



REPUBLIC OF CROATIA



CROATIAN BUREAU OF STATISTICS

QUALITY REPORT FOR STATISTICAL SURVEY
Structural Business Statistics of Enterprises (SPSPod)
For 2019

Organisational unit: Structural Business Statistics Unit
Prepared by: Paula Nimac

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0. Basic information

- Purpose, goal, and subject of the survey

Structural business statistics (SBS) describe the structure, conduct and performance of economic activities valued at market prices by observing active units. They provide information on income and expenditures, size, employment, productivity, national and regional specialisation, investments etc.

The purpose of the survey on structural business statistics is to monitor business and to provide internationally comparable data in accordance with the European SBS standards (Regulation (EC) No 295/2008 of the European Parliament and of the Council of 11 March 2008). The obtained indicators enable the analysis of business and structural changes of business population. The indicators serve as a basis for performing market analysis and business decision-making as well as for the calculation of the gross domestic product and the assessment of basic macroeconomic categories.

- Reference period

Calendar year

- Legal acts and other agreements

Regulation (EC) No 295/2008 of the European Parliament and of the Council of 11 March 2008 concerning structural business statistics (recast) (OJ L 97, 9.4.2008) as amended by Commission Regulation (EU) No 446/2014 of 2 May 2014 amending Regulation (EC) No 295/2008 of the European Parliament and of the Council concerning structural business statistics, and Commission Regulations (EC) No 251/2009 and (EU) No 275/2010, as regards the series of data to be produced and the criteria for evaluation of the quality of structural business statistics (OJ L 132, 3.5.2014)

Commission Regulation (EC) No 250/2009 of 11 March 2009 implementing Regulation (EC) No 295/2008 of the European Parliament and of the Council as regards the definitions of characteristics, the technical format for the transmission of data, the double reporting requirements for NACE Rev. 1.1 and NACE Rev. 2 and derogations to be granted for structural business statistics (OJ L 86, 31.3.2009) as amended by Commission Regulation (EU) No 439/2014 of 29 April 2014 amending Regulation (EC) No 250/2009 of the European Parliament and of the Council concerning structural business statistics, and Commission Regulations (EC) No 295/2008 of the European Parliament and of the Council on structural business statistics as regards the definitions of characteristics, the technical format for the transmission of data (OJ L 128, 30.4.2014)

Commission Regulation (EC) No 251/2009 of 11 March 2009 implementing and amending Regulation (EC) No 295/2008 of the European Parliament and of the Council as regards the series of data to be produced for structural business statistics and the adaptations necessary after the revision of the statistical classification of products by activity (CPA) (OJ L 86, 31.3.2009) as amended by Commission Regulation (EU) No 446/2014 of 2 May 2014 amending Regulation (EC) No 295/2008 of the European Parliament and of the Council concerning structural business statistics, and Commission Regulations (EC) No 251/2009 and (EU) No 275/2010, as regards the series of data to be produced and the criteria for evaluation of the quality of structural business statistics (OJ L 132, 3.5.2014) and by Commission Regulation (EU) 2015/2112 of 23 November 2015 amending Annex I to Regulation (EC)

No 3 251/2009 implementing Regulation (EC) No 295/2008 of the European Parliament and of the Council concerning structural business statistics, as regards the adaptation of the series of data following the revision of the classification of products by activity (CPA) (OJ L 306, 24.11.2015)

Commission Regulation (EU) No 275/2010 of 30 March 2010 implementing Regulation (EC) No 295/2008 of the European Parliament and of the Council, as regards the criteria for the evaluation of the quality of structural business statistics (OJ L 86, 1.4.2010) as amended by Commission Regulation (EU) No 446/2014 of 2 May 2014 amending Regulation (EC) No 295/2008 of the European Parliament and of the Council concerning structural business statistics and by Commission Regulations (EC) No 251/2009 and (EU) No 275/2010, as regards the series of data to be produced and the criteria for evaluation of the quality of structural business statistics (OJ L 132, 3.5.2014)

Eurostat's Structural Business Statistics Manual

Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Rev. 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006)

Council Regulation (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community (OJ L 76, 30.3.1993)

Accounting Act (NN, Nos 78/15, 134/15 and 120/16)

Decision on the National Classification of Activities – NKD 2007. (NN, Nos 58/07 and 72/07)

Ordinance on the Structure and Content of Annual Financial Reports (NN, No 95/16)

Ordinance on the Content of Additional Data for Statistical and Other Purposes (NN, No 2/17)

- Classification system

National Classification of Activities, 2007 version (NKD 2007.)

