

2008 INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SURVEY INSTRUCTIONS AND INDUSTRY CATEGORY CODES

INTRODUCTION

This manual provides instructions, definitions, and codes to assist you in completing your Information and Communication Technology (ICT) Survey report form. Data from this survey will be used to assess future productivity and economic growth prospects. In addition, the data will provide improved source data significant to the investment component of Gross Domestic Product, capital stock estimates, and capital flow tables.

This form collects capitalized and non-capitalized expenditures for information and communication technology equipment and software only.

BURDEN HOUR ESTIMATE

Public reporting burden for this collection of information is estimated to range from 1 to 21 hours, averaging 1.7 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information to:

Paperwork Project 0607-0909, U.S. Census Bureau, 4700 Silver Hill Road, AMSD-3K138, Washington, D.C. 20233. You may e-mail comments to Paperwork@census.gov: use "Paperwork Project 0607-0909" as the subject.

GENERAL INSTRUCTIONS

Survey Scope – This survey collects expenditure data for nonfarm companies, organizations, and associations operating within the United States. Information for agricultural production operations should be excluded. However, companies performing agricultural services are included. **Information for churches, nonprofit organizations, and organizations that are government owned but privately operated should be included.**

Reporting Entity – Report for all **domestic** operations of your enterprise, including subsidiaries, divisions and discontinued operations that are being held for sale. For this report, the terms enterprise and company are used interchangeably. An enterprise is a business, service, or membership organization consisting of one or more establishments under common ownership or control. It includes all establishments of subsidiary companies, where there is more than 50 percent ownership, as well as establishments of firms which the enterprise has the power

to direct or cause the direction of management and policies. **If another domestic company owns more than 50 percent of the voting stock of your company or has the power to direct or cause the direction of your management and policies, then please note this in "Remarks" section on the last page of the form. Holding companies should report for the entire corporation, including all subsidiaries under their ownership.** If you are unable to consolidate records for the entire company or have any reporting questions, please call **1-800-528-3049**. This report form will be used by companies having activity in one or more industries; therefore, not all items will apply to all companies. For purposes of this survey, exclude data for Puerto Rico, the Virgin Islands, and U.S. Territories.

Survey Period – Report data for the calendar year 2008. If calendar year book figures are not available except at considerable cost, reasonable estimates are acceptable. If you cannot provide reasonable estimates on a calendar basis, fiscal year data will be accepted. Indicate on page 10 of the ICT-1(L), page 8 of the ICT-1(M) form, or page 6 of the ICT-1(S) form the exact dates the data represent if they are not for the calendar year. If fiscal data are used and your fiscal period ends in January, February, or March, report for the fiscal year ending in 2009. Otherwise, report for the fiscal year ending in 2008.

Estimates Are Acceptable – The data requested on this report form may not correspond to your company's accounting records. If you cannot answer a question from your company records, please provide carefully prepared estimates. If your company did not have any ICT expenditures for the 2008 reporting period, enter "0" in the appropriate cell(s).

Report dollar values rounded to thousands.

Example: If figure is \$179,125,628.00 report	\$Mil	\$Thou	\$Dol
	179	126	

Mergers / Acquisitions and Discontinued Operations – Such events occurring during the period covered by this report require special attention.

(a) If your enterprise merged with or acquired another domestic enterprise during the reporting period, include the domestic ICT expenditures made by the merged or acquired enterprise since the date of acquisition. Please furnish the date of the acquisition or merger and the name of the acquired enterprise in the "Remarks" section on the last page of the form.

(b) If your enterprise was acquired by another enterprise during the period covered by this report, please furnish the acquisition date and the name and address of the acquiring enterprise in the ownership information section on the last page, and complete the form for the period of time the enterprise was in operation prior to the acquisition.

(c) Discontinued operations should be treated in the same manner as continued operations. If during the survey year, your enterprise had discontinued operations that were held for sale, report data for the discontinued operations for the period of time the reporting enterprise owned them.

Additional Forms – Photocopies of this form are acceptable. If you require additional forms, call **1-800-528-3049** or write to the **U.S. Census Bureau, ICT Processing, 1201 East 10th Street, Jeffersonville, IN 47132-0001**. Please include your 11 digit Census ID Number located on the first line of the mailing address.

Filing the Report Form – Return your completed report form in the pre-addressed envelope. If you are not using the pre-addressed envelope, return your report form to the **U.S. Census Bureau, 1201 East 10th Street, Jeffersonville, IN 47132-0001** or fax to **1-800-438-8040**. Make a copy of the completed report form for your company records.

Electronic Reporting – To complete this survey online go to the following address: www.census.gov/csd/ct. Click on “*Census Taker*” and use your username and password to login. **Your username and password are located on the front page of the survey form.** Should you have any questions regarding electronic reporting, please call **1-800-528-3049**.

