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compilation of national accounts data**

REGIONAL ACCOUNTS INVENTORY OF SLOVENIA

Version 1.0

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1. Introduction

Regional accounts are part of the European System of Accounts (hereinafter ESA 2010). Both the national accounts and the regional accounts share the same concepts on the calculation of the statistical indicators that are used by data users to assess the economic situation and to make adequate decisions. Regional accounts data support the decision-making on the regional policy, which contributes to more balanced development of the country.

A better cohesion region and regional policy at the European and country levels can be obtained with the high-quality regional data that are methodologically coordinated by Eurostat. The Statistical Office of the Republic of Slovenia (hereinafter SURS) is aware that data alone are often not enough for data users. Descriptions of sources and methods on calculating economic aggregates are key for data users to properly understand and use the statistical data. Therefore, SURS prepared a description of sources and methods for calculating macroeconomic aggregates by regions that is in line with ESA 2010.

The descriptions contain all the elements determined by Eurostat and enable a complete overview of the methodology. We also added additional chapters on the description of gross fixed capital formation, compensation of employees, employment and household accounts. The structure of the chapters supplemented follows the national concept. *Regional Accounts Inventory is part of this report.*

2. Objectives of the project

The main objective of the project was to prepare the Regional Accounts Inventory. The objective is fulfilled – the English and Slovene versions of Regional Accounts Inventory are completed. Both are now available to be published in the electronic version, which was the second objective.

In the past, SURS prepared the Regional Accounts Inventory to fulfil the gaps in detailed documentation about sources and methods used for the preparation of regional accounts in Slovenia. The described methodology was based on ESA 95 and NACE Rev. 1. Due to the continuous improvement of the statistical system in line with the current regulations, some sources and methods of compiling regional accounts also changed.

The up-dated version of the Regional Accounts Inventory includes the description of the methodology which is based on ESA 2010 and NACE Rev. 2, with the up-to-date sources of data and methods used to compile basic economic indicators at the regional level.

The documentation on the sources and methods on regional accounts that SURS has prepared will help improve the quality (e.g. accessibility and clarity) of the Slovenian regional accounts. The Regional Accounts Inventory will satisfy the requirements of the European institutions, statistical organisations, researchers and the general public as well as the SURS's employees.

3. Task performed

At the NUTS 2 level, Slovenia is divided into two cohesion regions, which are at the NUTS 3 level further broken down into 12 statistical regions. To determine how developed they each are, as for the whole of Slovenia, SURS has been preparing basic economic indicators by region for many years. SURS is aware only data enriched with the descriptions of sources and methods on calculating the aggregates are of key importance for data users to better understand and use the official statistical data.

SURS prepared a detailed description of the methods and sources used for compilation of regional accounts. All chapters and subchapters are included as it was written in the interim report¹ even if some of them cannot be applied (e.g. 3.1.5 Treatment of the Extra-regio) because the phenomenon does not exist or its value is below the threshold. But, there was made a small change. Namely, *Chapter 0 Introduction*, together with two subchapters, namely *0.1 Introduction to Regional Accounts*, and *0.2 List of the regional accounts surveys*, were grouped with Chapter 1 *Summary: overview of organisation, methodology and sources* in one single chapter. The change was made for technical reasons, due to the correct numbering of chapters.

The implementation of the project was based on the following activities:

- In the first phase of the project, methods and sources currently used to compile the regional accounts data were written in Slovenian. It is our native language in which we can more easily express our thoughts. Two persons were involved in this stage. Both of them were permanent employers of SURS and have been responsible for compiling regional accounts data for a significant number of years.
- Then, the chapters initially written in Slovenian were translated into English, and proofread by the Editorial Board.
- Towards the end, both inventories were graphically designed. This work was performed by employees of the Editorial Board Section.

The base approach used to prepare the Regional Accounts Inventory was to follow the recommended guidelines prepared by Eurostat, especially for GVA. We used some of the contents from the previous Regional Accounts Inventory

¹ Interim_report_2019-SI-NA-BOP_879083.docx. Disseminated via CIRCABC group "ESA 2010 grants": <https://circabc.europa.eu/ui/group/a42608a6-fb88-4cda-9a4e-f696d8addc14>. 29 May 2019.

(2011 edition)², which was appropriate and updated it with the information relevant for the current situation. Chapters and subchapters from one to four are identical to the proposal. Then follow the additional chapters with subchapters in which we describe the methods and sources used for the compilation of the following regional data:

- Chapter 5: Methodology for calculating regional gross fixed capital formation,
- Chapter 6: Methodology for calculating compensation of employees by region,
- Chapter 7: Methodology for calculation of employment by region,
- Chapter 8: Methodology for calculation of household accounts by region.

These chapters are structured differently from the chapters 1 to 4 related to GVA. They consist of four main subchapters: introduction, general principles, data sources and methods of compilation. We have made such a decision since we did not have any guidelines for drafting the inventory referring to other regional accounts data, except GVA. The structure of the existing Regional Accounts Inventory has proven to be very useful to users because of the broad contents and detailed information, where possible presented also in tables.

The reference year to which the information in the newest version of the inventory relates to is 2015. This is the most recent final year that has been closed for routine revisions of the national accounts data or any other updates. In 2019, Slovenia performed the benchmark revision in national and regional accounts data, which was part of the timing harmonisation of the revision policies of the European countries. This revision had an effect on the compilation of regional accounts data, because regional accounts data are harmonized with national accounts data to ensure the consistency between data of different domains. We included the changes due to the latest major revision in the inventory, where appropriate.

Due to the aggravated situation relating to the new COVID-19 disease, the planned tasks under the grant were not fully carried out until 31 December 2020. In a situation where public life in the country was completely stopped and people were working from home, the working conditions became very different from normal and, above all, much more difficult due to limited access to work files. In view of that, SURS had to ask Eurostat for an extension of the deadline for six months, namely to 30 June 2021. Eurostat approved the postponement of the grant.

Regardless of the situation with COVID-19, we accomplished the planned activities by 30 June 2021.

² Regional accounts inventory. Ljubljana. 2011 (<https://www.stat.si/doc/pub/03-PP-192-1101.pdf>)

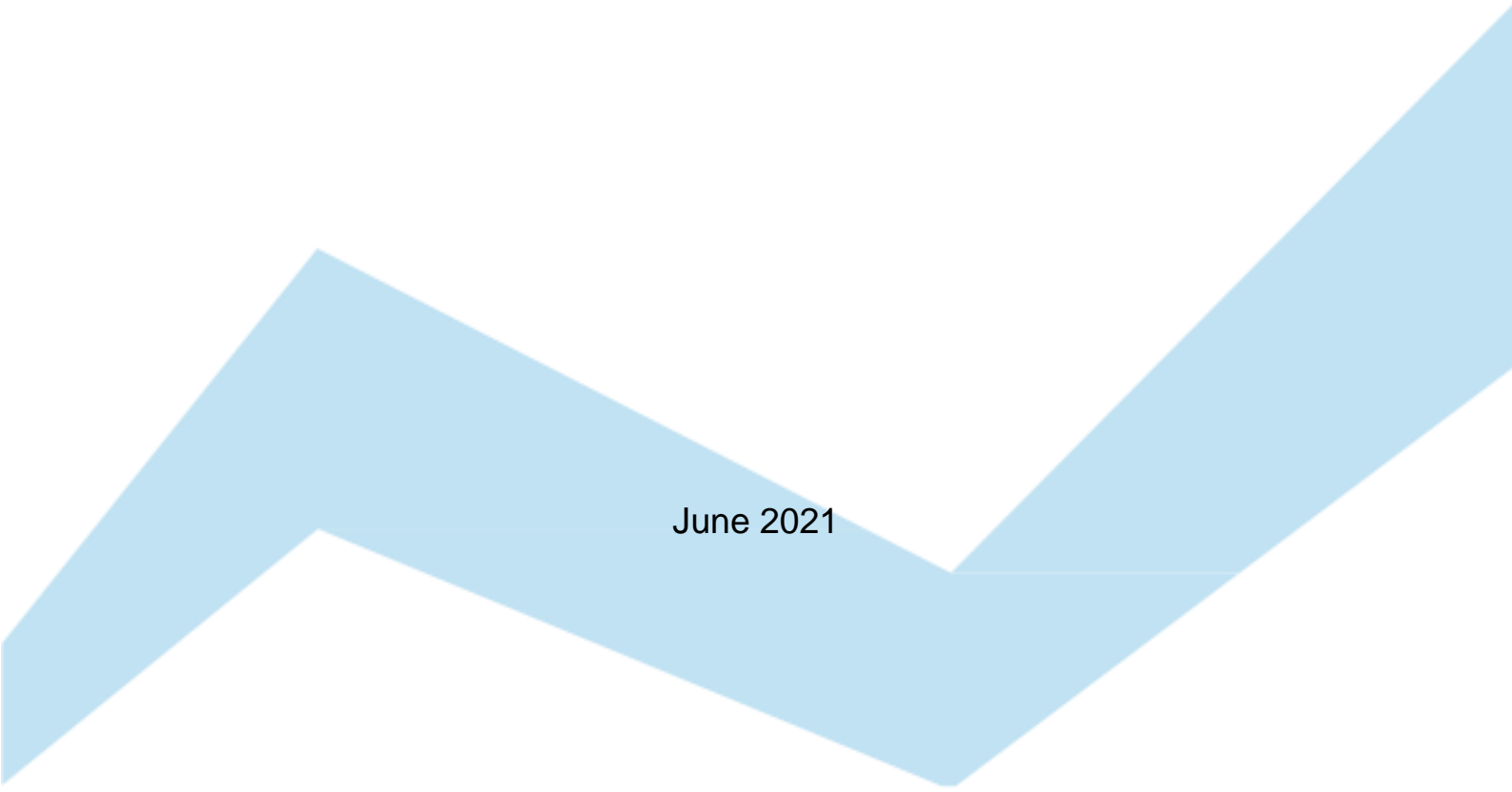
4. Conclusion

The result of the project are the updated versions of the Regional Accounts Inventory, in the Slovenian and English languages, respectively. The inventory includes a description of the sources and methods currently used for compilation of the Slovenian regional accounts according to ESA 2010. Eurostat aims to publish the inventory on its website. After successful completion of the project, SURS as well will publish both documents on its website.

In future, SURS will strive to regularly update the recently prepared Regional Accounts Inventory. We are aware that it is only relevant information that can make users better understand the regional accounts data, that can clarify the statistical process of the production of data, assess the production processes and data, allow comparability of data all over the globe and through various points in time.



Slovenian Regional Accounts Inventory (ESA 2010)



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Introduction

Even though Slovenia is a relatively small country, it is divided into 12 statistical regions. To determine how developed they are, as for the whole of Slovenia, SURS has been preparing basic economic indicators by region for many years. These are: value added, employment, investment and disposable income of households. These data are crucial in the planning of various policies and essential in the distribution of European cohesion funds.

SURS is aware that data alone are often not enough for users. Descriptions of sources and methods of calculating aggregates are key for users to properly understand and use the data. Therefore, SURS prepared a description of sources and methods for calculating macroeconomic aggregates by regions in line with ESA 2010. The descriptions contain all the elements determined by Eurostat and enable a complete overview of the methodology.

Table of contents

Introduction 3

Chapter 1 Summary: review of organisation, methodology and sources	8
1.1 Presentation of regional accounts of Slovenia	8
1.2 List of regional accounts surveys	9
1.3 Organisation of statistical process for calculation of GVA by region.....	10
1.4 Methodology for calculation of GVA by region.....	10
1.4.1 Regional breakdown.....	10
1.4.2 Statistical units and residence.....	11
1.4.3 Classification of activities and classification of institutional sectors	11
1.4.4 Statistical Business Register of Slovenia	11
1.4.5 General method.....	11
1.5 Main data sources	13
1.6 Process table and metadata.....	13
Chapter 2 Publication practice and revision policy.....	14
2.1 Schedule of releases of revised and final assessments	14
2.1.1 Schedule of releases.....	14
2.1.2 Usual (routine) revisions.....	14
2.2 Policy of benchmark revisions	15
2.3 Time comparability	15
2.4 Transmission of data to international institutions.....	15
2.5 Availability of data	15
2.6 Metadata policy	16
Chapter 3 Methodology for calculation of GVA by region	18
3.1 Principles applied for all activities.....	18
3.1.1 Available sources and information.....	18
3.1.2 Use of adjustments and extrapolations	18
3.1.3 Treatment of multi-regional legal entities; sources and variables used	18
3.1.4 Treatment of ancillary activities	18
3.1.5 Treatment of the extra-regional territories	18
3.1.6 Approach to exhaustiveness	18
3.1.7 Calculation of financial intermediation services indirectly measured by user industries	18
3.1.8 Adjustments for commuting.....	18
3.1.9 Transition from GVA to GDP.....	18
3.1.10 Method for calculating GDP per capita by region	19
3.2 Specific methods and sources for calculation of GVA by region	19
3.2.1 Agriculture, forestry and fishing (A)	19
3.2.2 Mining and quarrying (B)	19
3.2.3 Manufacturing (C).....	19
3.2.4 Electricity, gas, steam and air conditioning supply (D)	19
3.2.5 Construction (F).....	20
3.2.6 Wholesale and retail trade; repairs (G).....	20
3.2.7 Transportation and storage (H)	20
3.2.8 Accommodation and food service activities (I)	20
3.2.9 Information and communication (J)	20
3.2.10 Financial and insurance activities (K)	20
3.2.11 Real estate activities (L) and treatment of housing services for own needs	20

3.2.12	Professional, scientific and technical activities (M) and administrative and support service activities (N)	20
3.2.13	Public administration and defence; compulsory social security (O)	20
3.2.14	Education (P)	20
3.2.15	Human health and social work activities (Q)	21
3.2.16	Arts, entertainment and recreation (R) and other service activities (S)	21
3.2.17	Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use (T)	21
3.2.18	Activities of extraterritorial organisations and bodies (U)	21
3.3	Methods and sources for calculation of GVA by region and at current prices for the past year	21
3.4	Regional GVA at constant prices and regional volume growth rates	21
Chapter 4	Quality assessment and improvements	22
4.1	Quality assessment	22
4.2	Improvements	23
Chapter 5	Methodology for calculating regional gross fixed capital formation	24
5.1	Introduction	24
5.2	General principles	24
5.2.1	Methods of distribution	24
5.2.2	Definitions of variables	25
5.3	Data sources	26
5.3.1	Statistical surveys of fixed capital formation	26
5.3.2	Other data sources	26
5.4	Methods of compilation	27
5.4.1	Primary phase	27
5.4.2	The exhaustiveness adjustments phase	28
Chapter 6	Methodology for calculating compensation of employees by region	31
6.1	Introduction	31
6.2	General principles	32
6.2.1	Methods of distribution	32
6.2.2	Definition of variables	32
6.2.3	Publication practice and revision policy	32
6.3	Data sources	33
6.3.1	Statistical Register of Employment (SRE) and Labour Force Survey (LFS)	33
6.3.2	Statistical survey Monthly report on earnings paid by legal entities (Form 1-ZAP/M)	34
6.3.3	Statistical Business Register of Slovenia (SBRS)	34
6.3.4	Other data sources	35
6.4	Calculation method	35
Chapter 7	Methodology for calculation of employment by region	37
7.1	Introduction	37
7.2	General principles	37
7.2.1	Methods of distribution	37
7.2.2	Definition of variables	37
7.3	Data sources	38
7.3.1	Statistical Register of Employment (SRE) and Labour Force Survey (LFS)	38
7.3.2	Statistical survey Monthly report on earnings paid by legal entities (Form 1-ZAP/M)	38
7.3.3	Statistical Business Register of Slovenia (SBRS)	39
7.3.4	Other data sources	39
7.4	Calculation method	39
Chapter 8	Methodology for calculation of household accounts by region	41

8.1	Introduction.....	41
8.2	General principles	41
8.2.1	Regionalisation methods	41
8.2.2	Definition of variables	41
8.2.3	Household sector and residence	42
8.2.4	Publication practice and revision policy.....	42
8.3	Data sources	42
8.3.1	Personal income tax.....	43
8.3.2	Social transfers.....	43
8.3.3	Annual financial statements	43
8.3.4	Other data sources.....	44
8.4	Allocation of primary income account.....	44
8.4.1	Operating surplus and mixed income (B.2/B.3).....	45
8.4.2	Compensation of employees (D.1).....	47
8.4.3	Property income, receivable (D.4).....	49
8.4.4	Property income, payable (D.4).....	49
8.4.5	Net balance of primary income (B.5).....	50
8.5	Secondary distribution of income account.....	50
8.5.1	Social benefits other than social transfers in kind (D.62).....	50
8.5.2	Other current transfers receivable (D.7).....	51
8.5.3	Current taxes on income, wealth, etc. (D.5).....	52
8.5.4	Social contributions (D.61).....	52
8.5.5	Other current transfers payable (D.7).....	53
8.5.6	Net disposable income (B.6).....	54
Appendix 1 Process table of the calculation of gross value added by activities, million EUR, 2015		55
Appendix 2 Metadata on sources and variables used for estimation of GVA, employment and compensation of employees by activity and region.....		63
LIST OF ABBREVIATIONS		69

Index of tables

Table 1.1:	Regional accounts in the Republic of Slovenia, 2015.....	9
Table 2.1:	Releases of data in regional accounts by tables of data transmission programme ESA 2010	14
Table 2.2:	Documentation on statistical surveys of regional accounts of Slovenia	17
Table 5.1:	Structure of data sources for compilation of gross fixed capital formation by region, 2015 (in percentage).....	27
Table 5.2:	Exhaustiveness adjustments for gross fixed capital formation by cohesion regions and activities, 2015 (in percentage).....	28
Table 5.3:	Shows the regional structure of GFCF by activities and institutional sectors.....	29
Table 6.1:	Compensation of employees by activities and cohesion regions, Slovenia, 2015	31
Table 6.2:	Groups of activities SKD A*10	33
Table 6.3:	Share of compensation of employees of legal entities and in unincorporated enterprises in gross value added of the household sector, by activity, Slovenia, 2015.....	35
Table 8.1:	Region of work and region of residence of sole proprietors, 31 December 2015	44
Table 8.2:	Allocation of primary income account for the household sector, cohesion regions, 2015	45

Table 8.3: Net operating surplus and mixed income of households, cohesion regions, 2015	46
Table 8.4: Sources for distribution keys for mixed income from activities that are not registered deliberately and illegal activities of households.....	46
Table 8.5: Sources for distribution keys for mixed income from activities that are not required to be registered.....	47
Table 8.6: Income from employment in income tax returns, cohesion regions, 2015	48
Table 8.7: Gross wages in national accounts and distribution, cohesion regions, 2015	48
Table 8.8: Secondary distribution of income account for the household sector, cohesion regions, 2015	50

Index of figures

Figure 2.1: Structure of GDP by statistical regions for 2015 (screenshot from STAGE)	16
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Chapter 1 Summary: review of organisation, methodology and sources

1.1 Presentation of regional accounts of Slovenia

The Statistical Office of the Republic of Slovenia (SURS) implements the activity of national statistics on the basis of the National Statistics Act and with the participation of authorised producers of national statistics specified by the Medium-term Programme of Statistical Surveys. SURS is the main producer of national statistics and an integrating institution in this field. In addition to integration and coordination of the statistics system, its most important tasks include determining methodological and classification standards, collecting, processing and publishing data, international cooperation and envisaging the needs of users.

In the organisational structure of the Republic of Slovenia, SURS is directly answerable to the prime minister. The Director-General and Deputy Director-General are appointed for five-year terms with the possibility of reappointment. The Director-General of the Statistical Office is independent in making decisions about professional and methodological matters, as stipulated by the National Statistics Act (ZDSta). SURS is divided into divisions and services, with divisions consisting of sections. At the end of 2020, SURS had 306 employees.

Preparation of regional accounts at SURS is in the competence of the National Accounts Section. At the end of 2020, it had nineteen employees, two of whom prepare regional accounts.

The development of regional accounts in Slovenia took place in several steps:

- The first regional accounts data were published by SURS in 1996. This included data on gross domestic product (GDP) and gross value added (GVA) by twelve statistical regions.
- From 2000 to 2005, successive amendments to the Slovenian and EU legislation followed in the field of regional division of territory which set the legal framework of regional accounts. Those amendments had no direct impact on SURS's commitments concerning regional accounts at the time of adoption. The changes were as follows:
 - In 2000, a regulation was adopted on a standard classification of territorial units (Official Gazette of the Republic of Slovenia No. 28/2000). The Standard Classification of Territorial Units (SKTE) thus became a mandatory national standard for recording, collecting, processing, analysing, publishing and disseminating statistical data in accordance with the territorial breakdown of the Republic of Slovenia. The first five levels of classification of the territory were established along the lines of the Classification of Territorial Units for Statistics (NUTS) in the European Union.
 - In 2003, a Regulation on a Common Classification of Territorial Units for Statistics – NUTS (Regulation of the European Parliament and of the Council No. 1059/2003) was adopted which governed the territorial breakdown at three levels (NUTS 1, NUTS 2 and NUTS 3) in the then fifteen EU Member States. The NUTS classification thus also obtained legal status.
 - Due to the entry of new members into the EU, in 2005 an amended Regulation on a Classification of Territorial Units for Statistics – NUTS (Regulation of the European Parliament and of the Council No. 1888/2005) was adopted. With the accession of Slovenia to the EU, the NUTS classification has become compulsory for our country. Slovenia at the levels of NUTS 1 and NUTS 2 appeared as a whole, while at the third level its territory was divided into twelve statistical regions.
- A new amendment to the Regulation on a Common Classification of Territorial Units for Statistics NUTS in 2007 (Regulation of the European Parliament and of the Council No. 105/2007) had a direct impact on SURS's obligations. By changing the NUTS 2 level, the national territory was divided into two cohesion regions: Vzhodna Slovenija and Zahodna Slovenija. Thus, Slovenia had to provide the required statistical data at the NUTS 2 level. That same year a new regulation on SKTE was adopted (Official Gazette of the Republic of Slovenia No. 9/2007).
- In 2008, the Commission Regulation No. 11/2008 set out the time series and the first year of the series that must be provided. That same year, SURS published at the NUTS 2 level data on regional GDP and three new types of regional data: gross fixed capital formation (GFCF), compensation of employees and household accounts.
- In 2010, the release of data on regional household accounts was extended to the level of NUTS 3.
- In 2011, all data by activities in regional accounts were converted and published under the more recent, 2008 version of the Standard Classification of Activities (SKD). SKD 2008 is the Slovenian version of the Classification of Economic Activities in the European Union – NACE Rev. 2 (Regulation (EC) No 1893/2006 of the European Parliament and of the Council). In 2007, the new Decree on the Standard Classification of

Activities (Official Gazette of the Republic of Slovenia, No. 69/2007) and in 2008 amendments to the Decree (Official Gazette of the Republic of Slovenia, No. 17/2008) were adopted.

- The amended Decree on the creation of a common classification of territorial units for statistical purpose – NUTS (Regulation (EC) No 1319/2013 of the European Parliament and of the Council) entered into force in 2015. The borders of the cohesion (NUTS 2) and four statistical regions (NUTS 3) changed in the Republic of Slovenia. Due to the mentioned changes, conversions of the regional accounts data had to be made for the entire time series.
- In 2015, the new Regulation on the European system of national and regional accounts in the European Union, the so-called ESA 2010 (Regulation (EU) No 13/549 of the European Parliament and of the Council) entered into force, bringing changes in methodological concepts and the data transmission programme. This also required adjustments in the compilation of regional accounts.

Despite the mentioned changes, the time series of the regional accounts data are fully comparable and there are no breaks in a series.

1.2 List of regional accounts surveys

Regional accounts are a sub-system of the corresponding accounts for the entire economy in which specific spatial units (statistical regions) are the subject of the survey. They contain regional breakdowns of the main aggregates of national accounts, such as GVA by activities and household income. In addition to the same statistical concepts and definitions, regional and national accounts also have largely common data sources and completely consistent end results. The accounts are prepared in accordance with the European system of national and regional accounts 2010 (ESA 2010).

In compiling regional accounts, each region is treated as a separate economic entity. A region is a smaller economic entity than the whole country; therefore, it requires additional and more detailed data sources. This means that the results of the calculation of regional accounts can provide additional information in the production of national accounts. In general, it is considered that regional accounts data are somewhat less reliable than national accounts data since detailed data sources are, for various reasons, often of lower quality. On the other hand, some methods of compiling regional accounts allow the use of national accounts data which are usually based on various data sources at a much more detailed level than the level of the data sources used in compiling regional accounts.

The relationship of regional and national accounts is therefore complex. Regional accounts are an autonomous and for the most part independent system of calculating the desired indicators whose final results are generally adjusted to the results of the national accounts only in the most recent phase of compilation.

The purpose of compiling regional accounts is to provide information to support decision-making in the field of regional policy which contributes to a more balanced development of the country. The aim of the calculation is to obtain high-quality regional data which are methodologically coordinated by the European Union (EU) and lead to better cohesion and regional policy.

Regional accounts are, due to conceptual and practical problems of calculation, restricted to the listed areas and therefore are not compiled for the entire system as it applies to national accounts (see Table 1.1).

Table 1.1: Regional accounts in the Republic of Slovenia, 2015

Regional data by type	Time series length	Level of publishing
Gross domestic product	2000–2019	NUTS 2, NUTS 3
Gross value added by activity	2000–2019	NUTS 2, NUTS 3
Gross fixed capital formation by activity	2000–2019	NUTS 2
Compensation of employees by activity	2000–2019	NUTS 2
Employment by activity	2000–2019	NUTS 2, NUTS 3
Household sector income accounts	2000–2019	NUTS 2, NUTS 3

1.3 Organisation of statistical process for calculation of GVA by region

In regional accounts of Slovenia, GVA by region is estimated with an indirect method. What is important with this method is that the aggregate calculated at the national level is divided with indicators into a region where the resident is the statistical unit. The indirect method for estimating GVA by region is called the top-down method. This means that GVA or its income components calculated as part of national accounts are allocated to regions by distribution keys or indicators. Income components are described in detail as part of the general method (Chapter 1.4.5).

Selection of the method depends on the level of detail of data in available data sources. The level of detail is defined by the level of the smallest statistical unit. The most suitable statistical unit for estimating GVA is the local kind of activity unit (local KAU). In practice, only a part of data sources are available at the level of local KAU, and others are available at higher (aggregated) levels, and this is precisely what has a significant impact on the selection of the distribution method. Described in the chapters that follow are statistical units, residence and regional breakdown of the territory of Slovenia.

Distribution keys are very important in the use of the top-down method, because they must reflect as closely as possible the variable to be estimated, while showing at least in the minimum scope the inter-regional differences that are reflected in regional accounts. Primary and special distribution keys are created when GVA is estimated using the selected method. Primary keys are used in the majority of activities, and special distribution keys in activities (for example, agriculture and forestry) where they are more suitable by content or available at a more suitable level. Described in the following chapter are the primary and special distribution keys, their calculation and use in the selected distribution method.

The main data sources in estimating GVA by region are listed in Chapter 1.5, and they are described in detail in Appendix 2.

A table showing GVA estimates is available in Appendix 1.

1.4 Methodology for calculation of GVA by region

1.4.1 Regional breakdown

Regional breakdown in Slovenia is covered by two classifications:

- Common Classification of Territorial Units in the European Union – NUTS and
- Standard Classification of Territorial Units – SKTE.

The NUTS classification ensures a unified and uniform breakdown of the economic territory of the European Union. NUTS is the basis for the regional breakdown of Slovenia and is therefore the fundamental classification of regional accounts. NUTS is defined as a territorial classification for the compilation of regional accounts and divides the territory of EU Member States into three hierarchical levels – NUTS 1, NUTS 2 and NUTS 3. Larger countries are broken down at the level of NUTS 1, while Slovenia at this level appears as a single region. At the NUTS 2 level Slovenia is divided into two cohesion regions, which are at the NUTS 3 level further broken down into 12 statistical regions. Lower levels of NUTS are called local administrative units but are not the subject of the NUTS regulation. In Slovenia, the first level of local administrative units is represented by the administrative units and the second level by the municipalities.

Lower levels of the territorial breakdown of national territory are regulated by the SKTE. The first three levels of the SKTE are in line with the NUTS levels, while from the fourth level on the territory of Slovenia is further broken down into five levels:

- SKTE 4 level: administrative units,
- SKTE 5 level: municipalities,
- SKTE 6 level: local communities, village communities and district communities,
- SKTE 7 level: settlements,
- SKTE 8 level: spatial districts.

The SKTE establishes levels of breakdown and ensures that they match – this is especially important in the aggregation of individual data. The SKTE contains some minor discrepancies regarding the overlapping of levels (municipalities/statistical regions), although this does not significantly affect the results of the calculations at the

level of statistical regions. Such discrepancies are within the cohesion regions and do not affect the results of the calculations at the level of cohesion regions.

1.4.2 *Statistical units and residence*

As part of regional accounts, institutional units are divided in terms of regional level into uni-regional and multi-regional units. Uni-regional units have the centre of the predominant economic interest in one region, which means that all local KAUs are in the same region. Multi-regional units have the centre of the predominant economic interest in multiple regions. A local KAU is resident in the economic territory in which it has a centre of predominant economic interest.

The most suitable statistical unit for estimating GVA in terms of the level of detail of data is the local kind of activity unit (local KAU). A local KAU is part of a KAU that corresponds to a local unit and associates all parts of the institutional unit as a producer that are in the same or a nearby location and which perform the same activity at the class level (4 digits) of the Standard Classification of Activities (SKD). A local KAU is situated at a geographically identified location and may overlap with an institutional unit as producer or a part thereof; it can never belong to two different institutional units.

In an ideal case all data sources would be available at the level of the local KAU, while in practice only a part of data sources is usually available at this level, and others are available at higher (less detailed) levels.

1.4.3 *Classification of activities and classification of institutional sectors*

- The Standard Classification of Activities (SKD) is an obligatory national standard used for determining activities and classifying business entities and their parts for the needs of official and other administrative data sources (registers, records, databases and similar) and for the needs of statistics and analysis at the national and international level. It is harmonised with the Classification of Economic Activities in the European Union (NACE Rev. 2). For the calculation of GVA and regional accounts compilation as presented in this publication, the SKD version from 2008 is used (SKD 2008);
- The Standard Classification of Institutional Sectors (SKIS): institutional units with similar economic behaviour are grouped into sectors under the SKIS. These sectors are non-financial corporations (S.11), financial corporations (S.12), general government (S.13), households (S.14) and non-profit institutions serving households (S.15). This classification is used in regional accounts primarily in cases in which national accounts data serve as a data source. The calculation of gross fixed capital formation by region takes into account national accounts data by institutional sectors (see Chapter 5).

1.4.4 *Statistical Business Register of Slovenia*

The Statistical Business Register of Slovenia (SBRS) is prepared and maintained by SURS. The main source of data is the Business Register of Slovenia (BRS). In addition to the BRS, the other data sources for the maintenance of the SBRS are administrative sources, registers and records, and statistical surveys conducted by SURS. Determined in the SBRS are statistical units and statistical variables (statistical activity is an example), while a statistical identifier is assigned to all units that enables monitoring of units and their successors, the so-called demographics of companies. The SBRS is described in detail in Appendix 2 of this publication.

1.4.5 *General method*

In Slovenian regional accounts, only the top-down method is used for estimating GVA. GVA or its income components calculated as part of national accounts are distributed to regions on the basis of distribution keys. Because the top-down method is used, extrapolation or adjustment to national accounts data is not necessary.

Regional GVA for an individual activity is calculated by distributing the national GVA of an activity by distribution keys such as employees, wages and some other keys for special cases. In doing so, it is not GVA that is distributed directly, but its income components from national accounts. Regional GVA is the sum of distributed income components by region.

From the aspect of calculation, the method used is based on the top-down approach, because values at the national level are always distributed to regions by distribution keys. However, the closely connected indicators of the top-down method, as shown in the table for calculation of regional GVA (Appendix 1), could also be understood as a sum of the data under the bottom-up method. The income components of GVA that are distributed by region, and the indicators, the so-called distribution keys are similar in their content: compensation

of employees that is an income component of GVA from national accounts is distributed with employees and wages (distribution key is based on the data from the Statistical Register of Employment (SRE) and statistical surveys on earnings). The table in Appendix 1 shows how regional GVA at the NUTS 3 level is compiled by activities, methods used and distribution keys. In order to maintain the table at a manageable size, only 21 activities are shown, even though the compilation is actually done for 220 activities. Because only the top-down method is used for the compilation, only these are shown in the table in more detail.

Income components

The income components distributed to regions are assessed by combining the income components available from national accounts. The components were determined with an analysis of the available distribution keys and data available in national accounts, and they are used as the elements for distribution by region by distribution keys for all activities. The four income components are:

- A. Compensation of employees working at legal entities, i.e. at corporations, governmental institutions and non-profit institutions serving households. In 2015 this income component's share amounted to 55.5% of the total national GVA.
- B. Compensation of employees working at unincorporated enterprises, i.e. at sole proprietors. In 2015 this income component's share amounted to 2.8% of the total national GVA.
- C. Gross operating surplus combined with net other taxes on production (other taxes on production minus other subsidies on production) is taken as a whole, which means that net operating surplus and consumption of fixed capital are not treated separately. The value of net other taxes on production is so small that no special distribution key is used for them, but they are distributed by region together with gross operating surplus. In 2015 this income component's share amounted to 33.6% of the total national GVA.
- D. Gross mixed income combined with net other taxes on production (other taxes on production minus other subsidies on production), as their value is so small that no special distribution key is used for them, but they are distributed by region together with gross mixed income. In 2015 this income component's share amounted to 10.0% of the total national GVA.

After the distribution of the mentioned four income components, the regional GVA of an activity is obtained as a sum of all four distributed income components. For each activity the total of the regional GVAs remains the same as the national value and no grossing up is needed.

Distribution by region is performed for 220 activities that are available in national accounts. Because the above-mentioned four income components are taken into account for each activity, a total of 880 different income components are distributed by distribution keys (220 activities multiplied by the four income components).

Distribution keys

For each income component the most appropriate distribution key available is used. For the majority of activities the so-called primary keys are used, and for some activities special keys have been constructed.

1. Primary keys

Primary keys are:

- Weighted number of employees at legal entities is used as a distribution key for compensation of employees at legal entities and gross operating surplus combined with net other taxes on production. Weights are average wages and salaries at legal entities in the same activity and region.
- Weighted number of employees at individuals is used as a distribution key for compensation of employees working at unincorporated enterprises. Weights are average wages at legal entities in the same activity and region, because data on wages at individuals are not available. Regardless of this, the weighted number is a more appropriate distribution key than the unweighted.
- The sum of the weighted number of self-employed and employees is used as a distribution key for the income component gross mixed income combined with net other taxes on production.

When the regional GVA estimation started in 2000, the data on GVA at the national level were available for only 17 activities. The number of activities later increased to 220, which significantly improved the quality of results by region. A more detailed level of activity means that more homogeneous technology of production is used in activities and this makes distribution by distribution keys more accurate.

Primary keys are obtained in two steps. The first step is to make strictly symmetrical employment tables by 12 statistical regions (NUTS 3) and 220 activities for different forms of employment. They are called the central employment matrices. Data sources for the preparation of tables are the SRE and wages of employees at legal entities (ZAP/M) (more about the SRE and ZAP/M in Appendix 2). There are eight such tables:

Table 1: farmers;

Table 2: own-account workers;

Table 3: sole proprietors;

Table 4: employees working for individuals, i.e. sole proprietors and own-account workers;

Table 5: employees working at uni-regional legal entities (source is ZAP/M);

Table 6: employees working at uni-regional legal entities (source is the SRE);

Table 7: employees working at multi-regional legal entities (source is ZAP/M);

Table 8: employees working at multi-regional legal entities (source is the SRE).

In the second step, the central employment matrix is weighted by the indices of average gross earnings paid out by legal entities (average for Slovenia = 100) from ZAP/M and is thus transformed into the weighted central employment matrix. It makes for better distribution keys for GVA estimation than the central employment matrix because it takes into account not only employees but wages as well. There are thus eight symmetrical tables or weighted central employment matrices, which are defined similarly as layers of the central employment matrix. Individual income components from national accounts are then distributed by region by the best suited combination of these layers. These are primary keys for distribution that are always used, unless a better key is available.

The combinations of tables of the weighted central employment matrix actually used are as follows:

- weighted employees at legal entities are the sum of Tables 5 and 7,
- weighted employees of individuals are from Table 4,
- weighted self-employed and employees of individuals are the sum of Tables 2, 3 and 4.

The farmers table has not been used because other, more reliable distribution keys which can be considered are available (Chapter 3.2.1).

The advantage of the approach used, in which different distribution keys are used to distribute different income components of an activity's GVA, as compared to distribution of the whole activity's GVA by a single key, is that each key is better suited to that particular component of GVA so the overall accuracy is improved. Another advantage of such an approach is flexibility, as with the creation of different combinations of tables it is possible to create new distribution keys, if they are better suited to new data sources.

2. Special keys

For some activities the primary keys are not satisfactory enough, so special distribution keys for regionalising the income components of national accounts were developed instead. This relates to the following activities: agriculture, forestry, electricity supply, renting own real estate, and defence. Special keys are described in the chapters discussing individual activities in which they are used (Chapters 3.2.1, 3.2.4, 3.2.11, 3.2.13).

1.5 Main data sources

The main data sources for estimating regional GVA are national accounts data, the Statistical Business Register of Slovenia, the Statistical Register of Employment and statistical surveys on earnings paid out by legal entities. The listed sources are described in Appendix 2. The data sources that are used only for certain activities are described in Chapter 3.2, in which the methodology for an individual activity is presented.

1.6 Process table and metadata

The process table is in Appendix 1.

Chapter 2 Publication practice and revision policy

2.1 Schedule of releases of revised and final assessments

2.1.1 Schedule of releases

The release calendar¹ contains the dates of regular, occasional and experimental releases of all statistical surveys prepared by SURS and authorised producers of national statistics – National Institute of Public Health (NIJZ), Bank of Slovenia (BS). The dates of regular releases are confirmed for one year in advance, and the dates of other releases before the beginning of every quarter. If the confirmation of the scheduled day of release is delayed, a new date and notification about the rescheduling is published for all users.

The calendar of regular releases is published on SURS's website by 15 November. Users access the calendar with a search engine that enables search by area (GDP or national accounts), sub-area (regional accounts), provider (SURS) and period. It enables search by title of already issued and announced releases.

All releases of regional accounts are planned in the release calendar. These dates of release are planned in accordance with the deadlines for transmission determined in the data transmission programme under ESA 2010 and may also be determined before the deadline. Table 2.1 shows the release dates in regional accounts, variables, levels of breakdown and deadlines for transmission by Tables 10, 12 and 13 from the data transmission programme under ESA 2010.

Table 2.1: Releases of data in regional accounts by tables of data transmission programme ESA 2010

Code	Variable	Regional level	Release by SURS (t + No. of months)	Deadline for transmission (t + No. of months)	Number of ESA 2010 table
B.1g	Gross value added at basic prices (current prices)	NUTS 2	12	12	10
		NUTS 2		24	10
		NUTS 3		24	12
B.1g	Growth rate of the volume of gross value added based on prices from previous year	NUTS 2	12	12	10
ETO	Employment (in 1,000 persons)	NUTS 2	12	12	10
		NUTS 2		24	10
		NUTS 3		24	12
EEM	Employees (in 1,000 persons)	NUTS 2	12	24	12
		NUTS 3		24	12
ETO	Employment (in 1,000 hours worked)	NUTS 2	12	24	12
EEM	Employees (in 1,000 hours worked)	NUTS 2	12	24	10
POP	Population (in 1,000 persons)	NUTS 2	12	12	12
		NUTS 3		24	10
D.1	Compensation of employees	NUTS 2	12	24	10
P.51g	Gross fixed capital formation (current prices)	NUTS 2	22	24	10
	Household sector accounts	NUTS 2	10	24	13

2.1.2 Usual (routine) revisions

Regional accounts follow the usual revisions of data in national accounts, and the most important are revisions of GDP data and revisions of annual accounts of the non-financial sector. In the usual revisions of national accounts data, the data from the past three years ($t - 2$, $t - 3$, $t - 4$) are revised, and this is mostly a routine updating of data with additional data sources. A similar method is applied for non-financial sector accounts.

