

METHODOLOGICAL NOTE

on the statistical survey

SERV TS – Short term indicators in services

NORMS FOR FILLING IN

The questionnaire filled in by the enterprise should hold the signature of unit's manager, as well as its business stamp. At the same time, we are kindly asking the enterprise to tick the appropriate blanks in the box „Certification of supplied data” of chapters with data and those without data, as the case may be.

Chapter: Identification data – comprises information related to the identification of the enterprise, taken over from the Statistical register of economic and social operators (REGIS) which represents the sampling basis for business statistical surveys.

The enterprise is asked to indicate eventual changes/corrections related to: fiscal code (Unique identification code), name, address, ownership type, legal status, e-mail address and the main activity carried out (CANE Rev. 2 class).

The changes are to be filled in the appropriate headings by overwriting.

Chapter 1: Reporting statistics comprises information on enterprise's situation in case of non-response. This should be filled in by the representative of the County Statistical Office.

Chapter 2: Changes, enterprise's restructuring is to be filled in with information in accordance with the causes entailing significant breaks in the activity results, as compared to previous period.

The organisational changes are indicated in case the enterprise still exists, but major diminutions or increases of assets took place.

The events are marked in case the restructuring practically leads to the enterprise dissolution, generally associated to the setting up of new enterprises.

DEFINITIONS, CLASSIFICATIONS AND NOMENCLATURES IN USE

The statistical registration unit is the legal unit with legal personality. In most cases a legal entity is equal to an enterprise.

By convention, we will use the term enterprise.

The enterprise is the smallest group of legal units representing an organisational unit producing goods or services, enjoying decisional independence, mainly for ensuring its current resources. An enterprise carries out one or several economic activities in one or several locations.

The Classification of Activities of National Economy (CANE Rev. 2), approved by Government Decision no. 656 of October 1997, with its further amendments and the Orders of INS President no. 601/2002 and no. 337/2007 is in force since 01.01.2008. According to art. 3 “CANE Rev. 2 is to be applied in all fields of economic and social activity and is compulsory for all central and local government bodies, budgetary units, economic operators irrespective of ownership type, trade unions, professional and political unions, non-profit organisations, associations and other natural and legal persons, when filling in official documents whenever activity specification is required”.

An **activity** took place when the combination of resources – equipment, labour force, production techniques, information or products’ flows – results in goods or services. In practice, most of units are carrying out several economic activities, therefore asking for the identification of main activity in view to frame it within a class of activity (four digits) according to CANE Rev. 2.

The main activity is the activity with the highest contribution to total value added of the concerned unit. The main activity identified as such necessarily ensures at least 50% of total value added of the unit. **In case of doubts related to codification, please contact the experts from the County Statistical Office.**

The secondary activities are the activities which, besides the main activity, produce goods and services meant to be traded by third parties.

In case an enterprise develops, besides its main activity, several secondary activities subject to distinct bookkeeping (i.e. is able to provide information on production value, intermediate consumption, manpower costs and operational surplus, labour force and gross fixed capital formation), the enterprise should supply data both on the main and on the secondary activities in chapter NRSAL.

By convention, the enterprises with the average number of employees under 50 can fill in the chapter "NRSAL" only with the data corresponding to "Total unit", without breakdowns by secondary activities.

Ownership types nomenclature

Description	Code	Description	Code
Entirely state ownership	10	Private ownership ă (private Romanian or Romanian and foreign social capital)	
		• Entirely Romanian	31
		• Romanian and foreign	32
Majority state ownership (state social capital over 50%)		Cooperative ownership	40
• State + private Romanian	21	Community ownership	50
• State+ foreign	22		
• State+ private Rom. + foreign	23		
Private majority ownership (private social capital over 50%)		Entirely foreign ownership	60
• State + private Romanian	26	Public ownership of national and local interest (public interest institutions and units)	70
• State + foreign	27		
• State + private Rom. + foreign	28		

