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| REPUBLIC OF SERBIA STATISTICAL OFFICE OF THE REPUBLIC OF SERBIA**WORKING PAPER**  |

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Unincorporated enterprises

(sole-proprietorships and partnerships)

in the Republic of Serbia, 2012

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# Methodological explanations

Considering the demands of the increasing number of users and striving for the harmonization of the operations with international standards and recommendations, the Statistical Office of the Republic of Serbia continues to publish the selected macroeconomic indicators for unincorporated enterprises in the edition “Working paper”. This survey involves unincorporated enterprises i.e. sole-proprietorships and partnerships that performed business operations in 2012, based on the Tax administration records and the data available from the Serbian Business Registers Agency.

Within the international project envisaged for the development the national accounts system and GDP calculation, the SORS and its National Accounts Division adopted the recommendations and positive experiences of the European statistics that refer to the calculations of the most important macroeconomic aggregates for the institutional sector of households, of which unincorporated enterprises i.e. sole-proprietorships and partnerships are the mayor part.

When computing macroeconomic aggregates for this segment of the national economy, the Serbian and the European statisticians encounter almost the same problems: small scale of business and large number of unincorporated enterprises, high yearly frequency of newly started businesses and high “mortality rate” of enterprises, lack of stability regarding principal activity and employment, etc. Both in Europe and in our country, this section presents a chronic source of so-called non-observed economy. Such problems appear partly because of the mere nature of unincorporated business, i.e. the fact that entrepreneur’s personal property is not separated from the business-related property and obligations. However, the greatest problems regarding statistics are of administrative and legal nature. Firstly, it is the fact that double-entry book keeping is not compulsory for unincorporated enterprises and they are not obliged to provide detailed financial reports that serve as the basis for the calculations of macroeconomic aggregates for incorporated enterprises and other legal entities obliged to submit financial reports to the respective authorities. In such a situation, statisticians are compelled to provide estimated data, based on relatively small data volume that unincorporated enterprises deliver to tax authorities. The estimations presented are grounded on the Hungarian model of computation of the basic elements of national accounts system concerning unincorporated enterprises. This model originated from the French experience of statistical treatment of unincorporated enterprises.

The model is based on the assumption that business conditions of sole-proprietorships and the way their business is organized are almost equal as the conditions and business methods of micro *incorporated* enterprises, meaning that certain corresponding indicators noticed in statistical treatment of micro enterprises can be also applied to unincorporated enterprises (with some corrections envisaged). In French statistics, almost all elements of national accounts related to unincorporated enterprises (number of employees, stocks changes, investments, interest paid, etc.) are estimated in the before mentioned way, simply applying corresponding coefficients of micro enterprises[[1]](#footnote-0). The fact that we possess certain (not small) number of financial reports of unincorporated enterprises (about 20 000) makes the whole process easier than in majority of the European countries. Such valuable data, together with the data on taxable income, wages and salaries and number of employees (available from the Serbian Tax administration) have been used as the grounds for our calculations. Moreover, for the calculations we used the indicators derived from the financial statements of micro and small-sized incorporated enterprises concerning turnover, value added, earnings per employee, etc. In estimating the number of employees, as supplementary data we used LFS (Labour Force Survey) data. This is due the fact that in the EU countries, LFS is considered as a primary data source for the estimation of formal and informal employment.

Finally, it should be noted that every *estimated* figure also anticipates certain bigger or smaller level of reliability; however, taking into account the data availability, as well as the specific features of sole-proprietorships in Serbia, these results present the best that can be provided for the time being. Expectedly, in the forthcoming years, both volume and quality of the available data will be upgraded, and together with the improved methodology, better and more precise results will be ensured.

The processed results are obtained for: (1) number of unincorporated enterprises, (2) number of employees, (3) turnover and (4) Gross value added. Concerning the territorial distribution, the data are expressed for the level 1 and 2, the National nomenclature of statistical territorial units (*NSTJ)*: Srbija – sever and Srbija – jug *(NSTJ 1),* and the level of regions, *(NSTJ 2)*: Beogradski region, Region Vojvodine, Region Šumadije i Zapadne Srbije, and Region Južne i Istočne Srbije. Regarding activities, the results are presented according to the sections and subsections of the Classification of activities (2010) – in compliance with NACE Rev. 2:

