



User instructions Questionnaire CBS-DNB Finances of Enterprises and Balance of Payments

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1. Getting familiar with the quarterly questionnaire

Statistics Netherlands (CBS) and the Dutch Central Bank (DNB) ask businesses to submit financial data to get a clear picture of the Dutch economy. Until the reporting year 2018, we used various surveys to collect these data, such as CBS's quarterly and annual survey among financial institutions and DNB's monthly DRA reports. As of 2019, CBS and DNB have developed a single combined quarterly questionnaire: the CBS-DNB Finances of Enterprises and Balance of Payments (see www.cbs.nl/balanceofpayments).

You will find the link to the new questionnaire as well as login details in letters CBS has sent you. After opening the questionnaire, we will be able to find an overview of the requested data (see figure 1, and Section 6.1). This manual informs you about the structure of the questionnaire, how to use the questionnaire, and the options to enter the data.

In addition to this manual, you may want to check two available instruction videos: 'logging in and setup of the questionnaire' and 'importing data'. These videos can be found on the site www.cbs.nl/balanceofpayments.

1.1 Structure of the questionnaire and how to enter data

The questionnaire has a two-level structure, with a main level and a detailed level. Both levels are related to each other. The main level comprises a balance sheet and profit and loss statement with a similar layout to the model used in the CBS annual Statistics of Finances of Large Enterprises (*Statistiek financiën van grote ondernemingen – SFGO*). This will ensure easy recognition from your accounting records. The detailed level comprises reconciliations of balance sheet items (movements), and, for a number of foreign items, a breakdown of these reconciliations by e.g. country, sector and counterparty. The detailed level data is mainly derived from DNB's DRA reports.

We will further explain the steps for completing the questionnaire below. You can start with the main level items (balance sheet and profit and loss statement) or the detailed level items (reconciliations of balance sheet items, or movements), and you can also switch between the levels. The main-level balance sheet items are the key items of the questionnaire. Main item amounts and aggregates of related detailed items are presented next to each other in the questionnaire so that the results can be compared. While the totals of the main items and detailed items should match 100% in theory, this is not enforced in the questionnaire, and is probably not necessary in all cases. However, any differences should be transparent and must be justified. We will return to this in Section 4.2.

1.2 Completing the questionnaire

The questionnaire can be completed in several ways.

- Manually
- Importing data
- A combination of these methods.

The 'General questions' and 'Consolidation cluster' screens can only be completed manually; the information in these screens need to be confirmed by using the 'agree' button before one can move on to the other parts of the questionnaire. The subsequent screens can be completed manually or by importing the data.

Chapter 5 describes how to complete the questionnaire by importing the data. We advise you to also consult the subsequent chapters, since they address the links between the various sections of the questionnaire.

Several persons can complete different parts of the questionnaire at the same time, with the restriction that parts which are being completed by another person at that moment will be shown as read-only.

1.3 Data required to complete the questionnaire

To complete the questionnaire, you need the data you previously submitted separately in the CBS-SFO and DNB-DRA reports. We have derived the terminology used in this new quarterly questionnaire from the statistical terms defined in Eurostat's and the European Central Bank's (ECB) guidelines. As a consequence, not all data can be transferred from your records into the questionnaire, but need to be checked for differences in definitions.

You will find the data definitions in the PDF document 'Concepts and definitions' on the Start page (see figure 1), or the Index entry 'Overview'. An overview of the requested data can be found on the same locations in the pdf document 'Codes and abbreviations'. These documents are also available on the web site www.cbs.nl/balanceofpayments.

We assume the holding company will supply the main level items (balance sheet and profit and loss statement). The data broken down by e.g. country, sector and counterparty for the detailed level items will mainly have to be supplied by treasuries of the underlying companies, as this information will not generally be available from the holding company.

1.4 Explanations

Explanations are available for certain items and screens:

- Explanations of items are available under the information button . You can click on it to show the notes.
- Explanations applying to entire screens are available under the 'Screen explanation' button at the top left side of the screen:  .

1.5 Language settings

The default language setting for this questionnaire is Dutch. Click on the UK flag in the top right corner to change to English.

Taal veranderen naar het Nederlands: de standaard taalinstelling van de vragenlijst is Nederlands. Om vanuit het Engels naar het Nederlands te veranderen klikt u op de Nederlandse vlag in de rechter bovenhoek van het scherm (in het donderblauwe lint). Deze gebruikersinstructie is ook in het Nederlands beschikbaar. Deze vindt u op de website www.cbs.nl/betalingsbalans, of in de Nederlandse variant van de vragenlijst op de Startpagina (zie afbeelding 1).

2. Logging in, opening the questionnaire and navigation

2.1 Logging in

Go to <https://antwoord.cbs.nl> to log in (meaning: answer.cbs.nl). You can find your user name and password in the letters and/or emails you received from CBS.

2.2 Opening the survey

After logging in for the first time, you will be asked to change your password. This is required. From this moment on you will be in control of your own password. After that, and for every next login, you will enter the Start page (figure 1). On this page you can click on **Quarter* -20** edit declaration** to open and edit the current questionnaire. You can also change your contact details here, find links to instruction videos, and background information on the survey.

You can also enter this page via **'Declaration overview'** > 'Consult previous declarations' in the dark blue ribbon. Here you can access up to 5 previous declarations (see figure 20 in Section 5.5).

You can always return to the Start page by clicking on 'Homepage' in the Index. On the Start page, you can use the links under 'last actions' to return to a specific part of the questionnaire.

Under the heading 'Help and info', you will find this manual and other background information. The list 'Use of codes and abbreviations in survey' gives an overview of the data that are requested; the definitions are in the document 'Concepts and definitions'. Here you will also find the two instruction videos: 'working method questionnaire' and 'importing data'.

Figure 1: Start page / Home page

Log off

Click here to open the current declaration.

Click here for 'Declaration overview'

Tip: Click on an item in this list to return to a specific part of the questionnaire.

Tip: Click in this list for additional information about the questionnaire.

Centraal Bureau voor de Statistiek DeNederlandscheBank CBS-DNB Finance of Enterprise

Declaration overview Importing data Your company information Import/sending status Current declaration: Quarter 4, Period 01-10-2017 - 31-12-2017

Any questions? Please contact CBS. You can call us at +31 45 570 66 27. You can reach us from Mondays to Fridays, between 9:00 am and 17:00 pm.

Your contact information
LINDEBOOMSEWEG 15, 3826 AL,
AMERSFOORT
JAN HENK WILTING

Startpage
Welcome to the joint questionnaire of CBS and DNB. The questionnaire contains a balance sheet and profit and loss account (CBS section) and movements with specifications of a part of these items (DNB section). Completion can take place in any order.