Legal status nomenclature

Description	Code
Autonomous company (RA)	1
Partnership company (SNC)	2
Limited partnership company (SCS)	3
Joint stock company (SCA)	4
Corporation (SA)	5
Limited liability company (SRL)	6
Handicraft (cooperative) company (OC1)	7
Consumer (cooperative) company (OC2)	8
Credit (cooperative) company (OC3)	9
Foreign company affiliates (with legal status)	15
Other legal types	29

Chapter T

The survey purpose is the compilation of statistics harmonised with the European Union standards, on trade and services activities carried out by enterprises on Romania's territory. Chapter CA represents the main tool for the compilation of turnover indices in services, in accordance with the Regulation (EU) 2019/2152 of the European Parliament and of the Council, Commission implementing regulation (EU)2020/1197.

Coverage – The enterprises with legal status, whose main activity belongs to CANE Rev. 2 division /group/class: 45, 46, 47, 49 ÷ 53, 55, 56, 58 ÷ 63, 68, 69, 702, 71, 73, 74, 77, 78, 79, 80, 81, 82, 92, 9329, 9313, 96 .

The net turnover (VAT excluded) is calculated by summing up the invoiced returns from the sale of goods and commodities, the performance of works and services, less the discounts, reductions and other deductions granted to the clients.

The turnover **does not include** the following:

- The value of packages returned after delivery
- Excise duties
- Subsidies received from public authorities or EU institutions
- Sale of own lands and fixed assets
- Discounts, reductions and other deductions granted to the clients.

Chapter NRSAL

In the questionnaire, data registration is based on records and technical-operative accounting within the unit, in particular the payroll received in **the reference month for which the questionnaire is filled in; are also included** the gross backdated paid arrears for the ongoing year, as well as the gross backdated paid arrears for the last months of the previous year (i.e. the payments of the companions of persons with disabilities); **are excluded** gross backdated paid arrears corresponding to the previous years (i.e. the gross payments as consequence of winning the lawsuits involving the money rights).

!!!WARNING: The questionnaire includes data relating to the unit activity, to the existing organisational structure at the end of the month for which has been filled in. If changes occur during the month, the record of the data is done as such:

- in case **some sections (or other sub-units) are crossing from one unit to another, the data of the receiving unit include also those related to the section included;**
- in case of **merging or splitting**, the data for the reported month refers at the **new organisational structure**.
- for the **ceasing sections**, until the ceasing moment, the data are included in the unit questionnaire to which they belonged.

The main activity is determined by the downward order method (from top to bottom) as the activity that mostly contributes to the total value added of the unit taken into consideration. The main activity, thus identified, necessarily ensures 50% or more of the total value added of the unit. The activity encoding is determined based on the Classification of the Activities of the National Economy - CANE rev. 2- at class level (4-digit code). **In case of doubts as to the encoding, kindly contact the experts of the Regional/County Statistical Office.**

The secondary activities are those activities that, together with the main activity, produce goods and services to be sold to third parties. In case an enterprise develops, besides its main activity, several

secondary activities subject to distinct bookkeeping (is able to provide information on production value, intermediate consumption, labour cost and operational surplus, labour force and gross fixed capital formation), the enterprise should supply data both on the main and on the secondary activities.

In **Chapter NRSAL**. “**Average number of employees and earnings**” data are filled in by activity **at class level (4 digits)**, starting with the main activity (that defines the unit profile and coincides with CANE Rev. 2 code mentioned in the box with the identification data of the unit). The total per unit is the result of summing up data by activities.

Units with average number of employees under 50 can fill in, in Chapter NRSAL, only the data corresponding to the column “Total unit”, with no particularization by activity.

