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# **BUSINESS STATISTICS**

## **STRUCTURAL BUSINESS STATISTICS (PILOT SURVEY FOR YEAR 2009)**



**Bosnia and Herzegovina**

**Agency for Statistics of  
Bosnia and Herzegovina**

**Institute for Statistics of  
Federation of BiH**

**Institute for Statistics of  
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## Foreword

In the process of accession to the European Union and harmonisation with EU standards and practice, statistical institutions in Bosnia and Herzegovina are expected to harmonize their activities and results with requirements of the European Statistical System. The development of structural business statistics in line with the Regulation (EC) No 295/2008, which established a common framework for the collection, compilation, transmission and evaluation of statistics on the structure, activity, competitiveness and performance of businesses, is an important priority for statistics in that process.

The beginning of the development of Structural business statistics in BiH started with the CARDS Twinning Project "EU Support to the Statistics Sector of BiH" implemented from 2006 to 2008. The objective of this subcomponent was to develop an initial methodology for Structural business statistics and implement it through a Pilot survey. The Pilot survey was carried out for 2007 and enterprises from two sections of activities were covered: Hotels and Restaurants and Transport, Storage and Communications. The Statistical business register could not be used as the frame for selecting units for the Pilot survey due to the fact that its development started within the same Project. Therefore, the sample is drawn on basis of available administrative data of the entity institutes that were, because of the lack of stratification variables, supplemented by available data from statistical surveys. The result of the joint efforts of statisticians from three BiH statistical institutions (methodologists, sampling and IT experts) and foreign experts engaged through the Project, is presented in the publication "Business statistics - Planning of new Structural business surveys in BiH."

Further development of Structural business statistics continued through the six-month "Twinning Light Project", implemented in 2010. The objective of the Project was to further train statisticians in conducting surveys and improving methodology, and the gained knowledge was applied through the implementation of the structural Pilot survey for 2009. The preparation and implementation of the pilot was carried out independently by national statisticians, methodologists, sampling and IT experts. A good cooperation of statisticians of all profiles (methodologists, IT staff and sampling experts) from the three statistical institutions characterised the work throughout the Pilot survey. All phases of survey implementation were tested through the Pilot for 2009; the improvements were made in terms of using the Statistical business register as a basis for sampling frame construction and grossing-up procedure. Also, new activity sections, Industry and Construction, were covered by the survey. After the Pilot Survey for 2009, the structural business survey became a regular annual survey for collecting and processing of data on structural variables and indicators for the level of BiH and the entities. During the preparation process of this publication, first regular structural survey for the reference year 2010 is conducted. The inclusion of other economic activities in the survey will continue until a full compliance with the EU 295/2008 Regulation.

Methodology and materials required for the implementation of the survey, as well as results of the Pilot survey for 2009 are presented in this publication. The publication is primarily targeted at subject-matter statisticians, but can be of use to all other users and help them to better understand international and EU standards, definitions and methodology used in regular structural surveys. The results that are an integral part of this publication are more illustrations of variables and indicators expected from regular structural surveys and should be considered as first results until confirmed through the first regular survey for 2010.

Director  
Zdenko Milinović

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## I INTRODUCTION

Structural business survey is aimed at collecting, processing and publishing statistical data on the structure, activity, competitiveness and operating characteristics of enterprises and their business results at different levels of grouping by activity.

Structural business statistics surveys represent a general framework for collecting data on all active market units (enterprises). Based on these surveys, indicators are produced for the reference year and show changes in relation to the previous year. Most of the variables are expressed in values at current prices and, therefore, the indices of change refer to changes in value.

Data collected through Structural business surveys are used for analysis of the structure of business entities by activity (production value, value-added, employment etc.), analysis of factors used in the production process (number of persons employed, compensation of employees, investments etc.), analysis of national and regional development. In addition, Structural business statistics data are used also as input for national accounts estimates and for weights calculation in short-term statistics.

The content of Structural business statistics (SBS) in the European community is defined by the Regulation (EC) 295/2008 and implementing regulations 250/2009, 251/2009 and 275/2010.

Statistics produced in line with these regulations are grouped in following modules:

- A common module for annual structural statistics, as defined in Annex I. This module has established a common framework for all market activities, in which service activities are defined for which a detailed module is not provided,
- A detailed module for structural statistics in industry, as defined in Annex II,
- A detailed module for structural statistics in trade, as defined in Annex III,
- A detailed module for structural statistics in construction, as defined in Annex IV,
- A detailed module for structural statistics in insurance, as defined in Annex V;
- A detailed module for structural statistics on credit institutions, as defined in Annex VI;
- A detailed module for structural statistics on pension funds, as defined in Annex VII;
- A detailed module for structural statistics on business services, as defined in Annex VIII;
- A detailed module for structural statistics on business demography, as defined in Annex IX.

For each module, annual, multi-annual and regional data series are defined. In addition, the data series that should be produced for kind of activity units are defined for module II and IV.

The Pilot survey conducted in 2010 for the reference year 2009 was focused on the production of annual data for Annexes I, II and IV. The Pilot did not cover all activities required by the Regulation from the Annex I (only Hotels and Restaurants, Transport, Storage and Communications were included).

Implementation of these statistics in the statistical system of Bosnia and Herzegovina is a long-term process. It has started through the CARDS Twinning project, and will continue through IPA 2008 (2011 - 2013). A full implementation of these statistics will be continuous and gradual through projects of assistance to the statistical system of Bosnia and Herzegovina, and with a strong involvement and commitment of the staff from statistical institutions (methodologists, sample and IT experts).

## **II PREVIOUS ACTIVITIES ON THE DEVELOPMENT OF STRUCTURAL BUSINESS STATISTICS**

### **1. CARDS Twinning Project**

Regular annual structural business survey in Bosnia and Herzegovina aimed at collecting and processing data on SBS variables was not implemented at the time when this document was prepared. For the last couple of years, statistical institutions in BiH have carried out significant preparatory activities that will result, in the near future, in the production of structural business variables for the BiH and entity levels, in line with the requirements of Regulation No. 295/2008 of the EU Parliament and EU Council, with adoption of which, the regulation 58/97 was put out of force.

The development of Structural business statistics in Bosnia and Herzegovina started through the CARDS Twinning project that was implemented from year 2006 to 2008. The main objective of the subcomponent Structural business statistics within the framework of the project was development of a methodology for Structural business statistics and its implementation in a Pilot survey (full coverage for large and medium enterprises and sample for small enterprises) for the reference year 2007.

The Pilot Structural business survey was carried out in line with the valid definitions, rules and classifications on SBS (Regulation EU 58/97, 410/98, 2700/98, 2056/02, 1670-1603).

It is important to point out the following facts:

- a. The Structural business survey for reference year 2007 was carried out as an experimental survey,
- b. The survey covered only two NACE sections, H - Hotels and Restaurants and I - Transport, Storage and Communications,
- c. Statistical institutions in BiH carry out for the first time an authentic structural survey on enterprises and entrepreneurs,
- d. Statistical institutions carry out for the first time a business survey based on a sample,
- e. Not all phases of the survey were finished within the duration of the Twinning project (testing, analysis and confirmation of the first round of results).

Activities regarding remaining planned phases were continued after Project completion.

In parallel with the development of this survey, efforts were also put in developing the Statistical business register for Bosnia and Herzegovina in line with EU regulations and standards, as a special subcomponent within the framework of the Cards Twinning project. Therefore, this experimental Structural business statistics survey was not based on data from the Statistical business register. The sample is drawn on basis of available administrative data of the entity institutes and Brcko District that were, because of the lack of stratification variables, supplemented by available data from statistical surveys.

The results of the Cards Twinning project are:

- Pilot survey has been carried out and
- The publication "Business statistics - Planning of new Structural business surveys in BiH" was released.

### **2. Twinning Light Project**

The development of Structural business statistics surveys continued through the six-month Twinning light project. The main objective of the project was additional training for the staff and further improvements of structural surveys through carrying out the Pilot survey in 2010, with 2009 as the reference year.



Relevant staff from the three statistical institutions participated in the following training within the framework of the Twinning Light project:

**a) Development of new sample design**

Considering the fact that the first Structural business statistics survey, carried out for 2007, was based on a rather artificial sample (the Statistical business register did not exist), its coverage and quality had to be evaluated and improved. In addition, allocation of sample units within the strata was proportional, as there was no available auxiliary information that could be used in the sample design phase or in the phase of estimation of unknown population parameters. That is the reason why the activity had two goals: a) to examine the quality of the sampling frame for sample selection (under-coverage, over-coverage, quality of the address data, main activity) and b) study methods for improving efficiency of sampling and accuracy of estimates using auxiliary information available from the Statistical business register.

**b) Analysis and statistical treatment of measurement errors, identification and statistical treatment of outliers, statistical treatment of partial non-response**

This activity included two topics: a) training on algorithms and methods for detecting outliers, identifying influential and non-influential errors and statistical treatment of partial non-response and b) practical support in the development of ad hoc software for analysis and treatment of measurement errors, external values (outliers) and partial non-response in Structural business statistical surveys

**c) Training on sampling methods and estimation, and on the use of specific software solutions for producing estimates using the method of calibration (software "R")**

In order to cover all phases of the survey related to the sampling, the activity was focused on the use of software tools ("Mauss-R", R environment for statistical computing, together with packages "sampling" and "survey") that enable statisticians to design the sample efficiently and optimally, conduct sample selection and data analysis from complex samples using the method of calibration.

**d) Training on methodological theoretical guidelines, and good practices that have evolved in the design and implementation of surveys**

This activity was aimed at: a) EU information system on business statistics, b) EU regulations and main definitions, c) overview of the most frequent methodologies used for planning and carrying out statistical business surveys, d) examples of good practices (mainly from Italy) in the field of business statistics and e) preparation of the methodological manual for business surveys in BiH.

**e) Planning of a unique SBS database at the state level**

The activity was aimed at making recommendations for planning SBS database. It was recommended that the database should be defined in such a way to cover statistical domains, types of micro-data and/or macro-data that should be included, main variables to be collected, statistical sources used. After that, the appropriate IT platform should be designed with the following goals: a) compliance in relation to the other (local) databases; b) compliance with adopted BiH strategic decisions on the development of IT; c) setting rules for input, corrections and exchange of data among institutions, and d) ability to meet requirements in terms of content, confidentiality and production of output results for all levels (state, entity and local level).

Aforementioned activities have improved skills of the staff involved in the production of Structural business statistics (methodologists, sampling and IT experts), particularly regarding methodological issues, planning and conducting business surveys, sampling, data editing and the use of specific software.

### III STRUCTURAL BUSINESS STATISTICS PILOT SURVEY FOR 2009

In accordance with the Work plan of the statistical institutions in BiH, the Pilot survey was conducted; it was based on the Statistical business register and it covered only legal units (entrepreneurs were not included).

The Pilot survey covered the following activities of KD BiH (European NACE Rev. 1.1):

- C - Mining and Quarrying,
- D - Manufacturing,
- E - Electricity, Gas and Water supply,
- F - Construction,
- H - Hotels and Restaurants and
- I - Transport, Storage and Communications

The survey was conducted by combined method using full coverage for enterprises with 50 and more persons employed and the sample method for enterprises with less than 50 persons employed (for the industry section); full coverage for enterprises with 20 persons employed and more and sample method for enterprises with less than 20 persons employed (for the sections Construction and Services).

The goal of the Pilot survey was to test all phases in conducting surveys: questionnaire design, preparing a sampling frame and sample selection, data collection and control, processing and analysis of results and preparation of the publication.

At the beginning, a detailed plan of activities was prepared with deadlines for completion of activities and staff responsible for conducting the Pilot survey. The main activities were, as follows:

- a) Questionnaire design, instructions and defining variables and indicators to be produced,
- b) Preparation of a sampling frame and sample selection for carrying out the survey,
- c) Field work (printing material needed, distribution, data collection),
- d) Creation of contingency rules and design of IT framework,
- e) Data entry and processing,
- f) Data checking, calculation of micro indicators,
- g) Calculation of non-response rate for enterprises with less than 20 persons employed,
- h) Imputation of partial non-response,
- i) Procedures for calibration,
- j) Error checking at the strata level with a hierarchical approach,
- k) Re-correction of errors at the micro level,
- l) Final estimate and calculation of coefficient of variation at the level of domains.

The implementation of the Pilot survey on Structural business statistics for the year 2009 was conducted with good cooperation of staff from all three statistical institutions (Agency for Statistics of BiH, Institute for Statistics of Federation of BiH, Institute for Statistics of Republika Srpska) in accordance with the legal responsibilities for the production of statistical data.

In the text that follows, a detailed description of the chronology of most important activities during the implementation of the pilot survey is presented.

#### 1. Design of questionnaires and instructions

When creating the questionnaires for statistical structural business statistics surveys, a balance between

targeted objectives and possibility for obtaining good quality data from respondents was discussed. Special attention was paid to formulating the questions, which should be comprehensible and acceptable to the respondents.

Designing the questionnaire for the Pilot survey for 2009 was done following the model of the questionnaire used in the experimental survey conducted for 2007 and requirements of Annex I, II and IV of Structural business statistics, according to Regulation 295/2008, in terms of type, definition, content and calculation of variables.

It is important to note that prior to conducting the experimental survey for the year 2007, testing of respondents was carried with aim of checking availability of data in reporting units. Generally, an increasing priority is given to this issue, which is a precondition for the qualitative aspect of the data. Some constructive comments and suggestions were incorporated into the questionnaire.

The content of the questionnaire was analysed in relation to requests for calculating variables in accordance with the EU Regulation 295/08 requirements, so necessary adjustments and tuning were performed.

An appropriate code from Analytical Chart of Accounts (as guideline), was assigned to each questionnaire item, so that the respondents could understand the questionnaire better. Given that the entities use different Analytical Chart of Accounts, additional efforts were made in creating a common questionnaire for Bosnia and Herzegovina.

Two types of questionnaires were prepared, a detailed questionnaire for enterprises with 20 persons employed and more and a shorter one for enterprises with less than 20 persons employed.

The questionnaire for the Pilot survey for 2009 comprised the following components:

- a) Identification data,
- b) Tables with data (10 tables in the detailed questionnaire and 7 in the shorter one), and
- c) Contact information and data on completing the questionnaire.

Identification data are pre-printed from the Statistical business register. The possibility for correcting wrong identification data was given to the reporting units. Also, together with identification data, descriptions of the main and secondary activity were collected for the purpose of implementation of the new Classification of economic activities KD BiH 2010 in the Statistical business register. Besides, the data on the status and status changes of the enterprise during the reference year were collected for the purpose of updating the Statistical business register.

The detailed questionnaire contains the following tables: T1 - Revenues from business activities and changes in stocks of finished goods and work-in-progress, T2 - Production costs, T3 - Changes in stocks (raw materials and goods for resale) T4 - Employment, T5 - Personnel costs,

T6 - External personnel and their cost, T7 - Gross investments in tangible and intangible fixed assets, T8 - Investment for environment protection, T9 - Other data for enterprise and T10 - Retrospective data for the enterprise (selected data for the previous year).

The shorter questionnaire contains the first seven tables (not T8, T9 and T10).

On the base of first seven tables, it is possible to perform the calculation of all variables in annual periodicity, which are required by Regulation 295/2008.

Supplementary form (Appendix) for all activities covered by the survey (activities C, D and E for units with 50 persons employed and more, and activities F, H and I for units with 20 persons employed and more) was used to collect data by activities of local units. Based on these data, the variables for KAU (kind of activity units) have been derived.

At the same time with the preparation of the questionnaire for the Pilot survey, instructions for filling in the questionnaire (separate ones for each questionnaire, the detailed and the shorter one) were prepared. General explanations were given in the instructions as well as detailed description of individual items to help the reporting units when filling in the questionnaire.

## 2. Preparation of the sampling frame and sample selection

### 2.1. Preparation of the sampling frame

The sampling frame used for the Pilot survey for 2009 was based on the data from the Statistical business register as of 31st of December 2009. Coverage of the survey, in terms of Classification of activities KD BiH (NACE Rev 1.1), as well as enterprise employment classes, are determined with respect to the current EU regulation (295/2008) on the one hand, and financial and human capacities constraints of BiH statistical institutions on the other hand.

It was decided that the Pilot survey of structural business statistics for the year 2009 included activities covered by Annexes I, II and IV of the Regulation 295/2008. Annex I does not cover all activities by the Regulation, only activity H - Hotels and Restaurants and I - Transport, Storage and Communications.

A detailed analysis of the Statistical business register data, which was used as the basis for creating a frame for sample selection, was performed and then design and sample selection were made.

During the analysis, people responsible for the SBR, from all three statistical institutions in BiH, significantly contributed to that phase, particularly in terms of identifying enterprises against which the bankruptcy proceedings were initiated or enterprises with reported total revenue or number of persons employed equal to zero, according to the data from the SBR, and appropriate treatment of such enterprises.

Considering that it was necessary to draw the final sample for this survey in the first half of 2010, and that Statistical business register had to be updated with the data from Annual financial statement for 2009. only in July 2010., it was decided to use SBR with the state of the data from the administrative register as on 31.12.2009., and containing data from Annual financial statement from the year 2008. In other words, the classes of enterprises by number of persons employed, as the stratification variable, is based on the data from Annual financial statement from the year 2008, while the activity code was taken with the situation of administrative data as on 31.12.2009.

Stratification of the target population of the survey was conducted according to entity where enterprise is registered, class of enterprises in relation to the number of persons employed and activity of the enterprise, in accordance with the following levels:

- Section C „Mining and Quarrying" - level of subsection (2 letter codes KDBiH; CA and CB)
- Section D "Manufacturing" - level of division (2 codes KDBiH)
- Section E "Electricity, Gas and Water supply" - level of division (2 codes KDBiH)
- Section F "Construction", except for group 45.5 "Renting of construction or demolition equipment with operator". For purposes of processing the following division of groups KDBiH is made: 1) groups 45.1 and 45.2 are merged into one group, marked 45.6 and named "Site preparation, building construction", 2) groups KDBiH 45.3 and 45.4 are merged into one group, marked 45.7 and named "Building installation and building completion"
- Section H "Hotels and Restaurants", except for class 55.22 "Camping sites including caravan sites. For processing purposes the following division of groups / classes KDBiH is made: 1) group 55.1 and classes 55.21 and 55.23 are merged into one group, marked 55.6 and named "Hotels and other provision of short-stay accommodation, 2) groups KD BiH 55.3, 55.4 and 55.5 are merged into one group marked 55.7 and named "Restaurants, bars, canteens and catering"
- Section I "Transport, Storage and Communications" level of division (2 codes KDBiH)

Strata codes in this survey were entered in the following way:

EntityCode\_ActivityCode\_EmploymentClass\_CensusCode where:

- EntityCode has the following values: 1 - Republika Srpska, 2 - Federation of BiH, 3 - Brcko District;
- ActivityCode is specified in the previous paragraph;
- EmploymentClass has the following values: 1 - 0-19 persons employed, 2 - 20-49 persons employed , 3-50 or more persons employed;

The Census code has the following values:

- 1 for all enterprises with 2 or more persons employed in sections F, H, I and for all enterprises with 50 persons employed or more for sections C, D, E
- 0 for all enterprises with less than 20 persons employed in sections F, H, I and for all enterprises with less than 50 or more persons employed for sections C, D, E.

**Table 2.1.1: Sampling frame by section of activity, employment class and entity**

**Bosnia and Herzegovina**

| Sections         | Employment Class |             |            | TOTAL        |
|------------------|------------------|-------------|------------|--------------|
|                  | I                | II          | III        |              |
| <b>C</b>         | 181              | 24          | 29         | 234          |
| <b>D</b>         | 4543             | 677         | 544        | 5764         |
| <b>E</b>         | 115              | 53          | 68         | 236          |
| <b>F</b>         | 1924             | 313         | 183        | 2420         |
| <b>H</b>         | 611              | 61          | 25         | 697          |
| <b>I</b>         | 2239             | 116         | 70         | 2425         |
| <b>TOTAL BiH</b> | <b>9613</b>      | <b>1244</b> | <b>919</b> | <b>11776</b> |

**Federation of Bosnia and Herzegovina**

|                   |             |            |            |             |
|-------------------|-------------|------------|------------|-------------|
| <b>C</b>          | 102         | 18         | 21         | 141         |
| <b>D</b>          | 2976        | 386        | 316        | 3678        |
| <b>E</b>          | 68          | 27         | 34         | 129         |
| <b>F</b>          | 1332        | 204        | 121        | 1657        |
| <b>H</b>          | 462         | 36         | 17         | 515         |
| <b>I</b>          | 1509        | 77         | 49         | 1635        |
| <b>TOTAL FBiH</b> | <b>6449</b> | <b>748</b> | <b>558</b> | <b>7755</b> |

**Republika Srpska**

|                 |             |            |            |             |
|-----------------|-------------|------------|------------|-------------|
| <b>C</b>        | 77          | 6          | 8          | 91          |
| <b>D</b>        | 1447        | 274        | 216        | 1937        |
| <b>E</b>        | 44          | 26         | 33         | 103         |
| <b>F</b>        | 525         | 97         | 60         | 682         |
| <b>H</b>        | 134         | 24         | 8          | 166         |
| <b>I</b>        | 681         | 36         | 19         | 736         |
| <b>TOTAL RS</b> | <b>2908</b> | <b>463</b> | <b>344</b> | <b>3715</b> |

**Brcko District**

|                 |            |           |           |            |
|-----------------|------------|-----------|-----------|------------|
| <b>C</b>        | 2          | 0         | 0         | 2          |
| <b>D</b>        | 120        | 17        | 12        | 149        |
| <b>E</b>        | 3          | 0         | 1         | 4          |
| <b>F</b>        | 67         | 12        | 2         | 81         |
| <b>H</b>        | 15         | 1         | 0         | 16         |
| <b>I</b>        | 49         | 3         | 2         | 54         |
| <b>TOTAL BD</b> | <b>256</b> | <b>33</b> | <b>17</b> | <b>306</b> |

## 2.2. Sample selection

A combined method (sampling and full coverage) was used for data collection and processing. The sampling method was used for all enterprises from class I, as well as for all enterprises from class II of sections C, D, or E, while the method of full coverage was used for the remaining enterprises (class II for enterprises from sections F, H, or I, and all enterprises from class III)

Allocation of sampling units by strata is performed using all available auxiliary information:

- variability of the number of persons employed by stratum for the whole target population was calculated using data on the number of persons employed from the Statistical business register
- estimated variability of key survey parameters using previous SBS pilot survey results (total turnover, value added and personnel costs) for sections H and I

Thus, optimal allocation of sampling units by strata, based on mentioned auxiliary information, was carried out using MAUSS-R software solution. MAUSS-R is developed at the ISTAT for multivariate and multidomain optimal sample allocation.

Domains of interest for the survey were defined, as follows:

DOM1 is a stratum (as defined in the preparatory phase for the sampling frame)

DOM2 EntityCode\_ActivitySection\_CensusCode

DOM3 EntityCode

DOM4 BiH

All estimates necessary for the operation of the MAUSS-R software solution were calculated using packages "survey" and "EVER" within the "R" software environment.

The final allocation was carried out on the merged data from the Federation BiH and Republika Srpska, whereas for Brcko District the work was done separately, since the Brcko District is a too small area, highly influenced by the two entities.

The sample size for the survey was determined as a balance between minimum precision of statistical estimates on the one hand and available financial and human resources in BiH statistical institutions on the other hand.

With application of Neyman (Bethel) optimal allocation, which is implemented in the MAUSS-R software, sample size of 2884 units for the level of BiH is obtained.

After the Neyman (Bethel) optimal allocation, the rule of minimum 5 units per stratum was also applied, based on which final allocation and the final sample size were obtained, as shown in the table 2.2.1.

Sample selection was carried out using the package "sampling" of the "R" software environment.

**Table 2.2.1: Final sample for BiH and the entities**

|                               | Bethel      | Final allocation |
|-------------------------------|-------------|------------------|
| <b>Bosnia and Herzegovina</b> | <b>2884</b> | <b>3020</b>      |
| Federation of BiH             | 1813        | 1877             |
| Republika Srpska              | 910         | 969              |
| Brcko District                | 161         | 174              |

**Table 2.2.2: Final sample by activity section, employment class and entity**

**Bosnia and Herzegovina**

| Sections         | Employment Class |            |            | TOTAL       |
|------------------|------------------|------------|------------|-------------|
|                  | I                | II         | III        |             |
| <b>C</b>         | 29               | 12         | 29         | 70          |
| <b>D</b>         | 356              | 199        | 544        | 1099        |
| <b>E</b>         | 34               | 19         | 68         | 121         |
| <b>F</b>         | 43               | 313        | 183        | 539         |
| <b>H</b>         | 135              | 61         | 25         | 221         |
| <b>I</b>         | 784              | 116        | 70         | 970         |
| <b>TOTAL BiH</b> | <b>1381</b>      | <b>720</b> | <b>919</b> | <b>3020</b> |

**Federation of Bosnia and Herzegovina**

|                   |            |            |            |             |
|-------------------|------------|------------|------------|-------------|
| <b>C</b>          | 15         | 6          | 21         | 42          |
| <b>D</b>          | 159        | 97         | 316        | 572         |
| <b>E</b>          | 18         | 9          | 34         | 61          |
| <b>F</b>          | 17         | 204        | 121        | 342         |
| <b>H</b>          | 73         | 36         | 17         | 126         |
| <b>I</b>          | 608        | 77         | 49         | 734         |
| <b>TOTAL FBiH</b> | <b>890</b> | <b>429</b> | <b>558</b> | <b>1877</b> |

**Republika Srpska**

|                 |            |            |            |            |
|-----------------|------------|------------|------------|------------|
| <b>C</b>        | 12         | 6          | 8          | 26         |
| <b>D</b>        | 126        | 85         | 216        | 427        |
| <b>E</b>        | 13         | 10         | 33         | 56         |
| <b>F</b>        | 13         | 97         | 60         | 170        |
| <b>H</b>        | 55         | 24         | 8          | 87         |
| <b>I</b>        | 148        | 36         | 19         | 203        |
| <b>TOTAL RS</b> | <b>367</b> | <b>258</b> | <b>344</b> | <b>969</b> |

**Brcko District**

|                 |            |           |           |            |
|-----------------|------------|-----------|-----------|------------|
| <b>C</b>        | 2          | 0         | 0         | 2          |
| <b>D</b>        | 71         | 17        | 12        | 100        |
| <b>E</b>        | 3          | 0         | 1         | 4          |
| <b>F</b>        | 13         | 12        | 2         | 27         |
| <b>H</b>        | 7          | 1         | 0         | 8          |
| <b>I</b>        | 28         | 3         | 2         | 33         |
| <b>TOTAL BD</b> | <b>124</b> | <b>33</b> | <b>17</b> | <b>174</b> |

### **3. Organisation and implementation of the SBS survey**

#### **3.1. Common basis for organisation and implementation of the survey**

All documents required for carrying out the Pilot SBS survey (questionnaires, instructions, sample) were finalized at the end of April, within in the framework of the Working group for the SBS survey, which was composed of statisticians from all three statistical institutions in BiH.

Identification data of the enterprises from the Statistical business register (identification or registration number for the enterprise, name of enterprise, address - street and number, headquarters of the enterprise) were pre-printed on questionnaires during the preparation phase.

In order to conduct the SBS survey, a Plan of activities, specifying the organisation of the survey implementation in the field, was prepared. The Plan included timeframe phases of the survey and instructions for distribution of questionnaires (detailed, short and appendix questionnaires) to the reporting units by employment class.

In Bosnia and Herzegovina, the number of units in the sample was 11 776. From that frame, 3020 units were selected for BiH, of which 1878 for the Federation of BiH, 969 for Republika Srpska and 174 units for Brcko District.

For all reporting units covered by the survey, two copies of the questionnaire were printed as well as instructions for filling in the questionnaire and the letter to the reporting unit.

The prepared material was sent to the reporting units beginning of May. The first deadline for the delivery of completed questionnaires for the reporting units was 2 to 3 weeks after receipt (in line with the decision of the entity institutes). However, in order to achieve a reasonable response rate, the process of data collection continued also after the planned deadline.

Entity institutes and the Brcko District organised and carried out fieldwork in their respective territory. Printing of the survey materials (questionnaires, instructions and letters), distribution to the reporting units, collection, remind, check and data entry were carried out in the entity institutes and Brcko District.

#### **3.2. Organisation and implementation of the survey in the Institute for Statistics of Federation of BiH**

In the Federation of BiH, the sampling frame was 7755 enterprises, based on the situation in the register as on 31 December 2009. Based on this frame, a sample of 1877 units was selected for the Federation of Bosnia and Herzegovina. Methodologists from the Institute for Statistics of FBiH distributed the questionnaires, instructions and letters for the reporting units to the cantonal departments and offices, which then sent them out to the enterprises.

Collecting and checking data were carried out by the cantonal departments and offices.

Data entry was carried out by the cantonal offices with already installed application for the data entry. The application contains hard and soft controls to prevent possible errors. During the data collection and data entry, logical and mathematical controls were continuously carried out and necessary corrections were performed through contacts with reporting units. In order to monitor the fieldwork and for solving possible methodological and other issues, the Institute for Statistics of FBiH was in daily contact with the cantonal departments.

After finalizing the data entry, the cantons delivered the databases, after which the calculation of the total response rate was made, as well as calculations of the SBS variables and analysis of obtained data.

To monitor the survey implementation, the Institute for Statistics of FBiH prepared a non-response form. The form consists of 8 modality: 1- implies that the enterprise is active but did not respond; 2- the enterprise was closed down; 3- ceased activity that is subject to observation (usually before death in the register); 4- the



enterprise is temporarily inactive; 5- the enterprise is in liquidation ; 6- the questionnaire has not been delivered to the enterprise; 7- the activity of the enterprise is not covered by the survey; 8- incorrect classification; 9- Other. In case that a certain enterprise did not fill the questionnaire, it was contacted by telephone. Thus, it was possible to determine whether the enterprise operated and the reason why the questionnaire was not filled in.

Based on this form, the cantonal offices made report on the number of no filled-in questionnaires.

### **3.3. Organisation and implementation of the survey in the Institute for Statistics of Republika Srpska**

The total number of units in the sample for Structural business statistics in Republika Srpska for the reference year 2009 was 969, out of which 509 in sections C, D and E, 170 reporting units in section F, 87 in section H and 203 reporting units in section I.

The questionnaire was adjusted to accounting standards in Republika Srpska, using uniform accounting code in order to have the best possible quality of data by the reporting units, or avoiding measurement errors.

In line with the adjusted questionnaire, other materials for the survey were also modified.

Work on the survey material was finalized at the end of April and sent to print.

Two copies of the questionnaire, instructions for filling in the questionnaire and a letter were printed for each reporting unit, specifying their commitment to submit the completed questionnaire in accordance with applicable legislation.

The questionnaires were pre-printed with basic identification data for each reporting unit (name of the enterprise, registration number for the enterprise, address - street and street number, municipality and telephone number) and the unique ordinal number that is assigned to each enterprise.

Preparation and distribution of materials to the field was organised by the Institute for Statistics of Republika Srpska without participation of the regional branch offices. Activities related to the distribution of questionnaires started on the 27th of April 2010 and complete delivery of the material to the field was finished on 3rd of May 2010.

The first deadline for the reporting units to submit the data was 24.05.2010. To achieve a more acceptable response rate, data collection continued even after the deadline. During data collection, mistakes were identified in data of address of enterprises (envelopes were returned marked that the recipient is unknown). For this reason, the efforts were put in finding the correct address data (contact by telephone, search on the internet) and re-sending the questionnaire to a certain number of reporting units.

Reporting units which did not submit completed questionnaires to the Institute for Statistics of Republika Srpska were contacted by telephone by the at regular time intervals (01.06 and 01.07). Thus, more information on the reasons for not delivering the data was obtained, as well as the types of problems that the reporting units encountered while filling in the questionnaire.

Telephone contacts with the reporting units offered possibility for efficiently solving the dilemmas they faced while filling in questionnaires.

The data collection process was organised by the Institute for Statistics of Republika Srpska without participation the regional branch offices.

First visual check was performed on reception of the filled questionnaire. The purpose of that procedure was

identification of the questionnaires that obviously needed an intervention, telephone contact or even resending the questionnaire, from questionnaires that could be forwarded to the next processing stage. On 31.05.2010, out of 969 questionnaires sent out to the field, 447 were submitted and checked, which represents 46,1%.

Furthermore, at regular time intervals, analysis of the achieved response rates by strata was also done, primarily with a view to their improvement. In other words, more attention was paid to the reporting units from strata with lower identified response rates during the data collection process. The data collection phase lasted until 02.09.2010.

Data entry and data control were carried out in two phases. In the first phase, raw data were entered without constraints imposed by predefined logical controls (contingency rules), while the second phase was related to corrections of data that were not in line with the methodological requirements for logical and mathematical controls.

Upon completion of the raw data entry and detected errors (second phase), immediate interventions were taken to solve them. To perform corrections and determine the exact data, all enterprises for which errors were detected were contacted. Comparisons of collected data with data from Annual financial statement for enterprises were made, for those items of the SBS questionnaire directly comparable to the corresponding positions in the Annual financial statement. In general, the priority in data checks was given to the questionnaire items used for calculating a basic set of derived variables.

In parallel with the process of collecting data, the non-response form was filled-in. The notes were written down in the form, whether the enterprise ceased operating or was dormant, bankrupt etc. More detailed information was collected with the aim of using it in the statistical business register. There were cases where enterprises refused cooperation with comment that the questionnaires were complicated and too detailed and that they did not have time to complete it.