¹ Link to the release calendar: <https://www.stat.si/StatWeb/ReleaseCal>.

Revisions of regional accounts data, meanwhile, may be a consequence of changes in data sources for compiling distribution keys. Revisions of national accounts are integrated in regional accounts until the next regular release of regional data.

2.2 Policy of benchmark revisions

Benchmark revisions of national accounts are made in accordance with the European revision policy every five years (the last one was in 2019, and before that in 2014, when ESA 2010 was introduced) and are a consequence of major changes of data sources, classifications (for example SKD) or methodological and conceptual changes (ESA). The majority of steps in the revision of national accounts is made on the basis of the results of the examination of the quality of national accounts data for administrative purposes (for determining the contribution for the EU budget, determining excess deficit and general government debt, determining eligibility for European funds), with the European Commission requiring Member States to implement measures to ensure compliance of assessments with the methodological basis and international comparability of data. These requirements are different for different countries, depending on the findings in the examination procedure.

Benchmark revisions of regional accounts may also be a consequence of changes to NUTS. SURS plans major revisions and informs all users of data about them in regular sessions of the Advisory Committee for National Accounts, Financial and Monetary Statistics. Revised data are released in the regular First Release, which also contains the required information about the content and extent of revision.

2.3 Time comparability

Regional accounts data have been available since 2000, as required by the data transmission programme under ESA 2010. All released data are comparable over time. There are no breaks in the time series, because all necessary revisions are made in the entire data series. Also released together with data for the new reference year are revised data for the three years before the reference year. No special methods are used for retrospective calculations – these data are thus calculated by the same method used in regular calculations.

2.4 Transmission of data to international institutions

Regional accounts data are sent to Eurostat on the day of their release on SURS's website. Data are not sent to other international institutions, unless there is a demand for them.

Table 2.1 shows a list of aggregates and other variables and deadlines for data transmission.

2.5 Availability of data

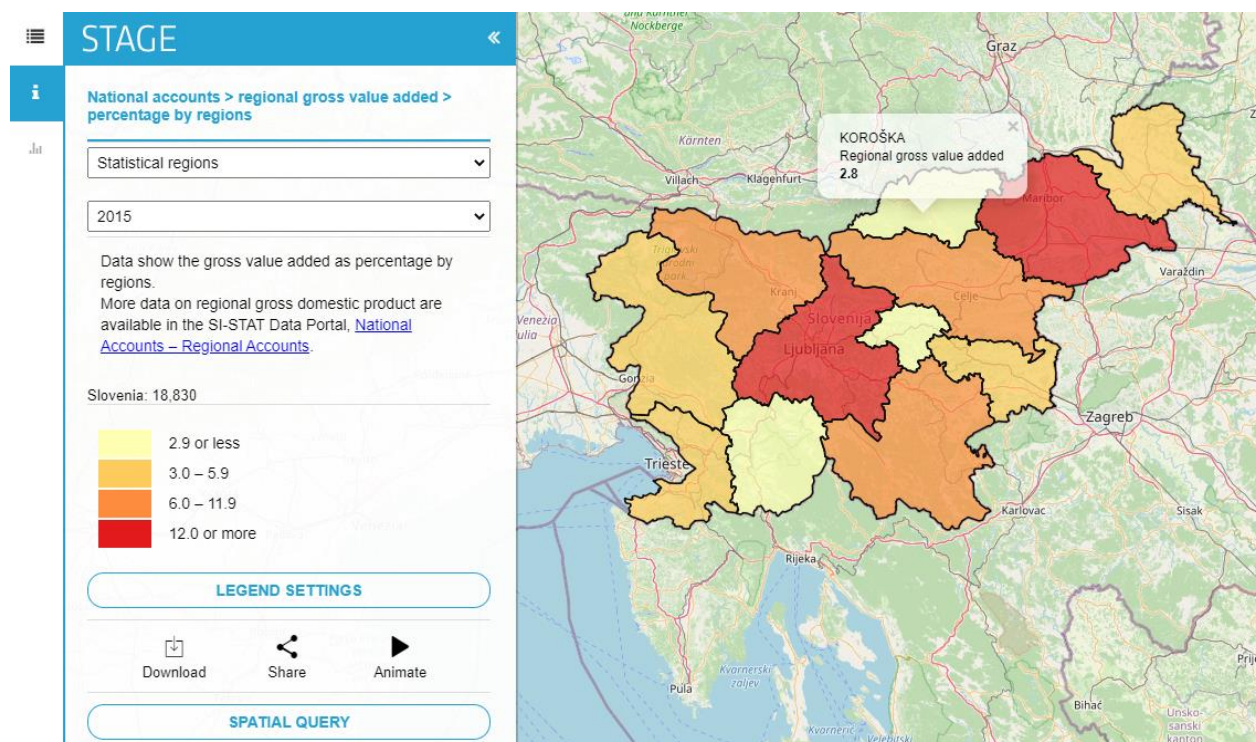
SURS's publication policy stipulates that all users have access to the released data at the same time and under the same conditions. SURS always releases data on working days at 10.30 a.m. All users are informed of the schedule of releases in advance via the release calendar. Users also have the option of subscribing to notifications about future releases by receiving news directly to their e-mail address or through an RSS feed. Users are also informed in a timely manner about possible cancellations of releases and planned new release dates.

All data are available to users at any time and to the desired extent free of charge on SURS'S website. The first release contains the most important information about the latest calculated data with a short commentary and a link to detailed tables in the SiStat Database². More than a billion pieces of data are available in the SiStat Database, and they can be machine read. It is possible to use SiStat without registration. The published data are accompanied by a methodological explanation about calculations and other information important for users (metadata). All releases are prepared in Slovenian and English.

SURS also publishes data in STAGE³ (STAtistics – GEography), which is available on SURS's website. STAGE is an interactive cartographic application that enables the display of statistical data at various spatial levels and in different time periods. Users can obtain data about GDP and GVA at the national and regional levels (cohesion and statistical regions) from 2000 onwards. They can export all data in the form of maps or graphs and use them in their further work. Figure 2.1 shows one of the possible selected combinations of data in STAGE.

² Tables with data in SiStat are available at <https://pxweb.stat.si/SiStat/si/Podrocja/Index/56/bdp-in-nacionalni-racuni>.

³ STAGE is available at <https://gis.stat.si/#lang=en>.

Figure 2.1: Structure of GDP by statistical regions for 2015 (screenshot from STAGE)

SURS is also present on social networks (Facebook, Twitter, Instagram), where a broad circle of the population can access the released data. Other modern means for informing users are employed (Youtube, Vimeo, RSS).

2.6 Metadata policy

SURS is an advocate of quality national statistics, an important part of which is quality documentation about surveys. Compiling documentation about surveys is thus a part of the statistical process that improves the quality of data, statistics and metadata. Documentation is also necessary for the repeatability of surveys. Information about the quality of statistical data is collected during the entire statistical process, which helps in detecting possible systematic errors in the process. Publication of information about quality is a visible means of informing users about various aspects of the statistical data that they use.

Documentation about regional accounts includes methodological explanations, metadata – ESMS, quality reports – ESQRS, list of sources and methods for compiling regional accounts and internal documentation – STATDOK. Methodological explanations are intended for users of the results of surveys and are published on SURS's website. Internal documentation is intended for survey managers at SURS, and its purpose is to allow periodical repeating of the entire process of statistical surveys. Collected in Table 2.2 is the entire documentation on regional accounts that has been published so far, which is related to the latest published data but is also appropriate for the data from 2015, which are described in this publication.

Table 2.2: Documentation on statistical surveys of regional accounts of Slovenia

	Release of data	Link to release
Explanation of methodology		
Gross domestic product and employment by region	gross value added, gross domestic product, compensation of employees, employment, hours worked by region and activity	https://www.stat.si/StatWeb/File/DocSysFile/8125
Gross fixed capital formation by region	values of gross fixed capital formation by region and activity	https://www.stat.si/StatWeb/File/DocSysFile/8260
Household sector accounts	primary and disposable income	https://www.stat.si/StatWeb/File/DocSysFile/8258
Metadata – ESMS		
Regional accounts data	all regional accounts data	Retained by the National Accounts Section and available to data users on demand.
STATDOK	all statistical surveys of regional accounts	Internal implementing and technical documentation is available to survey managers at SURS.
Quality report – ESQRS		
Quality of National and Regional Accounts data	all data under the data transmission programme ESA 2010	https://ec.europa.eu/eurostat/documents/7870049/8900941/KS-FT-18-004-EN-N.pdf/bc2c1802-94cb-46ec-b1dd-849562fca9ff

Chapter 3 Methodology for calculation of GVA by region

3.1 Principles applied for all activities

3.1.1 Available sources and information

The main data sources for estimating GVA by region are national accounts data, the Statistical Business Register, the Statistical Register of Employment and earnings paid out by legal entities. The data sources that are used only for certain activities are described in Chapter 3.2. Specific methods and sources for calculating GVA by region.

3.1.2 Use of adjustments and extrapolations

Adjustments and extrapolations have no particular significance in calculation of GVA by region. All data sources for the release of calculations are available in a timely manner. Adjustment is used in certain data sources for the calculation of distribution keys in agricultural activity.

3.1.3 Treatment of multi-regional legal entities; sources and variables used

Multi-regional legal entities are determined from the data of the Statistical Business Register of Slovenia (SBRs). In doing so, the registration code of the legal entity and municipality in which it performs its activity is used.

3.1.4 Treatment of ancillary activities

There is no separate treatment of ancillary activities. Ancillary activities are allocated to the same activity as the principal activity of the institutional unit to which they belong; the same applies to the location of the ancillary activity. If an ancillary activity is performed in a region that is not the region where the institutional unit to which they belong is located, it is exceptionally treated as a separate local unit.

3.1.5 Treatment of the extra-regional territories

GVA of extra-regional territories is not estimated because of its minor importance in Slovenia. Slovenia does not have any noteworthy economic territory abroad or in international waters (e.g. military or scientific bases, deposits of oil, natural gas, or similar).

3.1.6 Approach to exhaustiveness

Non-exhaustiveness is dealt with only at the national level. Adjustments that arise from non-exhaustiveness and are taken over from national accounts are not treated separately from the non-adjusted figures. Therefore, only the adjusted figures are used. This consequently means that adjustments are allocated to regions proportionally to the non-adjusted figures.

3.1.7 Calculation of financial intermediation services indirectly measured by user industries

Financial intermediation services indirectly measured (FISIM) by activities of user industries are calculated in national accounts. National GVA by activity, which already incorporates FISIM, is used to break the accounts down by region. This means that FISIM are allocated to regions proportionally to GVA.

3.1.8 Adjustments for commuting

No adjustments for commuting are needed because all distribution keys with which national values are regionalised are based on the place of production or work. For example, if the employment rate (employment) is a distribution key, the place of work, and not of residence, is taken into account.

3.1.9 Transition from GVA to GDP

Gross domestic product (GDP) at market prices by region is calculated by adding product taxes to product prices and deducting product subsidies from GVA at basic prices. Taxes and subsidies on products are allocated to regions proportionally to GVA.

3.1.10 Method for calculating GDP per capita by region

GDP per capita is calculated by dividing GDP by the number of residents of a certain region. The number of residents of a certain region is calculated as a percentage of all residents. The total number of residents is estimated under the concept of national accounts, and percentages by region are calculated from demographic sources.

3.2 Specific methods and sources for calculation of GVA by region

3.2.1 Agriculture, forestry and fishing (A)

For the activities of agriculture and hunting (01) and related services, a special distribution key is used to distribute the income components in unincorporated enterprises, i.e. gross mixed income combined with net other taxes on production and compensation of employees working at unincorporated enterprises. It is made up of the total labour force (employees and self-employed) measured in annual work units and the area of agricultural land. Each accounts for 50% of the key.

The source for the special key is the statistics of agricultural holdings. The data are based on the results of the latest agricultural census (in 2010) and on farm structure surveys performed in 2007 and 2013. The labour force is measured in annual work units as this enables part-time and seasonal work to be taken into account appropriately. One annual work unit equals one person in full-time employment in agriculture for one year (1,800 hours). The labour force in agriculture includes the salaried and non-salaried labour force. An additional source of data regarding the labour force in agriculture is estimates of economic accounts for agriculture.

Primary keys are used for the income components produced at legal entities: the key wages and salaries of employees at legal entities is used for distribution of compensation of employees working at legal entities and gross operating surplus combined with net other taxes on production.

For the activity of agriculture, hunting and related services, regional GVA is compiled for seven activities (01.1–01.7). Total regional value for individual activity is obtained by adding up all regionalised income components, compiled both by the special and primary keys.

For the activity of forestry (02), a special distribution key made up of the combination of the forest area (50% of the key) and of the volume of the felled trees (another 50% of the key) is constructed to regionalise GVA. All four income components are regionalised by this key and then summed up to obtain regional GVA. The compilation is done for the whole activity of forestry. The source of data on forest area and volume of felled trees is the Slovenian Forest Service. Each year it measures 1/10 of the total forest area for various variables. In this 1/10 of the total area, the area itself is measured in total but the volume of the felled trees is measured as a sample. This sample is always taken from the same, precisely determined plots that occupy about 1/200 of the surveyed area.

3.2.2 Mining and quarrying (B)

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.3 Manufacturing (C)

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.4 Electricity, gas, steam and air conditioning supply (D)

For the activity of electric power generation, transmission and distribution (35.1), a special distribution key is used to regionalise gross operating surplus with net other taxes on production. It is made up of electricity production in megawatts and the primary key, which is wages and salaries of employees at legal entities, with the two elements being weighted with the ratio between GVA in the activity of production of electricity (35.11) and in the rest of the activity of electric power generation, transmission and distribution (35.1). This special key replaces only the primary key, which is wages and salaries of employees at legal entities, because of the high proportion of fixed capital in this activity, which requires indicators other than wages and salaries only.

The source of data on electricity production in megawatts is energy statistics. It is based on a number of statistical surveys gathering data from all producers of electricity (hydroelectric power stations, thermal power stations and the nuclear power station).

GVA in the other activities of electricity, gas steam and air conditioning supply (D) are regionalised with the use of primary keys.

3.2.5 *Construction (F)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.6 *Wholesale and retail trade; repairs (G)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.7 *Transportation and storage (H)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.8 *Accommodation and food service activities (I)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.9 *Information and communication (J)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.10 *Financial and insurance activities (K)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.11 *Real estate activities (L) and treatment of housing services for own needs*

In the activity of renting and operating of own or leased real estate (68.2), a special distribution key is used to regionalise the income component gross operating surplus with net other taxes on production. It is based on data on useful floor space of dwellings weighted by central heating. A higher proportion of centrally heated dwellings in a region is taken as an indicator of higher quality, i.e. higher rents, and as such is used as a corrective of the useful floor space.

Data on the useful floor space and the number of dwellings with central heating are based on results of the census of population, households and dwellings held in 2011. In the census year, a source of data is also data on issued construction permits and permits for demolition or change of purpose of dwellings. Figures for current periods are obtained by adding new dwellings and subtracting the demolished ones and those whose purpose has been changed from the census data. In theory, it would be more correct to use data on the actually paid rents in regions, but these are not used because they are unreliable. There are relatively few dwellings that would be rented as the majority of people live in their own homes (about 90%).

In the remaining real estate activities (L), GVA is regionalised with the use of primary keys.

3.2.12 *Professional, scientific and technical activities (M) and administrative and support service activities (N)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.13 *Public administration and defence; compulsory social security (O)*

In the activity of defence (84), the income component compensation of employees at legal entities and gross operating surplus combined with net other taxes on production in activity 84.22 is regionalised relative to the number of employees in the Slovenian army. The source of data is the Ministry of Defence.

Primary distribution keys are used for distribution of GVA of the remaining part of the activity of public administration and defence; compulsory social security (O).

3.2.14 *Education (P)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.15 *Human health and social work activities (Q)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.16 *Arts, entertainment and recreation (R) and other service activities (S)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.17 *Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use (T)*

Only primary distribution keys are used for distribution of the income components of GVA.

3.2.18 *Activities of extraterritorial organisations and bodies (U)*

Slovenian extraterritorial organisations and associations include consular and diplomatic representations abroad, and data for them at the national level are included in the activity of regulation of foreign affairs (84.21) and in the activity of public administration and defence; compulsory social security (O).

3.3 Methods and sources for calculation of GVA by region and at current prices for the past year

Data on GVA by region at current prices for the previous year are not published as preliminary, as the timeliness of data sources allows us to ensure that the calculated data for the previous year are final. Reasons for revision may be ordinary revision of national aggregates for the last three years, possible change in the NUTS classification and new or improved data sources for calculation of distribution keys.

3.4 Regional GVA at constant prices and regional volume growth rates

The basis for calculation of GVA by region at constant prices for the past year is GVA by region at current prices and implicit price deflators. Deflators are calculated from GVA at the national level and are used for all regions equally. The method of double deflation is used at the national level.

Chapter 4 Quality assessment and improvements

4.1 Quality assessment

Regional accounts are part of the 2010 European System of Accounts (ESA 2010)⁴. To produce regional accounts, which are regional specifics of national accounts, the same statistical concepts and definitions are used, as this ensures compliance between the calculated aggregates of national and regional accounts (for example, GVA, employment, compensation of employees and similar).

Gross value added by activities in SKD 2008 is calculated for regions under the top-down method. When the regional GVA estimation started in 2000, the data on GVA at the national level were available for only 17 activities. The number of activities later increased to 220, which enabled better supervision and significantly improved the quality of results by region. A more detailed level of activity means that more homogeneous technology of production is used in activities and this makes distribution by distribution keys more accurate. It is stipulated in the Eurostat's manual for regional accounts methods⁵ that the top-down method is acceptable when no reliable information is available at local KAU for direct calculation of local GVA, which is why the emphasis is on the selection of adequate regional indicators.

Calculated distribution keys are based on local GVA, which is in compliance with the principle of residence (ESA 2010, 11.17). Regional accounts are as comprehensive as national accounts, which means that all residential units in the regional territory are captured. Data on employees (primary distribution key) are based on the Statistical Registry of Employment (SRE), which is a reliable and representative source of data about the job of an employee and provides data at the level of local KAU. The SRE enables classification of employees in different groups relative to the status of employment (employees at legal entities, self-employed, farmers, employees at individuals and similar). The SRE is maintained by SURS, which updates it on a monthly basis with data from administrative records. Wage statistics also provide data on the wages of employees of legal entities at the job level, and this complies with local KAU. In defining multi-regional enterprises, the Statistical Business Register of Slovenia is used, the basic observation units of which are enterprise and local KAU, and which is fully maintained by SURS.

The advantage of the approach used, in which different distribution keys are employed to distribute different income components of an activity's GVA, as compared to distribution of the whole activity's GVA by a single key, is that each key is better suited to that particular component of GVA so the overall accuracy is improved. The detailed classification of distribution keys into 220 activities improves the quality of calculation of GVA by activity and by region. Another advantage of such an approach is adaptability – by creating different combinations of employment tables from the SRE, it is possible to create new distribution keys, if these are more suitable.

Regional values of an activity are generally regarded to be of higher quality if a higher percentage of its gross value added is distributed by keys based on closely related indicators (Appendix 1). The income components of GVA that are distributed by region and distribution keys are similar in their content: compensation of employees that is an income component of GVA from national accounts is distributed with employees and wages (distribution key is based on the data from the Statistical Register of Employment (SRE) and statistical surveys on earnings). However, the closely connected indicators of the top-down method, as shown in the table for calculation of regional GVA (Appendix 1), could also be understood as a sum of the data under the bottom-up method.

SURS looks to provide users with quality and timely data that are internationally comparable and comparable over time, which is why quality checks are an integral element of statistical surveys. In calculating GVA by region, the process is supervised in order to determine shortcomings and errors and a plan of improvements is made, and changes introduced, on this basis. From the aspect of completeness and adequacy of data sources, they are compared to the data from previous years. The procedure of calculation of distribution keys and distribution of national GVA by region is checked for errors to be detected and eliminated. Estimates of regional accounts may also be partially (at the aggregate level) checked by means of data from other statistical surveys or estimated from administrative records.

⁴ Regulation No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts.

⁵ Manual on regional accounts methods. Eurostat. Luxembourg, 2013.

Regional data are always harmonised with national accounts data. When the first annual estimate of GVA of national accounts for the past year is released, and data for the past three years ($t + 8$ months) are revised, all revisions upon the release of $t + 12$ months are integrated in regional accounts.

Because the regional data by activity are harmonised with the national data at the national level, the final data are also checked with the data released in the previous year, by comparing growth rates and calculating revision rates. In order to establish deviations, the data are shown graphically for the entire time series.

SURS is an advocate of quality national statistics, an important part of which is also quality documentation about surveys. Production of documentation about surveys is thus part of the statistical process. Information about the quality of statistical data is collected during the entire statistical process, which helps in detecting possible systematic errors in the process. Publication of information about quality is a visible means of informing users about various aspects of the statistical data that they use. The published data are described in the methodological explanation, and the revision and reasons for it are also described, which makes it easier for users to understand the published data and thus improves their quality. Also available to users is a report on the quality of calculated and published national and regional accounts data, which is prepared by Eurostat in cooperation with the European Union Member States, Ireland, Norway and Switzerland.

4.2 Improvements

Possible improvements in the calculation of GVA by region should be sought in particular in an analysis of possibilities for a greater use of bottom-up and quasi bottom-up methods. It should be noted that it is possible to check the results of the current method by employing bottom-up methods. It is not possible to mostly replace the predominant top-down method because data sources that would enable direct calculation of the regional gross value added at the level of local KAU are not available. Although numerous administrative sources, for example financial statements, which are the most important source for calculating GVA by the production and income method at the national level are available, these are available for entire corporations, but not also for local KAU.

Chapter 5 Methodology for calculating regional gross fixed capital formation

5.1 Introduction

Gross fixed capital formation (GFCF) by region shows the investment activity of institutional units or their parts in an individual region or activity. Investments are a key factor of long-term economic growth and well-being and play an important role in reducing regional differences. The data on regional GFCF supplement national accounts and help in decision-making on national policies.

In accordance with the requirements of ESA 2010, the data are released by NUTS 2 at the level of two cohesion regions (Vzhodna Slovenija, Zahodna Slovenija) and by SKD 2008 activity at the so-called A*10 level. The data on GFCF by region have been available since 2000 and are published 22 months after the end of the reference period, i.e. each year in October. All released data are comparable over time. When the data for a new reference year are released, revised data from previous years are usually also published as a result of changes in data sources and calculation methods, as well as revisions of national accounts data.

The key released statistics are the volume of GFCF at current prices and structural shares by cohesion region and activity. Activities are classified into ten groups:

SKD areas	Designation
A	Agriculture, forestry and fishing
B + C + D + E	Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply, sewerage, waste management and remediation activities
C	Manufacturing
F	Construction
G + H + I	Wholesale and retail; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food service activities
J	Information and communication
K	Financial and insurance activities
L	Real estate activities
M + N	Professional, scientific and technical activities; administrative and support service activities
O + P + Q	Public administration and defence; compulsory social security; education; human health and social work activities
R + S + T + U	Arts, entertainment and recreation; other service activities; activities of households as employers; undifferentiated goods- and service-producing activities of households for own use; activities of extraterritorial organisations and bodies

The methodology for calculation of gross fixed capital formation by region, described below, is divided into three parts. General principles of measuring of GFCF by region are presented and the methods of distribution by region and definitions of key variables are described in the first part. Basic and auxiliary data sources for the preparation of regional calculations are presented in the second part. The last part describes the procedure of calculation of the initial aggregates of GFCF and the transition to the final estimates. The description of methodology relates to 2015 and does not differ greatly from the methodology used for other years.

5.2 General principles

5.2.1 Methods of distribution

The fundamental principle of distribution of GFCF is the residence of the economic owner. GFCF is ascribed to the economic owner of the fixed assets and located relevant to the centre of its predominant economic interest, i.e. the location where a unit engages in economic activities and transactions on a significant scale, either indefinitely or over a finite but long period of time (a year or more) (ESA 2010, 2.07).

Local KAU is the most suitable for statistical observation. Fixed assets owned by a multi-regional unit are allocated to the local KAUs where they are used (ESA 2010, 13. 33). Distribution of GFCF is also possible by means of an alternative, so-called territorial approach, under which GFCF is distributed to regions on the basis

of the location of assets. The principle of residence of local KAU is otherwise more recommendable than the territorial approach.

As in other transactions of regional accounts, direct methods for aggregation of data of residence units at the regional level (bottom-up principle) and direct methods of distribution of national aggregates to regions (top-down) are also combined when estimates of regional GFCF are prepared. Because GFCF is rather changeable by its nature and it is difficult to find suitable substitute indicators, the bottom-up method is recommended as the main method. If data are not available at the level of local KAU, local KAU of multi-regional enterprises may be assessed with regional indicators. In this case, we are talking about the so-called pseudo bottom-up aggregation method. The top-down method is used primarily in the case of harmonisation of regional assessments with aggregates of national accounts.

Considering the available data, GFCF may be divided by activity in two ways. GFCF in an individual activity may be divided by institutional sectors or types of fixed assets, such as structures, machinery and equipment, and intellectual property products. The approach by type of assets enables, among other things, the use of alternative GFCF indicators in the case of distribution of national aggregates by region, such as, for example, building permits for buildings, number of registrations or transported passengers for transport equipment, number of employees in the case of personal equipment and similar.

The distribution by institutional sectors, meanwhile, enables a more specific treatment of certain groups of business entities. In general, units that are residential only in one region (households, small companies or enterprises the local KAU of which are in the same region, local government units) are not problematic from the aspect of distribution of GFCF. More difficult in terms of methodology are multi-regional units, which perform their activities in multiple regions, for example, larger companies or central government units, which perform their activities throughout the entire country.

Specific activities from the aspect of distribution of GFCF by region are the activities of energy (D), water supply (E), telecommunications (J) and transport (H), for which multi-regional investments in infrastructural networks are characteristic. The latter are distributed by local units that manage them, and it is possible to use the territorial approach for assistance. The activity of transport also includes means of transportation, such as trains and aircraft, that may be distributed by region on the basis of indicators of transport. Also special are the activities of construction (F), for which mobile machinery is characteristic, and the activity of public administration and defence (O) with operation at the national level. Methods for preparation of regional GFCF by activity and special methodological features are described in detail in the Eurostat's manual for regional accounts methods (2013).

In Slovenian regional accounts, the majority of gross fixed capital formation by region is distributed with bottom-up methods. However, when data at the level of local KAU are deficient, other methods are used for distribution. The calculation procedure is described in detail in Chapter 5.4.

5.2.2. *Definitions of variables*

According to ESA 2010, gross capital formation consists of gross fixed capital formation, changes in inventories and net acquisitions of valuables. The GFCF component is displayed in regional accounts.

GFCF consists of acquisitions (purchases) of new and used fixed assets reduced by disposal (sale) of used fixed assets and increased by the costs of transfer of ownership of used fixed assets and non-produced assets (for example, the costs of transfer of land and marketing assets). Acquisitions include production for own needs.

Fixed assets are produced non-financial assets that are used in production multiple times or continuously over a period longer than one year. Fixed assets include dwellings, other buildings and structures, machinery and equipment, weapons systems, cultivated biological resources and intellectual property products.

Intellectual property products are the result of research and development, investigation or innovation leading to knowledge, use of which is restricted by law or other means of protection (ESA 2010, 3.132). These include research and development, mineral exploration, computer software and databases, entertainment, original literary or artistic works and other intellectual property products.

Non-produced non-financial assets are assets that are not generated in the production process and are not included in GFCF. These include natural assets (for example, land), contracts, licences, goodwill and marketing assets. Included in gross fixed capital formation are only major improvements (usually land improvements) and costs of transfer of ownership of non-produced assets.

5.3 Data sources

There are two types of data sources for the compilation of gross fixed capital formation by region: statistical surveys of gross fixed capital formation are in the first group, and various data sources that complement the data from the first group are in the second group.

5.3.1 Statistical surveys of fixed capital formation

The annual statistical survey of fixed capital formation (FCF) is the most important data source and the basis for the regionalisation of GFCF data. The data are obtained from business entities by means of questionnaires FCF-1a, FCF-1b and FCF-2. All SKD 2008 activities are included except section T (activities of households as employers) and section U (activities of extraterritorial organisations and bodies).

Units are selected for the FCF survey on the basis of capture with threshold and sample. Selected are all business entities that have at least 20 employees, and business entities with fewer than 20 employees if the value of their investment purchases, based on the data on value added tax (VAT) return, is higher than EUR 1 million. All municipalities and all units in activity O (public administration, defence and compulsory social security) are captured. Other units (units with fewer than 20 employees) are selected with a sample. Units of the general government sector and public companies are included in FCF-2 (approximately 1,800 units). Private companies captured with a threshold are in FCF-1a (approximately 3,000 units) and small legal entities and sole proprietors are captured with a sample in FCF-1b (approximately 1,000 units). Approximately 63% of total gross fixed capital formation generated in Slovenia was captured by means of this survey.

Data on investments in new and used fixed assets and on disinvestments by type of tangible and intangible fixed assets are collected in the main segments of the questionnaire. In addition to this, the questionnaire contains a special segment for the needs of national accounts, which is the primary source for distribution of GFCF.

While the data in the main segments of the questionnaire are collected under the so-called organisational principle, under which GFCF is ascribed to the predominant activity of the business unit and its headquarters, the data on investment purchases by municipality and activity in which the unit invests are collected in the regional segment. It is an individual investment that an institutional unit has created in a certain activity in a certain location, and not a local KAU, that is directly identified in the data source. When GFCF is distributed to all activities in which an institutional unit invests, and to all regions in which that unit invests, it can be indirectly assumed that a local KAU is used as the observed unit. The main method for distribution of GFCF is thus the quasi bottom-up method described in Chapter 5.4.1.

5.3.2 Other data sources

As for other statistical sources, it is sensible to separately treat two groups that provide data about GFCF and data about other variables used for regionalisation:

- national accounts data: these are data about GFCF at the whole country level, broken down by activity, types of fixed assets and institutional sectors. The latter are needed from the aspect of capture or for harmonisation of estimates of regional accounts by means of national accounts aggregates.
- data from other sources: these are used as distribution keys both for validation corrections of individual institutional units and for regionalising national accounts data. These include statistical sources such as VAT data on investment purchases, the Statistical Register of Employment, construction statistics, agricultural census or farm structure surveys, and data from other institutions (Slovenian Infrastructure Agency, Slovenian Railways, Police, Ministry of Defence and other).

The structure of data sources is shown in Table 5.1. The use of data sources is described in detail below.

Table 5.1: Structure of data sources for compilation of gross fixed capital formation by region, 2015 (in percentage)

	Purchase FCF	Sale FCF	GFCF	Exhaustiveness adjustments and final harmonisation	Total
Slovenia	71.2	7.8	63.4	36.6	100.0
Vzhodna Slovenija	67.9	5.5	62.3	37.7	100.0
Zahodna Slovenija	74.1	9.9	64.3	35.7	100.0

5. 4. Methods of compilation

The compilation of GFCF by region has two main phases. The primary, basic phase is based on the use of a primary data source, i.e. the statistical survey of FCF. As already mentioned, the calculation is done by the bottom-up method. In the second phase, the exhaustiveness adjustments phase, calculations from the primary phase are adjusted and complemented with other data sources and using various methods of regionalisation.

5.4.1 Primary phase

In the primary phase, used as a data source are data on investment purchases collected with statistical surveys on fixed capital formation based on the principle of economic ownership and location of the generated investment.

The main approach is bottom-up aggregation of data. The data are based on the territorial method of distribution; this is otherwise a secondary principle of distribution, although it is sensible to assume that the results of the residence principle do not differ much from the results of the territorial principle. In the case of uni-regional units, such as small enterprises, sole proprietors and local government units, the territorial principle is equal to the residence principle. It is assumed in the case of the multi-regional units that the local unit that uses the fixed assets is in the location of the investment. These are large companies that operate in multiple regions, and certain central government units.

Distribution of GFCF at the level of cohesion regions NUTS 2 is performed with aggregation of data on investment purchases (new and used assets) by the sections of SKD activities and seven institutional sectors (S.11 non-financial corporations; S.12 financial corporations; S.1311 central government; S.1313 local government; S.1314 social security funds; S.14 households; S.15 non-profit institutions serving households (NPISH)). Such a sector-based approach enables more precise regional keys for distribution of aggregates of exhaustiveness adjustments of national accounts to be obtained. The same distribution keys are also used for distribution of data on disinvestments that are available only at the institutional unit level.

As part of the primary phase, individual adjustments are also made, with which the data of the primary data source are properly corrected. Cases of statistically more important multi-regional units, which reported the data on the primary source entirely by headquarters, are treated individually. Smaller units usually deal with one activity and are located in one region, which is why such data are usually adequate.

An example of incomplete data due to specifics of an individual unit is data related to central government units, the Police and the Slovenian Armed Forces. In the primary data source, all GFCF of the mentioned units are distributed in the region where the unit has headquarters, although not all investments are implemented only in that region. Such investments are connected to a large extent to the number and location of the employees, which is why the data on occupied jobs by individual "regional" police departments is used for distribution of data of the Police; this is available in the annual reports on the work of the Police. Similarly, the data of the Ministry of Defence about the employees by region are used for distribution of military investments.

Of key importance is, particularly, regional distribution of investments of the Ministry of Infrastructure and the Infrastructure Agency. This is a central government unit that implements infrastructural investments throughout the entire country. Used for them as a distribution key is the data on realisation by project, specially obtained from the Agency. It is thus assumed for roads, bridges and other engineering facilities owned by the state that there is a fictitious production unit at the location of investments to which the asset may be ascribed.

Distribution keys are also used by enterprises for investments in the activity of railway passenger and freight transport, which invest primarily in railway rolling stock. Used as a distribution key is the data from the report by the Slovenian Railways on the utilisation of individual railway sections.

5.4.2 The exhaustiveness adjustments phase

Data collected with the primary data source do not cover the total of GFCF. In the second phase, the calculations from the first phase are thus completed to achieve exhaustiveness according to aggregates estimated as part of national accounts data.

Exhaustiveness adjustments by region are usually distributed with the top-down method by distributing the adjustments estimated as part of national accounts by means of distribution keys. Exhaustiveness adjustments for GFCF include adjustments for units that are not captured in the primary data source, and adjustments such as own production of software and investments in research and development. The total percentage of exhaustiveness adjustments in 2015 amounted to slightly less than 40% of the total value of GFCF.

Because exhaustiveness adjustments at the national level are estimated for each institutional sector, they are included in regional accounts in the same way. Distribution by sectors and areas of activity is performed in accordance with the structure from the primary data source. In certain cases, distribution is also performed by type of asset (housing investments, investments in research and development). Table 5.2 shows regional distribution of adjustments by individual groups of activities.

Table 5.2: Exhaustiveness adjustments for gross fixed capital formation by cohesion regions and activities, 2015 (in percentage)

	Vzhodna Slovenija	Zahodna Slovenija	Slovenia
A Agriculture, forestry and fishing	71.0	29.0	100.0
BCDE Industry	53.1	46.9	100.0
of which: C Manufacturing	52.2	47.8	100.0
F Construction	70.4	29.6	100.0
GHI Wholesale and retail, transportation, and accommodation and food service activities	42.1	57.9	100.0
J Information and communication	12.0	88.0	100.0
K Financial and insurance activities	20.5	79.5	100.0
L Real estate activities	57.0	43.0	100.0
MN Professional, scientific, technical activities, and administrative and support service activities	20.2	79.8	100.0
OPQ Public administration, defence, compulsory social security, education, health	25.3	74.7	100.0
RST Other services	18.4	81.6	100.0
Total activities	48.4	51.6	100.0

The majority of exhaustiveness adjustments relates to non-financial corporations (S.11) and households (S.14), while adjustments in financial corporations (S.12), government (S.13) and NPISH (S.15) account for only a few percent in total exhaustiveness adjustments. As previously mentioned, they are mostly distributed in accordance with the structure from the primary data source. Regional data on investments in research and development are added separately in all sectors.

Exhaustiveness adjustments for GFCF of non-financial corporations (S.11) are distributed by region and sections of activities in accordance with the structure from the primary data source. If there is no structure, the regional structure of investment purchases by VAT or structure of the number of employees is used.

In addition to NPISH, financial corporations (S.12) are the smallest sector by value of generated GFCF in the total value of GFCF, although it is very important in financial activities; in 2015 this activity accounted for approximately 95.4%. Exhaustiveness adjustments are also estimated almost exclusively in financial intermediation and include, in particular, investments in software developed on their own. Adjustments are

distributed in accordance with the structure from the primary data source. If it is deficient, the data on the number of employees are used for the structure.

GFCF of the general government sector (S.13) in 2015 amounted to 25.5% of the total GFCF and amounted to 95.4% of the group of activity O P Q. Adjustments are distributed in accordance with the structure from the primary data source.

The share of the household sector (S.14) in the total gross fixed capital formation in 2015 was 18.2%, and the majority of investments in this sector was made in certain activities, for example in agriculture, hunting and forestry 90.1%, and in real estate services 88.1% of the total gross fixed capital formation in the country. Exhaustiveness adjustments in 2015 covered the majority of the total gross fixed capital formation generated in that sector. This means that the use of a quality distribution key is even more important, as the bottom-up method is used for only a small part of the data. The majority of adjustments are related to investments in agriculture and housing investments by households. These adjustments are distributed in regional accounts by the following distribution keys:

- adjustments for gross fixed capital formation by self-employed persons in agricultural production (individual farmers) are distributed in terms of the utilised agricultural area;
- adjustments for investments by household in dwellings on the basis of the data on building permits issued to individuals and useful floor space;
- the remaining part of the adjustments are distributed by region in accordance with the structure from the primary data source.

The NPISH sector (S.15) is present primarily in arts, entertainment and recreation activities; in 2015 the GFCF of this sector amounted to 22.9% of the mentioned group of activities RST. As in other sectors, adjustments are distributed in accordance with the structure from the primary data source and by means of data on the number of employees.

Table 5.3 Shows the regional structure of GFCF by activities and institutional sectors.

	S11	S12	S13	S14	S15	Vzhodna Slovenija	Zahodna Slovenija	Slovenia
A Agriculture, forestry and fishing	9.5	0.0	0.0	90.1	0.4	70.5	29.5	100.0
BCDE Industry	96.4	0.0	0.0	3.6	0.0	58.4	41.6	100.0
of which: C Manufacturing	95.8	0.0	0.0	4.2	0.0	56.1	43.9	100.0
F Construction	72.5	0.1	0.0	27.3	0.0	64.8	35.2	100.0
GHI Wholesale and retail, transportation, and accommodation and food service activities	84.5	0.0	0.9	14.6	0.0	39.2	60.8	100.0
J Information and communication	84.6	3.3	7.7	4.3	0.1	21.1	78.9	100.0
K Financial and insurance activities	3.8	95.4	0.4	0.5	0.0	13.2	86.8	100.0
L Real estate activities	10.4	0.0	1.6	88.1	0.0	55.4	44.6	100.0
MN Professional, scientific, technical activities, and administrative and support service activities	65.7	0.0	27.6	6.4	0.2	21.3	78.7	100.0
OPQ Public administration, defence, compulsory social security, education, health	3.1	0.0	95.4	0.3	1.2	43.9	56.1	100.0
RST Other services	29.6	0.0	40.1	7.4	22.9	23.8	76.2	100.0
Total activities	52.5	2.9	25.5	18.3	0.7	46.6	53.4	100.0

In the last step in the second phase, regional accounts data are finally reconciled with the national accounts data. Because a part of the data on GFCF is calculated by the bottom-up method, differences arise between results at

national and regional levels due to the use of different data sources. A part of the final adjustment is also the adjustment of regional data for the value of GFCF as a result of balancing the expenditure approach of calculating GDP and the production approach. In both types of final adjustment, the data on gross fixed capital formation by region are adjusted proportionally according to NUTS 2.