|  |  |
| --- | --- |
| Section A | Agriculture, forestry and fishing  |
| Section B | Mining and quarrying  |
| Section C | Manufacturing  |
| Subsection СА | Manufacture of food products, beverages and tobacco products |
| Subsection СB | Manufacture of textiles, wearing apparel, leather and related products  |
| Subsection СC | Manufacture of wood and paper products, and printing  |
| Subsection СD | Manufacture of coke and refined petroleum products  |
| Subsection CE | Manufacture of chemicals and chemical products |
| Subsection CF | Manufacture pharmaceuticals, medicinal chemical and botanical products  |
| Subsection СG | Manufacture of rubber and plastic products, and other non-metallic mineral products  |
| Subsection CH | Manufacture of basic metals and fabricated metal products, except machinery and equipment  |
| Subsection CI | Manufacture of computers, electronic and optical products  |
| Subsection CJ | Manufacture of electrical equipment  |
| Subsection CK | Manufacture of machinery and equipment n.e.c.  |
| Subsection CL | Manufacture of transport equipment  |
| Subsection CM | Other manufacturing n.e.c.; repair and installation of machinery and equipment  |
| Section D | Electricity, gas, steam and air conditioning supply  |
| Section Е | Water supply; sewerage, waste management and remediation activities  |
| Section F | Construction  |
| Section G | Wholesale and retail trade; repair of motor vehicles and motorcycles  |
| Section H | Transportation and storage  |
| Section I | Accommodation and food service activities |
| Section Ј | Information and communication  |
| Subsection JA | Publishing, audiovisual and broadcasting activities  |
| Subsection JB | Telecommunications  |
| Subsection ЈС | IT and other information services  |
| Section К | Financial and insurance activities  |
| Section L | Real estate activities |
| Section M | Professional, scientific and technical activities  |
| Subsection MA | Legal, accounting, management, architecture, engineering, technical testing and analysis activities  |
| Subsection MB | Scientific research and development  |
| Subsection MC | Other professional, scientific and technical activities  |
| Section N | Administrative and support service activities  |
| Section О | Public administration and defence; compulsory social security  |
| Section P | Education  |
| Section Q | Human health and social work  |
| Subsection QA | Human health activities  |
| Subsection QB | Residential care and social work activities  |
| Section R | Arts, entertainment and recreation  |
| Section S | Other service activities  |
| Section T | Activities of households as employers; undifferentiated goods- and services- producing activities of households for own use  |
| Section U | Activities of extraterritorial organizations and bodies  |

The features are defined as follows:

* *Turnover* – receipts from sales (goods, and products and services as well);
* *Gross value added* (at basic prices), as difference between output and intermediate consumption.

