



Methodological report

Monthly activity report of enterprises



Methodological report

Monthly activity report of enterprises

Content-related works

Statistics Poland, Enterprises Department

Editorial team

Beata Kaczorowska, Mirosław Stępień, Katarzyna Walkowska, Urszula Zabłocka, Jolanta Biernat, Katarzyna Bułhak, Agnieszka Kaźmierczak, Anna Winiarz

Supervisor

Aneta Płatek

Methodological report approved by Statistics Poland Methodological Commission

Publication available on website

<http://stat.gov.pl/>

When publishing, please indicate the source.

Preface

We provide the Readers with *Methodological report. Monthly activity report of enterprises*, which presents information on a survey conducted by Statistics Poland, constituting the basic element of short-term surveys of activity of enterprises.

The data collected via the monthly activity report are used for development and publication in a short period from end of the reporting month of basic measures of activity of enterprises, as well as they are the base for calculation of short-term indices, corresponding to the requirements of the European statistics.

The Methodological report discusses scope and content, the assumed survey methods and principles of implementation of the monthly report DG-1. A separate chapter contains information on the short-term European statistics.

The Methodological report is meant for users, who conduct analyses and interpretations of results of the monthly activity report of enterprises and persons interested in the issues of the short-term European statistics.

We would appreciate any remarks and suggestions concerning the subject and structure of the Methodological report that in subsequent editions will help in a closer adjustment of the content of the report to the needs of the Readers.

/-/ Aneta Płatek
Deputy Director
of Enterprises Department

Table of contents

Preface	3
Table of contents	4
Symbols and main abbreviations	5
Introduction	6
1. Scope and content of the monthly report on economic activity	8
1.1. Scope	8
1.2. Content	9
2. Survey method	10
3. Data collection tools	12
4. Variables present in the survey	14
5. Survey organisation and completeness	18
6. Methods of data presentation and dissemination	19
7. Short-term statistics	21
7.1. Scope of short-term statistics	21
7.2. Short-term statistics – information transferred to Eurostat in accordance with the requirements of the Council Regulation No. 1165/98 of 19 May 1998	26
8. Survey assessment	27
Annex 1. Form for statistical survey on economic activity	28

Symbols and main abbreviations

BJS	- Statistical Units Database
B-05	- Report on building permits and registrations with a construction project granted for construction of building constructions.
C-01	- Report on producer prices of goods and services
C-05	- Report on the prices of goods in foreign trade
CPA	- Statistical classification of products by activity in the European Economic Community 2008 (CPA 2008)
DG-1	- Report on economic activity
Dz.U.	- Journal of Laws
EC	- European Community
GUS	- Statistics Poland
NACE Rev.2	- Community Statistical Classification of Economic Activities in the European Community
PBSSP	- Programme of Statistical Surveys of Official Statistics
PKD	- Polish Classification of Activity (=NACE Rev.2)
SIB	- Survey Information System
STS	- Short-Term Statistics
T-Argus	- Software for statistical disclosure control
TK-1	- Report on operations of railway transport
VAT	- Value added tax

Introduction

Monthly report on economic activity DG-1 is an important element of short-term surveys of activity of enterprises¹. Data obtained in the survey are the source of information for conducting assessments of the current condition of non-financial enterprises conducting the following activities: forestry, sea fishing, industry (mining and quarrying, manufacturing, electricity, gas, steam and air conditioning supply, water supply; sewerage, waste management), construction, retail and wholesale sale, accommodation and catering, transport, storage, information and communication, professional, scientific and technical activities, administrative and support service activities, arts, entertainment and recreation and other service activities². Within several days following the end of the reporting month, there is a publication of the information on the basis activity indices of non-financial enterprises, allowing for assessment of situation of those entities and current economic trend. The data are used for domestic purposes, as well as constitute the basic source for development of short-term indices of non-financial enterprises, in accordance with the requirements of the European law.

The report is addressed to persons interested in the issues of short-term statistics or using results of the monthly activity report and is to be a compendium of knowledge on this subject, useful in analysis and interpretation.

The legal basis for the presented survey are:

- Act of 29 June 1995 on official statistics (Journal of Laws of 2019, pos. 649, as amended),
- Regulation of the President of Council of Ministers on the Programme of Statistical Surveys of Official Statistics (PBSSP), issued annually and determining the scope and content of the surveys for a given year, as well as types, forms and dates of publication of statistical information available.

The scope of the survey is also affected by provisions of the European law concerning short-term statistics, which are contained in the Council Regulation (EC) No. 1165/98 of 19 May 1998, on short-term statistics.

Monthly activity report is a survey conducted since the 1990s. The transformation of Polish economy towards free-market economy and intense changes occurring in legal and economic environment which happened then brought out the need for creating a modern statistical survey, which could provide basic information on the current situation and activity of non-financial enterprises with high frequency and in short time after the end of reporting period. Over the years this methodology and organisation of the survey were perfected, adjusting them to the changes occurring in the legal and economic environment. It take into account the changes in the mandatory activity classification, using in turn, classification of the national economy, the European Classification of Activity and the subsequent editions of the Polish Classification of Activities, changes concerning the territorial division of Poland, as well as changes related to improvement and development of register of statistical units. The methodology and scope of the survey were also significantly affected by Polish accession to the European Union and the related necessity to adjust Polish statistics to the requirement of the European Statistical System, in particular in terms of short-term statistics. Works on modification of the survey methodology are conducted continuously to maintain high quality of the presented results and to satisfy changing needs of domestic users and meeting modified European requirements.

¹ Information on other short-term surveys of activities of enterprises are available in "Methodological report. Non-financial enterprises surveys" and "Methodological report. Business tendency survey".

² The survey concerns non-financial enterprises, thus does not concern activities related to crop and animal production, hunting, financial and insurance activities, research and development activities, veterinary activities, public administration and national defence, compulsory social security, education, human health and social work activities, activities of membership organisations, households hiring employees and manufacturing goods and rendering services for their own needs, activities of extraterritorial organisations and bodies.

This Methodological Report presents information on monthly activity report of enterprises. The first chapter presents scope and content of the survey and survey population. The second chapter discusses relevant survey methods, including principles for sample design and estimation methods. Characteristics of data collection tools is contained in the third chapter, which, among others, describes sets of variables and data sources. Variables present in the survey and measures and indices along with calculation principles were described in chapter four. The fifth chapter is dedicated to organisation and rules of survey completeness, while forms of dissemination and publication of results were presented in chapter six. The seventh chapter states basic information on the short-term European statistics, for which the monthly activity report is the basis source of information. The eighth chapter is devoted to survey assessment.

1. Scope and content of the monthly report on economic activity

1.1. Scope

Scope of the survey covers legal entities, where the number of employed persons is 10 or more, with the following legal forms:

- partnerships,
- capital companies,
- civil law partnerships conducting activities on the basis of the Civil Code contract,
- companies envisaged in provisions of acts other than the Code of Commercial Companies and the Civil Code or legal forms to which apply the provision on companies, branches of foreign entrepreneurs,
- state owned enterprises,
- cooperatives,
- state organizational units,
- gminas, powiat and voivodship self-government organisational units,
- natural persons conducting economic activity,

and conducting economic activity classified in accordance with the Polish Classification of Activity (PKD 2007=NACE Rev.2) to the following section:

- Agriculture, forestry, hunting and fishing (section A – division 02 only – Forestry and logging and class 03.11 – Sea fishing),
- Mining and quarrying (section B),
- Manufacturing (section C),
- Electricity, gas steam and air conditioning supply (section D),
- Water supply; sewerage, waste management and remediation activities (section E),
- Construction (section F),
- Wholesale and retail trade; repair of motor vehicles, and motorcycles (section G),
- Transportation and storage (section H),
- Accommodation and food services activities (section I),
- Information and communication (section J),
- Real estate activities (section L),
- Professional, scientific and technical activities (section M – excluding divisions: 72 – Research and development activities; 75 – Veterinary activities),
- Activities related to administrative and support service activities (section N),
- Arts, entertainment and recreation (section R),
- Other service activities (section S – excluding division 94 Activity of membership organisations).

