



User instructions Questionnaire CBS

Annual survey of Finances of Enterprises

Version 25 July 2023

Table of contents

1.	Getting familiar with the questionnaire	3
1.1	Structure of the questionnaire and how to enter data	3
1.2	Completing the questionnaire.....	3
1.3	Data required to complete the questionnaire	4
1.4	Explanations	4
1.5	Language settings	4
2.	Logging in, opening the questionnaire and navigation	5
2.1	Logging in.....	5
2.2	Opening the survey.....	5
2.3	Navigation.....	6
3.	General questions and Consolidation cluster.....	7
3.1	General questions.....	7
3.2	Consolidation cluster	8
4.	The main parts of the questionnaire	9
4.1	Manual completion or importing data	9
4.2	Main level (balance sheet and profit and loss statement).....	9
4.3	Detailed level (movements - reconciliations of balance sheet items)	12
4.4	Detailed level (movements in derivatives)	13
4.5	Agreeing the Main level.....	14
4.6	Correcting errors	15
5.	Importing data	16
5.1.	Full or partial data import	16
5.2	Creating an import template with "Download to Excel file" (Export)	16
5.3	Completing the import template.....	17
5.4	Importing data	19
5.5	Editing and confirming a declaration	21
6.	Overview of requested data and making a copy of the questionnaire	22
6.1	Overview requested data	22
6.2	Making a copy of the questionnaire for your own records.....	22
7.	Submitting your declaration	23

1. Getting familiar with the questionnaire

Statistics Netherlands (CBS) asks businesses to submit financial data to get a clear picture of the Dutch economy. One of the surveys used by Statistics Netherlands for this purpose is the questionnaire Finances of Enterprises. A number of changes have been made to the content of the questionnaire in comparison with the survey used up to and including the year 2018. A new feature is the option to read all or a part of the questionnaire instead of typing it in. To make this possible, the structure of the questionnaire is somewhat different from what you were used to until now. Further information can be found on the website of Statistics Netherlands, www.cbs.nl/financien.

You will find the link to the new questionnaire as well as login details in letters CBS has sent you. When you log in to the questionnaire, you can see 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/finances.

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 your own annual report. This will ensure easy recognition from your accounting records. The detailed level comprises reconciliations of some balance sheet items (movements).

We will further explain the steps for completing the questionnaire below. The questionnaire is designed so that you can switch between the two levels at any time. As far as possible, the data from the detailed items are transferred to the main level. If this is not possible, the results are confronted with each other in the event of a declaration of agreement. It is possible that some items may need to be explained in more detail at both the main and detailed levels. We will return to this in Section 4.5.

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

The questionnaire is based on a consolidated statement of the Dutch group of the company. When completing the questionnaire, it may therefore be necessary to consolidate Dutch group companies and/or deconsolidate foreign group companies. Not all data can be reported directly to the same items as those listed in your administration. For a number of items it is necessary to deviate from this in order to align as closely as possible with the statistical concepts according to the guidelines of Eurostat and the European Central Bank. 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/finances.

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/financien, 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 you received from CBS.

2.2 Opening the survey

After logging in, you will enter the Start page (figure 1).

On this page you can click on **2019 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 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

Centraal Bureau voor de Statistiek

Finance of Enterprises

Log off [X]

TESTSFGO210010, BEDR, BV testSFGO210903

Click here to open the current declaration.

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

POSTBUS 1234 A, 1234 AB, Heerlen

Startpage

There are changes to the questionnaire. Click here before starting.

Welcome to the questionnaire Annual results Finance of Enterprises. The questionnaire contains a balance sheet, profit and loss account and sheet items. To the extent possible, the items in the balance sheet and profit and loss account are taken from the movements.

2021 edit declaration
Period 01-01-2021 - 31-12-2021

This questionnaire contains a handy import function. View this instruction video.

Purpose of the questionnaire and recent changes:

- General information
- Changes in the questionnaire

Contact information:

- Consult or change your contact information

Help and info:

- Working method questionnaire, describes the structure and explains navigation and various screen elements of the questionnaire (user instruction)
- Code use and abbreviations for questionnaire, inventory of codes and abbreviations used in the questionnaire
- Instruction film, working method of the questionnaire
- Instruction film, import methods
- Requested data, overview of questionnaire variables
- Export options, export method for (pre) completed data
- Terms and definitions, used in the questionnaire

Last actions

- General questions 23-02-2022 15:09:18
- Download all entered data 22-02-2022 13:21:15
- Check and Send 22-02-2022 12:59:33
- View import-log 22-02-2022 12:50:52

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

2.3 Navigation

If you click '2019 edit declaration', you will go to the 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 shows the questionnaire interface with several annotations:

- Index:** A grey sidebar on the left containing a list of sections: Startpage, General questions (checked), Consolidation cluster (checked), Balance sheet, Profit and loss statement and FTE's, Derivatives, Comments and suggestions, Checking and sending, and Definitions, print and export options.
- Item screen:** The main content area on the right, titled 'General', containing questions about the company's financial year and accounting principles.
- Navigation buttons:** At the bottom, there are two buttons: 'To startpage' and 'Agree'.
- Annotations:**
 - A circle around the 'General questions' and 'Consolidation cluster' items in the Index, with a callout box stating: "Tip: The Index. Use the Index to navigate".
 - A circle around the 'General' section of the questionnaire, with a callout box stating: "Item screen".
 - A circle around the 'To startpage' button, with a callout box stating: "Go one Index level up".
 - A circle around the 'Agree' button, with a callout box stating: "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' (Section 3.1) and 'Consolidation cluster' (Section 3.2), 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