**1. Number of unincorporated enterprises, 2012**

|  |  |
| --- | --- |
| Activity  | Republic of Serbia |
| Total  | SRBIJA –SEVER  | SRBIJA –JUG  | Beogradski region  | Region Vojvodine  | Region Šumadije i Zapadne Srbije  | Region Južne i Istočne Srbije  |
|  |  |  |  |  |  |  |  |
| **Total**  |  **226 132** |  **118 785** |  **107 347** |  **58 861** |  **59 924** |  **66 078** |  **41 269** |
|  |  |  |  |  |  |  |  |
| **Agriculture, forestry and fishing**  |  **2 371** |  **884** |  **1 488** |  **212** |  **672** |  **825** |  **663** |
| **Mining and quarrying**  |  **145** |  **16** |  **129** |  **6** |  **10** |  **81** |  **47** |
| **Manufacturing** |  **34 664** |  **15 691** |  **18 974** |  **6 464** |  **9 227** |  **12 229** |  **6 744** |
| Manufacture of food products, beverages and tobacco products |  7 476 |  3 358 |  4 118 |  1 190 |  2 168 |  2 549 |  1 568 |
| Manufacture of textiles, wearing apparel, leather and related products  |  5 744 |  2 653 |  3 092 |  1 273 |  1 379 |  1 973 |  1 119 |
| Manufacture of wood and paper products, and printing  |  5 809 |  2 423 |  3 386 |  1 033 |  1 390 |  2 213 |  1 173 |
| Manufacture of coke and refined petroleum products  | - | - | - | - | - | - | - |
| Manufacture of chemicals and chemical products |  407 |  169 |  239 |  64 |  104 |  121 |  118 |
| Manufacture pharmaceuticals, medicinal chemical and botanical products  |  20 |  2 |  18 |   |  1 |  15 |  2 |
| Manufacture of rubber and plastic products, and other non-metallic mineral products  |  3 777 |  1 707 |  2 070 |  551 |  1 156 |  1 373 |  697 |
| Manufacture of basic metals and fabricated metal products, except machinery and equipment  |  5 709 |  2 610 |  3 099 |  963 |  1 647 |  2 102 |  997 |
| Manufacture of computers, electronic and optical products  |  429 |  207 |  222 |  67 |  140 |  94 |  128 |
| Manufacture of electrical equipment  |  233 |  112 |  120 |  49 |  63 |  75 |  45 |
| Manufacture of machinery and equipment n.e.c.  |  279 |  147 |  132 |  53 |  94 |  88 |  44 |
| Manufacture of transport equipment  |  175 |  69 |  106 |  26 |  43 |  87 |  19 |
| Other manufacturing and repair and installation of machinery and equipment  |  4 606 |  2 234 |  2 372 |  1 195 |  1 039 |  1 538 |  833 |
| **Electricity, gas, steam and air conditioning supply**  |  **28** |  **2** |  **25** |  **2** | **-** |  **11** |  **14** |
| **Water supply; sewerage, waste management and remediation activities**  |  **382** |  **211** |  **171** |  **46** |  **166** |  **119** |  **53** |
| **Construction**  |  **16 293** |  **8 050** |  **8 243** |  **3 663** |  **4 386** |  **4 858** |  **3 385** |
| **Wholesale and retail trade; repair of motor vehicles and motorcycles**  |  **63 404** |  **29 025** |  **34 379** |  **12 340** |  **16 684** |  **20 069** |  **14 310** |
| **Transportation and storage**  |  **26 830** |  **16 863** |  **9 967** |  **9 840** |  **7 023** |  **6 754** |  **3 213** |
| **Accommodation and food service activities**  |  **19 422** |  **9 113** |  **10 309** |  **3 381** |  **5 732** |  **6 545** |  **3 765** |
| **Information and communication**  |  **4 386** |  **3 138** |  **1 248** |  **2 094** |  **1 044** |  **781** |  **467** |
| Publishing, audiovisual and broadcasting activities  |  1 277 |  936 |  341 |  695 |  241 |  238 |  103 |
| Telecommunications  |  145 |  79 |  66 |  40 |  39 |  33 |  33 |
| IT and other information services  |  2 964 |  2 123 |  841 |  1 359 |  764 |  510 |  331 |
| **Financial and insurance activities**  |  **1 749** |  **909** |  **840** |  **443** |  **466** |  **460** |  **380** |
| **Real estate activities**  |  **825** |  **535** |  **290** |  **315** |  **220** |  **189** |  **101** |
| **Professional, scientific and technical activities**  |  **26 119** |  **16 953** |  **9 166** |  **10 392** |  **6 562** |  **5 607** |  **3 559** |
| Legal, accounting, management, architecture, engineering, technical testing and analysis activities  |  20 674 |  13 481 |  7 193 |  8 258 |  5 223 |  4 369 |  2 825 |
| Scientific research and development  |  13 |  7 |  6 |  4 |  4 |  4 |  2 |
| Other professional, scientific and technical activities  |  5 432 |  3 465 |  1 966 |  2 130 |  1 335 |  1 234 |  732 |
| **Administrative and support service activities**  |  **4 703** |  **2 884** |  **1 819** |  **1 586** |  **1 298** |  **1 130** |  **689** |
| **Public administration and defence; compulsory social security**  | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Education**  |  **1 108** |  **776** |  **332** |  **438** |  **337** |  **198** |  **134** |
| **Human health and social work**  |  **4 126** |  **2 517** |  **1 608** |  **1 608** |  **909** |  **948** |  **661** |
| Human health activities  |  4 032 |  2 454 |  1 578 |  1 564 |  890 |  929 |  649 |
| Residential care and social work activities  |  93 |  63 |  30 |  44 |  19 |  19 |  11 |
| **Arts, entertainment and recreation**  |  **1 653** |  **1 052** |  **601** |  **618** |  **434** |  **341** |  **260** |
| **Other service activities**  |  **17 924** |  **10 166** |  **7 758** |  **5 412** |  **4 755** |  **4 933** |  **2 825** |
| **Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use**  | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Activities of extraterritorial organizations and bodies**  | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