1.2. Content

In monthly statistical survey on economic activity data are obtained every month, and concern the reporting month as well as the cumulative period (from the beginning of the year to the end of the reporting month), and include:

- value of net revenues from sale of products, and for industrial enterprises³ also with separation of total export and dispatch, of which to the euro area countries,
- value of sale of construction and assembly production (only for construction enterprises⁴),
- value of manufactured products not included into sale,
- value of net revenues from sale of goods and services, and for industrial enterprises also with separation of export and total dispatch, of which to the Euro area countries,
- excise tax,
- subsidies on products,
- value of wholesale and retail sale,
- value of new orders in industrial enterprises – in total, of which export and dispatch – of which to the Euro area countries only for the reporting month),
- number of persons employed (as at the end of reporting period),
- average number of employees,
- gross wages and salaries,
- hours worked (only in months ending the quarter, for the period from the beginning of the year),
- value of payments from profit,
- contributions for retirement, pension and sickness insurance (only in months ending the quarter, for the period from the beginning of the year),
- load capacity of car fleet (only for the reporting month),
- transport of goods and passengers,
- estimated price index of sold production prices in industrial enterprises (only for the reporting month).

Once per quarter construction enterprises, as additional data of index of sale of construction and assembly production, provide information, concerning structure of construction and assembly production by types of construction, in accordance with the Polish Classification of Construction. The dataset obtained in the questionnaire, called “Annex to the DG-1 report for construction units” is developed in a separate system for the purposes of construction statistics and in accordance with separate set of rules, and for this reason it is not discusses in this Methodological report.

³ Industrial enterprises are deemed entities with the main activity, in accordance with NACE Rev.2 classified in the section: Mining and quarrying (section B), Manufacturing (section C), Electricity, gas, steam, hot water and air conditioning supply (section D).

⁴ Construction enterprises are deemed entities with the main activity, in accordance with NACE Rev.2, classified in the section Construction (section F).

2. Survey method

Sampling frame for the statistical survey on economic activity is developed monthly on the basis of the current status of the Statistical Units Database (BJS register). Selection of units for the sampling frame is conducted on the basis of the information contained in the BJS, concerning:

- size class of an entity measured by the number of persons employed (the basis is the number of persons employed determined as at 30 November of the previous year),
- the predominant kind of activity in accordance with NACE Rev.2,
- basic and specific legal form,
- form of financing,
- the state of legal and economic activity, given that the sampling frame includes inactive entities, which ended or suspended their activities during the current year.

In the scope of entities with 50 and more persons employed the activity report is a census survey, while for the entities employing from 10 to 49 persons in January of the reporting year, the selected sample amounts to at least 10%. The sample includes entities employing from 10 to 49 persons, which in the previous year performed the reporting obligation and additional entities selected in order to provide at least 10% representation. The reporting obligation covers all entities from the sample and all entities from the sampling frame of the survey employing 50 persons and more. The sample and set of entities covered by the reporting obligation is corrected monthly to include establishing and liquidation of entities. The reporting obligation is imposed on all newly established entities employing 50 persons and more, and if there is the need to maintain appropriate representation in the sample, on the additionally selected entities among the newly established entities employing from 10 to 49 persons. Liquidated entities which submitted the report so far, are not covered by the reporting obligation in the subsequent months. This means that in every surveyed month, the reporting obligation covers all active entities employing 50 persons and more and at least 10% population of active entities employing 10-49 persons.

In selection of entities for the sample stratified sampling is used, in which stratification is determined by the predominant kind of activity carried out throughout the year by the enterprise as well as by voivodship. The manner of stratification applied enables grossing up of results in the required breakdowns, i.e. by kinds of activities in every voivodship.

Sampling frame of the survey includes approx. 108 000 entities, of which approx. 20 000 are entities employing 50 persons and more, while 88 000 are entities employing 10-49 persons. The reporting obligation covers approximately 33 000 entities, of which 13 000 are entities employing 10-49 persons.

In monthly report on economic activity grossing up is made for complete population, i.e. for the total number of entities employing 10 and more persons employed. The grossed up value of a variable in the strata is determined by multiplying the value of the variable and grossing up index calculated as a quotient of the number of working persons in the sampling frame and the number of persons employed in the sample:

$$Y_u = Y_p * W_u$$

where:

Y_u – grossed up value of the variable

Y_p – value of the variable from a sample equal to the total of the unit's data in the sample

W_u – grossing up index

$$W_u = \frac{\sum LPZ_i + \sum LPS_j}{\sum LPZ_i}$$

LPZ_i – number of persons employed from the survey for the unit number *i* in the sample

LPS_j – number of persons employed from the BJS register for the unit *j* in sampling frame, not present in the sample

For entities with the predominant kind of activity Wholesale and retail trade: repair of motor vehicles, including motorcycles (section G), and Accommodation and catering (section I), for the purpose of grossing up of variables “retail sale” and “retail sale on-line”, the grossing up indices are calculated separately for entities employing 10-49 persons and entities employing 50 and more persons. This is also the manner of grossing up of “wholesale sale” for entities in section G.

When grossing up variables “gross wages and salaries” and “contributions for social insurance” the non-typical entities (with particularly large values in those categories) are separated, which allows to avoid projecting non-typical values on the total of the surveyed population.

In the result data sets of the survey, primary and secondary statistical confidentiality is marked according to the following rules:

1. The aggregate is covered by primary confidentiality, when the number of included units is lower than 3 or share of one unit in the aggregate exceeds ¾ of the value of this aggregate (domination occurs).
2. Secondary confidentiality (hiding additional aggregates for the purpose of preventing indirect identification of aggregates covered by the primary confidentiality) is marked by τ-Argus software by applying the hypercubes method.

3. Data collection tools

The basic form of data collection is an electronic questionnaire completed by the reporting unit, posted on the Reporting Portal at Statistics Poland website, on 1st to 5th working day in the month following the reporting month.

The entities obligated to provide data receive notification on the reporting obligation to the e-mail address or by traditional mail. The respondent has an individual account created, to which he/she logs in using the login and password assigned by the Portal system (the procedure for creating an account is described on the Portal's website). The reporting entities which failed to provide data on time are contacted via telephone for the purpose of collecting the data. The data obtained via telephone or in special cases, sent by mail are registered by statisticians in the Survey Information System (SIB).

During entering the data on the Reporting Portal there is conducted logical and accounting correctness of the entered information, coherence of the related elements from different parts of the form and comparison with the data obtained under the quarterly survey of revenues, costs and financial results of enterprises⁵. In the case of entering data which do not meet the assumed validation rules, respondent sees an error message displaying the rule which was breached. Data approval at the Reporting Portal, which equals with fulfilment of the reporting obligation, is possible only when there are no validation errors. Due to the possibility of occurrence of atypical situations, for the selected variables it is possible for the respondent to confirm the data exceeding the standard ranges, which at the Reporting Portal are signalled by the so-called discretionary errors warnings.

The Reporting Portal automatically limits the scope of presented questions only to the information required from the reporting unit with the given kind of activity and applies facilitations in the form of filter questions. It also displays numerous tips and explanations regarding the rules of filling in the questionnaire.

The electronic questionnaire of the monthly activity report presented at the Reporting Portal corresponds, in terms of content to the set of data (form), which is presented in Annex 1.

The questionnaire comprises of three divisions and additional information.

Division 1 "Basis data on economic activity" covers the most important variables observed in the survey, and the obligation to complete it covers the largest group of entities. All entities included into the sample provide information concerning persons employed, employees, wages and salaries, and working time (rows 06-11). Entities outside division 02 NACE Rev.2 (Forestry and logging) additionally provide information on revenues from sale (rows 01, 04, 05, 12, 13, 14), excise tax (rows 15 and 16) and subsidies on products (row 17). Specific information concerning revenues from construction and assembly activity (rows 02 and 03) are provided solely by construction entities.

Price index of sold production (row 18) is obtained from industrial enterprises, which are also obligated to submit monthly "Report on producer prices of goods and services C01". In the monthly activity report, this information is used to develop initial (provisional) data on the value and dynamics of sold production of industry at constants price, while the final data for those categories are developed with a month delay, when there are available indices calculated on the basis of monthly result of the "Report on producer prices of goods and services".

⁵ Detailed information concerning quarterly survey of revenues, costs and financial results of enterprises are available in "Methodological report. Non-financial enterprises survey".