### **3.4. Organisation and implementation of the survey in Brcko District**

From the sampling frame for Brcko District (306 enterprises registered in Brcko District), 174 enterprises were chosen for the 2009 SBS pilot survey. Fifty enterprises had to complete a detailed questionnaire SBS/D with an appendix form, and 124 enterprises a short questionnaire - SBS/S. The questionnaires printed (in two languages), instructions and letters for reporting units were sent to the addresses of the selected enterprises. The deadline to return completed questionnaires was two weeks after its receipt; during the next two weeks, checking was carried out and reporting units, which did not deliver completed questionnaires were reminded to do that.

Upon receipt of the completed questionnaires, data entry and control were carried out. Enterprises were contacted for missing or inaccurate data. Controls were carried out based on the descriptions for control integrated in the data entry application. The application for data entry has been developed by experts from the IT department of the Agency for Statistics and jointly tested with the methodologists from the Agency in Brcko District.

Completed questionnaires were collected for 110 enterprises, or 63,2%, in total. Out of which, there were 41 detailed questionnaires (response rate 82%) and 69 short ones (response rate 55%). Out of 64 enterprises that did not submit the questionnaire, 9 failed to submit the detailed one, and 55 the short one. For 31 enterprises, it was found out that their addresses were unknown and for 3 enterprises, it was determined that they did not operate - it was determined over the telephone calls or the envelopes were returned; 23 enterprises were contacted by telephone, but they did not submit completed questionnaires.

#### 4. Survey results (response rates)

In the following tables, the overviews of the response rates for BiH and by entities, activity sections and employment classes are shown.

**Table 4.1. Response rates in BiH**

| Activity by NACE<br>Rev.1.1 | Employment Class |       |       |
|-----------------------------|------------------|-------|-------|
|                             | I                | II    | III   |
| 15                          | 59,1             | 78,6  | 80,7  |
| 16                          | 60,0             | 50,0  | 100,0 |
| 17                          | 52,9             | 60,0  | 81,8  |
| 18                          | 68,4             | 70,0  | 73,5  |
| 19                          | 62,5             | 81,8  | 71,1  |
| 20                          | 73,7             | 81,8  | 72,7  |
| 21                          | 64,3             | 60,0  | 80,0  |
| 22                          | 61,9             | 100,0 | 100,0 |
| 23                          | 66,7             | 75,0  | 100,0 |
| 24                          | 46,7             | 70,0  | 93,8  |
| 25                          | 72,2             | 71,4  | 80,0  |
| 26                          | 66,7             | 50,0  | 86,7  |
| 27                          | 63,6             | 75,0  | 90,5  |
| 28                          | 73,7             | 75,0  | 87,3  |
| 29                          | 57,9             | 62,5  | 88,2  |
| 30                          | 52,9             | 87,5  | 80,0  |
| 31                          | 76,5             | 81,8  | 83,3  |
| 32                          | 76,9             | 100,0 | 50,0  |
| 33                          | 78,6             | 71,4  | 83,3  |
| 34                          | 50,0             | 85,7  | 92,9  |
| 35                          | 62,5             | 83,3  | 66,7  |
| 36                          | 77,8             | 72,7  | 88,5  |
| 37                          | 75,0             | 75,0  | 100,0 |
| 40                          | 57,9             | 100,0 | 96,0  |
| 41                          | 60,0             | 90,0  | 90,9  |
| 45                          | 67,4             | 85,6  | 85,8  |
| 55                          | 57,0             | 86,9  | 92,0  |
| 60                          | 67,8             | 84,7  | 87,5  |
| 62                          | 50,0             | 100,0 | 100,0 |
| 63                          | 71,5             | 95,7  | 91,7  |
| 64                          | 67,7             | 100,0 | 77,8  |
| CA                          | 71,4             | 100,0 | 100,0 |
| CB                          | 63,6             | 80,0  | 94,7  |
| Total                       | 66,4             | 83,4  | 84,9  |

The total response rate for all activities and employment classes in Bosnia and Herzegovina was 76,1%.

**Table 4.2: Response rates in the Federation of BiH**

| Activity by NACE<br>Rev.1.1 | Employment Class |       |       |
|-----------------------------|------------------|-------|-------|
|                             | I                | II    | III   |
| 15                          | 50,0             | 60,0  | 89,6  |
| 16                          | 60,0             | 50,0  | 100,0 |
| 17                          | 71,4             | 60,0  | 90,9  |
| 18                          | 71,4             | 60,0  | 71,9  |
| 19                          | 57,1             | 60,0  | 78,9  |
| 20                          | 71,4             | 80,0  | 79,2  |
| 21                          | 80,0             | 100,0 | 100,0 |
| 22                          | 55,6             | 100,0 | 100,0 |
| 23                          | 66,7             | 100,0 | 100,0 |
| 24                          | 50,0             | 80,0  | 100,0 |
| 25                          | 71,4             | 60,0  | 92,3  |
| 26                          | 85,7             | 60,0  | 86,4  |
| 27                          | 57,1             | 66,7  | 91,7  |
| 28                          | 85,7             | 80,0  | 88,9  |
| 29                          | 71,4             | 80,0  | 96,2  |
| 30                          | 50,0             | 100,0 | 66,7  |
| 31                          | 75,0             | 60,0  | 88,9  |
| 32                          | 75,0             | 100,0 |       |
| 33                          | 100,0            | 60,0  | 100,0 |
| 34                          | 71,4             | 80,0  | 100,0 |
| 35                          | 80,0             | 50,0  | 50,0  |
| 36                          | 87,5             | 80,0  | 86,7  |
| 37                          | 80,0             | 60,0  | 100,0 |
| 40                          | 63,6             | 100,0 | 100,0 |
| 41                          | 57,1             | 80,0  | 92,6  |
| 45                          | 82,4             | 90,7  | 88,4  |
| 55                          | 52,1             | 88,9  | 94,1  |
| 60                          | 70,9             | 83,9  | 88,2  |
| 62                          | 60,0             | 100,0 | 100,0 |
| 63                          | 74,4             | 92,9  | 100,0 |
| 64                          | 78,8             | 100,0 | 83,3  |
| CA                          | 80,0             | 100,0 | 100,0 |
| CB                          | 70,0             | 60,0  | 100,0 |
| Total                       | 70,4             | 85,3  | 88,9  |

The total response rate for all activities and employment classes in the Federation of BiH was 79,3%.

**Table 4.3: Response rates in Republika Srpska**

| Activity by NACE<br>Rev.1.1 | Employment Class |       |       |
|-----------------------------|------------------|-------|-------|
|                             | I                | II    | III   |
| 15                          | 83,3             | 100,0 | 65,7  |
| 16                          |                  |       | 100,0 |
| 17                          | 37,5             | 60,0  | 72,7  |
| 18                          | 62,5             | 80,0  | 76,5  |
| 19                          | 71,4             | 100,0 | 63,2  |
| 20                          | 83,3             | 80,0  | 67,7  |
| 21                          | 50,0             | 33,3  | 66,7  |
| 22                          | 66,7             | 100,0 | 100,0 |
| 23                          | 0,0              | 50,0  | 100,0 |
| 24                          | 42,9             | 60,0  | 66,7  |
| 25                          | 66,7             | 100,0 | 57,1  |
| 26                          | 50,0             | 40,0  | 87,5  |
| 27                          | 75,0             | 75,0  | 88,9  |
| 28                          | 66,7             | 60,0  | 83,3  |
| 29                          | 42,9             | 33,3  | 62,5  |
| 30                          | 50,0             | 66,7  | 100,0 |
| 31                          | 100,0            | 100,0 | 75,0  |
| 32                          | 80,0             | 100,0 | 50,0  |
| 33                          | 50,0             | 100,0 | 80,0  |
| 34                          | 20,0             | 100,0 | 83,3  |
| 35                          | 33,3             | 100,0 | 100,0 |
| 36                          | 60,0             | 60,0  | 100,0 |
| 37                          | 100,0            | 100,0 | 100,0 |
| 40                          | 50,0             | 100,0 | 93,8  |
| 41                          | 40,0             | 100,0 | 88,2  |
| 45                          | 61,5             | 76,3  | 81,7  |
| 55                          | 65,5             | 83,3  | 87,5  |
| 60                          | 57,1             | 85,2  | 84,6  |
| 62                          | 40,0             |       |       |
| 63                          | 61,5             | 100,0 | 66,7  |
| 64                          | 58,5             | 100,0 | 66,7  |
| CA                          | 50,0             | 100,0 | 100,0 |
| CB                          | 60,0             | 100,0 | 85,7  |
| Total                       | 60,0             | 80,3  | 78,4  |

The total response rate for all activities and employment classes in Republika Srpska was 72,0%.

**Table 4.4: Response rates for Brcko District**

| Activity by NACE<br>Rev.1.1 | Employment Class |       |       |
|-----------------------------|------------------|-------|-------|
|                             | I                | II    | III   |
| 15                          | 50,0             | 75,0  | 100,0 |
| 17                          | 50,0             |       |       |
| 18                          | 75,0             |       |       |
| 19                          | 50,0             | 100,0 |       |
| 20                          | 66,7             | 100,0 |       |
| 21                          | 66,7             |       |       |
| 22                          | 66,7             | 100,0 |       |
| 24                          | 0,0              |       | 100,0 |
| 25                          | 80,0             | 50,0  |       |
| 26                          | 60,0             | 0,0   |       |
| 27                          |                  | 100,0 |       |
| 28                          | 66,7             | 100,0 | 100,0 |
| 29                          | 60,0             |       |       |
| 30                          | 100,0            |       |       |
| 31                          | 33,3             | 100,0 | 100,0 |
| 32                          | 0,0              |       |       |
| 33                          | 100,0            |       |       |
| 36                          | 80,0             | 100,0 | 66,7  |
| 37                          | 50,0             | 100,0 |       |
| 40                          |                  |       | 100,0 |
| 41                          | 100,0            |       |       |
| 45                          | 53,8             | 75,0  | 50,0  |
| 55                          | 42,9             | 100,0 |       |
| 60                          | 43,8             | 100,0 | 100,0 |
| 63                          | 33,3             | 100,0 | 100,0 |
| 64                          | 33,3             |       |       |
| CB                          | 50,0             |       |       |
| Total                       | 56,2             | 81,8  | 88,2  |

The total response rate for all activities and employment classes in Brcko District was 64,3%.

## **5. IT application for data entry and exchange between statistical institutions**

### **5.1. Common basis for data entry and exchange**

The data entry application was developed by the entity statistical institutes, and the application for data entry for Brcko District was developed by the experts from the IT department of the Agency for Statistics BiH. The control list (contingency rules) were made by the Agency for Statistics of BiH and delivered to the entity institutes, with the purpose of integration in their data entry applications. As an annex to this publication the control list is added.

### **5.2. IT application for SBS in the Institute for Statistics of the Federation**

The database for the Institute for Statistics of FBiH (FIS) was created in MS Access 2003. The structure of the database follows the form of the questionnaire. The IT team from FIS also developed an application for data entry in Visual Basics 6.0, which contained all required controls ("Soft" and "Hard") related to required data, the ranges of certain variables, summation etc. The application was installed in 10 cantonal offices of FIS; the operators were trained to use applications and instructions were provided in relation to logical and mathematical checking that the SBS questionnaire has to fulfil for data entry. IT procedure was also created (macro in MS Excel) to fill in SBS questionnaires with identification data, separately for each enterprise from Statistical business register.

### **5.3. IT application for SBS in the Institute for Statistics of Republika Srpska**

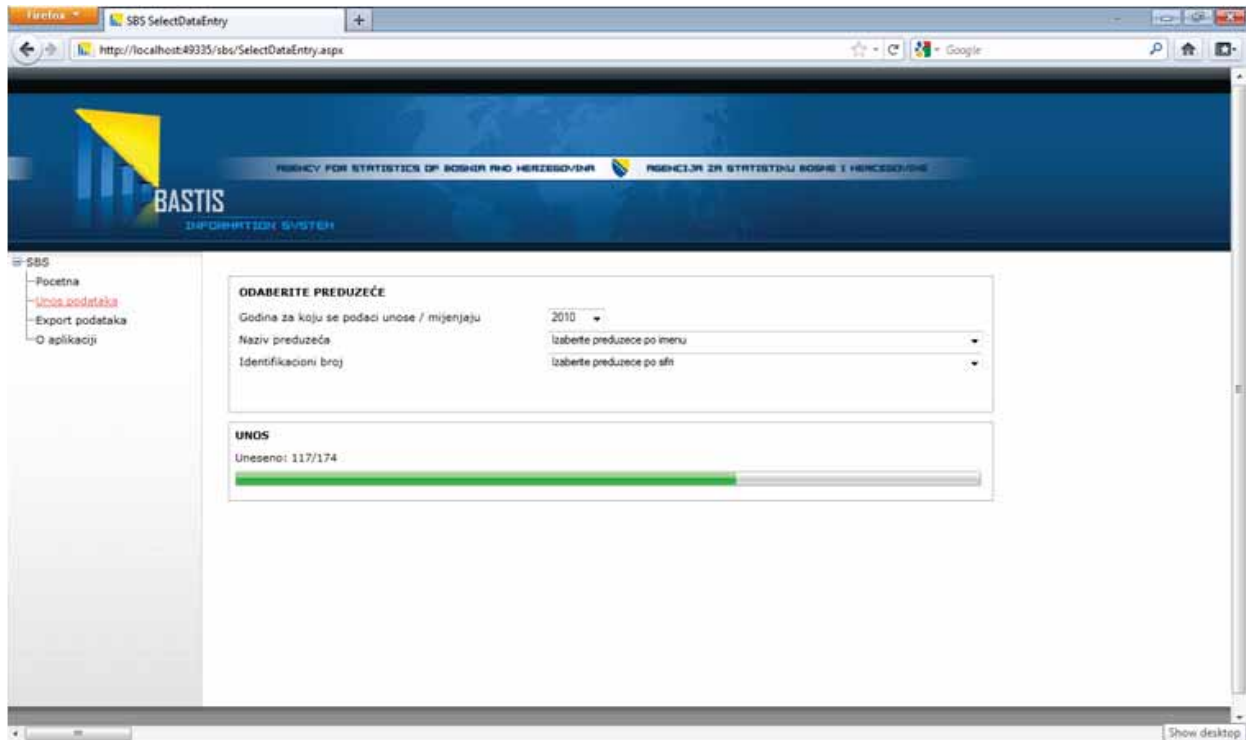
In the Institute for Statistics of Republika Srpska (RSIS), for the needs of the SBS 2009 survey, a relational database was designed (MS SQL server), and for managing this database the following applications have been written:

- 1) "Printing questionnaires SBS-RS-2009" (Excel-MS SQL 2005) - this application serves for printing "pre-printed" questionnaires, i.e. for each selected reporting unit the appropriate type of questionnaire is prepared and filled with identification data from Statistical business register,
- 2) "SBS-RS-2009" (MS Visual Studio 2008- MS SQL 2005) - enables users (depending on the their role) to access to the database and perform the following tasks:
  - Data entry and correction of data of individual questionnaires ( all changes to the data are saved, with the date and the name of the person that made the change, which allows obtaining a cross-section of data at any point in time).
  - Show all kinds of errors (formal, mathematical, logical) for individual questionnaires
  - Overview of the number of entered questionnaires at all levels (survey, activity section, stratum, person that made the change),
  - Calculations and overview of SBS variables for each reporting unit.
- 3) "Procedures for comparing SBS data with data from other surveys" (Excel - Transact SQL)
- 4) "Procedure for transformation of SBS - 2009 RS to BiH design" (Transact SQL) transforms the RSIS database to the design required by the Agency for Statistics of BiH and then exports it to an Access database that was delivered to BiH.

It is also important to note that the application has been installed on an application server, so the users could access it from any computer (all security is imposed by user rights on server) which greatly simplifies maintenance. Also, application dynamically creates a type of questionnaire (detailed, detailed with appendix or short one), according to the selected reporting unit, on basis data from the database.

## 5.4. IT application for SBS in Brcko District

An application for data entry and processing has been developed for the SBS survey. The application has been created in .NET environment. It is an ASP web application with a code written in Visual Basic. Data are stored in a specifically designed MS SQL database.



Before entering the data, first basic data on the enterprises that participated in the survey were imported in the application (unique identification number for a taxpayer, name, address, activity and similar data). The data on a type of questionnaires sent to the enterprise were also imported, so that the application, after selection of the enterprise, automatically selected either of the two forms (detailed or short) for the data entry.

The design itself allowed the data from the short and detailed questionnaire to be placed in the same table structure of in the database.

Such approach allowed us to have flexibility for entering and editing data from the different forms, but the data were not in a format suitable for further processing. That is why a procedure was developed for transformation of data from so called vertical format into a horizontal one, which is more user-friendly.

| Id            | Year | FieldCode | Data    |
|---------------|------|-----------|---------|
| 4600003010009 | 2010 | 000500    | 43491   |
| 4600003010009 | 2010 | 000501    | 29274   |
| 4600003010009 | 2010 | 000505    | 14217   |
| 4600003010009 | 2010 | 000700    | 890105  |
| 4600003010009 | 2010 | 000701    | 890105  |
| 4600003010009 | 2010 | 040001    | 5       |
| 4600003010009 | 2010 | 040002    | 10440   |
| 4600003010009 | 2010 | 040301    | 5       |
| 4600003010009 | 2010 | 040302    | 10440   |
| 4600004090006 | 2010 | 000100    | 2335067 |
| 4600004090006 | 2010 | 000101    | 2289531 |
| 4600004090006 | 2010 | 000102    | 34617   |
| 4600004090006 | 2010 | 000104    | 38900   |
| 4600004090006 | 2010 | 000107    | -27981  |
| 4600004090006 | 2010 | 000200    | 2304265 |
| 4600004090006 | 2010 | 000201    | 1726544 |

| Id            | year | 000501  | 000504 | 000505 | 000500  |
|---------------|------|---------|--------|--------|---------|
| 4600003010009 | 2010 | 200683  | NA.LL  | 13104  | 213787  |
| 4600005810002 | 2010 | 217624  | 26553  | NA.LL  | 244177  |
| 4600010570001 | 2010 | 720486  | NA.LL  | 294770 | 1015256 |
| 4600013320006 | 2010 | 113391  | NA.LL  | NA.LL  | 113391  |
| 4600016770002 | 2010 | 239072  | NA.LL  | 108889 | 347961  |
| 4600021770002 | 2010 | 613130  | NA.LL  | 66486  | 679616  |
| 4600022150008 | 2010 | 617945  | NA.LL  | 82588  | 700533  |
| 4600029240002 | 2010 | 3198981 | 7020   | 426080 | 3632081 |
| 4600038070004 | 2010 | 191785  | NA.LL  | 83260  | 279045  |
| 4600050870008 | 2010 | 121211  | NA.LL  | 54925  | 176136  |
| 4600050950001 | 2010 | 222200  | NA.LL  | 30740  | 252940  |
| 4600051840005 | 2010 | 185087  | NA.LL  | NA.LL  | 185087  |
| 4600053970003 | 2010 | 156849  | NA.LL  | NA.LL  | 156849  |
| 4600057960002 | 2010 | 66614   | 16495  | 1002   | 84111   |
| 4600069110004 | 2010 | 254765  | NA.LL  | NA.LL  | 254765  |
| 4600069380001 | 2010 | 633951  | NA.LL  | 39007  | 672958  |



Data controls were performed at the level of the databases and the result was a table with all errors. Thus, a possibility for control of the data obtained from the entities was created.

Data entry in Brcko District, where the application was used, was simultaneously performed on three computers and there was no problem.

## **5.5. Data exchange**

When merging data we experienced some minor technical problems as all the three institutions were using different applications for the data entry as well as a different database design. The data could be transmitted to the Agency for Statistics in two different formats, defined by the Agency (vertical and horizontal) since we had a procedure for transforming the data from vertical into horizontal format.

An SQL procedure was also been developed for calculating required variables based on the survey.

## **6. Data checking and analysis (data editing)**

### **6.1. Theoretical aspects and common basis for data editing and analysis**

Before publishing the data, the data checking and analysis were performed, i.e. raw data editing. This activity ensures that survey data, based partially or entirely on the sample, provided to the users after all checking, analyses and estimations of totals are correct, complete and consistent.

There are two levels of data editing, micro and macro editing.

Micro editing refers to correcting data on the level of the individual observation unit. The act of micro editing detects errors through checking respondent data in the individual questionnaire. The purpose of this checking is to determine the completeness and accuracy of individual records, as well as the logic of data at the level of the enterprise. Data editing can be carried out manually, using computer programming, or a combination of both techniques, which is usually the case.

Data errors can occur due to many reasons, the most common are:

- a respondent or a person who completed the questionnaire misunderstood a question,
- a person who completed the questionnaire did not fill in all requested information,
- a person who completed the questionnaire did not fill in correct data (mixed up numbers, filled in but in the wrong place),
- a mistake made when entering data into the computer, etc.

For carrying out the Pilot Structural business statistics survey, a check list (contingency rules) was made and integrated in the data entry application.

Errors are recorded as "soft", which is a warning or as "hard" which means that an error exists that should be corrected by contacting reporting unit or using some other data source.

After all data checking at the level of the enterprise (logical, mathematical, formal controls carried out and corrections made or micro-data tested), a statistical analysis of those data was performed.

In addition, based on these data, extreme values and suspicious data are determined and outliers are listed.

Macro editing also detects errors through checks on aggregated data at the level of activities (section, subsection), domain and other. Data are compared with the data from other surveys, administrative data sources or with the same data from the previous period (historical data). In this phase, compatibility and coherence of data are analyzed and checked.

Main objectives to be achieved by macro editing, can be summarised as follows:

- establishing consistency of data
- determining the completeness of data
- ensuring compliance of aggregated data
- getting and presenting the best possible results

Analyses and data checking (editing raw data), as well as analyses of SBS variables and indicators, were performed by the entity institutes for statistics and branch office Brcko District, each for the part under their respective responsibility.

Formulas were made for calculating all variables and corresponding indicators in annual periodicity required by Regulation 295/2008 for activities covered by this Pilot survey. The variables are calculated based on data collected within the Pilot survey.

Based on these formulas, all statistical institutions calculated variables and indicators, which they later statistically analysed at the micro and macro level.

## 6.2. Editing of micro-data in the Institute for Statistics of Federation of Bosnia and Herzegovina

Data retrieved from the cantonal departments and offices were merged into one database and then again checked for errors. After that, an analysis of response rates was carried out by strata. For strata with less than 50% responses (response rate less than 0,5), for the sample units, which did not respond, the micro-data were taken over from the Annex of Annual financial statement in order to achieve a response rate acceptable for statistical analysis. For the data that could not be retrieved from Annex of Annual financial statement (number of women, structure of employees according to SBS requirements, investments etc) the imputation, based on structures of the data collected, was performed to get estimated data, or the data from other sources were used, or it was left as missing values since it was a Pilot survey.

Imputed data for enterprises were checked in the same way as the SBS survey data, and then merged with survey data.

For variables with missing data in the SBS report (missing values), the data were retrieved from other statistical surveys; for the variables with no alternative data source available, the imputation was performed using the most acceptable CV values in line with the (subjective) estimation of statisticians. There were only a few such cases.

SBS variables and indicators, required by EC Regulation 295/2008, were calculated by using predetermined formulas and a list of outliers of all variables and indicators was prepared. Such analysis of outliers usually shows suspiciously big or small values of variables and economic indicators. In other words, values of variables or economic indicators, which are considered as correct, should be in precisely determined interval, while other values, outside of that interval (outlier), are considered as anomalous and are subject of certain treatment. All the data for which anomalous values were detected were additionally compared with other data sources (mainly with Annex of Annual financial statement). When the variables calculated on the basis of the data from other sources were more acceptable, correction of SBS data was performed.

**Table 6.2.1: SBS variables in the data checking process**

| Variables                     | Extreme values to check                            |
|-------------------------------|--|
| Turnover (TO)                 | 10.000 KM>T O>50.000.000 KM                        |
| Production value (PV)         | 10.000 KM>PV>50.000.000 KM                         |
| Intermediate consumption (IC) | IC>50.000.000 KM, IC when VA<0, pct <sup>1</sup> 1 |
| Value added (VA)              | 0>VA>10.000.000 KM, Pct1, pct99                    |
| Total purchase (TP)           | TP<10.000 KM, pct99                                |
| Personnel costs (PC)          | pct1, pct99  |
| Investment (INV)              | INV>1.000.000 KM                                   |
| Gross operating surplus (GOS) | 0>GOS>50.000.000 KM                                |

<sup>1</sup> pct - percentil

**Table 6.2.2: Statistical Indicators for checking micro-data**

| Indicator                                       | Formula               | Extreme values to check                 |
|---|-----------------------|---|
| Turnover per person employed                    | $to\_w=TO/wo$         | >0 and pct99                            |
| Value added per person employed                 | $va\_w=VA/wo$         | pct1 and pct99                          |
| Share of Value Added on Turnover                | $pvt=VA/TO$           | >0 i <= 1, when VA>1                    |
| Labour cost per employee                        | $l\_emp=PC/employees$ | >0 and pct99                            |
| Social contribution on gross wages and salaries | $psc=sc/(PC -sc)$     | From the minimum to the maximum SC rate |
| Labour cost on Value Added                      | $l\_va=PC/VA$         | >0 i <= 1, when VA >1                   |
| Profitability                                   | $Ros=GOS/TO$          | >= -1 i <= 1                            |
| Investment per person employed                  | $inv\_w=INV/wo$       | pct1 and pct99                          |

Generally, all errors in variables and economic indicators identified in this way, are treated as item non-response by means of imputation (replacement of missing values with values which are acceptable by explicit criterions). Data from different sources can be used to impute missing values (administrative data) as well as data from survey units which are in some way similar to survey unit(s) with missing values.

The hotdeck imputation on the calculated variables (units specified for imputation was done using STATA software).

Units with values very close to acceptable ones are not specified for imputation, but only those that differ greatly from the specified values, to ensure more reliable data. The units are specified for each indicator by which they are identified as an outlier.

The remaining outliers were only on the indicators  $l\_va$ ,  $pvt$  and  $Ros$ .

Because of the way in which the mentioned indicators were calculated, it was decided to impute missing values on the calculated TO variable and recalculate all variables dependent of TO, with the change of the old value of TO with the one obtained after the imputation (i.e.  $PV\_new=PV\_old - TO\_old + TO\_new$ ), as well as all corresponding indicators. Since there were no new outliers after the imputation only on the variable TO, the decision to have imputation only on the TO was kept. The imputation was done at the level of NACE 2 digits + employment class. The imputations were done by using only the FBiH data and by using common data of both FBiH and DB, and then an impact of DB data on the imputation results was analysed. It was decided to use common data of FBiH and DB since the results were subjectively better (more positive non-zero values), and imputation for the Brcko District was done from the same set of data.

New TO (after imputation) was distributed to the micro-data level from which TO was calculated and distributed to individual items according to proportional participation of the units that responded within the area for which imputation was performed.

After completing editing and imputation, sums were checked within tables that had summation.

### 6.3. Editing of micro-data in the Institute for Statistics of Republika Srpska

Data editing is a process of implementing a set of logical, mathematical, statistical operations in order to detect, process and eliminate non-sampling errors in the survey. Non-sampling errors arise from the errors or imperfections in either the survey design or in the implementation of certain phases of the survey itself (defining goals of the survey, construction of sampling frame, defining variables, sampling design and

sample selection, design of the survey instruments, data collection method, ...).

The essence of data editing refers to identification of non-sampling errors that, if not treated in an appropriate way, can result in biased statistical estimates, errors in data analysis and misleading statistical inferences.

Data editing process in the Institute for Statistics of Republika Srpska (RSIS) started after entering the data from all collected forms. The data entry was performed using software solution, developed in RSIS, with implemented common set of logical controls (contingency rules) for all three statistical institutions in BiH. During that phase of work, logical consistency and completeness of the entered data at the level of individual enterprises were checked, which required considerable engagement of subject matter methodologists.

In addition, editing of data at the level of individual enterprises was continued by using data from Annual financial statements for 2009 that became available to RSIS just before the data processing phase of the survey started. During the meeting of SBS working group, composed of statisticians from all the three statistical institutions in BiH, a list of questionnaire items comparable by its content with the corresponding items of Annual financial statements (AFS) for the enterprises in Republika Srpska, was defined:

| No. | SBS item          | AFS item |
|-----|-------------------|----------|
| 1.  | 01.02.00          | 202      |
| 2.  | 01.01.00          | 206      |
| 3.  | 01.07.00          | 211-212  |
| 4.  | 02.02.00          | 217      |
| 5.  | 02.01.00+02.03.00 | 218      |
| 6.  | 02.05.00          | 219      |
| 7.  | 02.04.00          | 222      |

This kind of data editing was carried out by calculating percentage difference between the specified items of the questionnaire and corresponding AFS items as well as using graphical analysis (scatter plots). If the percentage difference for any of the said items were greater than 10%, subject methodologists contacted the enterprises by phone and tried to determine which of the stated values was true.

The main conclusion reached after finalizing editing of data in this way, is that it would be much more efficient if such form of data comparison would have been implemented in the data entry application. Thus, respondents burden, imposed by re-contacting them, as well as the total costs of statistical surveys implementation would be reduced; the enterprise would be contacted only once because of a error imposed by logical control (contingency rules) from the data entry application and/or comparison with the data from financial statements. Moreover, the same kind of comparison should be simultaneously performed with the historic data from SBS surveys, if they are available.

Identification of outliers, as possible errors in data, was performed through the implementation of Hidiroglou-Berthelot algorithm in "R" software environment. The method belongs to the group of analytic non-parameteric techniques used for identification of outliers and implies using two correlated variables for detecting possible anomalies in their data.

In the text that follows, Hidiroglou-Berthelot algorithm is described, as well as its application in editing SBS data in Republika Srpska.

Let denote with  $Y_1 = \{y_{11}, y_{12}, \dots, y_{1n}\}$  and  $Y_2 = \{y_{21}, y_{22}, \dots, y_{2n}\}$  two correlated variables, also denote with

$R_{12,i} = \frac{Y_{1i}}{Y_{2i}}$  quotient of values of two variables on the same unit. The objective of the method is to determine the lower and upper bound of the interval which would be considered the acceptance region for the distribution of  $R_{12,i}$  values. All values  $R_{12,i}$  outside the acceptance region are considered as outliers.

Taking into account skewness of the data in business surveys, instead of quotient  $R_{12,i}$  in the algorithm is used  $R_{12,i}$  modified in the following way:

$$s_i = \begin{cases} 1 - \frac{\text{median}(R_i)}{R_i} & \text{if } 0 < R_i < \text{median}(R_i) \\ \frac{\text{median}(R_i)}{R_i} - 1 & \text{if } R_i \geq \text{median}(R_i) \end{cases}$$

Then  $s_i$  values are transformed with purpose of creating so called "effects"  $E_i$  defined in the following way:

$$E_i = s_i \cdot \{\max[y_{1i}, y_{2i}]\}^U$$

The purpose of introducing the effects  $E_i$  is to introduce importance associated to the maximum value of difference between the values of variables  $Y_1$  and  $Y_2$  in the analysis of modified  $R_i$  values (that is  $s_i$ ) and that importance is controlled by introducing parameter  $U$ . For instance, if  $U = 0$ , then  $E_i = s_i$ , i.e. maximum difference value has no impact on algorithm, or if  $U = 1$ , then the greatest importance is given to the maximum difference value.

Finally, values that are external for the interval

$$(E_{\text{median}} - C \cdot d_{Q1}, E_{\text{median}} + C \cdot d_{Q3})$$

are considered as outliers, where  $d_{Q1} = E_{\text{median}} - E_{Q25}$  and  $d_{Q3} = E_{Q75} - E_{\text{median}}$ .  $C$  is a constant that directly affects the size of the acceptance region and it is determined according to the constraints in available resources (human or financial) allocated for the survey.

The algorithm was implemented for the following indicators:

1. Turnover per person employed
2. Production of Value Added per person employed
3. Total purchase per person employed
4. Labour cost per employee
5. Share of value added on turnover
6. Share of gross operating surplus on turnover (profitability)
7. Investment per person employed

Furthermore, graphical analysis of stated pairs of SBS variables by the domains of interest was made, before and after the treatment of outliers.

In addition to all above mentioned activities regarding the identification of outliers, along with them, the data of enterprises which corresponds to very high initial weights (so called influential units), is treated in such a way that subject matter methodologists were obliged to pay special attention to them, whether through comparison of those data with available administrative and statistical data sources or by contacting such enterprises again.

Imputation of data was not performed, priority was given to the use of available administrative and statistical data sources, or repeated contacts with the enterprises, since one of the objectives of the pilot survey was for subject matter methodologists to become acquainted with real problems that they could encounter during the treatment of non-sampling errors.

#### 6.4. Editing of micro data in the Brcko District

During the data entry, the data checking was done (logical, mathematical and formal) for each enterprise. Those controls were implemented in the data entry application. After completing data entry, the database

was delivered to the Agency for Statistics of Bosnia and Herzegovina. Based on those data, calculation of all SBS variables and indicators for the enterprise level (micro data) was performed.

Given that the sampling frame, and consequently, sample for the Brcko District was very small (small number of units at the domain level, section of activities), analysis of anomalous values was done on the bounded database of the Brcko District and Federation of Bosnia and Herzegovina.

