



**OID**                      **NOGA**                      **SAB**                      **FB**                      **REF**

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Please mention this number (**OID**) on any correspondence and in any phone call.

**Monetary Business Statistics (MON)**

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**Information, clarification, communication:**

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**A Survey of accounting results 2022**

Value added statistics

**You don't have much time and don't want to fill in the whole survey?** Please fill in parts **A, B, C, F, I and J** of this survey and return it to us by the deadline, either by post or by email ([mon.ws@bfs.admin.ch](mailto:mon.ws@bfs.admin.ch)), together with a copy of your balance sheet and profit and loss statement, including annexes to the accounts if they exist.

**Your advantage:** you participate in a very important survey to understand the economic climate of our country and to estimate part of the GDP. As a thank you, you will receive a document (benchmark) showing the situation of your company in relation to other similar companies in Switzerland (comparative ratios).

Has your company had a major structural change in 2022 (merger, splitting, change of activity, etc.)? If this is the case, please indicate the information below:

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.....

.....

**A General information**

**Contact person for further information**

First name, surname:

Email:

Telephone number:  /  -  -

**Financial year from**  to  (DD/MM/YYYY)  
(balance sheet closed between 01.05.2022 and 30.04.2023)

**B Staff employed at the balance sheet date**

(including owners, managers, directors, assistants, trainees, homeworkers, etc.)

	90% or more	from 50% to 89%	less than 50%
Number of staff occupied (occupancy rate)	010 <input type="text"/>	011 <input type="text"/>	012 <input type="text"/>
			Please leave blank
			015 <input type="text"/>

**C Percentage of turnover exported in 2022**

040 <input type="checkbox"/> 0%	041 <input type="checkbox"/> 1-25%	042 <input type="checkbox"/> 26-50%	043 <input type="checkbox"/> 51-75%	044 <input type="checkbox"/> more than 75%
Please leave blank				
030 <input type="text"/>				



# D Balance sheet assets

## Current assets

in CHF 1000

Cash on hand	100	<input type="text"/>
Bank and Postfinance accounts, cheques	101	<input type="text"/>
Short-term assets (see explanations)	102	<input type="text"/>
Short-term assets with stockmarket price (see explanations)	103	<input type="text"/>
Trade receivables from the sale of goods and services payable to third parties, net (after deduction of provisions for bad debts)	104	<input type="text"/>
Trade receivables from the sale of goods and services payable to companies in which the entity holds an investment, participations and managing officers (see explanations)	105	<input type="text"/>
Other short-term receivables (see explanations)	107	<input type="text"/>

## Inventories and non-invoiced services, net (after deduction of value adjustments)

		beginning of the financial year	end of the financial year
Raw materials, consumables and supplies	178	<input type="text"/>	108 <input type="text"/>
Merchandise (see explanations)	179	<input type="text"/>	109 <input type="text"/>
Finished goods, unfinished goods and non-invoiced services	180	<input type="text"/>	110 <input type="text"/>
Accrued income and prepaid expenses			111 <input type="text"/>

## Non-current assets

Long-term securities and other long-term financial assets (see explanations)	112	<input type="text"/>
Long-term receivables from third parties	114	<input type="text"/>
Long-term receivables from companies in which the entity holds an investment, participations and managing officers (see explanations)	115	<input type="text"/>
Participation	113	<input type="text"/>
Tangible assets	117	<input type="text"/>
Intangible assets (see explanations)	118	<input type="text"/>
Right of use assets	160	<input type="text"/>
Unpaid share capital	120	<input type="text"/>
<b>Total assets</b>	199	<input type="text"/>



## E Balance sheet liabilities

### Short-term liabilities

in 1000 CHF

Liabilities from purchase of goods and services due to third parties and prepayments from third parties	200	<input type="text"/>
Liabilities from purchase of goods and services due to holders of participations, stakeholders and auditors (see explanations)	260	<input type="text"/>
Short-term interest-bearing liabilities (see explanations)	201	<input type="text"/>
Other short-term liabilities (see explanations)	202	<input type="text"/>
Accrued expenses and deferred income, short-term provisions	203	<input type="text"/>

### Long-term liabilities

Long-term interest-bearing liabilities (see explanations)	205	<input type="text"/>
Other long-term liabilities	207	<input type="text"/>
Long-term provisions	208	<input type="text"/>