• **Row 1** comprises **gross amounts paid from the salary funds and/or other funds for hours worked and not worked (including bonuses and payments in kind, excluding severance payments and for previous periods)**, including **the monthly payment of managers** or, as the case may be, **the gross allowances of administrators or the bonuses granted to them**, according with the management, administration, mandate or performance contracts, concluded according to the legal provisions in force:

- gross basic salaries corresponding to the hours actually worked in full time and overtime (including indexations, leadership allowances, performance salaries and other rights which are included in the basic salary);
- bonuses (length in work, toxicity, shift/night work, etc.) and allowances granted as percentage of basic salary or as flat rates;
- bonuses/awards/benefits granted over the year and annual bonuses, granted in different forms, from the salary funds and/or other funds (**including** the 13th salary, holiday bonuses for the *ongoing year*);
- exceptional payments/bonuses (occasional) paid to the employees who are leaving the enterprise (**including** retirement bonuses), only if the respective amounts are **not inserted** in a labour contract;
- amounts paid to employees for transportation to/from the workplace;
- gross amounts granted for the payment of employees for holiday leaves not taken;
- the gross amounts related to the risk incentive granted to the medical staff according to the legal provisions in force;
- the **amounts related to equivalent value of payments in kind and paid benefits** (irrespective if the amounts are paid from the salary fund and/or other funds), including food/norm allowance, the **value tickets equivalent** (meal tickets, gift tickets, nursery tickets, cultural tickets, holiday vouchers/tickets) granted to employees according with the legal provisional in force and/or stipulated in the labour contract/agreement.
- other gross amounts paid according to the legal provisions in force and/or labour contracts (including those to support utility expenses at the place where they carries out their activity, such as electricity, heating, water and data subscription, the purchase of office furniture and equipment, within the limits set by the employer through the labour contract or internal regulations, within a monthly ceiling limit, corresponding to the number of days in the month in which the employee is in tele-work);
- gross amounts paid for hours not worked (annual holidays, study leaves, legal holidays, particular family events and so on) according to the legal provisions in force and/or established by the labour contract/agreement;
- allowances borne by the employer for temporary work incapacity, determined by common diseases or non-related to work injuries, professional diseases and work injuries paid from the salary funds (**excluding** gross amounts paid from the Unique National Health Insurance Fund (FNUASS) and Work-Related Accidents and Occupational Diseases Insurance Budget (FAAMBIP), according to the legal provisions in force;

- allowances borne by the employer for **employees who are in quarantine/home isolation (excluding** the amounts paid from the FNUASS fund), according to the legal provisions in force;
- gross amounts paid for work interruptions non-imputable to employees;
- allowances received by the employees for the **period when the labour contract is temporary suspended at the employer initiative (technical unemployment)**, regardless if the allowances are borne by the employer or from the state budget, according to the legal provisions in force;
- allowances of which the parents benefit during the days off for childcare, in situations of temporary closure of educational institutions, according to the legal provisions in force;
- allowances of which the employees benefit as a result of hours reduction according to the legal provisions in force. The allowance consists of a 75% percentage from the difference between the gross basic salary stipulated in the labour contract and the gross basic salary related to the hours actually worked as a result of the hour's reduction, completing their salary rights, reported to the hours actually worked.

!!!WARNING: Gross amounts paid from the salary funds and/or other funds include:

- all payment elements, including hold back amounts for instalment payments, stopping, the social security contribution and the social health insurance contribution paid by the employees, tax on gross amounts paid, as well as refunds from salaries reduction due to production non-achievements. The contributions and tax related to the gross amounts paid from the FNUASS/FAAMPB budget in form of health social security indemnities **are excluded**.
- gross amounts paid for the previous period of reference year (overtime, annual and holiday bonuses corresponding to previous year etc.), as well as the due rights, unpaid at the moment of filling in the questionnaire, provided that the payment documents are drawn up and endorsed by entrusted persons; these amounts will not be included in the questionnaire filled in for the following month;
- in case of extra payments occurring after the transmission of the questionnaire are to be included in the questionnaire for the following month.

Gross amounts paid from salary funds and/or other funds exclude:

- severance payments or compensation amounts in case of lay-offs, paid from salary funds and/or other funds or based on normative acts in case of labour contract ceasing as consequence of the enterprise restructuring;
- backdated paid arrears as consequence of winning the lawsuits involving the money rights related to previous years;
- backdated paid arrears received by the employees for the previous years to the reference year, **except** for the annual bonuses, holiday bonuses, respectively backdated paid arrears for the last months of the previous year (i.e. the payments of the companions of persons with disabilities).

