



National Statistics Act (OJ RS, No. 45/1995 and 9/2001)
Annual Programme of Statistical Survey (OJ RS, No. 171/2020)
Data reporting is obligatory.

PLEASE READ!

The questionnaire in this form is intended only for informing you which data need to be prepared for this survey.
Please enter the required data into the e-questionnaire available for this survey on the AJPEŠ portal: <http://www.ajpes.si/>

POSL-P/ČL

**Questionnaire for statistical survey
Quarterly performance of
enterprises, 2021**

Reporting for the: quarter

Reporting periods:

1st quarter: 1. 1. – 31. 3. 2021
2nd quarter: 1. 1. – 30. 6. 2021
3rd quarter: 1. 1. – 30. 9. 2021
4th quarter: 1. 1. – 31. 12. 2021

BUSINESS ENTITY

Registration number

Name and headquarters

Person responsible for the reported data:

Telephone number of the person completing the questionnaire:

E-mail address of the person completing the questionnaire:

Status of the observation unit (please select the status from the code list below)

(Code list: 10 – Data entry, 40 – Reporting unit does not operate, 41 – Bankruptcy, liquidation, 42 – Unit is deleted from the Business Register of Slovenia, 50 – At the time of observation the unit is still, 71 – Merger, 72 – Demerger, 73 – Merger by acquisition)

Registration numbers of legal successors (for statuses 71, 72, 73):

Electronic reporting via the AJPEŠ web portal.

Reporting deadlines:

First quarter of 2021: 10. 4. – 30. 4. 2021
Second quarter of 2021: 10. 7. – 31. 7. 2021
Third quarter of 2021: 10. 10. – 31. 10. 2021
Fourth quarter of 2021: 10. 1. – 31. 1. 2022

Help and information:

If you need further clarification on the content of the questionnaire, write an e-mail to porocanje.surs@gov.si or call us at the phone number +386 1 2340 687 (SURS).
For technical assistance, contact the staff of the relevant AJPEŠ department (from the list published on the AJPEŠ website).

Purpose of the statistical survey

With the statistical questionnaire POSL-P/ČL we monitor the financial position and profit or loss of business entities. At the same time we collect the basic value data for quarterly assessment of current economic trends, and therefore gross domestic product, which is one of the most important indicators of economic activity of the country. These are important data that are the basis for current economic policy measures. The survey is based on a sample of up to 5,000 business entities (companies, branches of foreign companies and co-operatives) in Slovenia.

Obligation to report the data

For this statistical survey reporting of the requested data to the Statistical Office of the Republic of Slovenia is obligatory based on the National Statistics Act (OJ RS, No. 45/1995 and No. 9/2001) and the Annual Programme of Statistical Surveys for 2021 (OJ RS, No. 171/2020). Failure to comply with this obligation constitutes a violation of the provisions contained in these regulations.

Data confidentiality

All data collected with this questionnaire are confidential and are as such carefully protected and used for statistical purposes only, i.e. for providing and disseminating aggregate data on mass phenomena in line with the National Statistics Act, which stipulates in Article 50 that statistics may be published in aggregate form only (e.g. as averages, totals and shares), and so that it is not possible to identify the enterprise to which the data refer. Exceptionally, the data can be published individually upon written consent of the enterprise that it agrees with the publication of its data in such a way.

Thank you for the cooperation.

Table 1. Data from the balance sheet

EUR (without cents)

Recommended accounts	Items	AOP designation from annual reports*	Reported data as of dd. mm. yyyy (enter new data: - if the change occurred or if you did not report in the previous quarter)**	Situation as of dd. mm. yyyy
			1	2
	II. Inventories (035+036+037+038+039)	034		
30, 31, 32	1. Materials	035		
60	2. Work in progress	036		
61, 63	3. Products	037		
65, 66	4. Goods for resale or Merchandise	038		
part 13	5. Advances given for inventories	039		

* Listed are AOP designations from the Balance sheet for sending annual reports to AJPES.

** Enter new data:

- if the data reported as of the stated day differ significantly from the true value, or if the data as of that date have not yet been reported.