Importing data	Your company information	Import/sending status	Current declaration: Year 2022, Period 01-01-2022 - 31-12-2022
General questions : Download to Excel file			
Index	General		
Startpage	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. You will only be able to continue completing the questionnaire once you have agreed on this screen and on the next 'Consolidation Cluster' screen.		
General questions	Accounting year and financial year		
Consolidation cluster	If your enterprise's financial year does not coincide with the calendar year, please report on the financial year that ends on a date between 1-4-2022 and 31-3-2023.		
Balance sheet	The reporting period concerns the calendar year 2022 .		
Profit and loss statement and FTE's	The financial year of your company runs from / to		
Derivatives	Start date financial year End date financial year		
Comments and suggestions	1-1-2022 31-12-2022		
Checking and sending	Accounting principles		
Definitions, print and export options	Is the financial statement of the company compiled according to International Financial Reporting Standards (IFRS)? <input type="radio"/> Yes <input type="radio"/> No		
	How does the valuation of non-consolidated group companies and minority interests take place? <input type="radio"/> Historical costs <input type="radio"/> Net asset value <input type="radio"/> 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? <input type="text" value="NL Netherlands"/>		
	Derivatives		
	Does your company have derivatives? <input type="radio"/> Yes <input type="radio"/> 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

Importing data		Your company information		Import/sending status		Current declaration: Year 2022, Period 01-01-2022 - 31-12-2022	
Consolidation cluster :		Download to Excel file					
Index		Participation rate					
Startpage		Consolidation indication (I = Integral, P = Proportional, N = No consolidation)					
✓ General questions		Consolidation period (0 = entire year, 1 = only in opening balance, 2 = only in closing balance)					
✓ Consolidation cluster		CoC Number		Legal name		Seat	
⊕ Balance sheet		0 N		Testbedrijf2		Brunssum	
⊕ Profit and loss statement and FTE's		Can you agree with the structure of your enterprise as known to the CBS?					
⊕ Comments and suggestions		<input checked="" type="radio"/> Yes <input type="radio"/> No					
⊕ Checking and sending							
⊕ Definitions, print and export options							
		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 some balance sheet items. The detailed level will be discussed in Section 4. 3; the current section describes how to complete the main level items.

Balance sheet

If you click on '[Balance sheet](#)' 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 year under review.

Figure 5: Balance sheet overview

The screenshot shows the 'Balance sheet overview' interface. The top navigation bar includes the Centraal Bureau voor de Statistiek logo, the text 'Finance of Enterprises', and a 'Log off' button. Below the navigation bar, there are tabs for 'Importing data', 'Your company information', 'Import/sending status', and 'Current declaration: Year 2021, Period 01-01-2021 - 31-12-2021'. The main content area is titled 'Balance sheet total' and includes a 'Download to Excel file' button. The left sidebar contains a navigation menu with links to 'Startpage', 'General questions', 'Consolidation cluster', 'Balance sheet', 'Fixed assets', 'Inventories and short-term receivables', 'Securities and cash', 'Group equity and provisions', 'Long-term liabilities', 'Short-term liabilities', 'Profit and loss statement and FTE's', 'Derivatives', 'Comments and suggestions', 'Checking and sending', and 'Definitions, print and export options'. The main content area displays a table of balance sheet items, categorized into 'Balance sheet', 'Balance assets', 'Fixed Assets', 'Inventories and short-term receivables', 'Securities and cash', 'Total assets', 'Balance liabilities', 'Group equity and provisions', 'Long-term liabilities', 'Short-term liabilities', and 'Total liabilities'. Each item has a corresponding code and a table showing the opening and closing balances for 2021.

Balance sheet		
	Opening	Closing
Balance assets		
Fixed Assets		
(In) tangible fixed assets	1.205	3.501
Participating interests	690	1.196
Long-term receivables and investments	1.955	1.647
Inventories and short-term receivables		
Inventories	205	50
Short-term receivables	555	1.150
Securities and cash		
	852	757
Total assets	5.462	8.301
Balance liabilities		
Group equity and provisions		
Equity	675	405
Minority interest	165	145
Provisions, equalisation accounts, grants etc.	411	417
Long-term liabilities		
	818	1.093
Short-term liabilities		
	3.393	6.241
Total liabilities	5.462	8.301

The opening and closing balances of balance sheet are shown. The previous year's closing balance is the

opening balance for the new year. For regular yearly data collections the opening balances will already be provided for you as much as possible. 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 (movements). We explained that you can start completion with the main level items or the detailed level items, and that you can switch between the levels. We also indicated that the data from the detailed items will be transferred as much as possible to the main level. We will now show you how this works. In the Index, click 'Fixed assets'.

