

QUALITY REPORT FOR STATISTICAL SURVEY Structural Business Statistics (SPS) for 2023

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0. Basic information

- Purpose, goal, and subject of the survey

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

The purpose of structural business statistics survey is to monitor business operations and provide internationally comparable data in full accordance with European standards of structural business statistics (Regulation (EU) No. 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics). The obtained indicators enable the analysis of business and structural changes of the business population. They 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 (EU) 2019/2152 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics (Text with EEA relevance)

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics, repealing 10 legal acts in the field of business statistics (Text with EEA relevance)

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

REGULATION (EU) No 549/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 21 May 2013 on the European system of national and regional accounts in the European Union (Text with EEA relevance)

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 Revision 2 and amending Council Regulation (EEC) No. 3037/90 as well as certain EC Regulations on specific statistical domains (Text with EEA relevance)

Methodological manual on European Structural Business Statistics, 2021 edition

European Business Statistics Manual, 2021 edition

COMMISSION RECOMMENDATION of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (notified under document number C(2003) 1422) (Text with EEA relevance) (2003/361/EC)

User guide to the SME Definition

Accounting Act (NN, Nos 78/15, 134/15, 120/16, 116/18, 42/20, 47/20, 114/22, and 82/23)

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, 144/20 and 158/23)

Ordinance on the Content of Additional Data for Statistical and Other Purposes (NN, No 2/17 and 158/23)

- Classification system

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

- Statistical concepts and definitions

BUSINESS POPULATION

Variable 210101: Number of active enterprises

The number of active enterprises is the number of all statistical units which at any time during the reference period were 'enterprises', as defined in Council Regulation (EEC) No 696/93, and also active during the same reference period. A statistical unit is considered to have been active during the reference period, if in said period it either realized positive net turnover or produced outputs or had employees or performed investments.

Note: For the size of the enterprise, for statistical purposes, in practice, a breakdown by the number of persons employed is used; micro-sized enterprises: less than 10 persons employed; small enterprises: 10 to 49 persons employed; medium-sized enterprises: 50 to 249 persons employed; large enterprises: 250 and more persons employed. Usually, the heading small and medium-sized enterprises (SME) also imply micro-sized, small and medium-sized enterprises.

Additional official criteria for defining SME are given in the COMMISSION RECOMMENDATION of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (2003/361/EC). There is no single point of entry to register an enterprise as an SME. Depending on the funding programme and the managing authority (European, national, regional) to which one applies, there will be separate registration procedures.

LABOUR INPUTS

Variable 120101: Number of employees and self-employed persons

The number of employees and self-employed persons is the sum of the number of employees and the number of self-employed persons. The 'Number of employees' is defined as for variable 220102. The number of self-employed persons is the average number of persons who were at some time during the reference period the sole owners or joint owners of the statistical unit in which they work. Family workers and outworkers whose income is a function of the value of the outputs of the statistical unit are also included.

Variable 120201: Hours worked by employees

Total hours worked by employees represents the number of hours actually worked by employees, for the output of the statistical unit during the reference period.

Time spent on adjacent work, indirectly contributing to the output (e.g. planning, preparation, administrative and alike), as well as time spent without actual work, but deemed and remunerated as such by the statistical unit (e.g. short breaks, short disruptions due to slack in production, trainings and alike), are included.

Time spent on work, be it adjacent work, without actual remuneration (e.g. unpaid overtime), is also included.

Remunerated time spent without actual work and not deemed as such by the statistical unit (e.g. annual leave, sick leave, maternity leave, official holidays, longer breaks, meal breaks, strikes, commuting and alike) is excluded.

Infra-annual statistics may not be able to take into account all these items such as unpaid overtime.

Variable 120301: Wages and salaries

The variable 'Wages and salaries' contains all expenses incurred during the reference period on the total gross remuneration, in cash or in kind, of all employees of the statistical unit. Wages and salaries is part of the variable 220301 Employee benefits expense.