**2. Number of employees in unincorporated enterprises (estimate), 2012**

|  |  |
| --- | --- |
| Activity | Republic of Serbia |
| Total  | SRBIJA –SEVER  | SRBIJA –JUG  | Beogradski region  | Region Vojvodine  | Region Šumadije i Zapadne Srbije  | Region Južne i Istočne Srbije  |
|  |  |  |  |  |  |  |  |
| **Total**  |  **207 566** |  **97 514** |  **110 052** |  **40 101** |  **57 413** |  **63 721** |  **46 331** |
|  |  |  |  |  |  |  |  |
| **Agriculture, forestry and fishing**  |  **1 189** |  **579** |  **610** |  **95** |  **484** |  **404** |  **206** |
| **Mining and quarrying**  |  **174** |  **31** |  **143** |  **10** |  **21** |  **74** |  **70** |
| **Manufacturing** |  50 342 |  23 181 |  27 160 |  7 378 |  15 803 |  16 456 |  10 705 |
| Manufacture of food products, beverages and tobacco products |  20 632 |  10 801 |  9 830 |  3 393 |  7 408 |  5 501 |  4 329 |
| Manufacture of textiles, wearing apparel, leather and related products  |  8 290 |  2 825 |  5 465 |  1 061 |  1 764 |  3 741 |  1 724 |
| Manufacture of wood and paper products, and printing  |  5 820 |  2 107 |  3 712 |  643 |  1 464 |  2 272 |  1 440 |
| Manufacture of coke and refined petroleum products  | - | - | - | - | - | - | - |
| Manufacture of chemicals and chemical products |  320 |  154 |  166 |  44 |  110 |  84 |  81 |
| Manufacture pharmaceuticals, medicinal chemical and botanical products  |   |   | - | - |   | - | - |
| Manufacture of rubber and plastic products, and other non-metallic mineral products  |  4 669 |  2 392 |  2 277 |  477 |  1 915 |  1 536 |  741 |
| Manufacture of basic metals and fabricated metal products, except machinery and equipment  |  5 534 |  2 584 |  2 950 |  702 |  1 882 |  1 815 |  1 135 |
| Manufacture of computers, electronic and optical products  |  410 |  143 |  267 |  48 |  95 |  77 |  190 |
| Manufacture of electrical equipment  |  274 |  164 |  109 |  88 |  77 |  67 |  42 |
| Manufacture of machinery and equipment n.e.c.  |  401 |  198 |  203 |  41 |  157 |  140 |  63 |
| Manufacture of transport equipment  |  234 |  130 |  104 |  110 |  20 |  89 |  15 |
| Other manufacturing and repair and installation of machinery and equipment  |  3 760 |  1 682 |  2 078 |  771 |  911 |  1 132 |  945 |
| **Electricity, gas, steam and air conditioning supply**  |  **24** |  **2** |  **22** |  **2** | **-** |  **13** |  **9** |
| **Water supply; sewerage, waste management and remediation activities**  |  **2 053** |  **1 700** |  **353** |  **353** |  **1 347** |  **191** |  **162** |
| **Construction**  |  **10 133** |  **4 358** |  **5 774** |  **1 590** |  **2 768** |  **2 871** |  **2 903** |
| **Wholesale and retail trade; repair of motor vehicles and motorcycles**  |  **76 238** |  **33 214** |  **43 024** |  **13 465** |  **19 749** |  **24 270** |  **18 754** |
| **Transportation and storage**  |  **4 924** |  **1 742** |  **3 181** |  **498** |  **1 244** |  **2 241** |  **940** |
| **Accommodation and food service activities**  |  **25 682** |  **12 062** |  **13 621** |  **5 471** |  **6 591** |  **8 120** |  **5 501** |
| **Information and communication**  |  **1 297** |  **699** |  **599** |  **353** |  **345** |  **410** |  **188** |
| Publishing, audiovisual and broadcasting activities  |  515 |  289 |  226 |  165 |  124 |  174 |  51 |
| Telecommunications  |  64 |  26 |  38 |  13 |  13 |  13 |  24 |
| IT and other information services  |  719 |  384 |  335 |  175 |  208 |  223 |  113 |
| **Financial and insurance activities**  |  **2 210** |  **1 229** |  **981** |  **536** |  **694** |  **472** |  **509** |
| **Real estate activities**  |  **403** |  **228** |  **175** |  **147** |  **81** |  **88** |  **88** |
| **Professional, scientific and technical activities**  |  **12 227** |  **6 314** |  **5 913** |  **2 987** |  **3 326** |  **3 199** |  **2 714** |
| Legal, accounting, management, architecture, engineering, technical testing and analysis activities  |  9 788 |  5 177 |  4 611 |  2 361 |  2 816 |  2 475 |  2 136 |
| Scientific research and development  |  1 | - |  1 | - | - | - |  1 |
| Other professional, scientific and technical activities  |  2 439 |  1 137 |  1 301 |  626 |  511 |  724 |  578 |
| **Administrative and support service activities**  |  **3 285** |  **1 458** |  **1 827** |  **641** |  **817** |  **1 097** |  **730** |
| **Public administration and defence; compulsory social security**  | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Education**  |  **671** |  **483** |  **188** |  **250** |  **233** |  **90** |  **98** |
| **Human health and social work**  |  **4 979** |  **3 273** |  **1 706** |  **2 110** |  **1 162** |  **973** |  **733** |
| Human health activities  |  4 824 |  3 161 |  1 663 |  2 022 |  1 139 |  963 |  700 |
| Residential care and social work activities  |  155 |  112 |  42 |  88 |  24 |  9 |  33 |
| **Arts, entertainment and recreation**  |  **559** |  **282** |  **277** |  **153** |  **129** |  **159** |  **118** |
| **Other service activities**  |  **11 177** |  **6 679** |  **4 498** |  **4 061** |  **2 619** |  **2 593** |  **1 904** |
| **Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use**  | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Activities of extraterritorial organizations and bodies**  | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