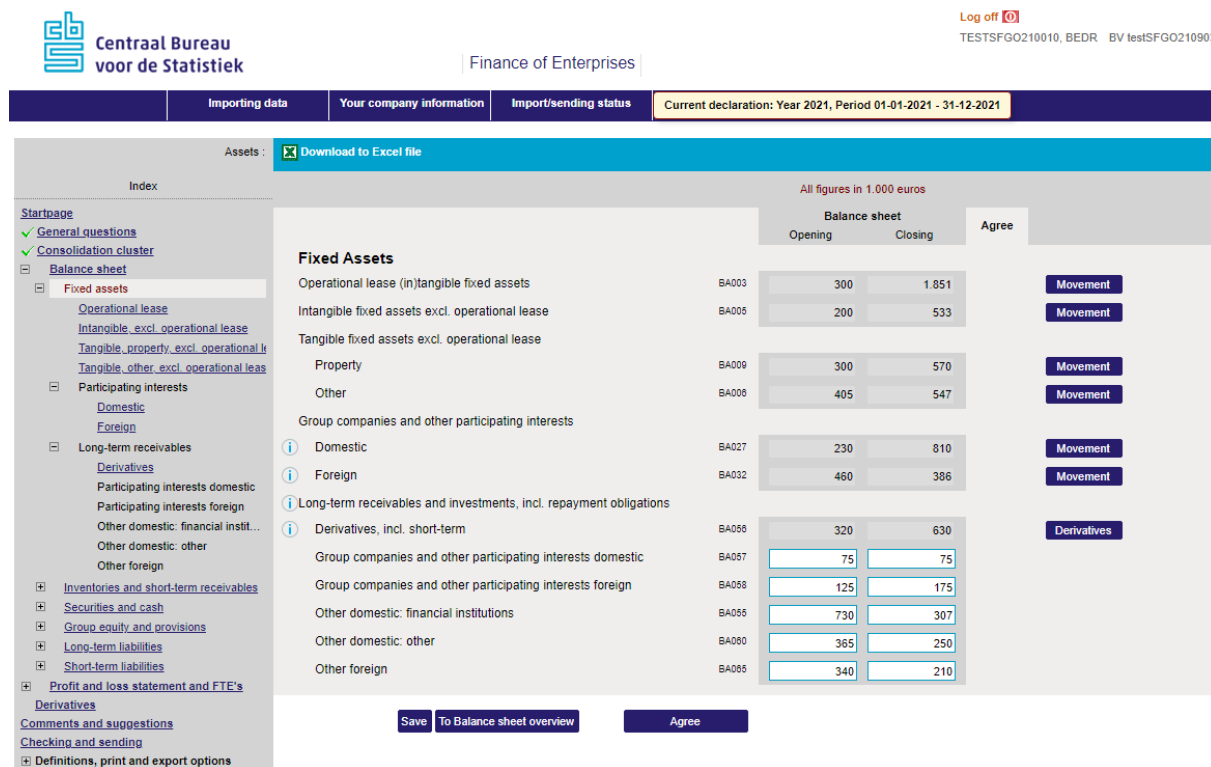
Fixed assets

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.

In contrast to the Balance sheet overview screen (figure 5), this screen also contains white fields, 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 financial statements. The balance sheet fields are main level fields.

Some fields are grey. These data come from the detailed items.

Figure 6: Fixed assets



The screenshot shows the 'Fixed Assets' screen in the Centraal Bureau voor de Statistiek Finance of Enterprises system. The interface includes a sidebar with navigation links, a top navigation bar, and a main content area with a table of assets and their balances.

Top Navigation Bar:

- Importing data
- Your company information
- Import/sending status
- Current declaration: Year 2021, Period 01-01-2021 - 31-12-2021

Assets: Download to Excel file

Index:

- Startpage
- General questions
- Consolidation cluster
- Balance sheet
 - Fixed assets
 - Operational lease
 - Intangible excl. operational lease
 - Tangible property excl. operational lease
 - Tangible other excl. operational lease
- Participating interests
 - Domestic
 - Foreign
- Long-term receivables
 - Derivatives
 - Participating interests domestic
 - Participating interests foreign
 - Other domestic: financial instit...
 - Other domestic: other
 - Other foreign
- Inventories and short-term receivables
- Securities and cash
- Group equity and provisions
- Long-term liabilities
- Short-term liabilities
- Profit and loss statement and FTE's
- Derivatives
- Comments and suggestions
- Checking and sending
- Definitions, print and export options

Fixed Assets Table:

		Balance sheet		
		Opening	Closing	Agree
Fixed Assets				
Operational lease (in) tangible fixed assets	BA003	300	1.851	Movement
Intangible fixed assets excl. operational lease	BA005	200	533	Movement
Tangible fixed assets excl. operational lease				
Property	BA009	300	570	Movement
Other	BA008	405	547	Movement
Group companies and other participating interests				
Domestic	BA027	230	810	Movement
Foreign	BA032	460	386	Movement
Long-term receivables and investments, incl. repayment obligations				
Derivatives, incl. short-term	BA056	320	630	Derivatives
Group companies and other participating interests domestic	BA057	75	75	
Group companies and other participating interests foreign	BA058	125	175	
Other domestic: financial institutions	BA055	730	307	
Other domestic: other	BA060	365	250	
Other foreign	BA065	340	210	

Buttons: Save, To Balance sheet overview, Agree


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

We will start with completing a detailed level field. As example we take the Foreign participating interests. You can either click 'Participating Interest Foreign' 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).