### Equity

Share capital	209	<input type="text"/>
Statutory capital reserve	210	<input type="text"/>
Statutory retained earnings reserve	261	<input type="text"/>
Voluntary retained earnings reserves	262	<input type="text"/>
Treasury shares	-263	<input type="text"/>
Profit carried forward	211	<input type="text"/>
Loss carried forward	-121	<input type="text"/>
Annual profit	212	<input type="text"/>
Annual loss	-122	<input type="text"/>
<b>Total liabilities</b>	299	<input type="text"/>

## F Inventories and non-invoiced services, gross (before deduction of value adjustments)

	beginning of the financial year	end of the financial year
Raw materials, consumables and supplies	370 <input type="text"/>	300 <input type="text"/>
Merchandise	371 <input type="text"/>	301 <input type="text"/>
Finished goods, unfinished goods and non-invoiced services	372 <input type="text"/>	302 <input type="text"/>
<b>Total</b>	379 <input type="text"/>	399 <input type="text"/>



# G

## Expenses

### Materials, merchandise, third-party services and energy expenses

in CHF 1000

Net expenses of material <i>(see explanations)</i>	500	<input type="text"/>
Net expenses of merchandise <i>(see explanations)</i>	501	<input type="text"/>
Net expenses for services and work provided by third parties <i>(see explanations)</i>	502	<input type="text"/>
Operating energy expenses	580	<input type="text"/>

### Staff expenses

Payroll expenses <i>(see explanations)</i>	504	<input type="text"/>
Social security expenses <i>(see explanations)</i>	505	<input type="text"/>
Temporary staff expenses	506	<input type="text"/>
Other staff expenses <i>(see explanations)</i>	507	<input type="text"/>

### Other operating expenses

Rent for third party facilities, rental and leasing (movable and immovable)	508	<input type="text"/>
Licence and patent expenses	509	<input type="text"/>
Insurance	510	<input type="text"/>
Duties, taxes and authorisations	511	<input type="text"/>
Energy expenses and waste disposal <i>(see explanations)</i>	581	<input type="text"/>
Other operating expenses <i>(see explanations)</i>	512	<input type="text"/>

### Depreciation and value adjustments on fixed assets

Adjustment of the value on financial assets <i>(see explanations)</i>	517	<input type="text"/>
Adjustment of the value on participation	582	<input type="text"/>
Depreciation and value adjustment on tangible assets	515	<input type="text"/>
Depreciation and value adjustment on intangible assets	516	<input type="text"/>
Depreciation and value adjustment on utilisation rights	583	<input type="text"/>

### Financial expenses

Interest expenses	513	<input type="text"/>
Other financial expenses	514	<input type="text"/>

### Non-operating and extraordinary expenses, taxes

Non-operating and extraordinary expenses <i>(see explanations)</i>	520	<input type="text"/>
Direct taxes <i>(see explanations)</i>	521	<input type="text"/>
<input type="text"/>	900	<input type="text"/>

( Please use this line only if **no other** field is appropriate.)

Annual profit	550	<input type="text"/>
<b>Sum of expenses and annual profit</b>	599	<input type="text"/>



# H Income

in CHF 1000

## Turnover

Net income from production sold <i>(see explanations)</i>	600	<input type="text"/>
Net income from sales of merchandise <i>(see explanations)</i>	601	<input type="text"/>
Net income from sales of goods and services <i>(see explanations)</i>	602	<input type="text"/>
Variation in stocks of finished goods, goods in progress and non-invoiced services <i>(see explanations)</i>	+/-603	<input type="text"/>

## Other operating income

Own services and consumption <i>(see explanations)</i>	604	<input type="text"/>
Licensing and patent income	609	<input type="text"/>
Gross real estate income <b>(excluding own rent)</b>	610	<input type="text"/>
Other operating income	605	<input type="text"/>

## Financial income

Interest income	606	<input type="text"/>
Proceeds from financial assets and participation	607	<input type="text"/>
Other financial income	608	<input type="text"/>

## Non-operating and extraordinary income, subventions

Subventions <i>(see explanations)</i>	612	<input type="text"/>
Non-operating and extraordinary income <i>(see explanations)</i>	613	<input type="text"/>

<input type="text"/>	910	<input type="text"/>
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( Please use this line only if **no other** field is appropriate.)