The total gross remuneration, in cash or in kind, contains as examples, but is not limited to the following items: direct remuneration, bonuses, allowances, gratuities, tips, commissions, payments to employees' saving schemes, payments for days not worked, wages and salaries in kind, company products, staff housing, company cars, stock options and purchase schemes, amounts to be withheld by the employer (social security contributions of the employee, personal income tax, etc.). Infra-annual statistics may not be able to take into account all these items.

Expenses regarding services provided through agency workers, as well as the expenses of social security contributions and other similar fiscal obligations (tied directly or indirectly to wages and salaries), if incurred by the employer, are excluded.

Variable 220101: Number of employees and self-employed persons

Same as definition variable 120101.

Variable 220102: Number of employees

The number of employees represents the average number of persons who were, at some time during the reference period, employees of the statistical unit.

Explanatory note

While the employment relationship, which qualifies the parties (into employee and employer), is defined in specific legislation or contract, the term 'employee' usually means a person hired by the statistical unit to provide services to it on a regular basis, in exchange for benefits and where the services provided are not part of an independent business. For the sake of clarity, apprentices, if hired under such conditions, are considered employees.

The average should be calculated as the arithmetic mean of the number of employees over the shortest time periods of equal length fitting into the reference period, for which regular observations are practicable (e.g. daily, weekly, monthly, quarterly, etc.).

Variable 220103: Number of employees in full time equivalent units

The number of employees converted into full time equivalents (FTE).

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 industry, 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. Full-time equivalent is calculated separately in each job group, 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/months in the year. The conversion should be carried out on the basis of the number of hours, days, weeks or months worked.

Variable 220201: Hours worked by employees

Same as definition variable 120201.

Variable 220301: Employee benefits expense

This variable contains all expenses arising in relation with employee benefits, recognised by the statistical unit during the reference period.

Employee benefits are all forms of consideration given by the statistical unit in exchange for service rendered by employees or for the termination of employment.

Variable 220302: Wages and salaries

Same as definition as for variable 120301.

Variable 220303: 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 homeworkers 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.

PURCHASES

Variable 240101: Total purchases of goods and services

Total purchases of goods and services includes the total amount of goods and services purchased by the statistical unit, recognised in accounting as either current assets or expenses during the reference period.

Included in these purchases of goods, as a non-exhaustive list of examples, are: raw, auxiliary and packaging materials, consumables, fuel, spare parts, seeds and fodder, animals, small inventory items and goods purchased for resale.

Included in the purchases of services, as a non-exhaustive list of examples, are services with electricity, heating, water, maintenance, repairs, royalties, rental, insurance, research (if performed by third parties), agency work, advertising, promotion, transport, communication, banking, legal, accounting and any other service performed by third parties and recognised as an expense during the reference period.

Increases in finished goods and work in progress, as well as any financial assets and non-current assets are not included. As an exception, assets from other classes reclassified to any of the items listed above as included, are also included.

The purchases of goods and services referred to by this definition are valued according to the rules laid down to this effect in the accounting standards based on which the aforementioned assets and expenses were recognised.

Variable 240102: Purchases of goods and services for resale

Purchases of goods and services purchased for resale in the same condition as received 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 (as in the case of estate agents) but also the actual amount involved in the service transaction, e.g. transport purchases by travel agents.

Excluded is the value of goods and services which are sold to third parties on a commission basis, since these goods are neither bought nor sold by the agent receiving the commission.

Purchases of goods and services purchased for resale in the same condition as received is part of the variable "Total purchases of goods and services" and used in the calculation of other aggregates and balances.

Variable 240103: Expenses on services provided through agency workers

This variable contains all expenses recognised by the statistical unit during the reference period, referring to services provided to it by temporary employment agencies and similar organisations 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. Expenses on services provided through agency workers is part of the variable "Total purchases of goods and services".

However, these agencies and organisations do not provide direct supervision of their employees at the clients' work sites. Only the expenses incurred for the provision of personnel which is not linked to the provision of a particular industrial or other non-industrial service are included into this variable.

Variable 240104: Expenses of long term rental and operating leases

The expenses of long-term rental include all expenses recognised by the statistical unit during the reference period, relating to the renting of non-current assets. Included in this variable are the payments under an operating leases contract related to non-current assets.

For this variable a lease is classified as an operating leases if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.

Variable 240105: Purchases of energy products

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. The figure should be given in value only.