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

Figure 7: Movements foreign group companies and other participating interests



Centraal Bureau
voor de Statistiek

Finance of Enterprises

Log off 

TESTSFG0210010, BEDR BV testSFG0210903

Importing data
Your company information
Import/sending status
Current declaration: Year 2021, Period 01-01-2021 - 31-12-2021

Mutation : Download to Excel file Clear Importing data

Index Screen explanation All figures in 1.000 euros

BA032 Movement foreign group companies and other participating interests
Last update: 22-02-2022 02:03

	Group Companies	Other Participating Interests	Total participating interests
Opening balance	300	160	460
Movements during the bookyear			
Purchases	250	399	649
Book value sales	-40	-95	-135
Net result excl. non-operational results	56	87	143
Declared (gross) dividend	-39	-67	-106
Currency differences	100	105	205
Revaluation	100	-30	70
Other changes	-1.000	-490.000	-491.000
Closing balance	-273	-489.441	-489.714
Sales revenue	20	95	115


Explanation

Specify item Other movements

- Fill-in the empty mandatory (yellow) fields

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

Explanation



It is possible that on this screen you may still encounter error messages or requests to further explain certain values. If you do not do this, the corresponding main screen cannot be accepted. See section 4.5.

The opening and closing balances (in this example of column 'Total') are then adopted on the main screen (see figure 6).

4.4 Detailed level (movements in derivatives)

This paragraph only applies if you have derivatives.

If it concerns mutations of derivatives, where further specifications are required, you will first see an overview screen. See Figure 8.

Figure 8: Movements derivatives

Centraal Bureau voor de Statistiek

Finance of Enterprises

Log off

TESTSFG0210010, BEDR BV testSFG0210903

Current declaration: Year 2021, Period 01-01-2021 - 31-12-2021

Movements: Download to Excel file (only Movements) Add new Edit Delete Delete All Importing data

Index

Startpage

General questions

Consolidation cluster

Balance sheet

Profit and loss statement and FTE's

Derivatives

Comments and suggestions

Checking and sending

Definitions, print and export options


Derivatives Movements and specifications options, futures and forwards, even when not included in the balance sheet

All figures in 1.000 euros

Record number	Correct	Type	Assets	Liabilities	Received	Paid	Revaluation	Other changes	Assets	Liabilities
1	✓	CDS-S	100	200	50	20	85	-5	150	200
2	✓	CDS-S	20	8	82	90	84	-113	81	90
3	✓	IRS	200	80	20	75	83	59	399	82
Total movements			320	288	152	185	252	-59	630	372

To General questions Agree

In the menu (light blue bar above) you find the edit options
Edit: click on record number or double-click on a line

The different types of derivatives are listed in codes. The full description of these codes will appear if you click the information button () as shown in the corresponding column. With the underlying individual movement screens, the complete description also becomes visible.

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.

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 8).

Once you have completed or corrected the fields, click on 'Agree' from the Movements overview screen (figure 8) and then 'To general questions' (which brings you to figure 3) or another item in the Index. You can now proceed to other parts of the questionnaire.

4.5 Agreeing the Main level

Only if all balance sheet/Profit and loss statement and movement items have been completed, click the 'Agree' button (figure 9). If errors are found in the data or if additional explanations are necessary for one or more components of the main screen, a red cross mark will appear in the Index next to the item in question (in this case Financial income and expenses, taxes and net result).

The progress marks also appear next to the item fields in the screen (figure 9). 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, also a yellow error-message box will appear at the bottom of the screen. The correction of errors is discussed in section 4.6.

Figure 9: Financial income and expenses, taxes and net result

The screenshot shows the 'Finance of Enterprises' web application. The top navigation bar includes the logo of the 'Centraal Bureau voor de Statistiek' and the title 'Finance of Enterprises'. Below the navigation bar, there are tabs for 'Importing data', 'Your company information', 'Importing pending status', and 'Current declaration: Year 2021, Period 01-01-2021 - 31-12-2021'. The main content area is titled 'Profit And Loss' and 'Download to Excel file'. It displays a table of financial results, taxes, and net result. The table has columns for 'All figures in 1,000 euros', 'Waardes', and 'Agree'. The 'Index' on the left lists various items, with a red cross mark next to 'Financial results, taxes and net result'. The main table shows data for 'Operating result', 'Financial income and expenses', 'Results of group companies and other participating interests', 'Results derivatives', 'Interest income', 'Interest expense', 'Operational lease', 'Other financial income and expenses', 'Total financial income and expenses', 'Exceptional income', 'Exceptional expenses', 'Result before taxes', 'Corporation tax', 'Result after taxes', 'Minority interest', and 'Net result'. A yellow error message box at the bottom states: 'Statement of approval is not in order. One or more balance sheet items fall outside the allowable limit. One or more items require an explanation. Please give an explanation to the indicated text frames. PLS36: Specify the item Exceptional expenses. Press [F12] to enter a declaration for deviation(s). Your data has been saved.' Annotations highlight the progress indicator in the index, the error message, and the progress indicator in the main table.

Progress indicator entire questionnaire

Error message

Progress indicator current screen

Once you have completed the main level fields, or if you want to stop/pause completing the fields, click the 'To Profit and loss statement' button. Your data are saved.