Future development or possible improvements in the quality of methodology are directed mainly towards finding additional sources for distribution of GFCF of the general government sector and releasing the data on national GFCF by region that are of particular interest for users. Methodological improvements are also possible by means of distribution of GFCF to the more detailed level of NUTS 3.

Chapter 6 Methodology for calculating compensation of employees by region

6.1 Introduction

Compensation of employees is the total payment in cash or in kind paid to an employee for their performed work in the region where the employer has its headquarters. Compensation of employees is the primary income of employees and is the largest category of primary income, as it accounts for a significant share of GDP (48.7% in 2015). SURS displays these data in accordance with the requirements of ESA 2010 at the level of NUTS 2, for the cohesion regions Vzhodna Slovenija and Zahodna Slovenija, and by SKD 2008 activities at the A*10 level. Table 6.1 shows compensation of employees in 2015.

Table 6.1: Compensation of employees by activities and cohesion regions, Slovenia, 2015

	Slovenia	Vzhodna Slovenija	Zahodna Slovenija	Vzhodna Slovenija	Zahodna Slovenija
	million EUR			%	
A Agriculture, forestry and fishing	112	76	37	67.5	32.5
BCDE Industry	5,193	2,935	2,258	56.5	43.5
of which: C Manufacturing	4,559	2,572	1,987	56.4	43.6
F Construction	1,030	539	490	52.4	47.6
GHI Wholesale and retail, transportation, and accommodation and food service activities	4,044	1,476	2,568	36.5	63.5
J Information and communication	747	127	620	17.0	83.0
K Financial and insurance activities	737	188	548	25.6	74.4
L Real estate activities	117	40	77	34.2	65.8
MN Professional, scientific, technical activities, and administrative and support service activities	2,134	693	1,441	32.5	67.5
OPQ Public administration, defence, compulsory social security, education, health	4,325	1,885	2,440	43.6	56.4
RST Other services	496	143	353	28.9	71.1
Total activities	18,935	8,102	10,833	42.8	57.2

Compensation of employees by regions can be observed from two aspects – the aspect of the entity paying out the funds (business entity, subsidiary or facility) or the aspect of the recipient of the funds (employee). In this chapter, compensation of employees is treated from the aspect of the entity paying out the funds; this means that it is displayed in the region where this entity has its headquarters. If the headquarters of the entity paying out the funds and the residence of the employee are always in the same region, the results of calculations from both aspects are identical, although this is rarely the case due to the impact of daily commuting. The residence of daily commuters is frequently in a region that is not the region in which the entity paying out the funds has its headquarters, which is why there are differences in the calculation results. The methodology for estimating compensation of employees by region from the aspect of the recipient of the funds is shown in Chapter 8.

The methodology for estimating compensation of employees by regions described in this chapter is divided into four sets of content. The general principles of calculation and the manner in which the data and revision policy are published are described first. This is followed by a short description of data sources, and the method of calculation is described in the last and most important part. The description of the methodology relates to 2015. The methodology applied for other years is no different.

6.2 General principles

6.2.1 *Methods of distribution*

Distribution of compensation of employees by regions is based on the residence of the unit, i.e. the entity paying out the funds, and is assigned with respect to its centre of predominant economic interest, i.e. a location exists within the economic territory of a country where a unit engages in economic activities and transactions on a significant scale (ESA 2010, 2.07).

In regional accounts, compensation of employees is distributed at the level of NUTS 2 (cohesion regions Vzhodna Slovenija and Zahodna Slovenija) with the top-down method. This means that compensation of employees is estimated on the basis of national data with regional breakdowns, where distribution keys are based on the data of local KAUs. Distribution keys are calculated from variables whose movement is positively related to the movement of compensation of employees (for example, hours worked or number of employees; ESA 2010, 13.30). Because the top-down method is used, adjustment to national accounts data is not necessary.

Compensation of employees is distributed to the local KAUs in which persons are employed, otherwise the number of employees by local KAUs is used as the distribution key. The indirect method used is improved by using the data that is broken down in detail into 220 activities (SKD). A method better than that which is currently employed would be to use the data on hours worked (ESA 2010, 13.30), although these data by cohesion regions are not sufficiently complete and reliable.

6.2.2 *Definition of variables*

According to ESA 2010, compensation of employees has two main components: gross wages and salaries and employers' social security contributions.

Gross wages and salaries include all gross payments for regular and overtime working hours, premiums for productivity and bonuses under periodic and annual calculations. It includes all payments made by employers to employees for the time when they do not work due to annual leave, national holidays or due to sick leave; employers pay the latter only for a certain period (up to 30 days). Sick leave longer than 30 days is paid by the Health Insurance Institute of Slovenia (ZZZS), which is why these payments are not part of compensation of employees.

Personal remunerations comprise financial compensations paid to employees for food, transport to and from work and allowance for annual leave, and include tips in hospitality and services activities, estimated value of use of business cars for private purposes and reimbursement of business trip costs.

Employers' social security contributions include actual (compulsory and voluntary) and imputed employers' contributions. Actual social security contributions consist of compulsory contributions for social security (pension and health insurance, insurance in the event of injury at work or occupational disease, parental care and employment). These contributions are determined by the Social Security Contributions Act (ZPSV) in the total amount of 16.1% of gross wage (in 2015). They are calculated and paid by employers for the benefit of their employees. Employers may also pay premiums into private pension funds for the benefit of employees.

Imputed social security contributions consist of all wage compensations for the duration of absence from work due to illness, accidents and similar, paid by the employer.

6.2.3 *Publication practice and revision policy*

SURS publishes data on compensation of employees by regions 12 months after the end of the reference year. The calendar year is the reference year. The release calendar is compiled one year in advance and published on SURS's website.

The data are published in the First Release collection with the title Gross Domestic Product by regions on SURS's website. The first release contains the most important information with a short commentary and a link to detailed tables in the SiStat Database. All forms of releases are prepared in Slovenian and English.

The key released statistics is the volume of compensation of employees at the NUTS 2 level for the cohesion regions Vzhodna Slovenija and Zahodna Slovenija and by SKD groups of activities at the so-called level A*10; activities at this level are compiled into ten groups, as shown in Table 6.2.

Table 6.2: Groups of activities SKD A*10

SKD areas	Designation
A	Agriculture, forestry and fishing
B + C + D + E	Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply, sewerage water, waste management and remediation activities
C	Manufacturing
F	Construction
G + H + I	Wholesale and retail; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food service activities
J	Information and communication
K	Financial and insurance activities
L	Real estate activities
M + N	Professional, scientific and technical activities; administrative and support service activities
O + P + Q	Public administration and defence; compulsory social security; education; human health and social work activities
R + S + T + U	Arts, entertainment and recreation; other service activities; activities of households as employers; undifferentiated goods- and service-producing activities of households for own use; activities of extraterritorial organisations and bodies

On the date of release on SURS's website, the data are also sent to Eurostat. In accordance with the data transmission programme under ESA 2010, data on compensation of employees must be sent to Eurostat within 24 months after the reference period, although data sources enable SURS to send the data within 12 months.

Revisions of compensation of employees are a consequence of changes in data sources for the calculation of distribution keys and revisions of national accounts data. Revisions are integrated into accounts until the next publication of regional accounts (more about revisions in Chapters 2.1.2 and 2.2).

All released data are comparable over time. There are no breaks in the time series, because all necessary revisions are made in the entire data series. No special methods are used for retrospective calculations; such data are calculated by the same method used in regular calculations.

6.3 Data sources

6.3.1 Statistical Register of Employment (SRE) and Labour Force Survey (LFS)

Different data sources are used for estimating compensation of employees by regions. The most important source is the Statistical Register of Employee (SRE), which is managed by SURS. The primary purpose of the SRE is providing data on persons in employment for the Labour Force Survey (LFS) and other statistical surveys. For this purpose, data are released on a monthly basis for persons who were active on the last day in the month, and certain data from Central Population Register (CRP), the Business Register of Slovenia (BRS) and the Statistical Business Register of Slovenia (SBRs) are attributed to them and stored in the Data Warehouse (more about the SRE in Appendix 2).

Observation units are all persons in employment who are included in compulsory social security insurances on the basis of an employment contract or self-employment. All employed and self-employed persons who work in the Republic of Slovenia are taken into account, regardless of whether they are in fixed-term or permanent employment, full or part time. Also included persons who are on maternity leave or childcare leave, are absent due to illness or injury, or who care for a close family member, if social security contributions are paid for them. Not included in the SRE are persons who work on the basis of a work contract or copyright contract, persons who perform student work, unpaid family workers, and persons who perform work for direct payment.

For the calculation requirements of primary distribution keys for the distribution of national data on compensation of employees, the data on persons who were active on the last day of June are released from the Data Warehouse. The following variables are used:

- SID – statistical identifier of persons,
- registration number of the business entity (7-digit number; from the SBRs) where the person works,

- registration number of the subsidiary and part of business entity (10-digit number; from the SBRS) where the person works,
- the status of activity of an employed person (employed at a business entity, i.e. in an enterprise or other organisation, employed by an individual, self-employed, employed person who performs a professional activity as their only or main occupation, farmer; from the M forms of the Health Insurance Institute of Slovenia),
- basis for insurance of an employed person (from the M forms of the Health Insurance Institute of Slovenia),
- code of the main activity (SKD) of the business entity (from the SBRS),
- code of the activity (SKD) of the subsidiary or part of business entity (from the SBRS),
- municipality of the job (5-digit level of the Standard Classification of Territorial Units; from the SBRS),
- statistical region of the job (3-digit level of the Standard Classification of Territorial Units; from the SBRS).

6.3.2 *Statistical survey Monthly report on earnings paid by legal entities (Form 1-ZAP/M)*

The data on gross wages collected with the Monthly statistical survey on earnings paid by legal entities (Form 1-ZAP/M) in the Republic of Slovenia is used to calculate the primary distribution key for distribution of national data on compensation of employees.

Included in the ZAP/M survey are employed persons with employment contracts with legal entities in the public and private sectors who received wage or wage compensation chargeable to the employer in the observed month. Persons who work on the basis of work contracts or copyright contracts are not taken into account. All employed persons are included in ZAP/M, regardless of whether they are in fixed-term or permanent employment, full or part time. Also not included are sole proprietors and persons employed by them; persons who perform a professional activity; persons who perform public works; posted employed persons and farmers (more about ZAP/M in Annex 2).

The following data are taken from ZAP/M for distribution of national data on compensation of employees:

- registration number of the subsidiary and parts of business entity (10-digit number),
- code of the main activity (SKD) of the business entity,
- code of the activity (SKD) of the subsidiary or part of business entity,
- number of employed persons who receive wages,
- monthly gross wage,
- municipality of the job (5-digit level of the Standard Classification of Territorial Units),
- statistical region of the job (3-digit level of the Standard Classification of Territorial Units).

6.3.3 *Statistical Business Register of Slovenia (SBRS)*

The SBRS is a source of data for determining whether the business entities from the previously mentioned sources - SRE and ZAP/M - are uni-regional or multi-regional. The SBRS is fully maintained by SURS. The main sources for maintaining the SBRS are the BRS, administrative and statistical sources. In the process of preparing and updating the SBRS, SURS converts administrative units into statistical units, defines new statistical units (local kind-of-activity units (KAUs), local units), monitors demographic events of business entities and management of statistical variables that do not exist in the BRS (statistical activity, statistical identifier – SIR and other). Statistical identifier (SIR) is intended for identification and monitoring of units and their successors. SIR is a connecting key between statistical databases that contain SIR (more about the SBRS in Appendix 2).

The basic observation units are companies and local kind-of-activity units (local KAUs), which is the lowest and most detailed statistical unit. Local units and kind-of-activity units (KAUs) are created from local KAUs by means of relations.

In order to determine whether business entities from the SRE and ZAP/M, which is taken into account in the calculation of primary distribution keys for distribution of national data on compensation of employees, are uni- or multi-regional, the following variables are taken from the SBRS:

- 10-digit registration number of subsidiaries and other parts of business entity: the first seven digits represents the registration number of the business entity to which the subsidiary or part belongs, and the remaining three digits represent the serial number of the subsidiary or part of the business entity,
- SIR of the company,
- SIR of the local KAU,
- code of the statistical region (geocode),
- code of the municipality (geocode),
- code of the principal activity (statistical SKD).

6.3.4 Other data sources

Other data sources used for the compilation of compensation of employees by region are used in the compilation indirectly – for the compilation of special distribution keys for distribution of national accounts data. These complement the primary data source where it is more appropriate to use them due to various reasons. These data sources are the farm structure survey (volume of work in agricultural holdings expressed in annual work units), records of the Slovenian Forest Service (data on forest area and volume of felled timber) and records of the Ministry of Defence (armed forces employees by barracks) (more in Chapters 3.2.1, 3.2.4, 3.2.11 and 3.2.13).

6.4 Calculation method

Compensation of employees by region is calculated under the top-down method. Data sources for the calculation of distribution keys enable compensation of employees to be distributed by region separately for employees at legal entities in the public and private sectors (enterprises, state institutions and non-profit institutions serving households) and for employees in unincorporated enterprises owned by households (sole proprietors, farmers). Added to the latter are self-employed persons and unpaid family workers whose primary income from employment has characteristics of wages and characteristics of income from work performed by a self-employed person as an entrepreneur. This income is called mixed income.

In the account of production, primary income and employment, compensation of employees is distributed and calculated for two groups of institutional units: for employees of legal entities and employees of sole proprietors – individuals and self-employed. Table 6.3 shows the share of compensation of employees of legal entities and in unincorporated enterprises.

Table 6.3: Share of compensation of employees of legal entities and in unincorporated enterprises⁶ in gross value added of the household sector, by activity, Slovenia, 2015

	Compensation of employees of legal entities	Compensation of employees of unincorporated enterprises
	%	
A Agriculture, forestry and fishing	10.5	3.3
BCDE Industry	55.3	1.9
of which: C Manufacturing	56.7	2.1
F Construction	48.3	8.6
GHI Wholesale and retail, transportation, and accommodation and food service activities	54.2	4.8
J Information and communication	54.8	0.3
K Financial and insurance activities	53.9	0.2
L Real estate activities	4.3	0.1
MN Professional, scientific, technical activities, and administrative and support service activities	58.8	4.9
OPQ Public administration, defence, compulsory social security, education, health	78.5	0.6
RST Other services	51.2	7.4
Total activities	53.5	2.8

Primary distribution keys are calculated from the weighted central employment matrix and are also calculated for two groups of institutional units: the number of employees of uni-regional legal entities (Table 6, source – the SRE) weighted with the average gross wage (source – ZAP/M); the number of employees of multi-regional legal entities (Table 8, source – the SRE) weighted with the average gross wage (source – ZAP/M); and number of employees of individuals, i.e. sole proprietors and persons who perform a professional activity (Table 4, source – the SRE) weighted with the average gross wage (source – ZAP/M) (more about primary keys in Chapter 1.4.5).

⁶ Added to compensation of employees of unincorporated enterprises is part of the mixed income of the self-employed.

In multi-regional legal entities, the region of the subsidiary or facility where the employee actually works is taken into account. It is established whether a business entity is multi-regional by means of the SBRS. This is accomplished by the 10-digit number that defines a subsidiary or facility by means of whether the business entity specified by the first seven digits of the 10-digit registration number has numbers differing from 000 in the last three slots. The last three slots are order numbers of a subsidiary or facility that belongs to the business entity.

Special distribution keys are calculated for activities on which the data are not covered in the SRE and ZAP/M or are not sufficiently reliable and there are more reliable sources. These are the activities A01 agriculture, A02 forestry and O84 defence. Distribution keys for agriculture represent the scope of work in agricultural holdings, expressed in annual work units. The data are derived from the agricultural census, farm structure surveys and economic accounts for agriculture. The distribution key for forestry is calculated on the basis of data on the surface area of forest and felling of timber. The data are obtained from official records and broken down at the level of municipality. For defence, the data on the number of employees in the army are obtained from an administrative source and broken down at the level of municipality or settlement (by postal code).

Compensation of employees at the national level is distributed to cohesion regions and by activity on the basis of weighted keys (number of employees and average gross wages), while special keys are used for agriculture, forestry and defence. As the top-down method was used, adjustments of data to national accounts data are not needed.

As the methodological concepts of ESA 2010 were used, the quality of data on compensation of employees by region and their comparability by countries is at quite a high level. Opportunities for improvements are constantly sought, including by seeking more complete and more reliable data sources at the level of local KAU. This would mean avoiding the use of assumptions that are only more or less an approximation of actual data in the distribution of data at the national level on compensation of employees by region and which, as such, may blur the actual picture of the level of development of regions and differences between them.

Chapter 7 Methodology for calculation of employment by region

7.1 Introduction

Comparisons between activities or sectors of the same economy are more useful if they are made by comparing national accounts aggregates (for example, GVA, compensation of employees and similar) with variables of labour input, including workforce, i.e. employees and self-employed. These are persons who perform an economic activity within the limits of production under the national accounts systems (ESA 2010, 2.04). Employment is estimated at the level of the statistical units as used for estimating production (GDP), therefore at the level of local KAUs and institutional units, and is the sum of employees and self-employed.

SURS releases the data on employment and employees in accordance with the requirements of ESA 2010 at the level of NUTS 2, for the cohesion regions Vzhodna Slovenija and Zahodna Slovenija, and by SKD 2008 activities at the A*10 level. The data are published 12 months after the end of the reference year. Also released together with data for the new reference year are revised data for previous years. Revision of data may be a consequence of revisions of national accounts, data sources for calculation of keys and changes to NUTS. All released data are comparable over time and there are no breaks in the time series.

The methodology for estimating employment by regions described in this chapter is divided into three sets of content. The general principles of calculation and data sources are described first, and the method of calculation is described in the last and most important part. The description of the methodology relates to 2015. The methodology applied for other years is not different.

7.2 General principles

7.2.1 Methods of distribution

Estimation of regional employment is based on the principle of residence of institutional units that have a centre of predominant economic interest and perform production in one or more regions. The estimation of employment by region must be compliant with estimated regional production or GVA, and for this reason it must include residents and non-residents employed in regional production units in the economic territory of Slovenia. This means that employment in an individual region also includes border workers who cross the border each day to work in Slovenia; foreign seasonal workers who move into the region to work; nationals who work in missions; and soldiers stationed abroad; members of the crews of ships and aircraft operated by resident units (ESA 2010, 11.17).

The method used for estimation of employment in the cohesion region Vzhodna Slovenija and the cohesion region Zahodna Slovenija is a top-down method. Data for the calculation of the primary distribution key is the number of employees from the SRE and ZAP/M (more about sources in Appendix 2). For certain activities, special keys are calculated from more suitable data sources (more in Chapters 3.2.1, 3.2.4, 3.2.11 and 3.2.13). Because the top-down method is used, adjustment to national accounts data is not necessary.

7.2.2 Definition of variables

In accordance with ESA 2010, employment defines all persons who deal with production activities included in the limits of production of national accounts (domestic concept). It includes all employed and self-employed persons. Persons with more than one employment are distributed as employed and self-employed persons with respect to their primary employment.

Employed persons are persons who are in an employment relationship:

- with legal entities (companies, enterprises, institutions, other organisations) or subsidiaries of foreign companies; elected or appointed holders of public or social office; owners of companies who are also managers and are not insured on some other basis;
- with self-employed persons, that is with sole proprietors; with persons who perform a professional activity as the sole or primary occupation, or with persons who use auxiliary work of other persons.

Employees also include persons employed through the student work service, employed in maritime transport on Slovenian ships, employed in Slovenian diplomatic and consular representations abroad, companies without employees and persons employed on the basis of contract work.

Also captured among employees are persons who currently do not work due to illness, injury, annual leave, maternity or parental leave, reduced economic activity, temporary dissolution or suspension of work and similar.

Self-employed persons are:

- individuals who perform an economic or gainful activity (sole proprietors),
- persons who perform a professional activity as the sole or primary occupation (for example, architects, attorneys, doctors, dentists, independent researchers, artists, teachers, coaches and others),
- farmers and unpaid family workers,
- professional athletes.

Also captured among the self-employed are persons employed on the basis of copyright contracts, unpaid family workers, if their voluntary activity results in goods.

7.3 Data sources

7.3.1 Statistical Register of Employment (SRE) and Labour Force Survey (LFS)

The same data sources are used for the distribution of employment by regions and the distribution of compensation of employees and other income components of gross value added.

The most important source is the SRE, which is managed by SURS. Observation units are all persons in employment who are included in compulsory social security insurances on the basis of an employment contract or self-employment. All employed and self-employed persons who work in the Republic of Slovenia are taken into account, regardless of whether they are in fixed-term or permanent employment, full or part time. Also included persons who are on maternity leave or childcare leave, are absent due to illness or injury, or who care for a close family member, if social security contributions are paid for them. Not included in the SRE are persons who work on the basis of a work contract or copyright contract; persons who perform student work; unpaid family workers and persons who perform work for direct payment.

For the needs of calculations of keys for distribution of national data on employment, the data on persons who were active on the last day of June are released from the SRE. The following variables are used:

- SID – statistical identifier of persons,
- registration number of the business entity (7-digit number; from the SBRS) where the person works,
- registration number of the subsidiary and part of business entity (10-digit number; from the SBRS) where the person works,
- the status of activity of an employed person (employed at a business entity, i.e. in an enterprise or other organisation, employed by an individual, self-employed, employed person who performs a professional activity as the only of main occupation, farmer; from the M forms of the Health Insurance Institute of Slovenia),
- basis for insurance of an employed person (from the M forms of the Health Insurance Institute of Slovenia),
- code of the main activity (SKD) of the business entity (from the SBRS),
- code of the activity (SKD) of the subsidiary or part of business entity (from the SBRS),
- municipality of the job (5-digit level of the Standard Classification of Territorial Units; from the SBRS),
- statistical region of the job (3-digit level of the Standard Classification of Territorial Units; from the SBRS).

7.3.2 Statistical survey Monthly report on earnings paid by legal entities (Form 1-ZAP/M)

The data on gross wages collected with the monthly statistical survey on earnings paid by legal entities (ZAP/M) in the Republic of Slovenia are used to calculate the primary distribution key for distribution of national data on employment by regions.

Included in the ZAP/M survey are employed persons (or their wages) with employment contracts with legal entities in the public and private sectors. Persons who work on the basis of work contracts or copyright contracts are not taken into account. All employed persons are included in ZAP/M, regardless of whether they are in fixed-term or permanent employment, full or part time. Also not included are sole proprietors and persons employed by them; persons who perform a professional activity; persons who perform public works; posted employed persons and farmers (more about ZAP/M in Annex 2).

The part of the data needed for distribution of the employment aggregate is taken from the statistical survey on earnings paid by legal entities. These data are as follows:

- registration number of the subsidiary and parts of business entity (10-digit number),

- code of the main activity (SKD) of the business entity,
- code of the activity (SKD) of the subsidiary or part of business entity,
- number of employed persons who receive wages,
- average monthly gross wage,
- municipality of the job (5-digit level of the Standard Classification of Territorial Units),
- statistical region of the job (3-digit level of the Standard Classification of Territorial Units).

7.3.3 *Statistical Business Register of Slovenia (SBR)*

The SBR is a source of data for determining whether the business entities from the previously mentioned sources – SRE and ZAP/M – are uni-regional or multi-regional. The SBR is fully maintained by SURS. The main sources for maintaining the SBR are the BRS, administrative and statistical sources. In the process of preparing and updating the SBR, SURS converts administrative units into statistical units, defines new statistical units (local kind-of-activity units (KAUs), local units), monitors demographic events of business entities and management of statistical variables that do not exist in the BRS (statistical activity, statistical identifier – SIR and other). Statistical identifier (SIR) is intended for identification and monitoring of units and their successors. SIR is a connecting key between statistical databases that contain SIR (more about the SBR in Appendix 2).

The basic observation units are companies and local kind-of-activity units (local KAUs), which is the lowest and most detailed statistical unit. Local units and kind-of-activity units (KAUs) are created from local KAUs by means of relations.

In order to determine whether business entities from the SRE and ZAP/M, which is taken into account in the calculation of primary keys for distribution of national data on employment, are uni- or multi-regional, the following variables are taken from the SBR:

- 10-digit number registration number of subsidiaries and other parts of business entity: the first seven digits represents the registration number of the business entity to which the subsidiary or part belongs, and the remaining three digits represent the serial number of the subsidiary or part of the business entity;
- SIR of the company,
- SIR of the local KAU,
- code of the statistical region (geocode),
- code of the municipality (geocode),
- code of the principal activity (statistical SKD).

7.3.4 *Other data sources*

Other data sources used for the compilation of employment by region are used in the compilation indirectly – for the compilation of special distribution keys for distribution of national accounts data. These complement the primary data source where it is more appropriate to use them due to various reasons. These data sources are the farm structure survey (volume of work in agricultural holdings expressed in annual work units), records of the Slovenian Forest Service (data on forest area and volume of felled timber) and records of the Ministry of Defence (armed forces employees by barracks) (more in Chapters 3.2.1, 3.2.4, 3.2.11 and 3.2.13).

7.4 **Calculation method**

Employment and employees by regions are calculated by the top-down method, with self-employed being the difference between them. At the national level, they are calculated in the account of production, primary income and employment for 220 activities of SKD 2008, and by regions they are distributed with distribution keys.

For distribution of employees by regions, the distribution key is calculated from the central employment matrix tables (Chapter 1.4.5). The number of employees is the sum of employees of individuals, i.e. sole proprietors and persons who perform a professional activity (Table 4, source – SRE), employees of uni-regional legal entities (Table 5, source – ZAP/M) and employees of multi-regional legal entities (Table 7, source – ZAP/M).

Employment by regions is distributed by primary and special distribution keys. The primary key is the sum of employees from all central employment matrix tables (1, 2, 3 and 4, source – SRE and 5 and 7, source – ZAP/M). Special distribution keys are calculated for the activities A01 agriculture and A02 forestry. The distribution key for agriculture represents the scope of work in agricultural holdings expressed in annual work units. The data are derived from the agricultural census, farm structure surveys and economic accounts for agriculture. The

distribution key for forestry is calculated on the basis of data on the surface area of forest and felling of timber. The data are obtained from official records and broken down at the level of municipality.

In multi-regional legal entities, the region of the subsidiary or facility where the employee actually works is taken into account. It is established whether a business entity is multi-regional by means of the SBRS. This is accomplished by the 10-digit number that defines a subsidiary or facility by means of whether the business entity specified by the first seven digits of the 10-digit registration number has numbers differing from 000 in the last three slots. The last three slots are order numbers of a subsidiary or facility that belongs to the business entity.

The national aggregates of employment and employees are distributed between the cohesion region Vzhodna Slovenija and the cohesion region Zahodna Slovenija and by activities on the basis of primary keys (non-weighted), and employment in agriculture and forestry is distributed with special keys. As the top-down method was used, adjustments of data to national accounts data are not needed.

As the methodological concepts of ESA 2010 were used, the quality of data on employment by region and their comparability by countries is at quite a high level. Self-employment by regions is not calculated by the described methods, as this is the difference between both aggregates. Changing the methodology for calculation of self-employed with the top-down is one of the possibilities to improve national accounts.

Chapter 8 Methodology for calculation of household accounts by region

8.1 Introduction

Household accounts by regions are prepared for residential households in the regional territory of the Republic of Slovenia. For practical reasons, these accounts are limited to distribution of income, without the generation of income account. The distribution account includes two accounts, namely the allocation of primary income account and secondary distribution of income account. Their purpose is to measure the primary income and disposable income of households that are residents in the region. SURS published household income accounts at the levels of NUTS 1 (Slovenia), NUTS 2 (cohesion regions) and NUTS 3 (12 statistical regions).

The same concepts are used for the compilation of household accounts by regions as for annual non-financial sector accounts. A detailed description of sources and methods for the compilation of non-financial accounts for all institutional sectors can be found in the ASA Inventory⁷.

A description of the methodology for compilation of regional household accounts is divided into five sets of content. The methods of regionalisation and definitions of variables are described first. This is followed by a definition of the household sector and the principle of residence, the manner in which data are released and the revision policy, as well as a description of the most important data sources. The methodology for preparation of the regional allocation of primary income account of the household sector and the secondary distribution of income account for the same institutional sector is described in the previous two chapters. The description of the methodology relates to 2015.

8.2 General principles

8.2.1 Regionalisation methods

Household income accounts are based on transactions by households that are residents in the regional territory. Used in general for the compilation of household accounts are:

- bottom-up methods,
- top-down methods or
- combined bottom-up and top-down methods.

A bottom-up method means that data on households are collected directly and that the regional aggregate estimate is a sum of the collected data. This method requires the harmonisation of regional estimates with the total values from national accounts.

A top-down method means distribution of the total national value by regions. The national value is distributed by the indicator (key) that is distributed by regions in the same way as the variable that is being assessed.

Selection of the method depends on the level of detail of data or the smallest statistical unit for which data sources are available. For the compilation of household accounts, this is an individual. The application of methods is described in detail in Chapters 8.4 and 8.5.

8.2.2 Definition of variables

Only some terms are briefly described in this chapter.

Household sector (S.14): Chapter 8.2.3.

Operating surplus and mixed income: Chapter 8.4.1

Allocation of primary income account shows distribution of income generated in the production process. In that account, households are treated as recipients of primary income (Chapter 8.4).

Primary income is a balancing item of the allocation of primary income account and, at the same time, the starting item of the secondary distribution of income account (Chapter 8.4).

Secondary distribution of income account shows how the balance of primary income changes due to current taxes on income and property, social security contributions and other current transfers. The balancing item is disposable income (Chapter 8.5).

⁷ ASA Inventory. Version 1.0. Reference year 2011. Methodology ESA 2010. Slovenia. December 2015. Available at: <https://www.stat.si/dokument/8927/ASAInventory.pdf>

Disposable income is income intended by households for final consumption (purchases, payments of tax and other liabilities and similar) or for savings (Chapter 8.5.6).

8.2.3 Household sector and residence

In accordance with ESA 2010, the household sector covers individuals or groups of individuals as consumers and entrepreneurs producing market goods and non-financial and financial services (market producer units).

Households as consumers are defined as small groups of persons who share the same living accommodation, who pool their income and wealth and who consume certain types of goods and services collectively (mainly housing and food).

Households as entrepreneurs are sole proprietors and partner companies without legal status (unincorporated enterprises) that are producers of market goods and services.

Also included in the household sector are individuals or groups of individuals as producers of goods and non-financial services for exclusively own final use (housing services for own consumption and household services produced by paid employees).

A household has a centre of economic interest in the region of residence, i.e. where it maintains a dwelling which members of the household treat and use as their permanent residence. All individuals who comprise a household are residents of the same region. Exceptions are students and long-term patients who live outside of the region of permanent residence for than a year. These are residents of the host country.

8.2.4 Publication practice and revision policy

SURS publishes household regional accounts 10 months after the end of the reference year (for example, data for 2015 were published in 2016). The release calendar is compiled one year in advance and is published on SURS's website.

Data become public with the release in the First Release collection on SURS's website. The first release contains the most important information with a short commentary and a link to detailed tables in the SiStat Database. All forms of releases are prepared in Slovenian and English.

Data are released at the levels of NUTS 2 and NUTS 3 (cohesion regions Vzhodna Slovenija and Zahodna Slovenija and 12 statistical regions).

The data are shown:

- in million euros,
- in regional structure (Slovenia = 100),
- per resident in EUR.

On the date of release on SURS's website, the data are also sent to Eurostat. In accordance with the data transmission programme under ESA 2010, data must be sent to Eurostat within 24 months after the reference period, although data sources enable SURS to send the data within 12 months.

Revisions of household accounts data are a consequence of revisions of national accounts data and changes in data sources that are used for calculating distribution keys or directly calculating transactions by regions. Revisions are integrated into accounts until the next publication of regional accounts (more about revisions in Chapters 2.1.2 and 2.2).

All currently released data are comparable over time. There are no breaks in the time series, because all necessary revisions are made in the entire data series. No special methods are used for retrospective calculations – these data are thus calculated by the same method used in regular calculations.

8.3 Data sources

Three primary data sources and several additional sources are used for the compilation of regional household accounts. The most important are data on personal income tax, namely personal income tax returns and current personal income tax (Chapter 8.3.1). Data on personal income tax include data from the field of social security (social transfers), although they are not captured in their entirety (Chapter 8.3.2). A third important data source is annual financial statements for sole proprietors, which are used for the calculation of the mixed income of unincorporated enterprises (Chapter 8.3.3).

In addition to the primary data sources, additional sources are also used, for example detailed national accounts data, data from other statistical surveys and other sources. These are briefly mentioned in Chapter 8.3.4 and described in detail in the description of accounts for an individual transaction.

The majority of data sources contain data about the address, municipality or administrative unit of the individuals that make up a household, which is why the regional distribution of data on income and expenditure in Slovenian household accounts is rather simple. If data about recipients or their unique personal identification number (EMŠO) are available, their income is distributed by region by means of the Central Population Register (CPR). Actual residence (temporary residence) of students is also determined by means of the CPR.

8.3.1 *Personal income tax*

Income tax is tax on the income of natural persons. Personal income taxpayers are all residents of the Republic of Slovenia who in a certain year received income whose origin is in Slovenia and outside of it. In addition to residents of Slovenia, non-residents are also personal income taxpayers if their income originates in Slovenia. Personal income tax is calculated and assessed on the basis of personal income tax return, tax rate and breaks in accordance with the valid legislation. The system of payment of personal income tax is regulated by the Tax Procedure Act (ZDavP-2) and the Personal Income Tax Act (ZDoh-2).

SURS obtains data on personal income tax on the basis of the National Statistics Act, an agreement on the exchange of data and technical protocol on disclosure of personal income tax data concluded between the Ministry of Finance (MF), the Financial Administration of the Republic of Slovenia (FURS) and SURS. FURS sends preliminary control data on personal income tax (1 table, approximately 5 million pieces of data) to SURS by 5 June of the current year for the data relating to the previous year. SURS receives the final control data on personal income tax (1 table, approximately 5 million pieces of data) and data from the income tax assessment relating to the previous year (7 tables, over 2 million pieces of data) by 10 December of the current year. Data for the compilation of household income accounts is available four months later. In this period the logical control is performed, and possible mistakes are removed.

Income tax data are allocated into separate files, according to data type:

- personal income tax returns (income from employment, income from business activity, income from agriculture and forestry, property income, other income), available since 1993;
- relief for supported family members, available since 1997;
- control data (payers' declarations), available since 1997;
- data on income from abroad, available since 2005;
- data on assessed income tax, available since 2005.

8.3.2 *Social transfers*

From the aspect of households, social transfers are income received on the basis of certain rights. These rights are set out statutorily, and may derive from pension and disability insurance, compulsory social insurance, property situation, etc. Data on social transfers are sent to SURS by institutions responsible for implementing social protection programmes, on the basis of the National Statistics Act and concluded agreements on data transmission: the Pension and Disability Insurance Institute (ZPIZ), the Ministry of Labour, Family and Social Affairs (MDDSZ) and the Employment Service of Slovenia (ZRSZ). Data received by SURS are primarily used for conducting the statistical survey on expenditure and receipts of social protection schemes.

Data on social transfers do not contain data on the residence of recipients, which is why one of the elements of data preparation is connecting or distributing income in the appropriate region, by means of the CPR. The linking element between the CPR and data on recipients is the personal identification number.

8.3.3 *Annual financial statements*

In accordance with the Companies Act, sole proprietors are obligated to submit the annual financial statement and balance sheet for the previous business year to the Agency for Public Legal Records and Related Services (AJPES) not later than on 31 March of the current year. In regional accounts these data are used for the compilation of the mixed income of unincorporated enterprises in the allocation of the primary income account.

When using the annual financial statements in regional household accounts, attention must be paid to possible inconsistency between the data source and the theoretical requirements of the methodology. Annual financial

statements specifically include data on the headquarters of the company, but not on the entrepreneur's residence, while the methodology requires entrepreneurs' income to be counted in the region of the entrepreneurs' permanent residence. Linking the data of two registers, namely the SRE and the CPR, showed that of 60,822 entrepreneurs there were 2,178 whose region of residence differed from the region of the company's headquarters (as of 31 December 2015). These entrepreneurs represent less than 4% of all entrepreneurs, therefore it may be assumed that the data source used corresponds to the prescribed methodology or the deviation does not impact on the calculation results significantly (Table 8.1).

Table 8.1: Region of work and region of residence of sole proprietors, 31 December 2015

Number of sole proprietors in employment (self-employed)	60,822
Number of self-employed entrepreneurs whose region of work and region of residence are the same	58,644
Number of self-employed entrepreneurs whose region of work and region of residence are not the same	2,178
Share of sole proprietors who work and live in different regions (in percentage)	3.6

8.3.4 Other data sources

Other data sources that are used for the compilation of regional household accounts are the results of statistical surveys, register data and various inquiries:

- the compilation of gross domestic product by region is the data source for distribution keys for the mixed income of household agricultural activities and the operating surplus of owner-occupied dwellings, and furthermore also provides data on the number of residents by region;
- the statistical survey on issued building permits provides data on the number of buildings, their size and the dwellings in them according to building type and type of investor and by statistical regions;
- the statistical survey on scholarship recipients is the source of data on scholarship recipients and scholarships;
- the statistical survey EU-SILC (Survey on Income and Living Conditions) is the data source for mortgage and housing loans;
- the Statistical Register of Employment (SRE) provides the data on employees by activities (Appendix 2);
- statistical surveys in the field of education are the data source for the number of university and upper secondary school students by statistical regions for analyses;
- the Statistical Business Register of Slovenia is the data source for the number of self-employed by activities (Appendix 2);
- the Central Population Register is the data source for temporary residence of students;
- the Central Register of Registered Motor Vehicles of the Ministry of Infrastructure is the data source for the number of registered vehicles;
- the budgetary data for municipalities from the Ministry of Finance is the source of data on current transfers to non-profit organisations and institutions on fines and other financial penalties;
- data from insurance companies and the Lottery of Slovenia and the Sports Lottery.

8.4 Allocation of primary income account

The allocation of primary income account is the first account of the distribution accounts and shows the distribution of primary income among different institutional sectors. Primary income is the income that resident units receive by virtue of their direct participation in the production process, and the income receivable by the owner of a financial asset (dividend) or natural resource (annuity) in return for providing funds for, or placing natural resources at, the disposal of another institutional unit.

From the aspect of the household sector, the allocation of primary income account shows how households participate in the production process or shows the source of their primary income. The largest share of the primary household income is represented by compensation of employees (gross wages with the employers' contributions) that employees receive as payment for their work. The second largest source is net operating surplus and mixed income. Operating surplus of households originates from the housing activity of households (market housing activities and housing activities of owner-occupied households), while mixed income originates from the economic activity of unincorporated enterprises and agricultural activities of households. A much smaller share

is represented by property income and expenditure. Property income of households includes interest on financial investments, dividends from ownership interests in corporations and imputed income from technical provisions in insurance companies and pension funds. Household primary income is reduced by property expenditure, the major part of which consists of interest payments on loans.

SURS publishes the allocation of the primary income accounts of the household sector by region by the following categories:

- operating surplus/mixed income,
- compensation of employees,
- property income,
- property expenditure,
- balance of primary income as the balancing item of the account.

The value of operating surplus and mixed income is shown without consumption of fixed capital (net value), and consequently the balance of primary income is also shown in net value. Table 8.2 shows the allocation of primary income account for the household sector for 2015 by cohesion regions at the NUTS 2 level.