**3. Turnover of unincorporated enterprises (estimate), 2012**

**RSD, million**

|  |  |
| --- | --- |
| Activity | Republic of Serbia |
| Total  | SRBIJA –SEVER  | SRBIJA –JUG  | Beogradski region  | Region Vojvodine  | Region Šumadije i Zapadne Srbije  | Region Južne i Istočne Srbije  |
|  |  |  |  |  |  |  |  |
| **Total**  |  **882 951** |  **467 483** |  **415 468** |  **239 067** |  **228 416** |  **250 343** |  **165 125** |
|  |  |  |  |  |  |  |  |
| **Agriculture, forestry and fishing**  |  **6 194** |  **3 070** |  **3 125** |  **894** |  **2 176** |  **1 951** |  **1 173** |
| **Mining and quarrying**  |  **401** |  **59** |  **342** |  **20** |  **40** |  **195** |  **147** |
| **Manufacturing** |  **172 062** |  **88 344** |  **83 719** |  **37 002** |  **51 342** |  **53 896** |  **29 823** |
| Manufacture of food products, beverages and tobacco products |  69 898 |  38 176 |  31 723 |  13 959 |  24 216 |  19 098 |  12 624 |
| Manufacture of textiles, wearing apparel, leather and related products  |  20 103 |  9 095 |  11 008 |  4 405 |  4 691 |  7 488 |  3 519 |
| Manufacture of wood and paper products, and printing  |  21 138 |  9 047 |  12 091 |  4 157 |  4 890 |  8 086 |  4 005 |
| Manufacture of coke and refined petroleum products  |   |   |   |   |   |   |   |
| Manufacture of chemicals and chemical products |  1 281 |  710 |  571 |  338 |  372 |  302 |  269 |
| Manufacture pharmaceuticals, medicinal chemical and botanical products  |  23 |  5 |  18 |  1 |  4 |  16 |  2 |
| Manufacture of rubber and plastic products, and other non-metallic mineral products  |  19 024 |  9 864 |  9 160 |  3 765 |  6 099 |  6 427 |  2 732 |
| Manufacture of basic metals and fabricated metal products, except machinery and equipment  |  20 772 |  10 491 |  10 282 |  4 294 |  6 197 |  7 079 |  3 202 |
| Manufacture of computers, electronic and optical products  |  1 491 |  760 |  732 |  265 |  494 |  258 |  474 |
| Manufacture of electrical equipment  |  960 |  626 |  334 |  337 |  289 |  199 |  135 |
| Manufacture of machinery and equipment n.e.c.  |  1 154 |  659 |  495 |  214 |  445 |  341 |  154 |
| Manufacture of transport equipment  |  708 |  364 |  343 |  260 |  104 |  299 |  45 |
| Other manufacturing and repair and installation of machinery and equipment  |  15 511 |  8 548 |  6 963 |  5 007 |  3 540 |  4 302 |  2 662 |
| **Electricity, gas, steam and air conditioning supply**  |  49 |  8 |  41 |  8 | -  |  24 |  18 |
| **Water supply; sewerage, waste management and remediation activities**  |  **2 811** |  **2 156** |  **655** |  **602** |  **1 554** |  **384** |  **270** |
| **Construction**  |  **50 371** |  **26 481** |  **23 891** |  **14 071** |  **12 410** |  **13 278** |  **10 613** |
| **Wholesale and retail trade; repair of motor vehicles and motorcycles**  |  **435 606** |  **211 222** |  **224 384** |  **100 840** |  **110 382** |  **131 201** |  **93 183** |
| **Transportation and storage**  |  **37 652** |  **24 097** |  **13 555** |  **15 688** |  **8 409** |  **8 945** |  **4 610** |
| **Accommodation and food service activities**  |  **55 529** |  **28 324** |  **27 204** |  **14 244** |  **14 080** |  **16 749** |  **10 455** |
| **Information and communication**  |  **8 251** |  **6 237** |  **2 014** |  **4 420** |  **1 818** |  **1 389** |  **625** |
| Publishing, audiovisual and broadcasting activities  |  2 869 |  2 206 |  663 |  1 716 |  490 |  520 |  143 |
| Telecommunications  |  211 |  132 |  79 |  73 |  58 |  37 |  42 |
| IT and other information services  |  5 172 |  3 900 |  1 272 |  2 630 |  1 270 |  833 |  439 |
| **Financial and insurance activities**  |  **3 166** |  **1 801** |  **1 365** |  **897** |  **903** |  **726** |  **639** |
| **Real estate activities**  |  **1 190** |  **767** |  **424** |  **539** |  **227** |  **244** |  **180** |
| **Professional, scientific and technical activities**  |  **48 173** |  **33 820** |  **14 352** |  **22 322** |  **11 499** |  **8 550** |  **5 802** |
| Legal, accounting, management, architecture, engineering, technical testing and analysis activities  |  38 717 |  27 157 |  11 560 |  17 724 |  9 433 |  6 825 |  4 736 |
| Scientific research and development  |  12 |  9 |  4 |  5 |  4 |  2 |  2 |
| Other professional, scientific and technical activities  |  9 443 |  6 655 |  2 788 |  4 593 |  2 062 |  1 723 |  1 065 |
| **Administrative and support service activities**  |  **8 537** |  **5 361** |  **3 176** |  **3 161** |  **2 201** |  **2 051** |  **1 125** |
| **Public administration and defence; compulsory social security**  |  |  |  |  |  |  |  |
| **Education**  |  **2 501** |  **1 929** |  **571** |  **1 255** |  **674** |  **322** |  **250** |
| **Human health and social work**  |  **10 909** |  **7 683** |  **3 227** |  **5 446** |  **2 237** |  **1 921** |  **1 306** |
| Human health activities  |  10 657 |  7 491 |  3 166 |  5 289 |  2 202 |  1 893 |  1 273 |
| Residential care and social work activities  |  252 |  192 |  60 |  157 |  35 |  27 |  33 |
| **Arts, entertainment and recreation**  |  **2 343** |  **1 622** |  **721** |  **1 139** |  **483** |  **420** |  **301** |
| **Other service activities**  |  **37 206** |  **24 502** |  **12 704** |  **16 520** |  **7 982** |  **8 097** |  **4 607** |
| **Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use**  | **-**  | **-** | **-** | **-** | **-** | **-** | **-** |
| **Activities of extraterritorial organizations and bodies**  | **-**  | **-** | **-** | **-** | **-** | **-** | **-** |