All checking which were done for Federation of Bosnia and Herzegovina, were also performed for Brcko District.

For determined extreme values of variables and indicators, data checking was performed by subject methodologists (checking individual data in the questionnaire, comparing the data with the data from other surveys, or with available administrative data).

## 7. Estimation of population parameters

### 7.1. Theoretical aspects

Structural business statistics in BiH is sample based survey, which means that the data collection is performed on a subset of the target population, while all statistical inferences has to be made for unknown parameters of whole target population. This means it is necessary to make certain projections of the collected sample data to the entire target population. Probability sampling theory allows a calculation of certain weighting factors for all units selected in the sample, with a purpose of estimation of unknown population parameters using only sample data. The weight assigned to a certain sampling unit, as a numerical value, can be interpreted as a number of units in the population that are represented by this sampling unit, including the unit itself.

Business surveys are characterised by usage of stratified random samples, which implies construction of certain subgroups (stratums) of the sampling units, homogeneous with respect to the characteristics of interest for the survey. Before conducting the survey, only auxiliary information about all elements of target population are known (e.g. activity code or size) which could be used for construction of strata.

The first step toward making estimates of unknown population parameters is calculation of so-called initial (or direct) weights for all units selected in the sample. Initial weight is defined as an inverse of the inclusion probability of the unit. In case of stratified random sample, in which  $n_h$  units are selected in the stratum  $h$ , while there are total of  $N_h$  units in the stratum  $h$ , inclusion probability of unit from stratum  $h$  is equal to  $n_h/N_h$ , and initial weight is equal to  $N_h/n_h$ . The simplest form of estimation (e.g. of total of  $Y$  variable in the population  $U$ ,  $t = \sum_U y_i$ ) can be performed by using Horvitz-Thompson formula:

$$\hat{t} = \sum_s w_i y_i$$

which, for a stratified random sample transforms into

$$\hat{t} = \sum_{h=1}^L \sum_{i=1}^{n_h} \frac{y_{hi}}{n_h / N_h} = \sum_{h=1}^L \left( \sum_{i=1}^{n_h} N_h \bar{y}_h \right)$$

Considering that non-sampling errors of various kinds arise in any statistical survey, no matter how carefully conducted, it is necessary to calculate correction factors for initial weights. For example, correction factors are used for increasing initial weights of the responding units, so that they represent the units in the population, which are classified as unit non-response.

The basic assumption on basis which such correction is made is similarity of non-responding units to the responding ones with respect to the key parameters of the survey.

In the case of stratified random sample, if there is  $m_h$  responding units in the stratum  $h$ , out of  $n_h$  selected in the sample, then correction factor of the initial weight is equal to  $n_h/m_h$ . This means that total  $t$  of population is now estimated using the following formula:

$$\hat{t} = \sum_{h=1}^L \sum_{i=1}^{n_h} \frac{N_h}{n_h} \cdot \frac{n_h}{m_h} \cdot y_{hi} = \sum_{h=1}^L \sum_{i=1}^{n_h} \frac{N_h}{m_h} \cdot y_{hi}$$

In general, with the purpose of compensation for some type of non-sampling errors, correction factors can be calculated in different ways with inclusion of the auxiliary information, available for all the elements of target population, in the estimation process.

For example, correction factors can be calculated in such a way that corrected weight applied to the auxiliary variables (possible more than one), at the level of desired domain, provides the estimate equal to known totals, which are usually calculated by using an auxiliary variable itself. For weights corrected in this manner, it is said that they are calibrated with respect to the applied distance function between the initial weight (or even non-response corrected weight) and calibrated weight, and with respect to the calibration equations, which specify requirements that calibrated weight has to fulfil when applied to the value of auxiliary information. Simply said, "weight that behaves well when applied to auxiliary variables, should also behave well when applied to the variables that are the subject of the survey"<sup>2</sup>.

Calibration process allows combining the collected survey data with the data available from other sources, usually administrative ones. The best results are achieved when survey variables are in strong correlation with auxiliary information.

In comparison with the traditional initial weight correction for total non-response, the estimates obtained by means of calibration, are more accurate and precise. It means that calibration process reduces the amount of bias introduced by non-sampling errors in the survey (as well as other sources of bias), and provides higher precision (less variance) in estimated totals. Calibrated weights are obtained as a result of iterative procedure that minimises the difference between the initial weights (or weights corrected for non-response) and new, calibrated weights which meet the calibration equation conditions.

## 7.2. Estimation of population parameters in Pilot SBS survey for 2009

The estimates of population parameters are obtained using calibration method. All available auxiliary information from Statistical Business Register in BiH are used, such as:

- Number of enterprises by stratum
- Number of persons employed (by stratum)
- Total income (by stratum).

Initial weights are calculated as inverse of inclusion probability of sampled unit. Then, the initial weights are corrected for total non-response. Such corrected initial weight, known population totals and values of auxiliary variables for response units are input information for calibration process. In the calibration process, we look for solution to the following constrained optimization problem (looking for constrained extremum):

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<sup>2</sup> Deville, J.C., e C.E. Särndal, "Calibration Estimators in Survey Sampling", Journal of the American Statistical Association, 87 (1992): 376-382

$$\left\{ \begin{array}{l} \min \sum_{i \in r} d(g_i, w_i) \\ \sum_{j \in r_h} g_j = N_h \\ \sum_{j \in r_h} g_j x_j^{emp} = X_h^{emp} \\ \sum_{j \in r_h} g_j x_j^{fin} = X_h^{fin} \end{array} \right. \quad h = 1, \dots, H$$

where:

- $d$  - Distance function (in this case - logarithmic)
- $g_i$  - calibrated weight (outcome of calibration process)
- $w_i$  - non-response corrected weight
- $N_h$  - number of population elements in the stratum  $h$
- $r_h$  - response in the stratum  $h$
- $x_j^{emp}$  - number of persons employed from the register for the responding unit  $j$  (iz odgovora)
- $x_j^{fin}$  - financial data from the register for the responding unit  $j$  (iz odgovora)
- $X_h^{emp}$  - number of persons employed by stratum
- $X_h^{fin}$  - total income by stratum
- $H$  - total number of strata.

The calibration process is performed by using "survey" package of the R software environment, which contains all functions required for the implementation of this method. The calibration was done separately for the entities and Brcko District.

## 8. Final results of Pilot Structural business statistics survey

This publication covers only selected group of variables and indicators for Bosnia and Herzegovina, entities and the Brcko District, estimated on the base of structural business statistics survey data. The data are considered as first data until they are confirmed through regular structural business statistics survey.



## **TABLES AND GRAPHS**

**Table 1.1. Value of main SBS variables for BiH and entities for 2009  
(Industry, Construction and Services )**

|                               | Number of enterprises | Number of persons employed | Number of employees | Turnover   | Production value | Total purchases | Intermediate consumption | Value added at factor cost | Personnel costs | Gross operating surplus | Gross investment |
|-------------------------------|-----------------------|----------------------------|---------------------|------------|------------------|-----------------|--------------------------|----------------------------|-----------------|-------------------------|------------------|
|                               |                       |                            |                     |            |                  |                 |                          |                            |                 |                         |                  |
| <b>Bosnia and Herzegovina</b> |                       |                            |                     |            |                  |                 |                          |                            |                 |                         |                  |
| INDUSTRY (C,D and E)          | 6.124                 | 173.654                    | 173.090             | 13.939.872 | 11.845.698       | 10.222.657      | 7.828.436                | 4.017.262                  | 2.528.188       | 1.489.073               | 1.305.706        |
| CONSTRUCTION (F)              | 2.600                 | 40.984                     | 40.610              | 2.814.911  | 2.626.295        | 1.965.385       | 1.646.529                | 979.767                    | 454.755         | 525.013                 | 133.251          |
| SERVICES (H and I)            | 3.037                 | 51.159                     | 51.034              | 3.524.955  | 3.208.903        | 1.927.711       | 1.479.038                | 1.729.863                  | 875.519         | 854.343                 | 545.934          |
| <b>Federation of BiH</b>      |                       |                            |                     |            |                  |                 |                          |                            |                 |                         |                  |
| INDUSTRY (C,D and E)          | 3.883                 | 108.749                    | 108.423             | 9.540.055  | 7.981.929        | 6.817.834       | 5.028.710                | 2.953.219                  | 1.725.885       | 1.227.333               | 905.974          |
| CONSTRUCTION (F)              | 1.793                 | 26.720                     | 26.553              | 1.896.981  | 1.807.779        | 1.277.346       | 1.103.629                | 704.150                    | 322.488         | 381.662                 | 76.148           |
| SERVICES (H and I)            | 2.079                 | 32.523                     | 32.457              | 2.414.284  | 2.141.619        | 1.374.012       | 990.852                  | 1.150.765                  | 592.899         | 557.866                 | 350.992          |
| <b>Republika Srpska</b>       |                       |                            |                     |            |                  |                 |                          |                            |                 |                         |                  |
| INDUSTRY (C,D and E)          | 2.114                 | 62.380                     | 62.184              | 4.090.313  | 3.596.058        | 3.141.628       | 2.597.720                | 998.338                    | 771.791         | 226.547                 | 374.704          |
| CONSTRUCTION (F)              | 726                   | 13.572                     | 13.382              | 884.816    | 784.657          | 664.598         | 525.098                  | 259.559                    | 126.721         | 132.838                 | 52.427           |
| SERVICES (H and I)            | 899                   | 18.172                     | 18.114              | 1.078.492  | 1.037.151        | 533.774         | 471.383                  | 565.768                    | 276.888         | 288.880                 | 193.757          |
| <b>Brcko District</b>         |                       |                            |                     |            |                  |                 |                          |                            |                 |                         |                  |
| INDUSTRY (C,D and E)          | 127                   | 2.525                      | 2.483               | 309.504    | 267.711          | 263.195         | 202.006                  | 65.705                     | 30.512          | 35.193                  | 25.028           |
| CONSTRUCTION (F)              | 81                    | 692                        | 675                 | 33.114     | 33.859           | 23.441          | 17.802                   | 16.058                     | 5.546           | 10.513                  | 4.676            |
| SERVICES (H and I)            | 59                    | 464                        | 463                 | 32.179     | 30.133           | 19.925          | 16.803                   | 13.330                     | 5.732           | 7.597                   | 1.185            |

**Table 1.2. Structure of entities in BiH, breakdown by activities and main variables**

|                               | Number of enterprises | Number of persons employed | Number of employees | Turnover | Production value | Total purchases | Intermediate consumption | Value added at factor cost | Personnel costs | Gross operating surplus | Gross investment |
|-------------------------------|-----------------------|----------------------------|---------------------|----------|------------------|-----------------|--------------------------|----------------------------|-----------------|-------------------------|------------------|
| <b>INDUSTRY (C,D and E)</b>   |                       |                            |                     |          |                  |                 |                          |                            |                 |                         |                  |
| <b>Bosnia and Herzegovina</b> | 100,0                 | 100,0                      | 100,0               | 100,0    | 100,0            | 100,0           | 100,0                    | 100,0                      | 100,0           | 100,0                   | 100,0            |
| <b>Federation of BiH</b>      | 63,4                  | 62,6                       | 62,6                | 68,4     | 67,4             | 66,7            | 64,2                     | 73,5                       | 68,3            | 82,4                    | 69,4             |
| <b>Republika Srpska</b>       | 34,5                  | 35,9                       | 35,9                | 29,3     | 30,4             | 30,7            | 33,2                     | 24,9                       | 30,5            | 15,2                    | 28,7             |
| <b>Brcko District</b>         | 2,1                   | 1,5                        | 1,4                 | 2,2      | 2,3              | 2,6             | 2,6                      | 1,6                        | 1,2             | 2,4                     | 1,9              |
| <b>CONSTRUCTION (F)</b>       |                       |                            |                     |          |                  |                 |                          |                            |                 |                         |                  |
| <b>Bosnia and Herzegovina</b> | 100,0                 | 100,0                      | 100,0               | 100,0    | 100,0            | 100,0           | 100,0                    | 100,0                      | 100,0           | 100,0                   | 100,0            |
| <b>Federation of BiH</b>      | 69,0                  | 65,2                       | 65,4                | 67,4     | 68,8             | 65,0            | 67,0                     | 71,9                       | 70,9            | 72,7                    | 57,1             |
| <b>Republika Srpska</b>       | 27,9                  | 33,1                       | 33,0                | 31,4     | 29,9             | 33,8            | 31,9                     | 26,5                       | 27,9            | 25,3                    | 39,3             |
| <b>Brcko District</b>         | 3,1                   | 1,7                        | 1,7                 | 1,2      | 1,3              | 1,2             | 1,1                      | 1,6                        | 1,2             | 2,0                     | 3,5              |
| <b>SERVICES (H and I)</b>     |                       |                            |                     |          |                  |                 |                          |                            |                 |                         |                  |
| <b>Bosnia and Herzegovina</b> | 100,0                 | 100,0                      | 100,0               | 100,0    | 100,0            | 100,0           | 100,0                    | 100,0                      | 100,0           | 100,0                   | 100,0            |
| <b>Federation of BiH</b>      | 68,5                  | 63,6                       | 63,6                | 68,5     | 66,7             | 71,3            | 67,0                     | 66,5                       | 67,7            | 65,3                    | 64,3             |
| <b>Republika Srpska</b>       | 29,6                  | 35,5                       | 35,5                | 30,6     | 32,3             | 27,7            | 31,9                     | 32,7                       | 31,6            | 33,8                    | 35,5             |
| <b>Brcko District</b>         | 1,9                   | 0,9                        | 0,9                 | 0,9      | 0,9              | 1,0             | 1,1                      | 0,8                        | 0,7             | 0,9                     | 0,2              |

**Table 2. Value of main SBS variables, breakdown by activities and employment class for 2009, Bosnia and Herzegovina**

**Bosnia and Herzegovina**

|   | Number of enterprises | Number of persons employed | Number of employees | Turnover          | Production value | Total purchases  | Intermediate consumption | Value added at factor cost | Personnel costs  | Gross operating surplus | Gross investment |
|---|-----------------------|----------------------------|---------------------|-------------------|------------------|------------------|--------------------------|----------------------------|------------------|-------------------------|------------------|
|   |                       |                            |                     |                   |                  |                  |                          |                            |                  |                         |                  |
| <b>C Mining and Quarrying, total</b>                  | <b>247</b>            | <b>21.049</b>              | <b>21.038</b>       | <b>804.998</b>    | <b>819.868</b>   | <b>352.645</b>   | <b>335.505</b>           | <b>484.363</b>             | <b>383.459</b>   | <b>100.904</b>          | <b>66.966</b>    |
| 0 - 19 persons employed                               | 189                   | 1.532                      | 1.531               | 49.528            | 52.321           | 31.211           | 26.240                   | 26.082                     | 15.509           | 10.573                  | 3.985            |
| 20 - 49 persons employed                              | 27                    | 748                        | 740                 | 21.663            | 21.219           | 15.138           | 14.227                   | 6.991                      | 8.087            | - 1.096                 | 1.019            |
| 50 + persons employed                                 | 31                    | 18.769                     | 18.766              | 733.807           | 746.328          | 306.296          | 295.038                  | 451.290                    | 359.863          | 91.427                  | 61.962           |
| <b>D Manufacturing, total</b>                         | <b>5.632</b>          | <b>128.851</b>             | <b>128.300</b>      | <b>10.129.619</b> | <b>8.537.987</b> | <b>7.997.973</b> | <b>6.170.588</b>         | <b>2.367.399</b>           | <b>1.505.821</b> | <b>861.577</b>          | <b>814.065</b>   |
| 0 - 19 persons employed                               | 4.458                 | 24.440                     | 24.073              | 1.778.149         | 1.393.382        | 1.461.248        | 1.003.566                | 389.814                    | 215.309          | 174.506                 | 56.277           |
| 20 - 49 persons employed                              | 639                   | 19.236                     | 19.145              | 1.427.743         | 1.096.832        | 1.299.838        | 737.328                  | 359.505                    | 206.211          | 153.293                 | 194.837          |
| 50 + persons employed                                 | 535                   | 85.175                     | 85.082              | 6.923.727         | 6.047.773        | 5.236.887        | 4.429.694                | 1.618.080                  | 1.084.301        | 533.778                 | 562.951          |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>245</b>            | <b>23.754</b>              | <b>23.752</b>       | <b>3.005.255</b>  | <b>2.487.843</b> | <b>1.872.039</b> | <b>1.322.343</b>         | <b>1.165.500</b>           | <b>638.908</b>   | <b>526.592</b>          | <b>424.674</b>   |
| 0 - 19 persons employed                               | 119                   | 602                        | 602                 | 533.404           | 60.613           | 503.599          | 31.227                   | 29.388                     | 7.923            | 21.463                  | 1.598            |
| 20 - 49 persons employed                              | 56                    | 1.795                      | 1.795               | 50.129            | 50.136           | 20.710           | 19.555                   | 30.581                     | 26.218           | 4.363                   | 1.643            |
| 50 + persons employed                                 | 69                    | 21.357                     | 21.355              | 2.421.721         | 2.377.094        | 1.347.730        | 1.271.562                | 1.105.531                  | 604.767          | 500.765                 | 421.432          |
| <b>F Construction, total</b>                          | <b>2.600</b>          | <b>40.984</b>              | <b>40.610</b>       | <b>2.814.911</b>  | <b>2.626.295</b> | <b>1.965.385</b> | <b>1.646.529</b>         | <b>979.767</b>             | <b>454.755</b>   | <b>525.013</b>          | <b>133.251</b>   |
| 0 - 19 persons employed                               | 2.109                 | 9.888                      | 9.751               | 554.565           | 489.966          | 313.246          | 226.747                  | 263.219                    | 91.457           | 171.763                 | 11.507           |
| 20 - 49 persons employed                              | 310                   | 9.024                      | 8.890               | 608.247           | 546.772          | 426.339          | 348.317                  | 198.456                    | 97.977           | 100.479                 | 43.154           |
| 50 + persons employed                                 | 181                   | 22.072                     | 21.969              | 1.652.099         | 1.589.557        | 1.225.800        | 1.071.465                | 518.092                    | 265.321          | 252.770                 | 78.590           |
| <b>H Hotels and Restaurants, total</b>                | <b>707</b>            | <b>7.283</b>               | <b>7.253</b>        | <b>228.948</b>    | <b>207.474</b>   | <b>140.979</b>   | <b>110.375</b>           | <b>97.099</b>              | <b>75.925</b>    | <b>21.173</b>           | <b>58.148</b>    |
| 0 - 19 persons employed                               | 624                   | 3.002                      | 2.987               | 89.111            | 71.331           | 61.494           | 40.094                   | 31.237                     | 24.628           | 6.609                   | 12.331           |
| 20 - 49 persons employed                              | 59                    | 1.815                      | 1.801               | 66.083            | 60.621           | 39.541           | 29.808                   | 30.813                     | 19.665           | 11.147                  | 13.199           |
| 50 + persons employed                                 | 24                    | 2.466                      | 2.465               | 73.754            | 75.522           | 39.944           | 40.473                   | 35.049                     | 31.632           | 3.417                   | 32.618           |
| <b>I Transport, Storage and Communications, total</b> | <b>2.330</b>          | <b>43.876</b>              | <b>43.781</b>       | <b>3.296.007</b>  | <b>3.001.429</b> | <b>1.786.732</b> | <b>1.368.663</b>         | <b>1.632.764</b>           | <b>799.594</b>   | <b>833.170</b>          | <b>487.785</b>   |
| 0 - 19 persons employed                               | 2.141                 | 11.091                     | 11.029              | 894.581           | 786.924          | 686.141          | 560.683                  | 226.240                    | 109.640          | 116.600                 | 54.232           |
| 20 - 49 persons employed                              | 119                   | 3.494                      | 3.471               | 433.976           | 223.992          | 337.507          | 122.530                  | 101.461                    | 43.497           | 57.964                  | 32.264           |
| 50 + persons employed                                 | 70                    | 29.291                     | 29.281              | 1.967.450         | 1.990.513        | 763.084          | 685.450                  | 1.305.063                  | 646.457          | 658.606                 | 401.289          |

**STRUCTURE in %**

|   | Number of enterprises | Number of persons employed | Number of employees | Turnover     | Production value | Total purchases | Intermediate consumption | Value added at factor cost | Personnel costs | Gross operating surplus | Gross investment |
|---|-----------------------|----------------------------|---------------------|--------------|------------------|-----------------|--------------------------|----------------------------|-----------------|-------------------------|------------------|
| <b>C Mining and Quarrying, total</b>                  | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 76,5                  | 7,3                        | 7,3                 | 6,2          | 6,4              | 8,9             | 7,8                      | 5,4                        | 4,0             | 10,5                    | 6,0              |
| 20 - 49 persons employed                              | 10,9                  | 3,6                        | 3,5                 | 2,7          | 2,6              | 4,3             | 4,2                      | 1,4                        | 2,1             | 1,1                     | 1,5              |
| 50 + persons employed                                 | 12,6                  | 89,2                       | 89,2                | 91,2         | 91,0             | 86,9            | 87,9                     | 93,2                       | 93,8            | 90,6                    | 92,5             |
| <b>D Manufacturing, total</b>                         | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 79,2                  | 19,0                       | 18,8                | 17,6         | 16,3             | 18,3            | 16,3                     | 16,5                       | 14,3            | 20,3                    | 6,9              |
| 20 - 49 persons employed                              | 11,3                  | 14,9                       | 14,9                | 14,1         | 12,8             | 16,3            | 11,9                     | 15,2                       | 13,7            | 17,8                    | 23,9             |
| 50 + persons employed                                 | 9,5                   | 66,1                       | 66,3                | 68,4         | 70,8             | 65,5            | 71,8                     | 68,3                       | 72,0            | 62,0                    | 69,2             |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 48,6                  | 2,5                        | 2,5                 | 17,7         | 2,4              | 26,9            | 2,4                      | 2,5                        | 1,2             | 4,1                     | 0,4              |
| 20 - 49 persons employed                              | 22,9                  | 7,6                        | 7,6                 | 1,7          | 2,0              | 1,1             | 1,5                      | 2,6                        | 4,1             | 0,8                     | 0,4              |
| 50 + persons employed                                 | 28,2                  | 89,9                       | 89,9                | 80,6         | 95,5             | 72,0            | 96,2                     | 94,9                       | 94,7            | 95,1                    | 99,2             |
| <b>F Construction, total</b>                          | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 81,1                  | 24,1                       | 24,0                | 19,7         | 18,7             | 15,9            | 13,8                     | 26,9                       | 20,1            | 32,7                    | 8,6              |
| 20 - 49 persons employed                              | 11,9                  | 22,0                       | 21,9                | 21,6         | 20,8             | 21,7            | 21,2                     | 20,3                       | 21,5            | 19,1                    | 32,4             |
| 50 + persons employed                                 | 7,0                   | 53,9                       | 54,1                | 58,7         | 60,5             | 62,4            | 65,1                     | 52,9                       | 58,3            | 48,1                    | 59,0             |
| <b>H Hotels and Restaurants, total</b>                | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 88,3                  | 41,2                       | 41,2                | 38,9         | 34,4             | 43,6            | 36,3                     | 32,2                       | 32,4            | 31,2                    | 21,2             |
| 20 - 49 persons employed                              | 8,3                   | 24,9                       | 24,8                | 28,9         | 29,2             | 28,0            | 27,0                     | 31,7                       | 25,9            | 52,6                    | 22,7             |
| 50 + persons employed                                 | 3,4                   | 33,9                       | 34,0                | 32,2         | 36,4             | 28,3            | 36,7                     | 36,1                       | 41,7            | 16,1                    | 56,1             |
| <b>I Transport, Storage and Communications, total</b> | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 91,9                  | 25,3                       | 25,2                | 27,1         | 26,2             | 38,4            | 41,0                     | 13,9                       | 13,7            | 14,0                    | 11,1             |
| 20 - 49 persons employed                              | 5,1                   | 8,0                        | 7,9                 | 13,2         | 7,5              | 18,9            | 9,0                      | 6,2                        | 5,4             | 7,0                     | 6,6              |
| 50 + persons employed                                 | 3,0                   | 66,8                       | 66,9                | 59,7         | 66,3             | 42,7            | 50,1                     | 79,9                       | 80,8            | 79,0                    | 82,3             |

**Table 2.1 Value of main SBS variables, breakdown by activities and employment class for 2009, Federation of Bosnia and Herzegovina**

| <b>Federation of Bosnia and Herzegovina</b>           |                       |                            |                     |                  |                  |                  |                          |                            |                  |                         |                  |
|---|-----------------------|----------------------------|---------------------|------------------|------------------|------------------|--------------------------|----------------------------|------------------|-------------------------|------------------|
|   | Number of enterprises | Number of persons employed | Number of employees | Turnover         | Production value | Total purchases  | Intermediate consumption | Value added at factor cost | Personnel costs  | Gross operating surplus | Gross investment |
| Value in 000 KM                                       |                       |                            |                     |                  |                  |                  |                          |                            |                  |                         |                  |
| <b>C Mining and Quarrying, total</b>                  | <b>147</b>            | <b>16.412</b>              | <b>16.403</b>       | <b>573.571</b>   | <b>590.962</b>   | <b>239.019</b>   | <b>225.858</b>           | <b>365.104</b>             | <b>309.809</b>   | <b>55.295</b>           | <b>40.446</b>    |
| 0 - 19 persons employed                               | 105                   | 866                        | 866                 | 26.260           | 32.113           | 18.763           | 15.625                   | 16.488                     | 9.033            | 7.456                   | 1.640            |
| 20 - 49 persons employed                              | 21                    | 569                        | 562                 | 14.799           | 13.986           | 9.508            | 8.425                    | 5.561                      | 5.977            | -417                    | 374              |
| 50 + persons employed                                 | 21                    | 14.977                     | 14.974              | 532.512          | 544.863          | 210.748          | 201.808                  | 343.055                    | 294.799          | 48.256                  | 38.432           |
| <b>D Manufacturing, total</b>                         | <b>3.608</b>          | <b>79.024</b>              | <b>78.709</b>       | <b>6.829.824</b> | <b>5.743.160</b> | <b>5.175.575</b> | <b>3.916.279</b>         | <b>1.826.881</b>           | <b>1.017.316</b> | <b>809.564</b>          | <b>575.304</b>   |
| 0 - 19 persons employed                               | 2.940                 | 14.799                     | 14.552              | 1.071.290        | 866.154          | 850.269          | 586.246                  | 279.907                    | 144.298          | 135.609                 | 41.301           |
| 20 - 49 persons employed                              | 359                   | 11.465                     | 11.448              | 892.851          | 735.611          | 863.788          | 495.615                  | 239.996                    | 139.210          | 100.786                 | 118.555          |
| 50 + persons employed                                 | 309                   | 52.760                     | 52.709              | 4.865.683        | 4.141.395        | 3.461.518        | 2.834.418                | 1.306.978                  | 733.808          | 573.169                 | 415.448          |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>128</b>            | <b>13.313</b>              | <b>13.311</b>       | <b>2.136.660</b> | <b>1.647.807</b> | <b>1.403.240</b> | <b>886.573</b>           | <b>761.234</b>             | <b>398.760</b>   | <b>362.474</b>          | <b>290.224</b>   |
| 0 - 19 persons employed                               | 64                    | 277                        | 277                 | 518.124          | 48.647           | 491.171          | 20.936                   | 27.712                     | 5.156            | 22.556                  | 1.586            |
| 20 - 49 persons employed                              | 29                    | 872                        | 872                 | 27.703           | 28.008           | 9.911            | 9.962                    | 18.046                     | 14.661           | 3.385                   | 349              |
| 50 + persons employed                                 | 35                    | 12.164                     | 12.162              | 1.590.833        | 1.571.152        | 902.158          | 855.675                  | 715.476                    | 378.943          | 336.533                 | 288.289          |
| <b>F Construction, total</b>                          | <b>1.793</b>          | <b>26.720</b>              | <b>26.553</b>       | <b>1.896.981</b> | <b>1.807.779</b> | <b>1.277.346</b> | <b>1.103.629</b>         | <b>704.150</b>             | <b>322.488</b>   | <b>381.662</b>          | <b>76.148</b>    |
| 0 - 19 persons employed                               | 1.472                 | 6.438                      | 6.438               | 417.856          | 412.758          | 205.297          | 179.893                  | 232.865                    | 65.680           | 167.185                 | 10.814           |
| 20 - 49 persons employed                              | 203                   | 5.788                      | 5.705               | 396.071          | 355.406          | 279.779          | 221.786                  | 133.620                    | 70.908           | 62.712                  | 26.250           |
| 50 + persons employed                                 | 118                   | 14.494                     | 14.410              | 1.083.054        | 1.039.615        | 792.270          | 701.950                  | 337.665                    | 185.900          | 151.765                 | 39.084           |
| <b>H Hotels and Restaurants, total</b>                | <b>530</b>            | <b>4.896</b>               | <b>4.874</b>        | <b>161.214</b>   | <b>156.102</b>   | <b>96.877</b>    | <b>85.396</b>            | <b>70.705</b>              | <b>54.476</b>    | <b>16.228</b>           | <b>26.496</b>    |
| 0 - 19 persons employed                               | 479                   | 2.192                      | 2.177               | 63.873           | 58.217           | 42.311           | 33.363                   | 24.854                     | 18.382           | 6.472                   | 10.266           |
| 20 - 49 persons employed                              | 35                    | 1.066                      | 1.060               | 43.409           | 41.607           | 24.352           | 19.992                   | 21.615                     | 12.911           | 8.703                   | 5.822            |
| 50 + persons employed                                 | 16                    | 1.638                      | 1.637               | 53.932           | 56.278           | 30.214           | 32.041                   | 24.236                     | 23.183           | 1.053                   | 10.408           |
| <b>I Transport, Storage and Communications, total</b> | <b>1.549</b>          | <b>27.627</b>              | <b>27.583</b>       | <b>2.253.070</b> | <b>1.985.517</b> | <b>1.277.135</b> | <b>905.456</b>           | <b>1.080.060</b>           | <b>538.423</b>   | <b>541.638</b>          | <b>324.496</b>   |
| 0 - 19 persons employed                               | 1.423                 | 7.185                      | 7.158               | 616.564          | 529.046          | 461.020          | 371.007                  | 158.038                    | 76.113           | 81.926                  | 39.332           |
| 20 - 49 persons employed                              | 76                    | 2.267                      | 2.257               | 371.529          | 162.738          | 296.883          | 85.087                   | 77.651                     | 31.438           | 46.213                  | 24.834           |
| 50 + persons employed                                 | 50                    | 18.175                     | 18.168              | 1.264.977        | 1.293.733        | 519.232          | 449.362                  | 844.371                    | 430.872          | 413.499                 | 260.350          |

**STRUCTURE in %**

|   | Number of enterprises | Number of persons employed | Number of employees | Turnover     | Production value | Total purchases | Intermediate consumption | Value added at factor cost | Personnel costs | Gross operating surplus | Gross investment |
|---|-----------------------|----------------------------|---------------------|--------------|------------------|-----------------|--------------------------|----------------------------|-----------------|-------------------------|------------------|
| <b>C Mining and Quarrying, total</b>                  | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 71,4                  | 5,3                        | 5,3                 | 4,6          | 5,4              | 7,9             | 6,9                      | 4,5                        | 2,9             | 13,5                    | 4,1              |
| 20 - 49 persons employed                              | 14,3                  | 3,5                        | 3,4                 | 2,6          | 2,4              | 4,0             | 3,7                      | 1,5                        | 1,9             | -0,8                    | 0,9              |
| 50 + persons employed                                 | 14,3                  | 91,3                       | 91,3                | 92,8         | 92,2             | 88,2            | 89,4                     | 94,0                       | 95,2            | 87,3                    | 95,0             |
| <b>D Manufacturing, total</b>                         | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 81,5                  | 18,7                       | 18,5                | 15,7         | 15,1             | 16,4            | 15,0                     | 15,3                       | 14,2            | 16,8                    | 7,2              |
| 20 - 49 persons employed                              | 10,0                  | 14,5                       | 14,5                | 13,1         | 12,8             | 16,7            | 12,7                     | 13,1                       | 13,7            | 12,4                    | 20,6             |
| 50 + persons employed                                 | 8,6                   | 66,8                       | 67,0                | 71,2         | 72,1             | 66,9            | 72,4                     | 71,5                       | 72,1            | 70,8                    | 72,2             |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 50,0                  | 2,1                        | 2,1                 | 24,2         | 3,0              | 35,0            | 2,4                      | 3,6                        | 1,3             | 6,2                     | 0,5              |
| 20 - 49 persons employed                              | 22,7                  | 6,5                        | 6,6                 | 1,3          | 1,7              | 0,7             | 1,1                      | 2,4                        | 3,7             | 0,9                     | 0,1              |
| 50 + persons employed                                 | 27,3                  | 91,4                       | 91,4                | 74,5         | 95,3             | 64,3            | 96,5                     | 94,0                       | 95,0            | 92,8                    | 99,3             |
| <b>F Construction, total</b>                          | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 82,1                  | 24,1                       | 24,2                | 22,0         | 22,8             | 16,1            | 16,3                     | 33,1                       | 20,4            | 43,8                    | 14,2             |
| 20 - 49 persons employed                              | 11,3                  | 21,7                       | 21,5                | 20,9         | 19,7             | 21,9            | 20,1                     | 19,0                       | 22,0            | 16,4                    | 34,5             |
| 50 + persons employed                                 | 6,6                   | 54,2                       | 54,3                | 57,1         | 57,5             | 62,0            | 63,6                     | 48,0                       | 57,6            | 39,8                    | 51,3             |
| <b>H Hotels and Restaurants, total</b>                | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 90,4                  | 44,8                       | 44,7                | 39,6         | 37,3             | 43,7            | 39,1                     | 35,2                       | 33,7            | 39,9                    | 38,7             |
| 20 - 49 persons employed                              | 6,6                   | 21,8                       | 21,7                | 26,9         | 26,7             | 25,1            | 23,4                     | 30,6                       | 23,7            | 53,6                    | 22,0             |
| 50 + persons employed                                 | 3,0                   | 33,5                       | 33,6                | 33,5         | 36,1             | 31,2            | 37,5                     | 34,3                       | 42,6            | 6,5                     | 39,3             |
| <b>I Transport, Storage and Communications, total</b> | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 91,9                  | 26,0                       | 26,0                | 27,4         | 26,6             | 36,1            | 41,0                     | 14,6                       | 14,1            | 15,1                    | 12,1             |
| 20 - 49 persons employed                              | 4,9                   | 8,2                        | 8,2                 | 16,5         | 8,2              | 23,2            | 9,4                      | 7,2                        | 5,8             | 8,5                     | 7,7              |
| 50 + persons employed                                 | 3,2                   | 65,8                       | 65,9                | 56,1         | 65,2             | 40,7            | 49,6                     | 78,2                       | 80,0            | 76,3                    | 80,2             |