Table 8.2: Allocation of primary income account for the household sector, cohesion regions, 2015

Code	Transaction and balancing item	Slovenia	Vzhodna Slovenija	Zahodna Slovenija
		million EUR		
B.2/B.3	Net operating surplus/mixed income	4,114	2,280	1,834
D.1	Compensation of employees	16,430	8,197	8,233
D.4	Property income, receivable	658	256	402
D.4	Property income, payable	190	71	120
B.5	Net balance of primary income (balancing item)	21,012	10,663	10,349

8.4.1 Operating surplus and mixed income (B.2/B.3)

Operating surplus of the household sector is the residual category in the calculation of value added in the housing activity of households, including market rents and imputed rents for owner-occupied dwellings. It is shown in the household accounts in the net value without consumption of fixed capital.

Mixed income is the residual category of the calculation of value added of unincorporated enterprises and agricultural activities of households. These enterprises create income from self-employment that has characteristics of both income from work and income from capital. It is frequently impossible to delineate these two incomes, which is why this special item was created, characteristic only of the household sector, which contains both types of income. The balancing item in the generation of income account is thus gross operating surplus plus mixed income. It is shown in the household accounts in the net value without consumption of fixed capital.

The methods for compilation of operating surplus and mixed income of households at the national level are described in detail in ESA 2010 GNI Inventory (only in English), i.e. a detailed description of sources and methods for estimation of gross national income; the first chapter of the publication is available on the website of Eurostat⁸.

Two-thirds of operating surplus and mixed income of the household sector is created by unincorporated enterprises whereas housing activities represent 23% and agricultural activities 17%. Table 8.3 shows the data on net operating surplus and mixed income for the household sector by cohesion regions at the NUTS 2 level for 2015.

⁸ ESA 2010 GNI Inventory. Reference year 2011. Revised in 2018. Slovenia. December 2018. Available at: <https://circabc.europa.eu/w/browse/a52e88f2-ce9b-4187-b92f-982987744a86>

Table 8.3: Net operating surplus and mixed income of households, cohesion regions, 2015

	Slovenia	Slovenia	Vzhodna Slovenija	Zahodna Slovenija
	%	million EUR		
Unincorporated enterprises	60	2,474	1,302	1,172
Households' housing activities	23	954	503	451
Agricultural activity of households	17	686	476	210
Net operating surplus and mixed income	100	4,114	2,280	1,834

Mixed income from household agricultural activity by region is distributed by the top-down method with the distribution key. It is calculated by combining the data on the number of farmers in the region with the data on the size of agricultural land. The data source is the Agriculture Census, which is updated with other sources (Chapter 3.2.1).

Operating surplus of household housing activity by region is distributed by the top-down method with the distribution key. It is calculated on the basis of useful floor space weighted by the data on central heating in dwellings. The data source is the 2011 population and dwellings census (Chapter 3.2.11).

Data sources (Chapter 8.3.3) enable the mixed income of unincorporated enterprises at the regional level to be calculated in the same way as it is at the national level, with the exception of exhaustiveness adjustments. They are distributed by regions with the distribution keys, which are described as follows.

The calculation of the value added of unincorporated enterprises includes two types of adjustments:

- exhaustiveness adjustments in the calculation of the registered activities' value added (production, intermediate consumption and compensation of employees),
- exhaustiveness adjustments concerning activities that are not registered deliberately, illegal activities and activities that are not required to be registered.
- Exhaustiveness adjustments in the compilation of value added of registered activities of unincorporated enterprises mainly cover the adjustments related to non-reporting, deliberate incorrect reporting, gratuities, and production of software for one's own needs. In regional household accounts these adjustments are distributed proportionally by activities based on the primary data source (annual financial statements):
- output by value of sales,
- intermediate consumption by costs of goods and services,
- compensation of employees by costs of wages.

The other group of exhaustiveness adjustments for unincorporated enterprises concerns activities that are not registered deliberately, illegal activities and activities that are not required to be registered. These adjustments are distributed by region by the top-down method, therefore with the use of distribution keys. Tables 8.4 and 8.5 present data sources for calculating the distribution keys. Estimation of production for these activities is quite demanding at both levels, national and regional, which is why methodological improvements are planned.

Table 8.4: Sources for distribution keys for mixed income from activities that are not registered deliberately and illegal activities of households

Type of adjustment	Basis for distribution key	Source of data
Trade in drugs	number of persons who sought medical attention for the first time	NIJZ
Prostitution	number of night clubs with dance programme and accommodation	Internet
Healers	number of registered healers	SBRS
Construction	number of issued building permits	SURS
Child care at home and assistance to elderly persons	number of households in the region	SURS
Manufacture of furniture	number of issued building permits	SURS

Type of adjustment	Basis for distribution key	Source of data
Taxi drivers	income of registered taxi drivers	AJPES; annual reports
Renting of dwellings by individuals	income from renting real estate	FURS
Remedial education	number of university and upper secondary school students in region enrolled in education programmes	SURS

Table 8.5: Sources for distribution keys for mixed income from activities that are not required to be registered

Type of adjustment	Basis for distribution key	Source of data
Construction for own needs	number of issued building permits	SURS
Honoraria, work contracts	income from work under contracts	Financial Administration
Staff employed by private households	number of households in the region	SURS

8.4.2 Compensation of employees (D.1)

Compensation of employees in Slovenia represents approximately 80% of household primary income and more than 60% of all income received by households. It is the total remuneration, in cash or in kind, payable by an employer to an employee in return for work done by the latter during the accounting period. Compensation of employees comprises gross wages and employer social security contributions.

Compensation of employees by regions can be observed from two aspects – the aspect of the entity paying out the funds (business entity) or the aspect of the recipient of the funds (employee). In this chapter, compensation of employees is treated from the aspect of the recipient of the funds; this means that it is displayed in the region where the employee resides. If the headquarters of the entity paying out the funds and the residence of the employee are always in the same region, the results of calculations from both aspects are identical, although this is rarely the case due to the impact of daily commuting. The residence of daily commuters is frequently in a region that is not the region in which the entity paying out the funds has its headquarters, which is why there are differences in the calculation results. The methodology for estimating the compensation of employees by region from the aspect of the entity paying out the funds is shown in Chapter 8.

Wages and salaries (D.11)

Wages and salaries in cash include the value of all social security contributions, income taxes and similar, payable by the employee even if they are actually retained by the employer and paid directly to social insurance schemes, tax authorities and others on behalf of the employee. In addition to the basic wage, wages paid also include a number of compensations or personal benefits: higher rates for overtime work, for work in difficult conditions, allowances for transport to and from work, bonuses based on productivity, allowance for public holidays and annual leave, etc.

Wages in kind consist of goods, services and other benefits provided free or at reduced prices by employers, which can be used by employees in their free time and at their own discretion for the satisfaction of their own needs and wishes or those of other members of their households. The most common are: food and drink or price reductions obtained in free or subsidised canteens, housing services of a type that can be used by all members of the household to which the employee belongs, the use of vehicles or other durables provided for the personal use of employees, goods and services produced as outputs from the employer's own production processes, such as free travel for employees provided by railways or airlines, free coal for miners, or free food for employees in agriculture, the provision of sports, recreation or holiday facilities for employees and their families, etc.

In regional household accounts the category of gross wages is calculated by the bottom-up method with the aggregation of data on income from employment for an individual region. In the second step the regional values calculated by this method are adjusted to national values. The data source for the calculation of gross wages by region is income tax returns. Table 8.6 shows wages and other personal income from income tax returns that comprise the category of gross wages.

Table 8.6: Income from employment in income tax returns, cohesion regions, 2015

	Slovenia	Vzhodna Slovenija	Zahodna Slovenija
	million EUR		
Wage	13,066	6,480	6,586
Other personal income	1,260	674	586
Total	14,326	7,154	7,172
	%		
Structure	100.0	49.9	50.1

Table 8.7 shows the value of gross wages in national accounts and its distribution by regions. The data show that the amount of adjustment for the national level is EUR 2,022 million, which is 12% of the total value of gross wages. The difference between the categories "wages in income tax returns" and "basic gross wages in national accounts" is almost negligible. Major differences appear in categories of other personal income; in income tax returns these amount to EUR 1,260 million, and in national accounts to EUR 3,342 million.

Table 8.7: Gross wages in national accounts and distribution, cohesion regions, 2015

	Slovenia	Vzhodna Slovenija	Zahodna Slovenija
	million EUR		
Basic gross wage	13,006
Other personal income	3,342
Gross wage	16,348	8,163	8,185

... not available

Additional data sources are needed for regionalisation of other personal income by individual types of income. National accounts data could be broken down into lower categories on the basis of the labour cost survey. However, distribution requires that the same data are also available in personal income tax returns. Some types of income from the labour cost survey fully correspond to those from income tax returns, e.g. annual leave allowance and bonuses, while all other groups of income in income tax returns are too broadly defined. For that reason, the distribution of individual types or categories of gross wages with the existing data would be incorrect.

In the calculation of gross wages by region it is also necessary to point to an exception – income from student work. According to the regional accounts methodology, students who stay out of the region of their permanent residence for more than a year should be assigned to the host region. In income tax returns, the income from student work is shown in the region where students have their permanent residence. For this reason, an appropriate adjustment is made in the compilation of regional accounts. The basis for this is a linkage of the individual data from income tax returns with the CPR, i.e. the data on students' temporary residence. An adjustment of data for all years in the observed period was made on the basis of the results of the linkage of data for 2005 and 2006. The impact of the adjustment of income from student work on the structure between regions is relatively low (0.8 of a percentage point). The reason is due to the low number of registered students who report temporary residence outside of their home region.

Employment social contributions (D.12)

Also part of the compensation of employees is the social security contributions paid by employers in order to ensure that their employees are eligible for social benefits. Employer social security contributions may be either actual or imputed.

Employers' actual social security contributions are payments made by employers for the benefit of their employees to social security funds and private fund plans. These payments cover statutory, conventional, contractual and voluntary contributions in respect of insurance against social risks or needs. Although paid directly by employers to the insurers, these contributions are treated as a component of compensation of employees, who are then deemed as having paid them to the insurers. Employers' imputed social security

contributions comprise the wage compensations paid by employers during the absence from work of employees due to sickness, accidents and similar.

In regional accounts, employer social security contributions are calculated at the standard rate of 16.1% of employee gross wages. Added to this are premiums for voluntary supplementary pension and disability insurance paid by employers. Supplementary pension and disability insurance are based on a contract of a pension plan financed by the employer. The data source for supplementary pension insurance is data from income tax returns.

8.4.3 *Property income, receivable (D.4)*

Property income is the income receivable by the owner of a financial asset or a tangible non-produced asset in return for providing funds to, or placing the tangible non-produced asset at the disposal of, another institutional unit. Property income is classified in the following way in the system of accounts:

- interest,
- distributed income of corporations (dividends),
- reinvested earnings on direct foreign investment,
- other investment income,
- rents.

Household property income by region is calculated on the basis of the distribution of interest, dividends and other income from investment.

Interest (D.41)

Interest is the amount that the debtor becomes liable to pay to the creditor over a given period of time without reducing the amount of the outstanding principal. Interest as a form of property income is receivable by the owners of certain kinds of financial assets: deposits, securities other than shares, loans and other claims.

The data on interest received from cash deposits in banks and savings banks from personal income tax returns are used for calculating interest received by region. According to the Personal Income Tax Act (ZDoh-2), a personal income tax return does not include the category of interest received; these data can be obtained from personal income tax control data, which is based on the payers' returns. Interest is calculated by the bottom-up method.

Dividends (D.421)

Dividends are a form of property income received by owners of shares to which they become entitled as a result of placing funds at the disposal of corporations.

The data on dividends received from personal income tax returns are used for the calculation of dividends received by region. The data on dividends paid are obtained from personal income tax control data based on the payers' returns. Dividends received are calculated by the bottom-up method through the entire period.

Other investment income (D.44)

Other investment income includes: investment income that may be attributed to insurance policy holders, investment income that is paid from pension rights, and investment income that may be attributed to shareholders in collective investment funds.

Other investment income is distributed by regions by means of the distribution key. It is calculated on the basis of data on paid premiums for an individual region. Each year, SURS obtains data on premiums paid at the level of insurance establishments from the four biggest insurance companies; they represented a 75% market share on the Slovenian insurance market in 2015.

8.4.4 *Property income, payable (D.4)*

Property income payable includes interest on loans taken. In the allocation of primary income account, property income payable represents the lowest share, specifically less than 1% of the net balance of primary income. This category is distributed by region using a distribution key calculated on the basis of the estimates of the interest paid on housing loans. This estimate is based on data from the statistical survey EU-SILC (Survey on Income and Living Conditions), specifically data on housing mortgage loans and data from personal income tax returns.

8.4.5 Net balance of primary income (B.5)

Net balance of primary income is the balancing item of the allocation of primary income accounts. It is calculated as a sum of net operating surplus and mixed income, compensation of employees and property income receivable minus property income payable.

8.5 Secondary distribution of income account

The secondary distribution of income account shows the redistribution of the balance of primary income of an institutional sector among current taxes on income, wealth, etc., social security contributions and benefits (other than social transfers in kind), and other current transfers. The balancing item of the account is disposable income.

Household income that is shown in the regional secondary distribution of income account includes net balance of primary income (it is transferred from the allocation of primary income accounts), social benefits in cash and other current transfers. Social benefits in cash comprise pensions and other social transfers such as parental allowances, sickness and disability benefits, allowances for unemployment, other financial social assistance and state scholarships. Other current transfers comprise non-life insurance claims and miscellaneous current transfers which include company scholarships, gains on lottery and games of chance, financial aid from charity organisations, government aid in the event of natural disasters, remittances from relatives abroad, etc.

Household expenditure in the secondary distribution of income account includes current taxes on income, social contributions and other current transfers. The largest share of household expenditure is represented by social contributions. These are all contributions paid by employers, employees, the self-employed and individual farmers to social security funds. The next financial liability for households is represented by current taxes. These comprise income tax and other current taxes (taxes on ownership of buildings, holiday houses, boats, fees for motor vehicles registration, etc.). The lowest share of household expenditure in the secondary distribution of income account is represented by other current transfers; these comprise non-life net insurance premiums and miscellaneous current transfers (payments for lottery and games of chance, fines and damages, paid memberships and contributions to political parties, associations and similar organisations, etc.).

The balancing item of the account is net disposable income. Table 8.8 shows the secondary distribution of income account for the household sector for 2015 by cohesion regions at the NUTS 2 level.

Table 8.8: Secondary distribution of income account for the household sector, cohesion regions, 2015

Code	Transaction and balancing item	Slovenia	Vzhodna Slovenija	Zahodna Slovenija
		million EUR		
B.5	Net balance of primary income	21,012	10,663	10,349
D.62	Social benefits, other than social transfers in kind	5,346	2,769	2,578
D.7	Other current transfers, receivable	524	272	252
D.5	Current taxes on income, wealth, etc.	2,212	1,022	1,190
D.61	Social security contributions	5,474	2,715	2,759
D.7	Other current transfers payable	725	365	361
B.6	Net disposable income (balancing item)	18,470	9,602	8,868

8.5.1 Social benefits other than social transfers in kind (D.62)

Social transfers are transfers of funds to households that are intended to relieve those households from the financial burden related to various risks or needs. They can be made through collectively organised schemes or outside such schemes by government units or non-profit institutions serving households (NPISHs). The risks or needs, which according to ESA 2010 may be the basis for social benefits, are: sickness, disability, occupational accident or disease, old age, surviving family members, maternity, family, promotion of employment, unemployment, housing, education and general shortage.

Social transfers in funds are calculated by region by the bottom-up method. Data on social transfers are available in the control data (payers' data). These data include:

- pensions from compulsory pension and disability insurance (PDI),
- compensations from PDI (holiday allowance),
- compensation and other income from compulsory social security,
- assistance and attendance allowance, foreign care and assistance allowance,
- disability benefit and disability allowance, allowance for special disability and compensation for disability,
- parental allowance and childbirth allowance,
- child benefit, large family allowance and child care allowance,
- unemployment allowance,
- assistance and benefits for the socially disadvantaged.

8.5.2 *Other current transfers receivable (D.7)*

Non-life insurance claims (D.72)

Non-life insurance claims represent the claims due under contracts in respect of non-life insurance, i.e. the amounts which insurance companies are obliged to pay in settlement of injuries or damage suffered by persons or goods.

Non-life insurance claims are calculated by the bottom-up method on the basis of data obtained by SURS by means of a questionnaire sent to the four largest insurance companies. These four insurance companies represent a 75% market share in the field of non-life (property and health) insurance. SURS collects the data annually.

Miscellaneous current transfers receivable (D.75)

Miscellaneous current transfers received by households are:

- current transfers between households: all current transfers in cash and in kind received by resident households from other resident or non-resident households. These comprise remittances by emigrants or workers permanently settled abroad (or working abroad for a year or longer), members of their families living in the country of origin, or by parents to children in another location;
- payments of compensation: current transfers paid by institutional units to other institutional units as compensation for injury to persons or damage to property caused by the former, excluding payments for non-life insurance claims. Payments of compensation could be either compulsory payments awarded by a court, or ex gratia payments based on an agreement out of court;
- payments of gains from lotteries and games of chance;
- others: distributed in this group are company scholarships (state scholarship are social transfers in cash) and premiums payments on savings which the state pays to households at intervals as a reward for saving in a certain period.

The data on received scholarships and gains from lotteries and games of chance are used for the calculation of household income from miscellaneous current transfers by region. Miscellaneous current transfers by region are distributed by the combined method because both methods are used; the values of gains from lotteries and games of chance are distributed with the distribution key (the top-down method), while scholarships are distributed by the bottom-up method.

Gains from lotteries and games of chance are distributed by region with the distribution key that is calculated on the basis of data from the Lottery of Slovenia. It provides the data of payments of winnings by the place of business unit or agent (units of the Lottery of Slovenia, post offices or Petrol service stations).

Scholarships by region are calculated by the bottom-up method, specifically from individual data obtained from SURS's statistical survey on scholarships. When calculating scholarships, it is important to pay attention to two things:

- actual residence of students and appropriate distribution (whether the region of permanent residence differs from the region of school and whether the student lives outside their household, e.g. in a dormitory, with relatives or in rented apartment). According to methodology requirements, students who live outside their home region more than a year (and their income) must be treated as residents of the host region;

- when calculating the annual amounts of scholarships, the fact that students in their last year receive a scholarship only for ten months must be taken into account.

8.5.3 *Current taxes on income, wealth, etc. (D.5)*

Current taxes on income, wealth, etc., are all compulsory, non-refundable payments in cash or in kind, levied periodically by the state and by the rest of the world on the income and wealth of institutional units, and some periodical taxes that are assessed neither on the income nor on wealth. Current taxes on income, wealth, etc., are divided into:

- taxes on income,
- other current taxes.

Taxes on income (D.51)

Taxes on income consist of taxes on income, profits and capital gains. They are assessed on the actual or presumed incomes of individuals, households, corporations or non-profit institutions. They include taxes assessed on holdings of property, land or real estate when these holdings are used as a basis for estimating the income of their owners.

Taxes on household income by region are calculated by the bottom-up method on the basis of data on paid personal income tax; this comprises the largest share in the structure of income taxes paid by the household sector. Personal income tax covers all types of income mentioned above, except taxes on gains from lotteries. Taxes on gains from lotteries and other games of chance are calculated, assessed and paid by the organiser of the games of chance.

The basis for the calculation of the assessed household personal income tax is the data of FURS. Individual data on calculated or assessed tax are available to SURS, therefore it is calculated as the aggregation of the data by region.

Other current taxes (D.59)

Other current taxes represent 11% of the value of all current taxes paid by households. In national accounts they are represented by these types of taxes:

- current taxes on the ownership of real estate of higher value (taxes on the ownership of buildings, holiday houses and similar),
- taxes on movable property (taxes on boats and aircraft),
- payments made by households to obtain licences, rights (annual fee for the use of motor vehicles in road traffic, licence fee for public broadcasters (RTV Slovenia), water pollution tax and similar).

Distribution of other current taxes by region is done by the bottom-up method in which the distribution key that refers to registration fees for the vehicles, boats or aircraft of individuals is used. This type of tax represents the majority of other current taxes (more than 90%). The distribution key is calculated on the basis of records on registered motor vehicles; the records of the Ministry of Infrastructure and Transport include data on the number of registered cars classified by the administrative units in which the owners have permanent residence.

8.5.4 *Social contributions (D.61)*

Social contributions comprise actual and imputed social contributions. Actual social contributions are of three types:

- employers' social contribution: these are contributions that are paid by employers on behalf of their employees into social security schemes and other social insurance schemes related to employment;
- employees' social contributions: these are social contributions payable by employees to social security schemes and private schemes with or without funds;
- social contributions by self-employed and unemployed persons: these are social contributions payable for their own benefit by persons who are not employees – namely, self-employed persons (employers or own-account workers) and unemployed persons.

Imputed social contributions represent the counterpart to social benefits (minus possible employees' social contributions), paid directly by employers to their employees, former employees and other eligible persons (this means that they are not linked to employers' actual contributions). Imputed social contributions are benefits due to sickness or accidents, furlough, notice period, birth, marriage, death, severance pay at retirement and purchase of seniority period, severance pay to permanently redundant workers.

The data source for the calculation of household social contributions by region is personal income tax returns and the data of the ZPIZ. The total value of social contributions is distributed by the top-down method on the basis of the following data on actual social contributions:

- employer contributions: these are calculated at the standard rate of 16.1% of the gross wages of employees. Premiums of voluntary pension insurance paid by employers are added to these;
- social contributions of employed and self-employed persons from personal income tax returns (sum of social contributions from all types of income from which social contributions are paid, except contributions from pensions). To these are added social contributions paid by taxpayers from income from abroad;
- contributions for compulsory health insurance paid by the recipients of pensions. The data source for these data is the ZPIZ.

8.5.5 *Other current transfers payable (D.7)*

Net non-life insurance premiums (D.71)

Net non-life insurance premiums are premiums payable under insurance policies taken out by institutional units. Individual households take out policies on their own initiative and for their own benefit, independently of their employers or the state and outside any schemes.

Net non-life insurance premiums are calculated by the bottom-up method on the basis of data gathered by means of a questionnaire sent to the four largest insurance companies. These insurance companies represent an almost 90% market share in the field of non-life (property and health) insurance.

Miscellaneous current transfers payable (D.75)

Miscellaneous current transfers payable by households are:

- current transfers between households: these are all current transfers in cash or in kind paid by resident households to other resident or non-resident households. These comprise remittances by emigrants or workers permanently settled abroad (or working abroad for a year or longer), members of their families living in the country of origin, or by parents to children in another location;
- current transfers to non-profit institutions serving households (NPISHs): all voluntary contributions (except legacy), membership and financial support that NPISHs receive from households (also from non-resident households) and to a smaller extent from other units. The item includes regular membership and voluntary contributions paid by households to trade unions and political, sport, cultural, religious or similar organisations that are classified in the NPISHs sector;
- fines and penalties imposed on households by courts of law or other judicial bodies;
- lotteries and games of chance: payments of lottery tickets, payment in betting and other payments in games of chance.

The calculation of miscellaneous current transfers (payable) by region is made by means of three distribution keys:

- lotteries and games of chance,
- fines and penalties,
- current transfers of households to NPISHs.

On the basis of annual reports by the Lottery of Slovenia and the Sport Lottery, it was estimated that household payments for lotteries and games of chance represent approximately a third of miscellaneous current transfers. This third is distributed by the distribution key calculated on the basis of data from the Lottery of Slovenia on values of payments by different sales units.

The rest of the value of other current transfers is distributed on the basis of the data on household payments to NPISHs and payments of fines and penalties in the central and local budgets (each comprises approximately half of the value). Current transfers of households to NPISHs are distributed by the distribution key calculated on the basis of membership fees paid to political parties and other NPISHs. These data are obtained from the budgets of municipalities under Current transfers to non-profit organisations (revenue), published on the website of the Ministry of Finance (MF). The distribution key for distribution of fines and penalties is calculated from the data from municipalities on fines and other financial penalties (revenue in municipality budgets, MF) and the data of the Ministry of the Interior (MNZ) on fines issued for road transport offences by individuals.

8.5.6 *Net disposable income (B.6)*

Net disposable income is the balancing item of the secondary distribution of income account for households. It is calculated on the basis of the net balance of primary income, to which social transfers and other current transfers are added, and from which taxes on income, social contributions and other current transfers are deducted. Households intend this income for final consumption or for savings.

Appendix 1 Process table of the calculation of gross value added by activities, million EUR, 2015

Activities	Bottom-up methods	Top-down methods				total	Adjustment to national accounts data	Total
		statistical surveys and censuses		administrative data sources				
		closely related indicators	extrapolations, models and less related indicators	closely related indicators	extrapolations, models and less related indicators			
		1	2	3	4			
A Agriculture, forestry and fishing								
D.1 at legal entities	-	50 ¹⁾		-	35 ⁷⁾	85	0	85
D.1 at unincorporated enterprises	-	0	22 ⁴⁾	-	5 ⁷⁾	27	0	27
B.2g + (D.29 - D.39) at legal entities	-		7 ¹⁾	-	16 ⁷⁾	23	0	23
B.3g + (D.29 - D.39) at unincorporated enterprises	-		496 ⁴⁾	-	184 ⁷⁾	680	0	680
Gross value added	-	50	525	-	240	815	0	815
B Mining and quarrying								
D.1 at legal entities	-	81 ¹⁾		-		81	0	81
D.1 at unincorporated enterprises	-	2 ²⁾		-		2	0	2
B.2g + (D.29 - D.39) at legal entities	-		39 ²⁾	-		39	0	39
B.3g + (D.29 - D.39) at unincorporated enterprises	-		3 ³⁾	-		3	0	3
Gross value added	-	83	42	-		125	0	125
C Manufacturing								
D.1 at legal entities	-	4.394 ¹⁾		-		4.394	0	4.394
D.1 at unincorporated enterprises	-	165 ²⁾		-		165	0	165
B.2g + (D.29 - D.39) at legal entities	-		2.847 ¹⁾	-		2.847	0	2.847
B.3g + (D.29 - D.39) at unincorporated enterprises	-		341 ³⁾	-		341	0	341
Gross value added	-	4.559	3.188	-		7.747	0	7.747

Activities	Bottom-up methods	Top-down methods				total	Adjustment to national accounts data	Total
		statistical surveys and censuses		administrative data sources				
		closely related indicators	extrapolations, models and less related indicators	closely related indicators	extrapolations, models and less related indicators			
		1	2	3	4			
D Electricity, gas, steam and air conditioning supply								
D.1 at legal entities	-	306 ¹⁾		-		306	0	306
D.1 at unincorporated enterprises	-	1 ²⁾		-		1	0	1
B.2g + (D.29 - D.39) at legal entities	-		551 ^{1),5)}	-		551	0	551
B.3g + (D.29 - D.39) at unincorporated enterprises	-		21 ³⁾	-		21	0	21
Gross value added	-	307	572	-		879	0	879
E Water supply, sewerage, waste management and remediation activities								
D.1 at legal entities	-	243 ¹⁾		-		243	0	243
D.1 at unincorporated enterprises	-	1 ²⁾		-		1	0	1
B.2g + (D.29 - D.39) at legal entities	-		84 ¹⁾	-		84	0	84
B.3g + (D.29 - D.39) at unincorporated enterprises	-		2 ³⁾	-		2	0	2
Gross value added	-	244	86	-		330	0	330
F Construction								
D.1 at legal entities	-	874 ¹⁾		-		874	0	874
D.1 at unincorporated enterprises	-	156 ²⁾		-		156	0	156
B.2g + (D.29 - D.39) at legal entities	-		229 ¹⁾	-		229	0	229
B.3g + (D.29 - D.39) at unincorporated enterprises	-		549 ³⁾	-		549	0	549
Gross value added	-	1030	778	-		1.808	0	1.808

SLOVENIAN REGIONAL ACCOUNTS INVENTORY

Activities	Bottom-up methods	Top-down methods				total	Adjustment to national accounts data	Total
		statistical surveys and censuses		administrative data sources				
		closely related indicators	extrapolations, models and less related indicators	closely related indicators	extrapolations, models and less related indicators			
		1	2	3	4			
G Wholesale and retail trade, repair of motor vehicles and motorcycles								
D.1 at legal entities	-	2.346 ¹⁾		-		2.346	0	2.346
D.1 at unincorporated enterprises	-	122 ²⁾		-		122	0	122
B.2g + (D.29 - D.39) at legal entities	-		1.185 ²⁾	-		1.185	0	1.185
B.3g + (D.29 - D.39) at unincorporated enterprises	-		345 ²⁾	-		345	0	345
Gross value added	-	2.468	1.530	-		3.998	0	3.998
H Transportation and storage								
D.1 at legal entities	-	980 ¹⁾		-		980	0	980
D.1 at unincorporated enterprises	-	104 ²⁾		-		104	0	104
B.2g + (D.29 - D.39) at legal entities	-		783 ¹⁾	-		783	0	783
B.3g + (D.29 - D.39) at unincorporated enterprises	-		243 ³⁾	-		243	0	243
Gross value added	-	1.084	1.026	-		2.110	0	2.110
I Accommodation and food service activities								
D.1 at legal entities	-	387 ¹⁾		-		387	0	387
D.1 at unincorporated enterprises	-	104 ²⁾		-		104	0	104
B.2g + (D.29 - D.39) at legal entities	-		115 ¹⁾	-		115	0	115
B.3g + (D.29 - D.39) at unincorporated enterprises	-		138 ³⁾	-		138	0	138
Gross value added	-	491	253	-		744	0	744

Activities	Bottom-up methods	Top-down methods				total	Adjustment to national accounts data	Total
		statistical surveys and censuses		administrative data sources				
		closely related indicators	extrapolations, models and less related indicators	closely related indicators	extrapolations, models and less related indicators			
		1	2	3	4			
J Information and communication								
D.1 at legal entities	-	743 ¹⁾		-		743	0	743
D.1 at unincorporated enterprises	-	4 ²⁾		-		4	0	4
B.2g + (D.29 - D.39) at legal entities	-		526 ¹⁾	-		526	0	526
B.3g + (D.29 - D.39) at unincorporated enterprises	-		84 ³⁾	-		84	0	84
Gross value added	-	747	610	-		1.357	0	1.357
K Financial and insurance activities								
D.1 at legal entities	-	734 ¹⁾		-		734	0	734
D.1 at unincorporated enterprises	-	3 ²⁾		-		3	0	3
B.2g + (D.29 - D.39) at legal entities	-		606 ¹⁾	-		606	0	606
B.3g + (D.29 - D.39) at unincorporated enterprises	-		19 ³⁾	-		19	0	19
Gross value added	-	737	625	-		1.362	0	1.362
L Real estate activities								
D.1 at legal entities	-	115 ¹⁾		-		115	0	115
D.1 at unincorporated enterprises	-	2 ²⁾		-		2	0	2
B.2g + (D.29 - D.39) at legal entities	-		2.519 ^{1) 6)}	-		2.519	0	2.519
B.3g + (D.29 - D.39) at unincorporated enterprises	-		17 ³⁾	-		17	0	17
Gross value added	-	117	2.536	-		2.653	0	2.653

Activities	Bottom-up methods	Top-down methods				total	Adjustment to national accounts data	Total
		statistical surveys and censuses		administrative data sources				
		closely related indicators	extrapolations, models and less related indicators	closely related indicators	extrapolations, models and less related indicators			
		1	2	3	4			
M Professional, scientific and technical activities								
D.1 at legal entities	-	1.157 ¹⁾		-		1.157	0	1.157
D.1 at unincorporated enterprises	-	145 ²⁾		-		145	0	145
B.2g + (D.29 - D.39) at legal entities	-		533 ¹⁾	-		533	0	533
B.3g + (D.29 - D.39) at unincorporated enterprises	-		518 ³⁾	-		518	0	518
Gross value added	-	1.302	1.051	-		2.353	0	2.353
N Administrative and support service activities								
D.1 at legal entities	-	812 ¹⁾		-		812	0	812
D.1 at unincorporated enterprises	-	20 ²⁾		-		20	0	20
B.2g + (D.29 - D.39) at legal entities	-		94 ¹⁾	-		94	0	94
B.3g + (D.29 - D.39) at unincorporated enterprises	-		68 ³⁾	-		68	0	68
Gross value added	-	832	162	-		994	0	994
O Public administration and defence, compulsory social security								
D.1 at legal entities	-	1.116 ¹⁾		-	232 ⁸⁾	1.348	0	1.348
D.1 at unincorporated enterprises	-	0 ²⁾		-		0	0	0
B.2g + (D.29 - D.39) at legal entities	-		536 ¹⁾	-	64 ⁸⁾	600	0	600

Activities	Bottom-up methods	Top-down methods					Adjustment to national accounts data	Total
		statistical surveys and censuses		administrative data sources		total		
		closely related indicators	extrapolations, models and less related indicators	closely related indicators	extrapolations, models and less related indicators			
		1	2	3	4	5		
B.3g + (D.29 - D.39) at unincorporated enterprises	-		0 ³⁾	-		0	0	0
Gross value added	-	1.116	536	-	296	1.948	0	1.948
P Education								
D.1 at legal entities	-	1.582 ¹⁾		-		1.582	0	1.582
D.1 at unincorporated enterprises	-	3 ²⁾		-		3	0	3
B.2g + (D.29 - D.39) at legal entities	-		191 ¹⁾	-		191	0	191
B.3g + (D.29 - D.39) at unincorporated enterprises	-		41 ³⁾	-		41	0	41
Gross value added	-	1.585	232	-		1.817	0	1.817
Q Human health and social work activities								
D.1 at legal entities	-	1.364 ¹⁾		-		1.364	0	1.364
D.1 at unincorporated enterprises	-	29 ²⁾		-		29	0	29
B.2g + (D.29 - D.39) at legal entities	-		208 ³⁾	-		208	0	208
B.3g + (D.29 - D.39) at unincorporated enterprises	-		103 ²⁾	-		103	0	103
Gross value added	-	1.393	311	-		1.704	0	1.704
R Arts, entertainment and recreation								
D.1 at legal entities	-	270 ¹⁾		-		270	0	270
D.1 at unincorporated enterprises	-	3 ²⁾		-		3	0	3
B.2g + (D.29 - D.39) at legal entities	-		130 ¹⁾	-		130	0	130

Activities	Bottom-up methods	Top-down methods					Adjustment to national accounts data	Total
		statistical surveys and censuses		administrative data sources		total		
		closely related indicators	extrapolations, models and less related indicators	closely related indicators	extrapolations, models and less related indicators			
		1	2	3	4	5		
B.3g + (D.29 - D.39) at unincorporated enterprises	-		59 ³⁾	-		59	0	59
Gross value added	-	273	189	-		462	0	462
S Other service activities								
D.1 at legal entities	-	163 ¹⁾		-		163	0	163
D.1 at unincorporated enterprises	-	32 ²⁾		-		32	0	32
B.2g + (D.29 - D.39) at legal entities	-		23 ¹⁾	-		23	0	23
B.3g + (D.29 - D.39) at unincorporated enterprises	-		139 ³⁾	-		139	0	139
Gross value added	-	195	162	-		357	0	357
T Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use								
D.1 at legal entities	-	0 ¹⁾		-		0	0	0
D.1 at unincorporated enterprises	-	28 ²⁾		-		28	0	28
B.2g + (D.29 - D.39) at legal entities	-		0 ¹⁾	-		0	0	0
B.3g + (D.29 - D.39) at unincorporated enterprises	-		0 ³⁾	-		0	0	0
Gross value added	-	28	0	-		28	0	28
U Activities of extraterritorial organisations and bodies								
D.1 at legal entities	-	0		-		0	0	0

Activities	Bottom-up methods	Top-down methods					Adjustment to national accounts data	Total
		statistical surveys and censuses		administrative data sources		total		
		closely related indicators	extrapolations, models and less related indicators	closely related indicators	extrapolations, models and less related indicators			
		1	2	3	4	5		
D.1 at unincorporated enterprises	-	0		-		0	0	0
B.2g + (D.29 - D.39) at legal entities	-		0	-		0	0	0
B.3g + (D.29 - D.39) at unincorporated enterprises	-		0	-		0	0	0
Gross value added	-	0	0	-		0	0	0
Activities - total		18.641	14.414		536	33.591	0	33.591

Notes: Distribution keys for regionalization of income components

- 1) weighted number of persons employed by legal entities
- 2) weighted number of persons employed by natural persons
- 3) weighted sum of self-employed persons and persons employed by natural persons
- 4) annual work unit in agriculture and agricultural area
- 5) electricity production
- 6) useful floor area weighted by central heating
- 7) forest area and the amount of felled timber
- 8) number of persons employed on military posts

Income components:

- D.1 compensation of employees
- B.2G + (D.29 – D.39) gross operating surplus plus net taxes on production
- B.3G + (D.29 – D.39) gross mixed income plus net taxes on production

Appendix 2 Metadata on sources and variables used for estimation of GVA, employment and compensation of employees by activity and region

Statistical Business Register of Slovenia (SBRS)

History

A single register of organisations and communities was established in 1976 on the basis of the regulations that were in force at the time, and it was the first precursor of the current Business Register of Slovenia (BRS). It contained data on enterprises and various organisations – profit and non-profit legal entities. In addition to this, a single register of workshops was established in 1985 in order to manage the data on craftspersons. Both registers developed in accordance with the relevant legislative changes. In accordance with the Business Register of Slovenia Act, which was passed in 1995, the BRS was required to retain the data on all business entities in Slovenia, regardless of their legal or institutional form, with the exception of family farms and private households. For the previous registers, a transitional period for the coordination with the act was in force until 1997. The BRS was managed and maintained by SURS until July 2002, since when the BRS has been managed by AJPES. This change turned SURS from the manager to a user of the data with daily access to all records.

The SBRS was established as part of a project that SURS started implementing in 2011 and which ended in April 2016. All regulations and recommendations by Eurostat related to statistical units, registers and business demography were taken into account in the creation of the SBRS. The SBRS is a statistical register and is the so-called backbone for all business statistics. The SBRS is a collection of monthly and annual data.

The SBRS differs from the Business Register of Slovenia (BRS) in several details:

- The SBRS comprises a broader database than the BRS, as it contains data and information from other administrative and statistical sources.
- The SBRS contains all necessary information for detecting and creating fictitious units; detecting and implementing demographics and insolvency of units, determining continuity of the statistical identifier (SIR), determining the activity of units and determining the statistical activity.
- The SBRS is built from statistical units, and the BRS from administrative units.
- Time component: SURS takes over the BRS from the Agency for Public Legal Records and Related Services (AJPES) every week, while the SBRS is prepared as monthly and annual reports.

Observation units

The basic observation units are enterprise and local kind-of-activity unit (local KAU), which is the lowest and most detailed statistical unit. Local units and kind-of-activity units are created from local KAUs by means of relations.

Sources

The main source for the SBRS is the BRS. In combination with other sources, the BRS is statistically processed by means of various sub-processes, with which successors of units are determined on a monthly basis in the event of mergers by acquisition, mergers, etc., new fictitious units are created or those that no longer exist are closed, etc., and with which statistical activity is determined on an annual level for units whose administrative activity in the BRS is not appropriate. Monthly procedures are also implemented in the process: determining the statistical identifier (SIR), which enables tracing of units, and determining relationships between statistical units to establish views of the observation units. While sub-processes are being implemented, connections are also being made with variables and information from other administrative and statistical sources. The administrative sources are: court decisions, register of transaction accounts, register of spatial units of Slovenia, monthly and annual database of FURS on VAT, annual accounts collected by AJPES, and statements and returns collected by FURS. The statistical sources of data are: the monthly report on earnings paid by legal entities (1-ZAP/M form), the Statistical Register of Employment (SRE), quarterly surveys of operation of business entities (POSL-P/ČL), statistical survey of fixed capital formation (INV), information from short-term statistical surveys of demographic events and statuses and the Register of Groups of Companies.

SURS prepares the monthly and annual SBRS. The majority of work on the SBRS is related to the transformation of administrative units into statistical units, defining of new statistical units (local KAUs – fictitious units, kind-of-activity units and local units), monitoring demographics and insolvency of units and managing statistical variables

that do not exist in the BRS (statistical identifier SIR, statistical SKD, turnover, employees, statistical activity and similar).