4.6 Correcting errors

There are two ways of correcting errors.



1. By correcting the figures;
2. You can manually approve the figures. To do so in the main level, click on the 'notepad' symbol  (figure 9). A yellow text field marked 'Explanation' will appear, in which you can explain why the figures are correct. (figure 10)

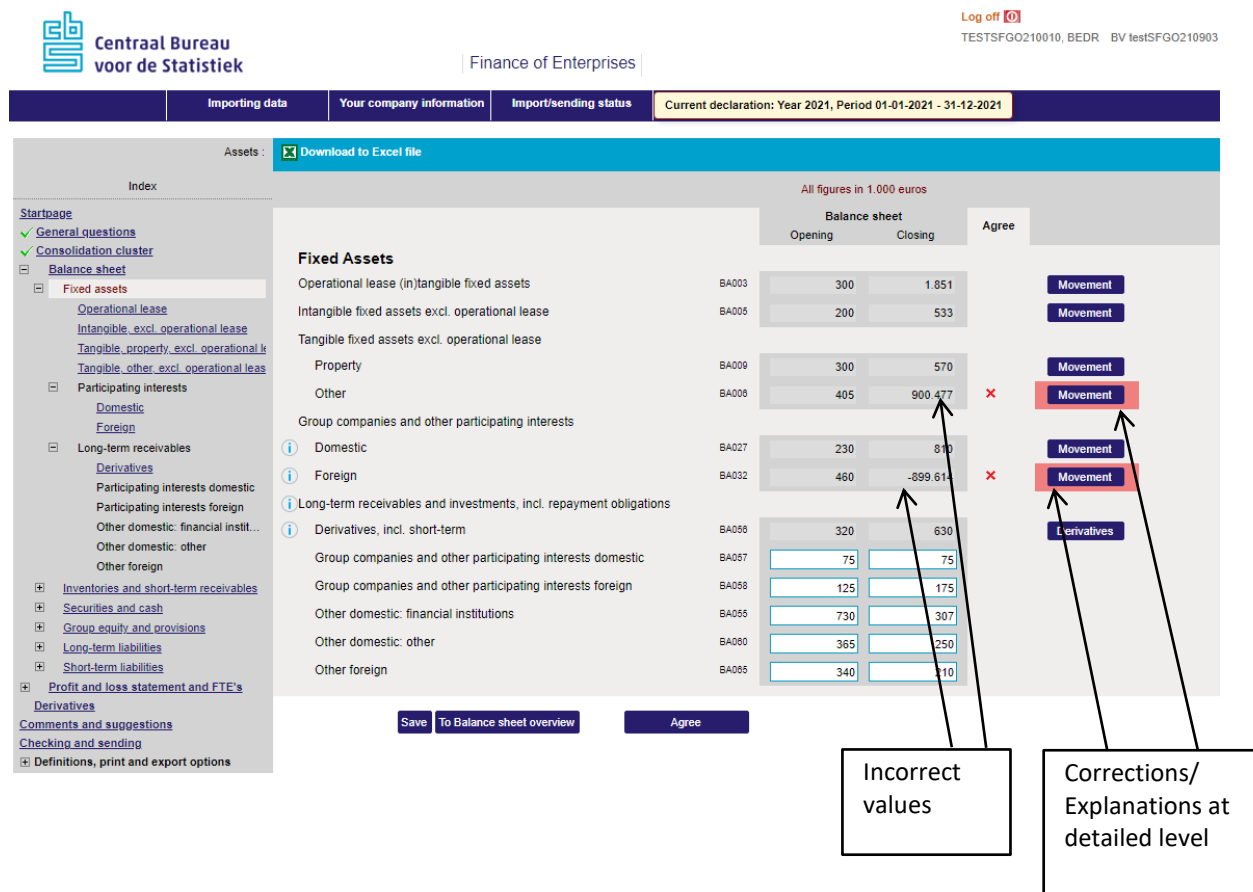
Figure 10 – Explanation




In the detailed screens this screen immediately opens; here you can indicate why the data is still correct. If you have entered an explanation and it concerns a statement in the main screen, 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 11). 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), but also because one or more movement rules contain errors or require further explanation. 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. The red borders around the movement fields disappear by correcting errors there or by giving a further explanation.


Figure 11: Fixed assets screen – approving



Log off 

TESTSFGO210010, BEDR BV testSFGO210903

Importing data | Your company information | Import/sending status | Current declaration: Year 2021, Period 01-01-2021 - 31-12-2021













Assets:  Download to Excel file

Index

Startpage

- General questions
- Consolidation cluster
- Balance sheet
 - Fixed assets
 - Operational lease
 - Intangible excl. operational lease
 - Tangible property excl. operational lease
 - Tangible other excl. operational lease
 - Participating interests
 - Domestic
 - Foreign
 - Long-term receivables
 - Derivatives
 - Participating interests domestic
 - Participating interests foreign
 - Other domestic: financial instit...
 - Other domestic: other
 - Other foreign
 - Inventories and short-term receivables
 - Securities and cash
 - Group equity and provisions
 - Long-term liabilities
 - Short-term liabilities
 - Profit and loss statement and FTE's
 - Derivatives
 - Comments and suggestions
 - Checking and sending
 - Definitions, print and export options