**STRUCTURE in %**

|   | Number of enterprises | Number of persons employed | Number of employees | Turnover     | Production value | Total purchases | Intermediate consumption | Value added at factor cost | Personnel costs | Gross operating surplus | Gross investment |
|---|-----------------------|----------------------------|---------------------|--------------|------------------|-----------------|--------------------------|----------------------------|-----------------|-------------------------|------------------|
| <b>C Mining and Quarrying, total</b>                  | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 83,8                  | 14,2                       | 14,2                | 9,8          | 8,7              | 10,5            | 9,5                      | 7,9                        | 8,7             | 6,6                     | 8,8              |
| 20 - 49 persons employed                              | 6,1                   | 3,9                        | 3,8                 | 3,0          | 3,2              | 5,0             | 5,3                      | 1,2                        | 2,9             | -1,5                    | 2,4              |
| 50 + persons employed                                 | 10,1                  | 82,0                       | 82,0                | 87,2         | 88,2             | 84,5            | 85,2                     | 90,9                       | 88,4            | 94,8                    | 88,7             |
| <b>D Manufacturing, total</b>                         | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 74,9                  | 19,3                       | 19,2                | 22,2         | 19,6             | 22,6            | 19,4                     | 20,3                       | 14,6            | 149,4                   | 6,7              |
| 20 - 49 persons employed                              | 13,8                  | 15,4                       | 15,4                | 16,6         | 13,2             | 15,8            | 10,8                     | 23,4                       | 13,6            | 245,7                   | 34,0             |
| 50 + persons employed                                 | 11,3                  | 65,2                       | 65,4                | 61,2         | 67,3             | 61,7            | 69,8                     | 56,3                       | 71,9            | -295,1                  | 59,3             |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 46,0                  | 3,1                        | 3,1                 | 1,8          | 1,4              | 2,8             | 2,4                      | 0,4                        | 1,1             | -0,7                    | 0,0              |
| 20 - 49 persons employed                              | 24,8                  | 9,1                        | 9,1                 | 2,7          | 2,7              | 2,5             | 2,2                      | 3,2                        | 4,9             | 0,6                     | 1,0              |
| 50 + persons employed                                 | 29,2                  | 87,8                       | 87,8                | 95,5         | 95,9             | 94,8            | 95,4                     | 96,4                       | 93,9            | 100,1                   | 99,0             |
| <b>F Construction, total</b>                          | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 78,4                  | 23,9                       | 23,3                | 14,7         | 9,1              | 15,4            | 8,2                      | 10,7                       | 19,1            | 2,7                     | 1,3              |
| 20 - 49 persons employed                              | 13,1                  | 21,4                       | 21,4                | 21,6         | 21,8             | 19,9            | 22,0                     | 21,2                       | 19,3            | 23,0                    | 23,5             |
| 50 + persons employed                                 | 8,5                   | 54,7                       | 55,3                | 63,7         | 69,2             | 64,7            | 69,7                     | 68,1                       | 61,6            | 74,2                    | 75,1             |
| <b>H Hotels and Restaurants, total</b>                | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 81,7                  | 33,8                       | 33,9                | 37,3         | 25,3             | 43,6            | 26,8                     | 23,9                       | 28,7            | 2,6                     | 6,5              |
| 20 - 49 persons employed                              | 13,6                  | 30,6                       | 30,3                | 32,7         | 36,0             | 33,9            | 38,6                     | 33,5                       | 30,4            | 47,2                    | 23,3             |
| 50 + persons employed                                 | 4,7                   | 35,7                       | 35,8                | 30,1         | 38,7             | 22,5            | 34,6                     | 42,6                       | 40,8            | 50,2                    | 70,2             |
| <b>I Transport, Storage and Communications, total</b> | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 92,1                  | 23,3                       | 23,2                | 25,5         | 24,3             | 43,3            | 40,1                     | 11,2                       | 12,2            | 10,4                    | 9,2              |
| 20 - 49 persons employed                              | 5,5                   | 7,5                        | 7,4                 | 5,5          | 5,6              | 7,3             | 7,5                      | 4,1                        | 4,5             | 3,7                     | 4,5              |
| 50 + persons employed                                 | 2,5                   | 69,2                       | 69,4                | 69,0         | 70,1             | 49,3            | 52,4                     | 84,7                       | 83,3            | 85,9                    | 86,3             |

**Table 2.3 Value of main SBS variables, breakdown by activities and employment class for 2009, Brcko District**

| <b>Brcko District</b>                                 |                       |                            |                     |                |                  |                 |                          |                            |                 |                         |                  |
|---|-----------------------|----------------------------|---------------------|----------------|------------------|-----------------|--------------------------|----------------------------|-----------------|-------------------------|------------------|
|   | Number of enterprises | Number of persons employed | Number of employees | Turnover       | Production value | Total purchases | Intermediate consumption | Value added at factor cost | Personnel costs | Gross operating surplus | Gross investment |
|   |                       |                            |                     |                |                  |                 |                          |                            |                 |                         |                  |
| <b>C Mining and Quarrying, total</b>                  | <b>1</b>              | <b>10</b>                  | <b>9</b>            | <b>554</b>     | <b>420</b>       | <b>532</b>      | <b>279</b>               | <b>141</b>                 | <b>51</b>       | <b>90</b>               | -                |
| 0 - 19 persons employed                               | 1                     | 10                         | 9                   | 554            | 420              | 532             | 279                      | 141                        | 51              | 90                      | -                |
| 20 - 49 persons employed                              | -                     | -                          | -                   | -              | -                | -               | -                        | -                          | -               | -                       | -                |
| 50 + persons employed                                 | -                     | -                          | -                   | -              | -                | -               | -                        | -                          | -               | -                       | -                |
| <b>D Manufacturing, total</b>                         | <b>122</b>            | <b>2.219</b>               | <b>2.178</b>        | <b>274.604</b> | <b>251.837</b>   | <b>234.478</b>  | <b>195.758</b>           | <b>56.079</b>              | <b>24.595</b>   | <b>31.484</b>           | <b>16.327</b>    |
| 0 - 19 persons employed                               | 93                    | 431                        | 413                 | 35.262         | 29.786           | 26.926          | 18.045                   | 11.741                     | 3.506           | 8.236                   | -                |
| 20 - 49 persons employed                              | 17                    | 417                        | 412                 | 31.823         | 26.044           | 28.105          | 19.960                   | 6.084                      | 4.026           | 2.058                   | 671              |
| 50 + persons employed                                 | 12                    | 1.371                      | 1.353               | 207.519        | 196.007          | 179.447         | 157.753                  | 38.254                     | 17.063          | 21.190                  | 15.656           |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>4</b>              | <b>296</b>                 | <b>296</b>          | <b>34.346</b>  | <b>15.454</b>    | <b>28.185</b>   | <b>5.969</b>             | <b>9.485</b>               | <b>5.866</b>    | <b>3.619</b>            | <b>8.701</b>     |
| 0 - 19 persons employed                               | 3                     | 8                          | 8                   | 372            | 299              | 237             | 115                      | 184                        | 83              | 100                     | -                |
| 20 - 49 persons employed                              | -                     | -                          | -                   | -              | -                | -               | -                        | -                          | -               | -                       | -                |
| 50 + persons employed                                 | 1                     | 288                        | 288                 | 33.974         | 15.155           | 27.948          | 5.854                    | 9.301                      | 5.783           | 3.519                   | 8.701            |
| <b>F Construction, total</b>                          | <b>81</b>             | <b>692</b>                 | <b>675</b>          | <b>33.114</b>  | <b>33.859</b>    | <b>23.441</b>   | <b>17.802</b>            | <b>16.058</b>              | <b>5.546</b>    | <b>10.513</b>           | <b>4.676</b>     |
| 0 - 19 persons employed                               | 68                    | 213                        | 198                 | 6.250          | 6.178            | 5.396           | 3.682                    | 2.496                      | 1.565           | 931                     | -                |
| 20 - 49 persons employed                              | 12                    | 326                        | 324                 | 21.009         | 20.622           | 14.197          | 10.788                   | 9.835                      | 2.627           | 7.208                   | 4.566            |
| 50 + persons employed                                 | 1                     | 153                        | 153                 | 5.855          | 7.059            | 3.848           | 3.332                    | 3.727                      | 1.354           | 2.373                   | 110              |
| <b>H Hotels and Restaurants, total</b>                | <b>8</b>              | <b>67</b>                  | <b>67</b>           | <b>1.806</b>   | <b>1.634</b>     | <b>819</b>      | <b>643</b>               | <b>991</b>                 | <b>757</b>      | <b>234</b>              | -                |
| 0 - 19 persons employed                               | 7                     | 27                         | 27                  | 661            | 521              | 303             | 209                      | 312                        | 299             | 13                      | -                |
| 20 - 49 persons employed                              | 1                     | 40                         | 40                  | 1.145          | 1.113            | 516             | 434                      | 679                        | 458             | 221                     | -                |
| 50 + persons employed                                 | -                     | -                          | -                   | -              | -                | -               | -                        | -                          | -               | -                       | -                |
| <b>I Transport, Storage and Communications, total</b> | <b>51</b>             | <b>397</b>                 | <b>396</b>          | <b>30.373</b>  | <b>28.499</b>    | <b>19.106</b>   | <b>16.160</b>            | <b>12.339</b>              | <b>4.975</b>    | <b>7.363</b>            | <b>1.185</b>     |
| 0 - 19 persons employed                               | 46                    | 205                        | 205                 | 20.006         | 18.024           | 12.609          | 10.567                   | 7.457                      | 2.239           | 5.217                   | -                |
| 20 - 49 persons employed                              | 3                     | 46                         | 45                  | 6.332          | 5.521            | 4.615           | 3.768                    | 1.753                      | 550             | 1.203                   | 146              |
| 50 + persons employed                                 | 2                     | 146                        | 146                 | 4.035          | 4.954            | 1.882           | 1.825                    | 3.129                      | 2.186           | 943                     | 1.039            |

**STRUCTURE in %**

|   | Number of enterprises | Number of persons employed | Number of employees | Turnover     | Production value | Total purchases | Intermediate consumption | Value added at factor cost | Personnel costs | Gross operating surplus | Gross investment |
|---|-----------------------|----------------------------|---------------------|--------------|------------------|-----------------|--------------------------|----------------------------|-----------------|-------------------------|------------------|
| <b>C Mining and Quarrying, total</b>                  | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 100,0                 | 100,0                      | 100,0               | 100,0        | 100,0            | 100,0           | 100,0                    | 100,0                      | 100,0           | 100,0                   | -                |
| 20 - 49 persons employed                              | -                     | -                          | -                   | -            | -                | -               | -                        | -                          | -               | -                       | -                |
| 50 + persons employed                                 | -                     | -                          | -                   | -            | -                | -               | -                        | -                          | -               | -                       | -                |
| <b>D Manufacturing, total</b>                         | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 76,2                  | 19,4                       | 19,0                | 12,8         | 11,8             | 11,5            | 9,2                      | 20,9                       | 14,3            | 26,2                    | -                |
| 20 - 49 persons employed                              | 13,9                  | 18,8                       | 18,9                | 11,6         | 10,3             | 12,0            | 10,2                     | 10,8                       | 16,4            | 6,5                     | 4,1              |
| 50 + persons employed                                 | 9,8                   | 61,8                       | 62,1                | 75,6         | 77,8             | 76,5            | 80,6                     | 68,2                       | 69,4            | 67,3                    | 95,9             |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 75,0                  | 2,7                        | 2,7                 | 1,1          | 1,9              | 0,8             | 1,9                      | 1,9                        | 1,4             | 2,8                     | -                |
| 20 - 49 persons employed                              | -                     | -                          | -                   | -            | -                | -               | -                        | -                          | -               | -                       | -                |
| 50 + persons employed                                 | 25,0                  | 97,3                       | 97,3                | 98,9         | 98,1             | 99,2            | 98,1                     | 98,1                       | 98,6            | 97,2                    | 100,0            |
| <b>F Construction, total</b>                          | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 84,0                  | 30,8                       | 29,3                | 18,9         | 18,2             | 23,0            | 20,7                     | 15,5                       | 28,2            | 8,9                     | -                |
| 20 - 49 persons employed                              | 14,8                  | 47,1                       | 48,0                | 63,4         | 60,9             | 60,6            | 60,6                     | 61,2                       | 47,4            | 68,6                    | 97,6             |
| 50 + persons employed                                 | 1,2                   | 22,1                       | 22,7                | 17,7         | 20,8             | 16,4            | 18,7                     | 23,2                       | 24,4            | 22,6                    | 2,4              |
| <b>H Hotels and Restaurants, total</b>                | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 87,5                  | 40,3                       | 40,3                | 36,6         | 31,9             | 37,0            | 32,5                     | 31,5                       | 39,5            | 5,6                     | -                |
| 20 - 49 persons employed                              | 12,5                  | 59,7                       | 59,7                | 63,4         | 68,1             | 63,0            | 67,5                     | 68,5                       | 60,5            | 94,4                    | -                |
| 50 + persons employed                                 | -                     | -                          | -                   | -            | -                | -               | -                        | -                          | -               | -                       | -                |
| <b>I Transport, Storage and Communications, total</b> | <b>100,0</b>          | <b>100,0</b>               | <b>100,0</b>        | <b>100,0</b> | <b>100,0</b>     | <b>100,0</b>    | <b>100,0</b>             | <b>100,0</b>               | <b>100,0</b>    | <b>100,0</b>            | <b>100,0</b>     |
| 0 - 19 persons employed                               | 90,2                  | 51,6                       | 51,8                | 65,9         | 63,2             | 66,0            | 65,4                     | 60,4                       | 45,0            | 70,9                    | -                |
| 20 - 49 persons employed                              | 5,9                   | 11,6                       | 11,4                | 20,8         | 19,4             | 24,2            | 23,3                     | 14,2                       | 11,1            | 16,3                    | 12,3             |
| 50 + persons employed                                 | 3,9                   | 36,8                       | 36,9                | 13,3         | 17,4             | 9,9             | 11,3                     | 25,4                       | 43,9            | 12,8                    | 87,7             |

**Table 3. Main SBS indicators, breakdown by activities and employment class for 2009, Bosnia and Herzegovina**

**Bosnia and Herzegovina**

|   | Turnover per person employed (KM) | Value added per person employed | Percent of Value Added on Turnover (%) | Labour cost per employee (KM) | Labour cost on Value Added | Profitability | Investment per person employed (KM) |
|---|-----------------------------------|---------------------------------|--|-------------------------------|----------------------------|---------------|-------------------------------------|
| <b>C Mining and Quarrying, total</b>                  | <b>38.243</b>                     | <b>23.011</b>                   | <b>60,17</b>                           | <b>18.227</b>                 | <b>0,79</b>                | <b>0,13</b>   | <b>3.181</b>                        |
| 0 - 19 persons employed                               | 32.322                            | 17.021                          | 52,66                                  | 10.127                        | 0,59                       | 0,21          | 2.600                               |
| 20 - 49 persons employed                              | 28.962                            | 9.347                           | 32,27                                  | 10.921                        | 1,16                       | -0,05         | 1.362                               |
| 50 + persons employed                                 | 39.097                            | 24.044                          | 61,50                                  | 19.176                        | 0,80                       | 0,12          | 3.301                               |
| <b>D Manufacturing, total</b>                         | <b>78.614</b>                     | <b>18.373</b>                   | <b>23,37</b>                           | <b>11.737</b>                 | <b>0,64</b>                | <b>0,09</b>   | <b>6.318</b>                        |
| 0 - 19 persons employed                               | 72.755                            | 15.950                          | 21,92                                  | 8.944                         | 0,55                       | 0,10          | 2.303                               |
| 20 - 49 persons employed                              | 74.220                            | 18.689                          | 25,18                                  | 10.771                        | 0,57                       | 0,11          | 10.128                              |
| 50 + persons employed                                 | 81.288                            | 18.997                          | 23,37                                  | 12.744                        | 0,67                       | 0,08          | 6.609                               |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>126.516</b>                    | <b>49.066</b>                   | <b>38,78</b>                           | <b>26.899</b>                 | <b>0,55</b>                | <b>0,18</b>   | <b>17.878</b>                       |
| 0 - 19 persons employed                               | 885.900                           | 48.807                          | 5,51                                   | 13.159                        | 0,27                       | 0,04          | 2.655                               |
| 20 - 49 persons employed                              | 27.929                            | 17.038                          | 61,00                                  | 14.607                        | 0,86                       | 0,09          | 915                                 |
| 50 + persons employed                                 | 113.392                           | 51.764                          | 45,65                                  | 28.319                        | 0,55                       | 0,21          | 19.732                              |
| <b>F Construction, total</b>                          | <b>68.681</b>                     | <b>23.905</b>                   | <b>34,81</b>                           | <b>11.198</b>                 | <b>0,46</b>                | <b>0,19</b>   | <b>3.251</b>                        |
| 0 - 19 persons employed                               | 56.082                            | 26.619                          | 47,46                                  | 9.380                         | 0,35                       | 0,31          | 1.163                               |
| 20 - 49 persons employed                              | 67.398                            | 21.990                          | 32,63                                  | 11.021                        | 0,49                       | 0,17          | 4.782                               |
| 50 + persons employed                                 | 74.850                            | 23.472                          | 31,36                                  | 12.077                        | 0,51                       | 0,15          | 3.560                               |
| <b>H Hotels and Restaurants, total</b>                | <b>31.436</b>                     | <b>13.332</b>                   | <b>42,41</b>                           | <b>10.468</b>                 | <b>0,78</b>                | <b>0,09</b>   | <b>7.984</b>                        |
| 0 - 19 persons employed                               | 29.688                            | 10.407                          | 35,05                                  | 8.246                         | 0,79                       | 0,07          | 4.108                               |
| 20 - 49 persons employed                              | 36.408                            | 16.976                          | 46,63                                  | 10.922                        | 0,64                       | 0,17          | 7.272                               |
| 50 + persons employed                                 | 29.905                            | 14.211                          | 47,52                                  | 12.830                        | 0,90                       | 0,05          | 13.226                              |
| <b>I Transport, Storage and Communications, total</b> | <b>75.122</b>                     | <b>37.213</b>                   | <b>49,54</b>                           | <b>18.263</b>                 | <b>0,49</b>                | <b>0,25</b>   | <b>11.117</b>                       |
| 0 - 19 persons employed                               | 80.659                            | 20.399                          | 25,29                                  | 9.942                         | 0,48                       | 0,13          | 4.890                               |
| 20 - 49 persons employed                              | 124.208                           | 29.039                          | 23,38                                  | 12.530                        | 0,43                       | 0,13          | 9.234                               |
| 50 + persons employed                                 | 67.170                            | 44.556                          | 66,33                                  | 22.078                        | 0,50                       | 0,33          | 13.700                              |

**Table 3.1. Main SBS indicators, breakdown by activities and employment class for 2009, Federation of Bosnia and Herzegovina**

**Federation of Bosnia and Herzegovina**

|   | Turnover per person employed (KM) | Value added per person employed | Percent of Value Added on Turnover (%) | Labour cost per employee (KM) | Labour cost on Value Added | Profitability | Investment per person employed (KM) |
|---|-----------------------------------|---------------------------------|--|-------------------------------|----------------------------|---------------|-------------------------------------|
| <b>C Mining and Quarrying, total</b>                  | <b>34.948</b>                     | <b>22.245</b>                   | <b>63,65</b>                           | <b>18.887</b>                 | <b>0,85</b>                | <b>0,10</b>   | <b>2.464</b>                        |
| 0 - 19 persons employed                               | 30.323                            | 19.040                          | 62,79                                  | 10.430                        | 0,55                       | 0,28          | 1.894                               |
| 20 - 49 persons employed                              | 26.009                            | 9.773                           | 37,57                                  | 10.626                        | 1,07                       | -0,03         | 656                                 |
| 50 + persons employed                                 | 35.555                            | 22.905                          | 64,42                                  | 19.687                        | 0,86                       | 0,09          | 2.566                               |
| <b>D Manufacturing, total</b>                         | <b>86.427</b>                     | <b>23.118</b>                   | <b>26,75</b>                           | <b>12.925</b>                 | <b>0,56</b>                | <b>0,12</b>   | <b>7.280</b>                        |
| 0 - 19 persons employed                               | 72.389                            | 18.914                          | 26,13                                  | 9.916                         | 0,52                       | 0,13          | 2.791                               |
| 20 - 49 persons employed                              | 77.877                            | 20.933                          | 26,88                                  | 12.160                        | 0,58                       | 0,11          | 10.341                              |
| 50 + persons employed                                 | 92.223                            | 24.772                          | 26,86                                  | 13.922                        | 0,56                       | 0,12          | 7.874                               |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>160.483</b>                    | <b>57.176</b>                   | <b>35,63</b>                           | <b>29.955</b>                 | <b>0,52</b>                | <b>0,17</b>   | <b>21.798</b>                       |
| 0 - 19 persons employed                               | 1.867.306                         | 99.872                          | 5,35                                   | 18.580                        | 0,19                       | 0,04          | 5.716                               |
| 20 - 49 persons employed                              | 31.763                            | 20.690                          | 65,14                                  | 16.810                        | 0,81                       | 0,12          | 399                                 |
| 50 + persons employed                                 | 130.779                           | 58.817                          | 44,97                                  | 31.157                        | 0,53                       | 0,21          | 23.699                              |
| <b>F Construction, total</b>                          | <b>70.995</b>                     | <b>26.353</b>                   | <b>37,12</b>                           | <b>12.145</b>                 | <b>0,46</b>                | <b>0,20</b>   | <b>2.849</b>                        |
| 0 - 19 persons employed                               | 64.907                            | 36.171                          | 55,73                                  | 10.202                        | 0,28                       | 0,40          | 1.679                               |
| 20 - 49 persons employed                              | 68.426                            | 23.084                          | 33,74                                  | 12.429                        | 0,53                       | 0,16          | 4.535                               |
| 50 + persons employed                                 | 74.725                            | 23.297                          | 31,18                                  | 12.900                        | 0,55                       | 0,14          | 2.696                               |
| <b>H Hotels and Restaurants, total</b>                | <b>32.930</b>                     | <b>14.442</b>                   | <b>43,86</b>                           | <b>11.187</b>                 | <b>0,77</b>                | <b>0,10</b>   | <b>5.412</b>                        |
| 0 - 19 persons employed                               | 29.143                            | 11.340                          | 38,91                                  | 8.444                         | 0,74                       | 0,10          | 4.683                               |
| 20 - 49 persons employed                              | 40.734                            | 20.282                          | 49,79                                  | 12.184                        | 0,60                       | 0,20          | 5.463                               |
| 50 + persons employed                                 | 32.922                            | 14.794                          | 44,94                                  | 14.159                        | 0,96                       | 0,02          | 6.353                               |
| <b>I Transport, Storage and Communications, total</b> | <b>81.554</b>                     | <b>39.094</b>                   | <b>47,94</b>                           | <b>19.520</b>                 | <b>0,50</b>                | <b>0,24</b>   | <b>11.745</b>                       |
| 0 - 19 persons employed                               | 85.807                            | 21.994                          | 25,63                                  | 10.634                        | 0,48                       | 0,13          | 5.473                               |
| 20 - 49 persons employed                              | 163.902                           | 34.256                          | 20,90                                  | 13.927                        | 0,40                       | 0,12          | 10.955                              |
| 50 + persons employed                                 | 69.601                            | 46.458                          | 66,75                                  | 23.716                        | 0,51                       | 0,33          | 14.323                              |

**Table 3.2. Main SBS indicators, breakdown by activities and employment class for 2009, Republika Srpska**

**Republika Srpska**

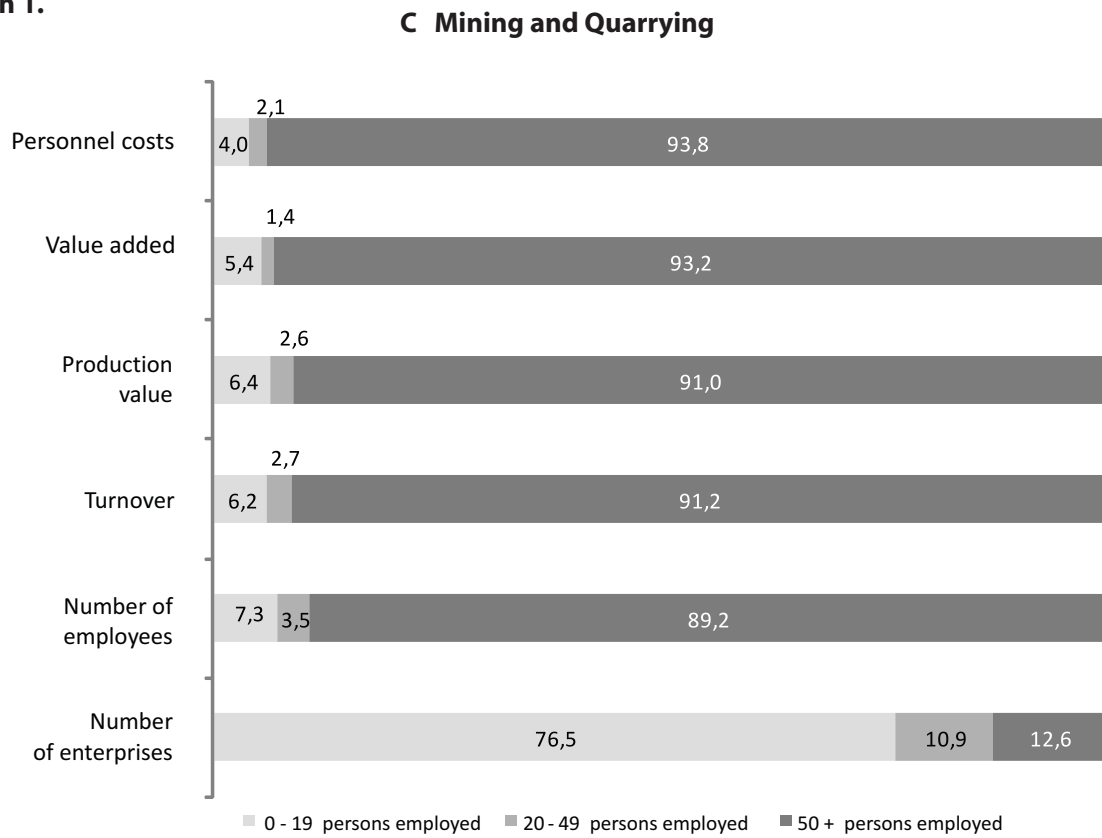
|   | Turnover per person employed (KM) | Value added per person employed | Percent of Value Added on Turnover (%) | Labour cost per employee (KM) | Labour cost on Value Added | Profitability | Investment per person employed (KM) |
|---|-----------------------------------|---------------------------------|--|-------------------------------|----------------------------|---------------|-------------------------------------|
| <b>C Mining and Quarrying, total</b>                  | <b>49.895</b>                     | <b>25.743</b>                   | <b>51,59</b>                           | <b>15.909</b>                 | <b>0,62</b>                | <b>0,20</b>   | <b>5.731</b>                        |
| 0 - 19 persons employed                               | 34.606                            | 14.401                          | 41,62                                  | 9.788                         | 0,68                       | 0,13          | 3.572                               |
| 20 - 49 persons employed                              | 38.347                            | 7.993                           | 20,85                                  | 11.855                        | 1,47                       | -0,10         | 3.609                               |
| 50 + persons employed                                 | 53.086                            | 28.544                          | 53,77                                  | 17.159                        | 0,60                       | 0,21          | 6.205                               |
| <b>D Manufacturing, total</b>                         | <b>63.543</b>                     | <b>10.175</b>                   | <b>16,01</b>                           | <b>9.784</b>                  | <b>0,96</b>                | <b>0,01</b>   | <b>4.672</b>                        |
| 0 - 19 persons employed                               | 72.920                            | 10.658                          | 14,62                                  | 7.411                         | 0,69                       | 0,05          | 1.626                               |
| 20 - 49 persons employed                              | 68.403                            | 15.422                          | 22,55                                  | 8.644                         | 0,56                       | 0,10          | 10.281                              |
| 50 + persons employed                                 | 59.610                            | 8.789                           | 14,74                                  | 10.749                        | 1,22                       | -0,03         | 4.247                               |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>82.240</b>                     | <b>38.917</b>                   | <b>47,32</b>                           | <b>23.095</b>                 | <b>0,59</b>                | <b>0,19</b>   | <b>12.396</b>                       |
| 0 - 19 persons employed                               | 47.083                            | 4.710                           | 10,01                                  | 8.477                         | 1,80                       | -0,08         | 39                                  |
| 20 - 49 persons employed                              | 24.305                            | 13.585                          | 55,89                                  | 12.525                        | 0,92                       | 0,04          | 1.403                               |
| 50 + persons employed                                 | 89.493                            | 42.758                          | 47,78                                  | 24.710                        | 0,58                       | 0,20          | 13.974                              |
| <b>F Construction, total</b>                          | <b>65.190</b>                     | <b>19.123</b>                   | <b>29,33</b>                           | <b>9.469</b>                  | <b>0,49</b>                | <b>0,15</b>   | <b>3.862</b>                        |
| 0 - 19 persons employed                               | 40.297                            | 8.605                           | 21,35                                  | 7.773                         | 0,87                       | 0,03          | 214                                 |
| 20 - 49 persons employed                              | 65.693                            | 18.900                          | 28,77                                  | 8.543                         | 0,44                       | 0,16          | 4.239                               |
| 50 + persons employed                                 | 75.846                            | 23.796                          | 31,37                                  | 10.541                        | 0,44                       | 0,18          | 5.305                               |
| <b>H Hotels and Restaurants, total</b>                | <b>28.416</b>                     | <b>10.949</b>                   | <b>38,53</b>                           | <b>8.951</b>                  | <b>0,81</b>                | <b>0,07</b>   | <b>13.643</b>                       |
| 0 - 19 persons employed                               | 31.404                            | 7.757                           | 24,70                                  | 7.599                         | 0,98                       | 0,01          | 2.638                               |
| 20 - 49 persons employed                              | 30.348                            | 12.009                          | 39,57                                  | 8.983                         | 0,74                       | 0,10          | 10.399                              |
| 50 + persons employed                                 | 23.938                            | 13.058                          | 54,55                                  | 10.203                        | 0,78                       | 0,12          | 26.823                              |
| <b>I Transport, Storage and Communications, total</b> | <b>63.878</b>                     | <b>34.089</b>                   | <b>53,37</b>                           | <b>16.213</b>                 | <b>0,47</b>                | <b>0,28</b>   | <b>10.226</b>                       |
| 0 - 19 persons employed                               | 69.722                            | 16.415                          | 23,54                                  | 8.535                         | 0,52                       | 0,11          | 4.026                               |
| 20 - 49 persons employed                              | 47.508                            | 18.674                          | 39,31                                  | 9.845                         | 0,52                       | 0,19          | 6.167                               |
| 50 + persons employed                                 | 63.669                            | 41.711                          | 65,51                                  | 19.458                        | 0,47                       | 0,35          | 12.755                              |