Variable 240201: Change in stock of goods

The change in stock of goods is the difference of the total value of inventories recognised by the statistical unit at the end and at the beginning of the reference period. The value of said inventories is the one at which they have been recognised in the financial statements.

Variable 240202: Change in stock of finished goods and work-in-progress

This variable is defined as the change in the value of the stock of finished products or in the course of production, which have been produced by the statistical unit and which have not yet been sold, between the first and last days of the reference period. It is a part of the variable "Change in stock of goods".

These products include work in progress belonging to the statistical unit, even if the products in question are in the possession of third parties. Equally, products held by the statistical unit which belong to third parties are excluded.

Stocks are valued at production cost and are valued prior to value adjustments (such as depreciation).

Variable 240203: Change in stock of goods for resale

The change in stock of goods for resale is the difference of the total value of inventories recognised by the statistical unit at the end and at the beginning of the reference period as items intended for resale to third parties without further processing. The value of said inventories is the one at which they have been recognised in the financial statements. The change in stock of goods for resale is a part of the variable "Change in stock of goods".

OUTPUT AND PERFORMANCE

Variable 140301: Net turnover

For all activities except for NACE 64, 65 and some activities of NACE 66 net turnover consists of all income arising during the reference period in the course of ordinary activities of the statistical unit, and is presented net of all price reductions, discounts and rebates granted by it.

Income is defined as increases in economic benefits during the reference period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants.

The inflows referred to are arising from contracts with customers and are realized through the satisfaction by the statistical unit of performance obligations as foreseen in said contracts. Usually, a performance obligation is represented by the sale (transfer) of goods or the rendering of services, however, the gross inflows can also contain revenues obtained as a yield on the use by others of the statistical unit's assets.

Excluded from net turnover are:

- all taxes, duties or levies linked directly to revenue;
- any amounts collected on behalf of any principal, if the statistical unit is acting as an agent in its relationship with said principal;
- all income not arising in the course of ordinary activities of the statistical unit. Usually, these types of

income are classified as 'Other (operating) income', 'Financial income', 'Extraordinary income' or under a similar heading, depending on the respective set of generally accepted accounting standards used to prepare the financial statements.

Infra-annual statistics may not be able to take into account aspects such as annual price reductions, subsidies, rebates and discounts.

For the activities of NACE K6411, K6419 and K649, net turnover is defined as the value of output minus subsidies or government grants.

For the activities of NACE K642 and K643, net turnover can be approximated by the total operating costs, if net turnover is not available in the financial statements.

For the activities of NACE K6511, K6512 and K652, net turnover is defined as gross premiums earned.

For the activities of NACE K653 the net turnover is defined as total pension contributions

For activities of NACE K66 for which net turnover is not available in the financial statements, net turnover is defined as the value of output minus subsidies or government grants. For activities of NACE K66 for which net turnover is available in the financial statements, the standard definition of net turnover applies.

Variable 250101: Net turnover

Same as definition variable 140301.

Variable 250110: Net turnover from the principal activity at the NACE three-digit level

The part of net turnover derived from the principal activity of the unit. The principal activity of a unit is determined according to the rules laid down in the Council Regulation (EC) No 696/93.

Net turnover derived from the sale of goods and services which have been subject to a sub-contracting relationship is included.

Net turnover derived from the resale of goods and services purchased for resale in the same condition is excluded.

Variable 250201: Gross margin on goods for resale

Corresponds to the return on the activity of purchase and resale without further processing. It is calculated from net turnover related to trading activities of purchase and resale without further processing, total purchases for resale and changes in stock of goods and services purchased for resale.

Included in gross margin on goods for resale are sales, purchases and changes in stock of goods and services related to goods and services which are purchased in order to be rendered to third parties in the same condition.

Also called gross trading margin.

Variable 250301: Value of output

Value of output represents the value of the total output of the statistical unit, generated during the reference period.

For all activities except for activities of NACE 64, 65 and 66 it is the sum of:

- + net turnover,
- ± change in stock of finished goods and work in progress,
- ± change in stock of goods for resale,
- + income from product- or turnover-related subsidies and
- + capitalised output
- purchases of goods and services purchased for resale.