Fixed Assets

		Opening	Closing	Agree
Operational lease (in) tangible fixed assets	BA003	300	1.851	
Intangible fixed assets excl. operational lease	BA005	200	533	
Tangible fixed assets excl. operational lease				
Property	BA009	300	570	
Other	BA008	405	900.477	
Group companies and other participating interests				
Domestic	BA027	230	810	
Foreign	BA032	460	-899.61	
Long-term receivables and investments, incl. repayment obligations				
Derivatives, incl. short-term	BA058	320	630	
Group companies and other participating interests domestic	BA057	75	75	
Group companies and other participating interests foreign	BA059	125	175	
Other domestic: financial institutions	BA055	730	307	
Other domestic: other	BA060	365	250	
Other foreign	BA065	340	510	

Save | To Balance sheet overview | Agree

Incorrect values

Corrections/ Explanations at detailed level

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 <http://www.cbs.nl/finances>, 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 12. 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 12).

Figure 12: Creating the import template

The screenshot shows the CBS Finance of Enterprises portal. At the top, there is a navigation bar with the CBS logo, the text 'Centraal Bureau voor de Statistiek', and 'Finance of Enterprises'. On the right, there is a 'Log off' button and some user information. Below the navigation bar, there is a ribbon with tabs: 'Importing data', 'Your company information', 'Import/sending status', and 'Current declaration: Year 2021, Period 01-01-2021 - 31-12-2021'. The 'Importing data' tab is active. In the main content area, there is a 'Balance sheet' section. A red circle highlights the 'Download to Excel file' button. A callout box with the text 'Create the import template' points to this button. The 'Balance sheet' section shows a table with columns for 'Opening' and 'Closing' values. The table includes rows for 'Fixed assets', 'Participating interests', 'Long-term receivables and investments', 'Inventories and short-term receivables', 'Inventories', 'Short-term receivables', 'Securities and cash', and 'Total assets'.

	Opening	Closing
Fixed assets		
(In)tangible fixed assets	1.205	3.501
Participating interests	690	1.196
Long-term receivables and investments	1.955	1.647
Inventories and short-term receivables		
Inventories	205	50
Short-term receivables	555	1.150
Securities and cash	852	757
Total assets	5.462	8.301

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 13). These tabs correspond to the different parts (screens) of the questionnaire. The names of the tabs are in English.

Figure 13: Structure of the import template – Tabs



Overview	General	Cluster	Assets	Liabilities	ProfitAndLoss	BalanceTotal	ProfitAndLossTotal	BA003	BA005	BA006	BA009	BA027	BA032	BL266
----------	---------	---------	--------	-------------	---------------	--------------	--------------------	-------	-------	-------	-------	-------	-------	-------

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 14)

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 14: Structure of the tab Assets and Liabilities

Code	BalanceOpening	BalanceClosing	Description
BA003	300	1851	Operational lease (in)tangible fixed assets
BA005	200	533	Intangible fixed assets excl. operational lease
BA009	300	570	Tangible, property, excl. operational lease
BA006	405	900477	Tangible, other, excl. operational lease
BA027	230	810	Participating interests domestic
BA032	460	-899614	Participating interests foreign
BA056	320	630	Derivatives, receivables
BA057	75	75	Long-term receivables, participating interests domestic
BA058	125	175	Long-term receivables, participating interests foreign
BA055	730	307	Other long-term receivables domestic: financial institutions
BA060	365	250	Other long-term receivables domestic: other
BA065	340	210	Other long-term receivables foreign
BA091	205	50	Inventories
BA112	80	70	Short-term receivables, participating interests domestic
BA113	10	25	Short-term receivables, participating interests foreign
BA115	75	100	Trade debtors domestic
BA120	30	15	Trade debtors foreign
BA125	205	636	Taxes, social insurance and grants
BA127	0	101	Pensions, receivables
BA130	75	105	Other short-term receivables domestic
BA135	80	98	Other short-term receivables foreign
BA162	150	200	Securities
BA170	307	82	Cash domestic
BA175	70	90	Deposit accounts domestic
BA180	80	105	Bank accounts domestic
BA190	95	115	Deposit accounts foreign
BA193	150	165	Bank accounts foreign

Tab Profit and loss statement: 'ProfitAndLoss' (figure 15)

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 15: Structure of the tab 'ProfitAndLoss'

Code	ProfitAndLoss	Description	Justification
PL605	500	Employees in FTE's	.
PL447	2005	Operating income domestic	
PL446	1010	Operating income foreign	
PL450	3015	Total operating income	
PL455	450	Personnel costs	
PL457	655	Depreciations operational lease	
PL458	75	Depreciations intangible fixed assets excl. operational lease	
PL459	239	Depreciations tangible fixed assets excl. operational lease	
PL460	969	Total depreciations	
PL462	300	Other operating costs domestic	
PL461	50	Other operating costs foreign	
PL465	350	Total other operating costs	
PL468	40	Balance reversals / impairments	
PL470	90	Income from grants, etc.	
PL475	1376	Operating result	
PL492	49	Results of participating interests domestic	
PL493	60	Results of participating interests foreign	
PL496	59	Results derivatives	
PL500	18	Interest income domestic	
PL505	29	Interest income foreign	
PL508	20	Interest expense operational lease	
PL510	80	Interest expense domestic excl. operational lease	
PL515	75	Interest expense foreign excl. operational lease	
PL520	90	Other financial income and expenses domestic	
PL525	75	Other financial income and expenses foreign	
PL526	205	Total financial income and expenses	
PL530	-900000	Exceptional income	
PL535	750000	Exceptional expenses	
PL540	-1648419	Result before taxes	
PL545	75	Corporation tax	
PL550	-1648344	Result after taxes	
PL555	90	Minority interest	
PL560	-1648254	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 16: Movement tabs

