



# WORKING PAPER

## UNINCORPORATED ENTERPRISES (SOLE-PROPRIETORSHIPS AND PARTNERSHIPS) IN THE REPUBLIC OF SERBIA, 2022



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UNINCORPORATED ENTERPRISES  
(SOLE-PROPRIETORSHIPS  
AND PARTNERSHIPS)  
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# Working paper – Unincorporated enterprises (sole-proprietorships and partnerships) in the Republic of Serbia, 2022

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## Contents

Methodological explanations .....	5
(1) Number of unincorporated enterprises .....	11
(2) Number of employees .....	12
(3) Turnover .....	13
(4) Gross value added .....	14



## METHODOLOGICAL EXPLANATIONS

Considering the demands of the increasing number of users and striving for the harmonization with international standards and recommendations, the Statistical Office of the Republic of Serbia resumes publishing the selected macroeconomic indicators for unincorporated enterprises in the edition *WORKING PAPER*. This survey involves unincorporated enterprises i.e. sole-proprietorships and partnerships operating in 2022, based on the Tax administration records and the data available from the Serbian Business Registers Agency.

Within the international project envisaged for the advancement of the national accounts system and GDP calculations, SORS and its National accounts department adopted the recommendations and positive practice of the European statistics regarding the calculations of the most important macroeconomic aggregates for the institutional sector of households, a major part of which are unincorporated enterprises (sole-proprietorships and partnerships).

When calculating the 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 “mortality rate” of enterprises and high frequency of newly started businesses, lack of stability regarding the 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 assets. However, the greatest problems regarding statistics are the limitations of administrative and legal nature; in the first place it is the fact that double-entry bookkeeping is not compulsory for unincorporated enterprises and that they are not obligated to provide detailed financial statements that serve as the basis for the calculations of macroeconomic aggregates for incorporated enterprises and other economic subjects with the status of legal entity. Therefore, starting from relatively small range of data that unincorporated enterprises deliver to tax authorities, statisticians are compelled to carry out estimations. The estimates that we produced and presented are grounded on the French experience and practice of statistical treatment of unincorporated enterprises, where economic indicators for unincorporated enterprises are estimated by using the respective indicators for micro and small-size enterprises for which the administrative and statistical data sources are available<sup>1</sup>.

Starting from 2020, in the Republic of Serbia all unincorporated enterprises, except those that are subject to lump sum taxation, are obligated to submit financial statements to the Business Registers Agency. This is a considerable step and an advancement as regards the financial reporting in the Republic of Serbia, and this practice is not frequently encountered in the European countries. The data of the financial statements of unincorporated enterprises, along with the data the Tax administration, present a starting point and grounds for deriving estimates. Apart from the mentioned, in the calculations applied were also the indicators derived from the statements of balance of micro and small-size enterprises, as well as the Labour Force Survey data for the calculations of the number of employment.

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.

Starting from 1999 the Statistical Office of the Republic of Serbia has no available data relative to AP Kosovo and Metohija and therefore these data are not included in this document.

<sup>1</sup> The model is based on the assumption that business conditions for unincorporated enterprises and the way their business is organized are almost equal to the conditions and business methods of micro incorporated enterprises, meaning that certain corresponding indicators noticed in the statistical treatment of micro enterprises can be also applied to unincorporated enterprises (with some corrections envisaged). In the French statistics, almost all elements of national accounts (number of employees, changes in inventories, investments, interest paid, etc.) are estimated in the before mentioned way, simply applying the corresponding coefficients of micro enterprises.

*Using Business Accounts to compile National Accounts: The French Experience*, Patrick Augeraud, Institut national de la statistique et des études économiques, France i Jean-Etienne Chapron, United Nations Statistics Division in *Links between business Accounting and National Accounting*, United Nations, New York, 2000.

In accordance with the applicable territorial distribution and the Classification of Activities (2010) / NACE Rev. 2, from the territorial point of view the data are presented up to the level of region – *NSTJ 2* – the National nomenclature of statistical territorial units, and regarding by activities, on the level of sections of the Classification of Activities (2010) / NACE Rev. 2:

- A Agriculture, forestry and fishing
- B Mining and quarrying
- C Manufacturing
- D Electricity, gas and steam supply
- E Water supply; sewerage, waste management and remediation activities
- F Construction
- G Wholesale and retail trade; repair of motor vehicles and motorcycles
- H Transportation and storage
- I Accommodation and food service activities
- J Information and communication
- K Financial and insurance activities
- L Real estate activities
- M Professional, scientific and technical activities
- N Administrative and support service activities
- O Public administration and defence; compulsory social security
- P Education
- Q Human health and social work activities
- R Art, entertainment and recreation
- S Other service activities
- T Activities of households as employers
- 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 (GVA)* (at basic prices), as difference between output and intermediate consumption.