Division 2 “Supplementary data for industrial entities” obtains information on the value of revenues from sale for export and dispatch, of which separation of dispatch to the Euro area countries (rows 1-4) and values of new orders with separation of export and dispatch as well as dispatch to the Euro area countries (rows 5-7). The data are obtained from entities with the predominant kind of activity, in accordance with NACE Rev.2, classified in the sections: Mining and quarrying (section B), Manufacturing (section C), Electricity, gas, steam and air conditioning supply (section D), Water supply; sewerage, waste management and remediation activities (section E), given that the information on new orders are provided only by the entities, with the main activity classified in the following divisions: Manufacture of textiles (division 13), Manufacture of wearing apparel (division 14), Manufacture of paper and paper products (division 17), Manufacture of chemicals and chemical products (division 20), Manufacture of basic pharmaceutical products and pharmaceutical preparations (division 21), Manufacture of basic metals (division 24), Manufacture of fabricated metal products, except machinery and equipment (division 25), Manufacture of computer, electronic and optical products (division 26), Manufacture of electrical equipment (division 27), Manufacture of machinery and equipment n. e. c. (division 28), Manufacture of motor vehicles, trailers and semi-trailers (division 29) and Manufacture of other transport equipment (division 30).

Division 3 “Supplementary data for entities providing transport services” is completed by entities which conduct transport of goods and passengers for pay, excluding entities with the predominant kind of activity:

- Passenger rail transport, interurban (class 49.10) – data are collected in monthly form TK-1,
- Freight rail transport (class 49.20) – data are collected in monthly form TK-1,
- Taxi operation (class 49.32) – this type of services is provided, first of all by small entities, not covered by DG-1 survey,
- Postal and courier activities (division 53) – this type of entities provide services on the grounds of Postal Law, not transport Law,
- indicated by name entities of land passenger urban and suburban transport, which provide data in form TK-1,

The entity is deemed as conducting transport of goods and passengers for pay, when it confirmed conducting such a transport via answering “Yes” to the displayed screening question “Have you performed transport for pay within the reporting period?”.

The obtained data concern load capacity of the car fleet, tonnage of the conducted transport of goods and the number of carried passengers with separation of public and non-urban bus transport.

Within the additional information the reporting unit may indicate the reasons for significant changes (if any) in the surveyed categories, as compared to the data from the month preceding the reporting month, which facilitates analysis and assessment of data for statisticians. Respondents are also asked for stating estimated time spent on preparing the data and completing the form, which allows for assessment of the reporting burden and estimation of costs of the survey incurred by the reporting units.

Traditional forms presented in annex 1 are not printed nor provided to respondents, these are only available on the Statistics Poland website⁶. Respondents are able to download the form from the website and, in justified cases, send it in digital or traditional form to the Statistical Office in Poznan.

⁶ <http://form.stat.gov.pl/formularze/formularze.htm>

4. Variables present in the survey

On the basis of the monthly activity report, the following variables are calculated:

- net revenues from sale of products at producer prices = net revenues from sale of products + value of products manufactured not included into sale,
- net revenues from sale of products at basic prices = net revenues from sale of products at producer prices - excise tax from own products + subsidies on products,
- turnover at producer prices = net revenues from sale of products + net revenues from sale of goods and materials,
- turnover at basic prices = turnover at producer prices - excise tax from own products - excise tax from goods and materials,
- turnover from export and dispatch at producer prices = the component of turnover at producer prices falling to export and dispatch,
- turnover from dispatch to the Euro area countries at producer prices = the component of turnover from export and dispatch falling to dispatch to the Euro area countries.

Net revenues from sale of products at basic prices, just like other variables are expressed at current prices. The survey also calculates value of this variable for industrial enterprises at constant prices via recalculation of the aggregated values with a price index at fixed basis. The basic value at fixed prices is changed every five years, in the third year of five-year period, with simultaneous backward recalculation of a three year time series. At present, value of net revenues from sale of products is expressed in constant prices of 2015, and this will be the basis for the survey until 2022. In 2022 there will be recalculation of the data between 2020-2022 into fixed prices of 2020.

The variable obtained and determined in the survey are grossed up in the following breakdowns:

- for each voivodship:
 - in sections of NACE Rev.2: Construction (section F), Wholesale and retail trade; repair of motor vehicles and motorcycles (section G), Transportation and storage (section H), Accommodation and food services activity (section I), Professional, scientific and technical activities (section M – excluding divisions: 72 – Research and development activities; 75 – Veterinary activities), Administrative and support service activities (section N); at the level of groups NACE Rev.2;
 - in other sections: Agriculture, forestry, hunting and fishing (section A – division 02 only – Forestry and logging and class 03.11 – Sea fishing), Mining and quarrying (section B), Manufacturing (section C), Electricity, gas, steam and air conditioning supply (section D), Water supply; sewerage, waste management and remediation activities (section E), Information and communication (section J), Arts, entertainment and recreation (section R), Other service activities (section S – excluding division 94 Activity of membership organisations); at the level of divisions of NACE Rev.2;
- and
- for the whole scope – at the level of section of NACE Rev.2 and at the same time sector of ownership (public, private).

In the collected sets of data, some items constitute only a component of the calculate values and indices. For this reason the following are not grossed up in the resulting datasets as a separate items:

- net revenues from sale of products – it is a component of revenues from sale of products at basic prices,
- net revenues from sale of goods and materials – it is a component of turnover,
- value of manufactured products not included into sale – it is a component of revenues from sale at basic prices,
- excise tax from own products – it is a component of revenues from sale at basic prices,
- excise tax from goods and materials – it is a component of turnover at basic prices,
- subsidies on products – it is a component of revenues from sale at basic prices,
- net revenues from sale of products to export and dispatch – it is a component of turnover from export and dispatch at producer prices,

- net revenues from sale of goods and materials to export – it is a component of turnover from export and dispatch at producer prices,
- net revenues from sale of products to the Euro area – it is a component of turnover from dispatch to the Euro area at producer prices,
- net revenues from sale of goods and materials to the Euro area – it is a component of turnover from dispatch to the Euro area at producer prices.

the following items are also not covered by grossing up:

- payments from profit,
- new orders,
- new orders for export,
- new orders for export to the Euro area countries,
- load capacity of car fleet,
- transport of cargo,
- number of transported passengers,
- number of passengers transported with urban transport,
- number of passengers transported with bus non-urban transport.

Payments from profit are made by a very small group of entities, first of all by entities employing 50 persons and more, all of which are present in the sample, and thus this variable used as a component for calculation of the average monthly wages and salaries without payments from profit does not require grossing up.

Value of new orders is a component of the so-called leading indicator, enabling assessment of the future production and illustrating development of demand for industrial goods and services in the selected divisions of section Manufacturing. This is a variable concerning only the selected branches of industry with high irregularity, due to which it is not covered by grossing up process.

Variables concerning transport activities are partly grossed up by appropriate units outside of the survey system, and in the case of passengers transported with bus non-urban transport, the presented data collected directly in the survey.

For entities with the predominant kind of activity classified to the division Wholesale and retail trade and repair of motor vehicles and motorcycles (division 45) and division Retail trade, except of motor vehicles and motorcycles (division 47) variables turnover at producer prices and turnover at basic prices are grossed up additionally for every voivodship by the following branch specialisations (kind of activity groups) presented in Table 1.

Table 1. Aggregation cross-sections for retail trade units

Symbol and name of branch specialisation		Kind of activity in accordance with NACE Rev.2, included into branch specialisation
01	Motor vehicles, motorcycles, parts	45.11, 45.19, 45.31, 45.32, 45.40
02	Repair of motor vehicles	45.20
03	Fuels	47.30
04	Sale in non-specialised stores with a predominance of food, beverages and tobacco	47.11
05	Other retail sale in non-specialised stores	47.19
06	Food, alcoholic beverages and non-alcoholic beverages and tobacco	47.21, 47.22, 47.23, 47.24, 47.25, 47.26, 47.29
07	Pharmaceutical products, cosmetics, orthopaedic equipment	47.73, 47.74, 47.75
08	Fibre, clothing, footwear	47.51, 47.71, 47.72
09	Furniture, radio, TV and household appliances	47.43, 47.52, 47.54, 47.59, 47.63
10	Newspapers, books, other sale in specialized stores	47.41, 47.42, 47.53, 47.61, 47.62, 47.64, 47.65, 47.76, 47.77, 47.78
11	Retail trade services via mail order houses	47.91
12	Other	47.79, 47.81, 47.82, 47.89, 47.99

Variables retail sale and retail sale on-line are additionally grossed up for every voivodship by branch specialisations and kind of units presented in Table 2.