Quarter 4-2017 edit declaration
Period 01-10-2017 - 31-12-2017

Declaration overview:

- Consult (previous) declarations

Purpose of this questionnaire:

- General information, why and how of this survey

Password and contact information:

- Change password
- Change contact information

Help and info:

- User instructions survey, describes the structure and explains navigation and various screen elements of the questionnaire (user instruction)
- Use of codes and abbreviations in survey, inventory of codes and abbreviations used in survey
- Instruction film, working method questionnaire
- Instruction film, method importing data
- Requested information, overview of the variables used in the survey
- Export possibilities, method of exporting (pre-)filled data
- Concepts and definitions, used in the survey

Last actions

- Tangible fixed assets: other (BA006) 04-04-2019 09:14:08
- Fixed Assets 04-04-2019 09:14:05
- General questions ✓ 04-04-2019 09:14:01
- Long-term receivables, participating interests foreign (BA058) ✓ 19-03-2019 08:30:43

2.3 Navigation

If you click 'Quarter *-20** edit declaration', you will go to the current questionnaire. Here you can see the structure of the questionnaire (figure 2). On the left, you'll see the Index, in the middle the item screen, and at the bottom you'll find navigation buttons. This structure is applied throughout the questionnaire.

You can use the Index or the navigation buttons to navigate the questionnaire.

Figure 2: Structure of the questionnaire

The screenshot displays the questionnaire interface. At the top, there are logos for Centraal Bureau voor de Statistiek, DeNederlandscheBank, and CBS-DNB Finance of Enterprise and Balance of Payments. A navigation bar includes 'Declaration overview', 'Importing data', 'Your company information', 'Import/sending status', and 'Current declaration: Quarter 4, Period 01-10-2017 - 31-12-2017'. The main content area is divided into sections: 'General questions' (with a 'Download to Excel file' button), 'General', 'Accounting year and financial year', 'Accounting principles', 'Ultimate control global enterprise group', and 'Derivatives'. On the left, an 'Index' sidebar lists sections with green checkmarks for completed ones and red crosses for incomplete ones. Annotations highlight the 'Item screen' (main content), the 'Index' (left sidebar), the 'To startpage' button (labeled 'Go one Index level up'), and the 'Agree' button (labeled 'Agree button').

>> **Index** The grey area on the left side of the screen is the Index. You can use it to navigate directly to other parts of the survey. You can click on an underlined item to go to the relevant section. Each underlined item leads to an item screen. This is shown in the middle of the screen. In case you'll start with a new declaration, first you need to complete the screens 'General questions' and 'Consolidation cluster', and click 'agree', before you will see the entire Index (see '**Progress Indicator**' and '**Agree button**' below).

>> **Progress indicator** The Index also functions as a progress indicator. When you have confirmed a section of the questionnaire by clicking the **Agree button** (see below), the section will be marked with a green check mark. A red cross mark indicates you have not yet completed all items in that section, or additional editing is needed.

>>**Agree button:** by clicking the Agree button, you state that you have correctly entered the data; and your data will be saved automatically. You will remain on the screen; use the Index to navigate to the next item. All sections must be marked with a green check mark before you can submit your data.

You can also use the navigation buttons at the bottom of the screen to navigate. By clicking the 'To ...' button you go one level up in the Index. When you're in one of the main level screens (e.g. a specific Balance sheet screen), you can also use the 'Movement' button to go to the detailed level (see figure 6 in Section 4.2).

3. General questions and Consolidation cluster

3.1 General questions

If you click on 'General questions' in the Index, you will go to the General questions screen (figure 3). The answers to these questions are already provided for you if the relevant information is available. Please note that this is a crucial section of the questionnaire. Based on your answers, you will be shown specific follow-up questions. Once you have answered all questions, click the Agree button. As a result, a green check mark will appear in the Index. You can now move to the next part by clicking "Consolidation cluster" in the Index.

Figure 3: General questions

Centraal Bureau voor de Statistiek DeNederlandscheBank EUROSYSTEEM CBS-DNB Finance of Enterprise and Balance of Payments

Declaration overview Importing data Your company information Import/sending status Current declaration: Quarter 4, Period 01-10-2017 - 31-12-2017

General questions: [Download to Excel file](#)

Index

Homepage

✓ General questions

✓ Consolidation cluster

Balance sheet

Profit and loss statement and FTE's

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Overview

General

On this page a number of characteristics regarding your company are asked. If these characteristics can be derived from previous statements, this information is shown. Please adjust if the information is not (any longer) correct.

Accounting year and financial year

The most recent, completed financial year of your company runs from / to

Start date financial year End date financial year

01-10-2017 30-09-2018

Adjust these data if the information shown is not correct. For this questionnaire please report for quarter 4 2017

Accounting principles

Is the financial statement of the company compiled according to International Financial Reporting Standards (IFRS)? Yes No

How does the valuation of non-consolidated group companies and minority interests take place? Historical costs Net asset value Not applicable or combination of accounting policies

Ultimate control global enterprise group

In which country is the head office located where the final decisions are taken with regard to the global group of companies?

Does your company own subsidiaries outside the EU? Yes No

Derivatives

Does your company have derivatives? Yes No

[To startpage](#) [Agree](#)

3.2 Consolidation cluster

The Consolidation cluster (Figure 4) shows your organisational structure as it is known to CBS. If the information presented is correct, you can select "yes" and complete the questionnaire based on this consolidation. If the information does not correctly reflect your agreements with CBS, select "no". In that case we ask you to clarify the cluster in a separate text field. Once you have answered all questions in this screen, click the Agree button. The Index will now show a green check mark next to this item. Once you have completed both the General questions and Consolidation cluster sections, you can complete the other parts of the survey in the order of your choice.

Figure 4: Consolidation cluster

Centraal Bureau voor de Statistiek DeNederlandscheBank EUROSYSTEEM CBS-DNB Finance of Enterprise and Balance of Payments

Declaration overview Importing data Your company information Import/sending status Current declaration: Quarter 4, Period 01-10-2017 - 31-12-2017

Importing data [View import-log](#)

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Participation rate

CBS Number	Participation rate	Consolidation indication	Structure change, * in case of change compared to previous period	Legal name	Seat
70000012	0	I	ONBEKEND		

Consolidation indication (I = Integral, P = Proportional, N = No consolidation)

Does the consolidation method shown correspond to what you have agreed with Statistics Netherlands? Yes No

[To startpage](#) [Agree](#)

4. The main parts of the questionnaire

4.1 Manual completion or importing data

Once you have confirmed the 'General questions' and 'Consolidation cluster' sections, you can fill in the other parts of the questionnaire. You can complete the entire questionnaire manually. You can do this in the order of your choice; you do not have to follow the order shown in the Index.

You can also complete the questionnaire by importing data, or by using a combination of these methods. Chapter 5 describes how to complete the questionnaire by importing data. We advise you to also consult the subsequent sections of chapter 4, since they describe the links between the various parts of the questionnaire.