**Table 1.** Number of unincorporated enterprises (estimate), 2022

Activity	Republic of Serbia						
	Total	Srbija – sever	Srbija – jug	Beogradski region	Region Vojvodine	Region Šumadije i Zapadne Srbije	Region Južne i Istočne Srbije
<b>Total</b>	<b>317 148</b>	<b>171 311</b>	<b>145 837</b>	<b>94 444</b>	<b>76 867</b>	<b>88 605</b>	<b>57 232</b>
<b>Agriculture, forestry and fishing</b>	<b>3 059</b>	<b>1 180</b>	<b>1 879</b>	<b>308</b>	<b>872</b>	<b>1 000</b>	<b>879</b>
<b>Mining and quarrying</b>	<b>144</b>	<b>6</b>	<b>138</b>	<b>2</b>	<b>4</b>	<b>105</b>	<b>33</b>
<b>Manufacturing</b>	<b>45 013</b>	<b>18 972</b>	<b>26 041</b>	<b>8 191</b>	<b>10 781</b>	<b>16 269</b>	<b>9 772</b>
Manufacture of food products, beverages and tobacco products	9 103	3 992	5 111	1 654	2 338	3 055	2 056
Manufacture of textiles, apparel, leather and related products	6 835	2 786	4 049	1 415	1 371	2 539	1 510
Manufacture of wood and paper products, and printing	7 221	2 893	4 328	1 267	1 626	2 666	1 662
Manufacture of coke, and refined petroleum products	-	-	-	-	-	-	-
Manufacture of chemicals and chemical products	643	232	411	94	138	221	190
Manufacture of pharmaceuticals, medicinal chemical and botanical products	-	-	-	-	-	-	-
Manufacture of rubber and plastics products, and non-metallic mineral products	4 382	1 674	2 708	519	1 155	1 674	1 034
Manufacture of basic metals and fabricated metal products, except machinery	8 452	3 637	4 815	1 375	2 262	3 238	1 577
Manufacture of computer, electronic and optical products	422	190	232	71	119	97	135
Manufacture of electrical equipment	277	115	162	52	63	110	52
Manufacture of machinery and equipment n.e.c.	596	256	340	77	179	246	94
Manufacture of transport equipment	234	71	163	31	40	130	33
Other manufacturing, and repair and installation of machinery and equipment	6 848	3 126	3 722	1 636	1 490	2 293	1 429
<b>Electricity, gas and steam supply</b>	<b>56</b>	<b>24</b>	<b>32</b>	<b>23</b>	<b>1</b>	<b>16</b>	<b>16</b>
<b>Water supply, sewerage, waste management and remediation</b>	<b>1 147</b>	<b>349</b>	<b>798</b>	<b>111</b>	<b>238</b>	<b>715</b>	<b>83</b>
<b>Construction</b>	<b>32 130</b>	<b>14 842</b>	<b>17 288</b>	<b>7 377</b>	<b>7 465</b>	<b>10 374</b>	<b>6 914</b>
<b>Wholesale and retail trade, repair of motor vehicles and motorcycles</b>	<b>61 392</b>	<b>28 685</b>	<b>32 707</b>	<b>13 709</b>	<b>14 976</b>	<b>19 099</b>	<b>13 608</b>
<b>Transport and storage</b>	<b>33 515</b>	<b>20 352</b>	<b>13 163</b>	<b>12 654</b>	<b>7 698</b>	<b>8 497</b>	<b>4 666</b>
<b>Accommodation and food service activities</b>	<b>25 674</b>	<b>12 733</b>	<b>12 941</b>	<b>5 603</b>	<b>7 130</b>	<b>8 119</b>	<b>4 822</b>
<b>Information and communication</b>	<b>18 960</b>	<b>13 248</b>	<b>5 712</b>	<b>8 823</b>	<b>4 425</b>	<b>3 316</b>	<b>2 396</b>
Publishing, audio-visual and broadcasting activities	3 718	2 612	1 106	1 907	705	648	458
Telecommunications	264	167	97	89	78	70	27
IT and other information services	14 978	10 469	4 509	6 827	3 642	2 598	1 911
<b>Financial and insurance activities</b>	<b>1 719</b>	<b>868</b>	<b>851</b>	<b>446</b>	<b>422</b>	<b>495</b>	<b>356</b>
<b>Real estate activities</b>	<b>1 471</b>	<b>979</b>	<b>492</b>	<b>559</b>	<b>420</b>	<b>331</b>	<b>161</b>
<b>Professional, scientific and technical activities</b>	<b>46 174</b>	<b>30 914</b>	<b>15 260</b>	<b>20 011</b>	<b>10 903</b>	<b>9 085</b>	<b>6 175</b>
Legal, accounting, management, architecture, engineering, technical testing and analysis activities	38 153	25 769	12 384	16 884	8 885	7 337	5 047
Scientific research and development	35	31	4	26	5	1	3
Other professional, scientific and technical activities	7 986	5 114	2 872	3 101	2 013	1 747	1 125
<b>Administrative and support service activities</b>	<b>9 473</b>	<b>5 907</b>	<b>3 566</b>	<b>3 441</b>	<b>2 466</b>	<b>2 141</b>	<b>1 425</b>
<b>Public administration and defence, compulsory social security</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Education</b>	<b>3 314</b>	<b>2 039</b>	<b>1 275</b>	<b>1 173</b>	<b>866</b>	<b>712</b>	<b>563</b>
<b>Human health and social work activities</b>	<b>6 604</b>	<b>4 220</b>	<b>2 384</b>	<b>2 967</b>	<b>1 253</b>	<b>1 432</b>	<b>952</b>
Human health services	6 493	4 136	2 357	2 904	1 232	1 416	941
Residential care and social work activities	111	84	27	63	21	16	11
<b>Arts, entertainment and recreation</b>	<b>4 209</b>	<b>2 793</b>	<b>1 416</b>	<b>1 940</b>	<b>853</b>	<b>877</b>	<b>539</b>
<b>Other services activities</b>	<b>23 094</b>	<b>13 200</b>	<b>9 894</b>	<b>7 106</b>	<b>6 094</b>	<b>6 022</b>	<b>3 872</b>
<b>Activities of households as employers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Activities of extra-territorial organisations and bodies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 2.** Number of employees with unincorporated enterprises (estimate), 2022