- Statistical concepts and definitions

Number of enterprises (EU code 11110) is the number of enterprises registered in the Statistical Business Register that were active during at least a part of a reference period. A statistical unit is considered to be active if it either had employment or realised turnover or investments.

Turnover (EU code 12110) comprises the total accrued incomes from market sales of goods or services to third parties, with the exception of deductible VAT. Incomes classified as financial, other and extraordinary ones are excluded.

Production value (EU code 12120) measures the amount actually produced by the enterprise, based on sales, including changes in stocks and the resale of goods and services.

Gross margin on goods for resale (EU code 12130) corresponds to the difference of turnover from trading activities and total purchases of goods and services purchased for resale, adjusted for changes in stocks of those goods and services.

Value added at factor costs (EU code 12150) is the gross income from operating activities after adjusting for operating subsidies and indirect taxes, calculated gross (depreciation is not subtracted). Income and expenditure classified as financial is excluded from value added.

Gross operating surplus (EU code 12170) corresponds to the surplus generated from operating activities after the personnel costs had been recompensed.

Total purchases of goods and services (EU code 13110) include the value of all goods and services (with the exception of deductible VAT) purchased during the accounting period, excluding capital goods the consumption of which is registered as consumption of fixed capital. Expenditures classified as financial ones are excluded.

Purchases of goods and services for resale (EU code 13120) include the value of goods and services (with the exception of deductible VAT) purchased for resale to third parties.

Payments for agency workers (EU code 13131) include payments to agencies for occasional use (lease) of so-called agency workers. These payments are not included in personnel costs.

Changes in stocks of goods and services (EU code 13210) correspond to the difference between the value of the total stocks (stocks of goods and services purchased for resale, stocks of finished goods and work in progress and stocks of raw materials and consumables) at the end and the beginning of a reference period.

Changes in stocks of goods and services purchased for resale (EU code 13211) are a part of the total changes in stocks and refer to the change in stocks of goods and services bought for the sole purpose of reselling them in the same condition as received.

Changes in stocks of finished goods and work in progress (EU code 13213) are a part of the total changes in stocks and refer to the change in stocks of finished products and work in progress, which have been produced and which have not been sold yet. Stocks are valued at production costs and prior to value adjustments.

Personnel costs (EU code 13310) are remunerations calculated and payable by employers to employees in return for work done. They are made up of wages and salaries (EU code 13320) and social security costs (EU code 13330).

Wages and salaries (EU code 13320) are defined as the total remunerations, in cash or in kind, payable to employees, in return for work done during the accounting period, including the values of income taxes and social security contributions to schemes for retirement pensions, actually withheld by the employer and paid directly to authorised institutions on behalf of the employee.

Social security costs (EU code 13330) correspond to the value of social contributions incurred by an employer in order to secure the entitlement to social benefits (in the event of illness, occupational accidents and diseases, unemployment, etc.) for employees, regardless of whether they are statutory, collectively agreed, contractual or voluntary in nature.

The payments for long-term rental (EU code 13411) include all charges relative to the renting of tangible goods for a period greater than one year. Payments for the operational leasing of goods relate to the cost of using the tangible goods made available by operational leasing contracts. All payments regarding financial leasing should be excluded.

Gross investments in tangible goods (EU code 15110) include all realised investments in new and existing tangible capital goods during the reference period, having a useful life of more than one year, including non-produced tangible goods such as land.