The monthly SBRS is intended for monitoring variables that occur in units on a monthly basis, management of demographics of units and management of the statistical identifier, occurrence of fictitious units and changes related to, for example, the name, address, legal form of organisation, number of employees, relations between units and similar. In accordance with this, units of the SBRS that no longer operate are abolished on a monthly basis and registration of newly established units is entered.

The annual SBRS contains more data than the monthly SBRS and is prepared on the basis of the monthly SBRS, annual administrative and statistical sources.

Maintenance and updating

The SBRS is fully maintained by SURS. The main sources for maintaining the SBRS are the BRS, administrative and statistical sources. It is updated on a monthly and annual basis.

Integration between registers and administrative sources

SURS assigns the statistical identifier (SIR) to all SBRS units. SIR is intended for identification and monitoring of units and their successors in demographic events. Demographic events are: merger of units, merger by acquisition, split-off and transfer onto a new unit, conversion of sole proprietors into a company, direct successor due to change in the organisational form and similar.

SURS determines the statistical successor depending on the assigning and abolition of registration numbers in the BRS, which is managed by AJPES. The statistical successor is determined on the basis of the prescribed methodology on demographics of enterprises, namely on the basis of data on the number of employees, location and activity. The methodology is based on European recommendations for management of statistical business registers.

SIR is a connecting key between statistical databases that contain SIR.

Definition and classification of the principal activity

The current practice of distribution of units by activity in the BRS is that enterprises determine the principal activity for themselves and their local units. Because this variable from the BRS is used in different administrative procedures, it does not always reflect the realistic situation of operation of units. For this reason, an internal group of methodologists works in SURS to make sure that the statistical principal activity entered in the SBRS reflects as much as possible the actual situation of operation of units, in particular for very important units that strongly affect the dissemination of statistical data. In determining the statistical principal activity, the group thus deals as a priority with possible incorrect distributions by activity in the BRS for very important units. In doing so, it uses the information available from statistical surveys, published data for enterprises and, if necessary, it makes contact with units. The principal activity of a unit is the most important activity with which the unit generates the largest part of its value added. If the data on value added are not available, the activity with the largest share of net sales revenue or the activity in which the unit employs the largest number of people is taken into account.

Publication

The SBRS data are published on an annual basis. They are used for statistical and research purposes.

Variables

The SBRS captures data on units from 2015 onwards. The key variables of the SBRS are:

- variables from the BRS:
 - registration number,
 - name,
 - principal activity,
 - tax number,
 - institutional sector code (SKIS),
 - unit headquarters and address, municipality, town, street, house number, addition to house number, postal code, post office name,
 - geocodes.

- variables from statistical surveys:
 - statistical activity,
 - statistical identifier SIR,
 - employed persons,
 - persons who work,
 - sales revenue,
 - statistical activity,
 - investments,
 - demographic and insolvency status of the unit,
 - certain information about whether enterprises are part of a group of enterprises or another enterprise.

SIR is a statistical identifier that is assigned to all statistical units and is further used in all statistical surveys.

Geocodes are codes used and maintained by the Register of Spatial Units at the Surveying and Mapping Authority. These codes are based on the Standard Classification of Territorial Units and are coordinated up to the fifth level with the Classification of Territorial Units for Statistics (NUTS). National geocodes enable locations to be precisely pinpointed down to individual buildings.

Statistical Register of Employment (SRE) and Labour Force Survey (LFS)

The Statistical Register of Employment (SRE) is maintained by SURS. It enables a longitudinal insight into an individual person and the history of their employment from 1986 onwards. It is maintained on a monthly basis from the data obtained from M forms – registration of data for social insurance. Data are provided by employers (business entities: legal entities and individuals) who are obliged to pay contributions. They report the data that they must collect in accordance with legislation regulating labour, social and health care and statistics on M forms by means of a web service (Slovenia Business Point – eVEM) to units of the Health Insurance Institute of Slovenia (ZZZS). The ZZZS is authorised to collect data, preparation of daily packages of captured forms and disclosure to other institutions that are included in the single system of compulsory social insurance. SURS takes over the data once a month, at the beginning of a month for the previous month.

The primary purpose of the SRE is to provide data on persons in employment for the Labour Force Survey (LFS) and other statistical surveys. For this purpose, data are released on a monthly basis for persons who were active on the last day in the month, and they are assigned certain data from the CRP, the BRS and the SBRS and saved in the Data Warehouse. SURS publishes monthly data on the labour force 45 days after the reference period; the reference period is the last day in the month. Usually, the data from the LFS (monthly situations of labour force) are employed as a data source for further use.

Observation units

Observation units are all persons in employment who have compulsory social insurance, are employed or self-employed in Slovenia's territory, are at least 15 years old and are not retired. Persons may be in an employment relationship on the basis of a permanent or fixed-term employment contract and for full or part time or may be self-employed persons who have compulsory social insurance. Also included persons who are temporarily absent from work due to maternity leave, illness or other reasons, if they are covered by social security contributions. The SRE does not include persons who work on the basis of a copyright contract or work contract; persons who perform student work; persons who perform work for indirect payment and unpaid family workers.

Units in the SRE and LFS are divided with respect to insurance status:

- employed persons:
 - employees in companies, enterprises, institutes and other organisations,
 - employees in subsidiaries of foreign companies (if these subsidiaries are registered in Slovenia),
 - elected or appointed holders of public office,
 - mothers with children who work under special regulations,
 - owners of companies who manage their companies on their own and are not insured elsewhere,
 - persons employed through public works,
 - professional soldiers and soldiers in voluntary military service.
- persons employed by:

- sole proprietors,
 - persons who perform a professional activity as the sole or main occupation (auxiliary staff of attorneys, doctors and similar),
 - individuals who perform supplementary work of other persons (home assistance).
- self-employed persons:
- sole proprietors,
 - persons who perform a professional activity as the sole or main occupation (attorneys, independent cultural workers, private doctors, independent researchers, foster carers and similar),
 - professional athletes,
 - farmers and members of agricultural holdings who are included in all compulsory social insurances,
 - farmers and members of agricultural holdings who only have health insurance.

Schedule

Entities obliged to pay social security contributions must register or de-register insurance and report changes in data within eight days, except in the case of reporting of a worker in an employment relationship. In that case, registration must be submitted on the day when the work starts under the employment contract. The ZZZS collects data from the M forms on a daily basis.

Variables

The SRE is updated on a monthly basis with data from the M forms and data from other registers (Central Population Register – CRP, Business Register of Slovenia – BRS, Statistical Business Register of Slovenia – SBRS) and records (NIJZ, MDDSZ, ZPIZ). Immediately after taking over the data, SURS translates all unique identifiers of persons (personal identification numbers) into the statistical identifier (SID), thus ensuring personal information protection. The SID and unique identifier of business entities and their parts (registration number) enable connection with other registers and sources.

Data on the M forms:

- identification of person: personal identification number (EMŠO) (translated into the SID upon takeover of data);
- type of event: registration of insurance (registration of employment), change of data during insurance or employment, de-registration of insurance (termination of employment);
- day of the event;
- identification of the business entity or its part: registration number from the BRS;
- occupation performed by the person (SKP-08);
- work in shifts (one, two, three, four or more shifts);
- employment relationship (for definite or indefinite time, traineeship);
- working / insurance hours (hours per week)
- citizenship (ISO 3166);
- insurance basis (employed in a corporation or other organisation, self-employed, person who performs a professional activity as the sole or main occupation, farmer, etc.);
- number of work permit and day of expiry of employment relationship;
- activity of employees of self-employed for entities who do not have a registration number (farmers, priests, foster carers) (SKD);
- education: KLASIUS-SRV (level of education), KLASIUS-P (field of education) (possible translation into ISCED 2011);
- type of disability;
- sent to a country (for posted workers and for workers who are employed abroad and have health insurance in Slovenia (insurance bases 090 and 091).

The following data may be obtained from the Central Population Register by means of the SID:

- citizenship of the person (ISO 3166),
- territorial data on permanent residence (code of settlement, municipality, administrative unit, statistical region, cohesion region),
- territorial data on temporary residence (code of settlement, municipality, administrative unit, statistical region, cohesion region),

- marital status (national standard: single, married, widowed and similar).

The following data may be obtained from the SBRS or BRS by means of a registration number:

- activity (SKD),
- legal form of organisation of the business entity (legal entities and individuals),
- institutional sector (Standard Classification of Institutional Sectors),
- type of ownership,
- territorial data on the place of work (code of settlement, municipality, administrative unit, statistical region, cohesion region).

Since 2020, the data have been first summarised from the SBRS (Statistical Business Register) and, if an individual registration number is not in the SBRS, data are summarised from the BRS (which contains the entire history of business entities; including abolished business entities or parts of business entities).

Statistical survey Monthly report on earnings paid by legal entities (Form 1-ZAP/M)

The survey Monthly report on earnings paid by legal entities (Form 1-ZAP/M) is regularly implemented on a monthly basis and provides insight into the amount and trends of the average monthly wage in the Republic of Slovenia. Data are obtained in two ways: with the on-line questionnaire Monthly report on earnings paid by legal entities (Form 1-ZAP/M) and from administrative collections of the Ministry of Public Administration (MJU). Collected with the on-line questionnaire Form 1-ZAP/M are data for legal entities that are not budget users. The administrative collection is an information system for reporting and analysing data on wages, other payouts and number of employees in the public sector (ISPAP); it also provides data for budget users.

AJPES collects for SURS on a monthly basis data on wages of employees of legal entities that are not budget users. AJPES also collects data on wages of employees of legal entities that are budget users for the needs of the MJU and SURS. It sends the collected data to SURS, which processes it statistically and publishes it.

Relevant EU legislation

Surveys are carried out in accordance with the National Statistics Act and the Annual Programme of Statistical Surveys.

Frequency

Monthly.

Data availability

Data on the average monthly wage in the Republic of Slovenia are published on the 15th day in the month or the next working day, if the 15th day in the month is a Saturday, Sunday, holiday or work-free day (preliminary data), and on the 25th day in the month or the next working day, if the 25th day in the month is a Saturday, Sunday, holiday or work-free day (preliminary data) for the month before that; the reference period is one month.

Observation units

The observation units are persons employed by legal entities in the private sector or their affiliated units (subsidiaries, facilities) registered to perform an activity in the territory of the Republic of Slovenia. The survey includes employed persons with employment contracts who receive wages or wage compensation paid by an employer in the period observed; they are not included if they work on the basis of work contracts or copyright contracts. All employed persons are taken into account, regardless of whether they are in fixed-term or permanent employment, full or part time. The survey Monthly report on earnings paid by legal entities (Form 1-ZAP/M) does not include sole proprietors and persons employed by them; persons who perform a professional activity; persons who perform public works, posted employees and farmers.

Sample framework

Sampling is not applied (full capture).

Size of population

In 2015, approximately 644,500 persons per month were employed by legal entities in the public and private sectors or their affiliated units and received wages or wage compensation paid by an employer in the observed period.

Sample size

Sampling is not applied (full capture).

The most important collected variables are:

- registration number of the subsidiary and parts of business entity (10-digit number),
- code of the main activity (SKD) of the business entity,
- code of the activity (SKD) of the subsidiary or part of business entity,
- number of employed persons who receive wages,
- monthly gross wage,
- monthly net wage,
- gross wage paid for overtime hours,
- gross back payment,
- gross extraordinary payouts (13th wages, Christmas bonuses, etc.),
- number of employed persons who receive wages for overtime hours,
- total number of hours paid,
- number of paid overtime hours,
- municipality of the job (5-digit level of the Standard Classification of Territorial Units),
- statistical region of the job (3-digit level of the Standard Classification of Territorial Units).

LIST OF ABBREVIATIONS

AJPES	Agency for Public Legal Records and Related Services
ASA	Annual (non-financial) Sector Accounts
BRS	Business Register of Slovenia
BS	Bank of Slovenia
CRP	Central Population Register
EMŠO	Unique personal identification number
ESA	European system of national and regional accounts
ESMS	Euro SDMX Metadata Structure
ESQRS	ESS Standard for Quality Reports Structure
EU	European Union
EUROSTAT	Statistical Office of the European Union
EU-SILC	European Union Survey on income and living conditions
eVEM	Portal for the electronic business of companies with public administration
FCF	Fixed capital formation
FISIM	Financial intermediation services indirectly measured
FURS	Financial Administration of the Republic of Slovenia
GDP	Gross domestic product
GFCF	Gross fixed capital formation
GNI	Gross National Income
GVA	Gross value added
INV	Annual statistical survey on fixed capital formation
ISCED	International Standard Classification of Education
ISO 3166	Codes for the representation of names of countries and their subdivisions
ISPAP	Information system for reporting and analysing data on wages, other payouts and number of employees in the public sector
KAU	Kind-of-activity unit
KLASIUS-P	National classification of areas of educational activities/outcomes
KLASIUS-SRV	National classification of types of educational activities/outcomes
LFS	Labour Force Survey
MDDSZ	Republic of Slovenia, Ministry of Labour, Family and Social Affairs
MF	Republic of Slovenia, Ministry of Finance
MJU	Republic of Slovenia, Ministry of Public Administration
MNZ	Republic of Slovenia, Ministry of the Interior
NACE	Statistical classification of economic activities in the European Community
NIJZ	National Institute of Public Health
NPISH	Non-profit institutions serving households
NUTS	Classification of Territorial Units for Statistics in the EU
PDI	Compulsory pension and disability insurance
POSL-P/ČL	Quarterly surveys of operation of business entities

RGC	Register of Groups of Companies
RSS	Real Simple Syndication
RTV	Slovenian Radio and Television
SBRS	Statistical Business Register of Slovenia
SID	Statistical identifier of the persons
SIR	Statistical identifier of all statistical units in SBRS
SiStat	SURS's Database
SKD	Standard Classification of Activities
SKIS	Standard Classification of Institutional Sectors
SKP	Standard Classification of Occupations
SKTE	Standard Classification of Territorial Units
SRE	Statistical Register of Employment
STAGE	Data of national statistics in space (joined STATistics – Geography)
STATDOK	Standardized system for keeping documentation of statistical surveys at SURS
SURS	Statistical Office of the Republic of Slovenia
VAT	Value added tax
ZAP/M	monthly statistical survey Earnings of Persons in Paid Employment by Legal Persons
ZDavP	Tax Procedure Act
ZDoh	Personal Income Tax Act
ZDSta	National Statistics Act
ZPIZ	Pension and Disability Insurance Institute
ZPSV	Social Security Contributions Act
ZRSZ	Employment Service of Slovenia
ZZZS	Health Insurance Institute of Slovenia



Popis virov in metod regionalnih računov Slovenije (ESR 2010)



junij 2021

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Uvod

Čeprav je Slovenija razmeroma majhna država, je razdeljena kar na 12 statističnih regij. Da lahko ugotovimo njihovo razvitost, tako kot jo lahko za celotno Slovenijo, SURS že vrsto let pripravlja in objavlja temeljne ekonomske kazalnike po regijah. Ti so: dodana vrednost, zaposlenost, investicije in razpoložljivi dohodek gospodinjstev. Ti podatki so ključni pri načrtovanju različnih politik ter nujno potrebni pri delitvi evropskih kohezijskih sredstev.

SURS se zaveda, da uporabnikom statističnih podatkov in informacij sami podatki ne zadoščajo. Da uporabniki podatke pravilno razumejo in tudi uporabijo, so ključnega pomena tudi opisi virov in metod izračunavanja agregatov. Zato je SURS pripravil opis virov in metod za izračun makroekonomskih agregatov po regijah skladno z ESR 2010. Opisi vsebujejo vse elemente, ki jih je določil Eurostat, in omogočajo celoten pregled nad metodologijo.

Kazalo vsebine

Uvod	3
Poglavje 1 Povzetek: pregled organizacije, metodologije in virov	7
1.1 Predstavitev regionalnih računov Slovenije	7
1.2 Seznam raziskovanj regionalnih računov	8
1.3 Organizacija statističnega procesa za izračun BDV po regijah	8
1.4 Metodologija izračuna BDV po regijah	9
1.4.1 Regionalna členitev	9
1.4.2 Statistične enote in rezidenčnost	9
1.4.3 Klasifikacija dejavnosti in klasifikacija institucionalnih sektorjev	10
1.4.4 Statistični poslovni register Slovenije	10
1.4.5 Splošna metoda	10
1.5 Glavni podatkovni viri	12
1.6 Procesna tabela in metapodatki	12
Poglavje 2 Objavljanje podatkov in revizijska politika	13
2.1 Rokovnik objav revidiranih in končnih ocen	13
2.1.1 Rokovnik objav	13
2.1.2 Običajne (rutinske) revizije	13
2.2 Politika obsežnih (benchmark) revizij	14
2.3 Časovna primerljivost	14
2.4 Pošiljanje podatkov mednarodnim institucijam	14
2.5 Dostopnost podatkov	14
2.6 Politika metapodatkov	15
Poglavje 3 Metodologija izračuna BDV po regijah	17
3.1 Načela, uporabljena za vse dejavnosti	17
3.1.1 Razpoložljivi viri in informacije	17
3.1.2 Uporaba prilagoditev in ekstrapolacij	17
3.1.3 Obravnava večregionalnih podjetij; uporabljeni viri in spremenljivke	17
3.1.4 Obravnava pomožnih dejavnosti	17
3.1.5 Obravnava zunajregionalnih ozemelj	17
3.1.6 Obravnava polnega zajetja	17
3.1.7 Izračun PMSFP po dejavnostih porabnic	17
3.1.8 Prilagoditev zaradi dnevnih migracij	17
3.1.9 Prehod z BDV na BDP	17
3.1.10 Metoda za izračun BDP na prebivalca po regijah	18
3.2 Specifične metode in viri za izračun BDV po regijah	18
3.2.1 Kmetijstvo in lov, gozdarstvo, ribištvo (A)	18
3.2.2 Rudarstvo (B)	18
3.2.3 Predelovalne dejavnosti (C)	18
3.2.4 Oskrba z električno energijo, plinom in paro (D)	18
3.2.5 Gradbeništvo (F)	19
3.2.6 Trgovina na debelo in drobno; popravila (G)	19
3.2.7 Promet in skladiščenje (H)	19
3.2.8 Gostinstvo (I)	19
3.2.9 Informacijske in komunikacijske dejavnosti (J)	19
3.2.10 Finančne in zavarovalniške dejavnosti (K)	19
3.2.11 Poslovanje z nepremičninami (L) in obravnava stanovanjskih storitev za lastne potrebe	19
3.2.12 Strokovne, znanstvene in tehnične dejavnosti (M) in druge raznovrstne poslovne dejavnosti (N)	19
3.2.13 Dejavnosti javne uprave in obrambe; dejavnosti obvezne socialne varnosti (O)	19
3.2.14 Izobraževanje (P)	19
3.2.15 Zdravstvo in socialno varstvo (Q)	20
3.2.16 Kulturne, razvedrilne in rekreacijske dejavnosti (R) in druge dejavnosti (S)	20
3.2.17 Dejavnosti gospodinjstev z zaposlenim hišnim osebjem; proizvodnja za lastno rabo (T)	20
3.2.18 Dejavnosti eksteritorialnih organizacij in teles (U)	20

3.3	Metode in viri za izračun BDV po regijah v tekočih cenah za zadnje leto	20
3.4	Regionalni BDV v stalnih cenah in regionalne stopnje rasti obsega	20
Poglavje 4	Ocena kakovosti in izboljšave	21
4.1	Ocena kakovosti	21
4.2	Izboljšave	22
Poglavje 5	Metodologija izračuna regionalnih bruto investicij v osnovna sredstva	23
5.1	Uvod	23
5.2	Splošna načela	23
5.2.1	Metode razdelitve	23
5.2.2	Definicije spremenljivk	24
5.3	Podatkovni viri	25
5.3.1	Statistično raziskovanje o investicijah v osnovna sredstva	25
5.3.2	Drugi podatkovni viri	25
5.4	Metode izračuna	26
5.4.1	Osnovna faza	26
5.4.2	Faza zagotavljanja polnega zajetja	26
Poglavje 6	Metodologija izračunavanja sredstev za zaposlene po regijah	29
6.1	Uvod	29
6.2	Splošna načela	29
6.2.1	Metode razdelitve	29
6.2.2	Definicija spremenljivk	30
6.2.3	Objavljanje podatkov in revizijska politika	30
6.3	Podatkovni viri	31
6.3.1	Statistični register delovno aktivnega prebivalstva (SRDAP) in Delovno aktivno prebivalstvo (DAK)	31
6.3.2	Statistično raziskovanje Mesečno poročilo o izplačanih plačah pri pravnih osebah (Obrazec 1-ZAP/M)	32
6.3.3	Statistični poslovni register Slovenije (SPRS)	32
6.3.4	Drugi podatkovni viri	32
6.4	Metoda izračuna	33
Poglavje 7	Metodologija izračunavanja zaposlenosti po regijah	35
7.1	Uvod	35
7.2	Splošna načela	35
7.2.1	Metode razdelitve	35
7.2.2	Definicija spremenljivk	35
7.3	Podatkovni viri	36
7.3.1	Statistični register delovno aktivnega prebivalstva (SRDAP) in Delovno aktivno prebivalstvo (DAK)	36
7.3.2	Statistično raziskovanje Mesečno poročilo o izplačanih plačah pri pravnih osebah (Obrazec 1-ZAP/M)	36
7.3.3	Statistični poslovni register Slovenije (SPRS)	37
7.3.4	Drugi podatkovni viri	37
7.4	Metoda izračuna	37
Poglavje 8	Metodologija izračunavanja računov gospodinjstev po regijah	39
8.1	Uvod	39
8.2	Splošna načela	39
8.2.1	Metode regionalizacije	39
8.2.2	Definicije spremenljivk	39
8.2.3	Sektor gospodinjstva in rezidenčnost	40
8.2.4	Objavljanje podatkov in revizijska politika	40
8.3	Podatkovni viri	40
8.3.1	Dohodnina	41
8.3.2	Socialni transferji	41
8.3.3	Letni računovodski izkazi	41
8.3.4	Drugi podatkovni viri	42
8.4	Račun alokacije primarnega dohodka	42
8.4.1	Poslovni presežek in raznovrstni dohodek (B.2/B.3)	43
8.4.2	Sredstva za zaposlene (D.1)	45
8.4.3	Prejeti dohodek od lastnine (D.4)	46

8.4.4	Plačani dohodki od lastnine (D.4).....	47
8.4.5	Neto saldo primarnih dohodkov (B.5)	47
8.5	Račun sekundarne razdelitve dohodka gospodinjstev	47
8.5.1	Socialni prejemki razen socialnih transferjev v naravi (D.62)	48
8.5.2	Drugi prejeti tekoči transferji (D.7)	49
8.5.3	Tekoči davki na dohodek, premoženje itd. (D.5)	49
8.5.4	Socialni prispevki (D.61).....	50
8.5.5	Drugi plačani tekoči transferji (D.7)	50
8.5.6	Neto razpoložljivi dohodek (B.6).....	51
Priloga 1	Procesna tabela izračuna bruto dodane vrednosti po dejavnostih, milijoni EUR, 2015	52
Priloga 2	Metapodatki o virih in spremenljivkah uporabljenih za oceno BDV, zaposlenosti in sredstev za zaposlene po dejavnostih in regijah	59
	SEZNAM UPORABLJENIH KRATIC.....	65

Kazalo tabel

Tabela 1.1:	Regionalni računi v Republiki Sloveniji, 2015.....	8
Tabela 2.1:	Objave podatkov v regionalnih računih po tabelah programa pošiljanja podatkov ESR 2010.....	13
Tabela 2.2:	Dokumentacija statističnih raziskovanj regionalnih računov Slovenije	16
Tabela 5.1:	Struktura virov podatkov za izračun bruto investicij v osnovna sredstva po regijah, 2015 (v odstotkih).....	25
Tabela 5.2:	Popravki za polno zajetje bruto investicij v osnovna sredstva po kohezijskih regijah in dejavnostih, 2015 (v odstotkih).....	27
Tabela 5.3:	Bruto investicije v osnovna sredstva po dejavnostih, sektorjih in kohezijskih regijah, 2015 (v odstotkih)	28
Tabela 6.1:	Sredstva za zaposlene po dejavnostih in kohezijskih regijah, Slovenija, 2015	29
Tabela 6.2:	Skupine dejavnosti SKD A*10.....	30
Tabela 6.3:	Delež sredstev za zaposlene pri pravnih osebah in v nekorporativnih podjetjih v bruto dodani	33
Tabela 8.1:	Regija dela in regija bivanja samostojnih podjetnikov, 31. december 2015	42
Tabela 8.2:	Račun alokacije primarnega dohodka gospodinjstev, kohezijski regiji, 2015	43
Tabela 8.3:	Neto poslovni presežek in raznovrstni dohodek gospodinjstev, kohezijski regiji, 2015	43
Tabela 8.4:	Viri za razdelitvene ključe za raznovrstni dohodek iz namenoma neregistriranih in ilegalnih dejavnosti gospodinjstev	44
Tabela 8.5:	Viri za razdelitvene ključe za raznovrstni dohodek iz dejavnosti, ki jih ni treba registrirati	45
Tabela 8.6:	Dohodki iz zaposlitve v napovedih za odmero dohodnine, kohezijski regiji, 2015.....	45
Tabela 8.7:	Bruto plače v nacionalnih računih in porazdelitev, kohezijski regiji, 2015	46
Tabela 8.8:	Račun sekundarne razdelitve dohodka gospodinjstev, kohezijski regiji, 2015	48

Kazalo slik

Slika 2.1:	Struktura BDV po statističnih regijah za leto 2015 (posnetek STAGE)	15
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Poglavje 1 Povzetek: pregled organizacije, metodologije in virov

1.1 Predstavitev regionalnih računov Slovenije

Statistični urad Republike Slovenije (SURS) izvaja dejavnost državne statistike na podlagi Zakona o državni statistiki in ob sodelovanju pooblaščenih izvajalcev statističnih raziskovanj, ki so določeni s Srednjeročnim programom statističnih raziskovanj. SURS je glavni ustvarjalec državne statistike in povezovalna ustanova na tem področju. Poleg povezovanja in usklajevanja statističnega sistema so njegove najpomembnejše naloge določanje metodoloških in klasifikacijskih standardov, zbiranje, obdelava in objavljanje podatkov, mednarodno sodelovanje in predvidevanje potreb uporabnikov.

V organizacijski strukturi Republike Slovenije je SURS odgovoren neposredno predsedniku vlade. Generalni direktor in namestnik generalnega direktorja sta imenovana za obdobje petih let z možnostjo ponovnega imenovanja. Generalni direktor statističnega urada je neodvisen pri določanju o strokovnih in metodoloških zadevah, kar je določeno v Zakonu o državni statistiki (ZDSt). SURS je razdeljen na sektorje in službe, v sektorjih so oblikovani oddelki. Konec leta 2020 je bilo v SURS 306 zaposlenih.

Priprava regionalnih računov na SURS je v pristojnosti Oddelka za nacionalne račune. Konec leta 2020 je bilo v njem devetnajst zaposlenih, dva od njih sta pripravljala regionalne račune.

Razvoj regionalnih računov v Sloveniji je potekal v več korakih:

- Prve podatke regionalnih računov je SURS objavil leta 1996. Zajemali so podatke o bruto domačem proizvodu (BDP) oziroma bruto dodani vrednosti (BDV) po dvanajstih statističnih regijah Slovenije.
- V letih od 2000 do 2005 so se zvrstile spremembe slovenske zakonodaje in zakonodaje EU s področja regionalne členitve prostora, s katerimi se je oblikoval pravni okvir regionalnih računov. Te spremembe niso imele neposrednega vpliva na obveznosti SURS na področju regionalnih računov v času sprejetja. To so bile naslednje spremembe:
 - Leta 2000 je bila sprejeta Uredba o standardni klasifikaciji teritorialnih enot (Uradni list Republike Slovenije št. 28/2000). Standardna klasifikacija teritorialnih enot (SKTE) je tako postala obvezni državni standard za evidentiranje, zbiranje, obdelavo, analizo, podajanje in izkazovanje statističnih podatkov o teritorialni razdelitvi Republike Slovenije. Prvih pet ravni členitve ozemlja je bilo povzetih po vzoru klasifikacije statističnih teritorialnih enot v Evropski uniji (NUTS).
 - Leta 2003 je bila sprejeta uredba o oblikovanju skupne klasifikacije statističnih teritorialnih enot – NUTS (Uredba (ES) št. 1059/2003 Evropskega parlamenta in Sveta), ki je urejala členitev ozemlja na treh ravneh (NUTS 1, NUTS 2 in NUTS 3) v takratnih petnajstih državah članicah EU. S tem je klasifikacija NUTS dobila tudi pravni status.
 - Zaradi vstopa novih članic v Evropsko unijo je bila v letu 2005 sprejeta spremenjena uredba o oblikovanju skupne klasifikacije statističnih teritorialnih enot – NUTS (Uredba (ES) št. 1888/2005 Evropskega parlamenta in Sveta). S pridružitvijo Slovenije EU je postala klasifikacija NUTS obvezna tudi za našo državo. Slovenija je na ravneh NUTS 1 in NUTS 2 nastopala kot celota, na tretji ravni pa je bilo njeno ozemlje razdeljeno na dvanajst statističnih regij.
- Nova sprememba uredbe o oblikovanju skupne klasifikacije statističnih teritorialnih enot NUTS (Uredba Komisije (ES) št. 105/2007 o spremembi prilog k Uredbi (ES) št. 1059/2003 Evropskega parlamenta in Sveta o oblikovanju skupne klasifikacije statističnih teritorialnih enot (NUTS)) leta 2007 je neposredno vplivala na obveznosti SURS. S spremembo na ravni NUTS 2 se je državno ozemlje razdelilo na dve kohezijski regiji, vzhodno Slovenijo in zahodno Slovenijo. S tem je Slovenija morala zagotoviti predpisane statistične podatke na ravni NUTS 2. Istega leta je bila sprejeta tudi nova Uredba o standardni klasifikaciji teritorialnih enot (Uradni list Republike Slovenije, št. 9/2007).
- Leta 2008 so bile z uredbo Komisije št. 11/2008 določene še časovne vrste in začetno leto časovnih vrst, ki jih je treba zagotavljati. Istega leta je SURS na ravni NUTS 2 objavil podatke o regionalnem BDP in tri nove vrste regionalnih podatkov: bruto investicije v osnovna sredstva, sredstva za zaposlene in račune gospodinjstev.
- V letu 2010 je bila objava podatkov o regionalnih računih gospodinjstev razširjena na raven NUTS 3.
- V letu 2011 so bili vsi podatki po dejavnostih v regionalnih računih preračunani in objavljeni po novejši različici Standardne klasifikacije dejavnosti 2008. SKD 2008 je slovenska različica evropske klasifikacije dejavnosti NACE Rev. 2 (Uredba (ES) št. 1893/2006 Evropskega parlamenta in Sveta). Leta 2007 je bila sprejeta nova

Uredba o standardni klasifikaciji dejavnosti (Uradni list Republike Slovenije, št. 69/2007) in leta 2008 dopolnitev omenjene uredbe (Uradni list Republike Slovenije št. 17/2008).

- V letu 2015 je začela veljati sprememba uredbe o oblikovanju skupne klasifikacije statističnih teritorialnih enot NUTS (Uredba Komisije (EU) št. 1319/2013 o spremembi prilog k Uredbi (ES) št. 1059/2003 Evropskega parlamenta in Sveta o oblikovanju skupne klasifikacije statističnih teritorialnih enot (NUTS)). V Republiki Sloveniji so se spremenile meje kohezijskih (NUTS 2) in štirih statističnih regij (NUTS 3). Zaradi omenjenih sprememb je bilo treba izvesti preračune podatkov regionalnih računov za celotno časovno serijo.
- V letu 2015 je začela veljati nova uredba o evropskem sistemu nacionalnih in regionalnih računov v Evropski uniji, tako imenovani ESR 2010 (Uredba (EU) št. 549/2013 Evropskega parlamenta in Sveta o Evropskem sistemu nacionalnih in regionalnih računov v Evropski uniji), ki je prinesla spremembe v metodoloških konceptih in programu pošiljanja podatkov. To je zahtevalo prilagoditve tudi v izračunih regionalnih računov.

Kljub omenjenim spremembam so časovne serije podatkov regionalnih računov v celoti primerljive in ni prelomov v seriji.

1.2 Seznam raziskovanj regionalnih računov

Regionalni računi so podsistem ustreznih računov za nacionalno gospodarstvo, katerega predmet raziskovanja so določene prostorske enote (statistične regije). Vsebujejo regionalno razčlenitev glavnih agregatov nacionalnih računov, kot sta BDV po dejavnostih in dohodek gospodinjstev. Regionalni in nacionalni računi imajo poleg enakih statističnih konceptov in definicij v veliki meri skupne tudi podatkovne vire, njihovi končni rezultati pa so popolnoma skladni. Računi se pripravljajo v skladu z Evropskim sistemom nacionalnih in regionalnih računov iz leta 2010 (ESR 2010).

Pri izdelavi regionalnih računov se vsaka regija obravnava kot posebna ekonomska entiteta. Regija je manjša ekonomska entiteta kot celotna država, zato so zanjo potrebni dodatni in podrobnejši podatkovni viri. To pomeni, da so rezultati izdelave regionalnih računov lahko dodatna informacija pri izdelavi nacionalnih računov. V splošnem pa velja, da so podatki regionalnih računov nekoliko manj zanesljivi od podatkov nacionalnih računov, saj so podrobnejši podatkovni viri dostikrat iz različnih razlogov manj kakovostni. Po drugi strani pa nekatere metode izdelave regionalnih računov omogočajo uporabo podatkov nacionalnih računov, ki navadno temeljijo na različnih podatkovnih virih na precej bolj podrobni ravni, kot pa je raven podatkovnih virov, ki se uporabljajo pri izdelavi regionalnih računov.

Povezanost regionalnih in nacionalnih računov je torej večplastna, ob tem pa so regionalni računi samostojen in v večjem delu neodvisen sistem izračuna želenih kazalnikov, katerega končni rezultati se šele v čisto zadnji fazi izdelave uskladijo z rezultati nacionalnih računov.

Namen izračunavanja podatkov regionalnih računov je zagotoviti informacije za podporo pri odločanju na področju regionalne politike in tako pripomoči k skladnejšemu razvoju države. Cilj izračunavanja pa so kakovostni regionalni podatki, ki so metodološko usklajeni na ravni Evropske unije (EU) in omogočajo boljše kohezijsko in regionalno politiko.

Regionalni računi so zaradi konceptualnih in praktičnih težav izdelave omejeni le na naštetá področja in se torej ne izdelujejo za celoten sistem, kot sicer velja za nacionalne račune (glej tabelo 1.1).

Tabela 1.1: Regionalni računi v Republiki Sloveniji, 2015

Vrsta regionalnih podatkov	Dolžina časovne serije	Raven objavljanja
Bruto domači proizvod	2000–2019	NUTS 2, NUTS 3
Bruto dodana vrednost po dejavnostih	2000–2019	NUTS 2, NUTS 3
Bruto investicije v osnovna sredstva po dejavnostih	2000–2019	NUTS 2
Sredstva za zaposlene po dejavnostih	2000–2019	NUTS 2
Zaposlenost po dejavnostih	2000–2019	NUTS 2, NUTS 3
Računi dohodka sektorja gospodinjstev	2000–2019	NUTS 2, NUTS 3

1.3 Organizacija statističnega procesa za izračun BDV po regijah

V regionalnih računih Slovenije se BDV po regijah ocenjuje s posredno metodo. Pri tej metodi je pomembno, da se agregat, izračunan na državni ravni, s kazalniki razdeli v regijo, kjer je statistična enota rezident. Posredna

metoda za oceno BDV po regijah se imenuje metoda "od zgoraj navzdol". To pomeni, da se BDV oziroma njene dohodkovne komponente, izračunane v okviru nacionalnih računov, regijam razdelijo z razdelitvenimi ključi ali kazalniki. Dohodkovne komponente so podrobneje opisane v okviru splošne metode (poglavje 1.4.5).

Izbira metode je odvisna od ravni podrobnosti podatkov v podatkovnih virih, ki so na voljo. Raven podrobnosti podatkov je opredeljena z ravni najmanjše statistične enote. Za oceno BDV je najprimernejša statistična enota lokalna enota enovrstne dejavnosti (lokalna EED). V praksi je tako, da je na ravni lokalne EED razpoložljiv le majhen del podatkovnih virov, preostali so na voljo na višjih (agregiranih) ravneh, prav to pa v veliki meri vpliva na izbiro metode razdelitve. V poglavjih, ki sledijo, so opisane statistične enote, rezidenčnost in regionalna razdelitev ozemlja Slovenije.

Razdelitveni ključi so pri uporabi metode "od zgoraj navzdol" zelo pomembni, saj morajo kar najbolj odražati ocenjevani pojav, s tem pa vsaj v minimalnem obsegu pokazati na medregionalne razlike, ki se odražajo v regionalnih računih. Pri oceni BDV po izbrani metodi se izdelajo primarni in posebni razdelitveni ključi. Primarni ključi se uporabijo v večini dejavnosti, posebni razdelitveni ključi pa v dejavnostih (na primer kmetijstvo in gozdarstvo), ker so po vsebini bolj primerni ali ker so na voljo na podrobnejši ravni. V naslednjem poglavju so opisani primarni in posebni razdelitveni ključi, njihov izračun in uporaba v izbrani metodi razdelitve.

Glavni podatkovni viri pri oceni BDV po regijah so naštetih v poglavju 1.3, podrobneje pa so opisani v prilogi 2.

Tabelaričen prikaz ocene BDV je v prilogi 1.

1.4 Metodologija izračuna BDV po regijah

1.4.1 Regionalna členitev

Regionalno členitev Slovenije urejata dve klasifikaciji:

- Klasifikacija statističnih teritorialnih enot v Evropski uniji – NUTS in
- Standardna klasifikacija teritorialnih enot – SKTE.

Klasifikacija NUTS zagotavlja enotno in enolično razčlenitev ekonomskega ozemlja Evropske unije. NUTS je podlaga za regijsko členitev Slovenije in zato temeljna klasifikacija regionalnih računov. Po definiciji je NUTS ozemeljska klasifikacija za izdelavo regionalnih računov in deli ozemlja držav EU na tri hierarhične ravni, in sicer na NUTS 1, NUTS 2 in NUTS 3. Večje države se členijo že na ravni NUTS 1, Slovenija pa je na tej ravni enotna regija. Na ravni NUTS 2 je Slovenija razčlenjena na dve kohezijski regiji, ki se zatem na ravni NUTS 3 razčlenita na skupno 12 statističnih regij. Nižje ravni NUTS se imenujejo lokalne administrativne enote, vendar niso predmet uredbe o NUTS. V Sloveniji so prva raven lokalnih administrativnih enot upravne enote, druga raven pa občine.

Nižje ravni členitve državnega ozemlja so urejene s SKTE. Prve tri ravni SKTE so usklajene z NUTS, od četrte ravni navzdol pa je območje Slovenije razčlenjeno na nadaljnjih pet ravni:

- raven SKTE 4: upravne enote,
- raven SKTE 5: občine,
- raven SKTE 6: krajevne skupnosti, vaške skupnosti in četrtne skupnosti,
- raven SKTE 7: naselja,
- raven SKTE 8: prostorski okoliši.

SKTE določa ravni členitve in zagotavlja njihovo ujemanje – to je še posebno pomembno pri seštevanju individualnih podatkov. SKTE vsebuje nekaj manjših neskladij pri prekrivanju ravni (občine/statistične regije), kar pa ne vpliva pomembneje na rezultate izračunov na ravni statističnih regij. Ta neskladja obstajajo znotraj posamezne kohezijske regije, zato ne vplivajo na rezultate izračunov na ravni kohezijskih regij.