Table 2. Aggregation cross-sections of retail sale

Symbol of branch specialisation	Name of branch specialisation	Name of the unit type			
		production units	trade wholesale units	trade retail units	catering units
		NACE Rev.2 classes comprising the aggregate kind of activity/unit			
01	Motor vehicles, motorcycles, parts	29.1, 29.2, 29.3, 30.91	-	45.11, 45.19, 45.31, 45.32, 45.40	-
02	Fuels	19.1, 19.2	46.71	47.30	-
03	Sale in non-specialised stores with a predominance of food, beverages and tobacco	-	-	47.11	-
04	Other retail sale in non-specialised stores	-	-	47.19	-
05	Food, alcoholic beverages and non-alcoholic beverages and tobacco	10.1, 10.2, 10.3, 10.4, 10.5, 10.6, 10.7, 10.8, 11.0, division 12	46.17, 46.31-46.39	47.21-47.26, 47.29	-
06	Pharmaceutical products, cosmetics, orthopaedic equipment	20.4, 21.1, 21.2, 26.6, 32.5	46.45, 46.46	47.73-47.75	-
07	Fibre, clothing, footwear	13.1, 13.2, 13.3, 13.9, 14.1, 14.2, 14.3, 15.1, 15.2	46.16, 46.24, 46.41, 46.42	47.51, 47.71, 47.72	-
08	Furniture, radio, TV and household appliances	26.3, 26.4, 27.4; 27.5, division 31	46.15, 46.43, 46.47, 46.49	47.43, 47.52, 47.54, 47.59, 47.63	-
09	Newspapers, books, other sale in specialized stores	17.12, 17.2, 18.1, 26.2, 26.52, 28.23, 32.1 without 32.11, 32.3, 32.4, 58.1, 59.2	46.51, 46.48	47.41, 47.42, 47.53, 47.61, 47.62, 47.64, 47.65, 47.76, 47.77, 47.78	-
10	Retail trade services via mail order houses	-	-	47.91	-
11	Other	All classes of NACE Rev.2 not included in this table	All classes of division 46 not included in this column	All classes of divisions 45 and 47 not included in this column	All classes of section I

For entities with the predominant kind of activity from division Wholesale trade, except of motor vehicles and motorcycles (division 46), grossed up aggregates are created for every voivodship for variable wholesale by the following branch specialisations (Table 3).

Table 3. Aggregation cross-sections of wholesale

Symbol and name of branch specialisation		Kinds of activity in accordance with NACE Rev.2, included into branch specialisation
00	Total wholesale (Wholesale and commission trade, excluding trade in motor vehicles and motorcycles)	Division 46 = from 46.11 to 46.90 = items from 01 to 11
01	Wholesale to order	46.11 + 46.12 + 46.13 + 46.14 + 46.15 + 46.16 + 46.17 + 46.18 + 46.19
02	Wholesale of crops and live animals	46.21 + 46.22 + 46.23 + 46.24
03	Wholesale of food	46.31 + 46.32 + 46.33 + 46.36 + 46.37 + 46.38 + 46.39
04	Wholesale of alcoholic and non-alcoholic beverages	46.34
05	Wholesale of tobacco	46.35
06	Wholesale of textile products, wearing apparel and footwear	46.41 + 46.42
07	Wholesale of radio, TV and household appliances, metal, porcelain, ceramic, glass products, wall papers and cleaning products and other household products	46.43 + 46.47 + 46.44 + 46.49 + 46.48
08	Wholesale of cosmetics and pharmaceutical products	46.45 + 46.46
09	Wholesale of intermediate products of non-agricultural origin and scrap	46.71 + 46.72 + 46.73 + 46.74 + 46.75 + 46.76 + 46.77
10	Wholesale of tools of information and communication technology, machinery, equipment and additional devices	46.62 + 46.63 + 46.64 + 46.51 + 46.52 + 46.65 + 46.66 + 46.69 + 46.61
11	Non-specialised wholesale	46.90

The above described aggregation cross-sections for retail trade and retail sale units corresponds to the cross-sections determined by provisions of the European Law concerning short-term statistics.

Under the monthly activity report there are also developed aggregates at the level of NACE Rev.2 groups, being the total of values from samples for industrial units of net revenues from sale of products at basic prices. The data are used as a weighting system for calculation of price indices in the monthly survey of producer prices.

5. Survey organisation and completeness

Branch units being users of this survey, i.e. Enterprises Department, Trade and Services Department, Labour Market Department, Social Surveys Department, Statistical Office in Lublin and Statistical Office in Szczecin in cooperation with Statistical Office in Poznan, specialising in this survey, develop the project, methodology and guidelines for implementation of the survey concerning the areas in their capacity, on this basis Coordinator of the Survey – Enterprises Department – develops the collective version of assumptions.

Implementation of the survey, that is creation of frame population, sample selection, collection of data from respondents, control and initial development, remains within the capacity of the Statistical Office in Poznan, specialising in this survey. During implementation of the survey, the data collected, developed and grossed up at the voivodship level are electronically transferred to the branch units for the purpose of verification and confirmation.

After confirmation of the data, result tables are created at the national level. The next stage includes recalculation into fixed prices of construction and assembly production, sale of transport units and retail sale, development of data seasonally and working day adjusted, as well as development of additional cross-sections aggregates and indices in accordance with the needs of domestic users and the requirements of the short-term European statistics.

Control of correctness and data quality is conducted in three stages:

- Stage 1: Initial control is conducted on the Reporting Portal during completing the questionnaire by the reporting unit. During the process the logical and accounting correctness of the entered data is verified and the data are compared with information obtained in the quarterly survey of non-financial enterprises.
- Stage 2: After transferring the data to the Survey Information System, there is conducted analysis of coherence of the set, comparison with the data from the previous period, analysis of entities, which data differ from the assumed correct situation.
- Stage 3: Branch units perform verification of the grossed up voivodship results. Finally, the confirmed results are combined into national sets and provided to the internal users, which on this basis conduct analysis and develop publications. The data provided to the internal users contain markings of the primary and secondary statistical confidentiality.

6. Methods of data presentation and dissemination

The sets of information developed in the survey allow for publication of basic indices:

- data concerning average employment and wages and salaries in the enterprises sector, of which also for the purposes of the Announcement of the President of Statistics Poland on the average monthly salaries and wages in the enterprises sector – on 12th working day of the month following the reporting month,
- dynamics of sold production of industry and construction and assembly production – on 13th working day,
- dynamics of retail sale – on 15th working day,
- price indices of sold production of industry and construction and assembly production – on 15th working day.

The above data are announced as news releases, while the broader scope of data is presented in “Statistical Bulletin” and a study “Socio-economic situation of the country”, which takes place on 17th-18th working day, and in branch publications.

Results of the DG-1 survey are presented in the following breakdowns:

- kind of activity, in accordance with NACE Rev.2 (at the level of sections and divisions),
- voivodships.

“Statistical Bulletin” presents the following information:

- value of sold production of industry at current prices by sections and divisions of industry and voivodships,
- indices of sold production of industry at constant prices by sections and divisions of industry and main industrial groups⁷ and by voivodships: real and seasonally adjusted data,
- value of construction and assembly production at current prices implemented within the country by construction entities by construction divisions,
- indices of construction and assembly production of construction entities at constant prices by construction divisions: real and seasonally adjusted data,
- value of sold production of construction at current prices by voivodships,
- indices of sold production of construction at current prices by voivodships,
- indices of retail trade at constant prices by industry specialisations: real and seasonally adjusted data,
- indices of retail trade at current prices and at constant prices by branch specialisations: actual and seasonally adjusted data,
- indices of wholesale at current prices by branch specialisations,
- transport of cargo in thousand tonnes by transport type,
- indices of transport of cargo by transport types,
- transport of passengers by transport type,
- indices of transport of passengers by transport types,
- persons employed, average employees, average monthly wages and salaries – values and indices at current prices by sections and divisions of NACE Rev.2,

⁷ Definitions of main industrial groups are provided in the Commission Regulation (EC) No. 656/2007 of 14 June 2007, amending Regulation (EC) No. 586/2001 on execution of the Council Regulations (EC) No. 1165/98 on short-term statistics within the scope of definitions of Main Industrial Groups.