4.2 Main level (balance sheet and profit and loss statement)

The survey has a two-level structure (as already indicated in Section 1.1), with a main level and related detailed levels. The main level comprises the balance sheet and profit and loss statement. The detailed level comprises reconciliations of balance sheet items, and, for a number of foreign items, a breakdown of these reconciliations by e.g. country, sector and counterparty. The detailed level will be discussed in Section 4.4; the current section describes how to complete the main level items. We have taken the balance sheet as an example.

Balance sheet

If you click on 'Balance' in the Index, this will bring you to the overview of Assets and Liabilities (figure 5). The grey fields are inactive and cannot be filled directly. The figures show the opening and closing balances for the quarter under review.

The opening and closing balances of balance sheet are shown. The previous quarter's closing balance is the opening balance for the new quarter. For regular quarterly data collections the opening balances will already be provided. The exception to this is the first declaration: when the questionnaire is first completed, all balance sheet items are blank. The closing balances are completed on the basis of your answers to other parts of this questionnaire.

On the first page of this instruction document we explained that the survey has a two-level structure, with a main level (balance sheet and profit and loss statement) and a detailed level (reconciliations). We explained that you can start completion with the main level items or the detailed level items, and that you can also switch between the levels. We also said the main item amounts and aggregates of related detailed items are presented next to each other in the survey so that the results can be compared. We will now show you how this works. In the Index, click 'Fixed assets'.

Figure 5: Balance sheet overview

Balance sheet total: [Download to Excel file](#)

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All figures in 1,000 euros

Balance sheet

		Opening	Closing
Balance assets			
Fixed Assets			
(In) tangible fixed assets	BA012	1.088	11.078
Participating interests	BA034	50.161.905	725.905
Long-term receivables and investments	BA067	28.924	28.950
Inventories and short-term receivables:			
Inventories	BA091	119.110	120.000
Short-term receivables	BA136	256.780	100.000
Securities and cash			
	BA197	15.883	14.000
Total assets	BA195	50.583.690	999.933
Balance liabilities			
Group equity and provisions			
Total Equity / Members' capital	BL266	159.977	55
Minority interest	BL270	60.281	10
Provisions, equalisation accounts, grants etc.	BL282	2.860	30
Long-term liabilities			
	BL335	45.229	24.855
Short-term liabilities			
	BL418	50.315.343	974.983
Total liabilities	BL420	50.583.690	999.933

[To General questions](#)

Fixed assets

The "Fixed assets" screen (figure 6) is the first screen in which you can enter data. The screen consists of two parts: balance sheet fields and movement fields. The balance sheet fields are from the CBS SFGO survey, the movement fields are from DNB's DRA reports (see Chapter 1).

In contrast to the Balance sheet overview screen (figure 5), here the balance sheet fields are white, which means they are active and can be completed directly. You can complete the opening and closing balances of the balance sheet items using your quarterly financial statements. The balance sheet fields are main level fields.

The movement fields are grey. Like the fields in the Balance sheet screen (figure 5), these fields are inactive. The data they show are based on data submitted in other sections of the questionnaire, i.e. the detailed level reconciliation items (Mutations). This will be addressed in Section 4.4.

In this Fixed assets screen you can choose whether to complete the main level fields or the detailed level fields.

Please note that the totals in this screen, i.e. the opening and closing balances of the balance sheet and the movement items, must be equal. For example, the 'Intangible fixed assets' totals in the main level fields must match the 'Intangible fixed assets' totals in the corresponding detailed level fields. This relationship between the screens is shown in figures 6 and 7. If you want to complete the detailed level fields, you can either click '[Intangible](#)' in the Index or the corresponding 'Movement' button to the right of the movement fields (figure 6). This will activate the movement field details screen (figure 7).

Figure 6: Fixed assets

Assets: [Download to Excel file](#)

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 ✓ Consolidation cluster
 Balance sheet
 Fixed assets
 Intangible
 Tangible: property
 Tangible: other
 Participating interests
 Domestic
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 Participating interests domestic
 Participating interests foreign
 Other domestic: financial institu...
 Other domestic: other
 Other foreign
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 Securities and cash
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All figures in 1,000 euros

	Balance sheet		Agree	Movements		
	Opening	Closing		Opening	Closing	
Fixed Assets:						
Intangible fixed assets	1.078	1.078		1.078	1.078	Movement
Tangible fixed assets:						
Property	10	10.000		20	200.000.020	Movements
Other						Movement
Group companies and other participating interests:						
Domestic	905	905		905	905	Movement
Foreign	50181	725.000		10.560	11.856	Movements
Long-term receivables and investments, incl. repayment obligations:						
Derivatives, incl. short-term	10	10		177.776	177.776	Derivatives
Group companies and other participating interests domestic	10	10				
Group companies and other participating interests foreign	24	50		48	100	Movements
Other domestic: financial institutions	4	4				
Other domestic: other	12.946	12.946				
Other foreign	15.930	15.930		13.084	13.352	Movements

Save To Balance sheet overview Agree

Figure 7: Movements intangible fixed assets

Mutation: [Download to Excel file](#) [Clear](#) [Importing data](#)

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BA005 Movements intangible fixed assets
 Last update: 03-02-2019 15:04

All figures on this form are totals

Total according to balance sheet	
Opening balance	1.078
Movements during the quarter	
Purchases	200
Book value sales	
Depreciations	-100
Currency differences	-50
Revaluation	
Other changes	-150
Closing balance	1.078
Sales revenue	

Save and back to Fixed assets Cancel and back to Fixed assets

Once all balance sheet and movement items have been completed, click the 'Agree' button (figure 6). If the system finds differences or errors in the data, a red cross mark will appear in the Index next to the item in question (in this case Fixed assets).

The progress marks also appear next to the item fields in the screen (figure 8). The green check marks and red cross marks in the approved ('Agree') column in the middle of the screen indicate whether a line is correct or incorrect. If there are any incorrect lines, a yellow error-message box will appear at the bottom of the screen.

Once you have completed the main level fields, or if you want to stop/pause completing the fields, click the 'To Balance sheet overview' button (figure 6). Your data are saved.

Figure 8: Movements overview screen (part of figure 6)

All figures in 1,000 euros

		Balance sheet		Agree	Movements		
		Opening	Closing		Opening	Closing	
Fixed Assets:							
Intangible fixed assets	BA005	<input type="text" value="1.078"/>	<input type="text" value="1.078"/>	✓	1.078	1.078	Movement
Tangible fixed assets:							
Property	BA009	<input type="text" value="10"/>	<input type="text" value="10"/>	✓	10	10	Movements
Other	BA006	<input type="text"/>	<input type="text"/>	✓			Movement
Group companies and other participating interests:							
Domestic	BA027	<input type="text" value="905"/>	<input type="text" value="905"/>	✓	905	905	Movement
Foreign	BA032	<input type="text" value="10.560"/>	<input type="text" value="11.856"/>	✓	10.560	11.856	Movements
Long-term receivables and investments, incl. repayment obligations:							
Derivatives, incl. short-term	BA056	<input type="text" value="10"/>	<input type="text" value="10"/>	✓	10	10	Derivatives
Group companies and other participating interests domestic	BA057	<input type="text" value="10"/>	<input type="text" value="10"/>				
Group companies and other participating interests foreign	BA058	<input type="text" value="24"/>	<input type="text" value="50.000"/>	✗	48	100	Movements
Other domestic: financial institutions	BA055	<input type="text" value="4"/>	<input type="text" value="4"/>				
Other domestic: other	BA060	<input type="text" value="12.946"/>	<input type="text" value="12.946"/>				
Other foreign	BA065	<input type="text" value="15.930"/>	<input type="text" value="15.930"/>	✓	13.084	13.352	Movements

✗ Statement of approval is not in order.