**Table 3.2. Main SBS indicators, breakdown by activities and employment class for 2009, Republika Srpska**

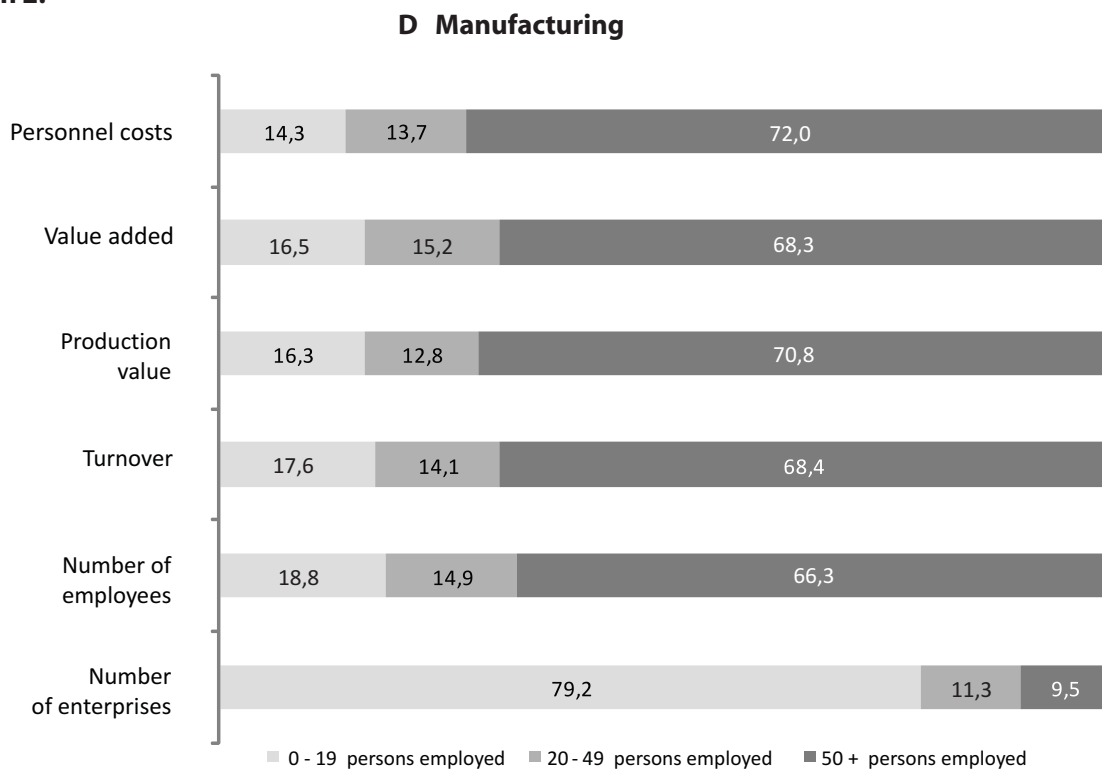
| <b>Brcko District</b>                                 | Turnover per person employed (KM) | Value added per person employed | Percent of Value Added on Turnover (%) | Labour cost per employee (KM) | Labour cost on Value Added | Profitability | Investment per person employed (KM) |
|---|-----------------------------------|---------------------------------|--|-------------------------------|----------------------------|---------------|-------------------------------------|
| <b>C Mining and Quarrying, total</b>                  | <b>55.414</b>                     | <b>14.109</b>                   | <b>25,46</b>                           | <b>5.623</b>                  | <b>0,36</b>                | <b>0,16</b>   | -                                   |
| 0 - 19 persons employed                               | 55.414                            | 14.109                          | 25,46                                  | 5.623                         | 0,36                       | 0,16          | -                                   |
| 20 - 49 persons employed                              | -                                 | -                               | -                                      | -                             | -                          | -             | -                                   |
| 50 + persons employed                                 | -                                 | -                               | -                                      | -                             | -                          | -             | -                                   |
| <b>D Manufacturing, total</b>                         | <b>123.709</b>                    | <b>25.263</b>                   | <b>20,42</b>                           | <b>11.293</b>                 | <b>0,44</b>                | <b>0,11</b>   | <b>7.355</b>                        |
| 0 - 19 persons employed                               | 81.781                            | 27.231                          | 33,30                                  | 8.482                         | 0,30                       | 0,23          | -                                   |
| 20 - 49 persons employed                              | 76.275                            | 14.582                          | 19,12                                  | 9.777                         | 0,66                       | 0,06          | 1.608                               |
| 50 + persons employed                                 | 151.324                           | 27.894                          | 18,43                                  | 12.613                        | 0,45                       | 0,10          | 11.416                              |
| <b>E Electricity, Gas and Water supply, total</b>     | <b>116.034</b>                    | <b>32.044</b>                   | <b>27,62</b>                           | <b>19.816</b>                 | <b>0,62</b>                | <b>0,11</b>   | <b>29.394</b>                       |
| 0 - 19 persons employed                               | 46.524                            | 22.963                          | 49,36                                  | 10.408                        | 0,45                       | 0,27          | -                                   |
| 20 - 49 persons employed                              | -                                 | -                               | -                                      | -                             | -                          | -             | -                                   |
| 50 + persons employed                                 | 117.964                           | 32.296                          | 27,38                                  | 20.077                        | 0,62                       | 0,10          | 30.210                              |
| <b>F Construction, total</b>                          | <b>47.800</b>                     | <b>23.180</b>                   | <b>48,49</b>                           | <b>8.218</b>                  | <b>0,35</b>                | <b>0,32</b>   | <b>6.749</b>                        |
| 0 - 19 persons employed                               | 29.297                            | 11.699                          | 39,93                                  | 7.916                         | 0,63                       | 0,15          | -                                   |
| 20 - 49 persons employed                              | 64.365                            | 30.130                          | 46,81                                  | 804                           | 0,27                       | 0,34          | 13.988                              |
| 50 + persons employed                                 | 38.264                            | 24.360                          | 63,66                                  | 8.850                         | 0,36                       | 0,41          | 718                                 |
| <b>H Hotels and Restaurants, total</b>                | <b>26.837</b>                     | <b>14.731</b>                   | <b>54,89</b>                           | <b>11.256</b>                 | <b>0,76</b>                | <b>0,13</b>   | -                                   |
| 0 - 19 persons employed                               | 24.214                            | 11.430                          | 47,20                                  | 10.954                        | 0,96                       | 0,02          | -                                   |
| 20 - 49 persons employed                              | 28.626                            | 16.982                          | 59,33                                  | 11.462                        | 0,67                       | 0,19          | -                                   |
| 50 + persons employed                                 | -                                 | -                               | -                                      | -                             | -                          | -             | -                                   |
| <b>I Transport, Storage and Communications, total</b> | <b>76.542</b>                     | <b>31.094</b>                   | <b>40,62</b>                           | <b>12.569</b>                 | <b>0,40</b>                | <b>0,24</b>   | <b>2.986</b>                        |
| 0 - 19 persons employed                               | 97.678                            | 36.405                          | 37,27                                  | 10.934                        | 0,30                       | 0,26          | -                                   |
| 20 - 49 persons employed                              | 137.655                           | 38.115                          | 27,69                                  | 12.219                        | 0,31                       | 0,19          | 3.181                               |
| 50 + persons employed                                 | 27.638                            | 21.431                          | 77,54                                  | 14.970                        | 0,70                       | 0,23          | 7.114                               |

## STRUCTURE OF MAIN VARIABLES, BREAKDOWN BY ACTIVITIES AND EMPLOYMENT CLASS

Graph 1.



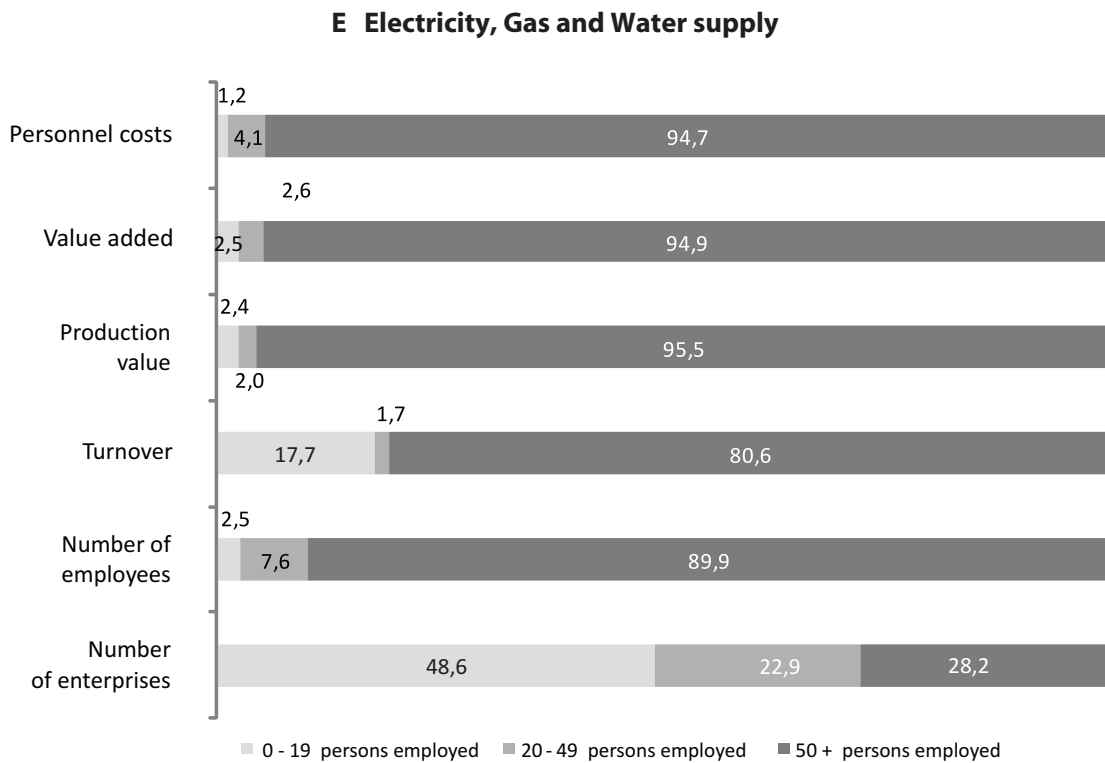
Graph 2.



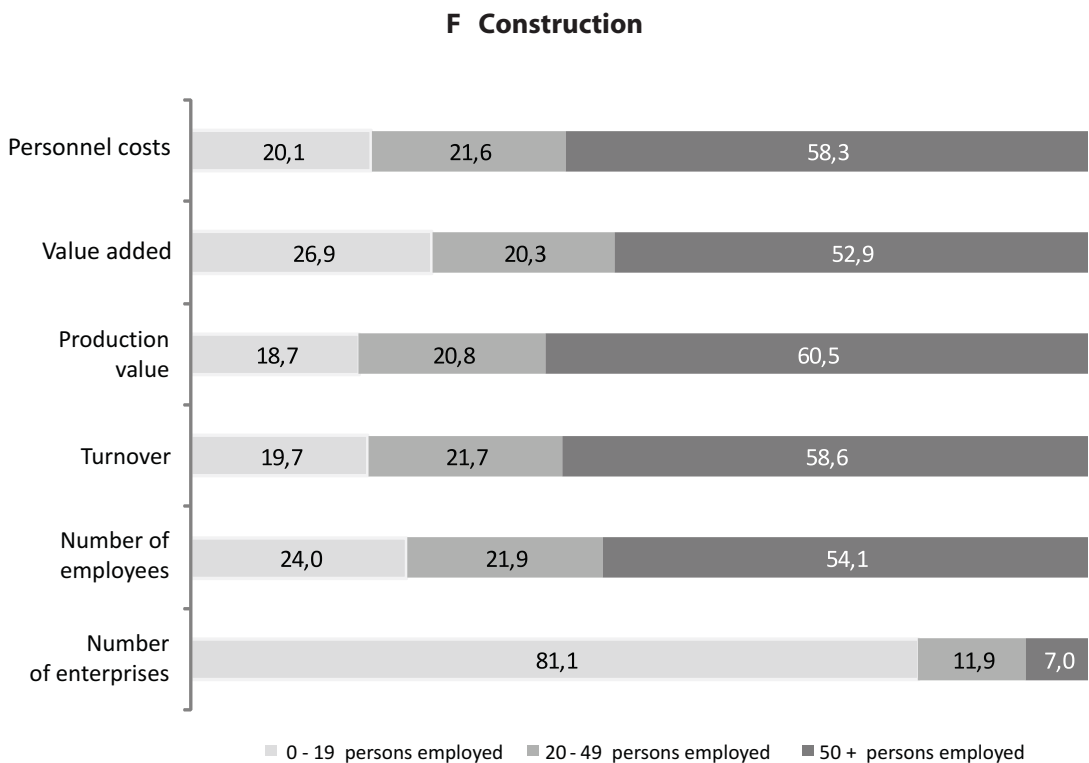


**STRUCTURE OF MAIN VARIABLES, BREAKDOWN BY ACTIVITIES AND EMPLOYMENT CLASS (continued)**

**Graph 3.**

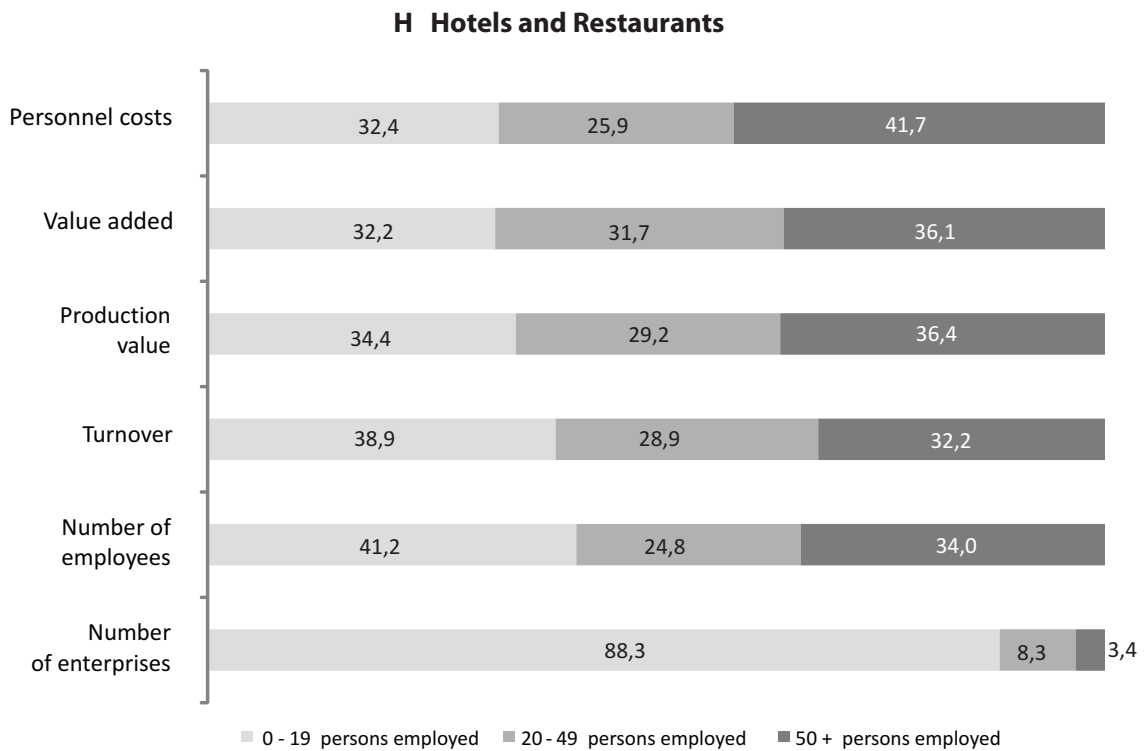


**Graph 4.**

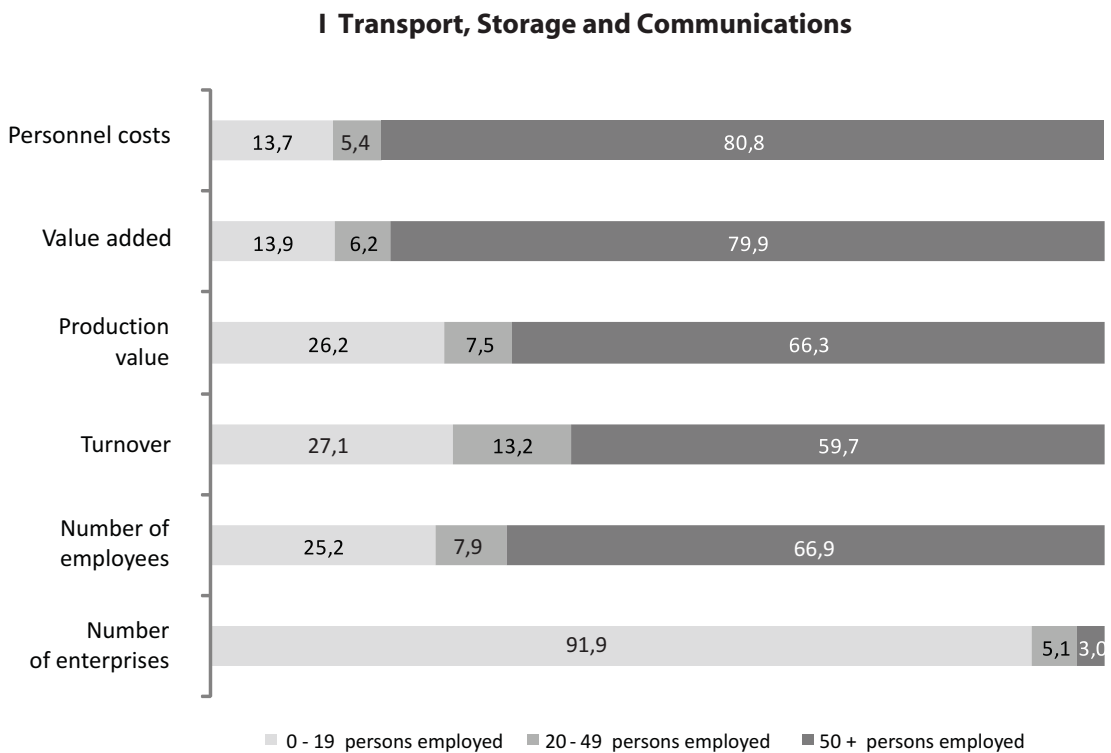


**STRUCTURE OF MAIN VARIABLES, BREAKDOWN BY ACTIVITIES AND EMPLOYMENT CLASS (continued)**

**Graph 5.**

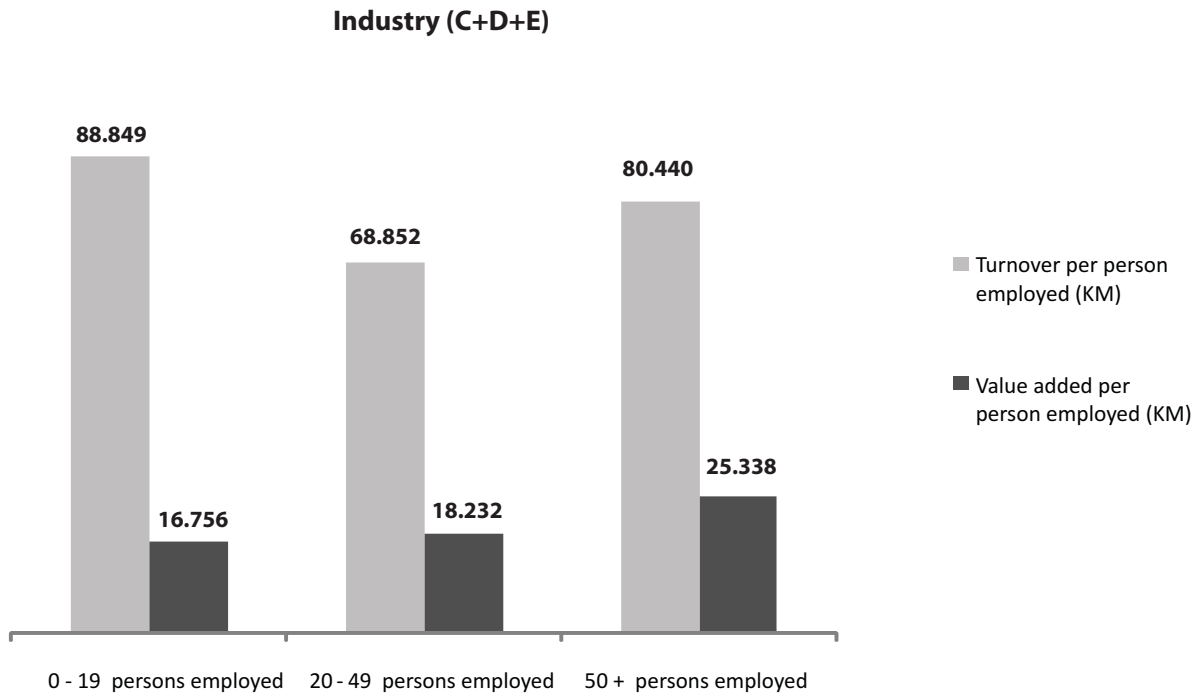


**Graph 6.**



## INDICATORS, BREAKDOWN BY ACTIVITIES AND EMPLOYMENT CLASS

Graph 7.



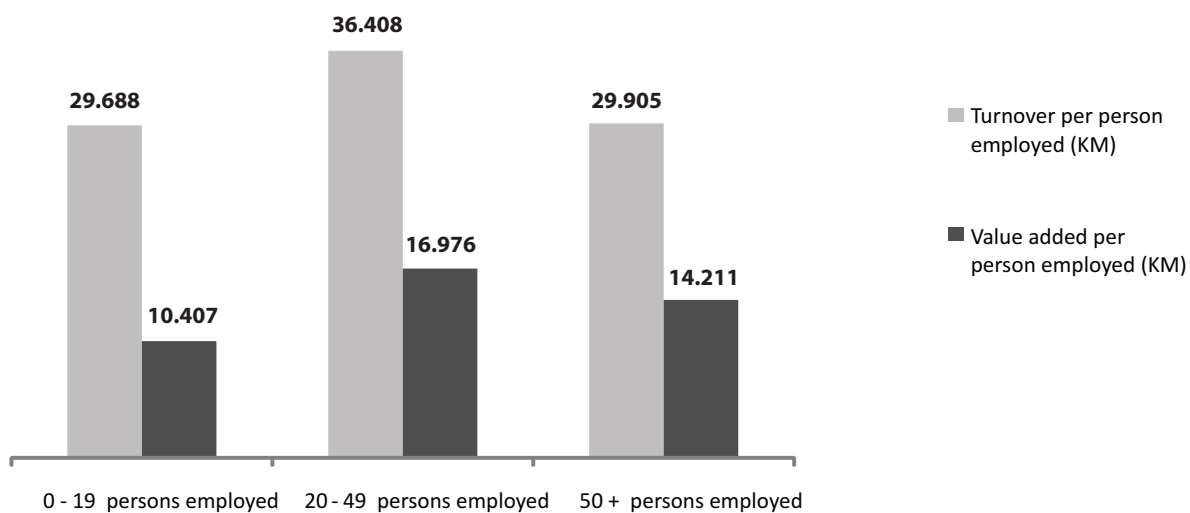
Graph 8.



## INDICATORS, BREAKDOWN BY ACTIVITIES AND EMPLOYMENT CLASS (continued)

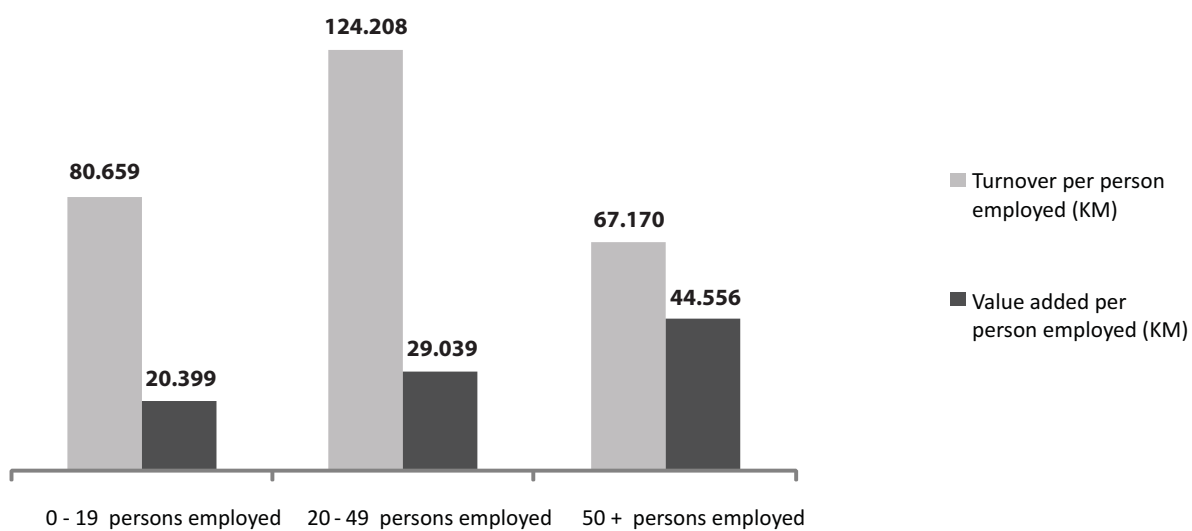
Graph 9.

### H Hotels and Restaurants



Graph 10.

### I Transport, Storage and Communications



## **9. Plans for further development and improvement of Structural business statistics**

In 2011, statistical institutions are conducting first regular annual survey for 2010 as the reference year. Based on this survey, all variables, requested by Annexes I-IV in annual periodicity (for Annex I all activities are not covered) for the level of BiH and entities, will be produced

Activities planned with a view of further development of structural business statistics in the next 2-3 years are, as follows:

- Expanding coverage of activities that are not covered by Annex I, so as to cover all activities covered by the mentioned Annex of EC Regulation 295/2008;
- Redesigning SBS questionnaire with the aim of including new activities;
- Supplementing current SBS questionnaires to ensure multi-annual data series required by the Annexes I-IV;
- Considering possibilities to take over data collected by SBS surveys for Annexes I - IV from the administrative data sources;
- Adjust survey method for the purpose of improving quality of variables and indicators;
- Prepare standard documentation of SBS surveys, and
- Improve dissemination of the results and prepare data for the transmission to Eurostat.

## REFERENCES

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- Hidiroglou, M.A., and Berthelot J.-M, (1986) "Statistical Editing and Imputation for Periodic Business Surveys" *Survey Methodology*, 12, 73-83
- Deville, J.C., e C.E. Särndal. "Calibration Estimators in Survey Sampling", *Journal of the American Statistical Association*, 87 (1992): 376-382
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## **ANNEX 1**

### **SBS definitions and clasifications**





## **SBS DEFINITIONS AND CLASIFICATIONS**

Basic EU methodological issues relating to SBS (Annexes I - IV) are considered in this chapter.

The part of the methodology, as regard to definition of characteristics, was already practically applied in Pilot of SBS survey for 2009 year.

### **1. Legal basis concerning structural business statistics**

Structural Business Statistics (SBS) are based on legal obligation through New Council Regulation No 295/2008. The provisions of this Regulation are applicable from the reference year 2008 and onwards.. SBS covers all market activities of the business economy with the exception of agricultural activities, which are covered by other statistics.

In addition, there were other regulations which set out: definitions of SBS variables (No 250/2009), series of data and format for their transmission to Eurostat (No 251/2009) and criteria for quality report (No 275/2010). Legal base for conducting SBS surveys are five years Statistical programme of Bosnia and Herzegovina, Annual statistical plan which is adopted based on Law on Statistics of Bosnia and Herzegovina ( "Official Gazette of BiH, No 26/04 and 42/04).

### **2. The statistical units in structural business statistics**

Several statistical units are used for the compilation of SBS. Most data series refer to the "enterprise" as a statistical unit. Other SBS data series concern the "kind of-activity units" and the "local units".

**Enterprises** - Using the enterprise as a statistical unit for most SBS data series has important implications for the interpretation of the data. Enterprises are attributed a certain activity code on the basis of their principal activity. However, the enterprise statistics refer to the all activities carried out by the enterprises with a certain activity code including their secondary activities. The SBS on enterprises should include the figures relating to all enterprises; no size class thresholds are allowed (including information on enterprises with 0 persons employed). The SBS figures should be limited to the activities on the economic territory of the reporting country; this means that all figures relating to branches abroad of the legal units should be excluded on the one hand and that information on branches of foreign legal units active on the national territory of the reporting country should be included.

**Kind-of-activity unit (KAU)** - The kind of activity unit (KAU) groups all the parts of an enterprise contributing to the performance of an activity at class level of NACE (4 code) and corresponds to one or more operational subdivisions of the enterprise. The enterprise's information system should be capable of indicating for each KAU at least the value of production, intermediate consumption, labour costs, the operating surplus and employment and gross fixed capital formation. All the costs of ancillary activities of an enterprise must be allocated to the principal and secondary activities and thus to the KAUs observed within the enterprise.

### **3. The classifications in structural business statistics**

#### **The NACE classification of activities**

Pilot SBS survey was conducted by KD classification of economic activities which corresponding with EU NACE Rev 1.1.

Regular surveys of Structural business statistics will conduct by KD BiH 2010 classification of economic activities which corresponding with EU NACE Rev 2.

## **The NUTS classification of regions**

In the framework of SBS data broken down by regions is collected. For the classification of the regions EU use the NUTS 2007 classification as included in Commission Regulation (EC) No 205/2007. The NUTS is a hierarchical classification it subdivides states (country level = NUTS 1) into a whole number of NUTS 1 regions, each of which is in turn subdivided into a whole number of NUTS 2 regions and so on. As in BiH has not yet introduced the classification of regions according to NUTS classification, data are shown only by administrative units.

## **The CPA classification of products by activities**

Some SBS data are broken down by products on the basis of the CPA classification. KPPD BiH is classification of products by activities which is used in Bosnia and Herzegovina, corresponding with EU CPA 2008.

## **4. Definitions of characteristics used in structural business statistics**

### **11 110 Number of enterprises**

A count of the number of market enterprises registered to the population concerned in the business register corrected for errors, in particular frame errors. Only active units which either had turnover or employment at any time during the reference period should be included. Dormant (temporarily inactive) and inactive units are excluded. This statistic should include all units active during at least a part of the reference period. It also includes local units (branches) which do not constitute a separate legal entity and which are dependent on foreign enterprises.

### **11 210 Number of local units**

A count of the number of local units as defined in Council Regulation No 696/93 registered to the population concerned in the business register corrected for errors, in particular frame errors. Local units must be included even if they have no paid employees. This statistic should include all units active during at least a part of the reference period.

### **11 310 Number of kind-of-activity units**

A count of the number of kind-of-activity units as defined in Council Regulation No 696/93 registered to the population concerned in the business register corrected for errors, in particular frame errors, or an estimate if this type of unit is not registered. This statistic should include all units active during at least a part of the reference period.

### **12 110 Turnover (Annex: I to V, VII and VIII)**

Turnover comprises the totals invoiced by the observation unit during the reference period, and this corresponds to market sales of goods or services supplied to third parties. The sales of goods include the goods produced by the enterprise as well as the merchandise purchased by a retailer or land and other property held for resale. The rendering of services typically involves the performance by the enterprise of a contractually agreed task over an agreed period of time. The revenue of the long-term contracts (e.g. building contracts) should be recognised by reference to the stage of completion of the contract and not the finished contract method. Goods produced for own consumption or investment should be excluded from turnover. Turnover includes all duties and taxes on the goods or services invoiced by the unit with the exception of the value added type taxes (VAT). It also includes all other charges (transport, packaging, etc.) passed on to the customer, even if these charges are listed separately in the invoice. Reduction in prices,

rebates and discounts as well as the value of returned packing must be deducted. Income classified as other operating income, financial income and extra-ordinary income and revenue from the use by others of enterprise assets yielding interest, royalties and dividends and other income is excluded from turnover. Operating subsidies received from public authorities are also excluded.

### **12 120 Production value**

The production value measures the amount actually produced by the unit, based on sales, including changes in stocks and the resale of goods and services. The production value is defined as turnover or revenue from sales of goods and rendering of services, plus or minus the changes in stocks of finished products, work in progress and goods and services purchased for resale, minus the purchases of goods and services for resale (only for the goods and services sold during the reporting period and excluding the costs of storage and transport of the goods purchased for resale), plus capitalized production, plus other operating income (excluding subsidies). Income and expenditure classified as financial or as revenue in the form of interests and dividends in company accounts is excluded from production value. Included in purchases of goods and services for resale are the purchases of services purchased in order to be rendered to third parties in the same condition. Capitalized production includes the own-account production of all goods that are retained by their producers as investment. The latter includes the production of fixed tangible assets (buildings, etc.) as well as intangible assets (development of software, etc.). Capitalized production is unsold production and is valued at production cost. These capital goods are also included in investment.

### **12 150 Value added at factor cost**

Value added at factor cost is the gross income from operating activities after adjusting for operating subsidies and indirect taxes. It can be calculated from turnover, plus capitalised production, plus other operating income (including operating subsidies), plus or minus the changes in stocks, minus the purchases of goods and services, minus other taxes on products which are linked to turnover but not deductible, minus the duties and taxes linked to production. The duties and taxes linked to production are compulsory, unrequited payments, in cash or in kind which are levied by general government in respect of the production and importation of goods and services, the employment of labour, the ownership or use of land, buildings or other assets used in production irrespective of the quantity or the value of goods and services produced or sold. Alternatively it can be calculated from gross operating surplus by adding personnel costs. Income and expenditure classified as financial in company accounts is excluded from value added. Income and expenditure classified as interest income, dividend income, foreign exchange gain from foreign currency borrowings related to interest costs, gains on redemption and extinguishment of debt or finance costs are excluded from value added. Value added at factor costs is calculated "gross" as value adjustments (such as depreciation and impairment losses) are not subtracted.

### **12 170 Gross operating surplus**

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 personnel 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 extra-ordinary are excluded from gross operating surplus.