Activity	Republic of Serbia						
	Total	Srbija – sever	Srbija – jug	Beogradski region	Region Vojvodine	Region Šumadije i Zapadne Srbije	Region Južne i Istočne Srbije
<b>Total</b>	<b>272 067</b>	<b>127 297</b>	<b>144 770</b>	<b>54 597</b>	<b>72 700</b>	<b>86 187</b>	<b>58 583</b>
<b>Agriculture, forestry and fishing</b>	<b>2 003</b>	<b>789</b>	<b>1 214</b>	<b>126</b>	<b>663</b>	<b>719</b>	<b>495</b>
<b>Mining and quarrying</b>	<b>222</b>	<b>16</b>	<b>206</b>		<b>16</b>	<b>120</b>	<b>86</b>
<b>Manufacturing</b>	<b>65 643</b>	<b>26 960</b>	<b>38 683</b>	<b>9 010</b>	<b>17 950</b>	<b>24 570</b>	<b>14 113</b>
Manufacture of food products, beverages and tobacco products	26 409	12 197	14 212	3 854	8 343	8 639	5 573
Manufacture of textiles, apparel, leather and related products	8 328	2 281	6 047	938	1 343	4 590	1 457
Manufacture of wood and paper products, and printing	7 484	2 399	5 085	915	1 484	3 093	1 992
Manufacture of coke, and refined petroleum products	-	-	-	-	-	-	-
Manufacture of chemicals and chemical products	371	131	240	63	68	143	97
Manufacture of pharmaceuticals, medicinal chemical and botanical products	-	-	-	-	-	-	-
Manufacture of rubber and plastics products, and non-metallic mineral products	5 805	2 301	3 504	599	1 702	2 400	1 104
Manufacture of basic metals and fabricated metal products, except machinery	8 273	3 652	4 621	1 119	2 533	2 912	1 709
Manufacture of computer, electronic and optical products	493	194	299	82	112	97	202
Manufacture of electrical equipment	192	97	95	66	31	50	45
Manufacture of machinery and equipment n.e.c.	1 170	624	546	133	491	348	198
Manufacture of transport equipment	303	117	186	79	38	148	38
Other manufacturing, and repair and installation of machinery and equipment	6 815	2 967	3 848	1 162	1 805	2 150	1 698
<b>Electricity, gas and steam supply</b>	<b>36</b>	<b>10</b>	<b>26</b>	<b>10</b>		<b>2</b>	<b>24</b>
<b>Water supply, sewerage, waste management and remediation</b>	<b>2 262</b>	<b>1 672</b>	<b>590</b>	<b>623</b>	<b>1 049</b>	<b>414</b>	<b>176</b>
<b>Construction</b>	<b>23 789</b>	<b>11 823</b>	<b>11 966</b>	<b>4 806</b>	<b>7 017</b>	<b>7 051</b>	<b>4 915</b>
<b>Wholesale and retail trade, repair of motor vehicles and motorcycles</b>	<b>70 852</b>	<b>29 028</b>	<b>41 824</b>	<b>11 906</b>	<b>17 122</b>	<b>23 865</b>	<b>17 959</b>
<b>Transport and storage</b>	<b>9 856</b>	<b>4 173</b>	<b>5 683</b>	<b>1 525</b>	<b>2 648</b>	<b>3 697</b>	<b>1 986</b>
<b>Accommodation and food service activities</b>	<b>40 381</b>	<b>18 616</b>	<b>21 765</b>	<b>8 327</b>	<b>10 289</b>	<b>13 094</b>	<b>8 671</b>
<b>Information and communication</b>	<b>3 822</b>	<b>2 166</b>	<b>1 656</b>	<b>1 195</b>	<b>971</b>	<b>978</b>	<b>678</b>
Publishing, audio-visual and broadcasting activities	207	123	84	80	43	52	32
Telecommunications	208	121	87	65	56	26	61
IT and other information services	3 407	1 922	1 485	1 050	872	900	585
<b>Financial and insurance activities</b>	<b>2 679</b>	<b>1 276</b>	<b>1 403</b>	<b>557</b>	<b>719</b>	<b>776</b>	<b>627</b>
<b>Real estate activities</b>	<b>904</b>	<b>570</b>	<b>334</b>	<b>326</b>	<b>244</b>	<b>224</b>	<b>110</b>
<b>Professional, scientific and technical activities</b>	<b>18 576</b>	<b>10 057</b>	<b>8 519</b>	<b>5 188</b>	<b>4 869</b>	<b>4 976</b>	<b>3 543</b>
Legal, accounting, management, architecture, engineering, technical testing and analysis activities	15 747	8 654	7 093	4 518	4 136	4 123	2 970
Scientific research and development	4	2	2	2			2
Other professional, scientific and technical activities	2 825	1 401	1 424	668	733	853	571
<b>Administrative and support service activities</b>	<b>5 228</b>	<b>2 561</b>	<b>2 667</b>	<b>1 103</b>	<b>1 458</b>	<b>1 513</b>	<b>1 154</b>
<b>Public administration and defence, compulsory social security</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Education</b>	<b>1 392</b>	<b>1 045</b>	<b>347</b>	<b>540</b>	<b>505</b>	<b>177</b>	<b>170</b>
<b>Human health and social work activities</b>	<b>12 573</b>	<b>9 094</b>	<b>3 479</b>	<b>5 679</b>	<b>3 415</b>	<b>1 740</b>	<b>1 739</b>
Human health services	12 166	8 893	3 273	5 519	3 374	1 637	1 636
Residential care and social work activities	407	201	206	160	41	103	103
<b>Arts, entertainment and recreation</b>	<b>1 011</b>	<b>611</b>	<b>400</b>	<b>301</b>	<b>310</b>	<b>271</b>	<b>129</b>
<b>Other services activities</b>	<b>10 838</b>	<b>6 830</b>	<b>4 008</b>	<b>3 375</b>	<b>3 455</b>	<b>2 000</b>	<b>2 008</b>
<b>Activities of households as employers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Activities of extra-territorial organisations and bodies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 3. Turnover of unincorporated enterprises (estimate), 2022

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