Publication entitled "Socio-economic situation in the country" presents the following:

- indices of sold production of industry at constant prices by sections and divisions of industry and main industrial groups,
- indices of construction and assembly production of construction entities at constant prices by divisions of NACE Rev.2 and type of construction works,
- indices of construction and assembly production of construction entities at constant prices: seasonally adjusted data;
- indices of retail sale at constant prices by branch specialisations,
- indices of wholesale at current prices by branch specialisations,
- structure of retail sale at current prices by branch specialisations,
- indices of trade in selected business services⁸ at current prices by types of activity,
- persons employed, average employees, average monthly wages and salaries – values and indices at current prices by sections and divisions of NACE Rev.2,

Result information from the monthly activity report can be found in Domain-specific Knowledge Databases and Macroeconomic Data Bank and in Voivodship Statistical Bulletins, where the data are published at voivodship level in the scope analogical to the national level.

⁸ Business services are services related with economic activity and concern selected groupings in the Polish Classification of Activities PKD 2007 (=NACE Rev.2) : Information and communication (section J) divisions: 58 – Publishing activity, 62 – Computer programming consultancy and related activity, 63 – Information, service activity; Professional, scientific and technical activities (section M) divisions: 69 – Legal and accounting activities, group 702 – Management consultancy activities and divisions: 71 – Architectural and engineering activities; technical testing and analysis, 73 – Advertising and market research, 74 – Other professional, scientific and technical activities; Administrative and support service activities (section N) divisions: 78 – Employment activities, 80 – Security and investigation activities, group 812 – Cleaning activities and division 82– Office administrative, office support and other business support activities.

7. Short-term statistics

The data obtained under the monthly activity report constitute the basic source for development of information from short-term statistics, in accordance with the Council Regulation (EC) No. 1165/98 of 19 May 1998, of short-term statistics (STS). Purpose of short-term statistics is development of monthly and quarterly data for analysis of the business tendency cycle in the European Union and member states in the main economic areas: industry, construction, retail trade and services.

7.1. Scope of short-term statistics

The data developed under short-term statistics include the following economic categories⁹:

- production,
- production of building construction,
- production of civil engineering,
- turnover,
- domestic turnover,
- non-domestic turnover,
- number of persons employed,
- hours worked,
- gross wages and salaries,
- producer prices
- producer prices of domestic market,
- producer prices of non-domestic market,
- construction costs,
- materiel costs,
- labour costs,
- deflator of sale,
- import prices,
- building permits: number of dwellings,
- building permits: square metres of useful floor area or alternative size measure.

All variables, with exception of construction permits and worked hours are developed as indices. In relation to some categories, it is necessary to develop, aside from real data, also the data adjusted with working days, and on voluntary basis - the seasonally adjusted data. The requirements concerning the variables as well as frequencies and deadlines for development of the data were presented in Tables 4-7 by modules highlighted in the Council Regulation (EC) No. 1165/98:

- industry – including activities classified into sections B-E of NACE Rev. 2¹⁰,
- construction – including activities from section F,
- retail sale and repairs – including activities from division 47 of NACE Rev. 2,
- other services – including activities from divisions 45 and 46 and sections H-N and P-S of NACE Rev. 2.

⁹ Detailed definitions of variables in short-term statistics are included into the Commission Regulation (EC) No. 1503/2006 of 28 September 2006, executing and amending Council Regulation (EC) No. 1165/98 on short-term statistics with regard to definitions of variables, the list of variables and the frequency of data compilation.

¹⁰ Statistical classification of economic activity in the European Community introduced by Regulation of the European Parliament and the Council (EC) No.1893/2006 of 20 December 2006, on statistical classification of economic activity NACE Rev. 2. Polish Classification of Activities PKD 2007 is consistent with NACE Rev. 2.

Table 4. Short-term statistics – module of industry

Symbol of variable	Variable name	Frequency	Date of data transfer	Scope
110	Production	monthly	1 month and 10 calendar days	Sections B, C, D, excluding group 35.3 NACE Rev. 2.
120	Turnover	monthly	2 months	Sections B and C NACE Rev. 2.
121	Domestic turnover	monthly	2 months	
122	Non-domestic turnover	monthly	2 months	
210	Number of persons employed	at least a quarter	2 months	Sections B, C, D, E NACE Rev. 2.
220	Hours worked	at least a quarter	3 months	
230	Gross wages and salaries	at least a quarter	3 months	
310	Producer prices	monthly	1 month and 15 calendar days	Information on producer prices or import prices (No. 310, 311, 312 and 340) are not required for the following groups and classes of NACE Rev. 2, CPA, respectively: 07.21, 24.46, 25.4, 30.1, 30.3, 30.4 and 38.3. Additional information on import prices (No. 340) are not required in divisions CPA 09, 18, 33 and 36.
311	Producer prices of domestic market	monthly	1 month and 5 calendar days	
312	Producer prices of non-domestic market	monthly	1 month and 5 calendar days	
340	Import prices	monthly	1 month and 15 calendar days	

Persona scope includes all kinds of activities belonging to sections B-E in accordance with NACE Rev. 2 or, in the given example to all products, specified in sections B-E in accordance with CPA (The statistical classification of products by activity in the European Economic Community). The scope does not include groupings 37, 38.1, 38.2 and 39 NACE Rev. 2.

Poland is obligated to provide data at the level of sections and divisions of NACE Rev. 2.

Observation unit: kind of activity unit KAU¹¹.

Data sources:

- item 1-8 – DG-1 Report on economic activity;
- Item 8-10 – C-01 Report on producer prices of goods and services;
- Item 11 – C-05 Report on the prices of goods in foreign trade.

¹¹ Statistical units used in the European business statistics are defined in the Council Regulation No. 696/93 of 15 March 1993, on the statistical units for the observation and analysis of the production system in the Community.

Table 5. Short-term statistic – module of construction

Symbol of variable	Variable name	Frequency	Date of data transfer	Scope
110	Production	monthly	1 month and 15 calendar days	Section F NACE Rev.2
115	Construction production	monthly	1 month and 15 calendar days	Section F NACE Rev.2
116	Production of civil engineering	monthly	1 month and 15 calendar days	
210	Number of persons employed	at least a quarter	2 months	Section F NACE Rev.2
220	Hours worked	at least a quarter	3 months	
230	Gross wages and salaries	at least a quarter	3 months	
320 or 310	Construction costs or Producer prices	at least a quarter	3 months	Section F NACE Rev.2
321 or 310	Material costs or Producer prices	at least a quarter	3 months	
322 or 310	Labour costs or Producer prices	at least a quarter	3 months	
411	Building permits: number of dwellings	at least a quarter	3 months	
412	Building permits: square metres of useful floor area or alternative size measure	at least a quarter	3 months	Section F NACE Rev.2

Scope – all kinds of activities specified in section F NACE rev. 2.

Observation unit: kind of activity unit.

Data sources:

- item 1 – DG-1 Report on economic activity;
- item 2-3 – Annex to DG-1 Annex to Report DG-1 from construction units;
- item 4-6 – DG-1 Report on economic activity;
- item 7-9 – C-01b Report on producer prices of construction and assembly works;
- item 10 -11 – B-05 Report on building permits and registrations with a construction project granted for building constructions.