Annual loss	650	<input type="text"/>
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## Sum of income and annual loss

	699	<input type="text"/>
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# I Allocation of earnings

Profit carried forward <i>(page 3, position 211)</i>	770	<input type="text"/>
Loss carried forward <i>(page 3, position 121)</i>	-771	<input type="text"/>
Annual profit <i>(page 3, position 212)</i>	700	<input type="text"/>
Annual loss <i>(page 3, position 122)</i>	-701	<input type="text"/>
<b>Total available earnings (+/-)</b>	790	<input type="text"/>
		<i>of the previous financial year</i>
Dividend payment	772	<input type="text"/>
Allocation or release of reserves (+/-)	703	<input type="text"/>
Change in private account (+/-)	705	<input type="text"/>
Profit carried forward	708	<input type="text"/>
Loss carried forward	-709	<input type="text"/>
<b>Total allocated earnings (+/-)</b>	799	<input type="text"/>





### J Investments, divestments and depreciation (tangible assets)

	Status at the beginning of the financial year	Investments during the year	Divestments during the year	Depreciation and value adjustment during the year	Status at the end of the financial year
<b>in CHF 1000</b>					
<b>Immovable</b> (including land, transformation, assets under construction)	4030	4130	4230	4330	4430
<b>Movable</b> (machine, vehicle, furniture, etc.)	4040	4140	4240	4340	4440
<b>Total</b>	4900	4901	4902	4903 = page 4, position 515	4904 = page 2, position 117

Thank you for your valuable cooperation



505	<b>Social security expenses:</b> legal, contractual, voluntary such as OASI, DI, EO, ALV, family allowance, occupational benefit plan, accident and occupational diseases insurance, insurance for daily allowance during illness, tax at source, etc. <b>Personal contributions by owners of sole proprietorships should not be included under this position, they are a component of profit (position 550).</b>
507	<b>Other staff expenses:</b> recruitment, training and continuing education, travel, accommodation, meals and drinks in the company restaurant, staff events, sports activities, etc.
512	<b>Other operating expenses:</b> administrative expenses, advertising expenses, cleaning and maintenance of premises, maintenance, repair and replacement of infrastructure and equipment, vehicles expenses (maintenance, cleaning, gasoline), etc.
517	<b>Adjustment of the value on financial assets:</b> adjustment of the value of securities of fixed assets and other financial assets.
520	<b>Non-operating and extraordinary expenses:</b> not-related expenses to the company's own activity; extraordinary allocations to reserves and provisions, exceptional loss from currency translation, donation, <b>exceptional losses from sales of non-current assets</b> , exceptional losses on debtors, compensation for prejudice, etc.
521	<b>Direct taxes:</b> taxes of sole proprietorships should not be included under this position, they are a component of profit (position 550).
581	<b>Energy expenses and waste disposal:</b> electricity, gas, heating oil and coal, water, waste and sewage disposal, etc.

## H Income

600	<b>Net income from production sold:</b> income from sales of own production merchandise, <b>after deducting</b> discounts, rebates and price reductions, third party fees, payment fees, losses on receivable and variation of bad debts, exchange rate differences, shipping charges, VAT and indirect taxes, etc.
601	<b>Net income from sales of merchandise:</b> purchased merchandise and resold to customers at a mark-up and generally unmodified, <b>after deducting</b> discounts, rebates and price reductions, third party fees, payment fees, losses on receivable and variation of bad debts, exchange rate differences, shipping charges, VAT and indirect taxes, etc.
602	<b>Net income from sales of goods and services:</b> sales of services provided to customers, in particular work which are not used for manufacturing (brokerage, rental, leasing, fees, tickets, passenger transport, freight transport, shipments, depots and warehouses, school fees), <b>after deducting</b> discounts, rebates and price reductions, third party fees, payment fees, losses on receivable and variation of bad debts, exchange rate differences, shipping charges, VAT and indirect taxes, etc.
603	<b>Variation in stocks of finished goods, goods in progress and non-invoiced services:</b> the variation must correspond to the difference between position 110 and 180.
604	<b>Own services and consumption:</b> work executed for the company's own needs, use of the company's products (for example for the private needs of the owner and his/her family).
612	<b>Subventions:</b> federal, cantonal and communal allowances as well as case hardship allowances. The compensation for the short-time working compensation is to be deducted from the payroll expenses (position 504).
613	<b>Non-operating and extraordinary income:</b> not-related income the company's own activity; exceptional dissolution of reserves and provisions, exceptional gain from currency translation, <b>exceptional gains from sales of non-current assets</b> , compensation received for prejudice, etc.