Gross investment in land (EU code 15120) includes investment in land as well as land improved by levelling, underground deposits, forests and inland waters. Where land is purchased with existing buildings/structures 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. Land acquired through restructuring (mergers, take-overs etc.) is excluded.

Gross investment in existing buildings and structures (EU code 15130) includes the purchase of existing buildings that have been used before as well as of other structures 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. Purchases of new buildings that have never been used are excluded as well as existing buildings and structures acquired through restructuring.

Gross investment in construction and alteration of buildings (EU code 15140) covers purchases of new buildings that have never been used before and the construction of new buildings and other structures. Also included are all additions, alterations, improvements and renovations of existing buildings and structures, which prolong the service life or increase the productive capacity of buildings. Included is installation or major reconstruction of permanent installations.

Gross investment in machinery and equipment (EU code 15150) covers investments in new and second-hand machinery, equipment and all kinds of vehicles. Also included are all improvements and renovations that prolong the service life or increase the productive capacity. Machinery and equipment acquired through restructuring (such as mergers, take-overs etc.) are excluded.

Sales of tangible goods (EU code 15210) includes the value of existing tangible capital goods sold to third parties, valued at the price actually received (excluding VAT).

Number of persons employed (EU code 16110) is defined as the total number of persons who work in an enterprise (including working proprietors, partners working regularly in the unit, unpaid family workers and voluntary workers), as well as persons who work outside the enterprise who belong to it and are paid by it.

Number of employees (EU code 16130) is defined as the number of persons who have an employment contract (which may be formal or informal) and work for an enterprise in return for remuneration in cash or in kind, regardless of where the work is done (in or outside the enterprise).

Number of employees converted into full-time equivalents (EU code 16140) is the ratio of total hours actually worked to annual possible working hours of paid employees.

Number of hours worked by employees (EU code 16150) includes the number of hours actually worked, which also includes the time spent at a place of work on tasks such as preparing the site and time corresponding to short periods of rest at the work place. The variable excludes hours paid but not actually worked, such as for annual leave, holidays, sick leave, meal breaks, etc.

Purchases of energy products (EU code 20110) include purchases of all energy products only if they are purchased to be used as fuel or energy. Energy products purchased as raw materials or for resale without transformation should be excluded.

- Statistical units

The statistical unit used is an enterprise.

- Statistical population

All active enterprises are covered that are, according to their main activity, classified into sections B – J and L – N as well as to division 95 of section S of NKD 2007.

1. Relevance

1.1. Data users

Internal users:

- Statistical Business Register – updated with feedback from structural business statistics
- Inward FATS statistics (iFATS) – generated from structural business statistics results
- short-term business statistics
- industry statistics
- trade statistics
- construction statistics

External users:

- international organisations
- ministries and state administration bodies – on request
- scientists and researchers – on request
- business entities – on request
- journalists

1.1.1 User needs

The standard prescribed by Eurostat meets the needs of national and international users, although sometimes there is a need for more detailed data.

1.1.2. User satisfaction

The user satisfaction survey is not carried out.

There is no feedback from external users regarding the quality of data.

Internal users are mostly satisfied with the quality of data.

1.2. Completeness

Structural business statistics data are defined by EU regulations and Eurostat methodological standards.

1.2.1 Data completeness rate

Data completeness rate is 100%.

2. Accuracy and reliability

2.1. Sampling error

Not applicable.

2.1.1 Sampling error indicators

The indicator for this survey is not applicable.

2.2. Non-sampling error

Non-sampling error occurs as coverage error, measurement error, processing error and model assumption error.

2.2.1 Coverage error

There is no exact information about out-of-scope units, but it is assumed that the number of out-of-scope units is very low. Statistical Business Register continuously checks all relevant administrative sources (administrative register, Crafts Register).

2.2.2 Over-coverage rate

The indicator for this survey is not applicable.

2.2.3 Measurement error

Checks are conducted at data source level (Financial Agency, other CBS departments and units). In order to reduce errors, the SBS Unit delivers suggestions for improving checks and methodological instructions to data source owners.

