

Survey code:

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ANNUAL STRUCTURAL BUSINESS SURVEY, 2010

The obligations to provide data for statistical purposes are stipulated in Article 26, and penalty provisions in cases of non-response, incomplete or erroneous data are stipulated in Article 52 of the Law on Official Statistics (Official Gazette of RS, No 104/2009).
The data shall be used for statistical purposes only and shall not be published as individual data.
The principle of confidentiality shall apply for all data.

Number from address book
(to be filled in by Statistics)

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DATA ON REPORTING UNIT

Trade name _____	Register number <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>										

Municipality _____	Phone number _____
Place _____	Fax _____
Complete address _____	e-mail _____
	Web _____

Principal activity (group CA 2010) _____	(title)	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>				
If your real principle activity in 2010 differed from the above mentioned, please describe it in a few words. _____	(title)	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>				

<p>Type of ownership (circle the corresponding code)</p> <p>1. Private – domestic</p> <p>2. Public</p> <p>3. Foreign ➔</p> <p>4. Other (describe)</p> <p>_____</p> <p>_____</p>	<p style="background-color: #e0e0e0; padding: 5px;">If a part of your enterprise capital is of foreign origin, please specify its share in the total capital (in descending order), as well as the country of residence of the foreign shareholder.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 65%; text-align: center;">(country)</th> <th style="width: 30%; text-align: center;">(share in %)</th> </tr> </thead> <tbody> <tr><td>1.</td><td>_____</td><td>_____</td></tr> <tr><td>2.</td><td>_____</td><td>_____</td></tr> <tr><td>3.</td><td>_____</td><td>_____</td></tr> <tr><td>4.</td><td>_____</td><td>_____</td></tr> <tr><td>5.</td><td>_____</td><td>_____</td></tr> </tbody> </table>		(country)	(share in %)	1.	_____	_____	2.	_____	_____	3.	_____	_____	4.	_____	_____	5.	_____	_____
	(country)	(share in %)																	
1.	_____	_____																	
2.	_____	_____																	
3.	_____	_____																	
4.	_____	_____																	
5.	_____	_____																	

Item code	Table 1. Income	Account code	thousands RSD
1	Revenues from sales (2+3)	60 + 61	
2	Revenues from sales of goods purchased for resale	60	
2.1	of which: Revenues from sales of goods purchased for resale on foreign market	603	
3	Revenues from sales of goods and rendering of services	61	
3.1	of which: Revenues from sales of goods and rendering of services, on foreign market	613	
4	Income from sub-contracting (for enterprises registered in <u>construction</u>)	Part of 61	

5	Donations and other non-refundable payments received in cash or in kind, long - term debts written off	Inward	Outward
		1	2
6	Donations and other non-refundable payments (beside investment grants)		

Item code	Table 2. Costs	Account code	thousands RSD
1	Payments for temporary or seasonal workers	part of 524	
2	Other operating expenses (3+9)	53 + 55	
3	Cost of industrial services	53	
4	Cost for rents where lessor is a legal unit or entrepreneur	533	
4.1	of which: Rents on land where lessor is a legal unit or entrepreneur	part of 533	
5	Cost for rents where lessor is a physical unit	5259	
5.1	of which: Rents on land where lessor is a physical unit	part of 5259	
6	Long-term operational leasing of goods ¹⁾	part of 540	
6.1	of which: Rents on land	part of 540	
7	Payments to sub-contractors (for enterprises registered in <u>industry and construction</u>)	part of 530 or part of 539	
8	Payments for agency workers (<u>see explanation in guidelines</u>)	part of 53	
9	Cost of non-industrial services	55	
10	Taxes on production	555	
10.1	of which: Land usage fee for public (state - owned) construction land		
10.2	of which: Usage fees for other state - owned property		
11	Total purchases of goods (12+13+14)		
12	Purchases of materials ²⁾	101, 102 and 103	
12.1	of which: Fuel	part of 101	
13	Purchases of energy products ³⁾	part of 513	
14	Purchases of goods purchased for resale ²⁾	from 131 to 137	

¹⁾ This item should comprise annual accounted costs for rents i.e. long-term operational leasing (account 540).

²⁾ Debit side of account is to be entered, opening balance excluded.

³⁾ This item should comprise costs of electricity, gas, steam and other energy products which could not be kept in stock (part of account 513).