1.4.2 Statistične enote in rezidenčnost

V okviru regionalnih računov se institucionalne enote glede na regionalno raven ločijo na enoregionalne in večregionalne enote. Enoregionalne enote imajo središče prevladujočega ekonomskega interesa v eni regiji, kar pomeni, da so vse lokalne EED (za razlago glej Seznam uporabljenih kratic) v isti regiji. Večregionalne enote imajo središče prevladujočega ekonomskega interesa v več regijah. Lokalna EED je rezidenčna na tistem ekonomskem ozemlju, kjer ima središče glavnega ekonomskega interesa.

Za oceno BDV je najprimernejša statistična enota glede na raven podrobnosti podatkov lokalna enota enovrstne dejavnosti (lokalna EED). Lokalna EED je del EED, ki ustreza lokalni enoti, in združuje vse dele institucionalne enote kot proizvajalke, ki so na isti ali bližnji lokaciji in ki opravljajo isto dejavnost na ravni razreda (štirimestna

šifra) Standardne klasifikacije dejavnosti (SKD). Lokalna EED je na geografsko razpoznavnem mestu in se lahko prekriva z institucionalno enoto kot proizvajalko ali njenim delom, nikoli pa ne more pripadati dvema institucionalnima enotama.

V idealnem primeru bi bili vsi podatkovni viri na voljo na ravni lokalne EED, v praksi pa je navadno na tej ravni razpoložljiv le del podatkovnih virov, preostali so na voljo na višjih (manj podrobnih) ravneh.

1.4.3 Klasifikacija dejavnosti in klasifikacija institucionalnih sektorjev

- Standardna klasifikacija dejavnosti (SKD): ta je obvezni državni standard, ki se uporablja za določanje dejavnosti in razvrščanje poslovnih subjektov in njihovih delov za potrebe uradnih in drugih administrativnih zbirk podatkov (registri, evidence, podatkovne baze in podobno) ter za potrebe statistike in analitike v državi in na mednarodni ravni. Sklada se s Klasifikacijo gospodarskih dejavnosti v Evropski uniji (NACE Rev. 2). Za izračun BDV in izdelavo drugih regionalnih računov, predstavljenih v tej publikaciji, se uporablja različica SKD iz leta 2008 (SKD 2008);
- Standardna klasifikacija institucionalnih sektorjev (SKIS): institucionalne enote s podobnim gospodarskim vedenjem se po klasifikaciji SKIS združujejo v sektorje. Ti sektorji so: nefinančne družbe (S.11), finančne družbe (S.12), država (S.13), gospodinjstva (S.14) in nepridobitne institucije, ki opravljajo storitve za gospodinjstva (S.15). Ta klasifikacija se v regionalnih računih uporablja predvsem tam, kjer so vir podatkov nacionalni računi. V izračunu bruto investicij v osnovna sredstva po regijah se upoštevajo podatki nacionalnih računov po institucionalnih sektorjih (glej 5. poglavje).

1.4.4 Statistični poslovni register Slovenije

Statistični poslovni register Slovenije (SPRS) pripravlja in vzdržuje SURS. Osnovni vir podatkov je Poslovni register Slovenije (PRS). Poleg PRS so podatkovni vir za vzdrževanje SPRS tudi drugi administrativni viri, registri in evidence ter statistična raziskovanja SURS. V SPRS so določene statistične enote in statistične spremenljivke (primer je statistična dejavnost), vsem enotam pa se določi statistični identifikator, ki omogoča spremljanje enot in njihovih naslednikov, tako imenovano demografijo podjetij. SPRS je podrobneje opisan v prilogi 2 te publikacije.

1.4.5 Splošna metoda

V slovenskih regionalnih računih se za ocenjevanje BDV uporablja samo metoda "od zgoraj navzdol". BDV oziroma njegove dohodkovne komponente, izračunane v okviru nacionalnih računov, se regijam razporedijo na podlagi razdelitvenih ključev. Zaradi uporabljene metode "od zgoraj navzdol" ekstrapolacija ali prilagajanje podatkom nacionalnih računov ni potrebno.

Regionalni BDV za posamezno dejavnost se izračuna z razporejanjem nacionalnega BDV dejavnosti z razdelitvenimi ključi, kot so zaposleni, plače in nekateri drugi ključi za posebne primere. Pri tem se ne razporeja neposredno BDV, temveč njegove dohodkovne komponente iz nacionalnih računov. Regionalni BDV so seštevek razporejenih dohodkovnih komponent po regijah.

Z vidika izračuna temelji uporabljena metoda na pristopu "od zgoraj navzdol", saj se vrednosti na nacionalni ravni regijam vedno razporedijo z razdelitvenimi ključi. Vendar pa bi lahko tesno povezane kazalnike metode "od zgoraj navzdol", kot so prikazani v tabeli izračuna regionalne BDV (priloga 1), razumeli tudi kot seštevek podatkov po metodi "od spodaj navzgor". Dohodkovne komponente BDV, ki se razporejajo po regijah, in kazalniki tako imenovani razdelitveni ključi so si namreč vsebinsko podobni: sredstva za zaposlene, ki so dohodkovna komponenta BDV iz nacionalnih računov se razporejajo z zaposlenimi in plačami (razdelitveni ključ temelji na podatkih Statističnega registra delovno aktivnega prebivalstva in statističnega raziskovanja o plačah). Tabela v prilogi 1 prikazuje način izračuna regionalne BDV na ravni NUTS 3 po dejavnostih, uporabljenih metodah in razdelitvenih ključih. Zaradi prikaza tabele v sprejemljivem obsegu je prikazanih samo 21 dejavnosti, čeprav je izračun narejen za 220 dejavnosti. Ker se za izdelavo uporablja samo metoda od "zgoraj navzdol", so v tabeli samo te prikazane podrobneje.

Dohodkovne komponente

Dohodkovne komponente, ki se razdeljujejo regijam, so ocenjene s kombiniranjem dohodkovnih komponent iz nacionalnih računov. Komponente so bile določene z analizo razpoložljivih razdelitvenih ključev in podatkov, ki so na voljo v nacionalnih računih, uporabljajo pa se kot elementi za razporejanje po regijah z razdelitvenimi ključi za vse dejavnosti. Te štiri dohodkovne komponente so:

- A. Sredstva za zaposlene pri pravnih osebah, to je pri družbah, državnih institucijah in nepridobitnih institucijah, ki opravljajo storitve za gospodinjstva. Leta 2015 je delež te dohodkovne komponente obsegal 53,5 odstotka celotnega nacionalnega BDV.
- B. Sredstva za zaposlene pri nekorporativnih podjetjih, to je pri samostojnih podjetnikih posameznikih. Leta 2015 je ta dohodkovna komponenta obsegala 2,8 odstotka celotnega nacionalnega BDV.
- C. Bruto poslovni presežek skupaj z neto drugimi davki na proizvodnjo (drugi davki na proizvodnjo minus druge subvencije za proizvodnjo) se upošteva kot celota, kar pomeni, da se neto poslovni presežek in potrošnja stalnega kapitala ne obravnavata ločeno. Vrednost neto drugih davkov na proizvodnjo je tako majhna, da se zanje ne uporablja poseben razdelitveni ključ, ampak se po regijah razporejajo skupaj z bruto poslovnim presežkom. Leta 2015 je ta dohodkovna komponenta obsegala 33,6 odstotka celotnega nacionalnega BDV.
- D. Bruto raznovrstni dohodek skupaj z neto drugimi davki na proizvodnjo (drugi davki na proizvodnjo minus druge subvencije za proizvodnjo), saj je njihova vrednost tako majhna, da se zanje ne uporablja poseben razdelitveni ključ, ampak se razporejajo skupaj z bruto raznovrstnim dohodkom. Leta 2015 je ta dohodkovna komponenta obsegala 10,0 odstotka celotnega nacionalnega BDV.

Po razdelitvi omenjenih štirih dohodkovnih komponent se regionalni BDV dejavnosti izračuna kot seštevek vseh štirih razporejenih dohodkovnih komponent. Seštevek regionalnih BDV za vsako dejavnost ostaja enak nacionalni vrednosti, zato dodatno usklajevanje ni potrebno.

Razdelitev regijam se izvaja za 220 dejavnosti, ki so na voljo v nacionalnih računih. Ker se za vsako upoštevajo štiri zgoraj omenjene dohodkovne komponente, se z razdelitvenimi ključi skupaj razdeli 880 različnih dohodkovnih komponent (220 dejavnosti, pomnoženo s štirimi dohodkovnimi komponentami).

Razdelitveni ključi

Za vsako od dohodkovnih komponent se za razdelitev uporablja najustreznejši razpoložljivi razdelitveni ključ. Za večino dejavnosti se uporabljajo tako imenovani primarni ključi, za nekatere dejavnosti pa so bili oblikovani posebni ključi.

1. Primarni ključi

Primarni ključi so:

- Tehtano število zaposlenih pri pravnih osebah se uporablja kot razdelitveni ključ za sredstva za zaposlene pri pravnih osebah in bruto poslovni presežek z neto drugimi davki na proizvodnjo. Uteži so povprečne plače pri pravnih osebah v isti dejavnosti in regiji.
- Tehtano število zaposlenih pri fizičnih osebah se uporablja kot razdelitveni ključ za sredstva za zaposlene pri nekorporativnih podjetjih. Uteži so povprečne plače pri pravnih osebah v isti dejavnosti in regiji, saj podatki o plačah pri fizičnih osebah niso na voljo. Ne glede na to pa je tehtano število ustreznejši razdelitveni ključ kot netehtano.
- Seštevek tehtanega števila samozaposlenih in zaposlenih pri fizičnih osebah se uporablja kot razdelitveni ključ za dohodkovno komponento bruto raznovrstni dohodek z neto drugimi davki na proizvodnjo.

Ob začetku ocenjevanja regionalnega BDV v letu 2000 so bili na voljo podatki o BDV na nacionalni ravni samo za 17 dejavnosti. Pozneje se je število dejavnosti povečalo na 220, kar je močno izboljšalo kakovost rezultatov po regijah. Podrobnejša raven dejavnosti namreč pomeni, da se v dejavnostih uporablja bolj homogena proizvodna tehnologija, zato je razdelitev z razdelitvenimi ključi točnejša.

Primarni ključi se izračunajo v dveh korakih. V prvem koraku se naredijo povsem simetrične tabele zaposlenih po 12 statističnih regijah (NUTS 3) in 220 dejavnostih za različne oblike zaposlitve. Imenujejo se centralne zaposlitvene matrike. Podatkovna vira za pripravo tabel sta SRDAP in ZAP/M (več o SRDAP in ZAP/M v prilogi 2).

Takih tabel je osem in prikazujejo se:

Tabela 1: kmetje;

Tabela 2: osebe, ki opravljajo poklicno dejavnost;

Tabela 3: samostojni podjetniki – posamezniki;

Tabela 4: zaposleni pri fizičnih osebah, to je pri samostojnih podjetnikih in osebah, ki opravljajo poklicno dejavnost;

Tabela 5: zaposleni pri pravnih osebah, ki so enoregionalne (vir: ZAP/M);

Tabela 6: zaposleni pri pravnih osebah, ki so enoregionalne (vir: SRDAP);

Tabela 7: zaposleni pri pravnih osebah, ki so večregionalne (vir: ZAP/M);

Tabela 8: zaposleni pri pravnih osebah, ki so večregionalne (vir: SRDAP).

V drugem koraku se centralna zaposlitvena matrika uteži z indeksi povprečnih bruto plač, izplačanih pri pravnih osebah (povprečje za Slovenijo = 100) iz ZAP/M in tako spremeni v tehtano centralno zaposlitveno matriko. Ta ima za ocenjevanje regionalnega BDV boljše razdelitvene ključne kot centralna zaposlitvena matrika, saj se pri njej ne upoštevajo samo zaposleni, ampak tudi plače. Tako obstaja osem simetričnih tabel ali tehtanih centralnih zaposlitvenih matrik, ki so opredeljene podobno kot ravni centralne zaposlitvene matrike. Posamezne dohodkovne komponente iz nacionalnih računov se nato razdelijo po regijah z najustreznejšo kombinacijo teh tabel. To so primarni ključni za razdeljevanje in ti se uporabijo vedno, razen če je na voljo ustreznejši ključ.

Kombinacije tabel tehtane centralne zaposlitvene matrike, ki se dejansko uporabljajo, so:

- tehtani zaposleni pri pravnih osebah so seštevek tabel 5 in 7,
- tehtani zaposleni pri fizičnih osebah so iz tabele 4,
- tehtani samozaposleni in zaposleni pri fizičnih osebah so seštevek tabel 2, 3 in 4.

Tabela, v kateri so predstavljeni kmetije, se ne uporablja, ker so na voljo drugi zanesljivejši razdelitveni ključni (poglavje 3.2.1).

Prednost uporabljenega pristopa, pri katerem se za razdelitev različnih dohodkovnih komponent BDV posamezne dejavnosti uporabljajo različni ključni v primerjavi z razdelitvijo celotne bruto dodane vrednosti dejavnosti z enim samim ključem, je ta, da je vsak ključ bolj prilagojen določeni komponenti BDV, tako pa se izboljša celotna točnost. Druga prednost takega pristopa je prilagodljivost, saj se z ustvarjanjem različnih kombinacij tabel lahko ustvarjajo novi razdelitveni ključni, če so ti primernejši za nove podatkovne vire.

2. Posebni ključni

Primarni ključni za nekatere dejavnosti ne zadostujejo, zato so bili namesto njih oblikovani posebni razdelitveni ključni, ki se uporabljajo za regionalizacijo dohodkovnih komponent iz nacionalnih računov. Te dejavnosti so: kmetijstvo, gozdarstvo, oskrba z električno energijo, oddajanje lastnih nepremičnin in obramba. Posebni ključni so opisani v poglavjih, ki obravnavajo posamezne dejavnosti, v katerih se uporabljajo (poglavja 3.2.1, 3.2.4, 3.2.11, 3.2.13).

1.5 Glavni podatkovni viri

Glavni podatkovni viri za ocenjevanje regionalne BDV so podatki nacionalnih računov, Statistični poslovni register Slovenije, Statistični register delovno aktivnega prebivalstva in statistično raziskovanje o izplačanih plačah pri pravnih osebah. Našteti viri so opisani v prilogi 2. Podatkovni viri, ki se uporabljajo samo za nekatere dejavnosti, so opisani v poglavju 3.2, v katerih je obravnavana metodologija za posamezno dejavnost.

1.6 Procesna tabela in metapodatki

Procesna tabela je v prilogi 1.

Poglavje 2 Objavljanje podatkov in revizijska politika

2.1 Rokovnik objav revidiranih in končnih ocen

2.1.1 Rokovnik objav

Koledar objav¹ vsebuje dneve rednih, priložnostnih in eksperimentalnih objav vseh statističnih raziskovanj, ki jih pripravljajo SURS in pooblaščen izvajalci državne statistike (NIJZ, BS). Dnevi rednih objav so potrjeni za eno leto vnaprej, dnevi drugih objav pa pred začetkom vsakega četrletja. V primeru zamude pri objavi načrtovanega dneva objave se določita in objavita novi dan in novica o prestavitvi dneva za vse uporabnike.

Koledar rednih objav je do 15. novembra objavljen na spletni strani SURS. Uporabniki dostopajo do koledarja z iskalnikom, ki omogoča iskanje po področju (BDP in nacionalni računi), podpodročju (Regionalni računi), izvajalcu (SURS) in obdobju. Omogoča iskanje po naslovih že izdanih in napovedanih objav.

V koledarju objav so načrtovane vse objave regionalnih računov. Ti dnevi objav se načrtujejo v skladu z roki za pošiljanje, ki so določeni v programu pošiljanja podatkov po ESR 2010, lahko pa se določijo tudi pred rokom. V tabeli 2.1 so prikazani dnevi objav v regionalnih računih, spremenljivke, ravni členitve in roki za pošiljanje po tabelah 10, 12 in 13 iz programa pošiljanja podatkov po ESR 2010.

Tabela 2.1: Objave podatkov v regionalnih računih po tabelah programa pošiljanja podatkov ESR 2010

Šifra	Spremenljivka	Regionalna raven	Objava na SURS (t + št. mesecev)	Rok za pošiljanje (t + št. mesecev)	Številka tabele ESR 2010
B.1g	Bruto dodana vrednost v osnovnih cenah (tekoče cene)	NUTS 2	12	12	10
		NUTS 2		24	10
		NUTS 3		24	12
B.1g	Stopnja rasti obsega bruto dodane vrednosti na podlagi cen preteklega leta	NUTS 2	12	12	10
ETO	Zaposlenost (v 1000 osebah)	NUTS 2	12	12	10
		NUTS 2		24	10
		NUTS 3		24	12
EEM	Zaposleni (v 1000 osebah)	NUTS 2	12	24	12
		NUTS 3		24	12
ETO	Zaposlenost (v 1000 delovnih urah)	NUTS 2	12	24	12
EEM	Zaposleni (v 1000 delovnih urah)	NUTS 2	12	24	10
POP	Prebivalstvo (v 1000 osebah)	NUTS 2	12	12	12
		NUTS 3		24	10
D.1	Sredstva za zaposlene	NUTS 2	12	24	10
P.51g	Bruto investicije v osnovna sredstva (tekoče cene)	NUTS 2	22	24	10
	Računi sektorja gospodinjstev	NUTS 2	10	24	13

2.1.2 Običajne (rutinske) revizije

Regionalni računi sledijo običajnim revizijam podatkov v nacionalnih računih, najpomembnejše pa so revizije podatkov o BDP in revizije letnih računov nefinančnega sektorja. Pri običajnih revizijah podatkov nacionalnih računov se revidirajo podatki preteklih treh let ($t - 2$, $t - 3$, $t - 4$) in gre večinoma za rutinsko posodabljanje podatkov z dodatnimi podatkovnimi viri. Podobno velja tudi za nefinančne sektorske račune. Revizije podatkov regionalnih računov pa so lahko tudi posledica sprememb v podatkovnih virih za izračun razdelitvenih ključev. Revizije nacionalnih računov se v regionalne račune integrirajo do naslednje redne objave regionalnih podatkov.

¹ Povezava do koledarja objav: <https://www.stat.si/StatWeb/ReleaseCal>.

2.2 Politika obsežnih (benchmark) revizij

Obsežne revizije nacionalnih računov se v skladu z usklajeno evropsko revizijsko politiko izvajajo vsakih pet let (zadnja je bila v letu 2019, pred tem ob uvedbi ESR 2010, to je leta 2014) in so posledica večjih sprememb podatkovnih virov, klasifikacij (na primer SKD) ali metodoloških in konceptualnih sprememb (ESR). Večina revizijskih korakov nacionalnih računov je opravljena na podlagi rezultatov preverjanja kakovosti podatkov nacionalnih računov za administrativne namene (za določanje prispevka v proračun EU, ugotavljanje presežnega primanjkljaja in dolga države, določanje upravičenosti do evropskih sredstev), pri čemer Evropska komisija od držav članic zahteva, da izvedejo ukrepe za zagotovitev skladnosti ocen z metodološko podlago in zagotovitev primerljivosti podatkov med državami. Te zahteve so za posamezne države različne, odvisno od ugotovitev v postopkih preverjanja.

Obsežne revizije regionalnih računov so lahko tudi posledica sprememb NUTS. SURS načrtuje večje revizije in o njih vse uporabnike podatkov pravočasno obvešča na rednih sejah Sosveta za nacionalne račune, finančne in monetarne statistike. Revidirani podatki so objavljeni v redni Prvi objavi podatkov, v kateri so tudi potrebne informacije o vsebini in obsegu revizije.

2.3 Časovna primerljivost

Podatki regionalnih računov so na voljo od leta 2000 dalje, kot to zahteva program pošiljanja podatkov po ESR 2010. Vsi objavljeni podatki so časovno primerljivi. V časovni vrsti ni prekinitev, saj so bile vse potrebne revizije opravljene v celotni časovni vrsti. Ob objavi podatkov za novo referenčno leto se objavijo tudi revidirani podatki treh let pred referenčnim letom. Pri tem se za izračune za nazaj ne uporabljajo posebne metode – podatki se torej znova izračunajo na enak način kakor ob rednih izračunih.

2.4 Pošiljanje podatkov mednarodnim institucijam

Podatki regionalnih računov se pošiljajo Eurostatu na dan njihove objave na spletni strani SURS. Drugim mednarodnim institucijam se podatki ne pošiljajo, če ni povpraševanja po njih.

V tabeli 2.1 so prikazani seznam agregatov in drugih spremenljivk in roki pošiljanja podatkov.

2.5 Dostopnost podatkov

Politika objavljanja na SURS določa, da imajo vsi uporabniki ob istem času in pod istimi pogoji enak dostop do objavljenih podatkov. Objave SURS so na delovni dan vedno ob 10.30. Vsi uporabniki so na koledarju objav vnaprej obveščeni o dnevih objav podatkov. Prav tako se imajo uporabniki možnost prijaviti na obveščanje o prihodnjih objavah, in sicer s prejetjem novice na elektronski naslov ali preko RSS-kanala. Uporabniki so pravočasno obveščeni tudi o morebitni odpovedi objav in načrtovanem novem dnevu objave.

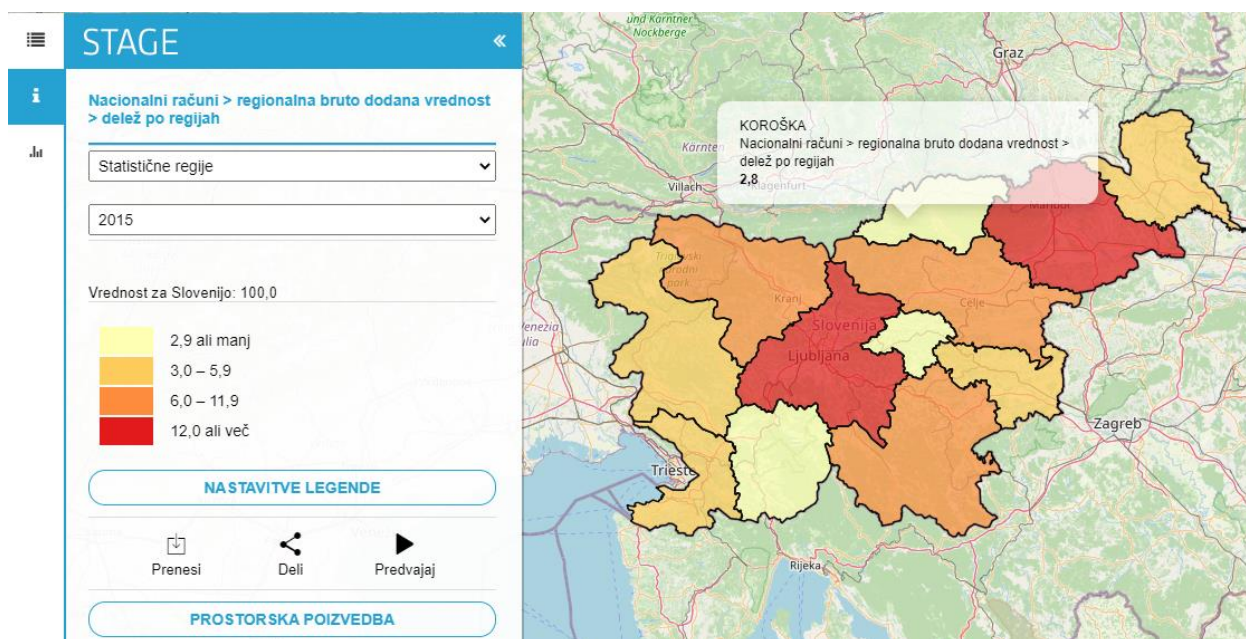
Na spletnih straneh SURS so uporabnikom vsi podatki v vsakem trenutku in želenem obsegu brezplačno na voljo. Prva objava vsebuje najpomembnejše informacije o zadnjih izračunanih podatkih s kratkim komentarjem ter povezavo na podrobne tabele v podatkovni bazi SiStat². V podatkovni bazi SiStat je na voljo več kot milijarda podatkov, ki se lahko tudi strojno berejo. Uporaba SiStata je mogoča brez registracij. Objavljeni podatki so opremljeni tudi z metodološkim pojasnilom o izračunih in drugih informacijah, pomembnih za uporabnika (metapodatki). Vse objave se pripravijo v slovenskem in angleškem jeziku.

SURS objavlja podatke tudi v STAGE³ (STatistika – GEografija), ki je dostopen na spletni strani SURS. STAGE je interaktivna kartografska aplikacija, ki omogoča prikaz statističnih podatkov na različnih prostorskih ravneh in v različnih časovnih obdobjih. Uporabnik lahko tako pridobi podatke o BDP in BDV na ravni države in regij (kohezijske in statistične regije) za leta od 2000 dalje. Vse podatke v obliki kart ali grafikonov si lahko izvozi in jih uporabi pri nadaljnjem delu. Slika 2.1 prikazuje eno od možnih izbranih kombinacij podatkov v STAGE.

² Tabele s podatki v SiStat so dostopne na povezavi <https://pxweb.stat.si/SiStat/sl/Podrocja/Index/56/bdp-in-nacionalni-racuni>.

³ STAGE je dostopen na povezavi <https://gis.stat.si/>.

Slika 2.1: Struktura BDV po statističnih regijah za leto 2015 (posnetek STAGE)



SURS je prisoten tudi na družbenih omrežjih (Facebook, Twitter, Instagram), kjer lahko širok krog prebivalstva dostopa do objav podatkov. Uporabljajo pa se tudi druge sodobne oblike obveščanja uporabnikov (Youtube, Vimeo, RSS).

2.6 Politika metapodatkov

SURS je zagovornik kakovostne državne statistike, katere pomembni del je kakovostna dokumentacija o raziskovanju. Izdelava dokumentacije raziskovanja je zato del statističnega procesa, ki izboljša kakovost podatkov, statistik in metapodatkov. Dokumentacija je nujno potrebna tudi za ponovljivost izvedbe raziskovanja. Zbiranje informacij o kakovosti statističnih podatkov poteka med celotnim statističnim procesom in pomaga pri odkrivanju morebitnih sistematičnih napak v procesu. Objavljanje informacij o kakovosti je razvidna oblika obveščanja uporabnikov o različnih vidikih statističnih podatkov, ki jih uporabljajo.

Dokumentacija o regionalnih računih obsega metodološka pojasnila, metapodatke – ESMS, poročila o kakovosti – ESQRS, popis virov in metod izdelave regionalnih računov in interno dokumentacijo – STATDOK. Metodološka pojasnila so namenjena uporabnikom rezultatov raziskovanj in so javno objavljena na spletnih straneh SURS. Interna dokumentacija je namenjena izvajalcem raziskovanj v SURS, njen namen pa je zagotoviti periodično ponavljanje celotnega procesa statističnega raziskovanja. V tabeli 2.2 je zbrana vsa trenutno objavljena dokumentacija regionalnih računov, ki se sicer nanaša na zadnje objavljene podatke, a je ustrezna tudi za podatke iz leta 2015, ki so opisani v tej publikaciji.

Tabela 2.2: Dokumentacija statističnih raziskovanj regionalnih računov Slovenije

	Objava podatkov	Povezava na objavo
Metodološko pojasnilo		
Bruto domači proizvod in zaposlenost po regijah	bruto dodana vrednost, bruto domači proizvod, sredstva za zaposlene, zaposlenost, opravljene delovne ure po regijah in dejavnostih	https://www.stat.si/StatWeb/File/DocSysFile/8125
Bruto investicije v osnovna sredstva po regijah	vrednosti bruto investicij v osnovna sredstva po regijah in dejavnostih	https://www.stat.si/StatWeb/File/DocSysFile/8260
Računi sektorja gospodinjstev po regijah	primarni in razpoložljivi dohodek	https://www.stat.si/StatWeb/File/DocSysFile/8258
Metapodatki – ESMS		
Regional accounts data	vsi podatki regionalnih računov	Hrani oddelek za nacionalne račune in je uporabnikom podatkov na voljo na zahtevo.
STATDOK	vsa statistična raziskovanja regionalnih računov	Interna izvedbena in tehnična dokumentacija na voljo izvajalcem raziskovanj na SURS.
Poročilo o kakovosti – ESQRS		
Quality on National and Regional Accounts data	vsi podatki po programu pošiljanja podatkov ESR 2010	https://ec.europa.eu/eurostat/documents/7870049/8900941/KS-FT-18-004-EN-N.pdf/bc2c1802-94cb-46ec-b1dd-849562fca9ff

Poglavje 3 Metodologija izračuna BDV po regijah

3.1 Načela, uporabljena za vse dejavnosti

3.1.1 Razpoložljivi viri in informacije

Glavni podatkovni viri za ocenjevanje BDV po regijah so podatki nacionalnih računov, Statistični poslovni register, Statistični register delovno aktivnega prebivalstva in Plače zaposlenih pri pravnih osebah. Podatkovni viri, ki se uporabljajo samo za nekatere dejavnosti, so opisani v poglavju 3.2 Specifične metode in viri za izračun BDV po regijah.

3.1.2 Uporaba prilagoditev in ekstrapolacij

Prilagoditve in ekstrapolacije nimajo posebnega pomena pri izračunu BDV po regijah. Vsi podatkovni viri za objavo izračunov so na voljo pravočasno. Prilagoditev pa se uporablja pri nekaterih podatkovnih virih za izračun razdelitvenih ključev v dejavnosti kmetijstvo.

3.1.3 Obravnava večregionalnih podjetij; uporabljeni viri in spremenljivke

Večregionalna podjetja se določijo iz podatkov Statističnega poslovnega registra Slovenije (SPRS). Pri tem se uporabita matična številka podjetja in občina, v kateri podjetje opravlja svojo dejavnost.

3.1.4 Obravnava pomožnih dejavnosti

Pomožne dejavnosti se ne obravnavajo ločeno. Pomožne dejavnosti se pripišejo isti dejavnosti, kot je glavna dejavnost institucionalne enote, ki ji pripadajo, enako velja za lokacijo izvajanja pomožne dejavnosti. Če se pomožna dejavnost izvaja v drugi regiji, kot je lokacija institucionalne enote, kateri pripada, se izjemoma obravnava kot ločena lokalna enota.

3.1.5 Obravnava zunajregionalnih ozemelj

BDV zunajregionalnih ozemelj se zaradi manjše pomembnosti ne ocenjuje. V tujini ali mednarodnih vodah Slovenija nima omembe vrednega ekonomskega ozemlja (na primer vojaškega ali znanstvenega oporišča, nahajališča nafte, zemeljskega plina in podobno).

3.1.6 Obravnava polnega zajetja

Polno zajetje se obravnava samo na nacionalni ravni. Popravki za polno zajetje dohodkovnih kategorij so v celoti privzeti iz nacionalnih računov in se ne obravnavajo ločeno od nepopravljenih podatkov; uporabljajo se torej samo popravljeni podatki. Posledično to pomeni, da se popravki zajetja razporedijo regijam sorazmerno z nepopravljenimi podatki.

3.1.7 Izračun PMSFP po dejavnostih porabnic

V nacionalnih računih se izračuna posredno merjenje storitev finančnega posredništva (PMSFP) po dejavnostih porabnic. Za razdelitev regijam se uporablja nacionalni BDV po dejavnostih, ki že vsebuje PMSFP. To pomeni, da se PMSFP regijam razporedijo v sorazmerju z BDV.

3.1.8 Prilagoditev zaradi dnevnih migracij

Prilagoditve zaradi dnevnih migracij niso potrebne, ker vsi ključni, s katerimi se razporedijo nacionalne vrednosti regijam, temeljijo na kraju proizvodnje oziroma dela. Na primer, če je razdelitveni ključ zaposlenost (zaposlitev), se upošteva kraj dela in ne kraj prebivališča.

3.1.9 Prehod z BDV na BDP

Bruto domači proizvod (BDP) v tržnih cenah po regijah se izračuna tako, da se k BDV v osnovnih cenah prištejejo davki na proizvode in odštejejo subvencije na proizvode. Davki in subvencije na proizvode se regijam razporedijo v sorazmerju z BDV.

3.1.10 Metoda za izračun BDP na prebivalca po regijah

BDP na prebivalca se izračuna tako, da se BDP deli s številom prebivalcev določene regije. Število prebivalcev določene regije je izračunano kot delež vseh prebivalcev. Skupno število prebivalcev je ocenjeno po konceptu nacionalnih računov, deleži po regijah pa so izračunani iz demografskih virov.

3.2 Specifične metode in viri za izračun BDV po regijah

3.2.1 Kmetijstvo in lov, gozdarstvo, ribištvo (A)

V dejavnostih kmetijstvo in lov (01) ter z njima povezanih storitvah se za razporeditev dohodkovnih komponent v nekorporativnih podjetjih, to je bruto raznovrstnega dohodka z neto drugimi davki na proizvodnjo in sredstev za zaposlene pri nekorporativnih podjetjih, uporablja posebni razdelitveni ključ. Sestavljen je iz celotne delovne sile (zaposleni in samozaposleni), merjene s polnovrednimi delovnimi močmi, in površine kmetijskih zemljišč. Vsak del pomeni polovico ključa.

Vir za posebni ključ je statistika kmetijskih gospodarstev. Podatki temeljijo na rezultatih zadnjega popisa kmetijskih gospodarstev (leta 2010) ter na poznejših strukturnih statističnih raziskovanjih, ki so bila izvedena v letih 2007 in 2013. Delovna sila je merjena s polnovrednimi delovnimi močmi, saj to omogoča ustrezno upoštevanje dela s skrajšanim delovnim časom in sezonskega dela. Ena polnovredna delovna moč je enaka eni osebi, ki je v kmetijstvu eno leto (1.800 ur) zaposlena za polni delovni čas. Delovna sila v kmetijstvu vključuje delovno silo, ki prejema plačo, in delovno silo, ki je ne prejema. Vir podatkov delovne sile v kmetijstvu so tudi ocene ekonomskih računov za kmetijstvo.

Primarni ključ se uporablja za dohodkovne komponente, ustvarjene pri pravnih osebah: ključ plače zaposlenih pri pravnih osebah se uporablja za razdelitev sredstev za zaposlene pri pravnih osebah in bruto poslovnega presežka z neto drugimi davki na proizvodnjo.

Za dejavnost kmetijstva in lova ter z njima povezanih storitev se BDV po regijah izračuna za sedem dejavnosti (01.1–01.7). Skupna vrednost za posamezno dejavnost se dobi s seštevanjem razporejenih dohodkovnih komponent, izračunanih s posebnimi in primarnimi razdelitvenimi ključi.

V dejavnosti gozdarstvo (02) se za razdelitev BDV regijam uporablja poseben razdelitveni ključ, ki je sestavljen iz gozdnih površin (50 odstotkov ključa) in količine posekanega lesa (drugi 50 odstotkov ključa). S tem ključem se razporejajo vse štiri dohodkovne komponente, nato pa se seštejejo v skupne BDV po regijah. Izračun se izvede za celotno dejavnost gozdarstva. Podatke o gozdnih površinah in količini posekanega lesa zagotavlja Zavod za gozdove Slovenije. Zavod za različne spremenljivke vsako leto izmeri desetino vseh gozdnih površin. V tej desetini vseh površin se samo površina izmeri v celoti, količina posekanega lesa pa se izmeri kot vzorec. Vzorec je vsakič vzet z istih natančno določenih ploskev, ki pokrivajo približno 1/200 raziskovane površine.

3.2.2 Rudarstvo (B)

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključ.

3.2.3 Predelovalne dejavnosti (C)

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključ.

3.2.4 Oskrba z električno energijo, plinom in paro (D)

Za dejavnost oskrba z električno energijo (35.1) se za razdelitev bruto poslovnega presežka z neto drugimi davki na proizvodnjo uporablja poseben razdelitveni ključ. Sestavljen je iz proizvodnje električne energije v megavatih in primarnega ključa, to je plače zaposlenih pri pravnih osebah, elementa pa sta utežena z razmerjem med BDV v dejavnosti proizvodnja električne energije (35.11) in preostalem delu dejavnosti oskrba z električno energijo (35.1). Ta posebni ključ nadomesti samo primarni ključ, to je plače zaposlenih pri pravnih osebah zaradi velikega deleža fiksnega kapitala v tej dejavnosti, kar zahteva še druge kazalnike in ne le plače.

Vir podatkov o proizvodnji električne energije v megavatih je statistika energetike. Ta temelji na več statističnih raziskovanjih, s katerimi se podatki zberejo od vseh proizvajalcev električne energije (hidroelektrarne, termoelektrarne, jedrska elektrarna).

BDV v drugih dejavnostih oskrba z električno energijo, plinom in paro (D) se po regijah razporedi s primarnimi ključi.

3.2.5 *Gradbeništvo (F)*

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključi.

3.2.6 *Trgovina na debelo in drobno; popravila (G)*

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključi.

3.2.7 *Promet in skladiščenje (H)*

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključi.

3.2.8 *Gostinstvo (I)*

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključi.

3.2.9 *Informacijske in komunikacijske dejavnosti (J)*

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključi.

3.2.10 *Finančne in zavarovalniške dejavnosti (K)*

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključi.

3.2.11 *Poslovanje z nepremičninami (L) in obravnava stanovanjskih storitev za lastne potrebe*

V dejavnosti 68.2 oddajanje in obratovanje lastnih ali najetih nepremičnin se za razdelitev dohodkovne komponente bruto poslovni presežek z neto drugimi davki na proizvodnjo uporablja poseben razdelitveni ključ. Temelji na podatkih o uporabni stanovanjski površini, tehtani s centralnim ogrevanjem. Večji delež centralno ogrevanih stanovanj v regiji je kazalnik višje kakovosti, to je višjih najemnin, in se kot tak uporablja kot popravek za stanovanjsko površino.

Podatki o uporabni stanovanjski površini in številu stanovanj s centralnim ogrevanjem temeljijo na rezultatih popisa prebivalstva, gospodinjstev in stanovanj v Sloveniji leta 2011. Med popisnimi leti pa so vir podatkov tudi podatki o izdanih gradbenih dovoljenjih in dovoljenjih za rušitev ali spremembo namembnosti stanovanja. Podatki za tekoča obdobja se izračunajo s prištevanjem novih stanovanj k podatkom iz popisa in odštevanjem porušeni ali tistih s spremenjeno namembnostjo od podatkov iz popisa. Teoretično pravilneje bi bilo sicer uporabljati podatke o dejansko plačanih najemninah v regijah, ker pa ti podatki niso zanesljivi, se jih ne uporablja. Stanovanj, ki bi se oddajala v najem, je dokaj malo, saj večina ljudi živi v lastnih stanovanjih (več kot 90 odstotkov).

V preostalih dejavnostih poslovanje z nepremičninami (L) se BDV regijam razdeli s primarnimi ključi.

3.2.12 *Strokovne, znanstvene in tehnične dejavnosti (M) in druge raznovrstne poslovne dejavnosti (N)*

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključi.

3.2.13 *Dejavnosti javne uprave in obrambe; dejavnosti obvezne socialne varnosti (O)*

V dejavnosti obramba (84) se dohodkovna komponenta sredstva za zaposlene pri pravnih osebah in bruto poslovni presežek z neto davki na proizvodnjo v dejavnosti 84.22 razporedi po regijah glede na število zaposlenih v Slovenski vojski. Vir podatkov je Ministrstvo za obrambo.

Za razdelitev BDV preostalega dela dejavnosti javna uprava in obramba; dejavnosti obvezna socialna varnost (O) se uporabljajo primarni razdelitveni ključi.

3.2.14 *Izobraževanje (P)*

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključi.

3.2.15 Zdravstvo in socialno varstvo (Q)

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključ.

3.2.16 Kulturne, razvedrilne in rekreacijske dejavnosti (R) in druge dejavnosti (S)

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključ.

3.2.17 Dejavnosti gospodinjstev z zaposlenim hišnim osebjem; proizvodnja za lastno rabo (T)

Za razdelitev dohodkovnih komponent BDV se uporabljajo samo primarni razdelitveni ključ.