✗ One or more items require an explanation. Please give an explanation to the indicated text frames

- BA058: Specify here item Other movements as mentioned on the movement screen

💡 Press to enter a declaration for deviation(s).

• Your data has been saved

Error message

Save To Balance sheet overview Agree

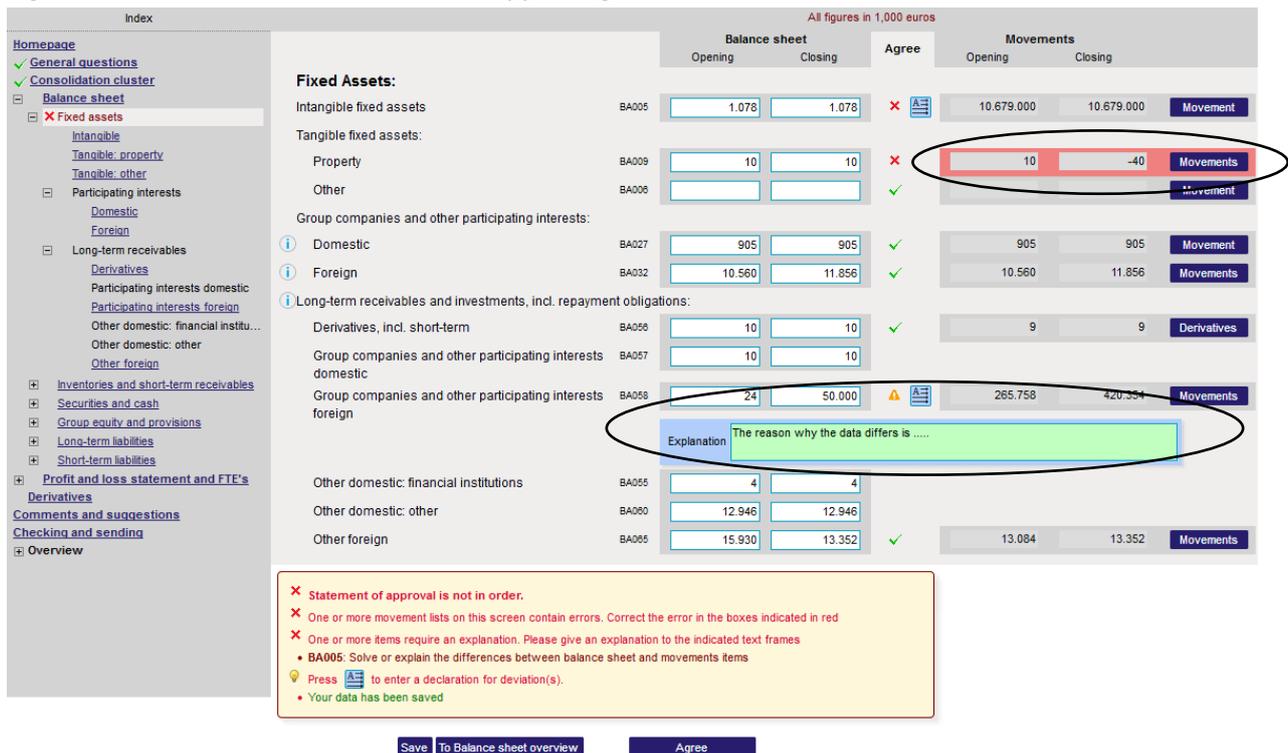
4.3 Correcting errors

There are two ways of correcting errors.

1. The first is to ensure that the numbers in the balance sheet and movement items mutation fields are identical, by either adjusting the data in the balance sheet fields or the data in the movement fields (see Section 4.4).
2. If the error results from differences between the balance sheet and movements, you can manually approve the figures. To do so, click on the 'notepad' symbol  (figure 9). A green text field marked 'Explanation' will appear, in which you can explain why the figures are correct, even if they do not match. If you have entered an explanation, the red cross mark will change to a yellow exclamation mark triangle mark () to indicate that you have approved the numbers.

Some fields may have a red border or a red background (figure 9). A red border means that one or more underlying movement fields contain incorrect values. This could be e.g. because the imported data contained errors (i.e. numbers falling outside the permitted range), or because one or more movement lines were not fully completed. If Balance sheet fields contain incorrect imported data, the fields will be highlighted in red. By entering a correct value, the field will turn 'white' again. You have two options for correcting errors in movement fields. This will be discussed in the next Section, Section 4.4.

Figure 9: Movements overview screen – approving



The screenshot displays the 'Movements overview' screen. It features a navigation menu on the left, a main data table, and a status bar at the bottom. The data table is organized into columns for 'Balance sheet' (Opening and Closing) and 'Movements' (Opening and Closing). A red border highlights the 'Movements' column for BA009, and a red background highlights the 'Closing' value for BA009. A yellow exclamation mark triangle is visible next to BA058. A green text box labeled 'Explanation' is open for BA058, containing the text 'The reason why the data differs is'. A yellow warning box at the bottom contains the following text:

- ✗ Statement of approval is not in order.
- ✗ One or more movement lists on this screen contain errors. Correct the error in the boxes indicated in red
- ✗ One or more items require an explanation. Please give an explanation to the indicated text frames
 - BA005: Solve or explain the differences between balance sheet and movements items
- 💡 Press  to enter a declaration for deviation(s).
- Your data has been saved

Buttons for 'Save', 'To Balance sheet overview', and 'Agree' are located at the bottom of the screen.

	Balance sheet		Agree	Movements			
	Opening	Closing		Opening	Closing		
Fixed Assets:							
Intangible fixed assets	BA005	1.078	1.078	✗ 	10.679.000	10.679.000	Movement
Tangible fixed assets:							
Property	BA009	10	10	✗	10	-40	Movements
Other	BA006			✓			Movement
Group companies and other participating interests:							
Domestic	BA027	905	905	✓	905	905	Movement
Foreign	BA032	10.560	11.856	✓	10.560	11.856	Movements
Long-term receivables and investments, incl. repayment obligations:							
Derivatives, incl. short-term	BA056	10	10	✓	9	9	Derivatives
Group companies and other participating interests domestic	BA057	10	10				
Group companies and other participating interests foreign	BA058	24	50.000	⚠ 	265.758	420.354	Movements
Other domestic: financial institutions	BA055	4	4				
Other domestic: other	BA060	12.946	12.946				
Other foreign	BA065	15.930	13.352	✓	13.084	13.352	Movements

4.4 Detailed level (movements - reconciliations of balance sheet items)

Let's turn to the detailed level fields. There are two ways to access the detailed level items to complete fields or correct errors (see figure 9):

1. by clicking the 'Movement(s)' buttons next to the movement fields, or
2. by clicking on the relevant item in the Index.