Item code	Table 3. Employment	Number (annual average)
1	Number of persons employed (2+3+4+5)	
2	Unpaid persons (working proprietors, family workers)	
3	Paid full – time employees	
4	Paid part – time employees	
5	Temporary or seasonal workers (not counted on the payroll)	

Item code	Table 4. Current and capital transfers		Inward (thousands RSD)	Outward (thousands RSD)
			1	2
1	Donations, charitable contributions, gifts and other voluntary payments in cash or in kind without declared or conditioned purpose, for compensation of current outlays, or for humanitarian, cultural and similar non-business and non-commercial objectives (1.1+1.2+1.3+1.4)			
	1.1	Physical units		
	1.2	Non-profit bodies (humanitarian, cultural, religious, sport, and socio-political organizations and institutions)		
	1.3	Enterprises and entrepreneurs		
	1.4	Education, health, social and the other government institutions, funds or agencies		
2	Donations of equipment or funds to purchase equipment, long - term debts written off (2.1+2.2+2.3+2.4)			
	2.1	Physical units		
	2.2	Non-profit bodies (humanitarian, cultural, religious, sport, and socio-political organizations and institutions)		
	2.3	Enterprises and entrepreneurs		
	2.4	Education, health, social and the other government institutions, funds or agencies		

How to fill in Table 5?

For the overall company, corresponding data from previous tables or accounts are to be copied and broken down by municipalities and activities in the following rows, i.e for the first municipality, data for each activity performed in it are to be entered in separate rows. The same method applies for every other municipality. The sum of data by municipalities and activities should be equal to the data in the row „total“. If a company performs one activity in one municipality, the row „total“ is to be filled in.

In lack of precise data by municipalities and activities from your accounting books and any other documentation, the accountant or any other competent person should provide estimated broken down data, i.e. instead of absolute figures the share in percentages of the municipality or activity in the total value for the relevant item on the level of the company should be provided.

If the table lacks rows, please copy page 5 of this questionnaire and continue to fill in data for the rest of municipalities and activities (indicating on the copy "Table 5 continued").

Table 5. Regional data

Item code	Municipality	Activity code (group of CA 2010)	Turnover, thousands RSD (table 1, row 1)	Number of persons employed (table 3, row 1)	Wages and salaries, thousands RSD (account 520+529)	Depreciation, thousands RSD (account 540)	Fixed assets, thousands RSD (account 01 + 02)
Total for company							

Table 5. Regional data (continued)

Item code	Municipality	Activity code (group of CA 2010)	Turnover, thousands RSD (table 1, row 1)	Number of persons employed (table 3, row 1)	Wages and salaries, thousands RSD (account 520+529)	Depreciation, thousands RSD (account 540)	Fixed assets, thousands RSD (account 01 + 02)
Total for company							

Note:

Filled in on _____ 2011

Completed by:

Head officer:

_____ (name)

(Seal)

_____ (name)

Phone:

_____/_____
(area code is compulsory)

Guidelines for filling in the questionnaire SBS-01

Table 1. Income

- 1 **Revenues from sales.** This item represents the sum of items 2 and 3 (**accounts 60 and 61**).
- 2 **Revenues from sales of goods purchased for resale.** This item includes the total annual income from sales of goods in wholesale and retail trade, as well as that from **resale** of goods generated by manufacturing and other non-manufacturing enterprises, whether the sales are performed occasionally or regularly via retail trade units of the enterprise itself (**account 60**). The value of net sales should include all charges passed on to the customer (transport, packaging, insurance, etc.) even if these charges are listed separately in the invoice. Sales are to be declared net of sales rebates, discounts, allowances, excises and of value added tax and other taxes imposed on sold products.
- 2.1 **Revenues from sales of goods purchased for resale on foreign market.** This item includes the amounts derived from the sale of merchandise on foreign market (**account 603**).
- 3 **Revenues from sales of goods and rendering of services.** This item includes total revenues derived from the sale of manufactured products and services provided after deduction of sales rebates, discounts, excises VAT and of all indirect tax and of value added tax and other taxes imposed on sold products (**account 61**).
Construction enterprises are to declare amounts of income from construction work, whether it was done for third parties or for own account (for further sale or own consumption), as contractor or sub-contractor, with own workers or with sub-contractors. This income corresponds to the amount invoiced to the customer during the financial year even if buildings or other structures sold are made in the previous or current financial year. Prepayments and payments for buildings and structures invoiced in the previous financial year are excluded. In case of long-term construction contracts revenues should be declared in proportion to the stage of completion of contract activity i.e. according to the *percentage of completion* accounting method. In the case of construction when the customer is not known in advance, the value of unsold i.e. non-invoiced work and finished structures represent the increase of stocks.
- 3.1 **Revenues from sales of goods and rendering of services, on foreign market.** This item includes the amounts derived from the sale of manufactured products on foreign market (**account 613**).
- 4 **Income from sub-contracting.** This item includes the amount of income from construction work for third parties, as sub-contractor (**part of account 61**), according to contract of sub-contracting relationship.
- 5 **Donations and other non-refundable payments received in cash or in kind, long-term debts written off.** This item comprises donations of equipment or funds for the purchase of equipment and other capital goods (excluding government investment grants).
- 6 **Donations and other non-refundable payments (beside investment grants).** This item comprises all the other donations, except donations for the purchase of equipment and other capital goods (excluding government investment grants).