Filing Extensions – If you cannot complete the survey by the due date shown on the cover page of the report form, you may request an extension of time by writing to the address below (include your 11 digit ID):

U.S. Census Bureau or call:
1201 East 10th Street **1-800-528-3049.**
Jeffersonville, IN 47132-0001

Legal Authority and Confidentiality of Data - Your response is required by law. Title 13, United States Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the U.S. Census Bureau. By the same law, **YOUR REPORT IS CONFIDENTIAL.** It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. Further, copies retained in respondents’ files are immune from legal process.

Direct any **QUESTIONS** regarding this report form to the **U.S. Census Bureau, ATTN: Business Investment Branch, Company Statistics Division, Washington, DC 20233-6400** or call **1-800-528-3049**.

INSTRUCTIONS BY ITEM

ITEM 1

INDUSTRY CATEGORY CODES

Review the list of industries printed to the left of the company name and address on the cover page of the report form. Our records show your company operated in these industries during 2008. If there are discrepancies, please add, modify, or delete these industry codes. A complete list of valid industry codes is available beginning on page 5 of this booklet. For each of your company’s industries, report the ICT expenditures on a separate page.

Expenditures for equipment and software that serve multiple industries (such as those serving headquarters, regional and divisional offices, and research and development) should be allocated to each industry as deemed appropriate. If expenditures for these assets cannot be allocated to specific industry categories, report the amount of these expenditures as industry code 9900.

ITEM 2

EQUIPMENT EXPENDITURES

(Report Computer Software in Item 3)
COLUMNS

Capitalized Expenditures

Include:

- All capital expenditures during the year for information and communication technology equipment chargeable to asset accounts for which depreciation or amortization accounts are ordinarily maintained;
- Gross additions of information and communication technology equipment during the year to construction-in-progress accounts for projects lasting more than one year, even if the asset was not in use and not yet depreciated;
- Cost of assets acquired under capital leases entered into during the survey year;
- Capitalized interest charges on loans with which capital projects are financed, if consistent with the Statement of Financial Accounting Standards (FAS) Number 34;

Include (cont.):

- Information and communication technology equipment used in the production and distribution of goods and services or in office functions.

Exclude:

- The cost of maintenance, repairs and supplies charged as current operating expenses;
- Expenditures for information and communication technology equipment by subsidiaries and branches located outside the United States;
- Reductions for retirements, write-downs, sales, subsidies, or other dispositions of existing assets;
- Expenditures for goodwill, patents, or copyrights;
- Payments to others for equipment acquired under operating leases or rented;
- Expenditures for property which is leased to others as part of a capital (full-payout or equity) lease arrangement.

Non-capitalized Purchases

(Excluding purchased computer and communication services and maintenance and repairs)

Note:

- If equipment purchases are included in the cost of a service/maintenance agreement, report only the equipment value in the Non-capitalized Purchases column;
- If you are unable to separately report the equipment value, and the majority of the service/maintenance agreements cost is the equipment purchase, report the entire cost in the Non-capitalized Purchases column.

Include:

- Non-capitalized purchases and upgrades falling below the company's capitalization threshold (dollar and/or useful life);
- Purchases made from grants and government funds.

Exclude:

- Capitalized expenditures charged to asset accounts for which depreciation or amortization accounts are maintained;
- Purchased services such as purchased computer services, purchased data processing services, and purchased communication services;
- Ordinary maintenance and repairs;
- Office supplies and materials;
- Inventory.

Non-capitalized Operating Leases and Rental Payments
(Excluding maintenance and repairs)

Note:

- In multi-year rental agreements, report only the cost for the 2008 reporting period.

Include:

- Payments made in exchange for use of equipment with no transfer of ownership.

Exclude:

- Leases involving transfer of ownership (capital leases);
- Ordinary maintenance and repairs.

EQUIPMENT EXPENDITURES

(Report Computer Software in Item 3)

ROWS

The examples provided are not intended to be an exhaustive list.

311 Computer and Peripheral Equipment

Mainframes, personal computers, laptops, workstations, terminals, computer servers, printers, plotters, monitors, storage devices, personal digital assistants (PDAs), automatic teller machines (ATMs), point of sale terminals, etc.

Note:

- If networking equipment is included in the cost of computer and peripheral equipment, report only the networking equipment value in row 313 (ICT Equipment, Excluding Computer and Peripheral Equipment) and report computer and peripheral equipment in row 311 (Computer and Peripheral Equipment);
- If you are unable to separately report networking equipment and the majority of the equipment value is computers and peripherals, report the entire cost in row 311 (Computer and Peripheral Equipment).

Exclude:

- Purchased services such as purchased computer services, purchased data processing services, and purchased communication services;
- Ordinary maintenance and repairs;
- Office supplies and materials;
- Inventory;
- Software (report in Item 3).