3.2.18 Dejavnosti eksteritorialnih organizacij in teles (U)

Slovenske eksteritorialne organizacije in združenja zajemajo konzularna in diplomatska predstavništva v tujini, podatki zanje na nacionalni ravni pa so zajeti v dejavnosti urejanje zunanjih zadev (84.21) v dejavnosti javna uprava in obramba; dejavnosti obvezna socialna varnost (O).

3.3 Metode in viri za izračun BDV po regijah v tekočih cenah za zadnje leto

Podatkov o BDV po regijah v tekočih cenah za preteklo leto ne objavljamo z oznako preliminarni, saj nam pravočasnost podatkovnih virov omogoča, da so tudi izračunani podatki za preteklo leto končni. Razlogi za revizije pa so lahko običajna revizija nacionalnih agregatov za pretekla tri leta, morebitna sprememba klasifikacije NUTS in novi ali izboljšani podatkovni viri za izračun razdelitvenih ključev.

3.4 Regionalni BDV v stalnih cenah in regionalne stopnje rasti obsega

Osnova za izračun BDV po regijah v stalnih cenah preteklega leta so BDV po regijah v tekočih cenah in implicitni cenovni deflatorji. Deflatorji so izračunani iz BDV na nacionalni ravni in so uporabljeni za vse regije enako. Na nacionalni ravni pa se uporablja metoda dvojne deflacije.

Poglavje 4 Ocena kakovosti in izboljšave

4.1 Ocena kakovosti

Regionalni računi so del Evropskega sistema računov 2010 (ESR 2010)⁴. Za izdelavo regionalnih računov, ki so regionalna specifičnost nacionalnih računov, se uporabljajo enaki statistični koncepti in definicije, kar zagotavlja skladnost med izračunanimi agregati nacionalnih in regionalnih računov (na primer BDV, zaposlenost, sredstva za zaposlene in podobno).

Bruto dodana vrednost po dejavnostih SKD 2008 se za regije izračuna po metodi "od zgoraj navzdol". Ob začetku ocenjevanja regionalne BDV v letu 2000 so bili podatki o BDV na nacionalni ravni na voljo samo za 17 dejavnosti. Pozneje se je število dejavnosti povečalo na 220, kar je omogočilo boljši nadzor in močno izboljšalo kakovost rezultatov po regijah. Podrobnejša raven dejavnosti namreč pomeni, da se v dejavnostih uporablja bolj homogena proizvodna tehnologija, zaradi česar je razdelitev z razdelitvenimi ključi točnejša. V Eurostatovem priložniku za regionalne račune⁵ je določeno, da je metoda "od zgoraj navzdol" sprejemljiva takrat, kadar niso na voljo zanesljivi podatki na ravni lokalne EED za neposredni izračun regionalne BDV, zato je poudarek na izbiri ustreznih regionalnih kazalnikov.

Izračunani razdelitveni ključi temeljijo na lokalnem EED, kar je v skladu z načelom rezidenčnosti (ESR 2010, 11.17). Tako kot so nacionalni računi izčrpani, so izčrpani tudi regionalni računi, kar pomeni, da so zajete vse rezidenčne enote na regionalnem ozemlju. Podatki o zaposlenih (primarni razdelitveni ključ) temeljijo na Statističnem registru delovno aktivnega prebivalstva, ki je zanesljiv in reprezentativni vir podatkov o delovnem mestu zaposlenega in zagotavlja podatke na ravni lokalnih EED. SRDAP omogoča razvrščanje zaposlenih v različne skupine glede na status zaposlitve (zaposleni pri pravnih osebah, samozaposleni, kmetje, zaposleni pri fizičnih osebah in podobno). SRDAP vzdržuje SURS, ki ga redno mesečno polni s podatki iz administrativnih evidenc. Statistika plač prav tako zagotavlja podatke o plačah zaposlenih pri pravnih osebah na ravni delovnega mesta, to pa ustreza lokalnemu EED. Pri opredelitvi večregionalnih podjetij se uporablja Statistični poslovni register Slovenije, katerega osnovni enoti opazovanja sta podjetje in lokalni EED in ki ga v celoti vzdržuje SURS.

Prednost uporabljenega pristopa, pri katerem se za razdelitev različnih dohodkovnih komponent BDV posamezne dejavnosti uporabljajo različni ključi, je v primerjavi z razdelitvijo celotne bruto dodane vrednosti dejavnosti z enim samim ključem ta, da je vsak ključ bolj prilagojen določeni komponenti BDV, tako pa se izboljša celotna natančnost. Podrobna členitev razdelitvenih ključev na 220 dejavnosti izboljšuje kakovost izračuna BDV po dejavnostih in po regijah. Druga prednost takega pristopa je prilagodljivost – z ustvarjanjem različnih kombinacij zaposlitvenih tabel iz SRDAP se lahko ustvarjajo novi razdelitveni ključi, če so ti primernejši.

Na splošno velja, da so regionalne vrednosti za posamezno dejavnost kakovostnejše, če je višji odstotek njene bruto dodane vrednosti razdeljen s ključi, ki temeljijo na tesno povezanih kazalnikih (priloga 1). Dohodkovne komponente BDV, ki se razporejajo po regijah, in razdelitveni ključi so si namreč vsebinsko podobni: sredstva za zaposlene, ki so dohodkovna komponenta iz nacionalnih računov se razporejajo z zaposlenimi in plačami (razdelitveni ključ temelji na podatkih Statističnega registra delovno aktivnega prebivalstva in statističnega raziskovanja o plačah). Vendar bi lahko tesno povezane kazalnike metode "od zgoraj navzdol", kakršni so prikazani v tabeli izračuna regionalnega BDV (priloga 1), razumeli tudi kot seštevek podatkov po metodi "od spodaj navzgor".

SURS si prizadeva zagotoviti uporabnikom kakovostne, pravočasne, časovno in mednarodno primerljive podatke, zato je preverjanje kakovosti sestavni del statističnega raziskovanja. Pri izračunu BDV po regijah se nadzor procesa izvaja zato, da se ugotovijo pomanjkljivosti in napake ter se na njihovi podlagi izdelata načrt izboljšav in uvedejo spremembe. Z vidika popolnosti in ustreznosti podatkovnih virov se jih primerja s podatki iz preteklih let. Postopek izračuna razdelitvenih ključev in razdelitve nacionalnega BDV po regijah se preverja, da se odkrijejo in odpravijo napake. Ocene regionalnih računov se delno (na agregatni ravni) lahko preverjajo tudi s podatki drugih statističnih raziskovanj ali ocenami iz administrativnih evidenc.

Regionalni podatki so vedno usklajeni s podatki nacionalnih računov. Ko je objavljena prva letna ocena BDV nacionalnih računov za preteklo leto in so revidirani podatki za pretekla tri leta ($t + 8$ mesecev), so v regionalne račune integrirane vse revizije ob objavi $t + 12$ mesecev.

⁴ Uredba (EU) št. 549/2013 Evropskega parlamenta in Sveta z dne 21. maja 2013 o Evropskem sistemu nacionalnih in regionalnih računov v Evropski uniji.

⁵ Manual on regional accounts methods. Eurostat. Luxembourg, 2013.

Ko so regionalni podatki po dejavnostih usklajeni z nacionalnimi podatki na državni ravni, se končni podatki preverijo še z objavljenimi podatki v preteklem letu, in sicer s primerjanjem stopenj rasti in izračunom revizijskih stopenj. Za ugotavljanje odstopanj se podatki prikažejo grafično za celotno časovno serijo.

SURS je zagovornik kakovostne državne statistike, katere pomemben del je tudi kakovostna dokumentacija o raziskovanju. Izdelava dokumentacije raziskovanja je zato del statističnega procesa. Zbiranje informacij o kakovosti statističnih podatkov poteka skozi ves statistični proces in pomaga pri odkrivanju morebitnih sistematičnih napak v procesu. Objavljanje informacij o kakovosti je pregledna oblika obveščanja uporabnikov o različnih vidikih statističnih podatkov, ki jih uporabljajo. Objavljeni podatki so opisani v metodološkem pojasnilu, prav tako pa so opisani revizija in vzroki zanjo, kar uporabniku olajša razumevanje objavljenih podatkov in tako izboljša njihovo kakovost. Uporabniku je na voljo tudi poročilo o kakovosti izračunanih in objavljenih podatkov nacionalnih in regionalnih računov, ki ga v sodelovanju z državami članicami Evropske unije, Irske, Norveške in Švice pripravi Eurostat.

4.2 Izboljšave

Mogoče izboljšave v izračunu BDV po regijah je iskati zlasti v analizi možnosti večje uporabe metod "od spodaj navzgor" in nepravih metod "od spodaj navzgor". Pri tem je treba omeniti, da je z metodami "od spodaj navzgor" mogoče predvsem preverjati rezultate sedanje metode. Prevladujoče metode "od zgoraj navzdol" ni mogoče zamenjati v večji meri, saj podatkovni viri, ki bi omogočali neposredni izračun regionalne bruto dodane vrednosti na ravni lokalnega EED, niso na voljo. Čeprav so na voljo številni administrativni viri, na primer računovodski izkazi, ki so najpomembnejši vir za izračun BDV po proizvodni in dohodkovni metodi na nacionalni ravni, so ti na voljo za celotna podjetja, ne pa tudi za lokalne EED.

Poglavje 5 Metodologija izračuna regionalnih bruto investicij v osnovna sredstva

5.1 Uvod

Bruto investicije v osnovna sredstva (BIOS) po regijah kažejo investicijsko dejavnost institucionalnih enot ali njihovih delov v posamezni regiji in dejavnosti. Investicije so ključni dejavnik dolgoročne gospodarske rasti in blaginje ter igrajo pomembno vlogo pri zmanjševanju regionalnih razlik. Podatki regionalnih BIOS dopolnjujejo nacionalne račune in pomagajo pri odločanju o regionalni politiki.

V skladu z zahtevami ESR 2010 podatke objavljamo po NUTS 2 na ravni dveh kohezijskih regij (vzhodna Slovenija, zahodna Slovenija) ter po dejavnostih SKD 2008 na tako imenovani ravni A*10. Podatki o BIOS po regijah so na voljo od leta 2000 in se objavljajo 22 mesecev po koncu referenčnega obdobja, to je vsako leto oktobra. Vsi objavljeni podatki so časovno primerljivi. Ob objavi podatkov za novo referenčno leto se navadno objavijo tudi revidirani podatki predhodnih let, ki so posledica sprememb v podatkovnih virih in metodah izračuna ter revizij podatkov nacionalnih računov.

Ključne objavljene statistike so obseg BIOS v tekočih cenah ter strukturni deleži po kohezijskih regijah in dejavnostih. Dejavnosti so združene v deset skupin:

Področja SKD	Poimenovanja
A	Kmetijstvo, gozdarstvo in ribištvo
B + C + D + E	Rudarstvo; predelovalne dejavnosti; oskrba z električno energijo, plinom in paro; oskrba z vodo; ravnanje z odplakami in odpadki; saniranje okolja
C	Predelovalne dejavnosti
F	Gradbeništvo
G + H + I	Trgovina; vzdrževanje in popravila motornih vozil; promet in skladiščenje; gostinstvo
J	Informacijske in komunikacijske dejavnosti
K	Finančne in zavarovalniške dejavnosti
L	Poslovanje z nepremičninami
M + N	Strokovne, znanstvene in tehnične dejavnosti; druge raznovrstne dejavnosti
O + P + Q	Dejavnosti javne uprave in obrambe; dejavnost obvezne socialne varnosti; izobraževanje; zdravstvo in socialno varstvo
R + S + T + U	Kulturne, razvedrilne in rekreacijske dejavnosti; druge dejavnosti; dejavnost gospodinjstev z zaposlenim hišnim osebjem; raznovrstna proizvodnja dobrin in storitev v gospodinjstvih za lastno rabo; dejavnost eksteritorialnih organizacij in teles

V nadaljevanju opisana metodologija izračuna bruto investicij v osnovna sredstva po regijah je razdeljena na tri dele. V prvem delu so predstavljena splošna načela merjenja BIOS po regijah, opisane so metode razdelitve regijam in definicije ključnih spremenljivk. V drugem delu so predstavljeni osnovni in pomožni podatkovni viri za pripravo regionalnih izračunov. Zadnji del pa opisuje postopek izračuna začetnih agregatov BIOS in prehod do končnih ocen. Opis metodologije se nanaša na leto 2015 in se ne razlikuje dosti od metodologije, uporabljene za druga leta.

5.2 Splošna načela

5.2.1 Metode razdelitve

Temeljno načelo razporeditve BIOS po regijah je rezidenčnost ekonomskega lastnika. BIOS se pripišejo ekonomskemu lastniku osnovnega sredstva ter locirajo glede na njegovo središče prevladujočega ekonomskega interesa, to je lokacijo, kjer enota opravlja v pomembnem obsegu gospodarske dejavnosti in transakcije daljše obdobje (vsaj eno leto ali več) (ESR 2010, 2.07).

Za statistično opazovanje je najprimernejša lokalna EED. Osnovna sredstva v lasti večregionalne enote se razporedijo lokalnim EED, v katerih se uporabljajo (ESR 2010, 13. 33). Razdelitev BIOS pa je mogoča tudi po alternativnem tako imenovanem ozemeljskem pristopu, po katerem se BIOS razporedijo regijam na podlagi lokacije sredstev. Načelo rezidenčnosti lokalnih EED je sicer bolj priporočljivo od ozemeljskega pristopa.

Kot pri drugih transakcijah regionalnih računov se tudi pri pripravi ocen regionalnih BIOS kombinirajo neposredne metode agregiranja podatkov rezidenčnih enot na regijsko raven (princip »od spodaj navzgor«) in posredne metode razporejanja nacionalnih agregatov regijam (»od zgoraj navzdol«). Ker so BIOS po naravi precej spremenljivi in je težko najti ustrezne nadomestne indikatorje, je kot glavna metoda priporočljiva metoda »od spodaj navzgor«. Če podatki niso na voljo na ravni lokalnih EED, lahko lokalne EED večregionalnih podjetij ocenimo z regionalnimi indikatorji. V tem primeru govorimo o tako imenovani psevdo- ali nepravni metodi agregiranja »od spodaj navzgor«. Metoda »od zgoraj navzdol« pa se uporablja predvsem v primeru usklajevanja regionalnih ocen z agregati nacionalnih računov.

Glede na razpoložljive podatke lahko BIOS na dva načina razdelimo po dejavnostih. BIOS v posamezni dejavnosti lahko razdelimo po institucionalnih sektorjih ali tipih osnovnih sredstev, kot so gradbeni objekti, stroji in oprema in proizvodi intelektualne lastnine. Pristop po tipih sredstev med drugim omogoča uporabo alternativnih indikatorjev BIOS v primeru porazdeljevanja nacionalnih agregatov na regije, kot so na primer gradbena dovoljenja za zgradbe, število registracij ali prepeljanih potnikov za transportno opremo, število zaposlenih v primeru osebne opreme in podobno.

Razdelitev po institucionalnih sektorjih pa omogoča bolj specifično obravnavo določenih skupin gospodarskih subjektov. V splošnem z vidika razdelitve BIOS niso problematične enote, rezidenčne le v eni regiji (gospodinjstva, mala podjetja ali družbe, katerih lokalne EED so vse v isti regiji, enote lokalne države). Metodološko težavnejše so večregionalne enote, ki svoje dejavnosti opravljajo v več regijah, na primer večja podjetja ali enote centralne države, ki opravljajo svoje dejavnosti po vsej državi.

Specifične dejavnosti z vidika razporejanja BIOS regijam so dejavnosti energetike (D), oskrbe z vodo (E), telekomunikacij (J) in prometa (H), za katere so značilne večregionalne investicije v infrastrukturalna omrežja. Zadnje se razporejajo na lokalne enote, ki jih upravljajo, lahko pa si pomagamo z ozemeljskim pristopom. Dejavnost prometa vključuje tudi transportna sredstva, kot so vlaki in letala, ki se lahko regijam razporejajo na podlagi indikatorjev transporta. Posebni sta tudi dejavnost gradbeništvo (F), za katero je značilna mobilna mehanizacija, ter dejavnost javna uprava in obramba (O) z delovanjem na nacionalni ravni. Več o metodah za pripravo podatkov regionalnih BIOS po dejavnostih in o metodoloških posebnostih je opisano v Eurostatovem priročniku za regionalne račune (2013).

V slovenskih regionalnih računih se večina bruto investicij v osnovna sredstva po regijah razdeli z metodami "od spodaj navzgor"; tam, kjer so podatki na ravni lokalnega EED pomanjkljivi, pa se za razdelitev uporabljajo druge metode. Več o samem postopku izračuna je opisano v poglavju 5.4.

5.2.2 Definicije spremenljivk

Po ESR 2010 so bruto investicije sestavljene iz bruto investicij v osnovna sredstva, sprememb v zalogah in neto nabav vrednostnih predmetov. V regionalnih računih prikazujemo komponento BIOS.

BIOS sestavljajo pridobitve (nabave) novih in rabljenih osnovnih sredstev, zmanjšane za odtujitve (prodaje) rabljenih osnovnih sredstev in povečane za stroške prenosa lastništva rabljenih osnovnih sredstev ter neproizvedenih sredstev (na primer za stroške prenosov zemljišč in trženjskih sredstev). Pridobitve vključujejo proizvodnjo za lastne potrebe.

Osnovna sredstva so proizvedena nefinančna sredstva, ki se v obdobju, daljšem od enega leta, v proizvodnji uporabljajo večkrat ali neprekinjeno. Med osnovna sredstva spadajo stanovanja, druge zgradbe in objekti, stroji in oprema, sistemi vojaškega orožja, gojena biološka sredstva ter proizvodi intelektualne lastnine.

Proizvodi intelektualne lastnine so rezultat raziskav in razvoja, preiskav ali inovacij, ki privedejo do znanja, katerega uporaba je omejena z zakonom ali drugo obliko zaščite (ESR 2010, 3.132). Mednje spadajo: raziskave in razvoj, raziskovanje rudišč, računalniška programska oprema in podatkovne baze, razvedrilni, literarni in umetniški izvirniki ter drugi proizvodi intelektualne lastnine.

Neproizvedena nefinančna sredstva so sredstva, ki ne nastajajo v proizvodnem procesu in niso zajeta v BIOS. Sem spadajo naravni viri (na primer zemljišča), pogodbe, licence, dobro ime in trženjska sredstva. V bruto investicije v osnovna sredstva se zajemajo le večje izboljšave (običajno izboljšave zemljišč) ter stroški, povezani s prenosom lastništva neproizvedenih sredstev.

5.3 Podatkovni viri

Podatkovni viri za izračun bruto investicij v osnovna sredstva po regijah so dveh vrst: v prvi skupini je statistično raziskovanje o investicijah v osnovna sredstva, v drugi so različni podatkovni viri, ki dopolnjujejo podatke iz prve skupine.

5.3.1 Statistično raziskovanje o investicijah v osnovna sredstva

Najpomembnejši vir podatkov in osnova za regionalno razdelitev podatkov o BIOS je letno statistično raziskovanje Investicije v osnovna sredstva (INV). Podatki se pridobijo pri poslovnih subjektih s pomočjo vprašalnikov INV-1a, INV-1b in INV-2. Zajete so vse dejavnosti SKD 2008 razen področja T (dejavnost gospodinjstev z zaposlenim hišnim osebjem) in področja U (dejavnost eksteritorialnih organizacij in teles).

Enote so v raziskovanje INV izbrane na podlagi zajema s pragom in vzorca. Izberejo se vsa podjetja, ki imajo najmanj 20 zaposlenih, in tista podjetja, ki imajo manj kot 20 zaposlenih, če je vrednost njihovih investicijskih nabav po podatkih iz obračuna davka na dodano vrednost (DDV) večja od 1 milijona EUR. Zajete so vse občine in vse enote v dejavnosti O (dejavnost javne uprave, obrambe in obvezne socialne varnosti). Druge enote (enote z manj kot 20 zaposlenih) se izberejo z vzorcem. Enote sektorja država in javna podjetja so vključena v INV-2 (okoli 1800 enot). Zasebna podjetja, zajeta s pragom, so v INV-1a (okoli 3000 enot) ter male pravne osebe in samostojni podjetniki, zajeti z vzorcem, v INV-1b (okoli 1000 enot). S tem raziskovanjem je bilo v letu 2015 zajetih približno 63 odstotkov vseh bruto investicij v osnovna sredstva, ustvarjenih v Sloveniji.

V temeljnih sklopih vprašalnika se zbirajo podatki o investicijah v nova in rabljena osnovna sredstva ter o dezinvesticijah po vrstah opredmetenih in neopredmetenih osnovnih sredstev. Poleg tega vprašalnik vsebuje poseben sklop za potrebe regionalnih računov, ki je primarni vir za razdelitev BIOS.

Medtem ko se podatki v temeljnih sklopih vprašalnika zbirajo po tako imenovanem organizacijskem načelu, po katerem se BIOS pripišejo pretežni dejavnosti poslovne enote in njenemu sedežu, pa se v regionalnem sklopu zbirajo podatki o investicijskih nabavah glede na občine in dejavnosti, v katere enota investira. V podatkovnem viru ni neposredno identificirana posamezna lokalna EED, ampak posamezna investicija, ki jo je institucionalna enota ustvarila v določeni dejavnosti na določeni lokaciji. Ker se BIOS razdelijo v vse dejavnosti, v katere institucionalna enota investira, in v vse regije, v katerih ta enota investira, lahko posredno predpostavljamo, da se kot opazovana enota uporablja lokalni EED. Osnovna metoda razdelitve BIOS je tako nepravna metoda »od spodaj navzgor« in je opisana v poglavju 5.4.1.

5.3.2 Drugi podatkovni viri

Med drugimi statističnimi viri je smiselno ločeno obravnavati dve skupini, ki zagotavljata podatke o BIOS in podatke o drugih spremenljivkah, ki se uporabljajo pri razdelitvi po regijah:

- podatki nacionalnih računov: to so podatki o BIOS na ravni celotne države, razčlenjeni po dejavnostih, vrstah osnovnih sredstev in institucionalnih sektorjih. Zadnji so potrebni z vidika popravkov zajetja oziroma za uskladitev ocen regionalnih računov z agregati nacionalnih računov.
- podatki iz preostalih virov: ti se uporabijo kot razdelitveni ključi tako za validacijske popravke posameznih institucionalnih enot kakor tudi za regionalno razdelitev podatkov nacionalnih računov. Sem spadajo statistični viri, kot so DDV-podatki o investicijskih nabavah, Statistični register delovno aktivnega prebivalstva, statistika gradbeništva, Popis kmetijstva oziroma Struktura kmetijskih gospodarstev ter podatki drugih institucij (Direkcije Republike Slovenije za infrastrukturo, Slovenskih železnic, Policije, Ministrstva za obrambo in drugih).

Struktura podatkovnih virov je prikazana v tabeli 5.1. Uporaba podatkovnih virov pa je podrobneje opisana v nadaljevanju.

Tabela 5.1: Struktura virov podatkov za izračun bruto investicij v osnovna sredstva po regijah, 2015 (v odstotkih)

	INV nabave	INV prodaje	BIOS	Popravki za polno zajetje in končna uskladitev	Skupaj
Slovenija	71,2	7,8	63,4	36,6	100,0
Vzhodna Slovenija	67,9	5,5	62,3	37,7	100,0
Zahodna Slovenija	74,1	9,9	64,3	35,7	100,0

5. 4. Metode izračuna

Izračun BIOS po regijah ima dve glavni fazi. Prva, osnovna faza temelji na uporabi glavnega podatkovnega vira, to je statističnega raziskovanja INV. Kot je bilo omenjeno, izračun poteka po metodi "od spodaj navzgor". V drugi fazi, fazi zagotavljanja polnega zajetja, se izračuni iz prve faze na podlagi drugih podatkovnih virov in ob uporabi različnih metod razdelitve ustrezno prilagodijo in dopolnijo.

5.4.1 Osnovna faza

V osnovni fazi se kot podatkovni vir uporabijo podatki o investicijskih nabavah, zbrani s statističnim raziskovanjem o investicijah v osnovna sredstva, ki temeljijo na načelu ekonomskega lastništva in lokaciji ustvarjene investicije. Glavni pristop je agregiranje podatkov od spodaj navzgor. Podatki temeljijo na ozemeljskem načelu razdelitve; to je sicer sekundarno načelo razdelitve, vendar je smiselno predpostavljati, da se rezultati rezidenčnega načela ne razlikujejo dosti od rezultatov ozemeljskega načela. V primeru enoregionalnih enot, kot so mala podjetja, samostojni podjetniki in enote lokalne države, je ozemeljsko načelo enako rezidenčnemu. V primeru večregionalnih enot pa predpostavljamo, da je na lokaciji investicije lokalna enota, ki osnovna sredstva uporablja. To so velika podjetja, ki poslujejo v več regijah, ter nekatere enote centralne države.

Razdelitev BIOS na raven kohezijskih regij NUTS 2 izvajamo z agregiranjem podatkov investicijskih nabav (novih in rabljenih sredstev) po področjih SKD dejavnosti in sedmih institucionalnih sektorjih (S.11 nefinančne družbe; S.12 finančne družbe; S.1311 centralna država; S.1313 lokalna država; S.1314 skladi socialne varnosti; S.14 gospodinjstva; S.15 nepridobitne institucije, ki opravljajo storitve za gospodinjstva (NPISG)). Tovrstni sektorski pristop omogoča pridobitev natančnejših regionalnih ključev za razporejanje agregatov popravkov zajetja nacionalnih računov. Isti razdelitveni ključ se uporabijo tudi za razdelitev podatkov o dezinvesticijah, ki so na voljo le na ravni institucionalne enote.

V okviru osnovne faze se izvedejo tudi individualni popravki, s katerimi se podatki osnovnega podatkovnega vira ustrezno popravijo. Individualno se rešujejo primeri statistično pomembnejših večregionalnih enot, ki so podatke v osnovnem viru v celoti poročale po sedežu. Manjše enote se v glavnem ukvarjajo z eno dejavnostjo in so v eni regiji, zato so takšni podatki navadno ustrezni.

Primer nepopolnih podatkov zaradi posebnosti posamezne enote so podatki, ki se nanašajo na enoti centralne države, Policijo in Slovensko vojsko. V osnovnem podatkovnem viru so vsi BIOS omenjenih enot razporejeni v regijo, v kateri ima enota sedež, čeprav vse investicije niso ustvarjene le v tej regiji. Tovrstne investicije so v veliki meri vezane na število in lokacijo zaposlenih, zato se za razdelitev podatkov Policije uporabijo podatki o zasedenih delovnih mestih po posameznih "regionalnih" policijskih upravah; ti so na voljo v letnih poročilih o delu Policije. Podobno tudi za razdelitev vojaških investicij uporabimo podatke Ministrstva za obrambo o zaposlenih po regijah.

Ključna pa je predvsem regionalna razporeditev investicij Ministrstva za infrastrukturo oziroma Direkcije za infrastrukturo. Gre za enoto centralne države, ki izvaja infrastrukturne investicije po vsej državi. Zanje se kot razdelitveni ključ uporabljajo podatki o realizaciji po projektih, posebej pridobljeni pri Direkciji. Za ceste, mostove in druge gradbeno inženirske objekte v lasti države tako predpostavljamo, da je na lokaciji investicije namišljena proizvodna enota, ki ji lahko pripišemo sredstvo.

Tudi pri investicijah podjetij v dejavnost železniškega potniškega in tovornega prometa, ki investirajo predvsem v tirna vozila, uporabljamo razdelitvene ključne. Kot razdelitveni ključ se uporabijo podatki iz poročila Slovenskih železnic o izkoriščenosti posameznih odsekov prog.

5.4.2 Faza zagotavljanja polnega zajetja

Podatki, zbrani z osnovnim podatkovnim virom, ne zajamejo vseh BIOS. V drugi fazi se izračuni iz prve faze zato dopolnijo tako, da je njihovo zajetje v skladu z agregati, ocenjenimi v okviru nacionalnih računov.

Popravki za polno zajetje se po regijah pretežno razdelijo z metodo "od zgoraj navzdol", in sicer tako, da se popravki, ocenjeni v okviru nacionalnih računov, razdelijo s pomočjo razdelitvenih ključev. Popravki za polno zajetje BIOS vključujejo popravke za tiste enote, ki niso zajete v osnovnem podatkovnem viru, ter popravke, kot so lastna proizvodnja programske opreme ter vlaganja v raziskave in razvoj. Skupni delež popravkov za polno zajetje je v letu 2015 obsegal nekaj manj kot 40 odstotkov vrednosti vseh ustvarjenih BIOS.

Ker se popravki zajetja na nacionalni ravni ocenijo za vsak institucionalni sektor posebej, so na enak način vključeni tudi v regionalne račune. Razdelitev se po sektorjih in področjih dejavnosti izvede v skladu s strukturo

iz osnovnega podatkovnega vira. V določenih primerih se razdelitev izvaja tudi glede na vrsto sredstva (stanovanjske investicije, vlaganja v raziskave in razvoj). Tabela 5.2 prikazuje regionalno razporeditev popravkov po posameznih skupinah dejavnosti.

Tabela 5.2: Popravki za polno zasetje bruto investicij v osnovna sredstva po kohezijskih regijah in dejavnostih, 2015 (v odstotkih)

	Vzhodna Slovenija	Zahodna Slovenija	Slovenija
A Kmetijstvo, gozdarstvo in ribištvo	71,0	29,0	100,0
BCDE Industrija	53,1	46,9	100,0
Od tega: C Predelovalne dejavnosti	52,2	47,8	100,0
F Gradbeništvo	70,4	29,6	100,0
GHI Trgovina, promet in gostinstvo	42,1	57,9	100,0
J Informacijske in komunikacijske dejavnosti	12,0	88,0	100,0
K Finančne in zavarovalniške dejavnosti	20,5	79,5	100,0
L Poslovanje z nepremičninami	57,0	43,0	100,0
MN Strokovne, znanstvene, tehnične in druge poslovne dejavnosti	20,2	79,8	100,0
OPQ Javna uprava, obramba, obvezna socialna varnost, izobraževanje, zdravstvo	25,3	74,7	100,0
RST Druge storitvene dejavnosti	18,4	81,6	100,0
Skupaj dejavnosti	48,4	51,6	100,0

Večino popravkov zasetja obsegajo nefinančne družbe (S.11) in gospodinjstva (S.14), medtem ko popravki pri finančnih družbah (S.12), državi (S.13) in NPISG (S.15), obsegajo le nekaj odstotni delež celotnih popravkov za polno zasetje. Kot rečeno se večinoma razdelijo v skladu s strukturo iz osnovnega podatkovnega vira. V vseh sektorjih se posebej dodajo regionalni podatki investicij v raziskave in razvoj.

Popravki za polno zasetje BIOS nefinančnih družb (S.11) se razporedijo po regijah in področjih dejavnosti v skladu s strukturo iz osnovnega podatkovnega vira. V primeru manjkajoče strukture pa se uporabi regionalna struktura investicijskih nabav po DDV ali struktura števila zaposlenih.

Finančne družbe (S.12) so po vrednosti ustvarjenih BIOS v celotni vrednosti BIOS poleg NPISG najmanjši sektor, ki pa je zelo pomemben v finančnih dejavnostih; v letu 2015 je v tej dejavnosti obsegal približno 95,4-odstotni delež. Tudi popravki za polno zasetje so ocenjeni skoraj izključno v finančnem posredništvu in zajemajo predvsem vlaganja v lastno razvito programsko opremo. Popravki se razdelijo v skladu s strukturo iz osnovnega podatkovnega vira. Če je ta pomanjkljiva, se za strukturo uporabljajo podatki o številu zaposlenih.

BIOS sektorja države (S.13) so v letu 2015 znašali 25,5 odstotka skupnih bruto investicij v osnovna sredstva in obsegali 95,4 % skupine dejavnosti O P Q. Popravki zasetja se razdelijo v skladu s strukturo iz osnovnega podatkovnega vira.

Delež sektorja gospodinjstev (S.14) v celotnih bruto investicijah v osnovna sredstva je bil v letu 2015 enak 18,2 odstotka, v nekaterih dejavnostih pa je bila v tem sektorju ustvarjena večina investicij, na primer v kmetijstvu, lovu in gozdarstvu 90,1 odstotka ter v poslovanju z nepremičninami 88,1 odstotka vseh bruto investicij v osnovna sredstva v državi. Popravki za polno zasetje so v letu 2015 obsegali večino vseh bruto investicij v osnovna sredstva, ustvarjenih v tem sektorju. To pomeni, da je uporaba kakovostnega razdelitvenega ključa še pomembnejša, saj se metoda "od spodaj navzgor" uporablja le na majhnem delu podatkov. Največji del popravkov se nanaša na investicije v kmetijstvu ter stanovanjske investicije gospodinjstev. Ti popravki se v regionalnih računih razdelijo z naslednjimi razdelitvenimi ključi:

- popravki za bruto investicije v osnovna sredstva samozaposlenih v primarni kmetijski proizvodnji (individualni kmetje) se razdelijo glede na površino kmetijskih zemljišč v uporabi;
- popravki za investicije gospodinjstev v stanovanja se razdelijo na podlagi podatkov o gradbenih dovoljenjih, izdanih fizičnim osebam, in uporabnih površin stanovanj;
- preostali del popravkov se po regijah razdeli v skladu s strukturo iz osnovnega podatkovnega vira.

Sektor NPISG (S.15) pa je prisoten predvsem v kulturnih, razvedrilnih in rekreacijskih dejavnostih; v letu 2015 so BIOS tega sektorja obsegali 22,9 odstotka omenjene skupine dejavnosti RST. Kot pri drugih sektorjih se popravki razdelijo v skladu s strukturo iz osnovnega podatkovnega vira ter s pomočjo podatkov o številu zaposlenih.

Tabela 5.3 prikazuje regionalno strukturo BIOS po dejavnostih in institucionalnih sektorjih.

Tabela 5.3: Bruto investicije v osnovna sredstva po dejavnostih, sektorjih in kohezijskih regijah, 2015 (v odstotkih)

	S11	S12	S13	S14	S15	Vzhodna Slovenija	Zahodna Slovenija	Slovenija
A Kmetijstvo, gozdarstvo in ribištvo	9,5	0,0	0,0	90,1	0,4	70,5	29,5	100,0
BCDE Industrija	96,4	0,0	0,0	3,6	0,0	58,4	41,6	100,0
Od tega: C Predelovalne dejavnosti	95,8	0,0	0,0	4,2	0,0	56,1	43,9	100,0
F Gradbeništvo	72,5	0,1	0,0	27,3	0,0	64,8	35,2	100,0
GHI Trgovina, promet in gostinstvo	84,5	0,0	0,9	14,6	0,0	39,2	60,8	100,0
J Informacijske in komunikacijske dejavnosti	84,6	3,3	7,7	4,3	0,1	21,1	78,9	100,0
K Finančne in zavarovalniške dejavnosti	3,8	95,4	0,4	0,5	0,0	13,2	86,8	100,0
L Poslovanje z nepremičninami	10,4	0,0	1,6	88,1	0,0	55,4	44,6	100,0
MN Strokovne, znanstvene, tehnične in druge poslovne dejavnosti	65,7	0,0	27,6	6,4	0,2	21,3	78,7	100,0
OPQ Javna uprava, obramba, obvezna socialna varnost, izobraževanje, zdravstvo	3,1	0,0	95,4	0,3	1,2	43,9	56,1	100,0
RST Druge storitvene dejavnosti	29,6	0,0	40,1	7,4	22,9	23,8	76,2	100,0
Skupaj dejavnosti	52,5	2,9	25,5	18,3	0,7	46,6	53,4	100,0

V zadnjem koraku v okviru druge faze se podatki regionalnih računov dokončno uskladijo s podatki nacionalnih računov. Ker se del regionalnih podatkov o bruto investicijah v osnovna sredstva izračuna po metodi "od spodaj navzgor", pri uporabi različnih podatkovnih virov nastanejo razlike med rezultati na nacionalni in regionalni ravni. Sestavni del končne uskladitve je tudi prilagoditev regionalnih podatkov za vrednost BIOS, ki je rezultat usklajevanja izdatkovne metode izračuna BDP s proizvodno metodo. Pri obeh oblikah končne uskladitve se podatki o bruto investicijah v osnovna sredstva po regijah prilagodijo sorazmerno po NUTS 2.

Prihodnji razvoj oziroma možne izboljšave v kakovosti metodologije so usmerjene predvsem v iskanje dodatnih virov za razdelitev BIOS sektorja centralne države in objavo podatkov državnih BIOS po regijah, ki so posebno zanimive za uporabnike. Metodološke izboljšave so mogoče tudi z razdelitvijo BIOS na podrobnejšo raven NUTS 3.

Poglavje 6 Metodologija izračunavanja sredstev za zaposlene po regijah

6.1 Uvod

Sredstva za zaposlene so celotno nadomestilo v denarju ali naravi, ki ga zaposlenemu za njegovo opravljeno delo izplača delodajalec v regiji, v kateri ima svoj sedež. Sredstva za zaposlene so primarni dohodek posameznikov in so največja kategorija primarnega dohodka, saj obsegajo pomemben delež BDP (48,7 odstotka v letu 2015). SURS prikazuje te podatke v skladu z zahtevami ESR 2010 na ravni NUTS 2, za kohezijski regiji vzhodna Slovenija in zahodna Slovenija, ter po dejavnostih SKD 2008 na ravni A*10. V tabeli 6.1 so prikazana sredstva za zaposlene v letu 2015.

Tabela 6.1: Sredstva za zaposlene po dejavnostih in kohezijskih regijah, Slovenija, 2015

	Slovenija	Vzhodna Slovenija	Zahodna Slovenija	Vzhodna Slovenija	Zahodna Slovenija
	milijoni EUR			%	
A Kmetijstvo, gozdarstvo in ribištvo	112	76	37	67,5	32,5
BCDE Industrija	5.193	2.935	2.258	56,5	43,5
Od tega: C Predelovalne dejavnosti	4.559	2.572	1.987	56,4	43,6
F Gradbeništvo	1.030	539	490	52,4	47,6
GHI Trgovina, promet in gostinstvo	4.044	1.476	2.568	36,5	63,5
J Informacijske in komunikacijske dejavnosti	747	127	620	17,0	83,0
K Finančne in zavarovalniške dejavnosti	737	188	548	25,6	74,4
L Poslovanje z nepremičninami	117	40	77	34,2	65,8
MN Strokovne, znanstvene, tehnične in druge poslovne dejavnosti	2.134	693	1.441	32,5	67,5
OPQ Javna uprava, obramba, obvezna socialna varnost, izobraževanje, zdravstvo	4.325	1.885	2.440	43,6	56,4
RST Druge storitvene dejavnosti	496	143	353	28,9	71,1
Skupaj dejavnosti	18.935	8.102	10.833	42,8	57,2

Sredstva za zaposlene po regijah je sicer mogoče opazovati z dveh vidikov, vidika izplačevalca sredstev (poslovnega subjekta, podružnice ali obrata) ali vidika prejemnika sredstev (zaposlenega). V tem poglavju so obravnavana sredstva za zaposlene z vidika izplačevalca sredstev; to pomeni, da so prikazana v regiji, v kateri ima izplačevalec svoj sedež. Če sta sedež izplačevalca in prebivališče zaposlenega vedno v isti regiji, so rezultati izračunov z obeh vidikov identični, vendar se to zaradi vpliva dnevnih delovnih migracij skoraj ne dogaja. Prebivališče dnevnih migrantov je namreč pogosto v drugi regiji, kot je sedež izplačevalca sredstev, zato se razlikujejo tudi rezultati izračunov. Metodologija ocenjevanja sredstev za zaposlene po regijah z vidika prejemnika sredstev je prikazana v osmem poglavju.