These amounts will be included in the Annual Labour Cost Survey (S3), Chapter IV/Chapter II.

From **row 1** are broken down:

In **row 2** - amounts **paid from the salary funds and/or other funds** corresponding to **the equivalent value of the payments in kind and cash aids** (irrespective if the amounts are paid from the salary fund and/or other funds), including food/norm allowance, the **value tickets equivalent** (meal tickets, gift tickets, nursery tickets, cultural tickets, holiday vouchers/tickets) granted to the employees according to the legal provisions in force and/or established by the labour contract/agreement.

Payments in kind include, but are not limited:

- product discounts – the employer sells products to employees at reduced rate, *the difference between the market price and the reduced price* is considered payment in kind; e.g.: food and drink (excluding expenditure on canteens and meal vouchers), coal, gas, electricity, fuel oil, heating, footwear and clothing (excluding working/protective clothes), micro-computers, etc.;
- free or subsidised housing – the employer pays employees' housing costs in full or in part, *the difference comparing with the market price* is considered payment in kind; this refers to expenditure

by the enterprise to assist employees with housing (maintenance and administration, tax and insurance relating to housing), reduced-interest loans for the construction or purchase of housing (*the difference between the interest payment at market rates and at the rate granted is considered payment in kind*), allowances and subsidies granted to employees in connection with their housing, and installation, but **excluding** removal allowances;

- **private use** of a car owned by the employer;
- free or subsidised petrol – the employer pays all or part of the employee's **private** fuel costs associated with the use of a car owned by the employer;
- free or subsidised parking at work – the employer provides parking facilities for employees at reduced or zero cost;
- free or subsidised use of a mobile telephone – the employer provides a mobile phone for **private use** and pays all the associated costs;
- share purchase schemes/stock options – the employees receive the right to buy shares for already fixed price or to receive free company shares;
- transport subscriptions/tickets provided by the employer free of charge or at reduced prices to transport employees to/from the workplace;
- food, beverages, free meals or at reduced prices (excluding food and body strengthening nutrition antidote) - the employer pays all or part of the expenses;
- gifts given to employees for various holidays;
- medical services/health subscriptions - the employer pays all or part of the medical services/health subscriptions of the employees and/or their family's members.
- the amounts paid to the employee in tele-work according to the legal provisions in force, to support utility expenses at the place where they carry out their activity (such as electricity, heating, water and data subscription, the purchase of office furniture and equipment).

In **row 3** - the **bonuses, awards and other benefits paid from salary funds, including** the risk incentive granted to the medical staff, the amounts paid to employees for transportation to/from the workplace, **excluding** severance payments.

In **row 4** - **occasional bonuses, awards and other benefits** paid at other time periods than the normal payment periods or paid on exceptional basis (e.g.: quarterly and bi-annual bonuses for outstanding performances, either individual or collective, holiday bonuses *for the ongoing year*, the 13th salary), **included in row 3**.

In **row 1, row 3 and row 4** are comprise and those exceptional (occasional) bonuses granted to employees leaving the unit, if these payments are **not** provided according to a collective agreement/labour contract. Compensation amounts in case of lay-offs or severance payments **are not included**. If these exceptional payments are provided according to a collective agreement/labour contract, will be included in the Annual Labour Cost Survey (S3), Chapter IV.

• **Row 5** includes **gross amounts paid to employees (as incentives) from net profit (including** the amounts paid corresponding to the previous year) of commercial companies, national companies and cooperative organisations, according to the legal provisions in force. If the case, the amount corresponding to manager's or administrator's share is also included. Dividends paid from net profit **are excluded**.

