



STRUCTURAL BUSINESS STATISTICS

This methodological explanation relates to the data releases:

- Performance of enterprises by activities, Slovenia, annual (First Release/Electronic Release)
- Performance of enterprises, by activities and cohesion regions, Slovenia, annual (Electronic Release)



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1 PURPOSE

The purpose of publication is to show the result from statistical survey on performance of enterprises and their local units.

2 LEGAL FRAMEWORK

- [Annual Programme of Statistical Surveys \(LPSR\) \(only in Slovene\)](#)
- [National Statistics Act \(OJ RS, No. 45/95 and 9/01\)](#)
- Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics (CELEX: 32019R2152)
- Commission implementing Regulation (EU) No 1197/2020 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics (CELEX: 32020R1197)

3 UNIT DESCRIBED BY THE PUBLISHED DATA

The unit described by the published data is an enterprise with its local units registered for performing predominantly market activities on the territory of the Republic of Slovenia which was active at least a part of the observation period.

4 SELECTION OF OBSERVATION UNIT

The observation unit described by the published data is an enterprise with its local units registered for performing predominantly market activities on the territory of the Republic of Slovenia which was active at least a part of the observation period.

We observe these enterprises by activity (NACE Rev. 2), by size class and by cohesion regions.

Operation of enterprises which are by the Standard Classification of Institutional Sectors (SKIS) in the government sector (SKIS 13), in the non-profit institutions serving households sector (SKIS 15) and in the subsectors employees (SKIS 143) and recipients of property and transfer income (SKIS 144) is not taken into account.

Coverage is complete, meaning that the survey covers all activity market business entities with turnover, employees or investment perform during the observation period.

In the survey the statistical activity is observed that is determined as the main activity in the Statistical Business Register (SBR) for the statistical purpose and could in some cases differ from the registered activity in the administrative business register (Poslovni register Slovenije – PRS), which is kept by the Agency of the Republic of Slovenia for Public Legal Records and Related Services (AJPES). The statistical activity is determined for the important units for which it is evident from the statistical data that the classification according to those data differs from the classification anticipated due to the registered activity.

Structural business statistics observes enterprises that have their main activity in one of the following sections of the Standard Classification of Activities 2008: Mining and quarrying (B), Manufacturing (C), Electricity, gas, steam and air conditioning supply (D), Water supply, sewerage, waste management and remediation activities (E), Construction (F), Wholesale and retail trade, repair of motor vehicles and motorcycles (G), Transportation and storage (H), Accommodation and food service activities (I), Information and communication (J), Financial and insurance activities (K), Real estate activities (L), Professional, scientific and technical activities (M), Administrative and support service activities (N), Education (P), Human health and social work activities (Q), Arts, entertainment and recreation (R), Repair of computers and personal and household goods (S95) and Other personal service activities (S96).

Approximately 186,000 active units are observed annually. Enterprises that have been for a long time in the bankruptcy proceedings are excluded from the observation.

5 SOURCES AND METHODS OF DATA COLLECTION

Data are collected annually.

Data for calculating the variables of structural business statistics are obtained from existing administrative and statistical sources, and also from the following statistical surveys:

Monthly survey on persons in employment (DAK).

Statistical Business Register of Slovenia (SBRS), which is kept and maintained by the Statistical Office of the Republic of Slovenia.

Annual statistical survey on investment in fixed assets (questionnaires INV-1a in INV-1b, INV-2).

Quarterly statistical survey Performance of enterprises by activity POSL-P/ČL (questionnaire POSL-P/ČL).

The main source for data on observed units and employment is the Statistical Business Register of Slovenia (SBRS). The main source for the SBRS is the administrative Business Register of Slovenia. SURS and the Agency for Public Legal Records and Related Services (AJPES) have an agreement for

dissemination and use of data and a technical protocol for taking over Business Register data and code lists.