For example, if you want to proceed to 'Participating interests foreign' under 'Long-term receivables', you can either click the link in the Index or click the 'Movements' button to the right of the relevant line. Both options will lead you to the same screen: figure 10. The data in this part of the survey are derived from DNB's DRA reports and comprise the reconciliations of balance sheet items. If the movements require a further breakdown into e.g. country, sector or counterparty, the screen in figure 10 will appear. If not, you will go directly to the detailed level screen as shown in figure 7.

Figure 10: Movements of balance sheet items

	Record number	Correct	Counterparty	Country	Sector	Original maturity	Loan	Opening balance	Increase receivable	Decrease receivable	Currency differences	Revaluation	Other changes	Closing balance	Opening balance	Increase accrued interest	Interest received	Valuation- and other differences
X	23	✓	groupM	LU	NFV	1-5	No	300						300				
X	24	✓	groupD	AT	NFV	GTS	No		217									
X	25	✓	groupD	ES	NFV	GTS	No			3				3				
X	26	✓	groupM	4C	NFV	1-5	No	57						59				
X	28	✓	groupD	LU	NFV	1-5	Yes	703					2	705	50			
X	27	✓	groupM	AT	NFV	1-5	Yes	67.980		1.252				66.728	22	22		
X	29	✓	groupM	BE	NFV	1-5	Yes		24.482					24.482				
X	30	✓	groupD	CZ	NFV	1-5	No	10						10				
X	31	✓	groupM	DE	NFV	1-5	Yes	6.055	17.489	13.222				10.322				
X	32	✓	groupM	DE	MFI	1-5	No	15	527	483				59				
X	33	✓	groupM	FR	NFV	1-5	Yes	13.466	33.656	9.672				37.450				
Total movements								285.758	228.122	74.538	6	6	420.354	216	66			
Total according to balance sheet								24								50.000		

While effort has been made to capture all information in a single screen, for some movements not all columns may be visible. In that case, you can use the horizontal scroll bar to view all columns (see figure 10).

It may also be the case that the breakdown consists of too many lines. In that case, you will have to move to the next page (see figure 10).

Various columns to the left side of the movement table contain codes. The full description of these codes will appear if you click the information button (i) as shown in the columns or in the separate underlying movement screens.

If a line contains one or more errors, a red cross mark will appear in the 'Correct' column.

You can add lines to this table, and edit or remove existing (correct or incorrect) lines.

You can edit a line by clicking on it, and remove a line by clicking the 'remove' mark next to it. You can also add, edit or remove lines by using the buttons in the light blue ribbon or the hotkeys listed there. As in the balance sheet screen (figure 5), the 'Total according to balance sheet' value is shown as a non-active reference value in grey.

The fields can be changed or completed in the breakdown detailed level screens. You can open this screen clicking on a line. The mutation screen already indicated whether these fields contain incorrect values, or if they were completed incorrectly or not at all (see figure 9). The fields in question will be highlighted in red.

Once you have completed or corrected the fields, click the 'To balance sheet overview' button on the Movements overview screen (figure 9), which brings you to the Balance sheet overview (figure 5), or click any item in the Index. You can now proceed to other parts of the questionnaire.

5. Importing data

In the previous chapters we explained how to complete the questionnaire manually. In this chapter we will explain how to complete the questionnaire by importing data. How this works is also explained in the instruction video 'Importing data'; this film can be found on the website www.cbs.nl/balanceofpayments, and in the questionnaire on the Home page or in the Index under 'Explanation, print and export data'. Please note, however, that the 'General questions' and 'Consolidation cluster' screens can only be completed manually. The Import option will only become available once these screens have been confirmed. When in this chapter we talk about importing "the entire questionnaire", we mean the questionnaire without the parts 'General questions' and 'Consolidation cluster'.

5.1. Full or partial data import

You can complete the entire questionnaire by importing data. However, you can also opt to complete some movement screens manually and for others use the import option.

5.2 Creating an import template with 'Download to Excel file' (Export)

To import data, an Excel spreadsheet according to a predefined template is needed. First, this import template must be created. You can do this manually, but it is easier to create a template by first exporting the entire questionnaire. In the light blue ribbon, click on 'Download to Excel file', as is shown in figure 11. The entire questionnaire is then exported to an Excel spreadsheet, including data already filled in and comments already made, and also including the parts 'General questions' and 'Consolidation cluster'. Save this file. This is your import template for the entire questionnaire.

Please note that if you do this from a movement screen, you will only create an export file of that particular movement screen. To create an export file for the entire questionnaire, you must perform this action from one of the main-level screens (i.e. the highest level in the Index, as is shown in figure 11).

Figure 11: Creating the import template

The screenshot shows the 'Importing data' tab in the software. A callout box labeled 'Create the import template' points to the 'Download to Excel file' button. The interface includes a navigation menu on the left, a 'Screen explanation' section, and a 'Balance sheet' table with columns for 'Opening' and 'Closing' values.

All figures in 1,000 euros			
Balance sheet			
	Opening	Closing	
Balance sheet			
Balance assets			
Fixed Assets			
(In)tangible fixed assets	BA012	1.088	1.088
Participating interests	BA034	11.465	12.761
Long-term receivables and investments	BA067	28.924	13.414.970
Inventories and short-term receivables:			
Inventories	BA091	119.110	120.000
Short-term receivables	BA136	256.780	100.000
Securities and cash			
	BA197	15.883	14.000
Total assets	BA195	433.250	13.662.819

5.3 Completing the import template

Once you have created an import file, as described Section 5.2 above, you can open this file. You will then see a number of tabs (figure 12). These tabs correspond to the different parts (screens) of the questionnaire. The names of the tabs are in English.

Figure 12: Structure of the import template – Tabs



Tabs only applicable when exporting the questionnaire

The tabs 'Overview', 'General', 'Cluster', 'BalanceTotal', 'ProfitAndLossTotal' are not used for input. These tabs list the values manually entered for the 'General questions' and 'Consolidation cluster' screens. The other 3 tabs provide calculated overviews based on other parts of the questionnaire.

Balance sheet tabs: 'Assets' and 'Liabilities' (figure 13)

For Balance Assets (tab 'Assets') and Balance Passives (tab 'Liabilities'), column A ('Code') contains the codes that are crucial links to the questionnaire. **Note: Do not change these codes, otherwise the import will go wrong!**

The data must be entered in Columns B ('BalanceOpening') and C ('BalanceClosing') from Line 2 onwards. Column D ('Description') shows the field labels related to the codes in column A, as they are also shown on the screen. Column E ('Justification') shows the statements entered to explain why the figures are correct even in case error messages are shown (see Section 4.3).