<b>Total</b>	<b>2 255 191</b>	<b>1 210 182</b>	<b>1 045 009</b>	<b>650 253</b>	<b>559 929</b>	<b>630 135</b>	<b>414 873</b>
<b>Agriculture, forestry and fishing</b>	<b>20 523</b>	<b>9 927</b>	<b>10 596</b>	<b>3 026</b>	<b>6 901</b>	<b>6 367</b>	<b>4 229</b>
<b>Mining and quarrying</b>	<b>1 412</b>	<b>94</b>	<b>1 318</b>	<b>21</b>	<b>72</b>	<b>907</b>	<b>411</b>
<b>Manufacturing</b>	<b>399 447</b>	<b>192 973</b>	<b>206 474</b>	<b>82 653</b>	<b>110 319</b>	<b>130 535</b>	<b>75 940</b>
Manufacture of food products, beverages and tobacco products	152 978	81 685	71 293	32 486	49 199	43 692	27 601
Manufacture of textiles, apparel, leather and related products	35 034	13 712	21 322	6 818	6 894	14 167	7 155
Manufacture of wood and paper products, and printing	54 944	20 182	34 763	9 000	11 182	21 337	13 426
Manufacture of coke, and refined petroleum products	-	-	-	-	-	-	-
Manufacture of chemicals and chemical products	3 971	1 834	2 137	912	922	1 094	1 042
Manufacture of pharmaceuticals, medicinal chemical and botanical products	-	-	-	-	-	-	-
Manufacture of rubber and plastics products, and non-metallic mineral products	43 561	20 491	23 070	7 415	13 076	15 128	7 942
Manufacture of basic metals and fabricated metal products, except machinery	58 780	28 181	30 599	11 661	16 520	20 986	9 613
Manufacture of computer, electronic and optical products	3 067	1 436	1 631	563	873	555	1 076
Manufacture of electrical equipment	2 371	1 568	803	891	677	526	277
Manufacture of machinery and equipment n.e.c.	3 951	2 180	1 771	526	1 654	1 368	402
Manufacture of transport equipment	1 386	633	754	501	132	689	65
Other manufacturing, and repair and installation of machinery and equipment	39 403	21 071	18 332	11 880	9 191	10 993	7 339
<b>Electricity, gas and steam supply</b>	<b>216</b>	<b>112</b>	<b>104</b>	<b>109</b>	<b>2</b>	<b>66</b>	<b>38</b>
<b>Water supply, sewerage, waste management and remediation</b>	<b>12 900</b>	<b>8 833</b>	<b>4 067</b>	<b>3 304</b>	<b>5 529</b>	<b>3 314</b>	<b>754</b>
<b>Construction</b>	<b>158 150</b>	<b>76 409</b>	<b>81 741</b>	<b>41 700</b>	<b>34 709</b>	<b>45 147</b>	<b>36 594</b>
<b>Wholesale and retail trade, repair of motor vehicles and motorcycles</b>	<b>971 912</b>	<b>476 584</b>	<b>495 328</b>	<b>235 281</b>	<b>241 304</b>	<b>293 200</b>	<b>202 128</b>
<b>Transport and storage</b>	<b>97 519</b>	<b>61 645</b>	<b>35 874</b>	<b>42 114</b>	<b>19 531</b>	<b>22 643</b>	<b>13 231</b>
<b>Accommodation and food service activities</b>	<b>169 635</b>	<b>85 147</b>	<b>84 488</b>	<b>41 376</b>	<b>43 772</b>	<b>52 660</b>	<b>31 828</b>
<b>Information and communication</b>	<b>73 278</b>	<b>54 017</b>	<b>19 262</b>	<b>35 347</b>	<b>18 670</b>	<b>12 269</b>	<b>6 993</b>
Publishing, audio-visual and broadcasting activities	7 369	5 928	1 440	4 698	1 231	888	552
Telecommunications	873	626	247	356	270	155	92
IT and other information services	65 037	47 462	17 575	30 293	17 169	11 225	6 349
<b>Financial and insurance activities</b>	<b>8 802</b>	<b>4 687</b>	<b>4 116</b>	<b>2 476</b>	<b>2 211</b>	<b>2 443</b>	<b>1 672</b>
<b>Real estate activities</b>	<b>3 484</b>	<b>2 284</b>	<b>1 201</b>	<b>1 525</b>	<b>758</b>	<b>679</b>	<b>521</b>
<b>Professional, scientific and technical activities</b>	<b>131 062</b>	<b>93 713</b>	<b>37 349</b>	<b>61 956</b>	<b>31 757</b>	<b>21 948</b>	<b>15 401</b>
Legal, accounting, management, architecture, engineering, technical testing and analysis activities	110 719	79 705	31 013	52 410	27 296	18 138	12 876
Scientific research and development	64	56	9	41	14	2	7
Other professional, scientific and technical activities	20 279	13 952	6 327	9 505	4 447	3 809	2 518
<b>Administrative and support service activities</b>	<b>32 989</b>	<b>21 904</b>	<b>11 085</b>	<b>13 492</b>	<b>8 412</b>	<b>6 753</b>	<b>4 332</b>
<b>Public administration and defence, compulsory social security</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Education</b>	<b>11 137</b>	<b>8 318</b>	<b>2 819</b>	<b>5 539</b>	<b>2 779</b>	<b>1 493</b>	<b>1 326</b>
<b>Human health and social work activities</b>	<b>61 335</b>	<b>45 368</b>	<b>15 966</b>	<b>33 960</b>	<b>11 409</b>	<b>9 776</b>	<b>6 191</b>
Human health services	60 869	45 009	15 860	33 692	11 317	9 735	6 125
Residential care and social work activities	465	359	106	268	92	40	66
<b>Arts, entertainment and recreation</b>	<b>11 306</b>	<b>8 228</b>	<b>3 078</b>	<b>6 412</b>	<b>1 816</b>	<b>1 847</b>	<b>1 231</b>
<b>Other services activities</b>	<b>90 084</b>	<b>59 941</b>	<b>30 143</b>	<b>39 962</b>	<b>19 979</b>	<b>18 089</b>	<b>12 054</b>
<b>Activities of households as employers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Activities of extra-territorial organisations and bodies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 4. Gross value added of unincorporated enterprises (estimate), 2022