### **13 110 Total purchases of goods and services**

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, be stocked. Included in these purchases are the materials that enter directly into the goods produced (raw materials, intermediary products, components), plus non-capitalised small tools and equipment. Also included are the values of ancillary materials (lubricants, water, packaging, maintenance and repair materials, and office materials) as well as energy products. Included in this variable are the purchases of materials made for the production of capital goods by the unit. Services paid for during the reference period are also included. In this figure are payments for all work carried out by third parties on behalf of the unit including current repairs and maintenance, installation work and technical studies. Amounts paid for the installation of capital goods and the value of capitalised goods are excluded. Also included are payments made for non-industrial services such as legal and

accountancy fees, patents and license fees (where they are not capitalised), insurance premiums, costs of meetings of shareholders and governing bodies, contributions to business and professional associations, postal, telephone, electronic communication, telegraph and fax charges, transport services for goods and personnel, advertising costs, commissions (where they are not included in wages and salaries), rents, bank charges (excluding interest payments) and all other business services provided by third parties. Included are services which are transformed and capitalised by the unit as capitalised production. Expenditure classified as financial expenditure in the form of interests and dividends is excluded from the total purchases of goods and services. Purchases of goods and services are valued at the purchase price, i.e. the price the purchaser actually pays for the products, including any taxes less subsidies on the products bought excluding value added type taxes. All other taxes and duties on the products are therefore not deducted from the valuation of the purchases of goods and services. The treatment of taxes on production is not relevant in the valuation of these purchases.

### **13 120 Purchases of goods and services purchased for resale in the same Condition**

Purchases for resale are purchases of goods for resale to third parties without further processing. It also includes purchases of services by "invoicing" service companies, i.e. those whose turnover is composed not only of agency fees charged on a service transaction but also the actual amount involved in the service transaction, e.g. transport purchases by travel agents. Purchases of goods and services purchased for resale in the same condition as received are valued at the purchase price excluding deductible VAT and other deductible taxes linked directly to turnover. All other taxes and duties on the products are therefore not deducted from the valuation of the purchases of goods and services.

### **13 131 Payments for agency workers**

Included in this figure are payments to temporary employment agencies and similar organizations supplying workers to clients' businesses for limited periods of time to supplement or temporarily replace the working force of the client, where the individuals provided are employees of the temporary help service unit. However, these agencies and organizations do not provide direct supervision of their employees at the clients' work sites. Only the payments for the provision of personnel which is not linked to the provision of a particular industrial or other non-industrial service is included.

### **13 210 Change in stocks of goods and services**

Change in stocks (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 purchaser's prices exclusive of VAT if they are purchased from another unit, otherwise at production cost. Among stocks (and the change in stocks), the following breakdown can be made: stocks of finished goods, stocks of work in progress, stocks of goods and services purchased for resale in the same condition as received and stocks of raw materials and consumables. Included are 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. These products include work in progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are excluded. Included are the stocks of 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. Products purchased for resale and stocked by services enterprises can include goods (industrial equipment in the case of "turnkey" engineering contracts, or buildings in the case of property development, etc.) as well as services (rights to use advertising space, transport, accommodation, etc.). Included also are the stocks of raw and ancillary materials, intermediary products, components, energy, non-capitalised small tools and services which belong to the unit.

### **13211 Change in stocks of goods and services purchased for resale**

This variable is defined as the change in stocks at purchaser's 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.

### **13213 Change in stocks of finished products and work in progress**

This variable 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. These products include work in progress belonging to the unit, even if the products in question are in the possession of third parties. Equally, products held by the unit which belong to third parties are excluded. Stocks are valued at production cost, and are valued prior to value adjustments (such as depreciation).

### **13310 Personnel costs**

Personnel costs 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 employer's compulsory and voluntary social contributions. Personnel costs are made up of: wages and salaries and employers' social security costs. All remuneration paid during the reference period is included, regardless of whether it is paid on the basis of working time, output or piecework, and whether it is paid regularly or not. Included are all gratuities, workplace and performance bonuses, ex gratis payments, thirteenth month pay (and similar fixed bonuses), payments made to employees in consideration of dismissal, lodging, transport, cost of living and family allowances, commissions, attendance fees, over-time, night work etc. as well as taxes, social security contributions and other amounts owed by the employees and retained at source by the employers. Also included are the social security costs for the employer. These include employer's social security contributions to schemes for retirement pensions, sickness, maternity, disability, unemployment, occupational accidents and diseases, family allowances as well as other schemes. These costs are included regardless of whether they are statutory, collectively agreed, contractual or voluntary in nature. Payments for agency workers are not included in personnel costs.

### **13320 Wages and salaries**

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 piece-work and whether it is paid regularly or not. Wages and salaries include the values of any social contributions, income taxes, etc. payable by the employee even if they are actually withheld by the employer and paid directly to social insurance schemes, tax authorities, etc. on behalf of the employee. Wages and salaries do not include social contributions payable by the employer. Wages and salaries include: all gratuities, bonuses, ex gratia payments, "thirteenth month payments", severance payments, lodging, transport, cost-of-living, and family allowances, tips, commission, attendance fees, etc. received by employees, as well as taxes, social security contributions and other amounts payable by employees and withheld at source by the employer. Wages and salaries which the employer continues to pay in the event of illness, occupational accident, maternity leave or short-time working may be recorded here or under social security costs, dependent upon the unit's accounting practices. Payments for agency workers are not included in wages and salaries.

### **13330 Social security costs**

Employers' 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 employer's social security contributions to schemes for retirement pensions, sickness, maternity, disability, unemployment, occupational accidents and diseases, family allowances as well as other schemes. Included are the costs for all employees including home workers and apprentices. Charges are included for all schemes, regardless of whether they are statutory, collectively agreed, contractual or voluntary in nature. Wages and salaries which the employer continues to pay in the event of illness, occupational accident, maternity leave or short-time working may be recorded here or under wages and salaries, dependent upon the unit's accounting practices.

### **13411 Payments for long term rental and operational leasing of goods**

The payments for long-term rental include all charges relative to the renting of tangible goods for a period greater than one year. Operational leases are those leases which do not transfer substantially all the risks and rewards incident to legal ownership to the lessee. Under an operational lease, the lessee acquires the right to use a durable good for a certain period of time, which may be long or short and not necessarily settled in advance. When the leasing period expires, the lessor expects to receive his good back in more or less the same condition as when he hired it out, apart from normal wear and tear. Thus the leasing period does not cover all, or a predominant part of, the good's economic lifetime. Payments for the operational leasing of goods relate to the cost of using the tangible goods made available to the unit through these contracts.

If all risks and rewards of ownership are, de facto though not de jure, transferred from lessor 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.

All payments regarding financial leasing should be excluded from variable 13411.

The purchase price of the good in question should be recorded under gross investments at the time of the acquisition of the good.

### **15110 Gross investment in tangible goods**

Investment during the reference period in all tangible goods. Included are new and existing tangible capital goods, whether bought from third parties, acquired under a financial lease contract (i.e. the right to use a durable good in exchange for rental payments over a predetermined and protracted term) 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.

Purchased goods are valued at purchase price, i.e. transport and installation charges, fees, taxes and other

costs of ownership transfer are included.

The value of goods acquired via financial lease corresponds to the market value of the good if it had been purchased in the year of acquisition only. This value is in principle known in the contract or can be estimated by summing-up the part of the installments that cover the capital reimbursement. The part of installments corresponding to the interest payments are to be excluded. For the goods acquired via financial leasing the value is to be recorded at the time when the good is delivered to the lessee.

Own produced tangible goods are valued at production cost. Goods acquired through restructuring (such as mergers, take-over, break-ups, split-off) are excluded.

Purchases of small tools which are not capitalised are included under current expenditure.

Also included are all additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of capital goods.

Current maintenance costs are excluded as is the value and current expenditure on capital goods used under rental and operational lease contracts. Annual payments for assets used under financial leasing should be excluded. Investments in intangible and financial assets are excluded.

Concerning the recording of investments where the invoicing, delivery, payment and first use of the good may take place in different reference periods, the following method is proposed as an objective.

Investments are recorded when the ownership is transferred to the unit that intends to use them. Capitalised production is recorded when produced. Concerning the recording of investments made in identifiable stages, each part investment should be recorded in the reference period in which they are made.

#### **15 120 Gross investment in land**

Included under this variable, in addition to land, are 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 leveling, the laying of pipes or by the provision of paths or roads. Land acquired through restructuring (such as mergers, take-over, break-ups, split-off) is excluded.

#### **15 130 Gross investment in existing buildings and structures**

The investment includes the cost of the existing buildings (that have been used before) 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 (15 12 0).

Purchases of new buildings that have never been used are excluded. Existing buildings and structures acquired through restructuring (such as mergers, take-over, break-ups, split-off) are excluded.

#### **15 140 Gross investment in construction and alteration of buildings**

This variable 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, pipe lines, power transmission lines, gas-pipes, railway lines, port installations, roads, bridges, viaducts, drains and other site improvements. Current maintenance costs are excluded.

## **15 150 Gross investment in machinery and equipment**

This variable 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 restructuring (such as mergers, take-over, break-ups, split-off) 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.

## **15 210 Sales of tangible investment goods**

Sales of tangible 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.

## **15 420 Gross investment in concessions, patents, licenses, trade marks and similar rights**

Investment in concession, patents, licenses, trade marks and similar rights are recognized to be an intangible asset if and only if it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and if the cost of the asset can be measured reliably. This requirement applies whether an intangible asset is acquired externally or generated internally.

A concession is a business operated under a contract or license associated with a degree of exclusivity in exploiting a business within a certain geographical area. For example, sports arenas or public parks may have concession stands; and public services such as water supply may be operated as concessions. The owner of the concession — the concessionaire — operates as an independent business and pays either a fixed fee, a percentage of revenue or profit, or both to the entity with the ability to assign exclusive rights for an area or facility. A concession may involve the transfer to the concessionaire of the right to use some existing infrastructure required to carry out a business (such as a water supply system in a city). A patent is a legal title of industrial property granting its owner the exclusive right to exploit an invention commercially for a limited area and time. The patent confers its owner the right to stop others from, among other things, making, using or selling such invention without authorization. In return for the exclusive right to exploit it, the technical details of the invention are published. Patentability requires novelty, inventiveness and industrial applicability of the invention.

A licensor may grant license under "intellectual property" to do something (such as copy software or use a patented invention) without fear of a claim of intellectual property infringement brought by the licensor. A license under intellectual property commonly has several component parts, including a term, territory, renewal, as well as other limitations deemed vital to the licensor.

A trademark is a distinctive sign that can be represented graphically. A competitive tool, it is a means for industries and other businesses of attracting and retaining customers by distinguishing their goods and services from their competitors' A Mark is used to differentiate a product or a service. Trademarks can be two- or three-dimensional and can be made up of words, pictures, colors, and/or sounds and so forth.

## **15 441 Investment in purchased software**

Investment in purchased software are recognized as an intangible asset if and only if it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and if the cost of the asset can be measured reliably. If the purchase of software does not meet these conditions, it is recognized as an expense when it is incurred and included in the value of variable 13 11 0 Total purchases of goods and



services.

The investment in purchased software comprises its purchase price, including any import duties and nonrefundable purchase taxes, and any directly attributable expenditure on preparing the software for its intended use. Directly attributable expenditure includes, for example, professional fees for its installation. Any trade discounts and rebates are deducted in arriving at the cost.

### **16 110 Number of persons employed**

The number of persons employed is defined as the total number of persons who work in the observation unit (inclusive of working proprietors, partners working regularly in the unit and unpaid family workers working regularly in the unit), as well as persons who work outside the unit who belong to it and are paid by it (e.g. sales representatives, delivery personnel, repair and maintenance teams). It includes persons absent for a short period (e.g. sick leave, paid leave or special leave), and also those on strike, but not those absent for an indefinite period. It also includes part-time workers who are regarded as such under the laws and who are on the pay-roll, as well as seasonal workers, apprentices and home workers on the pay-roll.

The number of persons employed excludes manpower supplied to the unit by other enterprises, persons carrying out repair and maintenance work in the enquiry unit on behalf of other enterprises, as well as those on compulsory military service. Unpaid family workers refer to persons who live with the proprietor of the unit and work regularly for the unit, but do not have a contract of service and do not receive a fixed sum for the work they perform. This is limited to those persons who are not included on the payroll of another unit as their principal occupation.

### **16 120 Number of unpaid persons employed**

The number of unpaid persons employed is defined as the number of persons who work regularly in the observation unit and who do not receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind (unpaid family workers, working proprietors not receiving a compensation in the form of wages, salaries).

### **16 130 Number of employees**

The number of employees is defined as those persons who work for an employer and who have a contract of employment and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind. (All persons for whom payments are booked under the heading personnel costs in the profit and loss accounts of the enterprise should be included even if in some cases no contract of employment exists).

The relationship of employer to employee exists when there is an agreement, which may be formal or informal, between an enterprise and a person, normally entered into voluntarily by both parties, whereby the person works for the enterprise in return for remuneration in cash or in kind.

A worker is considered to be a wage or salary earner of a particular unit if he or she receives a wage or salary from the unit regardless of where the work is done (in or outside the production unit). A worker from a temporary employment agency is considered to be an employee of the temporary employment agency and not of the unit (customer) in which they work. In particular the following are considered as employees: paid working proprietors; students who have a formal commitment whereby they contribute to the unit's process of production in return for remuneration and/or education services; home workers if there is an explicit agreement that the home worker is remunerated on the basis of the work done and they are included on the pay-roll. The number of employees includes part-time workers, seasonal workers, and persons on strike or on short-term leave, but excludes those persons on long-term leave. The number of employees does not include voluntary workers.

### **16 140 Number of employees in full time equivalent units**

Figures for the number of persons working less than the standard working time of a full-year full-time worker, should be converted into full time equivalents, with regard to the working time of a full-time full-year employee in the unit. It is the total hours worked divided by the average annual number of hours worked in full-time jobs within the economic territory. Since the length of a full-time job has changed through time and differs between industries, methods which establish the average proportion and average hours of less than full-time jobs in each job group have to be used. A normal full-time week must first be estimated in each job group. If possible, a job group can be defined, inside an activity, according to sex and (or) kind of work of people. Hours contractually agreed upon can constitute for employee jobs, the appropriate criteria for determining those figures. Fulltime equivalent is calculated separately in each job group, and then summed. Included in this category are people working less than a standard working day, less than the standard number of working days in the week, or less than the standard number of weeks (or months) in the year. The conversion should be carried out on the basis of the number of hours, days, weeks or months worked.

### **16 150 Number of hours worked by employees**

The total number of hours worked by employees represents the aggregate number of hours actually worked for the output of the observation unit during the reference period. This variable excludes hours paid but not actually worked such as for annual leave, holidays and sick leave. It also excludes meal breaks and commuting between home and work.

Included are hours actually worked during normal working hours; hours worked in addition to those; time which is spent at the place of work on tasks such as preparing the site and time corresponding to short periods of rest at the work place. If the exact number of hours actually worked is not known, it may be estimated on the basis of the theoretical number of working hours and the average rate of absences (sickness, maternity, etc.)

### **20 110 Purchases of energy products (in value)**

Purchases of all energy products during the reference period should be included in this variable only if they are purchased to be used as fuel. Energy products purchased as a raw material or for resale without transformation should be excluded.

### **21 11 0 Investment in equipment and plant for pollution control and special anti-pollution accessories (mainly 'end-of-pipe' equipment)**

Capital expenditures for methods, technologies, processes or equipment designed to collect and remove pollution and pollutants (e.g. air emissions, effluents or solid waste) after their creation, prevent the spread of and measure the level of the pollution, and treat and dispose of pollutants generated by the operating activity of the company. It is the sum of expenditure in the environmental domains: Protection of ambient air and climate, Wastewater management, Waste management and Other environmental protection activities. Other environmental protection activities includes Protection and remediation of soil, groundwater and surface water, Noise and vibration abatement, Protection of biodiversity and landscape, Protection against radiation, Research and development, General environmental administration and management, Education, training and information, Activities leading to indivisible expenditure and Activities not elsewhere classified. The main purpose or function of this capital expenditure is environmental protection and the total expenditure for these should be reported.

The expenditure should be reported gross of any cost-offsets resulting from the generation and sale of marketable by-products, savings made, or subsidies received.

Purchased goods are valued at the purchase price excluding deductible VAT and other deductible taxes directly linked to turnover.

## **21 120 Investment in equipment and plant linked to cleaner technologies (“integrated technology”)**

Capital expenditures for new or adaptation of existing methods, technologies, processes, equipment (or parts thereof) designed to prevent or reduce the amount of pollution created at the source (e.g. air emissions, effluents or solid waste), thereby reducing the environmental impacts associated with the release of pollutants and/or with polluting activities. It is the sum of expenditure in the environmental domains Protection of ambient air and climate, Wastewater management, Waste management and Other environmental protection activities. Other environmental protection activities includes Protection and remediation of soil, groundwater and surface water, Noise and vibration abatement, Protection of biodiversity and landscape, Protection against radiation, Research and development, General environmental administration and management, Education, training and information, Activities leading to indivisible expenditure and Activities not elsewhere classified.

The expenditure should be reported gross of any cost-offsets resulting from the generation and sale of marketable by-products, savings made, or subsidies received. Purchased goods are valued at the purchase price excluding deductible VAT and other deductible taxes directly linked to turnover.

## **21 140 Total current expenditure on environmental protection**

Total current expenditure on environmental protection is the expenditure for operating and maintaining an activity, technology, process, equipment (or parts thereof) designed to prevent, reduce, treat or eliminate pollutants and pollution (e.g. air emissions, effluents or solid waste) or any other degradation of the environment resulting from the operating activity of the company.

It is the sum of expenditure in the environmental domains: Protection of ambient air and climate, Wastewater management, Waste management and Other environmental protection activities. Other environmental protection activities includes: Protection and remediation of soil, groundwater and surface water, Noise and vibration abatement, Protection of biodiversity and landscape, Protection against radiation, Research and development, General environmental administration and management, Education, training and information, Activities leading to indivisible expenditure and Activities not elsewhere classified. Total current expenditure on environmental protection should be reported gross of any cost-offsets resulting from the sale of marketable by-products, savings or subsidies received.

Current expenditure is the sum of “in-house expenditure” and “purchases of environmental protection services”. In-house expenditure includes all current expenditure on environmental protection except purchases of environmental protection services from other units. It is the sum of labour costs, use of raw materials and consumables including energy costs and payments for operational leasing.



## **ANNEX 2**

# **SBS QUESTIONNAIRES**

Name of statistical institutions

Legal basis

**DETAILED ANNUAL STRUCTURAL BUSINESS SURVEY  
FOR ENTERPRISES FOR 2009 YEAR**

*(MINING, INDUSTRY, ENERGY, CONSTRUCTION, HOTELS AND RESTAURANTS, TRANSPORT, STORAGE AND COMMUNICATION)*

Please, read the enclosed Instruction before filling this form

Please check the following information printed and indicate possible changes under the rows pre-printed; indicate the reasons of the changement, tick **mark 1** in case of incorrect data and **mark 2** in case of data really modified; in case of data modified indicate the **date of the change**.

**IDENTIFICATION AND STRUCTURAL DATA ON THE ENTERPRISE**

|                             |                                       |                  |                                      |
|-----------------------------|---------------------------------------|------------------|--------------------------------------|
| 1) Entrepise name           | _____                                 | Code 1 or 2<br>□ | Date of change<br>month: □□ year: □□ |
| 2) ID code (only for RS)    | □□□□□□□□□□                            |                  |                                      |
| 3) Fiscal code              | □□□□□□□□□□                            |                  |                                      |
| 4) Address and municipality | _____ (municipality code)<br>□□□□□□□□ | Code 1 or 2<br>□ | Date of change<br>month: □□ year: □□ |
| 5) Activity                 | _____ (activity code)<br>□□□□□□□□     | Code 1 or 2<br>□ | Date of change<br>month: □□ year: □□ |

*Please describe the activity of enterprise in this box. We need descriptions for re-coding according with the new Classification of activities KD BiH 2010 which has already adopt and will be applied from 01.01.2011. (Structure with explanatory notes of KD BiH 2010 is on internet address [http://www.bhas.ba/Arhiva/Klasifikacije/KD\\_2010\\_strukturasaoobjasnjenjima.pdf](http://www.bhas.ba/Arhiva/Klasifikacije/KD_2010_strukturasaoobjasnjenjima.pdf))*

|  |       |                                  |
|--|-------|----------------------------------|
| 6) Describe the main activity in as much as possible detailes <sup>1)</sup>      | _____ | □□□□□□□□<br>(Fill in Statistics) |
| 7) Describe the secondary activity in as much as possible detailes <sup>2)</sup> | _____ | □□□□□□□□<br>(Fill in Statistics) |

|  |  |                               |
|--|--|-------------------------------|
| 8) Number of local units at 31.12.2009. <sup>3)</sup>  | □□   |                               |
| 9) Number of persons employed at 31.12.2009.   | □□□□□□   |                               |
| 10) Status of the enterprises at the time of filling of Quest.<br>(circle one of the modality)                     | Active 1<br>Closed down 2<br>Temporary inactive 3  | from which month: □□ year: □□ |
| 11) If the enterprises is in act of legal procedures, circle one of the following:<br>(circle one of the modality) | merging 1      bankrupcy 5<br>joining 2      liquidation 6<br>division 3      without change 7<br>separation 4 | from which month: □□ year: □□ |
| 12) Who fills up the accounts of the enterprise?<br>(circle one of the modality)                                   | The enterprise itself 1<br>The accounting association 2<br>The authorised accountant 3                         |                               |

1) Main (principal) activity is the activity which generates the highest revenue or activity which has the largest number of workers

2) Secondary activities are activities different from main, which as result have specific products and services for market

3) Local unit is the enterprise or part thereof (workshop, factory, storage, office) which is located in certain geographical location

**Table 01. REVENUES FROM BUSINESS ACTIVITIES <sup>4)</sup>**

| Code         | Name of items   | Accounting headings | Value in KM |
|--------------|---|---------------------|-------------|
| 01.01        | <b>Sale of own goods and/or services produced by the enterprise</b>               |                     |             |
| 01.02        | <b>Resale of goods in the same condition as received</b>                          |                     |             |
| 01.03        | <b>Capitalised Production</b>   |                     |             |
| 01.04        | <b>Subsidies on products</b>  |                     |             |
| 01.05        | <b>Subsidies on production</b>  |                     |             |
| 01.06        | <b>Other operating income</b> ( <i>non financial , non extraordinaries</i> )      |                     |             |
| 01.07        | <b>Change in stocks of finished products (+/-)</b>                                |                     |             |
| 01.08        | <b>Change in stocks of works in progress (+/-)</b>                                |                     |             |
| <b>01.00</b> | <b>TOTAL</b> (01.01+ 01.02+ 01.03+ 01.04+ 01.05+ 01.06 ± 01.07 ± 01.08)           |                     |             |
| 01.00.01     | <b>Of which - Income from subcontracting</b> ( <i>construction and industry</i> ) |                     |             |

**Table 02. PRODUCTION COSTS <sup>5)</sup>**

| Code         | Name of items   | Accounting headings | Value in KM |
|--------------|---|---------------------|-------------|
| 02.01        | <b>Costs of purchases of raw materials, consumables and ancillary materials</b>             |                     |             |
| 02.02        | <b>Purchases value of sold goods for resale</b>   |                     |             |
| 02.03        | <b>Purchases of energy products</b>   |                     |             |
| 02.04        | <b>Purchases of services</b> (02.04.01. - 02.04.14.)  |                     |             |
| 02.04.01     | - Payments of services to third parties for treatment enterprise own products/services      |                     |             |
| 02.04.02     | - Payments to third parties for ordinary maintenances and repairs                           |                     |             |
| 02.04.03     | - Transport services  |                     |             |
| 02.04.04     | - Post and telecommunication services   |                     |             |
| 02.04.05     | - Advertising, promotion and exhibition   |                     |             |
| 02.04.06     | - Researches and studies  |                     |             |
| 02.04.07     | - Computer services, consultation, advices, accounting/auditing, legal, marketing..         |                     |             |
| 02.04.08     | - Insurance premiums  |                     |             |
| 02.04.09     | - Royalties, fees to use of copyrights, patents, licence etc.                               |                     |             |
| 02.04.10     | - Waste disposal charges, water services  |                     |             |
| 02.04.11     | - Bank charges ( <i>excluding interest payments</i> )                                       |                     |             |
| 02.04.12     | - Payments to employment agencies and/or recruitment agencies                               |                     |             |
| 02.04.13     | - Payment for enjoyment goods owned by third parties ( <i>rents and operative leasing</i> ) |                     |             |
| 02.04.14     | - Costs of other not mentioned services ( <i>security, cleaning, packing etc.</i> )         |                     |             |
| 02.05        | <b>Personnel cost</b>   |                     |             |
| 02.06        | <b>Amortization</b>   |                     |             |
| 02.07        | <b>Provisions for risks and other purposes</b>  |                     |             |
| 02.08        | <b>Other nonmaterial oparating costs</b> (02.08.01 - 02.08.06)                              |                     |             |
| 02.08.01     | - Compesation to employees ( <i>business trip, separation from family etc</i> )             |                     |             |
| 02.08.02     | - Cost of vocational training   |                     |             |
| 02.08.03     | - Entertainment expenses ( <i>meal and drinks, prezents</i> )                               |                     |             |
| 02.08.04     | - Membership fees   |                     |             |
| 02.08.05     | - Fees to the administrations   |                     |             |
| 02.08.06     | - Other operating costs ( <i>non financial , non extraordinaries</i> )                      |                     |             |
| 02.09        | <b>Taxes on the products excluding VAT and import duties</b>                                |                     |             |
| 02.10        | <b>Other indirect taxes on the production</b>   |                     |             |
| <b>02.00</b> | <b>TOTAL</b> (02.01+ 02.02+ 02.03+ 02.04+ 02.05+ 02.06+ 02.07+ 02.08+ 02.09+ 02.10)         |                     |             |
| 02.00.01     | <b>Of which -Payments to subcontractors</b> ( <i>construction and industry</i> )            |                     |             |

4) Data are taken over from Income statement and analitical evidence; excluding financial and extraordinaries revenues.

5) Data are taken over from Income statement and analitical evidence; excluding financial and extraordinaries expenditure.

**Table 03. CHANGE IN STOCKS OF RAW MATERIALS AND GOODS FOR RESALE (END minus START OF THE YEAR )<sup>6)</sup>**

|       |  |                     | Value in KM |
|-------|--|---------------------|-------------|
| Code  | Name of items  | Accounting headings | Value KM    |
| 03.01 | Change in raw materials and consumables (+/-)                                    |                     |             |
| 03.02 | Change in goods and services for resale in the same conditions as received (+/-) |                     |             |

6) Changes are equal to the value of the end minus the value of the begin of the period.

**Table 04. EMPLOYMENT**

| Code         | Professions                    |                                      | Persons employed (annual average) |              | Number of hours worked, total |
|--------------|--------------------------------|--------------------------------------|-----------------------------------|--------------|-------------------------------|
|              |                                |                                      | Total                             | which: women |                               |
| 04.01        | Not paid                       | Entrepreneurs, owners, cooperators   | 1                                 | 2            | 3                             |
| 04.02        |                                | Family members working in enterprise | 1                                 | 2            | 3                             |
| 04.03        | Employees                      | - White collar                       | 1                                 | 2            | 3                             |
| 04.04        |                                | - Blue collar                        | 1                                 | 2            | 3                             |
| 04.05        |                                | - Homeworkers                        | 1                                 | 2            | 3                             |
| <b>04.00</b> | <b>TOTAL ( 04.01 to 04.05)</b> |                                      | <b>1</b>                          | <b>2</b>     | <b>3</b>                      |

**Table 05. PERSONAL COSTS**

| Code         | Name of items   | Accounting headings | Value in KM |
|--------------|---|---------------------|-------------|
| 05.01        | Net wages and salaries paid to employees                      |                     |             |
| 05.02        | Employees contributions to pension and social schemes         |                     |             |
| 05.03        | Taxes on wages and salaries                                   |                     |             |
| 05.04        | Other compensation of employees treated as wages and salaries |                     |             |
| 05.05        | Employer's contributions to social schemes                    |                     |             |
| <b>05.00</b> | <b>TOTAL (05.01 to 05.05)</b>                                 |                     |             |

**Table 06. EXTERNAL PERSONNEL AND THEIR COSTS**

| Code  | Kind of professional services            | Number of external personnel (annual average) |              | Number of hours worked, total | Costs of external personnel in KM |
|-------|--|---|--------------|-------------------------------|-----------------------------------|
|       |  | Total   | which: women |                               |                                   |
| 06.01 | Agency workers and staff leasing workers | 1   | 2            | 3                             | 4                                 |
| 06.02 | Other kind of paid external workers      | 1   | 2            | 3                             | 4                                 |

**Table 07. REALIZED GROSS INVESTMENTS IN TANGIBLE AND INTANGIBLE FIXED ASSETS<sup>7)</sup>**

| Code         | Kind of investment  | Value in KM |
|--------------|---|-------------|
| 07.01.       | <b>Total investment in tangible goods ( 07.01.01 - 07.01.06)</b>        |             |
| 07.01.01     | - Investment in land  |             |
| 07.01.02     | - Investment in existing Buildings and Structures                       |             |
| 07.01.03     | - Investment in new Buildings and Structures                            |             |
| 07.01.04     | - Investment in construction and alteration of Buildings and Structures |             |
| 07.01.05     | - Investment in new machinery and other equipment                       |             |
| 07.01.06     | - Investment in used (old) machinery and other equipment                |             |
| 07.02        | <b>Investments in intangible fixed assets</b>                           |             |
| <b>07.00</b> | <b>TOTAL (07.01 + 07.02)</b>  |             |

7) Realized investments represent the value of effectively completed construction, production or purchase facilities, equipment and other object during the year, regardless payment was made during the reference year

**Table 08. INVESTMENT FOR ENVIRONMENT PROTECTION (part of total from Table 7.) AND CURRENT COSTS - Value in KM**

| Code  | Name of items  | Activity for environment protection |                       |                  |                                 |
|-------|--|-------------------------------------|-----------------------|------------------|---------------------------------|
|       |  | Air protection                      | Wastewater management | Waste management | Others activities <sup>8)</sup> |
| 08.01 | Investment in equipments and plants for pollution control and special antipollution accessories (mainly end of pipe equipment) | 1                                   | 2                     | 3                | 4                               |
| 08.02 | Investment in equipments and plants linked to cleaner technology (integrated technology)                                       | 1                                   | 2                     | 3                | 4                               |
| 08.03 | Total current expenditure on environmental protection  | 1                                   | 2                     | 3                | 4                               |

8) Protection of soil and groundwater; noise and vibration abatement; protection of bio-diversity and landscape; protection of the radiations; research and development for the environmental protection; other environmental protection activities.



**Table 09. OTHER DATA FOR ENTERPRISE**

| Code  | Name of items  | Accounting headings | Value in KM |
|-------|--|---------------------|-------------|
| 09.01 | VAT invoiced on total turnover   |                     |             |
| 09.02 | Deductable VAT on purchases  |                     |             |
| 09.03 | VAT on Import  |                     |             |
| 09.04 | Export of goods and services   |                     |             |
| 09.05 | Import of goods and services   |                     |             |
| 09.08 | Severance paid for insurance damage  |                     |             |
| 09.09 | Income from rents and operative lease  |                     |             |
| 09.10 | Incom from dividends and participation in profit                                     |                     |             |
| 09.11 | Income from royalties, licenses, etc.  |                     |             |
| 09.12 | Contributions to capital stock allocated by the government and public administration |                     |             |
| 09.13 | Sales of tangible investment goods <i>(value of realization)</i>                     |                     |             |
| 09.14 | Direct taxes paid  |                     |             |
| 09.15 | Costs for extraordinary maintenance carried out from third parties on the            |                     |             |
| 09.16 | Income from interest   |                     |             |
| 09.17 | Interest paid  |                     |             |
| 09.18 | Total Research & Development expenditure (excluding current)                         |                     |             |

**Table 10. RETROSPECTIVE DATA FOR ENTERPRISE - 2008**

|        |  |  |
|--------|--|--|
| 10.01. | Number of employees (annual average)                     |  |
| 10.02. | Revenue from sales of products, services and goods in KM |  |

**INFORMATION ON THE FILLING IN THE QUESTIONNAIRE AND CONTACT INFORMATION**

1) Please indicate the time spent for the filling in the questionnaire

hours        minutes

2) Does this enterprise has E-mail address      Yes  \_\_\_\_\_ No   
*please write address*

3) Does this enterprise has website      Yes  \_\_\_\_\_ No   
*please write address*

4) Does this enterprise interested in filling this questionnaire on-line (internet)      Yes       No

5) Signature of person responsible for enterprise data \_\_\_\_\_ Phone: \_\_\_\_\_

6) Status of responsible person in business? \_\_\_\_\_  
*(Owner, Director, Manager, Accountant)*

**Who should be addressed questions for eventually clarifications to?**       *to above address*  
 *to below address*      *(e.g. accountant compile)*

7) Name and surname of the compiler \_\_\_\_\_ 8) Phone: \_\_\_\_\_  
*(write in capital letters)*

9) Address \_\_\_\_\_ 10) Date: \_\_\_\_\_

**M.P**

**SPACE FOR YOUR COMMENTS AND SUGGESTIONS ON IMPROVEMENTS**

*Please make any comments which could help us to improve this form:*

**Appendix for SPS 2009 questionnaire for enterprises (from census list)**  
 Table 11. Data for enterprise are classified by local kind-of activity unit

Link of units with enterprise → 13- digit Fiscal code  
 (have to fill up ID) → 8- digit ID code (only for RS)

| Identification data for kind of activity unit |   |   | Economic data for kind of activity unit           |  |   |  |  |   |   |   |                     |   |                              |                       |
|---|---|---|---|--|---|--|--|---|---|---|---------------------|---|------------------------------|-----------------------|
| Units   | Name local kind-of activity unit  | Address local kind-of activity unit (place of activity) | Municipality code (fill in by Statistical Office) | Activity code - level of division (Type 2 digit code of chosen Division from the back of Extract KD) | Revenues from sale of products, goods and services (KM) | Capitalised Production and other operating income (KM) | Change in stocks (+/-) products + works in progress + resale of goods (KM) | Costs of purchases (materials, energy products + services + other nonmaterial costs) (KM) | Purchases value of sold goods for resale (KM) | Change in stocks raw materials and consumables (KM) | Personnel cost (KM) | Total number of persons employed (annual average) | Total number of hours worked | Total investment (KM) |
| a   | b   | c   | d   | e  | 1   | 2  | 3  | 4   | 5   | 6   | 7                   | 8   | 9                            | 10                    |
|   | <i>Filling this table follow the relation of data searched by columns 1 -10 for LKAU with data codes from SBS questionnaire. Data for LKAU are part of data from SBS questionnaire.</i> |   |   |  |   |  |  |   |   |   |                     |   |                              |                       |
| 1   |   |   |   |  | (01.01+01.02)   | (01.03+01.06)  | (01.07+01.08+03.02)  | (02.01+02.02+02.03+02.04+02.08)   | (02.02)                                       | (03.01)   | ( 05.00)            | (04.00.01)  | (04.00.03)                   | (07.00)               |
| 2   |   |   |   |  |   |  |  |   |   |   |                     |   |                              |                       |
| 3   |   |   |   |  |   |  |  |   |   |   |                     |   |                              |                       |
| 4   |   |   |   |  |   |  |  |   |   |   |                     |   |                              |                       |
| 5   |   |   |   |  |   |  |  |   |   |   |                     |   |                              |                       |
| 6   |   |   |   |  |   |  |  |   |   |   |                     |   |                              |                       |
| 7   |   |   |   |  |   |  |  |   |   |   |                     |   |                              |                       |
| 8   |   |   |   |  |   |  |  |   |   |   |                     |   |                              |                       |
| <i>Copy in case of more than 8 LKAU</i>       |   |   |   |  |   |  |  |   |   |   |                     |   |                              |                       |
| 0   | <i>TOTAL (Sum of all LKAU should correspond to data given for the enterprise in SBS questionnaire)</i>  |   |   |  |   |  |  |   |   |   |                     |   |                              |                       |

**Instructions, definitions and examples for recognizing local kind of activity unit :** Local kind of activity unit (LKAU) is situated in a single location and in which only a single (non-ancillary) productive activity is carried out with permanent staff. The activity of the LKAU is the principal, secondary or ancillary activity of the unit. Ancillary activities should be recorded separately if these are located separately (have different addresses).