**4. Gross value added of unincorporated enterprises (estimate), 2012**

**RSD, million**

|  |  |
| --- | --- |
| Activity | Republic of Serbia |
| Total  | SRBIJA –SEVER  | SRBIJA –JUG  | Beogradski region  | Region Vojvodine  | Region Šumadije i Zapadne Srbije  | Region Južne i Istočne Srbije  |
|  |  |  |  |  |  |  |  |
| **Total**  |  **211 655** |  **117 872** |  **93 784** |  **62 886** |  **54 986** |  **57 051** |  **36 732** |
|  |  |  |  |  |  |  |  |
| **Agriculture, forestry and fishing**  |  **1 478** |  **695** |  **784** |  **172** |  **523** |  **470** |  **313** |
| **Mining and quarrying**  |  **155** |  **23** |  **132** |  **7** |  **15** |  **77** |  **55** |
| **Manufacturing** |  **40 544** |  **20 537** |  **20 008** |  **8 470** |  **12 066** |  **12 862** |  **7 145** |
| Manufacture of food products, beverages and tobacco products |  13 115 |  7 053 |  6 062 |  2 535 |  4 518 |  3 610 |  2 452 |
| Manufacture of textiles, wearing apparel, leather and related products  |  6 288 |  2 779 |  3 510 |  1 293 |  1 486 |  2 394 |  1 115 |
| Manufacture of wood and paper products, and printing  |  5 398 |  2 396 |  3 002 |  1 074 |  1 322 |  1 977 |  1 025 |
| Manufacture of coke and refined petroleum products  | - | - | - | - | - | - | - |
| Manufacture of chemicals and chemical products |  326 |  177 |  149 |  81 |  96 |  77 |  73 |
| Manufacture pharmaceuticals, medicinal chemical and botanical products  |  7 |  2 |  5 |   |  1 |  5 |  1 |
| Manufacture of rubber and plastic products, and other non-metallic mineral products  |  4 315 |  2 280 |  2 035 |  768 |  1 512 |  1 431 |  605 |
| Manufacture of basic metals and fabricated metal products, except machinery and equipment  |  5 827 |  2 958 |  2 869 |  1 157 |  1 801 |  1 937 |  932 |
| Manufacture of computers, electronic and optical products  |  412 |  207 |  205 |  68 |  139 |  71 |  135 |
| Manufacture of electrical equipment  |  278 |  178 |  100 |  93 |  85 |  58 |  41 |
| Manufacture of machinery and equipment n.e.c.  |  342 |  197 |  146 |  60 |  136 |  101 |  45 |
| Manufacture of transport equipment  |  183 |  97 |  86 |  69 |  28 |  73 |  13 |
| Other manufacturing and repair and installation of machinery and equipment  |  4 052 |  2 214 |  1 838 |  1 272 |  942 |  1 129 |  709 |
| **Electricity, gas, steam and air conditioning supply**  |  **24** |  **4** |  **20** |  **4** | **-** |  **10** |  **9** |
| **Water supply; sewerage, waste management and remediation activities**  |  **871** |  **658** |  **213** |  **184** |  **474** |  **125** |  **88** |
| **Construction**  |  **14 568** |  **7 637** |  **6 930** |  **3 915** |  **3 722** |  **3 876** |  **3 054** |
| **Wholesale and retail trade; repair of motor vehicles and motorcycles**  |  **60 030** |  **28 699** |  **31 331** |  **13 148** |  **15 550** |  **18 160** |  **13 172** |