The main administrative sources of data on enterprise performance are reports from AJPES and FURS. Data exchange takes place on the basis of the agreements and technical protocol between the institutions.

Annual accounting reports of companies, services of general economic interest, medium-sized and large sole proprietors and all others doing business in line with the Companies Act that are for statistical purposes gathered by AJPES.

Annual accounting reports of small sole proprietors doing business in line with the Companies Act that are for statistical purposes gathered by AJPES.

Annual accounting reports of indirect budget users and other public law entities managing accounting records in line with the Accounting Act that are for statistical purposes gathered by AJPES.

Annual accounting reports of associations managing accounting records in line with the Associations Act that are for statistical purposes gathered by AJPES.

Annual accounting reports of co-operatives managing accounting records in line with the Cooperatives Act that are for statistical purposes gathered by Ajpes.

Annual accounting reports of persons of private law managing accounting records in line with the Accounting Act that are for statistical purposes gathered by Ajpes.

Annual accounting reports of banks and savings banks operating under the Banking Act and the Bank of Slovenia Act that are for statistical purposes gathered by Bank of Slovenia. Bank of Slovenia is part of the Slovenian statistical system.

Annual accounting reports of insurance companies, reinsurance companies and pension funds operating under the Insurance Act that are for statistical purposes gathered by the Insurance Supervision Agency.

Prepayment of income taxes for the income realised upon the pursuit of activities and their enclosures Profit and Loss Accounts and Balance Sheet gathered by the Financial Administration of the Republic of Slovenia (FURS).

Value added tax (source: FURS).

Corporate income tax (source: FURS)

6 DEFINITIONS

Number of enterprises is the number of registered legal or natural persons which had turnover or employees or investment and were therefore active during at least a part of the reference period. Enterprise may consist of several ownership-related legal entities, as long as they operate on the market as one independent company (under the old decree 11110 Number of enterprises).

Local unit is an enterprise or part thereof (e.g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place. At or from this place economic activity is carried out for which - save for certain exceptions - one or more persons work (even if only part-time) for one and the same enterprise (under the old decree 11210 Number of local units).

Net turnover is the total amount that the enterprise settled with sale of goods, material and performed services in the reference year. It is measured on the basis of selling prices stated on invoices and other documents less discounts at sale or later on and the value of returned quantities. It includes all costs and charges linked to the buyer and excludes all duties and taxes on the goods or services invoiced by the unit, excise duties and value added tax, possible sale of fixed assets, financial income, subsidies and other extra income. For activities K64.11 and K64.19 turnover equals the production value. For activities K65.1, K65.2 and K65.3 turnover equals the gross premiums written (under the old decree 12110 Turnover).

Production value measures the value of goods and services actually produced by the unit, based on sales, including changes in stocks and the resale of goods and services. From 2021 on, data on subsidies, grants, allowances, compensation and other revenue related to business performance are also taken into account. For activities K64.11 and K64.19 the production value is defined as interest receivable and similar income less interest payable and similar charges plus commissions receivable plus income from shares and other variable-yield securities plus net profit or net loss on financial operations plus other operating income. For activities K65.1, K65.2 and K65.3 the production value is defined as gross premiums earned plus total portfolio investment income plus other services produced less gross claims incurred, excluding claims management expenses plus capital gains and provisions (under the old decree 12120 Value of output).

Gross margin on goods for resale corresponds to the return on the activity of purchase and resale without further processing. It is calculated from turnover, purchases and changes in stocks of goods and services purchased for resale in the same condition as received (from 2021 on, the data are not published).

Value added is calculated as gross income from operating activities after adjusting for operating subsidies and indirect taxes. Value-added at factor cost is calculated gross because value adjustments (such as depreciation) are not subtracted. Data on subsidies, grants, allowances, compensation and other revenue related to business performance are also taken into account. In 2020 and 2021, the COVID-19 crisis had a major impact on business operations. In accordance with accounting standards, enterprises also include salary compensation and crisis allowance among these subsidies, and this should be taken into account when comparing data on a year-on-year basis.