• **Row 6** includes **gross amounts paid from other funds (excluding payments in kind and other benefits, amounts from FNUASS/FAAMBP)**, granted based on **normative acts, incentives** granted from a fund established by applying a percentage to the amounts obtained from turning into account seized goods from penalties coming from amounts cashed based on enforced legal acts according to the Fiscal procedure code, those cashed based on judicial restructuring and bankruptcy, the gross amounts paid for **activity performed in projects financed from European funds** (if they were not

included in row 1). Are **excluded** the backdated pay arrears paid from other funds (these amounts will be included in the Annual Labour Cost Survey (S3), Chapter II, as well as the amounts from FNUASS/FAAMBP).

!!!WARNING: *Are excluded* the reported amounts granted to cover the transport expenditure, accommodation, respectively the employees per diem for work related travels, inside the country or abroad (**except the per diem amounts which oversees the not taxable threshold as stipulated in the legal provisions in force**).

- **Row 8** is filled in with the amounts representing **employment insurance contributions (CAM)** paid by the **employers** to the general consolidated budget, according to the legal provisions in force.

- **Row 9** is filled in with the amounts representing the social security contribution paid by the **employees** to the state social insurance budget, according to the legal provisions in force, including the related share of private pension funds, according with the Law no. 411/2004 (republished), regarding the private pension funds, with its further amendments. It will be reported the contributions related to the gross amounts paid (**excluding** those from the FNUASS/FAAMBP budget in form of health social security indemnities), registered in the statistical questionnaire.

- **Row 10** is filled in with the amounts representing the social health insurance contribution paid by the **employees** to the FNUASS budget, according to the legal provisions in force. It will be reported the contributions related to the gross amounts paid (**excluding** those from the FNUASS/FAAMBP budget in form of health social security indemnities), registered in the statistical questionnaire.

!!!WARNING: In the case of employees whose income from wages or assimilated is **below the level of the gross minimum basic wage per economy** and for whom the CAS and CASS cannot be lower than the level of contributions related to the minimum gross basic wage per economy, in the row.9 and row.10 it will be reported only CAS and CASS **borne by employees** at the level of income achieved. The CAS and CASS difference up to the level of the minimum basic wage per economy is **borne by the employer** and will only be included in the Labour Cost Survey (S3), chapter IV row 5 (Other mandatory social contributions paid by the employer).

- **Row 11** is filled in with the amounts representing the **tax related to gross amounts paid (row 7)** according to the legal provisions in force. It will be reported the amounts representing the tax related to the gross amounts paid, registered in the statistical questionnaire. The amounts representing the tax related to the gross amounts paid from the FNUASS/FAAMBP budget as health social security indemnities **are not included**.

- **Row 12** is filled in with **the number of employees at the end of the month (excluding the employees with suspended labour contract/agreement)** comprising the persons with **labour contract/agreement** for a limited or for an indefinite duration (including seasonal workers, the manager/the administrator) whose labour contract/agreement was not suspended, being in force in the last day of the month for which the questionnaire is filled in. The employees who **work from home** or in **tele-work** are registered in the same way as the employees who carry out their activity at the usual workplace. **The employees working abroad and/or having several jobs and do not have the main job at the reporting unit are not included**, as well as the following categories: *owners; family workers* (the two categories will be reported in row 19); *members of county and local councils; day labourers* who carry out unskilled activities on an occasional basis, according with the legal provisions in force.

In view to avoid double/multiple registration, please observe the definition from the Fiscal code (with further amendments) referring to the dependent activity at **the main job**, i.e. „any activity carried out based on an individual labour contract or on a special status provided by law, declared to the employer as being the main job; in case the activity is carried out for several employers, the employee is obliged to declare to each employer the unit where he/she has the job considered as main job”.

• **Row 13** comprises all the employees whose **labour contract/agreement** was suspended, irrespective of the month when suspension took place, being in one of the situations stipulated by the legal provisions in force: Law no. 53/2003 – Code (republished), Law no.161/2003 on some measures to ensure transparency in the public dignitary exercise, public functions and in the business environment (...), GEO no.57/2019 - Administrative code or other special laws, all these with its further amendments (e.g.: maternity leave, temporary work incapacity leave, appointment within and executive, legislative or judicial authority, for the entire mandate duration, and so on).