2.2.4 Non-response error

Not applicable.

2.2.5 Unit non-response rate

The indicator for this survey is not applicable.

2.2.6 Item non-response rate

The indicator for this survey is not applicable.

2.2.7 Processing error

Data entry and processing errors made at data source level are removed with automatic data editing process. Possible errors due to inadequate automatic data-editing process (overediting).

2.2.8 Imputation rate

The indicator for this survey is not computed.

2.2.9. Model assumption error

In some cases, there are possible errors due to inadequate application of weight for assessment.

2.3. Data revision

2.3.1 Data revision – policy

Currently, there is no data revision policy for structural business statistics.

2.3.2 Data revision – practice

Currently, there is no data revision practice for structural business statistics.

2.3.3 Data revision – average size

Data revision – average size is:

Statistics	Domain	Domain value	Comment	Value
Turnover	Republic of Croatia			0.053
Number of persons employed	Republic of Croatia			0.062

2.4. Seasonal adjustment

Not applicable.

3. Timeliness and punctuality

3.1. Timeliness

Provisional data are published with 11 months delay, and the final data with 19 months delay from the end of the reporting period.

3.1.1 Time lag – first results

Time lag – first results is T + 11 months.

3.1.2 Time lag – final results

Time lag – final results is T + 19 months.

3.2. Punctuality

All data are published within the planned deadlines in accordance with the Calendar of Statistical Data Issues.

3.2.1 Punctuality – delivery and publication

Delivery and publication is 1.

4. Accessibility and clarity

- website of the Croatian Bureau of Statistics – electronic versions of First Releases
- website of the Croatian Bureau of Statistics – Database
- other (fax, e-mail, etc.)

4.1. News releases

Basic Structural Business Indicators of Enterprises, 2019 – Provisional Data
Structural Business Indicators of Enterprises, 2019

4.2. Online database

Structural Business Statistics of Enterprises in PC-Axis

https://www.dzs.hr/PXWeb/Menu.aspx?px_type=PX&px_db=Strukturne+poslovne+statistike&px_language=en

4.3 Micro-data access

Accessibility is in accordance with the provisions of the Official Statistics Act, the Ordinance on Access to Confidential Statistical Data and the Ordinance on Conditions and Terms of Using Confidential Data for Scientific Purposes.

4.4 Documentation on methodology

- website of the Croatian Bureau of Statistics – electronic versions of First Releases
- website of the Croatian Bureau of Statistics – Database
- website of the Croatian Bureau of Statistics – folder of the Structural Business Statistics Department

<https://www.dzs.hr/Eng/DBHomepages/Structural%20business%20statistics/methodology-Structural%20Business%20Statistics.htm>

5. Coverage and comparability

5.1. Asymmetry for mirror flows statistics

Not applicable.

5.2. Comparability over time

Comparable data series are available for the period from 2008 to 2018. In 2019, there was a break in time series and data are not comparable with data from previous years.

5.2.1 Length of comparable time series

Length of comparable time series is 1.

5.2.2. Reasons for break in time series

Data for 2019 are not comparable with data from previous years due to the enlargement of the coverage of active enterprises (since 2019, those natural persons who are self-employed, and whose activity is determined on the basis of income tax returns in a lump-sum are also included). In addition, until the 2018 reference year, legal and natural persons were used as the equivalent of enterprise, while since 2019, the definition of enterprise according to the EU methodology has been applied.

5.3. Coherence – subannual and annual statistics

The indicator for this survey is not computed.

5.4. Coherence – national accounts

The indicator for this survey is not computed.

5.5. Coherence – administrative sources

The indicator for this survey is not applicable.

6. Cost and burden

6.1 Cost

The costs of statistical data production are minimal and refer mainly to data source check and data editing, considering that input data are taken over from existing administrative and statistical sources.

6.2 Burden

The burden on reporting units has been minimised using administrative sources. The burden is present only in cases when data check is required by directly contacting reporting units.