RSD million

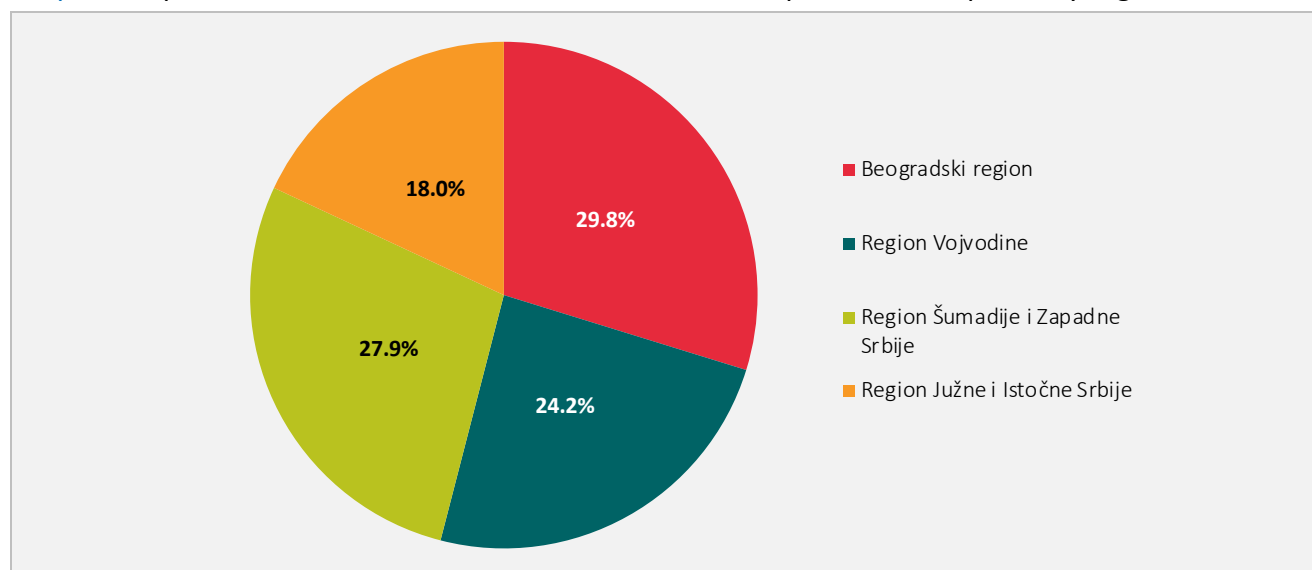
Activity	Republic of Serbia						
	Total	Srbija – sever	Srbija – jug	Beogradski region	Region Vojvodine	Region Šumadije i Zapadne Srbije	Region Južne i Istočne Srbije
<b>Total</b>	<b>648 822</b>	<b>370 376</b>	<b>278 446</b>	<b>209 000</b>	<b>161 376</b>	<b>168 251</b>	<b>110 195</b>
<b>Agriculture, forestry and fishing</b>	<b>5 527</b>	<b>2 567</b>	<b>2 960</b>	<b>668</b>	<b>1 900</b>	<b>1 735</b>	<b>1 225</b>
<b>Mining and quarrying</b>	<b>557</b>	<b>36</b>	<b>521</b>	<b>8</b>	<b>28</b>	<b>373</b>	<b>149</b>
<b>Manufacturing</b>	<b>111 014</b>	<b>52 693</b>	<b>58 322</b>	<b>22 432</b>	<b>30 261</b>	<b>36 626</b>	<b>21 696</b>
Manufacture of food products, beverages and tobacco products	33 513	17 597	15 916	6 874	10 723	9 667	6 249
Manufacture of textiles, apparel, leather and related products	13 960	5 327	8 634	2 544	2 783	5 717	2 917
Manufacture of wood and paper products, and printing	15 363	5 804	9 558	2 542	3 262	5 750	3 809
Manufacture of coke, and refined petroleum products	-	-	-	-	-	-	-
Manufacture of chemicals and chemical products	1 168	525	643	251	274	319	324
Manufacture of pharmaceuticals, medicinal chemical and botanical products	-	-	-	-	-	-	-
Manufacture of rubber and plastics products, and non-metallic mineral products	11 874	5 561	6 313	1 828	3 733	4 149	2 163
Manufacture of basic metals and fabricated metal products, except machinery	17 537	8 449	9 088	3 332	5 117	6 115	2 974
Manufacture of computer, electronic and optical products	1 079	498	581	185	313	193	388
Manufacture of electrical equipment	752	491	262	270	221	168	94
Manufacture of machinery and equipment n.e.c.	1 253	695	557	158	537	431	127
Manufacture of transport equipment	491	232	259	181	51	233	26
Other manufacturing, and repair and installation of machinery and equipment	14 024	7 513	6 511	4 267	3 246	3 886	2 625
<b>Electricity, gas and steam supply</b>	<b>106</b>	<b>55</b>	<b>51</b>	<b>54</b>	<b>1</b>	<b>30</b>	<b>21</b>
<b>Water supply, sewerage, waste management and remediation</b>	<b>4 230</b>	<b>2 862</b>	<b>1 368</b>	<b>1 072</b>	<b>1 789</b>	<b>1 115</b>	<b>254</b>
<b>Construction</b>	<b>47 107</b>	<b>22 599</b>	<b>24 508</b>	<b>11 893</b>	<b>10 706</b>	<b>13 451</b>	<b>11 057</b>
<b>Wholesale and retail trade, repair of motor vehicles and motorcycles</b>	<b>141 092</b>	<b>68 526</b>	<b>72 566</b>	<b>32 493</b>	<b>36 032</b>	<b>42 665</b>	<b>29 901</b>
<b>Transport and storage</b>	<b>56 224</b>	<b>34 439</b>	<b>21 786</b>	<b>22 627</b>	<b>11 811</b>	<b>14 395</b>	<b>7 391</b>
<b>Accommodation and food service activities</b>	<b>56 366</b>	<b>27 955</b>	<b>28 411</b>	<b>13 031</b>	<b>14 924</b>	<b>17 713</b>	<b>10 698</b>
<b>Information and communication</b>	<b>36 079</b>	<b>26 518</b>	<b>9 562</b>	<b>16 786</b>	<b>9 731</b>	<b>5 840</b>	<b>3 722</b>
Publishing, audio-visual and broadcasting activities	3 566	2 755	811	2 087	668	475	336
Telecommunications	431	303	127	176	127	79	49
IT and other information services	32 082	23 459	8 623	14 523	8 936	5 286	3 337
<b>Financial and insurance activities</b>	<b>5 211</b>	<b>2 937</b>	<b>2 274</b>	<b>1 499</b>	<b>1 437</b>	<b>1 302</b>	<b>972</b>
<b>Real estate activities</b>	<b>1 719</b>	<b>1 132</b>	<b>587</b>	<b>737</b>	<b>395</b>	<b>351</b>	<b>236</b>
<b>Professional, scientific and technical activities</b>	<b>74 792</b>	<b>53 064</b>	<b>21 728</b>	<b>34 711</b>	<b>18 352</b>	<b>12 492</b>	<b>9 236</b>
Legal, accounting, management, architecture, engineering, technical testing and analysis activities	63 328	45 343	17 985	29 647	15 695	10 291	7 694
Scientific research and development	38	31	7	23	9	3	4
Other professional, scientific and technical activities	11 426	7 690	3 736	5 041	2 648	2 199	1 538
<b>Administrative and support service activities</b>	<b>16 887</b>	<b>11 228</b>	<b>5 659</b>	<b>6 959</b>	<b>4 269</b>	<b>3 273</b>	<b>2 386</b>
<b>Public administration and defence, compulsory social security</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Education</b>	<b>6 075</b>	<b>4 477</b>	<b>1 598</b>	<b>2 897</b>	<b>1 581</b>	<b>837</b>	<b>761</b>
<b>Human health and social work activities</b>	<b>36 336</b>	<b>26 511</b>	<b>9 825</b>	<b>19 488</b>	<b>7 023</b>	<b>6 027</b>	<b>3 798</b>
Human health services	36 032	26 279	9 753	19 318	6 961	6 001	3 752
Residential care and social work activities	304	231	72	170	62	27	46
<b>Arts, entertainment and recreation</b>	<b>6 693</b>	<b>4 819</b>	<b>1 874</b>	<b>3 744</b>	<b>1 075</b>	<b>1 144</b>	<b>730</b>
<b>Other services activities</b>	<b>42 805</b>	<b>27 960</b>	<b>14 845</b>	<b>17 901</b>	<b>10 060</b>	<b>8 882</b>	<b>5 963</b>
<b>Activities of households as employers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Activities of extra-territorial organisations and bodies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 1 NUMBER OF UNINCORPORATED ENTERPRISES

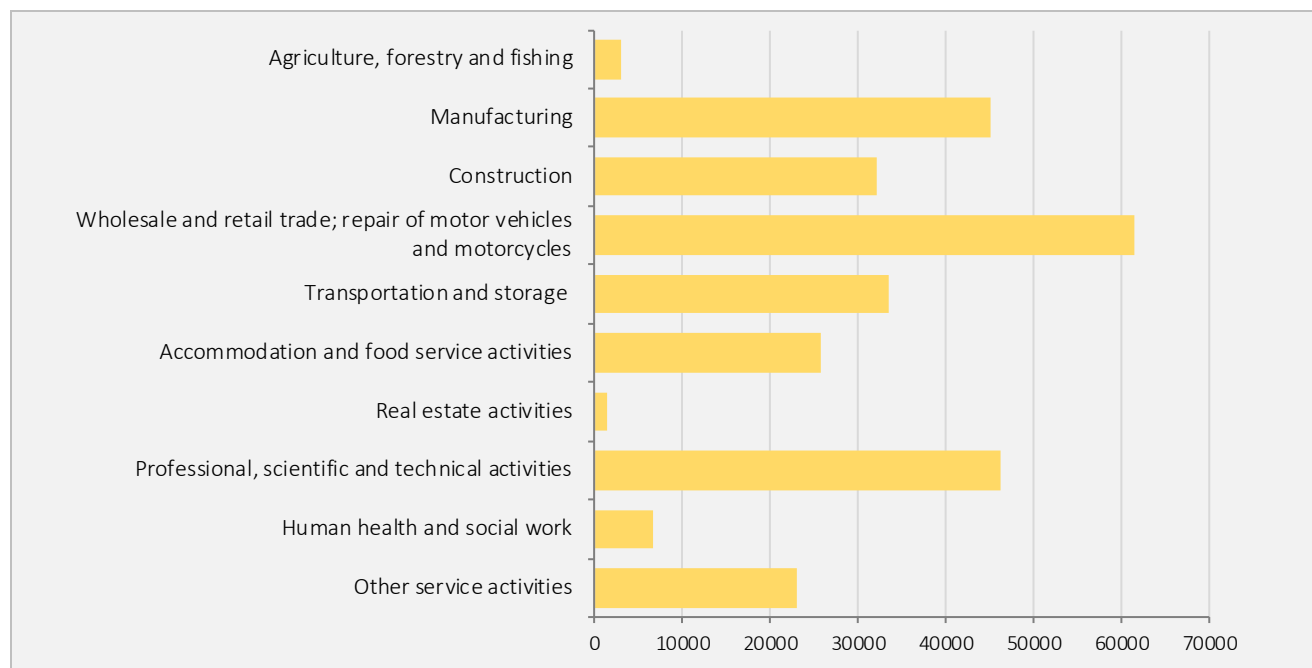
According to the data available, the calculations of macroeconomic aggregates covered 317 148 unincorporated enterprises that were active in 2022 in the Republic of Serbia. Of the total number, 94 444 unincorporated enterprises, i.e. 29.8% operated in Beogradski region, 76 867, i.e. 24.2% in Region Vojvodine, 88 605, i.e. 27.9% in Region Šumadije i Zapadne Srbije, and 57 232, i.e. 18.0% in Region Južne i Istočne Srbije.