| **Transportation and storage**  |  **18 599** |  **11 462** |  **7 136** |  **7 182** |  **4 281** |  **4 936** |  **2 200** |
| **Accommodation and food service activities**  |  **16 767** |  **8 432** |  **8 335** |  **4 078** |  **4 354** |  **5 127** |  **3 207** |
| **Information and communication**  |  **3 719** |  **2 818** |  **902** |  **1 948** |  **870** |  **589** |  **312** |
| Publishing, audiovisual and broadcasting activities  |  1 115 |  865 |  249 |  670 |  195 |  185 |  64 |
| Telecommunications  |  102 |  62 |  40 |  36 |  26 |  18 |  22 |
| IT and other information services  |  2 502 |  1 891 |  612 |  1 242 |  649 |  386 |  226 |
| **Financial and insurance activities**  |  **1 838** |  **1 099** |  **739** |  **530** |  **569** |  **378** |  **361** |
| **Real estate activities**  |  **461** |  **297** |  **163** |  **205** |  **93** |  **99** |  **64** |
| **Professional, scientific and technical activities**  |  **25 149** |  **17 370** |  **7 779** |  **11 218** |  **6 152** |  **4 554** |  **3 225** |
| Legal, accounting, management, architecture, engineering, technical testing and analysis activities  |  20 427 |  14 185 |  6 242 |  9 129 |  5 056 |  3 625 |  2 617 |
| Scientific research and development  |  7 |  5 |  2 |  3 |  2 |  1 |  1 |
| Other professional, scientific and technical activities  |  4 715 |  3 180 |  1 535 |  2 086 |  1 094 |  927 |  607 |
| **Administrative and support service activities**  |  **4 151** |  **2 619** |  **1 531** |  **1 560** |  **1 059** |  **955** |  **576** |
| **Public administration and defence; compulsory social security**  | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Education**  |  **1 137** |  **867** |  **270** |  **548** |  **319** |  **151** |  **119** |
| **Human health and social work**  |  **6 339** |  **4 398** |  **1 941** |  **3 058** |  **1 340** |  **1 157** |  **784** |
| Human health activities  |  6 188 |  4 285 |  1 903 |  2 966 |  1 319 |  1 140 |  763 |
| Residential care and social work activities  |  151 |  113 |  38 |  92 |  21 |  17 |  21 |
| **Arts, entertainment and recreation**  |  **1 134** |  **778** |  **356** |  **540** |  **238** |  **211** |  **144** |
| **Other service activities**  |  **14 691** |  **9 479** |  **5 213** |  **6 119** |  **3 360** |  **3 312** |  **1 901** |
| **Activities of households as employers; undifferentiated goods-and services-producing activities of households for own use**  | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Activities of extraterritorial organizations and bodies**  | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

**(1) Number of unincorporated enterprises**

According to the data available, the calculations of macroeconomic aggregates covered 226132 unincorporated enterprises that were active in 2012 in the Republic of Serbia. Of the total number, 118785 unincorporated enterprises, i.e. 52.5% were active in Srbija – sever, and 107347, i.e. 47.5% were active in Srbija – jug.