Figure 13: Structure of the tab Assets and Liabilities

	A	B	C	D	E
1	Code	BalanceOpening	BalanceClosing	Description	Justification
2	BA005	100	125	Intangible fixed assets	
3	BA009	20	40	Tangible fixed assets: property	
4	BA006			Tangible fixed assets: other	
5	BA027			Participating interests domestic	
6	BA032	125	162	Participating interests foreign	
7	BA056			Derivatives, receivables	
8	BA057	55	66	Long-term receivables, participating interests domestic	
9	BA058	22	10	Long-term receivables, participating interests foreign	
10	BA055	23	48	Other long-term receivables domestic: financial institutions	
11	BA060			Other long-term receivables domestic: other	
12	BA065	48	46	Other long-term receivables foreign	
13	BA091	25	25	Inventories	
14	BA112			Short-term receivables, participating interests domestic	
15	BA113			Short-term receivables, participating interests foreign	
16	BA115			Trade debtors domestic	
17	BA120			Trade debtors foreign	
18	BA125			Taxes, social insurance and grants	
19	BA127			Pensions, receivables	
20	BA130	36	44	Other short-term receivables domestic	
21	BA135			Other short-term receivables foreign	
22	BA162			Securities	
23	BA170	30	32	Cash domestic	
24	BA175			Deposit accounts domestic	
25	BA180			Bank accounts domestic	
26	BA190			Deposit accounts foreign	
27	BA193			Bank accounts foreign	
28					
29					
30					
31					
32					

Tab Profit and loss statement: 'ProfitAndLoss' (figure 14)

The codes in Column A ('Code') of the "ProfitAndLoss" tab are crucial links to the questionnaire. **They must not be changed, or the data import will go wrong!** These codes link the data to the correct fields in the questionnaire.

The data must be entered in Column B ('ProfitAndLoss') from Line 2 onwards. Column C ('Description') shows the field labels related to the codes in column A, as they are also shown on the screen. Column D ('Justification') shows the statements entered to explain why the figures are correct even in case error messages are shown (see Section 4.3).

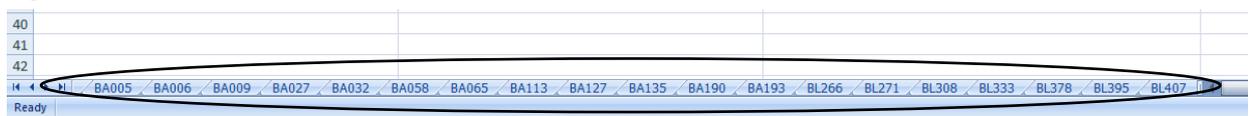
Figure 14: Structure of the tab 'ProfitAndLoss'

	A	B	C	D
1	Code	ProfitAndLoss	Description	Justification
2	PL605		FTE's	
3	PL447		Operating income domestic	
4	PL446		Operating income foreign	
5	PL450	0	Total operating income	
6	PL455		Personnel costs	
7	PL458		Depreciation intangible fixed assets	
8	PL459		Depreciation tangible fixed assets	
9	PL460	0	Total amount of depreciations	
10	PL462		Other operating costs domestic	
11	PL461		Other operating costs foreign	
12	PL465	0	Total other operating costs	
13	PL468		Balance reversals / impairments	
14	PL470		Income from grants, etc.	
15	PL475	0	Operating result	
16	PL492		Results of participating interests domestic	
17	PL493		Results of participating interests foreign	
18	PL496		Results derivatives	
19	PL500		Interest income domestic	
20	PL505		Interest income foreign	
21	PL510		Interest expense domestic	
22	PL515		Interest expense foreign	
23	PL520		Other financial income and expenses domestic	
24	PL525		Other financial income and expenses foreign	
25	PL526	0	Total financial income and expenses	
26	PL530		Non-recurring income	
27	PL535		Non-recurring expenses	
28	PL540	0	Result before taxes	
29	PL545		Corporation tax	
30	PL550	0	Result after taxes	
31	PL555		Minority interest	
32	PL560	0	Net result	

Movements

Separate tabs have been generated for each of the movement screens (figure 15). The tab names match the codes used in the 'Assets' and 'Liabilities': the 'Code' in column A.

Figure 15: Movement tabs



When you open one of these tabs (figure 16: BA005), line 1 shows the variable names of the columns that are crucial links to the survey. **These names must not be changed, or the data import will go wrong!** The names are the same in all Movement tabs. Line 2 shows the questions as presented in the questionnaire. The movement data must be entered from Line 3 onwards.

Figure 16: Structure of the Movement tabs

	A	B	C	D	E	F	G	H	
1	ParticipatingInterests	GroupAndOtherAssociates	Country	BalanceOpening	Increase	Decrease	IncomeOperating	DividendDeclared	ExchR
2	Type of Participating Interests	Category participating interest	Country	Opening balance	Purchases	Book value sales	Net result excl. non-operational results	Declared (gross) dividend	Curre
3	N	groupGE10	BE		10	5		3	
4	N	groupLT10S	BE		20	3		5	2
5	L				25	23		20	10
6	N	groupGE10	LU		25	5			
7	N	otherGE10	LU		45		23		

5.4 Importing data

Once you have filled in the necessary data in the Excel template, you can import this file. In the dark blue menu bar, click 'Importing data'. Next, you see the screen as shown in figure 17.

Figure 17: Importing data

To import all data (again), select 'Yes'. All data in the questionnaire will now be overwritten by the data specified in the spreadsheet. If you do not want this, e.g. if you want to import the data in multiple sessions or if balance sheet data have already been entered, select 'No'. **Note:** also read what is mentioned about this under '**Note!**' at the end of this section (after figure 19, page 20).

Next you need to select whether you want to import the entire questionnaire ('Whole Statement') or only a single movement list ('Single movement') (figure 17). If you only want to import one or more movement tabs, you can delete the other tabs (see figures 12 and 15). Only the mutation tabs that are still present in the Excel file are then imported. In that case you won't run the risk of overwriting data in other movement parts.

You can select the Excel file to be imported by clicking 'Select file'. Next you click on 'Load file'. Then click 'Start import', to start importing the data. This button is not active until all necessary selections have been made. If you click this button, you will get an overview screen showing the status of the data import, as well as an overview of previous data imports. If the data have imported successfully, the Status field will show 'Success' (figure 18).