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 (19.4%), Professional, scientific and technical activities (14.6%), Manufacturing (14.2%), Transportation and storage (10.6%), Construction (10.1%), Accommodation and food service activities (8.1%), etc.

**Graph 1.** Republic of Serbia: Structure of number of unincorporated enterprises by regions, 2022



**Graph 2.** Republic of Serbia: Number of unincorporated enterprises by activities, 2022

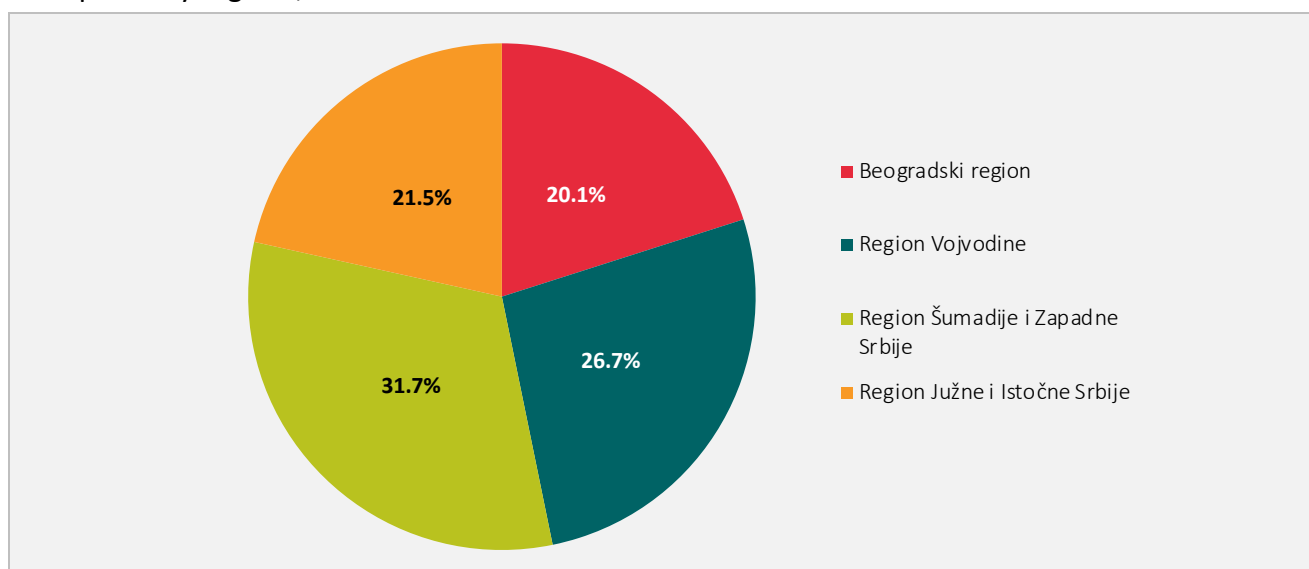


## 2 NUMBER OF EMPLOYEES

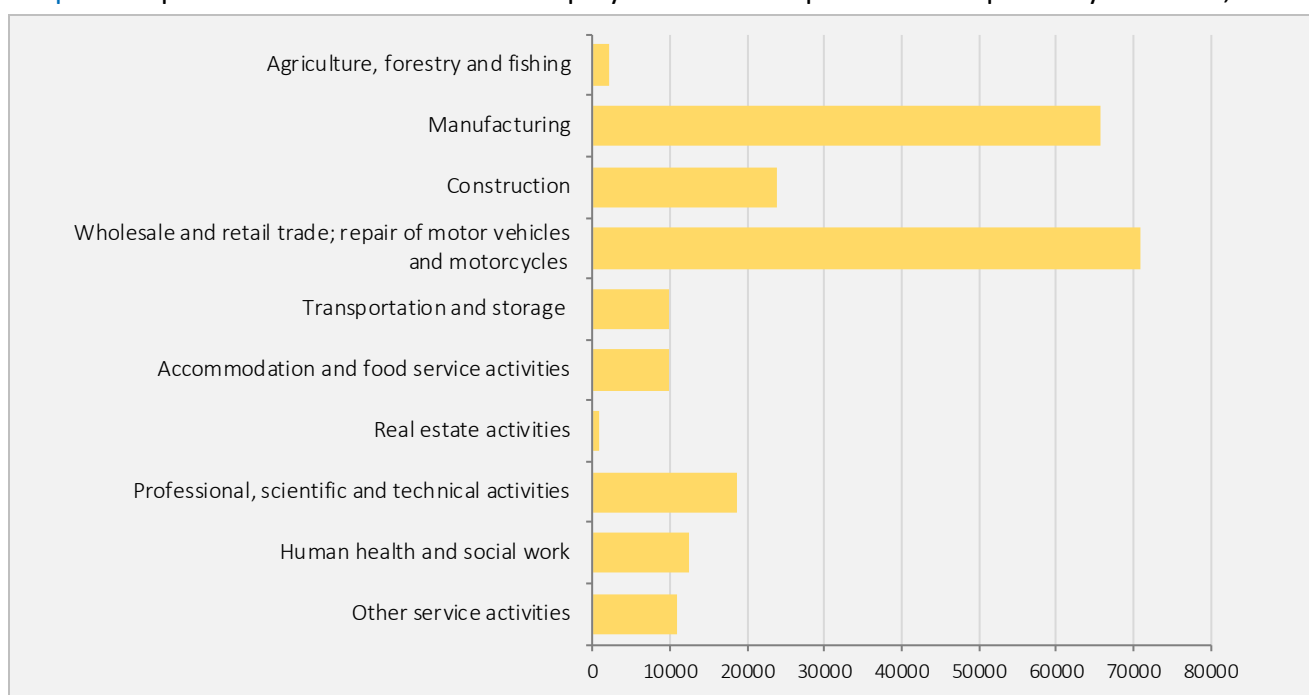
The unincorporated enterprises in the Republic of Serbia in 2022 employed 272 067 employees. In Beogradski region noted were 54 597 employees (20.1%), in Region Vojvodine – 72 700 employees (26.7%), in Region Šumadije i Zapadne Srbije – 86 187 employees (31.7%), and in Region Južne i Istočne Srbije – 58 583 employees (21.5%).