Observed by the sections of NACE Rev. 2, on the level of the Republic of Serbia the largest share in the total number of unincorporated enterprises had Wholesale and retail trade; repair of motor vehicles and motorcycles (28.0), Manufacturing (15.3%), Transportation and storage (11.9%), Professional, scientific and technical activities (11.5%), Accommodation and food service activities (8.6%), Construction (7.2%), etc.

**Republic of Serbia: Structure of number of unincorporated enterprises by regions, 2012**

![](data:application/x-msmetafile;base64...)

**Republic of Serbia: Number of unincorporated enterprises by activities, 2012**

![](data:application/x-msmetafile;base64...)

**(2) Number of employees**

The unincorporated enterprises in the Republic of Serbia in 2012 employed 207566 employees. In Srbija - sever the number was 97514 (47.0%) and in Srbija - jug the number was 110052 (53.0%).

Pursuant to the NACE Rev. 2 sections, the largest share in the total number of employees with unincorporated enterprises in the Republic of Serbia in 2012 had Wholesale and retail trade; repair of motor vehicles and motorcycles (36.7%), Manufacturing (24.3%), Accommodation and food service activities (12.4%), Professional, scientific and technical activities (5.9%), Construction (4.9%), etc.

**Republic of Serbia: Structure of number of employees in unincorporated enterprises by regions, 2012**

![](data:application/x-msmetafile;base64...)

**Republic of Serbia: Number of employees in unincorporated enterprises by activities, 2012**

![](data:application/x-msmetafile;base64...)

**(3) Turnover**

Observing the territorial distribution of turnover that unincorporated enterprises made in 2012, it is notable that unincorporated enterprises in the territory of Srbija – sever made 52.9%, and unincorporated enterprises on the territory of Srbija – jug made 47.1% of the total turnover.

Regarding the NACE Rev. 2 sections, the respective shares in the total turnover of unincorporated enterprises on the level of the RS are the following: Wholesale and retail trade; repair of motor vehicles and motorcycles (49.3%), Manufacturing (19.5%), Accommodation and food service activities (6.3%), Construction (5.7%), Professional, scientific and technical activities (5.5%), Transportation and storage (4.3%).

**Republic of Serbia: Structure of Turnover of unincorporated enterprises by regions, 2012**

![](data:application/x-msmetafile;base64...)

**Republic of Serbia: Turnover of unincorporated enterprises, by activities, 2012**

![](data:application/x-msmetafile;base64...)

RSD, bill.

**(4) Gross value added**

In 2012, the unincorporated enterprises from the territory of Srbija – sever had the share of 55.7% in the Gross value added, while the share of unincorporated enterprises from Srbija – jug in the GVA equalled 44.3%.

Regarding the NACE Rev. 2 sections, the most significant share in the GVA expressed the sections of Wholesale and retail trade; repair of motor vehicles and motorcycles (28.4%), Manufacturing (19.2%), Professional, scientific and technical activities (11.9%), Transportation and storage (8.8%), Accommodation and food service activities (7.9%), Construction (6.9%), etc.

**Republic of Serbia: Structure of Gross value added of unincorporated enterprises by regions, 2012**

![](data:application/x-msmetafile;base64...)

**Republic of Serbia: Gross value added of unincorporated enterprises by activities, 2012**

![](data:application/x-msmetafile;base64...)

RSD, bill.

**Conclusion**

According to the analysis of the basic indicators of unincorporated business development, we can conclude that unincorporated enterprises present an important segment of the overall economy, that their share in the general economic structure is getting more and more significant, and that their impact on the formation of Gross value added and turnover is continually growing.

Motivating measures of the Government are expected to provide suitable grounds for further operations and expansion of sole-proprietorships and partnerships and for each entrepreneur with a feasible business idea they will offer the possibility to implement it on the relevant market and under the best possible conditions.

**TEXT**: **Milan Burzanović, Dragan Popović and Dušan Gavrilović**

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