Figure 18: Importing data - success

The screenshot shows the 'Importing data' section of the CBS-DNB Finance of Enterprise and Balance of Payments system. The navigation bar includes 'Declaration overview', 'Importing data', 'Your company information', 'Import/sending status', and 'Current declaration: Quarter 4, Period 01-10-2017 - 31-12-2017'. A message box states: 'To see all records, please select the checkbox 'Show all results': Show all results'. Below this is a table with 3 items:

Id	File	Status	Action	Timestamp	Next date
48	SFO_142304_2017Q4(1).xlsx (000001, SFO, 2017-4)	Success	Data import	08-04-2019 10:03	

Buttons for 'To startpage' and 'Go to declaration overview' are visible. A final message box says: 'If there are pending jobs the page will refresh itself regularly. Simply clicking here, you can refresh now.'

If the system encountered any errors during data importation, the status field will show 'Failure'. Click here to get an overview of the errors (figure 19). These errors may be corrected manually, see Section 4.3, 'Correcting errors'. Another option is to adjust the data in the Excel file and perform the import again (see the next section, Section 5.5).

Figure 19: Importing data - Failure

The screenshot shows the 'View import-log (49)' screen. It displays the following information:

- Type of import template: SFO
- Importing data: SFO_142304_2017Q4(2).xlsx (000001, SFO, 2017-4)
- Start of import: 08-04-2019 10:09:39
- Name of import template: Whole statement
- End of import: 08-04-2019 10:09:40

A red error message box states: 'Errors and/or warnings occurred during the import. Please check the log below.' A table shows the following errors:

Field in error	Erroneous lines
Closing balance	1
Type of Participating interests	1

Below the table, the VAT Number is 142304, Declaration number is 000001, and Period is 2017-4. A list of sheets is shown with their respective item and error counts:

- Sheet: BA005: Intangible fixed assets (Number of items: 1, Erroneous lines: 1, Warnings: 0)
- Sheet: BA032: Foreign (Number of items: 60, Erroneous lines: 1, Warnings: 0)
- Sheet: Assets (Number of items: 26, Erroneous lines: 0, Warnings: 0)
- Sheet: BA006: Other (Number of items: 0, Erroneous lines: 0, Warnings: 0)
- Sheet: BA009: Property (Number of items: 1, Erroneous lines: 0, Warnings: 0)
- Sheet: BA027: Domestic (Number of items: 1, Erroneous lines: 0, Warnings: 0)

Note: it is possible to import a declaration multiple times in order to complete or correct data.

Importing a declaration several times however has consequences:

- The data in the Balance and Profit and Loss screens will be replaced each time data is imported. If you want to avoid this, you can remove the tabs 'Assets', 'Liabilities' and 'ProfitAndLoss' from the import file. Or you make sure that the data in those tabs are correct, and manual changes made in the questionnaire are also included in these data.
- If you want to add data (and not want to replace data) in the Movement screens, only select the tabs that are associated with that particular screen (as indicated in this chapter). Then select 'No' when asked whether all data should be deleted from the Mutation screens (figure 17).
- If you want to replace Mutation screens, select 'Yes' to the question whether all data should be deleted from Mutation screens. Another option is to first delete all data from a specific screen manually, followed by a new data import. Again, make sure that only the tabs you want to import are included in the import file.

5.5 Editing and confirming a declaration

After having imported data, you need to check and maybe edit the data manually.

When the import was successful, next click 'To Startpage' as shown in figure 18. Then, click 'Quarter *-20** edit declaration' in the yellow box. (see figure 1).

If you have imported data for another quarter (e.g. to edit these data), click 'To Declaration overview' as shown in figure 18. Next, click 'Edit' for the quarter you want to edit (figure 20). You will then enter the questionnaire on the 'General questions' page (figure 21; similar to figure 3).

Figure 20: Edit

The screenshot shows the 'Edit' declaration page. At the top, there are logos for 'Centraal Bureau voor de Statistiek', 'DeNederlandscheBank', and 'CBS-DNB Finance of Enterprise and Balance of Payments'. Below the logos is a navigation bar with tabs: 'Declaration overview', 'Importing data', 'Your company information', 'Import/sending status', and 'Current declaration: Quarter 1, Period 01-01-2018 - 31-03-2018'. A blue bar contains links: 'Consult (previous) declarations', 'Download to Excel file', and 'Extend deadline'. Below this is a table of declarations:

<input type="checkbox"/>	Declaration number	Period	State	Date sent
<input type="checkbox"/>	000003	2018-4	Edit	28-03-2019 14:22:26
<input type="checkbox"/>	000008	2018-3	Edit	
<input type="checkbox"/>	000009	2018-2	Edit	25-03-2019 11:25:46
<input checked="" type="checkbox"/>	000010	2018-1	Edit	25-03-2019 16:59:50
<input type="checkbox"/>	000007	2017-4	Edit	
<input type="checkbox"/>	000006	2017-3	Edit	

Below the table is a 'Go to homepage' button. At the bottom, there is a yellow box with a lightbulb icon and the text: 'Select a declaration from the list and then choose an action or click on the declaration number to view the records in the declaration.'

By means of the Index on the left side of the screen (figure 21), you check every part of the questionnaire, as described in chapters 3 and 4. If necessary, you can add or change data. If all numbers on a screen are correct, click 'Agree'. If all parts of the Index are marked with a green check mark, you can submit the declaration. Submitting the transmission is described in chapter 7.

Figure 21: General questions

Log off

General questions : [Download to Excel file](#)

Index

- Homepage
- ✓ General questions
- ✓ Consolidation cluster
- Balance sheet
- Profit and loss statement and FTE's
- Derivatives
- Comments and suggestions
- Checking and sending
- Overview

General

On this page a number of characteristics regarding your company are asked. If these characteristics can be derived from previous statements, this information is shown. Please adjust if the information is not (any longer) correct.

Accounting year and financial year

The most recent, completed **financial year** of your company runs from / to

Start date financial year: 01-10-2017 End date financial year: 30-09-2018

Adjust these data if the information shown is not correct.
For this questionnaire please report for quarter 4 2017

Accounting principles

Is the financial statement of the company compiled according to International Financial Reporting Standards (IFRS)? Yes No

How does the valuation of non-consolidated group companies and minority interests take place? Historical costs Net asset value Not applicable or combination of accounting policies

Ultimate control global enterprise group

In which country is the head office located where the final decisions are taken with regard to the global group of companies?

Does your company own subsidiaries outside the EU? Yes No

Derivatives

Does your company have derivatives? Yes No

[To startpage](#) [Agree](#)

6. Overview of requested data and making a copy of the questionnaire

The last part of the Index is 'Overview'. Here you will find all kinds of information about the questionnaire itself, such as this user instruction and instruction videos ('user instructions survey' and 'importing data'). Here you will find the same information as on the Home page (see figure 1).

6.1 Overview requested data

Under 'Overview', under 'Codes and abbreviations' you will find a list of all requested data in the questionnaire. You can use this list to get an overview of the requested data. The corresponding definitions can be found in the file 'Concepts and definitions'.