• **Row 14** is to be filled in with **the average number of employees**, representing the simple arithmetic mean resulting from summing up the daily number of employees (**excluding those whose labour contract/agreement is suspended**) from the concerned month – including weekly rest days, public holidays and other non-working days – divided to the total number of calendar days.

In the daily number of employees considered for compiling the average number **are included** also the following categories:

- the employees under temporary working incapacity (sick leave, quarantine/home isolation) for the period during which **are paid from the employer own funds**;

- the employees in technical unemployment, for the period when the labour contract is temporary suspended, at the employer initiative, when the **amounts related to the benefits received were borne from the employer own funds**, or **amounts paid from the state budget**, according with the legal provisions in force;

- parents, during the days off granted for child supervision, in the situation of the temporary closure of educational units, **irrespective of the funds from which are paid**, according to the legal provisions in force;

- the employees whose working time has been temporarily reduced, **irrespective of the funds from which are paid**, according to the legal provisions in force. In this case, the average number will **NOT** be reduced proportionally with the time worked, if the employees whose working hours have been temporarily reduced are paid for the entire reference period (in a lower amount than under normal conditions), the fraction of reduced working hours being compensated in money.

The daily number of employees considered for the compilation of average number **does not include**: the employees in unpaid leaves, in strike, working abroad (except cases when the unit who detached them paid the respective employees' remuneration in Romania for which compulsory social contributions and tax were retained). For the weekends, legal holidays and other non-working days the daily number of employees is considered to be the one in previous day, except for the employees whose labour contract/agreement ceased that very day. In case the unit was dissolved or ceased its activity during the month, the daily number of employees refers only to the period for which the unit functioned, the resulting sum being divided to the **total number of calendar days** for the respective month.

The part-time employees are included in the average number **proportionally with the working time** stipulated in the labour contract (e.g.: the person who is working half of the normal working time is considered in the compilation of daily number of employees as 0.5; the teaching norm is considered equal to the normal working time: 40 hours/week); the employees **detached** are considered in the compilation of the average number of employees at the unit where they are cashing their salary rights; **delegated** employees are included in the number of employees of the unit which has delegated them; **day labourers** are included in the "employees" category, if they have an labour contract with the reporting unit.

!!!WARNING: Exceptionally, **for the cases where amounts corresponding to previous periods are paid** (e.g. bonuses over the year or annual bonuses, holiday bonuses, the 13th salary, gross backdated paid arrears for the last months of the previous year (i.e. the payments of the companions of persons with disabilities), gross amounts paid retroactively as a result of winning in court of holiday

bonuses and other amounts for the current year), **the number of beneficiaries** (former employees or employees with suspended labour contract/agreement) **must be included in the average number of employees** proportionally with the periods for which respective payments were done, so that a direct correlation between the gross amounts paid and the average number of employees is to be made.

• **Row 16** is to be filled in with the **hours actually worked as the total sum of hours worked by the unit employees**, broken-down by hours actually worked **in normal working time (row 17)** established through the labour contract/agreement and by **overtime** actually worked (**row 18**). For **education activity** the normal working time is considered to be 8 hours/day and 5 days/week (40 hours/week).

Hours actually worked are defined as the sum of all the necessary periods spent for the production of goods and services (including the time dedicated to the preparation activities in order to produce goods and services). Hours actually worked **include**:

- hours actually worked in normal working time, including the hours worked from home or in tele-work;
- overtime actually worked (irrespective if it is paid or not paid), additional to the normal working time and during weekends, legal holidays and other non-working days. If additional hours worked are paid at a double/triple rate in Row 18 will **only be included the overtime actually worked** (e.g. if 1 hour of overtime is paid double, in Row 18 will be registered only 1 hour);
- hours spent on tasks such as: work and site preparation, preparing, maintaining, repairing and cleaning tools and machines, work related travels;
- hours paid but not worked and not imputed to employees (machine/tools stoppages, accidents or occasional lack of work);
- short rest periods at the place of work, including tea and coffee breaks;
- hours spent in training either in the enterprise/local unit/other places or in educational establishments.