Overview	General	Cluster	Assets	Liabilities	ProfitAndLoss	BalanceTotal	ProfitAndLossTotal	BA003	BA005	BA006	BA009	BA027	BA032	BL266
----------	---------	---------	--------	-------------	---------------	--------------	--------------------	-------	-------	-------	-------	-------	-------	-------

When you open one of these tabs (figure 17: BA032), 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 17: Structure of the Movement tabs

GroupAndOtherAsso	BalanceOpening	Increase	Decrease	IncomeOperating	DividendDeclared	ExchRateDifferences	Revaluation	ChangesOther	BalanceClosing	RevenueSales
Category participating interest	Opening balance	Purchases	Book value sales	Net result excl. non-operational results	Declared (gross) dividend	Currency differences	Revaluation	Other changes	Closing balance	Sales revenue
group	300		250	40	56	39	100	100	-1000	-273
other	160		339	95	87	67	105	-30	100	659

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 18.

Figure 18: Importing data

Importing data

Your company information

Import/sending status

Importing data

Please note! All existing data is removed from the questionnaire. If you wish to save this data, first export it.

Name of import template

Whole statement

Excel - Balance sheet, P&L and movements acco

Select file

Load file

Start import

Cancel and go back to Home

All data in the questionnaire will now be overwritten by the data specified in the spreadsheet. If you do not want this, e.g. because you want to consult the existing data again later on, make an export of this data first. See section 6.2.

If you only want to import one or a few movement tabs, choose 'Name of import template: A movement list' and delete the unused tabs from the read-in file (see figures 13 and 16).

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 19).

Figure 19: Importing data - success

Centraal Bureau voor de Statistiek | Finance of Enterprises

Log off TESTSFGO210010_BEDR BV testSFGO210903

Importing data | Your company information | Import/sending status | Current declaration: Year 2021, Period 01-01-2021 - 31-12-2021

To see all records, please select the checkbox 'Show all results': ☐ Show all results

2 items					
Id	File	Status	Action	Timestamp	Next date
2340	SFGO_TESTSFGO210010_BEDR_PROD_2021 (1).xlsx 000001, SFGO 2021	Success	Data import, Whole statement: SFGO, 000001	22-02-2022 01:57	

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 20). These errors may be corrected manually, see Section 4.6, '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 20: Importing data - Failure

View import-log (2341) [Import/sending status](#)

Type of import template: SFO

Importing data: SFGO_TESTSFGO210010_BEDR_PROD_2021 test (2).xlsx 000001, SFGO 2021

Start of import: 22-02-2022 02:02:49

Result: Errors and/or warnings occurred during the import. Please check the log below.

Name of import template: Whole statement

End of import: 22-02-2022 02:02:49 B

Total errors: 1

Field in error	Erroneous lines
PL530 : Financial results, taxes and net result / Non-recurring income	1

Login ID: TESTSFGO210010_BEDR_PROD Declaration number: 000001 Period: 2021

Sheet	Number of items	Erroneous lines	Warnings
Sheet: ProfitAndLoss	33	1	0
Sheet: Assets	27	0	0
Sheet: BA003: Operational lease (in) tangible fixed assets	2	0	0
Sheet: BA005: Intangible fixed assets	1	0	0
Sheet: BA006: Other	1	0	0
Sheet: BA009: Property	1	0	0
Sheet: BA027: Domestic	2	0	0
Sheet: BA032: Foreign	2	0	0
Sheet: BL266: Total Equity	2	0	0
Sheet: Derivatives: Derivatives	3	0	0
Sheet: Liabilities	28	0	0

[Cancel and go to start page](#)

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 19. Then, click '2019 edit declaration' in the yellow box. (see figure 1).

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

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

Index

- [Startpage](#)
- ✓ [General questions](#)
- ✓ [Consolidation cluster](#)
- [Balance sheet](#)
- [Profit and loss statement and FTE's](#)
- [Derivatives](#)
- [Comments and suggestions](#)
- [Checking and sending](#)
- [Definitions, print and export options](#)

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. You will only be able to continue completing the questionnaire once you have agreed on this screen and on the next 'Consolidation Cluster' screen.

Accounting year and financial year

If your enterprise's financial year does not coincide with the calendar year, please report on the financial year that ends on a date between 1-4-2022 and 31-3-2023.

The reporting period concerns the calendar year **2022**.

The financial year of your company runs from / to

Start date financial year: End date financial year:

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?

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 12).