6.2 Making a copy of the questionnaire for your own records

Before submitting the data, you may want to save the data for your own records. The questionnaire offers the option of exporting the data. To do so, in the Index click on 'Overview', next click 'Export possibilities'. Then a screen will show listing all entered (figure 22). By clicking on a code in the left column 'Variable' you will be directed to the screen associated with that code.

This screen also shows a button 'Download all entered data'. By clicking this button, an Excel file with all data will be generated. This file can be stored in your archive, and if desired make a make print-out. The downloaded file is the same file you get with 'Download to Excel file', as described in chapter 5 (figure 11).

Figure 22: Export possibilities: downloading all entered data

Declaration overview | Importing data | Your company information | Import/sending status | Current declaration: Quarter 4, Period 01-10-2017 - 31-12-2017

Index

- Homepage
- General questions
- Consolidation cluster
- Balance sheet
- Profit and loss statement and FTE's
- Derivatives
- Comments and suggestions
- Checking and sending
- Overview
 - User instructions survey
 - Codes and abbreviations
 - Instruction film user instructions survey
 - Instructions for manual reporting data
 - Requested information
 - Export possibilities**
 - Concepts and definitions

You can export to an Excel spreadsheet with separate sheets for balance, profit & loss and movements tables. If you do this before completing the questionnaire, you will get an overview of all Opening figures (deducted from your previous statement). In some cases CBS has adjusted the figures of the previous quarter. You can use the format of this Excel to import the data of the current quarter. This spreadsheet may be used as print of the complete questionnaire.

Download all entered data

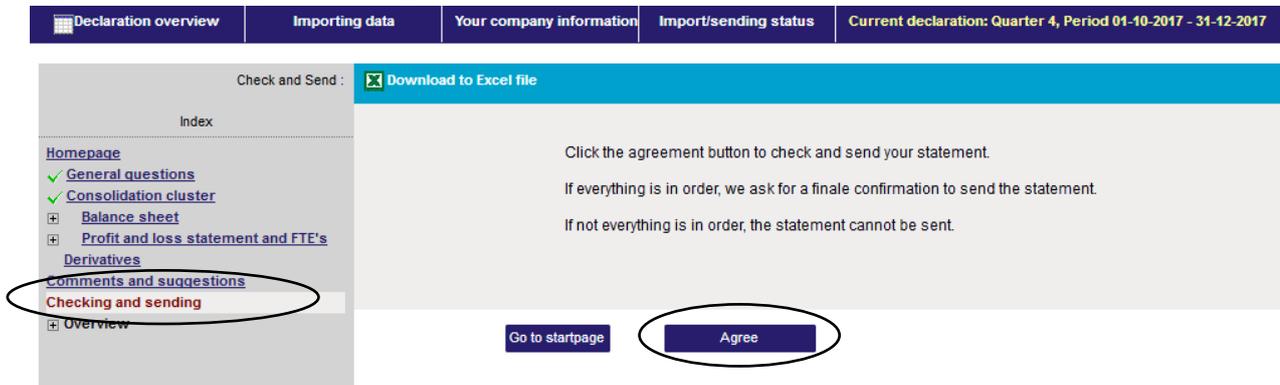
Variable	Description	Balance sheet		P&L	Movements	
		Opening	Closing		Opening	Closing
012	(In) tangible fixed assets	1.088	11.078			
034	Participating interests	50.161.905	725.905			
067	Long-term receivables and investments	28.924	28.950			
091	Inventories	119.110	120.000			
136	Short-term receivables	256.780	100.000			
197	Securities and cash	15.883	14.000			
195	Total assets	50.583.690	999.933			
266	Total Equity / Members' capital	159.977	55		319.954	319.954
270	Minority interest	60.281	10			
282	Provisions, equalisation accounts, grants etc.	2.860	30			
335	Long-term liabilities	45.229	24.855			
418	Short-term liabilities	50.315.343	974.983			
420	Total liabilities	50.583.690	999.933			
005	Intangible fixed assets	1.078	1.078		1.078	-922
009	Tangible fixed assets: property	10	10		10	10
006	Tangible fixed assets: other					
027	Participating interests domestic	905	905		905	905
032	Participating interests foreign	10.560	11.856		10.560	11.856
056	Derivatives, receivables	10	10			
067	Long-term receivables, participating interests domestic	10	10			

Back to General Questions

7. Submitting your declaration

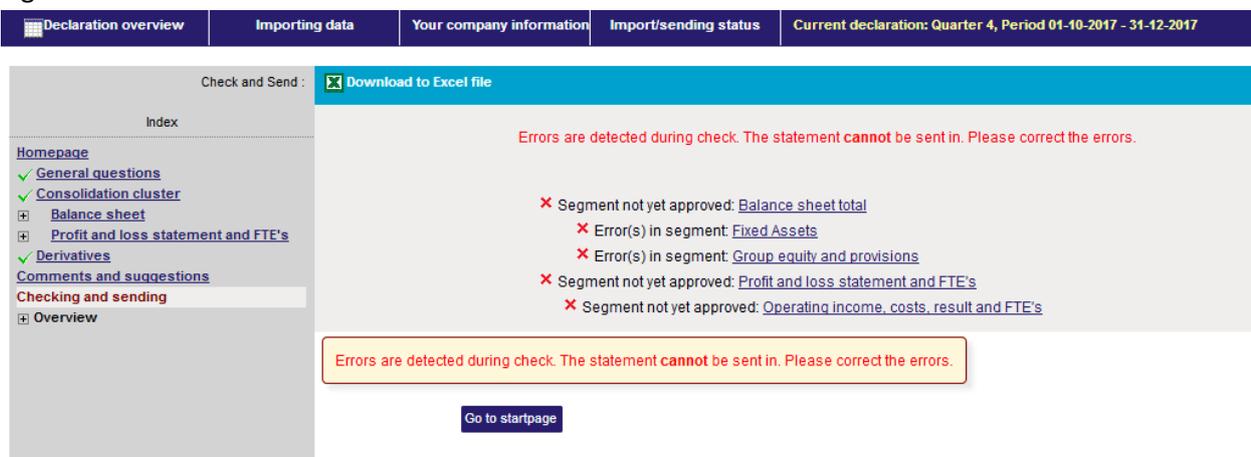
Once the entire questionnaire has been completed, the data have been checked for errors, and all screens have been confirmed, you are ready to submit the data. Submitting a declaration can only be done when all items in the Index have a green check mark. Now click 'Checking and sending' in the Index, and you will see the screen in figure 23.

Figure 23: Checking and sending



Next, click the 'Check declaration' button. At this moment still a few error checks will be executed, to check whether the data are consistent. When errors are still present, a list of errors will show (figure 24), redirecting you to the screens that still have errors.

Figure 24: List of errors that need to be corrected



Only when all items are correct, the declaration can be submitted. After having submitted the questionnaire, you will receive a confirmation e-mail at the address as indicated in 'Your company information' in the dark blue ribbon. You can change your contact details by clicking 'Your company information' in the dark blue ribbon, or 'Change contact information' on the 'Home page' (see figure 1).