For employees whose working time has been temporarily reduced, the normal working time will be reduced with the corresponding number of reduced hours by the employer, according to the legal provisions in force.

Hours actually worked does not include:

- hours paid but not worked (e.g. **paid holidays, absence due to sickness paid by the employer**, public holidays - National holiday, Easter, Christmas holidays, so on., special family events - marriage, birth, death);
- hours not worked and not paid by the employer (e.g. **absence due to sickness paid from FNUASS/FAAMPB**), maternity leave, short-time unemployment, labour disputes/strikes etc.);
- meal breaks (excluding short rest periods or refreshment breaks);
- hours spent by the employee travelling between home and place of work;
- hours compensated as free time in the reference month from overtime worked during the reference period or worked during previous periods.

• **Row 19** comprises the persons working within the enterprise but not included on payrolls and who do not have a labour contract, such as: **(1) employers** who carry out their activity within their own enterprises and for whom the income source is solely represented by unit dividends and profits; **(2) family workers** mean those persons who are carrying out their activity within an economic unit belonging to the family or to a relative, by helping it and for which they do not receive a compensation as wages and salaries; the payment is done in kind (food, clothing, housing) or occasionally or exceptionally in cash, without being included on payrolls. The average number is compiled as simple arithmetic mean resulting from the sum of daily number of other persons employed from the respective month – including weekends and legal holidays – divided by the total number of calendar days.

!!!WARNING:

- The employees in **technical unemployment**, who benefit, according to the legal provisions in force, of an allowance from the basic salary corresponding to the job, paid from the salary funds and/or other funds, are to be included in the monthly reporting as follows:
 - in the number of employees at the end of the month with suspended labour contract (row 13);
 - in the average number of employees (row 14), proportionally with the working time stipulated in the labour contract;
 - the corresponding the hours actually worked (row 16) will be 0;
 - in the salary funds and/or other funds (row.1): the gross amounts related to granted allowances (row 1), respectively the compulsory social contributions and tax (row 8 ÷ row 11), which will be calculated according to the legal provisions in force.
- The employees leaving the unit who benefit, according to their contractual provisions, of a **non-competition allowance**, paid from the salary funds and/or other funds are to be included in the monthly reporting as follows:
 - in the average number (rd.14), for the months in which the allowance is received;
 - in the salary funds and/or other funds: the gross amounts related to granted allowances (row 1), respectively the compulsory social contributions and tax which will be calculated according to the legal provisions in force (row 8 ÷ row 11).
- Reporting method only for schools that fill in separately the S1 monthly questionnaire, to be centralized at county/ Bucharest Municipality, by the School Inspectorate: for teachers who work in several education centres, with different working time fractions, but cumulatively meet the standard working time, the reporting will be made by the units for the employees that considers their main job at the respective unit, including also the time fractions worked for other education units. The schools where teachers have part-time fractions, but they have **not declared it as their main job, it will not report them** (being included at the reporting unit in which they have the main job declared).
- In case unit X has employees with part-time labour contract, whose **main job** is in another unit Y, the reporting is to be done as follows: (1) Unit X will report these employees as **average number** (row 14), **proportionally with the time worked** in unit X. The **number of employees** (row 12) will not include them, since **they do not have their main job** at unit X. (2) Unit Y will report these employees in the **number of employees** (row 12) and in the **average number** (row 14), **proportionally with the time worked** in unit Y.
- In case, for the reference month, the necessary funds for covering entirely the salary payments for the employees of the reporting unit or for a distinct activity carried out within it do not exist, the following procedure will be applied in view to obtain statistical indicators (number of employees, average monthly and hourly earnings) with the **highest accuracy level**: (1) for current month, the employees who have worked but have **not** been paid due to the lack of funds are to be reported only on row 12 “number of employees at the end of the month (excluding the employees with suspended labour contract /agreement)” and in Chapter DIFF. „Causes of differences compared to the previous month”, cause 7 “Financial difficulties” will be ticked. No other indicator from the questionnaire will be reported for these employees; (2) for next month, when the funds are to be granted and the employees will be paid for the respective month and backdated paid arrears, the reporting will include in row 1 the whole gross amounts paid from the salary funds and/or other funds (the two months they have been paid for), the other indicators corresponding only to the reference month for which reporting is done. Likewise, in Chapter DIFF. „Causes of differences compared to the previous month”, cause 9 “Other causes” is to be ticked, mentioning the reason for increasing salary rights as consequence of salary payments for several months.