Income from product- or turnover-related subsidies is any income originating from government assistance granted to and recognised as such by the statistical unit during the reference period.

Capitalised output is the total increase of all self-generated long-term assets, recognised as such by the statistical unit during the reference period.

For the activities of NACE K6411, value of output is defined as other administrative expenses than staff costs plus fees and commission expenses plus staff costs plus depreciation of tangible and intangible fixed assets.

For the activities of NACE K6419 and K649, value of output is defined as interest receivable and similar income minus interest payable and similar charges plus commissions receivable plus income from shares and other variable-yield securities plus net profit or net loss on financial operations plus income from product or turnover related subsidies. For some activities of K6499, value of output is net turnover plus subsidies or government grants or can be approximated by the total operating costs, if net turnover is not available the financial statements.

For the activities of NACE K642 and K643, value of output is net turnover plus subsidies or government grants or can be approximated by the total operating cost, if net turnover is not available in the financial statements.

For the activities of NACE K6511, value of output is defined as gross premiums earned plus investment income minus income from participating interest minus value re-adjustments on investments plus investment income of reinsurers on their share of the gross technical provisions of the enterprise plus unrealised gains on investments plus other technical income, net of reinsurance minus claims paid plus/minus change in the provision for claims (increase needs to be subtracted, decrease needs to be added) plus/minus changes in other technical provisions net of reinsurance (costs need to be subtracted, income should be added) plus/minus (if available) changes in other technical provisions, reinsurers' share (costs needs to be subtracted, income needs to be added) plus/minus (if available) change in fund for future appropriations (costs should be subtracted, income should be added) minus bonuses and rebates, net of reinsurance minus losses on the realisation of investments minus unrealized loss on investments plus other income.

For the activities of NACE K6512 and K652, value of output is defined as gross premiums earned plus investment income minus income from participating interests minus value re-adjustments on investments plus investment income of reinsurers on their share of the gross technical provisions of the enterprise plus other technical income, net of reinsurance plus other income minus claims paid plus/minus change in the provision for claims (increase needs to be subtracted, decrease needs to be added) minus losses on the realisation on investments minus bonuses and rebates, net amount plus/minus change in the equalisation provision (costs should be subtracted, income need to be added) plus/minus changes in other technical provisions, not shown under other headings (costs

should be subtracted, income should be added).

For the activities of NACE K653, value of output is defined as net turnover minus insurance premiums payable plus investment income plus other income plus insurance claims receivable minus total expenditure on pensions minus net change in technical provisions (increases in technical provisions are to be subtracted from value of output and decreases added). Alternatively, the value of output can be calculated as sum of costs.

For activities of NACE K66 for which net turnover is not available in the financial statements, value of output is defined as interest receivable and similar income minus interest payable and similar charges plus commissions receivable plus income from shares and other variable-yield securities plus net profit or net loss on financial operations plus income from product or turnover related subsidies.

For the activities of NACE K66 for which net turnover is available in the financial statements, value of output is defined as net turnover plus capitalised output plus income from product or turnover related subsidies.

Variable 250401: Value added

Value added is a composite indicator of net operating income, adjusted for depreciation, amortization and employee benefits, all components being recognised as such by the statistical unit during the reference period. Its value is given by the formula:

- + net turnover
- + income from product- or turnover-related subsidies
- + capitalised output
- ± change in stock of goods
- total purchases of goods and services.

Variable 250501: 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 less the employees' benefits expense. 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.

INVESTMENTS

Variable 260101: Gross investment in tangible non-current assets

Gross investment in tangible non-current assets includes all additions to tangible non-current assets, recognised as such by the statistical unit during the reference period, except any increases from revaluations or reversals of previously recognised impairment losses and from reclassifications (transfers) of other tangible non-current assets.

The additions include, but are not limited to, acquisitions, finance leases, improvements, alterations, renovations, constructions, self-constructions and any capitalised expenses, as allowed by the applicable accounting standards which define the recognition and valuation criteria.