Table 2. Costs

- 1 Payments for temporary or seasonal workers.** This item represents the total remuneration payable or paid during the year to all physical persons engaged under the temporary or seasonal work contracts and which are not counted on the payroll (**part of account 524**).
- 2 Other operating expenses.** This item represents the sum of items 3 and 9 (**accounts 53 and 55**).
- 3 Cost of industrial services.** This item represents the value of current repairs and maintenance, installation work (excluding installation of capital goods), transport, postal, telephone and other services, rentals (operational leasing), fair, advertising, research services, etc. (**account 53**). It also includes compensations and tantieme for license and franchise fees related to the use of intellectual property items (trade marks, patents, software, copyrights, master copies, movies and other rights). The annual amount of remunerations and fees is to be declared. If the company does not declare the mentioned remunerations and fees in the group of account 53, it should declare them in this item.
- 4 Cost for rents where lessor is legal unit or entrepreneur.** This item comprises annual cost for rents, including rents on land, where the lessor is a legal unit or an entrepreneur (**account 533**).
- 4.1 Rents on land where lessor is legal unit or entrepreneur.** This item comprises only annual cost for rents on land where the lessor is a legal unit or an entrepreneur (**part of account 533**).
- 5 Cost for rents where lessor is physical unit.** This item comprises annual cost for rents, including rents on land, where the lessor is a physical unit (**account 5259**).
- 5.1 Rents on land where lessor is physical unit.** This item comprises only annual cost for rents on land where the lessor is a physical unit (**part of account 5259**).
- 6 Long-term operational leasing of goods.** This item comprises annual cost for rents (i.e. depreciation) in case of long-term leasing (**part of account 540**) when the rent is paid for a period longer than one year. Included is only the part related to the referent year.
- 6.1 Rents on land.** This item comprises annual cost for rents (i.e. depreciation) in case of **long-term leasing of land (part of account 540)**.
- 7 Payments to sub-contractors.** This item comprises annual cost for the production of industrial products and provision of services, as well as for construction work, which are done for the reporting unit by other units as sub-contractors, whether this service includes only the work or work and material of the sub-contractor (according to contract of sub-contracting relationship) (**part of account 530 or 539**).
- 8 Payments for agency workers.** This item includes costs for **provisions** to agencies and similar organizations for temporary supplying of workers on certain jobs for limited periods of time, to supplement or temporarily replace the working force of the client (it does not refer to youth and students organizations). **The individuals provided are employees of the agency**, thus they are not to be included in the number of employees in the table 4.
- 9 Cost of non-industrial services.** This includes the value of non-industrial services purchased during the accounting period: legal and accountancy fees, insurance premiums, contributions to business and professional associations, bank charges (excluding interest payments), taxes (excluding VAT, excise duties and import duties), contributions and other non-material costs (**account 55**).
- 10 Taxes on production** This item comprises the annual amount of accrued taxes and duties which are: property tax, usage fee related to the use of land and other state-owned wealth, local public utilities taxes, usage fees, firm taxes, etc. (**account 555**).
- 10.1 Land usage fee for public (state - owned) construction land.** Enter the total annual amount of usage fees payable for state and local government construction land according to the decision made by the relevant authorities.
- 10.2 Usage fees for other state - owned property.** Enter the total annual amount of usage fees payable for other state-owned goods according to the decision made by relevant authorities: tax for the usage of public space for business purposes and car parking, usage of other goods of public interest for the purpose of electricity generation, petroleum and gas production, usage fees for mineral raw materials, woodcutting, forest and agricultural land, as well as usage fees for river banks, air space, radio frequencies and TV channels, land belonging to public road and usage fees for state-owned property.
- 11 Total purchases of goods.** This item represents the sum of items 12, 13 and 14. It includes total **purchases** of goods (materials, fuels and goods) during the financial year, **whether they are used i.e. sold or not**. The purchases are valued at purchase price excluding VAT.
- 12 Purchases of materials.** This item covers the total value of raw materials and consumables used, small supplies, tools and spare parts (not being declared as capital goods) and ancillary materials (lubricants, water, packaging, maintenance and repair materials, office materials), small non-capitalized tools and equipment and other production consumables purchased during the accounting period **whether they are used i.e. sold or not (debit side of accounts 101, 102 and 103 total excluding opening balance)**.