For activities K64.11 and K64.19 the value added is defined as production value less total purchases of goods and services. For activities K65.1, K65.2 and K65.3 the value added is defined as production value less gross value of reinsurance services received less commissions less other external expenditure on goods and services (under the old decree 12150 Value added at factor cost).

Gross operating surplus is the surplus generated by operating activities after the labour factor input has been recompensed. It can be calculated from the value-added at factor cost less the labour costs. It is the balance available to the unit which allows it to recompense the providers of own funds and debt, to pay taxes and eventually to finance all or a part of its investment. Income and expenditure classified as financial or extraordinary in company accounts is excluded from gross operating surplus (under the old decree 12170 Gross operating surplus).

Total purchases of goods and services include the value of all goods and services purchased during the accounting period for resale or consumption in the production process, excluding capital goods the consumption of which is registered as consumption of fixed capital. The goods and services concerned may be either resold with or without further transformation, completely used up in the production process or, finally, stocked.

For activities K64.11 and K64.19 the total purchases of goods and services is defined as commissions payable plus other administrative expenses plus other operating charges. For activities K65.1, K65.2 and K65.3 the total purchases of goods and services is defined as the gross value of reinsurance services received plus total of commissions (as referred to in Article 64 of Council Directive 91/674) plus any other external expense on goods and services (excluding personnel costs) (under the old decree 13110 Total purchases of goods and services).

Purchases of goods and services for resale in the same condition as received are purchases of goods for resale to third parties without further processing. Also included are purchases of services by invoicing service companies, i.e. those whose turnover is composed not only of agency fees charged on a service transaction (as in the case of real estate agents) but also the actual amount involved in the service transaction, e.g. transport purchases by travel agents. The value of goods and services which are sold to third parties on a commission basis are excluded since these goods are neither bought nor sold by the agent receiving the commission (from 2021 onwards, the data is not published).

Change in stocks of goods and services (positive or negative) is the difference between the value of the stocks at the end and the beginning of the reference period. Change in stocks may be measured by the value of entries into stocks less the value of withdrawals and the value of any recurrent losses of goods held in stocks. Stocks are recorded at purchasers prices exclusive of VAT if they are purchased from another unit, otherwise at production cost (from 2021 on, the data are not published).

Change in stocks of goods and services purchased for resale in the same condition as received is defined as the change in stocks at purchasers prices exclusive of VAT between the end and the beginning of the reference period. The change in stocks may be measured by the value of entries into stocks of products purchased for resale less the value of withdrawals and the value of any recurrent losses of goods held in stocks. Included in these stocks are goods and services bought for the sole purpose of reselling them in the same condition. Excluded are stocks of goods and services which are provided to third parties on a commission basis (from 2021 on, the data are not published).

Change in stocks of finished products and work in progress manufactured by the unit is defined as the change in the value of the stocks of finished products or in the course of production, which have been produced by the unit and which have not yet been sold, between the first and last days of the reference period (from 2021 on, the data are not published).

Employee benefits expense are defined as the total remuneration, in cash or in kind, payable by an employer to an employee (regular and temporary employees as well as home-workers) in return for work done by the latter during the reference period. Personnel costs also include taxes and employees social security contributions retained by the unit as well as the employers compulsory and voluntary social contributions (under the old decree 13310 Personnel costs).

Wages and salaries are defined as the total remuneration, in cash or in kind, payable to all persons counted on the payroll (including home workers), in return for work done during the accounting period, regardless of whether it is paid on the basis of working time, output or piecework and whether it is paid regularly or not (under the old decree 13320 Wages and salaries).

Social security costs correspond to an amount equal to the value of the social contributions incurred by employers in order to secure for their employees the entitlement to social benefits. Social security costs for the employer include the employers social security contributions to schemes for retirement pensions, sickness, maternity, disability, unemployment, occupational accidents and diseases, family allowances as well as other schemes (under the old decree 13330 Social security costs).