313 Information and Communication Technology Equipment, Excluding Computer and Peripheral Equipment

Central office switching equipment, telephones (wired and wireless) and telephone apparatus, facsimile equipment, bridges, routers, gateways, portable transmitting and receiving antennas, communications satellites, cable television equipment, global positioning system (GPS) equipment, radio and television studio broadcasting equipment, fire detection and alarm systems, intercom systems, etc.

Note:

- If networking equipment is included in the cost of computer and peripheral equipment, report only the networking equipment value in row 313 (ICT Equipment, Excluding Computer and Peripheral Equipment);
- If you are unable to separately report networking equipment and the majority of the equipment value is computers and peripherals, report the entire cost in row 311 (Computer and Peripheral Equipment).

Exclude:

- Purchased services such as purchased computer services, purchased data processing services, and purchased communication services;
- Ordinary maintenance and repairs;
- Office supplies and materials;
- Inventory;
- Software (report in Item 3).

316 Electromedical and Electrotherapeutic Apparatus

Medical ultrasound equipment, defibrillators, magnetic resonance imaging equipment, electrocardiographs, electromedical endoscopic equipment, etc.

Note:

- If this category does not apply to your company place a "0" in the cells.

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Exclude:

- Ordinary maintenance and repairs;
- Inventory;
- Software (report in Item 3).

ITEM 3

COMPUTER SOFTWARE EXPENDITURES
(Including Payroll for Developing Software)
COLUMNS

Capitalized Purchases and Payroll for Developing Software

Note:

- Capitalized computer software is defined by the criteria in **Statement of Position 98-1, Accounting for the Costs of Computer Software Developed or Obtained for Internal Use.**

Include:

- Capital expenditures for computer software developed or obtained for internal use during the year;
- Costs of materials and services directly related to the development or acquisition of software; payroll and payroll-related costs for employees directly associated with software development and interest costs incurred while developing the software.

Non-capitalized Purchases and Payroll for Developing Software
(Excluding maintenance and repairs)

Note:

- Costs of software developed under contract should only be reported by the purchaser;
- If purchases and/or upgrades are included in the cost of a license or service agreement, report only the purchase and/or upgrade value in the Non-capitalized Purchases and Payroll for Developing Software column and report licenses in the Non-capitalized Software Licensing and Service/Maintenance Agreements column;
- If you are unable to separately report individual purchases and/or upgrades from license or service agreements, report the entire cost in the Non-capitalized Purchases and Payroll for Developing Software column.

Include:

- Purchases and/or upgrades to software (one-time and/or periodic);
- Purchased computer services *only* if they relate to vendor-customized software or adaptation to existing software.

Exclude:

- Payroll related to IT functions other than software development (e.g., help desk);
- Software purchased for duplication and resale without additional alteration or value added;
- Site and seat licenses;
- Ordinary maintenance and repairs to software;
- Inventory.

Non-capitalized Software Licensing and Service/Maintenance Agreements
(Including leased software)

Note:

- If purchases and upgrades are included in the cost of a license or service agreement, report only the license and service agreement value in the Non-capitalized Software Licensing and Service/Maintenance Agreements column;
- If you are unable to separately report purchases and/or upgrades from service/maintenance agreements, report the entire cost in the Non-capitalized Purchases and Payroll for Developing Software column;
- For multi-year contracts report only the cost for the 2008 reporting period.

Include:

- Software under operating leases;
- Site and seat licenses;
- Software service/maintenance agreements (purchased annually or otherwise).

Exclude:

- Purchases and/or upgrades of software;
- Inventory;
- Costs already reported in the Non-capitalized Purchases and Payroll for Developing Software column.

SOFTWARE EXPENDITURES
(Including Payroll for Developing Software)
ROWS

318 Computer Software

(Including Payroll for Developing Software)

- Prepackaged (off-the-shelf), vendor customized, and internally developed software.
- Costs related to software development (for internal use and/or resale) including loaded payroll (salaries, wages, benefits, and bonuses).
- **Exclude** other IT payroll.

Include:

- Prepackaged – software purchased off-the-shelf through retailers or other mass-market outlets;
 - o Include payroll for adaptation to existing software;
 - o If pre-packaged software was purchased and then altered internally or by a vendor, report both the purchase price and the cost of alteration;
- Vendor customized – software **externally** developed by vendors, customized for your company's use or resale;
- Internally-developed – software developed by your company's employees for internal use or resale. Include loaded payroll (defined below);
- Loaded Payroll – salaries, wages, benefits, and bonuses related to **all** software development activities. Report these figures in the Capitalized or Non-capitalized Purchases and Payroll for Developing Software column;
 - o Exclude stock options.

Exclude:

- Payroll related to IT functions other than software development (e.g., help desk);
- Inventory.