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 2022 was noted for the sections: Wholesale and retail trade; repair of motor vehicles and motorcycles (26.0%), Manufacturing (24.1%), Construction (8.7%), Professional, scientific and technical activities (6.8%), etc.

**Graph 3.** Republic of Serbia: Structure of number of employees with unincorporated enterprises by regions, 2022



**Graph 4.** Republic of Serbia: Number of employees in unincorporated enterprises by activities, 2022

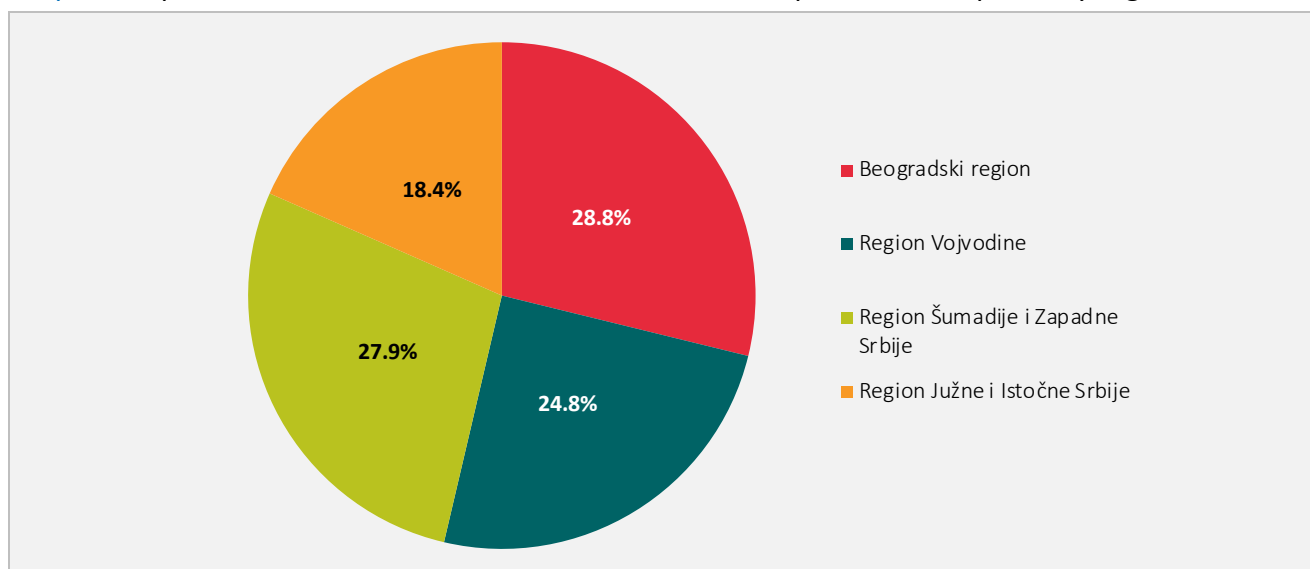


### 3 TURNOVER

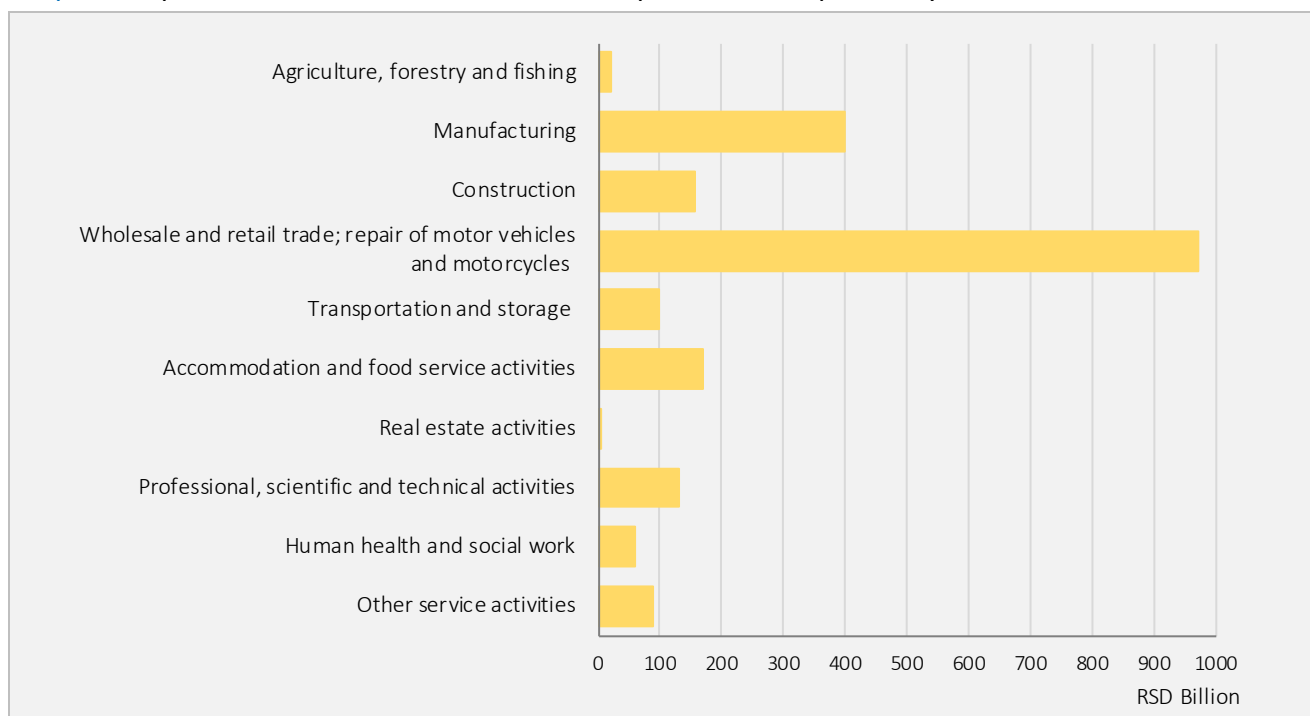
Observing the territorial distribution of turnover that unincorporated enterprises made in 2022 it is notable that unincorporated enterprises from Beogradski region made 28.8% of all turnover, from Region Vojvodine – 24.8%, from Region Šumadije i Zapadne Srbije – 27.9%, and from Region Južne i Istočne Srbije – 18.4%.

Regarding the NACE Rev. 2, the respective shares in the total turnover made the unincorporated enterprises from the following sections: Wholesale and retail trade; repair of motor vehicles and motorcycles (43.1%), Manufacturing (17.7%), Accommodation and food service activities (7.5%), Construction (7.0%), Professional, scientific and technical activities (5.8%), Transportation and storage (4.3%), Other service activities (4.0%), etc.

