Administrative sources and registers for the collection of the data on Structural Business Statistics in the Statistical Office of the Republic of Slovenia

Introduction
From the beginning of the data collection for Structural Business Statistics (SBS) in 1998 the Statistical Office of the Republic of Slovenia (SORS) tried to gather data from the existing records. In order to reduce the response burden of enterprises, data for structural business statistics are even nowadays integrated from existing sources (administrative and statistical). This document will focus on the data gathered from administrative sources and registers for the fulfilment of Annexes I to IV (Common module, Industry, Trade and Construction) of the Council Regulation No 58/97 on structural business statistics.

Legal framework for the collection of the data and use of administrative sources
In Slovenia the National Statistics Act (OJ RS No 45-2169/1995 and 9-529/2001) provides a good legal basis for the use of administrative sources in the statistical office. In Article 4 of the National Statistics Act one of the reporting units specified are keepers of official and other administrative bases (records, registers, databases, etc.). Article 32 further states that for the purpose of rational implementation of the activities of the national statistics, the statistical office (and other authorized producers of official statistics) may use the identifiable individual data from various official and other administrative databases of the public and private sector. In compliance with law, register bodies must submit to the statistical office (and/or authorized producers) all the requested information free of charge.

The main tasks of national statistics are further specified in the medium-term and annual programmes of statistical surveys which describe statistical requirements for national and international needs. The medium-term programme of statistical surveys determines the adequate statistical coverage of national and international policies and the priorities, approaches, main fields and objectives of the activities performed by national statistics. The annual programme of statistical surveys consists of regular and development tasks and is arranged by chapters, themes and modules (where modules comprise adequate statistical surveys). For the structural business statistics annual programmes of statistical surveys determine performers of those statistics, name of statistics, contents, purpose, period of execution, period of observation, who must give the data and when, obligation of reporting, work in the current year, deadline for first publication and legal and other foundations.

In addition to the mentioned regulation, SORS makes bilateral agreements with some keepers of official and other administrative bases in which all technical details for the transfer of the data (mode of transfer of the data, structure of the data, etc.) are specified.
Statistical Business Register (framework for the collection of the data and employment variables)

The first activity for the collection of SBS data is determination of the units (frame) for the reference year. This is achieved with the use of the statistical business register and the database of annual reports. All units from the statistical business register and the database of annual reports for the corresponding reference year represent the framework of units for SBS.

The statistical business register is based on the Slovenian business register which was kept and maintained by SORS until 2002. From 2002 on it has been managed by a special organisation – Agency of the Republic of Slovenia for Public Legal Records and Related Services (AJPES). The statistical business register contains annual information about enterprises (both active and inactive), local units and local kind of activity units from 1998 on. It also contains data on employment and turnover. For the purpose of SBS we use data such as identification number, activity, location of the unit and data on employment. The entire dataset of variables for business demography is calculated from the statistical business register.

Employment data in the statistical business register are calculated with the use of existing data. The main source of those data is the statistical register of employment, which has data on persons in paid employment and self-employed persons. Data are obtained from monthly questionnaires (registration of data for pension and disability insurance, health insurance, parental insurance and employment insurance) which are gathered by the Health Insurance Institute of Slovenia. Methodological guidelines and questionnaires for the responding units are published on the website of SORS and were prepared by SORS together with the Ministry of Health and the Ministry of Labour, Family and Social Affairs. For the reference year 2005 more than 98% of employment data were gathered from the statistical register of employment. Other sources for the calculation of employment variables in the statistical business register are the monthly survey on employment (ZAP-M) and annual reports. They are both gathered by AJPES. Some further imputations for some self-employed persons are made before the final figures on employment are calculated in the statistical business register.

Other administrative sources (annual statements and tax data)

Data on some SBS variables (on output and input) are gathered from individual annual reports. Annual reports are prepared with the use of Slovenian Accounting Standards. There are special accounting standards that define which data should be published in the annual report (separately for Balance sheet, Income statement, Cash-flow statement and for Statement of changes in equity). Slovenian Accounting Standards were changed in 2002 and in 2006. New Slovenian Accounting Standards are in accordance with International Accounting Standards and general accounting principles accepted in the European Union. With each change of Slovenian Accounting Standards changes of the items used for the calculation of the SBS variables were examined. If necessary, definitions for SBS variables were revised.

Enterprises must submit their annual reports to AJPES three months after the end of the year. AJPES gives special methodological guidelines with fixed forms for annual reports. Those methodological guidelines are formed each fall with the collaboration of SORS, AJPES, the Institute of Macroeconomic Analysis and Development and the Chamber of Accountants,
Financials and Auditors of Slovenia. Several different fixed forms for annual reports are given (for corporations, for sole proprietors, for legal persons governed by private law and for legal persons governed by public law). For the calculation of SBS variables data from balance sheets and income statements are used.

Some natural persons (for example lawyers) do not prepare annual reports. For those units we gather data on some SBS variables from tax data (taxes prepayment calculation for the income realised upon the pursuit of activities). Those data are gathered by the Tax Administration of the Republic of Slovenia and contain abridged form of balance sheets and income statements.

As some sole proprietors give data in annual reports to AJPES and to the tax authority (the abridged form of balance sheet and income statement), there is a priority of the sources. If for one unit data are found in annual reports received from AJPES, data from the tax authority are not taken into consideration.

In the abridged form of annual reports from the tax authority some variables are missing. For example there are data for variable 13110 - Total purchase of goods and services but they are not further divided. In order to obtain data for variable 13120 - Purchases of goods and services purchased for resale in the same condition as received (this variable is part of total purchase of goods and services) we use the share of variable 13120 in variable 13110 from annual reports (Income statement) for sole proprietors at the lowest level of activity. We apply these shares to the abridged form of annual reports (income statement) from the tax authority.

A potential problem which appears lately with the use of data from annual reports is the difference between the fiscal year and the calendar year. So far enterprises recalculated data for the calendar year if their fiscal year was different from the calendar year but in the future we expect to get data according to the fiscal year of the enterprises (three months after the end of the fiscal year). In order to incorporate these data to the calendar year we will have to recalculate these data. One of the possibilities to do that is to divide annual reports into twelve parts and then use corresponding twelfth with the dynamic (seasonal component) from value added tax data. As we expect to have only a few enterprises with their fiscal year different from the calendar year, we will look into detail each enterprise and will try to find the best solution to recalculate annual reports to the calendar year.

In the future data on value added tax (VAT) will also be used for the calculation of the input/output variables. They will be used only for the enterprises that will not submit their annual reports (to AJPES or abridged form to tax authorities). As the data on VAT are not detailed enough, a similar principle as for the abridged form of annual report will be used in order to calculate all variables (for the variables that are not further broken down the structure from annual reports will be used at the lowest possible level).

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