Table 2. Data from the profit and loss statement

EUR (without cents)

Recommended accounts	Items	AOP designation from annual reports*	Reported data for the period 1. 1. yyyy - dd. mm. yyyy (enter new data if the change occurred)	Data for the period 1. 1. yyyy - dd. mm. yyyy
			1	2
	A. NET SALES REVENUE or TURNOVER (111+115+118)	110		
part 76	I. Net revenue from sales on the domestic market	111		
part 76	II. Net revenue from sales on the EU market	115		
part 76	III. Net revenue from sales outside the EU market	118		
60, 61, 63	B. INCREASE IN THE VALUE OF INVENTORIES OF PRODUCTS AND WORK IN PROGRES	121		
60, 61, 63	C. DECREASE IN THE VALUE OF INVENTORIES OF PRODUCTS AND WORK IN PROGRES	122		
79	Ĉ. CAPITALISED OWN PRODUCTS AND SERVICES	123		
part 76	D. SUBSIDIES, GRANTS, ALLOWANCES, COMPENSATION AND OTHER REVENUES ASSOCIATED WITH PRODUCTS AND SERVICES	124		
part 76	E. OTHER OPERATING REVENUES	125		
	F. GROSS OPERATING RETURNS (110+121-122+123+124+125)	126		
	G. OPERATING EXPENSES (128+139+144+148)	127		
	I. Cost of goods (merchandise), materials and services (129+130+134)	128		
part 70	1. Purchase value of goods (merchandise) and materials sold	129		
40	2. Cost of materials used	130		
41	3. Cost of services	134		
47	II. Labour costs	139		
43,72	III. Write-offs in value	144		
43	- Of which: Depreciation and amortisation expense	145		
44,48	IV. Other operating expenses	148		
48	- Of which: Other costs	150		
	H. OPERATING PROFIT (126-127)	151		
	I. OPERATING LOSS (127-126)	152		

* Listed are AOP designations from the Profit and loss statement for sending annual reports to AJPES.

Table 3. Gross investment in fixed assets and investment property

EUR (without cents)

Items	AOP designation	Reported data for the period 1. 1. yyyy - dd. mm. yyyy (purchase of new fixed assets) (enter new data if the change occurred)	Purchase of new fixed assets during the period 1. 1. yyyy - dd. mm. yyyy	Reported data for the period 1. 1. yyyy - dd. mm. yyyy (purchase of existing fixed assets) (enter new data if the change occurred)	Purchase of existing fixed assets during the period 1. 1. yyyy - dd. mm. yyyy
		1	2	3	4
GROSS INVESTMENT IN FIXED ASSETS (301+309+310)	300				
Land	301				
Licences, patented entities, brands and concessions – software licenses are included in Other	309				
Other	310				

Table 4. Other data

EUR (without cents)

Items	AOP designation	Reported data for the period 1. 1. yyyy - dd. mm. yyyy (enter new data if the change occurred)	Data for the period 1. 1. yyyy - dd. mm. yyyy
		1	2
Participation in profit of corporations	403		
Distributed profit of corporations	408		

Table 5. Annual items (for the period 1. 1. – 31. 12. 2021)

Items	AOP designation	Value in euros (without cents)
Rental income from land and forest	401	
Rental income from own dwellings	402	
Participation in profit of corporations - dividends	404	
Participation in profit of corporations - other	405	
Expenses for rents on land and forests	407	
Distributed profit of corporations - dividends	409	
Distributed profit of corporations - other	410	
Scholarships to pupils and students	411	
Expenses for fines and court fees	412	
Payments for agency workers (without payments for contract work and honoraria payments)	501	
Payments to subcontractors	502	
Annual rental in 2021 for operating leasing of assets recognised as right-of-use	503	
Net sales revenue or turnover from the principal activity	504	

How much time did you personally and others spend for data preparation and filling in the questionnaire?

Please take into account the time spent reading the instructions, gathering information, preparing the data, and filling in the questionnaire.

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minutes

Instructions for completing the questionnaire

General instructions for all tables

Please read the instructions before completing the questionnaire.

Please show data in euros, rounded and without decimals.

If you do not have the exact value of the requested data, please estimate the data and write down the estimate.

Information that you report will refer to the following periods: first quarter 1. 1.–31. 3., second quarter 1. 1.–30. 6., third quarter 1. 1.–30. 9. and fourth quarter 1. 1.–31. 12. These periods should also be taken into account by the reporters in which the financial year differs from the calendar year. If you find when completing the questionnaire that the data you reported for the previous period are significantly different from the true value, enter the correct value, i.e. the total value, not only the difference to the true value. When filling out the data for the first quarter, entering of the corrections for the previous period is not possible. If you recorded corrections of previously reported data for the previous quarter, correct the data for the previous quarter properly.