**Graph 5.** Republic of Serbia: Structure of turnover of unincorporated enterprises by regions, 2022



**Graph 6.** Republic of Serbia: Turnover of unincorporated enterprises, by activities, 2022

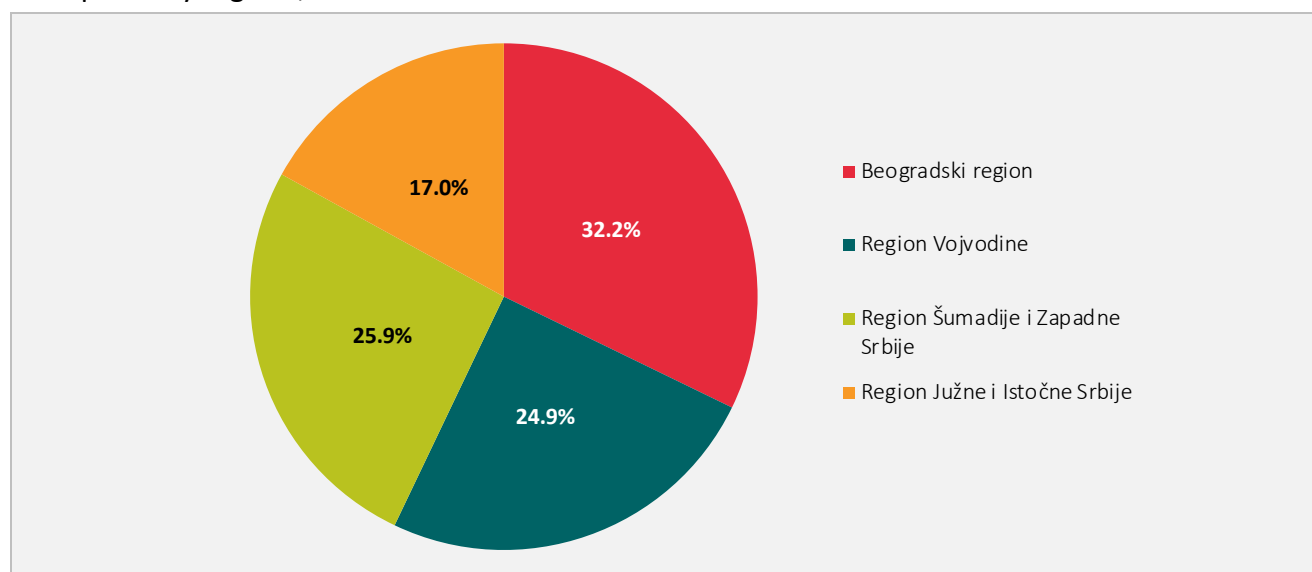


## 4 GROSS VALUE ADDED

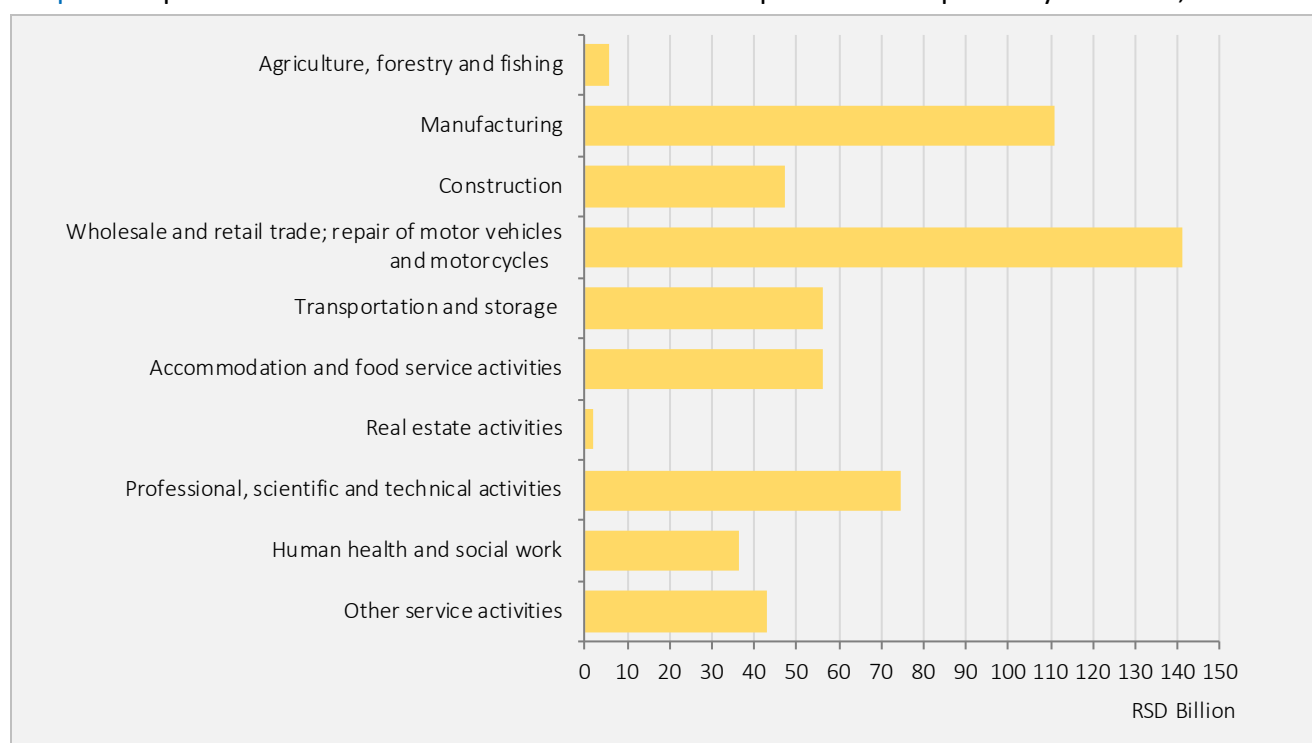
In 2022, the unincorporated enterprises from Beogradski region had the share of 32.2% in the Gross value added, from Region Vojvodine – 24.9%, from Region Šumadije i Zapadne Srbije – 25.9%, and the share of unincorporated enterprises from Region Južne i Istočne Srbije in the GVA equalled 17.0%.

Regarding the NACE Rev. 2 sections, the share in the GVA on the RS level was the most expressive for the sections of Wholesale and retail trade; repair of motor vehicles and motorcycles (21.7%), Manufacturing (17.1%), Professional, scientific and technical activities (11.5%), Transportation and storage (8.7%), Accommodation and food service activities (8.7%), Construction (7.3%), etc.

**Graph 7.** Republic of Serbia: Structure of Gross value added of unincorporated enterprises by regions, 2022



**Graph 8.** Republic of Serbia: Gross value added of unincorporated enterprises by activities, 2022





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