Figure 22: Export possibilities: downloading all entered data

Centraal Bureau voor de Statistiek | Finance of Enterprises | Log off [X] | TESTSFGO210010, BEDR BV testSFGO210903

Current declaration: Year 2021, Period 01-01-2021 - 31-12-2021

Index

- Startpage
- General questions
- Consolidation cluster
- Balance sheet
- Profit and loss statement and FTE's
- Derivatives
- Comments and suggestions
- Checking and sending
- Definitions, print and export options
 - User instructions survey
 - Codes and abbreviations
 - Instruction film user instructions survey
 - Instruction film metadata 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 bookyear. You can use the format of this Excel to import the data of the current bookyear. This spreadsheet may be used as print of the complete questionnaire.

Download all entered data

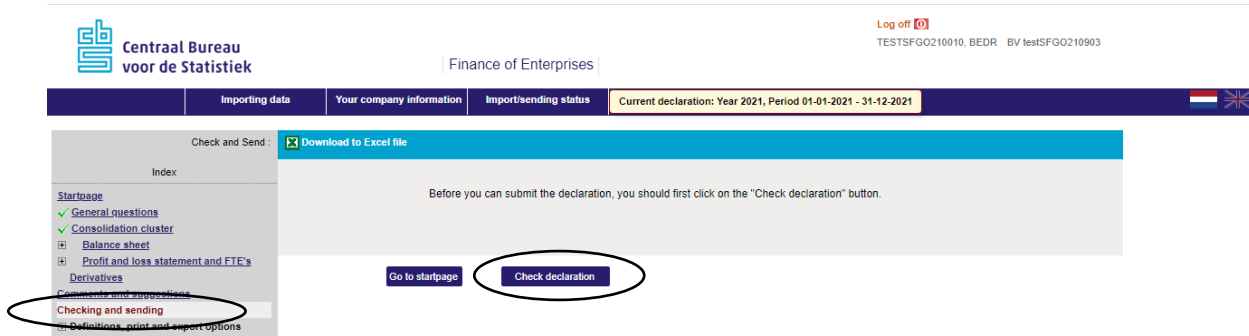
Variable	Description	Balance sheet		P&L	Movements	
		Opening	Closing		Opening	Closing
012	(In)tangible fixed assets	1.205	903.431			
034	Participating interests	690	-898.804			
067	Long-term receivables and investments	1.955	1.647			
091	Inventories	205	50			
136	Short-term receivables	555	1.150			
197	Securities and cash	852	757			
195	Total assets	5.462	8.231			
266	Total Equity	675	405		675	405
270	Minority interest	165	145			
282	Provisions, equalisation accounts, grants etc.	411	417			
335	Long-term liabilities	818	1.093			
418	Short-term liabilities	3.393	6.241			
420	Total liabilities	5.462	8.301			
003	Operational lease (in)tangible fixed assets	300	1.851		300	1.851
005	Intangible fixed assets excl. operational lease	200	533		200	533
009	Tangible, property, excl. operational lease	300	570		300	570
006	Tangible, other, excl. operational lease	405	900.477		405	900.477
027	Participating interests domestic	230	810		230	810
032	Participating interests foreign	460	-899.614		460	-899.614
056	Derivative receivables	330	630			

To General Questions

7. Submitting your declaration

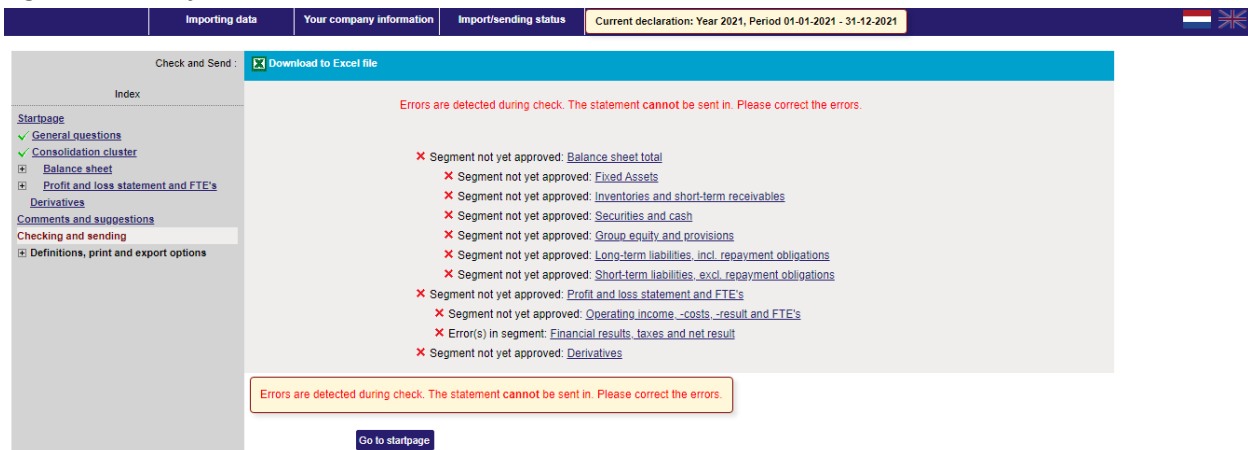
Once the entire questionnaire has been completed, the data have been checked for errors, and all screens have been confirmed, you are ready to submit the data. Submitting a declaration can only be done when all items in the Index have a green check mark. Now click 'Checking and sending' in the Index,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

Figure 23: Checking and sending



Next, click the 'Agree' 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. If your contact details are not yet complete, they must first be made complete. 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) or directly from the transmission screen.