Table 6. Short-term statistics – module retail trade and repairs

Symbol of variable	Variable name	Frequency	Date of data transfer	Scope
120	Turnover	monthly	2 months	Classes and groups of NACE Rev.2: - class 47.11; - class 47.19; - group 47.2; - group 47.3; - total of classes (47.73, 47.74 and 47.75); - total of classes (47.51, 47.71 and 47.72); - total of classes (47.43, 47.52, 47.54, 47.59 and 47.63); - total of classes (47.41, 47.42, 47.53, 47.61, 47.62, 47.64, 47.65, 47.76, 47.77 and 47.78); - class 47.91. - total of class and group (47.11 and 47.2); - total of groups and classes (47.19, 47.4, 47.5, 47.6, 47.7, 47.8 and 47.9); - division 47 - division 47 without 47.3
210	Number of persons employed	quarter	2 months	Division 47 without 47.3 NACE Rev.2
220	Hours worked	quarter	3 months	Division 47 NACE Rev.2
230	Gross wages and salaries	quarter	3 months	Division 47 NACE Rev.2
330	Deflator of sale	monthly	2 months	Classes and groups of NACE Rev.2: - class 47.11; - class 47.19; - group 47.2; - group 47.3; - total of classes (47.73, 47.74 and 47.75); - total of classes (47.51, 47.71 and 47.72); - total of classes (47.43, 47.52, 47.54, 47.59 and 47.63); - total of classes (47.41, 47.42, 47.53, 47.61, 47.62, 47.64, 47.65, 47.76, 47.77 and 47.78); - class 47.91. - total of class and group (47.11 and 47.2); - total of groups and classes (47.19, 47.4, 47.5, 47.6, 47.7, 47.8 and 47.9); - division 47 - division 47 without 47.3

Scope – all kinds of activities specified in division 47 NACE rev. 2.

Observation unit: enterprise

Data sources:

- item 1 – DG-1 Report on economic activity; H-01k Quarterly survey on revenues in commercial enterprises;
- item 2-4 – DG-1 Report on economic activity;
- item 5 – DG-1 Report on economic activity; H-01k Quarterly survey on revenues in commercial enterprises.

Table 7. Short-term Statistics – module other services

Symbol of variable	Variable name	Frequency	Date of data transfer	Scope
120	Turnover	quarter	2 months	NACE Rev. 2 groupings: 46 at the 3-digit level; 45, 45.2, 49, 50, 51, 52, 53, 58, 59, 60, 61, 62, 63, 71, 73, 74, 78, 79, 80, 81.2, 82; total (45.1, 45.3 and 45.4); total (55 and 56); total (69 and 70.2).
210	Number of persons employed	quarter	2 months	NACE Rev. 2 groupings: Divisions 45, 46, 49, 50, 51, 52, 53, 58, 59, 60, 61, 62, 63; total (69, 70.2, 71, 73 and 74); total (55 and 56); total (78, 79, 80, 81.2 and 82).
220	Hours worked	quarter	3 months	NACE Rev. 2: – divisions 45 and 46, – sections H, I and J, – total (69, 70.2, 71, 73 and 74), – total (78, 79, 80, 81.2 and 82).
230	Gross wages and salaries	quarter	3 months	NACE Rev. 2: – divisions 45 and 46, – sections H, I and J, – total (69, 70.2, 71, 73 and 74), – total (78, 79, 80, 81.2 and 82).
310	Producer prices	quarter	3 months	Activities and groupings NACE Rev. 2: 49.4, 51, 52.1, 52.24, 53.1, 53.2, 61, 62, 63.1, 63.9, 71, 73, 78, 80, 81.2; total (50.1 and 50.2); total (69.1, 69.2 and 70.2).

Scope - all kinds of activities specified in divisions 45 and 46 and sections H-N and P-S of NACE Rev. 2.

Observation unit: enterprise

Data sources:

- item 1-4 – DG-1 Report on economic activity;
- item 5 – C-06 Report on producer prices of services, C-09 Report on producer prices of transport storage and telecommunication.

7.2. Short-term statistics – information transferred to Eurostat in accordance with the requirements of the Council Regulation No. 1165/98 of 19 May 1998

Statistics Poland develops all the required data from the scope of short-term statistics and transfers them to Eurostat:

- indices of sold production of industry at constant prices by sections and divisions of industry and main industrial groups: real data, data adjusted seasonally and adjusted with working days,
- indices of total turnover in industry, non-domestic and domestic at current prices by sections and divisions of industry and main industrial groups,
- index of construction and assembly production of construction entities at constant: real data, seasonally adjusted data, and data adjusted with working days.
- index of construction production of construction entities at constant prices: real data, seasonally adjusted data, and data adjusted with working days.
- index of civil engineering production of construction entities at constant prices: real data, seasonally adjusted data, and data adjusted with working days.
- building permits: number of dwellings for which permits have been granted by type of buildings,
- building permits: useful floor area of new buildings for which permits have been granted by type of buildings,
- indices of retail trade turnover at current prices and at constant prices by branch specialisations: actual and seasonally adjusted data, and data adjusted with working days,
- indices of turnover in other services at current prices and at constant prices by divisions: real and seasonally adjusted data, and data adjusted with working days,
- indices of employees and wages and salaries at current prices in industry, construction, retail trade and services by sections and divisions of NACE Rev.2 and main industrial groups,
- indices of worked hours in industry, construction, retail trade and services by sections and divisions of NACE Rev.2 and main industrial groups: real data and data adjusted with working days,
- indices of sold production prices of industry, of which domestic and non-domestic market by sections and divisions of industry and main industrial groups,
- index of construction production prices related with realisation of new residential buildings.

8. Survey assessment

During implementation of the survey, particular efforts are made to ensure high quality of data, including completeness. At the beginning there is performed verification of the sampling frame in order to confirm activities of the newly registered entities, which appeared in the sampling frame for the first time. The entities which failed to complete the reporting obligations are contacted by telephone for the purpose of obtaining data, which in 2018, similar to the previous years, resulted in completeness at the level of 92%.

Collection of data is controlled and corrected in accordance with the determined validation principals at the Reporting Portal, during completing the report, and, additionally, in the Survey Information System (SIB), where, among others, comparison with the data from the previous period is conducted. Before their final approval, the grossed up survey results are verified by branch units.

Monthly activity report of enterprises does not contain subject deficiencies. In the case of no report, for entities which have, at least once, completed the reporting obligation, the deterministic imputation procedure is applied – data are determined on the basis of the information provided in the previous months. In other cases, the data imputation is performed on the basis of the information obtained in other surveys. Other entities, i.e. such, for which the data were not imputed by any of the methods, are included in result sets by correcting grossing up indices.

For the purpose of monitoring and improvement of the survey quality, after completion of every edition, a completion report is drawn up, and once a year a more detailed report, containing assessment of the basic quality components: usability, accuracy, timeliness, comparability and coherence of the obtained results.

Annex 1

Form for statistical survey on economic activity

purposes of representation and advertising, products and services transferred for personal needs of the taxpayer and person employed, and donations of products and services without charging.

This line does not include the value of stocks of finished products and work-in-progress.

Line 05 should demonstrate net revenues from sale of goods and materials (excluding VAT, including excise tax), i.e. amounts due for sold goods and materials, regardless of whether they were paid, resulting from the multiplication of the sold amount by the unit net sale price, corrected for due payments and granted price reductions, rebate, etc., or contractual amounts due for the sale.

Revenues from sale of goods include sale of these components, purchased for resale in unprocessed state, outside the enterprise or in own outlets, and in the entities selling in their own chain stores, apart from goods from external production, also products manufactured by them.

Data shown in line 05 column 2 of the DG-1 report should be consistent with the scope of data shown in the F-01/I-01 report, part I, section 1, line 06. The differences resulting from the filing out of the F-01/I-01 report in accordance with Article 45 (1a) or (1b) of the Act of 29 September 1994 on accounting are permissible.

Note:

Enterprises producing electricity, heat or gas, dealing with the distribution (transmission) of the aforementioned products in line 05 should show revenues from the sale of electricity, heat, gas; this will be the value calculated from the multiplication of the amount of sold (delivered) electricity, heat, gas by the unit net sale price, in accordance with the applicable tariffs; this value should be increased by fees (transmission, subscription) included in invoices from suppliers of the aforementioned products within the scope of purchase of electricity, heat, gas for resale.

Line 06 should show the number of persons (without apprentices) in the records on the last day of the month, for whom the reporting entity is the main place of work, including workers outside the country.

Data is given without converting part-time employees to full-time equivalents.

Persons employed include:

- 1) persons employed on the basis of an employment relationship (i.e. employment contract, appointment, selection or nomination), including seasonal and occasional workers;
- 2) persons employed on the basis of an outwork employment contract;
- 3) agents, i.e. persons with whom the reporting entity has entered into an agency agreement or a contract on the terms of an order to operate commercial or service points, or to carry out commissioned activities, and members of their families providing help and persons employed by agents; agents do not include persons who run their own economic activity;
- 4) owners and co-owners (excluding partners who do not work but only bring capital), including members of their families helping for free;
- 5) people receiving sick, maternity, paternity, parental and care benefits.