**Main (principal) activity** is the activity which generates the highest revenue or activity which has the largest number of workers. **Secondary activities** are activities different from main, which as result have specific products and services for market. The output of the secondary activity is a secondary product (more than 10% from the total activity of the unit). **An ancillary activity** is a supporting activity undertaken within an enterprise in order to create the conditions within which the principal or secondary activities can be carried out. The output of an ancillary activity is not intended for use outside the enterprise. Ancillary activities typically produce outputs that are commonly found as inputs into almost any kind of productive activity, small as well as large. Principal and secondary activities are generally carried out with the support of "ancillary activities", such as accounting, transportation, storage, purchasing, sales promotion, repair and maintenance etc.

**Example:**

Enterprise has two activities — construction and sale of building materials. The general management, administration and supply department are located at the same address with the shop of the building materials. Management of construction work, building machinery and equipment and storages are situated at the second address.  
 The principal activity of the enterprise is construction and it has 3 local KAU's:

- general management, administration and supply department (ancillary activity, which is separately from the principal activity),
- sale of the building materials,
- construction

**General examples:**

1. One activity at one address — 1 local KAU
2. One activity at two addresses — 2 local KAU's
3. Two activities at one address — 2 local KAU's

Instruction: Please for each local kind-of activity unit registered in Table 11, from offered extract of KD choose appropriate **Division of activity** that the unit deals with, and corresponding 2 digit code enter into column "e" by each local kind-of activity unit

**Extract from Classification of activities KD BIH, level of Section and Division**

| Code | Name of section and division of activities  | Code | Name of section and division of activities   | Code | Name of section and division of activities  |
|------|---|------|--|------|---|
|      | <b>A Agriculture, hunting and forestry</b>  |      |  |      |   |
| 01   | Agriculture, hunting and related service activities   | 23   | Manufacture of coke, refined petroleum products and nuclear fuel                           |      |   |
| 02   | Forestry, logging and related service activities  | 24   | Manufacture of chemicals and chemical products   | 50   | <b>G Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods</b><br>Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel |
|      | <b>B Fishing</b>  | 25   | Manufacture of rubber and plastic products   | 51   | Wholesale trade and commission trade, except of motor vehicles and motorcycles  |
| 05   | Fishing, fish farming and related service activities  | 26   | Manufacture of other non-metallic mineral products   | 52   | Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods  |
|      | <b>C Mining and quarrying</b>   | 27   | Manufacture of basic metals  |      |   |
| 10   | Mining of coal and lignite; extraction of peat  | 28   | Manufacture of fabricated metal products, except machinery and equipment                   |      |   |
| 11   | Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction, excluding surveying     | 29   | Manufacture of machinery and equipment n.e.c.  | 55   | <b>H Hotels and restaurants</b><br>Hotels and restaurants   |
| 12   | Mining of uranium and thorium ores  | 30   | Manufacture of office machinery and computers  |      |   |
| 13   | Mining of metal ores  | 31   | Manufacture of electrical machinery and apparatus n.e.c.                                   | 60   | <b>I Transport, storage and communication</b><br>Land transport; transport via pipelines  |
| 14   | Other mining and quarrying  | 32   | Manufacture of radio, television and communication equipment and apparatus                 | 61   | Water transport   |
|      | <b>D Manufacturing</b>  | 33   | Manufacture of medical, precision and optical instruments, watches and clocks              | 62   | Air transport   |
| 15   | Manufacture of food products and beverages  | 34   | Manufacture of motor vehicles, trailers and semi-trailers                                  | 63   | Supporting and auxiliary transport activities; activities of travel agencies  |
| 16   | Manufacture of tobacco products   | 35   | Manufacture of other transport equipment   | 64   | Post and telecommunications   |
| 17   | Manufacture of textiles   | 36   | Manufacture of furniture; manufacturing n.e.c.   |      |   |
| 18   | Manufacture of wearing apparel; dressing and dyeing of fur  | 37   | Recycling  | 70   | <b>K Real estate, renting and business activities</b><br>Real estate activities   |
| 19   | Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear                               |      |  | 71   | Renting of machinery and equipment without operator and of personal and household goods   |
| 20   | Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials | 40   | <b>E Electricity, gas and water supply</b><br>Electricity, gas, steam and hot water supply | 72   | Computer and related activities   |
| 21   | Manufacture of pulp, paper and paper products   | 41   | Collection, purification and distribution of water   | 73   | Research and development  |
| 22   | Publishing, printing and reproduction of recorded media   | 45   | <b>F Construction</b><br>Construction  | 74   | Other business activities   |

Name of statistical institutions

Legal basis

**SHORTER ANNUAL STRUCTURAL BUSINESS SURVEY  
FOR SMALL ENTERPRISES FOR 2009. YEAR**  
(MINING, INDUSTRY, ENERGY, CONSTRUCTION, HOTELS AND RESTAURANTS, TRANSPORT, STORAGE AND COMMUNICATION)

Please, read the enclosed Instruction before filling this form

Please check the following information printed and indicate possible changes under the rows pre-printed; indicate the reasons of the changement, tick **mark 1** in case of incorrect data and **mark 2** in case of data really modified; in case of data modified indicate the **date of the change**.

## IDENTIFICATION AND STRUCTURAL DATA ON THE ENTERPRISE

1) Enterprise name \_\_\_\_\_ Code 1 or 2  Date of change \_\_\_\_\_  
 \_\_\_\_\_ month \_\_\_\_\_ year

2) ID code (only for RS) \_\_\_\_\_

3) Fisical code \_\_\_\_\_

4) Address and municipality \_\_\_\_\_ Code 1 or 2  Date of change \_\_\_\_\_  
 \_\_\_\_\_ (municipality code) month \_\_\_\_\_ year

5) Activity \_\_\_\_\_ Code 1 or 2  Date of change \_\_\_\_\_  
 \_\_\_\_\_ (activity code) month \_\_\_\_\_ year

Please describe the activity of enterprise in this box. We need descriptions for re-coding according the new Classification of activities KD BiH 2010 which has already adopt and will be applied from 01.01.2011. (Structure with explanatory notes of KD BiH 2010 is on internet address [http://www.bhas.ba/Arhiva/Klasifikacije/KD\\_2010\\_strukturasaobjasnjenjima.pdf](http://www.bhas.ba/Arhiva/Klasifikacije/KD_2010_strukturasaobjasnjenjima.pdf))

6) Describe the main activity in as much as possible details<sup>1)</sup> \_\_\_\_\_  
 \_\_\_\_\_ (Fill in Statistics)

7) Status of the enterprises at the time of filling of Quest. active 1 } from which \_\_\_\_\_  
 (circle one of the modality) closed down 2 } month \_\_\_\_\_ year \_\_\_\_\_  
 temporary inactive 3 }

8) If the enterprises is in act of legal procedures, circle one of the following:  
 (circle one of the modality)

merging 1 bankruptcy 5 } from which \_\_\_\_\_  
 oining 2 liquidation 6 } month \_\_\_\_\_ year \_\_\_\_\_  
 division 3 without change 7 }  
 separation 4

1) Main (principal) activity is the activity which generates the highest revenue or activity which has the largest number of workers.

Table 01. REVENUES FROM BUSINESS ACTIVITIES<sup>2)</sup>

| Code         | Name of items   | Accounting headings | Value in KM |
|--------------|---|---------------------|-------------|
| 01.01        | <b>Sale of own goods and/or services produced by the enterprise</b>     |                     |             |
| 01.02        | <b>Resale of goods in the same condition as received</b>                |                     |             |
| 01.03        | <b>Capitalised Production</b>   |                     |             |
| 01.04        | <b>Subsidies</b>  |                     |             |
| 01.06        | <b>Other operating income (non financial, non extraordinaries)</b>      |                     |             |
| 01.07        | <b>Change in stocks of finished products (+/-)</b>                      |                     |             |
| <b>01.00</b> | <b>TOTAL (01.01+ 01.02+ 01.03+ 01.04+ 01.06 ± 01.07)</b>                |                     |             |
| 01.00.01     | <b>Of which - Incom from subcontracting (construction and industry)</b> |                     |             |

2) Data are taken over from Income statement and analitical evidence; excluding financial and extraordinaries revenues.

**Table 02. PRODUCTION COSTS** <sup>3)</sup>

| Code         | Name of items   | Accounting headings | Value in KM |
|--------------|---|---------------------|-------------|
| 02.01        | <b>Costs of purchases of raw materials, consumables and ancillary materials</b>     |                     |             |
| 02.02        | <b>Purchases value of sold goods for resale</b>                                     |                     |             |
| 02.03        | <b>Purchases of energy products</b>   |                     |             |
| 02.04        | <b>Purchases of services</b>  |                     |             |
| 02.05        | <b>Personnel cost</b>   |                     |             |
| 02.06        | <b>Amortization</b>   |                     |             |
| 02.07        | <b>Provisions for risks and other purposes</b>                                      |                     |             |
| 02.08        | <b>Other nonmaterial operating costs</b>  |                     |             |
| 02.09        | <b>Taxes on the products excluding VAT and import duties</b>                        |                     |             |
| 02.10        | <b>Other indirect taxes on the production</b>                                       |                     |             |
| <b>02.00</b> | <b>TOTAL (02.01+ 02.02+ 02.03+ 02.04+ 02.05+ 02.06+ 02.07+ 02.08+ 02.09+ 02.10)</b> |                     |             |
| 02.00.01     | <b>Of which - Payments to subcontractors (construction and industry)</b>            |                     |             |

3) Data are taken over from Income statement and analytical evidence; excluding financial and extraordinary expenditures.

**Table 03. CHANGE IN STOCKS OF RAW MATERIALS AND GOODS FOR RESALE (END minus START OF THE YEAR)** <sup>4)</sup>

| Code  | Name of items  | Accounting headings | Value in KM |
|-------|--|---------------------|-------------|
| 03.01 | Change in raw materials and consumables (+/-)                                    |                     |             |
| 03.02 | Change in goods and services for resale in the same conditions as received (+/-) |                     |             |

4) Changes are equal to the value of the end minus the value of the begin of the period.

**Table 04. EMPLOYMENT**

| Code         | Professions   | Persons employed (annual average) | Number of hours worked |
|--------------|---|-----------------------------------|------------------------|
| 04.01        | Not paid ( <i>entrepreneurs, owners, family members working in enterprise</i> ) | 1                                 | 3                      |
| 04.03        | Employees   | 1                                 | 3                      |
| <b>04.00</b> | <b>TOTAL ( 04.01 + 04.03)</b>   | 1                                 | 3                      |

**Table 05. PERSONAL COSTS**

| Code         | Name of items   | Accounting headings | Value in KM |
|--------------|---|---------------------|-------------|
| 05.01        | Net wages and salaries paid to employees                      |                     |             |
| 05.04        | Other compensation of employees treated as wages and salaries |                     |             |
| 05.05        | Employer's contributions to social schemes                    |                     |             |
| <b>05.00</b> | <b>TOTAL (05.01 + 05.04 + 05.05)</b>                          |                     |             |

**Table 06. EXTERNAL PERSONNEL AND THEIR COSTS**

| Code  | Name of items                            | Number of hours worked | Costs of external personnel in KM |
|-------|--|------------------------|-----------------------------------|
| 06.01 | Agency workers and staff leasing workers | 1                      | 2                                 |

**Table 07. REALIZED GROSS INVESTMENTS IN TANGIBLE AND INTANGIBLE FIXED ASSETS**

| Code         | Kind of investment                            | Value in KM |
|--------------|---|-------------|
| 07.01        | <b>Total investment in tangible goods</b>     |             |
| 07.02        | <b>Investments in intangible fixed assets</b> |             |
| <b>07.00</b> | <b>TOTAL (07.01 + 07.02)</b>                  |             |

5) Realized investment represent the value effectively completed construction, production or purchase facilities, equipment and other object during the year, regardless payment was made during the reference year.

**INFORMATION ON THE FILLING IN THE QUESTIONNAIRE AND CONTACT INFORMATION**

|   |  |           |         |
|---|--|-----------|---------|
| 1) Please indicate the time spent for the filling in the questionnaire              |  | hours     | minutes |
| 2) Does this enterprise has E-mail address  | Yes  | No        |         |
| 3) Does this enterprise has website   | Yes  | No        |         |
|   | <i>please write address</i>  |           |         |
|   | <i>please write address</i>  |           |         |
| 4) Does this enterprise interested in filling this questionnaire on-line (internet) | Yes  | No        |         |
| 5) Signature of person responsible for enterprise data                              |  |           |         |
| 7) Name and surname of the compiler   |  | 8) Phone: |         |
| 9) Address  | <i>(write in capital letters)</i>                                  | 10) Date: |         |
| <b>M.P</b>  |  |           |         |
| <b>Suggestions and improvements:</b>  | Please make any comments which could help us to improve this form: |           |         |



## **ANNEX 3**

# **INSTRUCTIONS FOR COMPLETING SBS QUESTIONNAIRES**





# INSTRUCTIONS TO COMPILE THE SBS QUESTIONNAIRES

## GENERAL INSTRUCTIONS

The Instructions contain separate explanations only for the items from the questionnaires which could be interpreted in a different way. Detailed explanations are not provided for other items as their content is a reflection of the item heading. As an auxiliary indicator, the questionnaire contains for a majority of items a number of accounts from analytical chart of accounts under which such items are recorded in the accounting records. For some data requested it is necessary to make the additional calculations or to make the best possible estimations. The entities which experienced in the reference year some status changes should provide data on their activities for the entire year.

## TABLE 01. - INCOME FROM REGULAR ACTIVITIES

**01.01 Income on sale of own products and services** - include the total annual income obtained on the basis of the activities (sale of own final products and services). All costs charged to customers (transport, packing, insurance etc.) and all indirect taxes, excluding VAT invoiced to customers, are included. The VAT invoiced for the supply of products and services is shown in the Table 9 „Other data“.

**01.02 Income on sale of goods intended for resale** - include the total annual income obtained from trade activities. Also, income obtained from resale of goods by the non-trading companies, but which from time to time sell goods, raw materials and other products without any further processing, is included. The sale net value includes all costs charged to the customer (transport, packing, insurance etc.) even when such costs are invoiced separately. Income on sale is shown without rebate, discount, excises, VAT and other taxes collected with products sold.

**01.03 Income on capitalized production - fixed assets for own needs** - represent a value of fixed assets constructed or developed for the company's own use, as well as the value of repairs and extraordinary maintenance of own plants and equipment, provided by the company itself. Validation is done by producers' prices, i.e. on the basis of the costs incurred during the works. Such costs include: costs of material needed for manufacturing, auxiliary and consumption material; costs of work and various other costs.

**01.04 Subsidies on the products** (which could be shown by unit of product or service) and **01.05 Subsidies on production** (refer to the production as such and cannot be expressed by unit of product or service) - include only subsidies received from the state or other public authorities in order to make effect on the level of production or price of products and services. Subsidies for the capital account and amounts related to exemption of costs for social insurance are not included. Subsidies for the capital account are shown under relevant item in Table 9.

**01.06 Other operational income** - include the income on rents, income on royalties and patents and other income on business activities not included in the financial and extraordinary income. Certain financial income is shown in Table 9.

**01.07 Changes in inventories of finished products and 01. 08 Changes in inventories of work in progress** increase or decrease in inventories of finished products and work in progress are taken from the Profit and Loss Account.

**01.00.01 - Income from subcontracting (construction and industry)** - is the turnover generated by the units own construction works provided to a third party under subcontracting relationship.

## TABLE 02. - PRODUCTION COSTS

**02.01 Costs of procurement of raw material, materials, consumables and auxiliary materials** - include the total value of procured (not consumed) raw materials, basic materials and consumables, small inventory, tools, spare parts and auxiliary materials (packing, materials for cleaning and regular maintenance, office supplies etc.) procured during the accounting period. This item includes the costs of material related to production of investments for own use, as well as related to regular and extraordinary maintenance of fixed assets performed by the company for its own account. The value of procurement has to be expressed without VAT invoiced by the supplier, but including the costs incurred to the place of storage. Deductible VAT for procurement of raw materials and materials is expressed under the relevant item in Table 9.

**02.02 Purchasing value of sold products without further processing** - represents the value of sold goods, calculated by purchasing value including the transportation costs and taxes on products, such are excises. The VAT is excluded from the calculation of values, and is shown under the relevant item in Table 9. Also, non-trading companies show the purchasing value of sold goods, for raw materials and other materials resold without any additional processing.

**02.03 Costs of fuel and energy** - cover the total value of fuels (electricity, gas, crude oil, petrol etc.) purchased during the reference period. Fuels purchased as raw materials or for resale in a state as purchased are not covered. Purchases are shown by purchasing value, without VAT.

**02.04 Costs of production services** - include the costs of services provided by third parties involved in: production or processing of own outputs, repairs and maintenance, installation works (except for capital assets); transportation costs (excluding those included in the values under codes 02.01, 02.02, and 02.03); telecommunication costs; rental costs, fairs, commercials and advertisement, research and development; consulting, computer, advisory, legal, accounting and similar costs; costs of license fees, patents, software, copyrights and similar; costs of insurance premiums (annual amount of premiums paid for all types of insurance: insurance against accidents, injury at work and professional diseases, insurance of motor and other vehicles, insurance of goods in transport, property against fire and other damages and other types of non-life insurance); current costs of waste disposal; costs of banking services (excluding interest rates); costs of persons employed persons through employment agencies and other contracted persons (fees for temporary contracts concluded by the employer with the intermediary agencies and physical entities); costs of rents and operational leasing (annual amount of costs based on the lease agreement for fixed assets: equipment, business, warehousing, office and other premises, land etc.) and other unspecified services (including all current expenses paid for services to third parties not included in the previous items).

**02.05 Costs of employed persons** - represent the total gross salaries and wages based on the payroll - this figure equals to cumulative figure in Table 5. „Costs of employed persons“. Please see instructions annexed to Table 5.

**02.08 Other non-material operation costs** - include: costs of fees (business trip, use of own vehicle for official purposes, accommodation and meals, compensation of costs to employers and other physical entities not employed, solidarity and other payments to unemployed persons); professional training costs (including scholarships and loans for pupils and students); entertainment costs; membership costs, administrative taxes and other operational costs (all current expenditures not covered by the above mentioned items, and which do not have a character of financial and extraordinary expenditures).

**02.09 Taxes on products, excluding VAT and import duties** - include taxes on products, paid on quantity or value of products and services produced or exchanged (excluding VAT and import duties). Include: taxes on specific products, revenue stamps, legal documents, registration costs, advertisement taxes etc.

**02.10 Other indirect taxes on production** - paid on production activities regardless the quantity or value of produced products or services. They include: taxes paid on real estate or land use, buildings or other constructions used for the production activities, taxes on fixed capital use, taxes paid on provision of professional or business licenses, taxes paid on pollution of environment due to production activities etc.

**02.00.01 Payments to subcontractors (construction and industry)**- are payments made by the unit to third parties in return for industrial goods and services supplied as part of a subcontracting relationship.

### **TABLE 03. - CHANGES IN INVENTORIES OF RAW MATERIAL AND GOODS**

**03.01 and 03.02** Data is taken from the Balance Sheet, the situation at the beginning and at the end of the business year is valued.

### **TABLE 04. - EMPLOYMENT**

**04.01 to 04.04 Annual average of number of employed persons** by separate categories of employment status - is calculated in a way that a number of employed persons for each category is calculated at the end of every month and then divided by 12. This also includes the persons employed as trainees, those with definite contracts (person replacing a temporarily absent employee), seasonal workers and those employed on a part-time basis. For each category it is necessary to calculate (out of the total number) the annual average of employed women. Data on a number of employees include those who are temporarily absent due to illness, vacation, as well as those who are considered working surplus. Those employed abroad and not residents in B&H are excluded.

**04.01 to 04.04 Hours worked** - include a total number of actually worked hours during the entire year (official working hours, overtime, work on Sundays and holidays and night work) for each category by employment status. Paid hours, but not worked due to holidays, sickness etc., are excluded.

**TABLE 05. - COST OF EMPLOYED PERSONS** - cover all earnings and compensations of the employed persons for the work done and time spent in the work, contributions for social insurance charged to employees, contributions for social insurance to be paid by employers and taxes on earnings and compensations. Various components of this table, i.e. 05.01 to 05.05, provide costs analysis of employees incurred in the reference year. The total amount, code 05.00, equals to the same item in Table 2 (Gross costs of employees, code 02.05).

**05.01 Salaries and wages of employed persons** - include basic salary and other similar payments not included in the basic salary (distribution of profits, overtime work, work on holidays, Sundays and national holidays, religious holidays, 13th salary and other payments and payments in kind).

**05.04 Other costs of employees considered as personal income** - cover: so-called meal allowance, transportation costs to the place of work and back, severance pay, jubilee compensations, bonus and similar. This includes all payments of compensations and all other payments to employed persons which are equal to earnings. Costs related to the employed persons working abroad and not resident in B&H, have to be excluded from the costs of employees and included in other non-material operational costs, item 02.08 in Table 2.

### **TABLE 06. EXTERNAL PERSONNEL AND THEIR COSTS**

**06.01 and 06.02 Contracted persons and their costs** - temporary and periodical workers, contracted workers (employed via employment agencies or in another way) are not treated in the calculations in a same way as employed by the company and accordingly data on their number, hours worked and costs have to be

stated separately. To calculate the annual average of a number of employed persons and hours worked, please see the Instructions with Table 04. The costs of contracted persons make a part of the production services costs (Table 02, code 02.04.12)

**TABLE 07. - GROSS INVESTMENTS IN TANGIBLE AND INTANGIBLE FIXED ASSETS** - represent costs of procurement of new and used fixed assets, maintenance costs and extraordinary repair costs on already provided capital assets (in order to extend their life or to improve the productivity). Acquisition of fixed assets (and investments in their construction) is valued by purchasing price, as invoiced by the supplier's i.e. contractors. With long-lasting contracts on construction, the investments should be recorded proportionally with the level of execution of the contracted works (preliminary situation). The purchasing price should include all indirect taxes, taxes and contributions (excluding VAT), paid for the procurement i.e. construction. Also, costs related to procurement (planning, transport, installation, testing etc.) should be included, but not those related to investment financing (paid interests, fees etc.). Advances paid for procurement of fixed assets, as well as payments for goods purchased and invoiced in the previous year are excluded. Additional corrections of the purchased value and removal of fixed assets from inventory are not included. The fixed capital formation has to include the value of fixed assets produced by the company for its own use, as well as an extraordinary maintenance carried out by the company itself (Table 01, code 01.03). The value is determined on the basis of costs included in such production or repair, see explanations with code 01.03. The resources obtained as a result of taking over or merging with other companies is not included.

**TABLE 08. - INVESTMENTS INTO PROTECTION OF ENVIRONMENT AND CURRENT COSTS** - investments made for environmental protection (codes **08.01** and **08.02**); if any during the reference period, represent a part of the total investments shown in Table 07. The value of investments should be classified by type of activities on the environmental protection. Current costs of the environmental protection (code **08.03**) should also be given by activities.

**TABLE 09. - OTHER DATA** - requested by this table, will be used in combination with data from the above tables, to calculate economic data and indicators providing a better insight into higher levels of statistical aggregation. The titles of majority of items (and associated accounts) describe the contents and there is no need for further explanation.

**09.13 Income on sale of material fixed assets (disinvestment)** - cover annual amount obtained from the sale of all types of material fixed assets needed for the production activities. The calculation is done on the basis of sale price, not by accounting value, after deducting all costs related to sale and transfer of ownership.

#### **TABLE 10. - RETROSPCTIVE DATA FOR THE ENTERPRISE / COMPANY FOR 2008**

**10.01 A number of employed persons (annual average)** for the previous year are calculated in the same way as for the reference year (see instructions for Table 04 Employment, code 04.00)

**10.02 Income on sales of products, services and goods** for the previous year is calculated in the same way as for the reference year. (See instructions for Table 01 Income from regular activities, code 01.00)

# INSTRUCTIONS TO COMPILE THE SBS QUESTIONNAIRES

## GENERAL INSTRUCTIONS

The Instructions contain separate explanations only for the items from the questionnaires which could be interpreted in a different way. Detailed explanations are not provided for other items as their content is a reflection of the item heading. As an auxiliary indicator, the questionnaire contains for a majority of items a number of accounts from analytical chart of accounts under which such items are recorded in the accounting records. For some data requested it is necessary to make the additional calculations or to make the best possible estimations. The entities which experienced in the reference year some status changes should provide data on their activities for the entire year.

## TABLE 01. - INCOME FROM REGULAR ACTIVITIES

**01.01 Income on sale of own products and services** - include the total annual income obtained on the basis of the activities (sale of own final products and services). All costs charged to customers (transport, packing, insurance etc.) and all indirect taxes, excluding VAT invoiced to customers, are included. The VAT invoiced for the supply of products and services is shown in the Table 9 „Other data“.

**01.02 Income on sale of goods intended for resale** - include the total annual income obtained from trade activities. Also, income obtained from resale of goods by the non-trading companies, but which from time to time sell goods, raw materials and other products without any further processing, is included. The sale net value includes all costs charged to the customer (transport, packing, insurance etc.) even when such costs are invoiced separately. Income on sale is shown without rebate, discount, excises, VAT and other taxes collected with products sold.

**01.03 Income on capitalized production - fixed assets for own needs** - represent a value of fixed assets constructed or developed for the company's own use, as well as the value of repairs and extraordinary maintenance of own plants and equipment, provided by the company itself. Validation is done by producers' prices, i.e. on the basis of the costs incurred during the works. Such costs include: costs of material needed for manufacturing, auxiliary and consumption material; costs of work and various other costs.

**01.04 Subsidies** - include only subsidies received from the state or other public authorities in order to make effect on the level of production or price of products and services. Subsidies for the capital account and amounts related to exemption of costs for social insurance are not included.

**01.06 Other operational income** - include the income on rents, income on royalties and patents and other income on business activities not included in the financial and extraordinary income. Certain financial income is shown in Table 9.

**01.07 Changes in inventories of finished products and work in progress** - increase or decrease in inventories of finished products and work in progress are taken from the Profit and Loss Account.

**01.00.01 - Income from subcontracting (construction and industry)** - is the turnover generated by the units own construction works provided to a third party under subcontracting relationship.

## TABLE 02. - PRODUCTION COSTS

**02.01 Costs of procurement of raw material, materials, consumables and auxiliary materials** - include the total value of procured (not consumed) raw materials, basic materials and consumables, small inventory, tools, spare parts and auxiliary materials (packing, materials for cleaning and regular maintenance, office supplies etc.) procured during the accounting period. This item includes the costs of material related to production of investments for own use, as well as related to regular and extraordinary maintenance of fixed assets performed by the company for its own account. The value of procurement has to be expressed without VAT invoiced by the supplier, but including the costs incurred to the place of storage. Deductible VAT for procurement of raw materials and materials is expressed under the relevant item in Table 9.

**02.02 Purchasing value of sold products without further processing** - represents the value of sold goods, calculated by purchasing value including the transportation costs and taxes on products, such are excises. The VAT is excluded from the calculation of values, and is shown under the relevant item in Table 9. Also, non-trading companies show the purchasing value of sold goods, for raw materials and other materials resold without any additional processing.

**02.03 Costs of fuel and energy** - cover the total value of fuels (electricity, gas, crude oil, petrol etc.) purchased during the reference period. Fuels purchased as raw materials or for resale in a state as purchased are not covered. Purchases are shown by purchasing value, without VAT.

**02.04 Costs of production services** - include the costs of services provided by third parties involved in: production or processing of own outputs, repairs and maintenance, installation works (except for capital assets); transportation costs; telecommunication costs; rental costs, fairs, commercials and advertisement, research and development; consulting, computer, advisory, legal, accounting and similar costs; costs of license fees, patents, software, copyrights and similar; costs of insurance premiums (annual amount of premiums paid for all types of insurance: insurance against accidents, injury at work and professional diseases, insurance of motor and other vehicles, insurance of goods in transport, property against fire and other damages and other types of non-life insurance); current costs of waste disposal; costs of banking services (excluding interest rates); costs of persons employed persons through employment agencies and other contracted persons (fees for temporary contracts concluded by the employer with the intermediary agencies and physical entities); costs of rents and operational leasing (annual amount of costs based on the lease agreement for fixed assets: equipment, business, warehousing, office and other premises, land etc.) and other unspecified services (including all current expenses paid for services to third parties not included in the previous items).

**02.05 Costs of employed persons** - represent the total gross salaries and wages based on the payroll - this figure equals to cumulative figure in Table 5. „Costs of employed persons“. Please see instructions annexed to Table 5.

**02.08 Other non-material operation costs** - include: costs of fees (business trip, use of own vehicle for official purposes, accommodation and meals, compensation of costs to employers and other physical entities not employed, solidarity and other payments to unemployed persons); professional training costs (including scholarships and loans for pupils and students); entertainment costs; membership costs, administrative taxes and other operational costs (all current expenditures not covered by the above mentioned items, and which do not have a character of financial and extraordinary expenditures).

**02.09 Taxes on products, excluding VAT and import duties** - include taxes on products, paid on quantity or value of products and services produced or exchanged (excluding VAT and import duties). Include: taxes on specific products, revenue stamps, legal documents, registration costs, advertisement taxes etc.

**02.10 Other indirect taxes on production** - paid on production activities regardless the quantity or value of produced products or services. They include: taxes paid on real estate or land use, buildings or other constructions used for the production activities, taxes on fixed capital use, taxes paid on provision of professional or business licenses, taxes paid on pollution of environment due to production activities etc.

**02.00.01 Payments to subcontractors (construction and industry)**- are payments made by the unit to third parties in return for industrial goods and services supplied as part of a subcontracting relationship.

**TABLE 03. - CHANGES IN INVENTORIES OF RAW MATERIAL AND GOODS** - Data is taken from the Balance Sheet, the situation at the beginning and at the end of the business year is valued.

#### **TABLE 04. - EMPLOYMENT**

**04.00.01 Annual average of number of employed persons** by separate categories of employment status - is calculated in a way that a number of employed persons for each category is calculated at the end of every month and then divided by 12. This also includes the persons employed as trainees, those with definite contracts (person replacing a temporarily absent employee), seasonal workers and those employed on a part-time basis. Data on a number of employees include those who are temporarily absent due to illness, vacation, as well as those who are considered working surplus. Those employed abroad and not residents in B&H are excluded.

**04.00.02 Hours worked** - include a total number of actually worked hours during the entire year (official working hours, overtime, work on Sundays and holidays and night work) for each category by employment status. Paid hours, but not worked due to holidays, sickness etc., are excluded.