Enter the data in column 1 of Table 1 (Data from the balance sheet) even if you have not yet reported the data as of the stated date (e.g. new reporters).

The questionnaire includes five tables; Tables 1 to 4 will be completed on a quarterly basis, Table 5 only in the last quarter of the year:

- Table 1: Data from the balance sheet
- Table 2: Data from the profit and loss statement
- Table 3: Gross investment in fixed assets and investment property
- Table 4: Other data
- Table 5: Annual items (data are reported only when reporting data for the last quarter of the year)

Table 1. Data from the balance sheet and Table 2. Data from the profit and loss statement

The tables represent items from standardised forms of the balance sheet and the profit and loss statement, which you complete for the statistical purpose within annual reports for AJPES:

- AOP designations in tables are the same as in standardized forms of AJPES.
- Recommended accounts in tables are from the single chart of accounts adopted by the Council of Experts of the Slovenian Institute of Auditors.

Most companies and co-operatives prepare financial statements for their own purposes during the year. Because of data that are reported in Tables 1 and 2, **the reporter does not need to:**

- In their book-keeping perform recording for which Slovenian accounting standards require that it is normally made at the end of the financial year (revaluation of assets, liabilities, revenue and expenditure).

Show **items in Table 1** (column 2) as of the last day of the reporting period (first quarter – 31. 3., second quarter – 30. 6., third quarter – 30. 9., fourth quarter – 31. 12.). Please follow these periods even if the financial year differs from the calendar year.

Show **items in Table 2** (column 2) for the period from the beginning of the year to the end of the reporting period (January–March, January–June, January–September, January–December). Please follow these periods even if the financial year differs from the calendar year.

Table 3. Gross investment in fixed assets and investment property

Show the data in Table 3 (columns 2 and 4) for the period from the beginning of the year to the end of the reporting period (January–March, January–June, January–September or January–December). Please follow these periods even if the financial year differs from the calendar year. In column 2 show the purchase of new fixed assets and in column 4 the purchase of existing fixed assets.

The value of Gross investment in fixed assets comprises: the purchase of (physically created) own assets, modernisations, reconstruction and renovation of existing assets (including leased assets), own construction, acquisition without payment and acquisition price of fixed assets under financial leasing and investment property. Do not show a fixed asset that you owned and sold, and later hired under financial leasing. In this table do not include assets obtained from operating leases.

Show purchases of fixed assets during the period whether or not you actually paid them during the period. Also show investment in progress (construction or manufacturing). Do not enter the sale of fixed assets.

The value of purchases has to be shown at purchase price, as measured under the accounting rules. Enter only the purchase value; any subsequent changes should not be entered into Table 3.

For item Land (301) in column 2 show the value of purchases of land during the reporting period. This item also includes Building rights.

For item 309 show the purchase of **licences, patented entities, brands and concessions, except of licenses for software.**

Item **Other** (310) includes:

- Buildings and other structures** for which the value of generated investment in buildings, structures and business premises should be shown. Show the value of investments in investment property and the value of investment repair and reconstruction of buildings. The value of investment includes works and purchases made during the reporting period as well as works and purchasing made but not yet paid during the reporting period. If you are building a new building, structure or business premise for your needs, show the value of own work and the work of other contractors in the period. The item includes all equipment installed by the contractor (electrical installations, plumbing, lift, equipment for central heating, etc.).
- Transport equipment and Other equipment and machinery** for which the value of gross investment in transport equipment and other equipment and machinery, including investment maintenance of these (follow the definition of gross investment given above) should be shown. Transport equipment includes cars, trucks, tractors, trailers, other vehicles and vessels, while other equipment and machinery includes energy machines and devices, mobile machinery and devices, office equipment and data processing machines (e.g. computers), indoor and other equipment. Include also:
 - transport and other equipment and machinery that you acquired in the observed period under financial leasing,
 - transport and other equipment and machinery that you purchased with the intention to give it in operating lease to others,

- transport and other equipment and machinery produced by you for your own use,
 - value of the repair of damaged equipment.
- c) **Other tangible fixed assets** for which the purchase of vineyards, orchards, breeding stock, investment in fixed assets owned by other proprietors and other tangible fixed assets (e.g. valuables purchased to preserve their value such as artwork, precious stones, non-monetary gold, etc.) (accounts 043 and 045) should be shown.
- d) **Purchased software and own-account software, including software licenses** for which the purchase of computer software and the value of computer software that you developed yourself for your own use should be shown. Computer software that you developed yourself for your needs should be valued by costs required for its development until used in the production process. Also include the value of licenses for the software.
- e) **Studies, projects and other intangible fixed assets** for which the purchase of studies, research projects, investment studies, etc., and also original literary works and other originals (originals in the field of film, music as the basis for the film, television programs, musical and sports events) should be shown.