Gross investment in tangible non-current assets includes all investment during the reference period in all tangible goods. Included are new and existing tangible capital goods, whether bought from third parties or produced for own use (i.e. capitalised production of tangible capital goods), having a useful life of more than one year, including non-produced tangible goods such as land (under the old decree 15110 Gross investment in tangible goods).

Gross investment in land includes, in addition to land, underground deposits, forests and inland waters. Where land is purchased with existing buildings and the value of the two components is not separable, the total is recorded under this heading if it is estimated that the value of the land exceeds the value of the existing buildings. If the existing buildings are estimated to be of greater value than the land, the total is recorded under gross investment in existing buildings and structures (15 13 0). Also included here is land merely improved by levelling, the laying of pipes or by the provision of paths or roads. Land acquired through restructuration (such as mergers, take-overs, break-ups, split-off) is excluded (from 2021 on, the data are not published).

Gross investment in existing buildings and structures includes the cost of the existing buildings and structures which have been acquired during the reference period. Where land is purchased with existing buildings and the value of the two components is not separable, the total is recorded under this heading if it is estimated that the value of the existing buildings exceeds the value of the land. If the land is estimated to be of greater value than the existing buildings, the total is recorded under gross investment in land. Purchases of new buildings

that have never been used are excluded. Existing buildings and structures acquired through restructuration (such as mergers, take-overs, break-ups, split-off) are excluded (from 2021 on, the data are not published).

Gross investment in construction and alteration of buildings covers expenditure during the reference period on the construction or conversion of buildings. Purchases of new buildings that have never been used are included. Also included are all additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of buildings. Included are permanent installations such as water supply, central heating, air conditioning, lighting, etc. as well as construction expenditure related to oil wells (drilling), operational mines, pipelines, power transmission lines, gas-pipes, railway lines, port installations, roads, bridges, viaducts, drains and other site improvements. Current maintenance costs are excluded (from 2021 on, the data are not published).

Gross investment in machinery and equipment covers machinery (office machines, etc.), special vehicles used on the premises, other machinery and equipment, all vehicles and boats used off the premises, i.e. motor cars, commercial vehicles and lorries as well as special vehicles of all types, boats, railway wagons, etc. acquired new or second hand during the reference period. Machinery and equipment acquired through restructuration (such as mergers, take-overs, break-ups, split-offs) are excluded. Also included are all additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of these capital goods. Current maintenance costs are excluded (under the old decree 15150 Gross investment in machinery and equipment).

Sales of tangible investment goods include the value of existing tangible capital goods, sold to third parties. Sales of tangible capital goods are valued at the price actually received (excluding VAT), and not at book value, after deducting any costs of ownership transfer incurred by the seller. Value adjustments and disposals other than by sale are excluded (from 2021 on, the data are not published).

Value of tangible goods acquired through financial leasing includes the value of tangible fixed assets that were acquired through financial leasing. Under a financial lease the lessee acquires the right to use a durable good in exchange for rental payments over a predetermined and protracted term. If all risks and rewards of ownership are de facto though not de jure transferred from lesser to lessee, the lease is a financial one. In financial leasing, the leasing period covers all, or most of, the economic lifetime of the durable good. At the end of the leasing period the lessee often has the option to buy the good at a nominal price. The lessors role is purely financial. The value to be recorded corresponds to the market value of the good if it had been purchased. This value is in principle known in the contract or can be estimated by summing-up the part of the instalments that cover the capital reimbursement. The part of instalments corresponding to the interest payments are to be excluded (from 2017 on, the data are not published).

Acquisition of intangible fixed assets covers all acquisitions of intangible fixed assets made by a particular unit including mineral exploration, computer software, entertainment, literary or artistic originals and other intangible fixed

assets used for more than one year (from 2021 on, the data are not published).