- 12.1 Fuel.** This item covers the total value of fuel (gasoline and petroleum products, coal etc.) used in production process, purchased during the financial year, **whether they are used or not (part of account 101)**. Fuel purchased as a raw material or for resale without transformation should be excluded.
- 13 Purchases of energy products.** This item covers the total value of energy products that could not be held on stock (electricity, gas, oil, etc.), purchased during the accounting period **(part of account 513)**.. Energy products purchased as raw materials or for resale without transformation should be excluded.
- 14 Purchases of goods purchased for resale.** This item covers the value of goods purchased for resale (including their purchase costs, customs duties and other import duties), **whether they are resold or not**. Goods for resale are meant to be goods purchased for further sale in wholesale and retail sale, as well as land, constructions and other real estate purchased for sale **(debit side of accounts from 131 to 137 excluding opening balance)**.

Table 3: Employment

- 1 Number of persons employed.** This item represents the sum of items 2 - 5. Specify the **annual average** of persons employed (sum of the number of workers employed at the end of each month divided by twelve months).
- 2 Unpaid persons.** Specify the number of unpaid persons **working regularly in the enterprise but who are not on the payroll**, such as working proprietors and partners (paying social contributions according to the Tax Office decision), unpaid family workers, unpaid persons who work outside the enterprise as well as volunteers if they are not employed in other enterprise.

Note: The employees are defined as those persons who work for an employer and who have a contract of employment and receive compensation for her/his work in cash or in kind. Included are employees who are on the short-term leave (sick leave, paid leave etc.), part-time employees, seasonal workers, home workers, apprentices as well as family workers who are on the payroll. Excluded are agency workers, persons on long-term leave and volunteers.

- 3 Paid full – time employees.** Enter the annual average number of full - time employees counted on the payroll. Included are temporary or seasonal workers.
- 4 Paid part – time employees.** Enter the annual average number of part - time employees counted on the payroll. Part-time employees are those who work during the week less than normal working time, for example employees which work half working time, 2 or 3 days in week etc.
- 5 Temporary or seasonal workers (not counted on the payroll).** Enter the annual average number of persons engaged under the temporary or seasonal work contracts and which are not counted on the payroll.

Table 4. Current & capital transfers

Are to be declared donations, non-refundable outlays in cash or in kind counted in corresponding analytical accounts within the account 579 or possibly paid out from the non-distributed profit of the company. The payments should be broken-down by purpose as well as by beneficiaries of the mentioned payments. It is important to enter separately payments for the construction or purchase of fixed assets (item 2) including the accounting (non-written off) value of fixed assets of the company, which have been lent free of charge. Also, this item covers the cancellation of all kinds of long-term receivables, i.e. financial investments from the account group 03 (long-term loans, bonds, etc.), being either voluntarily written off, extra-judicially adjusted or overdue (account 576, in the part relating to long-term financial investments). The cancellation of unrecoverable or contested receivables, corrections of values as well as written off short-term liabilities is excluded. Fixed assets lent free of charge are to be declared by their estimated value which is used for VAT calculation, i.e. if VAT is not paid, by their non-written off accounting value. Payments to inward entities are to be entered in column 1, and those to outward beneficiaries in column 2.