Variable 260102: Gross investment in land

Gross investment in land includes all additions to land, underground deposits, forests and inland waters, tangible exploration and evaluation assets, mining, oil and gas assets and others alike, recognised as such by the statistical unit during the reference period. Gross investment in land is a part of the variable 'Gross investment in tangible non- current assets'.

Variable 260103: Gross investment in the acquisition of existing buildings

Gross investment in the acquisition of existing buildings includes all additions to or acquisitions of buildings and similar structures already used (i.e. not new) at the moment of acquisition, recognised as such by the statistical unit during the reference period.

Gross investment in the acquisition of existing buildings is a part of variable 'Gross investment in tangible non-current assets'.

Variable 260104: Gross investment in construction and improvement of buildings

Gross investment in construction and improvement of buildings includes all:

- additions to construction of new buildings for own use (self-constructed),
- acquisitions of new buildings (usually the result of a construction contract, the beneficiary of which is the reporting statistical unit),
- capitalised additions, alterations, improvements and renovations to existing buildings (if additional economic benefits associated with them are likely to flow to the statistical unit), recognised as such by the statistical unit during the reference period.

Gross investment in construction and improvement of buildings is a part of variable 'Gross investment in tangible non- current assets'.

Variable 260105: Gross investment in machinery and equipment

Gross investment in machinery and equipment includes all additions to machinery, vehicles, fixtures and fittings, office equipment, computer, communication and network equipment and others alike, recognised as such by the statistical unit during the reference period.

Gross investment in machinery and equipment is a part of variable 'Gross investment in tangible non-current assets'.

Variable 260106: Gross investment in intangible non-current assets, other than goodwill

Gross investment in intangible non-current assets, other than goodwill, includes all additions to intangible non-current assets, recognised as such by the statistical unit during the reference period, except goodwill.

The additions include, but are not limited to, acquisitions, finance leases, improvements, additions, alterations, renovations, constructions, self-constructions and any capitalised expenses, as allowed by the applicable accounting standards which define the recognition and valuation criteria and wherein the term 'goodwill' is also defined.

Variable 260107: Investment in purchased software

Investment in purchased software are recognised 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. If the purchase of software does not meet these conditions, it is recognised as an expense when it is incurred and included in the value of 'Total purchases of goods and services'.

The investment in purchased software comprises its purchase price, including any import duties and non-refundable 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.

Variable 260108: Sales proceeds of tangible investments

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

- 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 - N, P - R as well as to division 95 and 96 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 first user satisfaction survey of the Croatian Bureau of Statistics was conducted in 2013, then in 2015 and 2022, and the last one at the end of 2024. The results can be checked out on the website of the Croatian Bureau of Statistics <https://dzs.gov.hr/highlighted-themes/quality/user-satisfaction-surveys/686>.

1.2. Completeness

Structural business statistics survey covers all variables required by EU regulations and Eurostat methodological standards.

1.2.1. Data completeness rate

The data completeness rate is: 100%

2. Accuracy and reliability

2.1. Sampling error

Not applicable.

2.1.1. Sampling error indicators

Indicator 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

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

Indicator is not applicable.

2.2.6. Item non-response rate

Indicator 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

Indicator is not computed for this survey.

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

There is no special revision policy for SBS, but in case of need, we are obliged to act in accordance with the [General revision policy of the CBS](#).

2.3.2. Data revision – practice

There is no data revision practice for structural business statistics.

2.3.3. Data revision – average size

Indicator was not computed for this survey.

2.4. Seasonal adjustment

Not applicable.

3. Timeliness and Punctuality

3.1. Timeliness

Provisional data are published with 11 months delay, and the final 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

4.1. News release

[Business operations of enterprises, 2023](#)

4.2. On-line database

Structural Business Statistics in PC-Axis [PC-Axis databases](#)

4.3. Micro-data access

The conditions under which certain users can access microdata are regulated by the [Ordinance on conditions and terms of access and use of confidential statistical data of the Croatian Bureau of Statistics for scientific purposes](#) (NN, No. 5/23).

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](#)

5. Comparability over time

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 and 2019 to 2023.

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: 5

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

Indicator is not computed for this survey.

5.4. Coherence – national accounts

Indicator is not computed for this survey.

5.5. Coherence – administrative sources

Indicator 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.