Gross investment in concessions, patents, licences, trade marks and similar rights includes the value of rights which limit the use of information, knowledge and know-how to the enterprise that owns the rights (or to other licensed users). Included are rights both purchased and produced by the enterprise during the reference year, where they are intended to be used for more than one year. These rights are valued at purchase price or production cost. They appear as a result of legal and accounting actions, e.g. by granting patents or by transferring economic benefits to third parties. Some give the owners the right to engage in certain activities, whereby all other institutional units are excluded unless they obtain the owners permission. Intangible non-produced assets are patents, leases and other transferable contracts, purchased goodwill and other intangible non-produced assets (from 2021 on, the data are not published).

Gross investment in software covers computer software, software descriptions and supporting documents for system software and application software. Included is purchased software and in-house produced software if expenditure is large. Also included is large expenditure for purchasing, developing and expanding the databases for which it is expected that they will be used for more than a year, irrespective if they are marketed or not. Computer software should be valued on the basis of the purchasers' price paid on the market, on the basis of estimated basic prices when produced in-house, or on the basis of costs of production when such prices are not available. Software acquired in previous years and not yet fully written down should be revalued at current prices or costs (which may be less than the original price or cost) (from 2021 on, the data are not published).

Number of employees and self-employed persons is defined as the total number of persons who work in the observation unit (paid or unpaid), as well as persons who work outside the unit they belong to and are paid by (e.g. sales representatives). It includes part-time, seasonal workers, and home workers on the pay-roll. The number of persons employed excludes workers supplied to the unit by other enterprises. Voluntary workers are also not included. Detached workers are included in the number of persons employed (persons employed in Slovenia and sent to work or training abroad). From 2022 on, persons who are simultaneously employed in several enterprises are also included (under the old decree 16110 Number of persons employed).

Employees are persons who work for an employer (for legal persons or for individual private entrepreneurs and other registered natural persons), receive payment in the form of salaries and are socially insured on the basis of the employment contract. The employment contract can be made for fixed or unspecified period of time, for full-time or part-time work. The number of employees includes also trainees, persons performing public works and partners in private companies and institutions in the Republic of Slovenia who are managers (if they do not have compulsory insurance on some other basis). The number of employees excludes students and pupils who work for an employer occasionally and receive payment. Detached workers are also included in the number of employees (persons employed in Slovenia and sent to work or training abroad). From 2022 on, persons who are simultaneously employed in several enterprises are also included (under the old decree 16130

Number of employees).

7 EXPLANATIONS

7.1 CLASSIFICATIONS

Data are published:

- by activities, according to NACE Rev. 2
- by cohesion regions, according to NUTS 2

The Standard Classification of Activities SKD 2008 <http://www.stat.si/doc/pub/skd.pdf> is the national version of the European statistical classification of economic activities NACE. Rev. 2 <http://ec.europa.eu/eurostat/documents/3859598/5902521/KS-RA-07-015-EN.PDF/dd5443f5-b886-40e4-920d-9df03590ff91?version=1.0>, which includes all activities of the European classification and adds some national subclasses.

NUTS was established for the statistical purposes and it is based on territorial, government and institutional breakdown by unified criteria. In Slovenia level 1 unit is the whole country, level 2 units are cohesion regions Vzhodna and Zahodna Slovenija and level 3 units are 12 statistical regions. Data on the performance of enterprises by activity and cohesion region are published at NUTS 2 level.

7.2 DATA PROCESSING

DATA EDITING

Data are edited by using appropriate systematic and individual corrections.

For more, see the general methodological explanations [Statistical data editing](#).

WEIGHTING

Weighting was not performed.

SEASONAL ADJUSTMENT

Seasonal adjustment was not performed.

7.3 INDICES

Indices are not published.

7.4 PRECISION

The survey is not conducted on the basis of a random sample. We have census.

7.5 OTHER EXPLANATIONS

Data that are statistically protected to respect the confidentiality of reporting units are replaced with letter »Z«.