Persons employed do not include:

- 1) persons deleted from the register temporarily with whom the employment contract has not been terminated;
- 2) persons:
 - a) during the reporting month benefiting from child-care leave, from unpaid leave of more than 3 months (uninterrupted),
 - b) on a rehabilitation benefit,

- c) employed on the basis of contracts of mandate or contracts for specific work,
- d) employed on the basis of labour contracts for the purpose of vocational preparation (apprentices),
- e) made available (employed) by the temporary work agency,
- f) employed under contracts which are not contracts of employment.

Line 07 should show the average number of employees after converting part-time employees to full-time equivalents.

Employees include:

- 1) persons employed on the basis of an employment relationship, including persons employed in intervention works and public works, and staying abroad on the basis of a business delegation, with the exception of persons employed outside the country;
- 2) persons working in companies in the form of organised working groups, i.e. participants of the Voluntary Labour Corps (with the exception of persons in vocational training), convicts;
- 3) foreigners performing work in Poland in accordance with the provisions of the Act of 20 April 2004 on the promotion of employment and labour market institutions (Dz. U. of 2016 item 645, as amended);
- 4) people working in mining during initial 28 days of work.

Employees do not include:

- 1) persons performing outwork;
- 2) persons (apprentices) employed on the basis of labour contracts for the purpose of vocational training;
- 3) agents.

The method of calculating average employment in a month should be adapted to the staff situation in the entity. In the case of high changeability of the staff or intensity of the phenomenon of granting unpaid leave, the method of arithmetic average of daily statuses in the month should be applied. Persons staying on unpaid and child-care leaves and persons receiving sick, maternity, paternity, and parental and care benefits should not count in daily statuses during these absences, with the exception of those who combine additional maternity or parental leave with part-time work at the employer granting this leave.

With a stable staff situation, the average monthly employment can be calculated using the simplified method, i.e. on the basis of the sum of two daily statuses (on the first and last day of the month) divided by two, or the method of chronological average calculated on the basis of the sum of half of the daily status on the first and last day of the month and the employment status on the 15th day of the month, divided by 2. While using these methods, daily statuses taken for calculations should not include persons who, for more than 14 days in a given month, were on unpaid, child-care leaves, received sick, maternity, parental and care benefits, with the exception of persons who combine additional maternity or parental leave with part-time work at the employer granting this leave.

The average employment in the growing periods should be calculated as the sum of the average employment in individual months divided by the number of months in the reporting period (regardless of whether the company was operating throughout the reporting period or not). The conversion of part-time employees into full-time equivalents is made according to the number of working hours determined in the employment contract in relation to the applicable standard.

Line 08 should show the **time actually worked** (in thou. of hours) for the period from the beginning of the year, i.e. the sum of hours worked in normal and overtime hours (among others, without vacations and diseases) by **employees included in the calculation of the average number of employees (line 07)**.

The time worked **in normal hours** is the time worked on a working day, in the working time applicable to a given group of employees (including on a business trip).

Normal working time also includes hours worked while performing replacement work, in the event of inactivity at the work station.

Hours worked **overtime** is the time worked over the working time norm applicable to the employee. For the needs of the study, duty hours should be treated as overtime.

Line 09 should show gross personal wages and salaries (irrespective of the sources of financing payments, i.e. both from own and reimbursed funds, e.g. from the Fund for Rehabilitation of Disabled People, the Labour Fund), of employees (shown in line 07) together with payments from profit for distribution or balance surplus in cooperatives (also made in the form of bonds or shares).

This line also includes fees paid to certain groups of employees for work resulting from the employment contract. It also includes the part of earnings which employees receive in foreign currencies, converted into zlotys according to the applicable purchase price of a currency in the Narodowy Bank Polski on the day of payment.

Detailed "Scope of remuneration components in the national economy in force since 1 January 2000" is an appendix to the explanations to the report on employment and remuneration.

Data regarding wages and salaries are given in gross terms without deductions of the obligatory contributions for retirement, pension and sickness insurance paid by the insured and advances on the tax on the income of natural persons. This line should not include benefits financed from the company's employee benefit fund, as well as benefits and statutory severance pay and compensation due to liquidation of the enterprise, declaration of bankruptcy or employment restructuring for reasons not attributable to employees.

Wages and salaries for the reporting period are:

- amounts due for work performed in the reporting month and settled until the date of preparing the report,
- estimated wages and salaries (mainly of employees in workmen's positions) due for the reporting month (including awards and bonuses for the results achieved in a given month) – determined on the basis of information on average employment, degree of fulfilment of task and the number of working days of that month, to be paid by the 16th day of the calendar month following the reporting period – for work carried out or completed in the reporting month.

Bonuses from profit to be paid within the above-mentioned period should also be included in the remuneration for the reporting month.

Note: line 10 should not show payments for employees from the prize fund created from the personal wage and salary bill, which are included in line 09.

Once a quarter, **line 11** should show the amount paid by the insured for the period from the beginning of the year to the end of the reporting month in respect of contributions to social security, i.e. retirement 9.76%, pension 1.5%, sickness 2.45%, in the total (maximum) amount – 13.71% of the gross remuneration shown in line 9 column 2.

Line 12 should show retail sales of own and consignment trade goods, including catering production (shown in line 05), at prices paid by the consumer (with VAT) and the value of resold materials (excluding scrap and waste) not used in the production process, realised by retail sales outlets, catering establishments and other points of sale (e.g. warehouses) in quantities indicating purchases for the needs of individual buyers.

Retail sales are directed to the consumer, i.e. a natural person purchasing the goods for purposes unrelated to economic and professional activity (also agricultural – section A according to

the NACE Rev.2), and only for own use and not planning to resale.

The value of retail sales includes the value of produced meals sold exclusively in own catering establishments and own products sold in own retail sales outlets.

Retail sales should include data from companies run by agents. In the absence of information about the actual retail sales of the agent, the enterprise should provide the value of sales declared by the agent.

Note: Retail sales do not include the sale of lorries and harvesters and their spare parts – it is wholesale.

Line 13 should show retail sales, broken down from line 12, via the Internet, usually through special means provided on the website. Purchased goods can be either directly downloaded from the Internet or physically delivered to the customer.

Line 14 should show the value of wholesale (trade goods shown in line 05) in realised prices (including VAT).

Wholesale is an activity consisting in the resale of purchased goods on own behalf, usually to the non-final consumers (other wholesalers, retailers, producers).

The value of wholesale includes the value of goods sold from wholesale, own or utilised warehouses, in which the stored goods are the property of the reporting entity. The wholesale value of materials, waste and scrap sold by wholesale stores is shown only by entities which operate in the area of wholesale of semi-finished products, waste and scrap.

The wholesale value also includes the value of sales realised on the basis of a direct payment or contract (agents, auctioneers), as well as the value of sales realised through settled (re-invoiced) transit consisting in the transfer of goods directly from the supplier to the consumer, omitting warehouses of the entity making this delivery. The supplier (producer) issues an invoice for the commercial entity which re-invoices the delivery, realising a part of the trade margin.

Note:

In the case of running of sale and wholesale of various goods, entities should make division of sales by type (in this case, presentation of estimated data is permissible).

Retail sale and wholesale do not include the sale value of: houses, flats, land, currencies, electricity, water, gas and heat supplied by the network.

Line 15 should show the value of the excise tax applicable to revenues from sale.

The excise tax payable on sales concerns goods of own production and services shown in lines 01 and 04 without possible deductions of excise tax paid during the purchase, e.g., in the sale of cars or sale of wine products.

Data shown in line 15 column 2 of the DG-1 report should be consistent with the scope of data shown in the F-01/I-01 report, part I, section 1, line 73.

Line 16 should show the value of the excise tax applicable to revenues from sale of goods and materials. Excise tax due on sales concerns goods and materials shown in line 05.

Line 17 should show received and due subsidies on products, as well as selected subsidies specified in the Budget Act as subject subsidies (if they refer to the value of manufactured products), increasing the income of the entity, determined in a manner resulting from the regulations. This line includes subsidies for partial coverage of production costs of products sold (goods and services) or the purchase of sold goods (concerns commercial entities), carried out at prices lower than the costs incurred.

