:	
44	(a) Equity investors with ≥ 10% ownership	
45	(b) Equity investors with < 10% ownership	
48	Interest payable on loans and advances from non-resident entities	
60	Other payments to related non-resident companies/entities (parent/ head office, and other foreign affiliates) (please specify) <u>excluding payments for goods imported</u>	
61	Other payments to unrelated non-resident entities (please specify) <u>excluding payments for goods imported</u>	
TOTAL PAYMENTS TO NON-RESIDENTS		

NUMBER of employees as at the end of the reference period		2025
FULL TIME		
PART TIME		

PART C (i) FINANCIAL ASSETS WITH NON-RESIDENTS (POSITIONS, TRANSACTIONS AND OTHER CHANGES)					
		Position at end of 2024	Transactions during the year 2025 Increase (+) decrease (-)	Valuation and other changes in position in 2025 increase (+) decrease (-)	Position at end of 2025
REPORT IN THOUSANDS OF CAYMAN DOLLARS (CI\$'000)		CI \$' 000	CI \$' 000	CI \$' 000	CI \$' 000
YOUR COMPANY'S INVESTMENT ABROAD (ASSETS)					
6	Deposits with non-residents				
7	Accounts receivables from non-residents				
	(a) For goods and services				
	(b) Other accounts receivable				
8	Other claims with non-residents (please specify)				
TOTAL EXTERNAL ASSETS					
PART C (ii). FINANCIAL LIABILITIES DUE TO NON-RESIDENTS (POSITIONS, TRANSACTIONS AND OTHER CHANGES)					
		Position at end of 2024	Transactions during the year 2025 Increase (+) decrease (-)	Valuation and other changes in position in 2025 increase (+) decrease (-)	Position at end of 2025
REPORT IN THOUSANDS OF CAYMAN DOLLARS (CI\$'000)		CI \$' 000	CI \$' 000	CI \$' 000	CI \$' 000
INVESTMENTS IN YOUR COMPANY FROM ABROAD (LIABILITIES)					
1	Equity Capital				
	(a) Of which: with ≥ 10% ownership				
	(b) Of which: with < 10% ownership				
2	Reinvested earnings (undistributed profits)				
5	Loans from non-residents				
	(a) Parents or affiliates				
	(i) Long-term				
	(ii) Short-term				
	(b) Non-affiliated creditors				
	(i) Long-term				
7	Accounts payables to non-residents				
	(a) For goods and services				
	(b) Other accounts receivable				
8	Other liabilities to non-residents (please specify)				
TOTAL EXTERNAL LIABILITIES					

PART D: NET PROFIT

This section should be completed only by companies with non-residents (external) investors.

2025

Code	REPORT IN THOUSANDS OF CAYMAN DOLLARS (CI\$'000)	CI \$' 000
1	Net operating profit (loss) for the period	
2	Dividends declared in reporting period	
3	Dividends paid in reporting period	

PART E: COMPANY'S OWNERSHIP

	Shareholder's country of residence	% of ownership of shareholders equity as at end of 2025 (%)
Country 1		
Country 2		
Country 3		
Country 4		
...		
Minority investors (own < 10% of equity)		

PART F: ESTIMATED EXPENDITURE OF FOREIGN STUDENTS

		2025			
I	Length of Stay of Foreign Students	Semester 1	Semester 2	Semester 3	Semester 4
(a)	Commencement date of Semester				
(b)	Duration of semester (number of weeks per semester)				
(c)	Number of foreign students studying at the institution (per semester)				
II	Estimated Average Expenditure of Foreign Students	Semester 1	Semester 2	Semester 3	Semester 4
		CI \$' 000	CI \$' 000	CI \$' 000	CI \$' 000
(a)	Room and board				
(b)	Books				
(c)	Tuition (if paid in the Cayman Islands)				
(d)	Incidentals				
Total (Avg) Estimated Expenditure					

If you did not have any transactions with parties outside the Cayman Islands in 2025,
please check the box and **RETURN** the questionnaire.

* All forms **MUST** be returned whether or not you have transactions to record.