**TABLE 05. D COST OF EMPLOYED PERSONS** - cover all earnings and compensations of the employed persons for the work done and time spent in the work, contributions for social insurance charged to employees, contributions for social insurance to be paid by employers and taxes on earnings and compensations. The total amount, code 05.00, equals to the same item in Table 2 (Gross costs of employees, code 02.05).

**05.01 Salaries and wages of employed persons** - include basic salary and other similar payments not included in the basic salary (distribution of profits, overtime work, work on holidays, Sundays and national holidays, religious holidays, 13th salary and other payments and payments in kind).

**05.04 Other costs of employees considered as personal income** - cover: so-called meal allowance, transportation costs to the place of work and back, severance pay, jubilee compensations, bonus and similar. This includes all payments of compensations and all other payments to employed persons which are equal to earnings. Costs related to the employed persons working abroad and not resident in B&H, have to be excluded from the costs of employees and included in other non-material operational costs, item 02.08 in Table 2.

**TABLE 06. EXTERNAL PERSONNEL AND THEIR COST** - temporary and periodical workers, contracted workers (employed via employment agencies or in another way) are not treated in the calculations in a same way as employed by the company and accordingly data on their number, hours worked and costs have to be stated separately. The costs of contracted persons make a part of the production services costs (Table 02)

**TABLE 07. - GROSS INVESTMENTS IN TANGIBLE AND INTANGIBLE FIXED ASSETS** - represent costs of procurement of new and used fixed assets, maintenance costs and extraordinary repair costs on already provided capital assets (in order to extend their life or to improve the productivity). Acquisition of fixed assets (and investments in their construction) is valued by purchasing price, as invoiced by the

supplier's i.e. contractors. With long-lasting contracts on construction, the investments should be recorded proportionally with the level of execution of the contracted works (preliminary situation). The purchasing price should include all indirect taxes, taxes and contributions (excluding VAT), paid for the procurement i.e. construction. Also, costs related to procurement (planning, transport, installation, testing etc.) should be included, but not those related to investment financing (paid interests, fees etc.). Advances paid for procurement of fixed assets, as well as payments for goods purchased and invoiced in the previous year are excluded. Additional corrections of the purchased value and removal of fixed assets from inventory are not included. The fixed capital formation has to include the value of fixed assets produced by the company for its own use, as well as an extraordinary maintenance carried out by the company itself (Table 01, code 01.03). The value is determined on the basis of costs included in such production or repair, see explanations with code 01.03. The resources obtained as a result of taking over or merging with other companies is not included.



## **ANNEX 4**

# **SBS CONTROLS**

## ANNUAL STRUCTURAL BUSINESS STATISTICS SURVEY SBS (2009)

DESCRIPTION OF FORMAL, LOGICAL AND MATHEMATICAL CHECKINGS THAT SBS QUESTIONNAIRE NEEDS TO FULFILL WHEN ENTER IN MBP

TYPE OF DATA: For each data is determined the type (T = textual data; N = numerical data; D = date has to be in prespecified format)

OBLIGATORY ENTERING DATA: O = obligatory entering when data has to be entered; M = possible entering if data has not be entered

ERROR NUMBER: If appointed conditions are unfeasible, error has to be reported under particular No. or Code

TYPE OF CHECKING: H = hard => forbid the input of data; S = soft => allow the input and then procede to next (following) checking

| CODE | NAME OF ITEM | Tip podatka | Obligatory entering | CHECKING DESCRIPTION<br>The conditions which might be satisfied | ADDITIONAL CONTROL OR DATA DESCRIPTION | ERROR No. | ERROR TYPE |
|------|--------------|-------------|---------------------|---|--|-----------|------------|
|------|--------------|-------------|---------------------|---|--|-----------|------------|

### A: DATA ABOUT BUSINESS ENTITY FOR WHICH THE REPORT IS SUBMITTED

|     |                                     |   |           |  |  |  |   |
|-----|-------------------------------------|---|-----------|--|--|--|---|
| 1.) | <b>Enterprise name</b>              |   |           |  |  |  |   |
|     | - pre- presed                       | T | O         | entered the name of bussines unit from SBR   |  |  | H |
|     | - changed                           | T | M         | field is blank if the code or date of change are not entered   |  |  | H |
|     | - code of change                    | N | M         | possible values are: empty, 1 or 2   | field is blank if the date is not changed; 1 or 2 if it is changed   |  | H |
|     | - date of change                    | D | M         | the date has to be registered if code 2 is entered   | possible values are 1 - 12 for months and 1996 - 2009 for years (in principle, the last year represent the reference year) |  | H |
| 2.) | <b>MBRJ (only in RS)</b>            | N | O in RS   | pre- presed 8- digits number, obligatory only in RS  |  |  | H |
| 3.) | <b>Identifikacioni broj</b>         | N | O in FBiH | pre- presed 13- digits number, obligatory in FBiH, in RS is possible   |  |  | H |
| 4.) | <b>Address and municipality</b>     |   |           |  |  |  |   |
|     | - pre- presed                       | T | O         | entered address and municipality of business unit from SBR   |  |  | H |
|     | - changed                           | T | M         | field is blank if the code or date of change are not entered; to separate code of municipality from the name of municipality and provide entry of code | control is obligatory for codes according to Municipality Code- list   |  | H |
|     | - code of change                    | N | M         | possible values are: empty, 1 or 2   | field is blank if the date is not changed; 1 or 2 if it is changed   |  | H |
|     | - date of change                    | D | M         | the date has to be registered if code 2 is entered   | possible values are 1 - 12 for months and 1996 - 2009 for years (in principle, the last year represent the reference year) |  | H |
| 5.) | <b>Activity</b>                     |   |           |  |  |  |   |
|     | - pre- presed                       | T | O         | entered the name and code of activity of business unit from SBR  |  |  | H |
|     | - changed name                      | T | M         | field is blank if the code or date of change are not entered   |  |  | H |
|     | - changed main activity code        | N | M         | field is blank if the code or date of change are not entered   | control is obligatory for code activities according to KD  |  | H |
|     | - code of change                    | N | M         | possible values are: empty, 1 or 2   | field is blank if the date is not changed; 1 or 2 if it is changed   |  | H |
|     | - date of change                    | D | M         | the date has to be registered when code 2 is entered   | possible values are 1 - 12 for months and 1996 - 2009 for years  |  | H |
| 6.) | <b>Description of main activity</b> | T | M         | a) text description of main activity does not have to be entered   |  |  | S |
|     | - main activity code                | N |           | if the description of main activity is entered, the code activity has to be entered too  | control is obligatory for code activities according to KD BiH  |  | S |

|      |   |   |   |  |   |  |   |
|------|---|---|---|--|---|--|---|
| 7.)  | <b>Description of most important secondary activity</b>       | T | M | text description of secondary activity does not have to be entered                 |   |  | S |
|      | - code of secondary activity                                  | N | M | if the description of activity is entered, the code activity has to be entered too | control is obligatory for code activities according to KD BiH |  | S |
| 8.)  | <b>Number of local units on the last day of the year</b>      | N | M | field can be empty   |   |  | S |
| 9.)  | <b>Number of persons employed on the last day of the year</b> | N | O | possible numbers are from 1 to 3000  | data may vary + 20% of the data set out in the item 04.00.01  |  | S |
| 10.) | <b>Status of the Enterprise</b>                               |   |   |  |   |  |   |
|      | - modalities  | N | O | only one number has to be entered: 1 or 2 or 3                                     | if it is not entered, then enter 1                            |  | S |
|      | - date  | D | O | date has to be entered   | possible years are 1900. to 2009.                             |  | S |
| 11.) | <b>Restructuration</b>  |   |   |  |   |  |   |
|      | - modalities  | N | O | only one number from 1 to 7 can be entered   | if it is not entered then number 7 has to be entered          |  | S |
|      | - date  | D | M | for modalities from 1 to 6 the date has to be entered                              | date cannot be entered for the modality 7                     |  | S |
| 12.) | <b>Who is responsible for accounting in the Enterprise?</b>   | N | O | only one number has to be entered: 1 or 2 or 3                                     | if it is not entered, then enter 1                            |  | S |

**Table 01. REVENUES FROM BUSINESS ACTIVITIES**

|          |  |   |   |  |   |  |   |
|----------|--|---|---|--|---|--|---|
| 01.01.00 | <b>Sale of own products and/or services produced by enterprise</b>   | N | O | data has to be lower or equal to data 01.00.00                             | if the code in the question 10 is "1" then the data has to be higher than zero (it is exception if any of item from 01.02 to 01.06 is higher than zero) |  | H |
| 01.02.00 | <b>Revenue from goods sold</b>   | N | M | data for each separate field has to be lower than data under item 01.00.00 |   |  | S |
| 01.03.00 | <b>Revenue from capitalized production</b>   |   |   |  |   |  | S |
| 01.04.00 | <b>Subsidies on products</b>   |   |   |  |   |  | S |
| 01.05.00 | <b>Subsidies on production</b>   |   |   |  |   |  | S |
| 01.06.00 | <b>Other operating income (non financial, non extraordinaries)</b>   |   |   |  |   |  | S |
| 01.07.00 | <b>Change in stocks of finished products (+/-)</b>   | N | M | data is lower than data under item 01.00.00                                | data can be negative (-)  |  | S |
| 01.08.00 | <b>Change in stocks of works in progress (+/-)</b>   | N | M | data is lower than data under item 01.00.00                                | data can be negative (-)  |  | S |
| 01.00.00 | <b>TOTAL REVENUES</b>  | N | O | data is equal to the sum of the data from item                             |   |  | H |
| 01.00.01 | <b>Of which - Revenues generated on the basis of subcontracting (for sections construction and industry)</b> | N | M | data has to be lower or equal to data 01.00.00                             | more often for activities of construction and industry; it is not obligatory for other activities   |  | H |

**Table 02. PRODUCTION COSTS**

|          |  |   |   |  |  |  |   |   |
|----------|--|---|---|--|--|--|---|---|
| 02.01.00 | <b>Costs of purchases of raw materials, consumables and ancillary materials</b>                  | N | O | data is lower than data under item 01.00.00  | if the Enterprise has revenues the data has to be higher than zero, i.e. data in item 01.00.00 |  | H |   |
| 02.02.00 | <b>Purchase value of sold goods for resale</b>   | N | O | data is lower than data under item 02.00.00  |  |  | S |   |
| 02.03.00 | <b>Purchases of energy products</b>  | N | O | data is lower than data under item 02.00.00  |  |  | S |   |
| 02.04.00 | <b>Purchases of services (02.04.01. - 02.04.14.)</b>   | N | O | data is equal to the sum of the data from item 02.04.01. to 02.04.14.  | data is lower than data under item 02.00.00  |  | H |   |
| 02.04.01 | - Third party's services for treatment of own products/services                                  | N | M | data is lower than the sum of data under item 02.04.00; it is equal only in the case if it is only addend in the sum |  |  | S |   |
| 02.04.02 | - Payments to third parties for ordinary maintenances and repairs                                | N | M |  |  |  | S |   |
| 02.04.03 | - Transport services   | N | M |  |  |  | S |   |
| 02.04.04 | - Post and telecommunication services  | N | M |  |  |  | S |   |
| 02.04.05 | - Advertising, promotion and exhibition services   | N | M |  |  |  | S |   |
| 02.04.06 | - Researches and studies services  | N | M |  |  |  | S |   |
| 02.04.07 | - Computer services, consultation, advisory services, accounting/auditing, legal, marketing etc. | N | M |  |  |  | S |   |
| 02.04.08 | - Insurance premiums   | N | M |  |  |  | S |   |
| 02.04.09 | - Royalties, copyright fees, patents, licence etc.   | N | M |  |  |  | S |   |
| 02.04.10 | - Waste disposal charges, water services   | N | M |  |  |  | S |   |
| 02.04.11 | - Bank charges (excluding interest payments)   | N | M |  |  |  | S |   |
| 02.04.12 | - External personnel   | N | M |  |  | data is equal to the sum of data 06.01.04 + 06.02.04 |   | S |
| 02.04.13 | - Rents and operative lease costs  | N | M |  |  |  |   | S |
| 02.04.14 | - Cost of other not mentioned services   | N | M |  |  |  |   | S |
| 02.05.00 | <b>Personnel costs</b>   | N | O | data is equal to data under item 05.00.00  |  |  | H |   |
| 02.06.00 | <b>Depreciation</b>  | N | O | data is lower than data under item 02.00.00  |  |  | H |   |
| 02.07.00 | <b>Provisions for risks and other purposes</b>   | N | M | data is lower than data under item 02.00.00  |  |  | S |   |
| 02.08.00 | <b>Other nonmaterial operating costs</b>   | N | O | data is equal to the sum of the data from item 02.08.01. to 02.08.06.  | data is lower than data under item 02.00.00  |  | S |   |
| 02.08.01 | - Compensation to employees (business trip, fieldwork per diem, separation from family etc)      | N | M | each data is lower than data under item 02.08.00; it is equal only in the case if it is only addend in the sum       |  |  | S |   |
| 02.08.02 | - Cost of vocational training  | N | M |  |  |  | S |   |
| 02.08.03 | - Entertainment expenses (meal and drinks, presents)   | N | M |  |  |  | S |   |
| 02.08.04 | - Membership fees  | N | M |  |  |  | S |   |
| 02.08.05 | - Administrative fees  | N | M |  |  |  | S |   |
| 02.08.06 | - Other operating costs (non financial, non extraordinary)                                       | N | M |  |  |  | S |   |
| 02.09.00 | <b>Taxes on the products excluding VAT and import duties</b>                                     | N | M | data is lower than data under item 02.00.00  |  |  | S |   |
| 02.10.00 | <b>Other indirect taxes on the production</b>  | N | M | data is lower than data under item 02.00.00  |  |  | S |   |

|          |   |   |   |  |  |  |   |
|----------|---|---|---|--|--|--|---|
| 02.00.01 | <b>Of which - Payments to subcontractors for delivered goods and services or work</b> | N | M | data has to be lower than data under item 02.00.00 |  |  | H |
|----------|---|---|---|--|--|--|---|

**Table 03. CHANGE IN STOCKS OF RAW MATERIALS AND GOODS FOR RESALE- NET**

|          |  |   |   |   |                          |  |   |
|----------|--|---|---|---|--------------------------|--|---|
| 03.01.00 | Change in raw materials and consumables (+/-)                                    | N | O | data is lower than data under item 02.01.00 | data can be negative (-) |  | S |
| 03.02.00 | Change in goods and services for resale in the same conditions as received (+/-) | N | O | data is lower than data under item 02.02.00 | data can be negative (-) |  | S |

**Table 04. EMPLOYMENT**

|          |  |   |   |   |  |  |   |
|----------|--|---|---|---|--|--|---|
| 04.01    | <b>Unpaid persons employed - entrepreneurs, owners, cooperators</b>  |   |   |   |  |  |   |
| 04.01.01 | - total number   | N | O | total number has to be lower than the sum of data under item 04.00.01; it is equal only in the case if it is only addend in the sum |  |  | H |
| 04.01.02 | - of which: women  | N | M | number of women has to be lower or equal to data in item 04.00.01 and lower or equal to data in item 04.00.02                       |  |  | H |
| 04.01.03 | - hours worked   | N | O | number of hours worked has to be lower than sum in item 04.00.03; it is equal only in the case if it is the only addend in the sum  | if number of employees is higher than zero, number of hours worked has to be higher than zero too and vice versa |  | H |
| 04.02    | <b>Unpaid persons employed- Family members working in enterprise</b> |   |   |   |  |  |   |
| 04.02.01 | - total number   | N | O | total number has to be lower than the sum of data under item 04.00.01; it is equal only in the case if it is only addend in the sum |  |  | H |
| 04.02.02 | - of which: women  | N | M | number of women has to be lower or equal to data in item 04.00.01 and lower or equal to data in item 04.00.02                       |  |  | H |
| 04.02.03 | - hours worked   | N | O | number of hours worked has to be lower than sum in item 04.00.03; it is equal only in the case if it is the only addend in the sum  | if number of employees is higher than zero, number of hours worked has to be higher than zero too and vice versa |  | H |
| 04.03.   | <b>Paid employees - management and administrative employees</b>      |   |   |   |  |  |   |
| 04.03.01 | - total number   | N | O | total number has to be lower than the sum of data under item 04.00.01; it is equal only in the case if it is only addend in the sum |  |  | H |
| 04.03.02 | - of which: women  | N | M | number of women has to be lower or equal to data in item 04.00.01 and lower or equal to data in item 04.00.02                       |  |  | H |
| 04.03.03 | - hours worked   | N | O | number of hours worked has to be lower than sum in item 04.00.03; it is equal only in the case if it is the only addend in the sum  | if number of employees is higher than zero, number of hours worked has to be higher than zero too and vice versa |  | H |
| 04.04.   | <b>Paid employees - other employees</b>                              |   |   |   |  |  |   |
| 04.04.01 | - total number   | N | O | total number has to be lower than the sum of data under item 04.00.01; it is equal only in the case if it is only addend in the sum |  |  | H |

|              |                                   |   |   |   |  |  |   |
|--------------|-----------------------------------|---|---|---|--|--|---|
| 04.04.02     | - of which: women                 | N | M | number of women has to be lower or equal to data in item 04.00.01 and lower or equal to data in item 04.00.02                       |  |  | H |
| 04.04.03     | - hours worked                    | N | O | number of hours worked has to be lower than sum in item 04.00.03; it is equal only in the case if it is the only addend in the sum  | if number of employees is higher than zero, number of hours worked has to be higher than zero too and vice versa |  | H |
| 04.05.       | <b>Paid employees-Homeworkers</b> |   |   |   |  |  |   |
| 04.04.01     | - total number                    | N | O | total number has to be lower than the sum of data under item 04.00.01; it is equal only in the case if it is only addend in the sum |  |  | H |
| 04.05.02     | - of which: women                 | N | M | number of women has to be lower or equal to data in item 04.00.01 and lower or equal to data in item 04.00.02                       |  |  | H |
| 04.05.03     | - hours worked                    | N | O | number of hours worked has to be lower than sum in item 04.00.03; it is equal only in the case if it is the only addend in the sum  | if number of employees is higher than zero, number of hours worked has to be higher than zero too and vice versa |  | H |
| <b>04.00</b> | <b>Employment: TOTAL</b>          |   |   |   |  |  |   |
| 04.00.01     | - total number                    | N | O | total number of employees is equal to the sum of data (04.01.01+ 04.02.01+ 04.03.01+ 04.04.01+ 04.05.01)                            | data can differ $\pm$ 20 % from the data in question 9   |  | H |
| 04.00.02     | - of which: women                 | N | M | total number of women is equal to the sum of data (04.01.02+ 04.02.02+ 04.03.02+ 04.04.02+ 04.05.02)                                |  |  | H |
| 04.00.03     | - hours worked                    | N | O | total number of hours worked is equal to the sum of data (04.01.03+ 04.02.03+ 04.03.03+ 04.04.03+ 04.05.03)                         | if number of employees is higher than zero, number of hours worked has to be higher than zero too and vice versa |  | H |

**Table 05. PERSONNEL COSTS**

|              |  |   |        |   |   |  |   |
|--------------|--|---|--------|---|---|--|---|
| 05.01        | <b>Net wages and salaries paid to employees</b>                      | N | O      | data has to be lower than data under item 05.00           | it can not be zero if there are employees in any item from 04.03.01 to 04.05.01   |  | H |
| 05.02        | <b>Employees contributions to pension and social schemes</b>         | N | O      | data has to be lower than data under item 05.00           |   |  | H |
| 05.03        | <b>Taxes on wages and salaries</b>                                   | N | M      | data has to be lower than data under item 05.00           |   |  | H |
| 05.04        | <b>Other compensation of employees treated as wages and salaries</b> | N | M      | data has to be lower than data under item 05.00           |   |  | H |
| 05.05        | <b>Employer's contributions to social schemes</b>                    | N | O FBiH | data has to be lower than data under item 05.00           | in FB&H it cannot be zero if there are employees in any item from 04.03.01 to 04.05.01<br>in RS this field should be empty; if data exist the input should be allowed |  | H |
| <b>05.00</b> | <b>TOTAL PERSONNEL COSTS</b>   | N | O      | data is equal to the sum of data from item 05.01 to 05.05 | if the sum of data (04.03.01+04.04.01+04.05.01) is higher than zero, then this data has to be higher than zero too  |  | H |

**Table 06. EXTERNAL PERSONNEL AND THEIR COSTS**

|              |   |   |   |   |  |  |   |
|--------------|---|---|---|---|--|--|---|
| <b>06.01</b> | <b>Agency workers and staff leasing workers</b> |   |   |   |  |  |   |
| 06.01.01     | - number of personnel                           | N | M | data has to exist if there are data under item 06.01.03 and/or 06.01.04 |  |  |   |
| 06.01.02     | - number of women                               | N | M | data has to be lower than data under item 06.01.01                      |  |  |   |
| 06.01.03     | - hours worked                                  | N | M | data has to exist if there are data under item 06.01.01 and/or 06.01.04 |  |  |   |
| 06.01.04     | - costs   | N | M | data has to exist if there are data under item 06.01.01 and 06.01.04    | data is lower or equal to data under item 02.04.12 |  | H |
| <b>06.02</b> | <b>Other external personnel</b>                 |   |   |   |  |  |   |
| 06.02.01     | - number of personnel                           | N | M | data has to exist if there are data under item 06.02.03 and/or 06.02.04 |  |  |   |
| 06.02.02     | - number of women                               | N | M | data has to be lower than data under item 06.02.01                      |  |  |   |
| 06.02.03     | - hours worked                                  | N | M | data has to exist if there are data under item 06.02.01 and/or 06.02.04 |  |  |   |
| 06.02.04     | - costs   | N | M | data has to exist if there are data under item 06.02.01 and/or 06.02.03 | data is lower or equal to data under item 02.04.12 |  | H |

**Table 07. GROSS INVESTMENT IN TANGIBLE AND INTANGIBLE FIXED ASSETS**

|          |  |   |   |   |  |  |   |
|----------|--|---|---|---|--|--|---|
| 07.01.00 | <b>Total investment in tangible goods</b>                | N | M | data is equal to the sum of the data from item 07.01.01 to 07.01.06 | data has to be lower or equal to data under item 07.00.00                                      |  | H |
| 07.01.01 | - Investment in land                                     | N | M | data has to be lower than data under item 07.01.00                  | data is equal to data under item 07.01.00 only in the case if it is the only addend in the sum |  | H |
| 07.01.02 | - Investment in existing Buildings and Structures        | N | M | data has to be lower than data under item 07.01.00                  | data is equal to data under item 07.01.00 only in the case if it is the only addend in the sum |  | H |
| 07.01.03 | - Investment in new Buildings and Structures             | N | M | data has to be lower than data under item 07.01.00                  | data is equal to data under item 07.01.00 only in the case if it is the only addend in the sum |  | H |
| 07.01.04 | - Upgrade, reconstruction and improvement                | N | M | data has to be lower than data under item 07.01.00                  | data is equal to data under item 07.01.00 only in the case if it is the only addend in the sum |  | H |
| 07.01.05 | - Investment in new machinery and other equipment        | N | M | data has to be lower than data under item 07.01.00                  | data is equal to data under item 07.01.00 only in the case if it is the only addend in the sum |  | H |
| 07.01.06 | - Investment in used (old) machinery and other equipment | N | M | data has to be lower than data under item 07.01.00                  | data is equal to data under item 07.01.00 only in the case if it is the only addend in the sum |  | H |
| 07.02.00 | <b>Investment in intangible fixed assets</b>             | N | M | data has to be lower or equal to data under item 07.00.00           |  |  | H |
| 07.00.00 | <b>TOTAL INVESTMENTS</b>                                 | N | M | data has to be equal to the sum of data in item 07.01.00 i 07.02.00 | data has to exist if there are the data under item 07.01.00 and/or 07.02.00;                   |  | H |

**Table 08. INVESTMENT FOR ENVIRONMENTAL PROTECTION (PART OF TOTAL) AND CURRENT COSTS**

|              |  |   |   |   |   |  |   |
|--------------|--|---|---|---|---|--|---|
| <b>08.01</b> | Investment in equipments and plants for pollution control        |   |   | if there are data on any item then must be data under item 07.01.00 | sum of data (08.01.01+ 08.01.02+ 08.01.03+ 08.01.04) must be lower or equal to data under item 07.01.00 |  | H |
| 08.01.01     | - air  | N | M |   |   |  | S |
| 08.01.02     | - water  | N | M |   |   |  | S |
| 08.01.03     | - waste  | N | M |   |   |  | S |
| 08.01.04     | - other  | N | M |   |   |  | S |
| <b>08.02</b> | Investment in equipments and plants linked to cleaner technology |   |   | if there are data on any item then must be data under item 07.01.00 | sum of data (08.02.01+ 08.02.02+ 08.02.03+ 08.02.04) must be lower or equal to data under item 07.01.00 |  | H |
| 08.02.01     | - air  | N | M |   |   |  | S |
| 08.02.02     | - water  | N | M |   |   |  | S |
| 08.02.03     | - waste  | N | M |   |   |  | S |
| 08.02.04     | - other  | N | M |   |   |  | S |

|          |   |   |   |   |   |  |   |
|----------|---|---|---|---|---|--|---|
| 08.03    | Total current expenditure on environmental protection |   |   | if there are data on any item then must be data under item 02.00.00 | sum of data (08.03.01+ 08.03.02+ 08.03.03+ 08.04.04) must be lower or equal to data under item 02.00.00 |  | H |
| 08.03.01 | - air   | N | M |   |   |  | S |
| 08.03.02 | - water   | N | M |   |   |  | S |
| 08.03.03 | - waste   | N | M |   |   |  | S |
| 08.03.04 | - other   | N | M |   |   |  | S |

**Table 09. OTHER DATA FOR ENTERPRISE IN ACCOUNTING PERIOD**

|          |  |   |   |   |  |  |   |
|----------|--|---|---|---|--|--|---|
| 09.01.00 | VAT invoiced on total turnover   | N | M | data is lower for 17% from the sum of (01.01 + 01.02) |  |  | S |
| 09.02.00 | Deductable VAT on purchases  | N | M |   |  |  | S |
| 09.03.00 | VAT on Import  | N | M |   |  |  | S |
| 09.04.00 | Export of goods and services   | N | M |   |  |  | S |
| 09.05.00 | Import of goods and services   | N | M |   |  |  | S |
| 09.08.00 | Severance paid for insurance damage  | N | M |   |  |  | S |
| 09.09.00 | Income from rents and operative lease  | N | M |   |  |  | S |
| 09.10.00 | Income from dividends and participation in profit                                      | N | M |   |  |  | S |
| 09.11.00 | Income from royalties, licences, softwares etc.  | N | M |   |  |  | S |
| 09.12.00 | Contributions to capital stock   | N | M |   |  |  | S |
| 09.13.00 | Sales of tangible investment goods (value of realization)                              | N | M |   |  |  | S |
| 09.14.00 | Direct taxes paid  | N | M |   |  |  | S |
| 09.15.00 | Costs for extraordinary maintenance carried out from third parties on the instrumental | N | M |   |  |  | S |
| 09.16.00 | Income from interest on deposits   | N | M |   |  |  | S |
| 09.17.00 | Interest paid  | N | M |   |  |  | S |
| 09.18.00 | Research & Development expenditure   | N | M |   |  |  | S |

**Table 10. RETROSPECTIVE DATA FOR ENTERPRISE FOR 2008**

|          |  |   |   |  |  |  |   |
|----------|--|---|---|--|--|--|---|
| 12.01.00 | Number of employees (annual average)               | N | M |  | data has to exist if the answer on question 10 is in status "1", and operating year is 2008 or earlier |  | S |
| 12.02.00 | Revenues from sale of products, services and goods | N | M |  | data has to exist if the answer on question 10 is in status "1", and operating year is 2008 or earlier |  | S |

**Table 11. DATA FOR ENTERPRISE ALLOCATED BY LOCAL UNITS BY KIND OF ACTIVITY (LKAU)**

**Data controls for individual units by kind of activity**

|        |  |   |         |  |  |  |   |
|--------|--|---|---------|--|--|--|---|
| 11.0.1 | 13-digits ID number of enterprise                    | N | O       | transfer data from detailed questionnaire is obligatory; P 3     |  |  |   |
| 11.0.2 | 8-digits registration number of enterprise (only RS) | N | O in RS | transfer data from detailed questionnaire; P 2                   |  |  |   |
| 11.1b  | Name of LKAU   | T | M       |  |  |  |   |
| 11.1c  | Address LKAU   | T | M       |  |  |  |   |
| 11.1d  | Code of municipality                                 | N | M       | control is obligatory according to code register of municipality |  |  | H |
| 11.1e  | Code of activity                                     | N | M       | control is obligatory for code activities according to KD        |  |  | H |
| 11.1.1 | Revenue of sold products                             | N | M       | data is lower than the sum of data (01.01 + 01.02)               |  |  | H |
| 11.1.2 | Revenue of activated services and other revenues     | N | M       | data is lower than the sum of data (01.03 + 01.06)               |  |  | H |
| 11.1.3 | Changes in stocks of products and work in progress   | N | M       | data is lower than the sum of data (01.07 + 01.08 + 03.02)       |  |  | H |



|         |  |   |   |  |  |  |   |
|---------|--|---|---|--|--|--|---|
| 11.1.4  | Cost of purchase                         | N | M | data is lower than the sum of data (02.01 + 02.02 + 02.03 + 02.04 + 02.08) |  |  | H |
| 11.1.5  | Purchases value of sold goods for resale | N | M | data is lower than data under item 02.02                                   |  |  | H |
| 11.1.6  | Change in stocks of raw materials        | N | M | data is lower than data under item 03.01                                   |  |  | H |
| 11.1.7  | Personnel costs                          | N | M | data is lower than data under item 05.00                                   |  |  | H |
| 11.1.8  | Total number of employees                | N | M | data is lower than data under item 04.00.01                                |  |  | H |
| 11.1.9  | Total number hours worked                | N | M | data is lower than data under item 04.00.03                                |  |  | H |
| 11.1.10 | Total investments                        | N | M | data is lower than data under item 07.00                                   |  |  | H |

The same control apply to each next LKAU, respectively for each row in table, except total row: 11.2.; 11.3.; 11.4.. etc.

#### Data controls for TOTAL row

|         |  |   |   |  |  |  |   |
|---------|--|---|---|--|--|--|---|
| 11.0.1  | 13-digits ID number of enterprise                    | N | O |  |  |  |   |
| 11.0.2  | 8-digits registration number of enterprise (only RS) | N | O |  |  |  |   |
| 11.0.1  | Revenue of sold products                             | N | M | data is equal to the sum of data (01.01 + 01.02)                         |  |  | H |
| 11.0.2  | Revenue of activated services and other revenues     | N | M | data is equal to the sum of data (01.03 + 01.06)                         |  |  | H |
| 11.0.3  | Changes in stocks of products and work in progress   | N | M | data is equal to the sum of data (01.07 + 01.08 + 03.02)                 |  |  | H |
| 11.0.4  | Cost of purchase                                     | N | M | data is equal to the sum of data (02.01 + 02.02 + 02.03 + 02.04 + 02.08) |  |  | H |
| 11.0.5  | Purchase value of goods sold for resale              | N | M | data is equal to the data under item 02.02                               |  |  | H |
| 11.0.6  | Change in stocks of raw materials                    | N | M | data is equal to the data under item 03.01                               |  |  | H |
| 11.0.7  | Personnel costs                                      | N | M | data is equal to the data under item 05.00                               |  |  | H |
| 11.0.8  | Total number of employees                            | N | M | data is equal to the data under item 04.01.01                            |  |  | H |
| 11.0.9  | Total number hours worked                            | N | M | data is equal to the data under item 04.03.03                            |  |  | H |
| 11.1.10 | Total investments                                    | N | M | data is equal to the data under item 07.00                               |  |  | H |

#### B. INFORMATION ON THE FILLING IN THE QUESTIONNAIRE AND CONTACT INFORMATION

|      |  |   |   |  |   |  |   |
|------|--|---|---|--|---|--|---|
| 1)   | Time needed for the filling in the questionnaire                     | N | M | hours are less than 11 ; minutes are from 00 to 59             |   |  | S |
| 2.a) | Does the enterprise have an E-mail address                           | N | O | YES is 1, NO is 2  | if does not exist enter 2 automatically |  | H |
| 2.b) | E-mail address   | T | M | if it is 1, the address entry is obliged                       | predvidjeti format sa @                 |  | H |
| 3.a) | Does the enterprise have a website                                   | N | O | YES is 1, NO is 2 ; if it does not exist enter 2 automatically | if does not exist enter 2 automatically |  | H |
| 3.b) | Website address  | T | M | if it is 1, address entry is obliged                           | to plan the form for using www          |  | H |
| 4)   | Interested in filling the questionnaire on-line                      | N | O | YES is 1, NO is 2  | if does not exist enter 2 automatically |  | H |
| 5)   | Phone no. of responsible person                                      | N | M |  |   |  | S |
| 6.a) | Status of responsible person   | N | M | Owner 1; Director 2; Manager 3; Accountant 4; Others 5;        | if it is empty enter 5 automatically    |  | H |
| 6.b) | Whom should questions be addressed to for eventually clarifications? | N | M | at the above address 1; at the below address 2                 |   |  | S |
| 7)   | Name and surname of the compiler                                     | T | M |  |   |  | S |
| 8)   | Address  | T | M |  |   |  | S |
| 9)   | Telephone  | N | M | to plan the form   |   |  | S |
| 10)  | Date of filling  | D | M | to plan the form   |   |  | S |