This line should not include subject subsidies, which do not refer directly to the value of manufactured products, such as, e.g., subsidies for the restructuring of a business entity, subsidies for the repair costs, removal of damage in mines.

If the object subsidies are settled in periods longer than one month, an estimated determination of the value of subsidy per the examined month is acceptable.

Amounts of subsidies obtained from the state budget which, after the settlement of results of operations, are returned to the budget, are not treated as subsidies.

Line 18 should provide the estimated price index of sold production for the reporting month compared to the previous month for the enterprise in total. The value of sales minus the taxes due (VAT and excise tax) should be taken to calculate the index.

This index should reflect the scale of price changes in the **main groups** of products and services sold by the enterprise in the reporting month and, as a result, provide information about the overall price dynamics of the enterprise. Therefore, when calculating this index, it is important to determine the monthly sales structure, i.e. to determine the share of the value of individual groups of products or service in the total value of sold production of the enterprise, and to determine the average price levels obtained at their sale in the reporting month and the previous month.

For example, if the subject of sale in an enterprise are **four main groups** of products and services (A, B, C, D) with the following shares in total sales: A – 12%, B – 15%, C – 20%, D – 20%, and average prices obtained from sale of these product groups changed in relation to the prices obtained in the previous month, respectively: A – increase 2%, B – decrease 1%, C – decrease 2.5%, D – increase 1.5%, the estimated price change index in the enterprise is 99.8:

$$[(12 \times 102.0) + (15 \times 99.0) + (20 \times 97.5) + (20 \times 101.5)] : (12 + 15 + 20 + 20) = 99.8$$

The final index will be calculated by the statistical office on the basis of the price levels of the representatives of products and services showed by the enterprise in the C-01 form.

Section 2. Supplementary data for industrial entities

Line 1 should show the part of revenues (from section 1 in line 01) which refers to sales for export and intra-EU dispatches.

Data shown in line 1 column 2 of the DG-1 report should be in line with the scope of data shown in the F-01/I-01 report, part I, section 1, line 03.

The differences resulting from the preparation of the F-01/I-01 report in accordance with Article 45 (1a) or (1b) of the Act of 29 September 1994 on accounting are permissible.

Line 2 should show the part of revenues (from section 2 in line 1) which refers to intra-EU dispatches **to the countries of the euro area**.

Line 3 should show the part of revenues (from section 1 in line 05) which refers to sales for export and EU dispatches.

Data shown in line 3 column 2 of the DG-1 report should be in line with the scope of data shown in the F-01/I-01 report, part I, section 1, line 07.

The differences resulting from the preparation of the F-01/I-01 report in accordance with Article 45 (1a) or (1b) of the Act of 29 September 1994 on accounting are permissible.

Line 4 should show the part of revenues (from section 2 in line 3) which refers to intra-EU dispatches **to the countries of the euro area**.

Line 5 should include the sum of the value of all orders for the supply of products, services (excluding VAT and taxes directly related to turnover), manufactured independently or commissioned by other domestic or foreign companies (including the so-called commissioned improvement), **accepted by the enterprise in the reporting month**.

The order (contract, agreement) is treated as the receipt of an order, if the size of the order is specified and binding. If the order confirmation bears only the quantity, the basis for calculating the order value are the prices applicable for a given transaction on the day of receiving the order. If the order specifies only the minimum quantity of goods or the range of the quantity of goods to be collected, the moment of receipt of the order should be subsequent specification of the order or the moment of sending the goods.

Other burdens (transport, packaging, etc.) are included in the value of new orders, even if these burdens are invoiced separately.

Orders from previous periods, which were **cancelled** in the reporting month, are not deducted from new orders (shown in section 2, line 5).

Orders in the reporting month should include sales from the warehouse (ex warehouse), if the receipt of the order and delivery coincide.

Orders such as repairs, maintenance, installation, assembly, etc., the value of which cannot be assessed when the order is received, must be reported in the month in which the valuation took place.

Orders for rental of products which were manufactured by the enterprise for rent should be included in section 2, line 5 (service for rent with the total value of the device).

New orders **should not include orders for:**

- construction services,
- supply of electricity, heat transferred at a distance, gas, steam and water,
- delivery of "saleable" production residues,
- delivery of goods for re-sale,
- services not related to industrial activities,
- deliveries and services within the enterprise.

Line 6 should specify the value of orders (contracts) for delivery of goods and provision of services, broken down from section 2, line 5, made by:

- recipients with their registered office abroad,
- domestic companies (exporters) which export ordered goods abroad without further treatment or processing.

If the order specifies the amount in a foreign currency, the conversion into zloty is made according to the exchange rate on the transaction day.

Line 7 should show the part of orders (from section 2, line 6) which refers to intra-EU dispatches **to the countries of the euro area**.

Section 3. Supplementary data for entities providing transport services

Section 3. Fill out by entities carrying out cargo and/or passenger transport for hire, i.e. earning revenue from the provision of transport services, with the exclusion of:

- entities which have licenses to perform rail transport, which draw up reports of Statistics Poland – TK-1,
 - enterprises conducting postal and courier activities (classified according to the NACE Rev.2 to section 53),
 - enterprises providing transport by passenger taxis (classified according to the NACE Rev.2 to class 49.32),
- enterprises providing transport by cable railway (classified according to the NACE Rev.2 to group 49.3).

Line 1 is completed by entities which provide lorry transport for hire.

The total load capacity of the rolling stock (line 1) is determined by summing up the permissible load capacity (given in the vehicle registration card) of lorries, lorry trailers and semi-trailers, owned and taken from other entities on the basis of an agency contract, order, lease, etc., regardless of the technical condition. Data regarding rolling stock transferred to other entities on the basis of agency agreement, order, lease, leasing, etc., luggage taxis and rolling stock used exclusively for own (economic) needs should not be provided. Entities carrying out sporadic cargo transport for hire should show only the load capacity of the rolling stock used for hire.

Transport of goods (line 2):

- 1) entities performing road, lorry transport for hire show data on transport of goods performed within the country and abroad with the lorry rolling stock (i.e. lorries, including transport on trailers and road tractors connected with semi-trailers, and ballast or agricultural tractors on trailers), own or employed; this line should not include data

on transport: by own rolling stock provided under the agency (leased) to other entities; rolling stock used exclusively on the premises of enterprises (technological transport), i.e. not performing transport on public roads; luggage taxis;

- 2) entities in the area of sea navigation (shipowners or operators) show data on the transport of goods performed during voyages which ended in the reporting period by own and leased ships sailing under the Polish flag and foreign flags; data on transport for hire with other means of transport should not be provided;
- 3) inland navigation entities show data on cargo transport on inland waterways in Poland and abroad by barges, own and employed, and on towed rafts; data on transport by barges leased to foreign enterprises for the period of navigation break on Polish waterways should also be included; cargo includes only those loads whose transport ended in the reporting period;
- 4) air transport entities show data on cargo transport (freight shipments, postal parcels and paid luggage) performed on all types of communication flights (scheduled, additional and hired);
- 5) pipeline transport entities show data on the volume of oil and petroleum products transferred.

In line 3:

- 1) entities performing bus transport for hire show the number of passengers transported in domestic and international transport by a commercial bus rolling stock, own and employed; transport of passengers with tickets, as part of transport on the basis of contracts, e.g. with enterprises, as part of school, camp and excursion transport, and passengers transported for free in accordance with the relevant regulations;
- 2) entities in the area of sea navigation (shipowners or operators) show the number of passengers transported with both paid and free tickets during voyages completed in the reporting period by passenger and cargo ships and ferries – owned and leased from other shipowners – sailing under the Polish flag and foreign flags;
- 3) inland navigation entities show the number of passengers transported during the reporting period with paid and free tickets by own and employed ships;
- 4) air transport entities show the number of passengers transported in all types of transport flights (scheduled, additional and hired);
- 5) urban transport entities show the number of passengers transported by bus, tram and trolley-bus transport, as well as by metro.

In **lines 4 and 5**, transport of passengers by urban transport (line 4) and by out-of-town bus service (line 5), respectively, should be broken down from line 3.