- Temporary employment agencies (division 78 NACE Rev.2) **will report the data** for employees with which they directly conclude labour contracts **even if the employees carry out their activity in other economic units**. The economic units (excluding those belonging to division 78 NACE Rev.2) who carry out their own activity with the employees whose labour contract is directly concluded with the temporary employment agencies (division 78 NACE Rev.2) will not report the respective employees.

Chapter DIFF.: “Causes of differences (\pm) compared to the previous months” is filled in by ticking **X** in the box corresponding to the causes which determined the differences as against previous month. One or several causes could be filled in.

Chapter INV

Net investments (new) represent the expenditure for the construction, installation and assembling works, for the purchase of equipment and transport means and other expenditure, intended for **the creation of new fixed assets (whose individual value exceeds 2,500 lei** according to Government Decision no. 276/2013 and whose service duration exceeds one year) for development, modernization, reconstruction of existing buildings and the amount of services related to the transfer of ownership of existing assets and the payment of land taken from other units (notary fees, commissions, transport, loading and unloading expenditure etc).

The INVESTMENTS indicator **includes** the following structural elements:

- **Construction works** represent the whole works intended for obtaining new buildings, reconstruction, development and modernisation of buildings with industrial, agricultural or housing destination, as well as spaces for sales and storage, hotels, hospitals, performances rooms, etc. These include: indoor functional utilities, respectively electric installations for lighting and force, sanitary, heating, air conditioning and ventilation equipments; land arrangements and preparations for construction works, drilling works for water supply; metallic equipment, including assembling works; foundations and basements for equipment assembling. The value of construction works also includes the value of assembling works for technological equipment and functional utilities, meaning the whole complex of operations meant to achieve the assembling and fixation on basements, as well as the works related to installation of industrial pipelines, isolations, mechanical tests and running in.

- **The equipment, with or without assembling** represent the machinery, equipment, technological lines and installations which become operational only after assembling, as well as those which could function without assembling, such as: office means, typing machines, calculators, video devices, fax machines, fridges and other electric and electronic appliances, safes, cooking stoves.

- **Transport means** are those means used for movements inside and outside the unit, such as: road, naval (including off-shore drilling or exploitation platforms), rail and air means of transport, as well as bicycles, motorcycles, vehicles for disabled persons, vehicles with manual or animal traction. Conveyors, elevators, etc. are not included

- **Geological and drilling works** comprise the expenditure for identifying new useful mineral reserves, for the promotion of useful raw material reserves to upper categories, for obtaining the design data related to energetic, hydro-technical or industrial buildings, for determining the soil structure and composition, the underground waters regime for the lands where investments objects are to be placed; exploitation and injection drilling;

- **Other investment expenditure**, including:

- expenditure for: purchasing work, production and breeding animals; orchards and vineyards, afforestations;

- purchasing household stock objects of fixed assets nature (curtains, carpets, wooden or metallic furniture for offices and shops etc.), museum and library exhibits;

° payment of research and design studies for investment objectives, banking commission for transactions related to investments, notary fees, custom duties, handling etc.

The net investment volume **does not include**:

- the value of in-country lands and fixed assets which have been already used (including the imported ones which have already been recorded as fixed assets at in-country units);
- purchases of objectives under execution, respectively geological works (only the amounts spent for objectives under execution after their purchase in view to continue the investment process are to be included in the investments volume);
- the value of inflows and the amounts advanced to third parties.