8 PUBLISHING

- SiStat Database: [Enterprises](#) - Enterprise structure and performance; absolute data by NACE activity, by employment size class and by NUTS2 classification
- First Release (Enterprises, Enterprise Structure and Performance): »Performance of enterprises by activity, Slovenia, annual«.
- Electronic Release (Enterprises, Enterprise Structure and Performance): »Performance of enterprises, by activity and cohesion regions, Slovenia, annual«.
- [Statobook](#)
- European Statistical Office (EUROSTAT)
- United Nations (UN)
- Organisation for Economic Co-operation and Development (OECD)

9 REVISION OF THE DATA

9.1 PUBLISHING OF PRELIMINARY AND FINAL DATA

Preliminary national results and results by employment size classes for a narrower set of characteristics are published within 6 months after the end of the calendar year of the reference period.

The final results for structural business statistics (national results and results by employment size classes for a broader set of characteristics and results by turnover size classes and by cohesion regions) are published at the latest 21 months after the end of the calendar year of the reference period.

Data on turnover for provisional and final data can differ due to use of results from statistical survey on business services.

Data revision is planned. Due to user needs for timely information, the data published meet the criteria of the quality of official statistical data, but they do

not meet the quality that can be met with additional statistical procedures. Regular revisions include a more complete data source. Data are revised when newer and higher quality data can significantly contribute to the quality of data-based decision-making.

Methodological explanations about data revision at SURS are published on the website

<http://www.stat.si/dokument/5299/RevisionOfStatisticalDataMEgeneral.pdf> .

9.2 FACTORS INFLUENCING COMPARABILITY OVER TIME

COVID-19

In 2020 and 2021, the COVID-19 crisis had a major impact on business operations. Subsidies related to business effects are also taken into account among other income in the calculation of value added and value of output. In accordance with accounting standards, companies also include salary compensation and crisis allowance among these subsidies, and this should be taken into account when comparing data on a year-on-year basis.

NEW OBSERVED ACTIVITIES

With the new European legislation on business statistics, the range of observed activities in structural business statistics has expanded. From 2021 on, the sections of education (P), health and social work (Q), art, entertainment and recreational activities (R) and other service activities (S96) also began to be monitored. The entire section of financial and insurance services (K) is now observed. The data will be published in new tables with new codes and slightly changed names in the SiStat Database.

For this reason, the data of financial institutions, which were published in a special table in the SiStat Database, are withdrawn to the archive.

Data for previous years are not available for newly observed activities.

SKIS

The Standard Classification of Institutional Sectors (SKIS) is the obligatory national standard for recording, collecting, processing and disseminating statistical data relevant for statistical monitoring of economic conditions and trends. The SKIS is based on the provisions of the European System of Accounts (ESA), which is the obligatory statistical standard of the European Union.

The Commission for resolving disputed cases of classification of units of the Business Register of Slovenia according to the Standard Classification of Institutional Sectors (SKIS) is a consultative body of the Director General of the Statistical Office of the Republic of Slovenia. It consists of representatives of the Statistical Office of the Republic of Slovenia, the Agency of the Republic of Slovenia for Public Legal Records and Services, the Ministry of Finance of the Republic of Slovenia and the Bank of Slovenia, two from each of the aforementioned bodies.

In 2022, several proposals were made by the commission for reclassification into the activity of providing personal assistance (according to the Personal Assistance Act), where certain providers were recognized as non-profit, and they were reclassified into the sector of non-profit institutions.

10 OTHER METHODOLOGICAL MATERIALS

Methodological materials on SURSs website are available at <https://www.stat.si/statweb/en/Methods/QuestionnairesMethodologicalExplanationsQualityReports>.

- Questionnaire:
 - SURS does not collect data using a questionnaire.
- Quality report for the survey:
 - Structural Business Statistics (SSP/L)

Theme: Enterprises, SubTheme: Enterprise Structure and Performance