Table 4. Other data

Show items in Table 4 (column 2) from the beginning of the year to the end of the reporting period (January–March, January–June, January–September, January–December). Please follow these periods even if the financial year differs from the calendar year. In column 2 enter the amount of:

- participation in profit of corporations (403) and
- distributed profit of corporations (408) in gross value to the owner or income subtracted by your owner from the enterprise.

In determining the quarter, please use the date of decision.

Table 5. Annual items

Table 5 is the annual supplement to the quarterly questionnaire for the entire reporting year. The data for this table are filled in only once a year.

In the item **Rental income from land and forest** (401) enter the amount of Rental income from land and forest.

In the item **Rental income from own dwellings** (402) enter only income from own housing, and not from own parking lots, and only income from own housing that is leased to natural persons residing in these dwellings.

The items **Participation in profit of corporations - dividends** (404) and **Participation in profit of corporations - other** (405) are part of the item Participation in profit of corporations (403) in Table 4. If you participate in profit in the form of dividends, show it in item dividends (404), but if you participate in profit in another form, show it in item other (405).

In the item **Expenses for rents on land and forest** (407) enter the amount of expenses for rents on land and forest (if there are buildings on the land, enter only land rent; leave it blank if it cannot be excluded).

The items **Distributed profit of corporations – dividends** (409) and **Distributed profit of corporations – other** (410) are part of the item Distributed profit of corporations (408) in Table 4. If you paid out the profit as dividends, show it as gross amount in the item Dividend (409), but if you paid out the profit in another form, show it as gross amount in the item Other (410). Fill in Distributed profit of corporations in the form of dividends (409) only for joint-stock companies; for other companies show the total amounts of distributed profit in the item Other (410).

In the item **Scholarships to pupils and students** (411) enter the amount of money allocated for this purpose.

In the item **Expenses for fines and court fees** (412) enter the amounts of fines imposed by the courts or other judicial authorities and the costs of court fees, but do not enter the damages.

In the item **Payments for agency workers** (501) enter the amounts of the payments (gross value) that you paid in the observed year to employment agencies and similar organizations to ensure staff (e.g. student employment services) for the provision of personnel for a limited period of time to supplement or temporarily replace the labour force. Include only payments for ensuring staff that is not related to the provision of certain industrial or other non-industrial services (do not enter, for example, subcontractors that implement part of the production process or project). Show these payments on the account 41; you have shown them also in Table 2 (134) as part of the cost of services. The figure does not include payments for contract work and payments for contracts for copyrighted work. Enter only the cost of hiring agency workers and not, for example, the cost of finding appropriate staff.

In the item **Payments to subcontractors** (502) enter the amounts that you paid to third parties in return for industrial goods and services supplied as part of a subcontracting relationship. Show these payments on the account 41; you have shown them also in Table 2 (134) as part of the cost of services. Two enterprises are linked by a subcontracting relationship whenever the following two conditions are met:

- the customer enterprise, also known as the main contractor, participates in the conception of the product providing, even partially, technical specifications to the supplier enterprise, also known as the subcontractor, and/or provides it with the materials to be processed;
- the customer enterprise sells the subcontracted product, either as such or as part of a more complex product, and takes on the after-sales liability for the product.

In the item **Annual rental in 2021 for operating leasing of assets recognised as right-of-use** (503) enter the amounts of annual rental for operating leases (NOT for financial leases) for all existing contracts (regardless of the year of entering the contract) for which you as a lessee recognised the right-of-use assets according to the new accounting standards and classified them as long-term assets (fixed tangible assets or non-tangible assets or investment real estate property). Enter the amount of these rentals for 2019. The value includes non-deductible VAT. Do not include rentals of operating leases not recognised as right-of-use assets. Do not include payments for financial leases.

In the item **Net sales revenue or turnover from the principal activity** (504) enter the amounts of net sales generated in your principal activity. If you have only principal activity, the amount will be the same as entered in Net sales revenue (110). If you have also others activities, the amount will be lower than entered in Net sales revenue (110).

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