V tem poglavju opisana metodologija izračuna sredstev za zaposlene po regijah je razdeljena na štiri vsebine. Najprej so opisani splošna načela izračuna ter način objavljanja podatkov in revizijska politika. Sledi kratek opis podatkovnih virov, v zadnjem, najpomembnejšem delu pa je opisana metoda izračuna. Opis metodologije se nanaša na leto 2015. Metodologija, uporabljena za druga leta, se ne razlikuje.

6.2 Splošna načela

6.2.1 Metode razdelitve

Razdelitev sredstev za zaposlene po regijah temelji na residenčnosti enote, to je izplačevalca sredstev, in se pripišejo glede na njegovo središče prevladujočega ekonomskega interesa, to je lokacijo, kjer enota vsaj eno leto ali več v pomembnem obsegu opravlja ekonomske dejavnosti in transakcije (ESR 2010, 2.07).

V regionalnih računih se sredstva za zaposlene razdelijo na ravni NUTS 2 (kohezijski regiji vzhodna Slovenija in zahodna Slovenija) z metodo »od zgoraj navzdol«. To pomeni, da se sredstva za zaposlene ocenijo na podlagi

nacionalnih podatkov z regionalnimi razčlenitvami, pri katerih razdelitveni ključi temeljijo na podatkih lokalnih EED. Razdelitveni ključi se izračunajo iz spremenljivk, katerih gibanje je v pozitivni povezavi z gibanjem sredstev za zaposlene (na primer opravljene delovne ure ali število zaposlenih; ESR 2010, 13.30). Zaradi uporabljenih metode »od zgoraj navzdol« prilažanje podatkom nacionalnih računov ni potrebno.

Sredstva za zaposlene se razdelijo lokalnim EED, v katerih so osebe zaposlene, in sicer se kot razdelitveni ključ uporabi število zaposlenih po lokalnih EED. Uporabljena posredna metoda se izboljša tako, da se uporabijo podatki, ki so podrobno razčlenjeni na 220 dejavnosti (SKD). Boljša metoda od uporabljenih bi bila, če bi se uporabili podatki o opravljenih urah (ESR 2010, 13.30) vendar ti podatki po kohezijskih regijah niso dovolj popolni in zanesljivi.

6.2.2 Definicija spremenljivk

Po ESR 2010 sredstva za zaposlene zajemajo dve glavni komponenti: bruto plače in osebne prejemke zaposlenih ter prispevke delodajalcev za socialno varnost zaposlenih.

Bruto plače zajemajo vsa bruto plačila za redno in nadurno delo, premije za delovno uspešnost in bonuse po periodičnih in letnih obračunih. Vključena so tudi vsa plačila delodajalcev zaposlenim za čas, ko niso bili na delu zaradi letnih dopustov, državnih praznikov ali bolniške odsotnosti; zadnje delodajalec plača le za določeno obdobje (do 30 dni). Bolniške odsotnosti, ki so daljše od 30 dni, plača Zavod za zdravstveno zavarovanje Slovenije (ZZZS), zato ta plačila niso del sredstev za zaposlene.

Osebni prejemki vsebujejo denarna nadomestila, izplačana zaposlenim za hrano, prevoz na delo in z dela in regres za letni dopust, vključujejo pa tudi oceno vrednosti napitnin v gostinskih in storitvenih dejavnostih, oceno vrednosti uporabe službenih vozil za zasebne namene in denarna povračila stroškov službenih potovanj.

Prispevki delodajalcev za socialno varnost vključujejo dejanske (obvezne in prostovoljne) in pripisane prispevke delodajalcev. Dejanske socialne prispevke sestavljajo obvezni prispevki za socialno varnost (pokojsninsko in invalidsko zavarovanje, obvezno zdravstveno zavarovanje, zavarovanje za primer poškodbe pri delu ali poklicne bolezni, starševsko varstvo in zaposlovanje). Ti prispevki so določeni z zakonom o prispevkih za socialno varnost (ZPSV) v skupni višini 16,1 odstotka bruto plače (v letu 2015). Obračunajo in plačajo jih delodajalci v korist svojih zaposlenih. Delodajalci lahko plačajo tudi premije v zasebne pokojninske sklade v korist zaposlenih.

Pripisani socialni prispevki vključujejo vsa nadomestila plač za čas odsotnosti z dela zaradi bolezni, nesreč in podobno, ki jih izplačuje delodajalec.

6.2.3 Objavljanje podatkov in revizijska politika

SURS podatke o sredstvih za zaposlene po regijah objavi 12 mesecev po koncu referenčnega leta. Referenčno obdobje je koledarsko leto. Koledar objav je sestavljen eno leto vnaprej in objavljen na spletni strani SURS.

Podatki se objavijo v zbirki Prva objava z naslovom Bruto domači proizvod po regijah na spletni strani SURS. Prva objava vsebuje najpomembnejše informacije s kratkim komentarjem ter povezavo na podrobne tabele v podatkovni bazi SiStat. Vse oblike objav se pripravijo v slovenskem in angleškem jeziku.

Ključna objavljena statistika je obseg sredstev za zaposlene na ravni NUTS 2 za kohezijski regiji vzhodna Slovenija in zahodna Slovenija in po skupinah dejavnosti SKD na tako imenovani ravni A*10; na tej ravni so dejavnosti združene v deset skupin, kot je prikazano v tabeli 6.2.

Tabela 6.2: Skupine dejavnosti SKD A*10

Področja SKD	Poimenovanja
A	Kmetijstvo, gozdarstvo in ribištvo
B + C + D + E	Rudarstvo; predelovalne dejavnosti; oskrba z električno energijo, plinom in paro; oskrba z vodo; ravnanje z odpadki in odpadki; saniranje okolja
C	Predelovalne dejavnosti
F	Gradbeništvo
G + H + I	Trgovina; vzdrževanje in popravila motornih vozil; promet in skladiščenje; gostinstvo
J	Informacijske in komunikacijske dejavnosti
K	Finančne in zavarovalniške dejavnosti

Področja SKD	Poimenovanja
L	Poslovanje z nepremičninami
M + N	Strokovne, znanstvene in tehnične dejavnosti; druge raznovrstne dejavnosti
O + P + Q	Dejavnosti javne uprave in obrambe; dejavnost obvezne socialne varnosti; izobraževanje; zdravstvo in socialno varstvo
R + S + T + U	Kulturne, razvedrilne in rekreacijske dejavnosti; druge dejavnosti; dejavnost gospodinjstev z zaposlenim hišnim osebjem; raznovrstna proizvodnja dobrin in storitev v gospodinjstvih za lastno rabo; dejavnost eksteritorialnih organizacij in teles

Podatki se na dan objave na spletni strani SURS pošljejo tudi na Eurostat. Po programu pošiljanja podatkov po ESR 2010 je treba sredstva za zaposlene Eurostatu poslati v 24 mesecih po referenčnem obdobju, vendar pa viri podatkov omogočajo, da SURS podatke pošlje že v 12 mesecih.

Revizije sredstev za zaposlene so posledica sprememb v podatkovnih virih za izračun razdelitvenih ključev in revizij podatkov nacionalnih računov. Revizije se integrirajo v izračune do naslednje objave regionalnih računov (več o revizijah v poglavjih 2.1.2 in 2.2).

Vsi objavljeni podatki so časovno primerljivi. V časovni vrsti ni prekinitev, saj so bile vse potrebne revizije opravljene v celotni časovni vrsti. Pri tem se za izračune za nazaj ne uporabljajo posebne metode; podatki se torej znova izračunajo na enak način kot ob rednih izračunih.

6.3 Podatkovni viri

6.3.1 Statistični register delovno aktivnega prebivalstva (SRDAP) in Delovno aktivno prebivalstvo (DAK)

Za izračun sredstev za zaposlene po regijah se uporabljajo različni podatkovni viri. Najpomembnejši vir je statistični register delovno aktivnega prebivalstva, ki ga upravlja SURS. Primarni namen SRDAP je zagotavljanje podatkov o delovno aktivnih osebah za statistično raziskovanje Delovno aktivno prebivalstvo (DAK) in druga statistična raziskovanja. Za ta namen se mesečno izpisujejo podatki za osebe, ki so na zadnji dan v mesecu bile delovno aktivne, pripišejo se jim nekateri podatki iz Centralnega registra prebivalstva (CRP), Poslovnega registra Slovenije (PRS) in Statističnega poslovnega registra (SPRS) ter shranijo v podatkovnem skladišču Data Warehouse (več o SRDAP v prilogi 2).

Enote opazovanja so vse delovno aktivne osebe, ki so vključene v obvezna socialna zavarovanja na podlagi pogodbe o zaposlitvi oziroma na podlagi samozaposlitve. Upoštevajo se vse zaposlene in samozaposlene osebe, ki delajo v Republiki Sloveniji, ne glede na to, ali imajo zaposlitev za določen ali nedoločen čas, s polnim ali z delovnim časom, krajšim od polnega. Zajema tudi osebe, ki so na porodniškem dopustu, dopustu za nego ali varstvo otroka, so odsotne zaradi bolezni, poškodbe ali nege ožjega družinskega člana, če so zanje plačani socialni prispevki. V SRDAP niso vključene osebe, ki delajo na podlagi pogodbe o delu ali avtorske pogodbe; osebe, ki opravljajo študentsko delo; pomagajoči družinski člani in osebe, ki opravljajo delo za neposredno plačilo.

Za potrebe izračunov primarnih razdelitvenih ključev za razdelitev nacionalnih podatkov o sredstvih za zaposlene se iz podatkovnega skladišča izpišejo podatki o osebah, ki so bile delovno aktivne na zadnji dan junija. Prezete so naslednje spremenljivke:

- SID – statistični identifikator oseb,
- matična številka poslovnega subjekta (7-mestna številka; iz SPRS), kjer oseba dela,
- matična številka podružnice in delov poslovnega subjekta (10-mestna številka; iz SPRS), kjer oseba dela,
- status aktivnosti zaposlene osebe (zaposlen pri pravnih oseb, to je v podjetju ali drugi organizaciji, zaposlen pri fizični osebi, samozaposlen, zaposlena oseba, ki opravlja poklicno dejavnost kot edini ali glavni poklic, kmet; iz obrazcev M ZZZS),
- podlaga za zavarovanje zaposlene osebe (iz obrazcev M ZZZS),
- šifra glavne dejavnosti (SKD) poslovnega subjekta (iz SPRS),
- šifra dejavnosti (SKD) podružnice ali dela poslovnega subjekta (iz SPRS),
- občina delovnega mesta (5-mestna raven SKTE; iz SPRS),
- statistična regija delovnega mesta (3-mestna raven SKTE; iz SPRS).

6.3.2 Statistično raziskovanje Mesečno poročilo o izplačanih plačah pri pravnih osebah (Obrazec 1-ZAP/M)

Podatki o bruto plačah, zbrani z Mesečnim statističnim raziskovanjem o izplačanih plačah pri pravnih osebah (Obrazec 1-ZAP/M) v Republiki Sloveniji, se uporabljajo za izračun primarnega razdelitvenega ključa za razdelitev nacionalnih podatkov o sredstvih za zaposlene.

V raziskovanje ZAP/M so zajete zaposlene osebe s pogodbami o zaposlitvi pri pravnih osebah v javnem in zasebnem sektorju, ki so v opazovanem mesecu prejele plačo ali nadomestilo plače v breme delodajalca. Osebe, ki delajo po pogodbah o delu ali avtorskih pogodbah, niso upoštevane. V ZAP/M so vključene vse zaposlene osebe ne glede na to, ali delajo za določen ali nedoločen čas, s polnim delovnim časom ali delovnim časom, krajšim od polnega. Vključeni niso samostojni podjetniki posamezniki in pri njih zaposlene osebe; osebe, ki opravljajo poklicno dejavnost; osebe, ki opravljajo javna dela; napotene zaposlene osebe (detaširani delavci) in kmetje (več o ZAP/M v prilogi 2).

Iz ZAP/M se za izvedbo razdelitve nacionalnih podatkov o sredstvih za zaposlene prevzamejo naslednji podatki:

- matična številka podružnice in delov poslovnega subjekta (10-mestna številka),
- šifra glavne dejavnosti (SKD) poslovnega subjekta,
- šifra dejavnosti (SKD) podružnice ali dela poslovnega subjekta,
- število zaposlenih oseb, ki so prejele plačo,
- mesečna bruto plača,
- občina delovnega mesta (5-mestna raven SKTE),
- statistična regija delovnega mesta (3-mestna raven SKTE).

6.3.3 Statistični poslovni register Slovenije (SPRS)

SPRS je vir podatkov za določitev enoregionalnosti in večregionalnosti poslovnih subjektov iz predhodno navedenih virov SRDAP in ZAP/M. SPRS v celoti vzdržuje SURS. Osnovni viri za vzdrževanje SPRS so PRS, administrativni in statistični viri. SURS v procesu priprave in posodabljanja SPRS pretvori administrativne enote v statistične enote, definira nove statistične enote (lokalne EED – fiktivne, enote enovrstne dejavnosti, lokalne enote), spremlja demografske dogodke poslovnih subjektov ter upravljanje statističnih spremenljivk, ki v PRS ne obstajajo (statistična dejavnost, SIR in drugo). Statistični identifikator (SIR) je namenjen identifikaciji in spremljanju enot in njihovih naslednikov. SIR je povezovalni ključ med statističnimi podatkovnimi bazami, ki vsebujejo SIR (več o SPRS v prilogi 2).

Osnovni enoti opazovanja sta podjetja in lokalna enota enovrstne dejavnosti (lokalna EED), ki je najnižja in najbolj podrobna statistična enota. Iz lokalnih EED se s pomočjo relacij tvorijo še lokalne enote in enote enovrstne dejavnosti (EED).

Za določitev enoregionalnosti in večregionalnosti poslovnih subjektov iz SRDAP in ZAP/M, ki se upoštevata pri izračunu primarnih razdelitvenih ključev za razdelitev nacionalnih podatkov o sredstvih za zaposlene, se iz SPRS prevzamejo naslednje spremenljivke:

- 10-mestna matična številka podružnic in drugih delov poslovnega subjekta: prvih sedem mest predstavlja matično številko poslovnega subjekta, kateremu pripada podružnica ali del, preostala tri mesta pa predstavljajo serijsko številko podružnice ali dela poslovnega subjekta,
- SIR podjetja,
- SIR lokalnega EED,
- šifra statistične regije (geokoda),
- šifra občine (geokoda),
- šifra glavne dejavnosti (statistična SKD).

6.3.4 Drugi podatkovni viri

Drugi podatkovni viri, ki se uporabljajo pri izračunu sredstev za zaposlene po regijah, se v izračunu uporabljajo posredno – za izračun posebnih razdelitvenih ključev za razdelitev podatkov nacionalnih računov. Dopolnjujejo osnovni podatkovni vir tam, kjer jih je iz različnih razlogov primerneje uporabljati. Ti podatkovni viri so: statistično raziskovanje o strukturi kmetijskih gospodarstev (obseg dela na kmetijskih gospodarstvih, izražen v polnovrednih delovnih močeh), evidence Zavoda za gozdove (podatki o gozdnih površinah in posekani količini lesa) in evidenca Ministrstva za obrambo (zaposleni v vojski po vojašnicah) (več v poglavjih 3.2.1, 3.2.4, 3.2.11 in 3.2.13).

6.4 Metoda izračuna

Sredstva za zaposlene po regijah se izračunajo po metodi »od zgoraj navzdol«. Podatkovni viri za izračun razdelitvenih ključev omogočajo, da se sredstva za zaposlene razdelijo po regijah ločeno za zaposlene pri pravnih osebah v javnem in zasebnem sektorju (družbe, državne institucije in nepridobitne institucije, ki opravljajo storitve za gospodinjstva) in za zaposlene pri nekorporativnih podjetjih v lasti gospodinjstev (samostojni podjetniki, kmetije). K zadnjim se prištejejo tudi samozaposleni in pomagajoči družinski člani, katerih primarni dohodek iz samozaposlitve ima značilnosti plač in značilnosti dobička zaradi dela, ki ga je samozaposleni opravil kot podjetnik. Ta dohodek se imenuje raznovrstni dohodek.

V računu proizvodnje, primarnih dohodkov in zaposlenosti se sredstva za zaposlene razdelijo in izračunajo za dve skupini institucionalnih enot: za zaposlene pri pravnih osebah in zaposlene pri samostojnih podjetnikih – posameznikih in samozaposlene. Tabela 6.3 prikazuje delež sredstev za zaposlene pri pravnih osebah in v nekorporativnih podjetjih.

Tabela 6.3: Delež sredstev za zaposlene pri pravnih osebah in v nekorporativnih podjetjih⁶ v bruto dodani vrednosti sektorja gospodinjstva, po dejavnostih, Slovenija, 2015

	Sredstva za zaposlene pri pravnih osebah	Sredstva za zaposlene v nekorporativnih podjetjih
	%	
A Kmetijstvo, gozdarstvo in ribištvo	10,5	3,3
BCDE Industrija	55,3	1,9
Od tega: C Predelovalne dejavnosti	56,7	2,1
F Gradbeništvo	48,3	8,6
GHI Trgovina, promet in gostinstvo	54,2	4,8
J Informacijske in komunikacijske dejavnosti	54,8	0,3
K Finančne in zavarovalniške dejavnosti	53,9	0,2
L Poslovanje z nepremičninami	4,3	0,1
MN Strokovne, znanstvene, tehnične in druge poslovne dejavnosti	58,8	4,9
OPQ Javna uprava, obramba, obvezna socialna varnost, izobraževanje, zdravstvo	78,5	0,6
RST Druge storitvene dejavnosti	51,2	7,4
Skupaj dejavnosti	53,5	2,8

Primarni razdelitveni ključni se izračunajo iz tehtane centralne matrike zaposlenih in se prav tako izračunajo za dve skupini institucionalnih enot: število zaposlenih pri enoregionalnih pravnih osebah (tabela 6, vir SRDAP), uteženo s povprečno bruto plačo (vir ZAP/M); število zaposlenih pri večoregionalnih pravnih osebah (tabela 8, vir SRDAP), uteženo s povprečno bruto plačo (vir ZAP/M); in število zaposlenih pri fizičnih osebah, to je samostojnih podjetnikih posameznikih in osebah, ki opravljajo poklicno dejavnost (tabela 4, vir SRDAP), uteženo s povprečno bruto plačo (vir ZAP/M) (več o primarnih ključih v poglavju 1.2.5).

Pri pravnih osebah, ki so večregionalne, se upošteva regija podružnice in obrata, kjer zaposleni dejansko dela. Podatek o večregionalnosti poslovnega subjekta se ugotavlja s pomočjo SPRS. Z 10-mestno matično številko, ki definira podružnico ali obrat, se ugotovi, ali ima poslovni subjekt, ki ga določa prvih sedem števil 10-mestne matične številke, na zadnjih treh mestih številke različne od 000. Zadnja tri mesta so zaporedne številke podružnice ali obrata, ki pripadata poslovnemu subjektu.

Posebni razdelitveni ključni so izračunani za dejavnosti, katerih podatki v SRDAP in ZAP/M niso zajeti ali pa ti niso dovolj zanesljivi in obstajajo boljši viri. To so dejavnosti A01 kmetijstvo, A02 gozdarstvo in O84 obramba. Razdelitveni ključni za kmetijstvo predstavljajo obseg dela na kmetijskih gospodarstvih, izražen v polnovrednih

⁶ K sredstvom za zaposlene v nekorporativnih podjetjih je prištet tudi del raznovrstnega dohodka samozaposlenih.

delovnih močeh. Podatki so iz popisa kmetijskih gospodarstev, strukturnih raziskovanj kmetijskih gospodarstev in ekonomskih računov za kmetijstvo. Za gozdarstvo je razdelitveni ključ izračunan iz podatkov o površini gozda in poseku lesa. Podatki se pridobijo iz uradnih evidenc, razčlenjeni pa so na ravni občine. Za obrambo so podatki o številu zaposlenih v vojski pridobljeni iz administrativnega vira, razčlenjeni pa so na ravni občine ali naselja (po poštnih številkah).

Sredstva za zaposlene na nacionalni ravni se razdelijo kohezijskim regijam in po dejavnostih na podlagi uteženih ključev (število zaposlenih in povprečne bruto plače), v kmetijstvu, gozdarstvu in obrambi pa se uporabijo posebni ključi. Ker je uporabljena metoda »od zgoraj navzdol«, niso potrebne prilagoditve podatkov na podatke nacionalnih računov.

Z upoštevanjem metodoloških konceptov ESR 2010 sta kakovost podatkov o sredstvih za zaposlene po regijah in njihova primerljivost med državami na dokaj visoki ravni. Vedno pa se iščejo priložnosti za izboljšave, in to v smeri iskanja popolnejših in zanesljivejših virov podatkov na ravni lokalnega EED. To bi pomenilo, da bi se izognili uporabi predpostavk, ki so le bolj ali manj dober približek dejanskim podatkom pri razdelitvi podatkov na državni ravni o sredstvih za zaposlene po regijah in kot take lahko zameglijo dejansko sliko o razvitosti regij in razlikah med njimi.

Poglavje 7 Metodologija izračunavanja zaposlenosti po regijah

7.1 Uvod

Primerjave med dejavnostmi ali sektorji istega gospodarstva so koristnejše, če so narejene tako, da se agregati nacionalnih računov (na primer BDV, sredstva za zaposlene in podobno) primerjajo s spremenljivkami vložkov dela, med katere spada delovna sila, to so zaposleni in samozaposleni. To so osebe, ki se ukvarjajo z gospodarsko dejavnostjo v okviru meja proizvodnje po sistemu nacionalnih računov (ESR 2010, 2.04). Zaposlenost je ocenjena na podlagi istih statističnih enot, kot se uporabljajo pri oceni proizvodnje (BDV), torej na podlagi lokalnih EED in institucionalnih enot, in je seštevek zaposlenih in samozaposlenih.

SURS objavlja zaposlenost in zaposlene v skladu z zahtevami ESR 2010 na ravni NUTS 2, za kohezijski regiji vzhodna Slovenija in zahodna Slovenija, ter po dejavnostih SKD 2008 na ravni A*10. Podatki se objavijo 12 mesecev po koncu referenčnega leta. Ob objavi podatkov za novo referenčno leto se objavijo tudi revidirani podatki predhodnih let. Revizije podatkov so lahko posledica revizij nacionalnih računov, podatkovnih virov za izračun ključev ali spremembe NUTS. Vsi objavljeni podatki so časovno primerljivi in v časovni vrsti ni prekinitev.

V tem poglavju opisana metodologija izračuna zaposlenosti po regijah je razdeljena na tri vsebine. Najprej so opisana splošna načela izračuna in podatkovnih virov, v zadnjem, najpomembnejšem delu pa je opisana metoda izračuna. Opis metodologije se nanaša na leto 2015. Metodologija, uporabljena za druga leta, se ne razlikuje.

7.2 Splošna načela

7.2.1 Metode razdelitve

Izdelava ocene regionalne zaposlenosti temelji na načelu rezidenčnosti institucionalnih enot, ki imajo središče prevladujočega ekonomskega interesa, opravljajo proizvodnjo v eni ali v več regijah. Ocena zaposlenosti po regijah mora biti skladna z ocenjeno regionalno proizvodnjo oziroma BDV, zato mora vključevati rezidente in nerezidente, ki so zaposleni v regionalnih proizvodnih enotah na ekonomskem ozemlju Slovenije. To pomeni, da zaposlenost v posamezni regiji zajema tudi obmejne delavce, ki dnevno prečkajo državno mejo zaradi dela v Sloveniji; tuje sezonske delavce, ki se priselijo v regijo zaradi dela; naše državljane, ki delajo v misijah; in vojake, ki so nameščeni v tujini; ter člane posadk ladij in letal, ki jih upravljajo rezidenčne enote (ESR 2010, 11.17).

Metoda, ki se uporablja za oceno zaposlenosti v kohezijski regiji vzhodna Slovenija in kohezijski regiji zahodna Slovenija, je metoda "od zgoraj navzdol". Podatek za izračun primarnega razdelitvenega ključa je število zaposlenih iz SRDAP in iz ZAP/M (več o virih v prilogi 2). Za nekatere dejavnosti pa se izračunajo posebni ključji iz ustrežnejših podatkovnih virov (več v poglavjih 3.2.1, 3.2.4, 3.2.11 in 3.2.13). Zaradi uporabljene metode »od zgoraj navzdol« prilagajanje podatkom nacionalnih računov ni potrebno.

7.2.2 Definicija spremenljivk

Zaposlenost po ESR 2010 opredeljuje vse osebe, ki se ukvarjajo s proizvodnimi dejavnostmi, zajetimi v meje proizvodnje nacionalnih računov (domači koncept). Zajema vse zaposlene ter samozaposlene osebe. Osebe z več kot eno zaposlitvijo se razvrščajo kot zaposlene ali samozaposlene osebe glede na njihovo glavno zaposlitev.

Zaposlene osebe so osebe, ki so v delovnem razmerju:

- pri pravnih osebah (podjetjih, družbah, zavodih, drugih organizacijah) ali pri podružnicah tujih podjetij; izvoljeni ali imenovani nosilci javne ali družbene funkcije; lastniki podjetij, ki so hkrati tudi poslovodne osebe in niso zavarovani iz drugega naslova;
- pri samozaposlenih, to je pri samostojnih podjetnikih posameznikih; pri osebah, ki opravljajo poklicno dejavnost kot edini ali glavni poklic, ali pri osebah, ki uporabljajo dopolnilno delo drugih ljudi.

Med zaposlene so vključeni tudi zaposleni preko študentskega servisa, zaposleni v pomorskem transportu na naših ladjah, zaposleni v naših diplomatskih in konzularnih predstavništvi v tujini, podjetja brez zaposlenih in zaposleni na podlagi pogodbenega dela.

Med zaposlene so zajete tudi osebe, ki trenutno ne delajo zaradi bolezni, poškodbe, dopusta, porodniškega ali starševskega dopusta, zmanjšanje gospodarske dejavnosti, začasne razpustitve ali ustavitve dela in podobno.

Samozaposlene osebe so:

- fizične osebe, ki opravljajo gospodarsko ali pridobitno dejavnost (samostojni podjetniki posamezniki),

- osebe, ki opravljajo poklicno dejavnosti kot edini ali glavni poklic (na primer arhitekti, odvetniki, zdravniki, zobozdravniki, samostojni raziskovalci, umetniki, vzgojitelji, trenerji in drugi),
- kmetje in pomagajoči družinski člani,
- vrhunski športniki.

Med samozaposlenimi so zajeti tudi zaposleni na podlagi avtorskih pogodb, neplačani družinski delavci, če je rezultat njihove prostovoljne dejavnosti blago.

7.3 Podatkovni viri

7.3.1 Statistični register delovno aktivnega prebivalstva (SRDAP) in Delovno aktivno prebivalstvo (DAK)

Za razdelitev zaposlenosti po regijah se uporabljajo enaki podatkovni viri kot za razdelitev sredstev za zaposlene in drugih dohodkovnih komponent bruto dodane vrednosti.

Najpomembnejši vir je SRDAP, ki ga upravlja SURS. Enote opazovanja so vse delovno aktivne osebe, ki so vključene v obvezna socialna zavarovanja na podlagi pogodbe o zaposlitvi oziroma na podlagi samozaposlitve. Upoštevajo se vse zaposlene in samozaposlene osebe, ki delajo v Republiki Sloveniji, ne glede na to, ali imajo zaposlitev za določen ali nedoločen čas, s polnim ali delovnim časom, krajšim od polnega. Zajema tudi osebe, ki so na porodniškem dopustu, dopustu za nego ali varstvo otroka, so odsotne zaradi bolezni, poškodbe ali nege ožjega družinskega člana, če so zanje plačani socialni prispevki. V SRDAP niso vključene osebe, ki delajo na podlagi pogodbe o delu ali avtorske pogodbe; osebe, ki opravljajo študentsko delo; pomagajoči družinski člani in osebe, ki opravljajo delo za neposredno plačilo.

Za potrebe izračunov ključev za razdelitev nacionalnega podatka o zaposlenosti se iz SRDAP izpišejo podatki o osebah, ki so bile delovno aktivne na zadnji dan junija. Prevzete so naslednje spremenljivke:

- SID – statistični identifikator oseb;
- matična številka poslovnega subjekta (7-mestna številka; iz SPRS), kjer oseba dela;
- matična številka podružnice in delov poslovnega subjekta (10-mestna številka; iz SPRS), kjer oseba dela;
- status aktivnosti zaposlene osebe (zaposlen pri pravni osebi, to je v podjetju ali drugi organizaciji, zaposlen pri fizični osebi, samozaposlen, zaposlena oseba, ki opravlja poklicno dejavnost kot edini ali glavni poklic, kmet; iz obrazcev M ZZZS);
- podlaga za zavarovanje zaposlene osebe (iz obrazcev M ZZZS);
- šifra glavne dejavnosti (SKD) poslovnega subjekta (iz SPRS);
- šifra dejavnosti (SKD) podružnice ali dela poslovnega subjekta (iz SPRS);
- občina delovnega mesta (5-mestna raven SKTE; iz SPRS);
- statistična regija delovnega mesta (3-mestna raven SKTE; iz SPRS).

7.3.2 Statistično raziskovanje Mesečno poročilo o izplačanih plačah pri pravnih osebah (Obrazec 1-ZAP/M)

Podatki o bruto plačah, zbrani z Mesečnim statističnim raziskovanjem o izplačanih plačah pri pravnih osebah (ZAP/M) v Republiki Sloveniji, se uporabljajo za izračun primarnega razdelitvenega ključa za razdelitev nacionalnega podatka o zaposlenosti po regijah.

V raziskovanje ZAP/M so zajete zaposlene osebe (oziroma njihove plače) s pogodbami o zaposlitvi pri pravnih osebah v javnem in zasebnem sektorju. Osebe, ki delajo po pogodbah o delu ali avtorskih pogodbah, niso upoštevane. V ZAP/M so vključene vse zaposlene osebe ne glede na to, ali delajo za določen ali nedoločen čas, s polnim delovnim časom ali delovnim časom, krajšim od polnega. Vključeni niso samostojni podjetniki posamezniki in pri njih zaposlene osebe; osebe, ki opravljajo poklicno dejavnost; osebe, ki opravljajo javna dela; napotene zaposlene osebe (detaširani delavci) in kmetje (več o ZAP/M v prilogi 2).

Iz statističnega raziskovanja o plačah pri pravnih osebah se prevzame del podatkov, ki so potrebni za razdelitev agregata zaposlenosti. Ti podatki so:

- matična številka podružnice in delov poslovnega subjekta (10-mestna številka),
- šifra glavne dejavnosti (SKD) poslovnega subjekta,
- šifra dejavnosti (SKD) podružnice ali dela poslovnega subjekta,
- število zaposlenih oseb, ki so prejele plačo,
- povprečna mesečna bruto plača,
- občina delovnega mesta (5-mestna raven SKTE),
- statistična regija delovnega mesta (3-mestna raven SKTE).

7.3.3 Statistični poslovni register Slovenije (SPRS)

SPRS je vir podatkov za določitev enoregionalnosti in večregionalnosti poslovnih subjektov iz predhodno navedenih virov SRDAP in ZAP/M. SPRS v celoti vzdržuje SURS. Osnovni viri za vzdrževanje SPRS so PRS, administrativni in statistični viri. SURS v procesu priprave in posodabljanja SPRS pretvori administrativne enote v statistične enote, definira nove statistične enote (lokalne EED – fiktivne, enote enovrstne dejavnosti, lokalne enote), spremlja demografske dogodke poslovnih subjektov ter upravljanje statističnih spremenljivk, ki v PRS ne obstajajo (statistična dejavnost, SIR in drugo). Statistični identifikator (SIR) je namenjen identifikaciji in spremljanju enot in njihovih naslednikov. SIR je povezovalni ključ med statističnimi podatkovnimi bazami, ki vsebujejo SIR (več o SPRS v prilogi 2).

Osnovni enoti opazovanja sta podjetja in lokalna enota enovrstne dejavnosti (lokalna EED), ki je najnižja in najbolj podrobna statistična enota. Iz lokalnih EED se s pomočjo relacij tvorijo še lokalne enote in enote enovrstne dejavnosti (EED).

Za določitev enoregionalnosti in večregionalnosti poslovnih subjektov iz SRDAP in ZAP/M, ki se upoštevata pri izračunu primarnih ključev za razdelitev nacionalnega podatka o zaposlenosti, se iz SPRS prevzamejo naslednje spremenljivke:

- 10-mestna matična številka podružnic in drugih delov poslovnega subjekta: prvih sedem mest predstavlja matično številko poslovnega subjekta, kateremu pripada podružnica ali del, preostala tri mesta pa predstavljajo serijsko številko podružnice ali dela poslovnega subjekta;
- SIR podjetja,
- SIR lokalnega EED,
- šifra statistične regije (geokoda),
- šifra občine (geokoda),
- šifra glavne dejavnosti (statistična SKD).

7.3.4 Drugi podatkovni viri

Drugi podatkovni viri, ki se uporabljajo pri izračunu zaposlenosti po regijah, se v izračunu uporabljajo posredno – za izračun posebnih razdelitvenih ključev za razdelitev podatkov nacionalnih računov. Dopolnjujejo osnovni podatkovni vir tam, kjer jih je iz različnih razlogov primerneje uporabljati. Ti podatkovni viri so: statistično raziskovanje o strukturi kmetijskih gospodarstev (obseg dela na kmetijskih gospodarstvih, izražen v polnovrednih delovnih močeh), evidence Zavoda za gozdove (podatki o gozdnih površinah in posekani količini lesa) in evidenca Ministrstva za obrambo (zaposleni v vojski po vojašnicah) (več v poglavjih 3.2.1, 3.2.4, 3.2.11 in 3.2.13).

7.4 Metoda izračuna

Zaposlenost in zaposleni po regijah se izračunajo po metodi "od zgoraj navzdol", samozaposleni pa kot razlika med njima. Na nacionalni ravni se izračunajo v računu proizvodnje, primarnih dohodkov in zaposlenosti za 220 dejavnosti SKD 2008, po regijah se razdelijo z razdelitvenimi ključi.

Za razdelitev zaposlenih po regijah se izračuna primarni razdelitveni ključ iz tabel centralne zaposlitvene matrike (poglavje 1.4.5). Število zaposlenih je seštevek zaposlenih pri fizičnih osebah, to je samostojnih podjetnikov posameznikov in oseb, ki opravljajo poklicno dejavnost (tabela 4, vir SRDAP), zaposlenih pri enoregionalnih pravnih osebah (tabela 5, vir ZAP/M) in zaposlenih pri večregionalnih pravnih osebah (tabela 7, vir ZAP/M).

Zaposlenost po regijah se razdeli s primarnim in posebnimi razdelitvenimi ključi. Primarni ključ je seštevek zaposlenih iz vseh tabel centralne zaposlitvene matrike (1, 2, 3 in 4, vir SRDAP ter 5 in 7, vir ZAP/M). Posebni razdelitveni ključi pa so izračunani za dejavnosti A01 kmetijstvo in A02 gozdarstvo. Razdelitveni ključ za kmetijstvo predstavljajo obseg dela na kmetijskih gospodarstvih izraženih v polnovrednih delovnih močeh. Podatki so iz popisa kmetijskih gospodarstev, strukturnih raziskovanj kmetijskih gospodarstev in ekonomskih računov za kmetijstvo. Za gozdarstvo je razdelitveni ključ izračunan na podlagi podatkov o površini gozda in poseka lesa. Podatki se pridobijo iz uradnih evidenc, razčlenjeni pa so na ravni občine.

Pri pravnih osebah, ki so večregionalne, se upošteva regija podružnice in obrata, v kateri zaposleni dejansko dela. Podatek o večregionalnosti poslovnega subjekta se ugotavlja s pomočjo SPRS. Na podlagi 10-mestne matične številke, ki definira podružnico ali obrat, se ugotovi, ali ima poslovni subjekt, ki ga določa prvih sedem števil 10-mestne matične številke, na zadnjih treh mestih številke različne od 000. Zadnja tri mesta so zaporedne številke podružnice ali obrata, ki pripadata poslovnemu subjektu.

Nacionalna agregata zaposlenost in zaposleni se razdelita med kohezijsko regijo vzhodna Slovenija in kohezijsko regijo zahodna Slovenija ter po dejavnostih na podlagi primarnih ključev (neuteženih), zaposlenost v kmetijstvu in gozdarstvu pa s posebnimi ključi. Ker je uporabljena metoda »od zgoraj navzdol«, niso potrebne prilagoditve podatkov na podatke nacionalnih računov.

Z upoštevanjem metodoloških konceptov ESR 2010 sta kakovost podatkov o zaposlenosti po regijah in njihova primerljivost med državami na dokaj visoki ravni. Samozaposlenost po regijah se ne izračunava po opisani metodi, ampak je to razlika med obema agregatoma. Sprememba metodologije izračuna samozaposlenih z metodo "od zgoraj navzdol" je ena od možnosti izboljšav v regionalnih računih.

Poglavje 8 Metodologija izračunavanja računov gospodinjstev po regijah

8.1 Uvod

Računi gospodinjstev po regijah se pripravljajo za rezidenčna gospodinjstva na regionalnem ozemlju Republike Slovenije. Iz praktičnih razlogov so ti računi omejeni na razdelitev dohodka, brez računa ustvarjanja dohodka. Račun razdelitve obsega dva računa, in sicer račun alokacije primarnega dohodka in račun sekundarne razdelitve dohodka. Njun namen je merjenje primarnih dohodkov in razpoložljivega dohodka gospodinjstev, ki so rezidenti v regiji. SURS objavlja račune dohodka gospodinjstev na ravni NUTS 1 (Slovenija), na ravni NUTS 2 (kohezijski regiji) ter na ravni NUTS 3 (12 statističnih regij).

Za izdelavo računov gospodinjstev po regijah se uporabljajo enaki koncepti kakor v letnih nefinančnih sektorskih računih. Podroben opis virov in metod sestavljanja nefinančnih računov za vse institucionalne sektorje je v ASA Inventory⁷ (samo v angleškem jeziku).

Opis metodologije izdelave regionalnih računov gospodinjstev je razdeljen na pet vsebin. Najprej so opisane metode regionalizacije in definicije spremenljivk. Sledijo opredelitev sektorja gospodinjstva in načela rezidenčnosti, način objavljjanja podatkov in revizijska politika ter opis najpomembnejših podatkovnih virov. V zadnjih dveh poglavjih je opisana metodologija priprave regionalnega računa alokacije primarnih dohodkov sektorja gospodinjstev in računa sekundarne razdelitve dohodka za isti institucionalni sektor. Opis metodologije se nanaša na leto 2015.

8.2 Splošna načela

8.2.1 Metode regionalizacije

Računi dohodka gospodinjstev temeljijo na transakcijah gospodinjstev, ki so rezidenti na regionalnem ozemlju. V splošnem se za pripravo računov gospodinjstev uporabljajo:

- metode od spodaj navzgor,
- metode od zgoraj navzdol ali
- kombinirane metode od spodaj navzgor in od zgoraj navzdol.

Metoda "od spodaj navzgor" pomeni, da se podatki o gospodinjstvih zbirajo neposredno in je regionalna ocena agregata seštevke zbranih podatkov. Ta metoda zahteva uskladitev regionalnih ocen s skupnimi vrednostmi iz nacionalnih računov.

Metoda "od zgoraj navzdol" pomeni razdeljevanje skupne nacionalne vrednosti po regijah. Nacionalna vrednost se razdeli s kazalnikom (ključem), ki je po regijah razdeljen na enak način kakor spremenljivka, ki se ocenjuje.

Izbor metode je odvisen od ravni podrobnosti podatkov oziroma od najmanjše statistične enote, za katere so na voljo podatkovni viri. Za izdelavo računov gospodinjstev je to fizična oseba. Uporaba metod je podrobno opisana v poglavjih 8.4 in 8.5.

8.2.2 Definicije spremenljivk

V tem poglavju so na kratko opisani samo nekateri izrazi.

Sektor gospodinjstva (S.14): poglavje 8.2.3

Poslovni presežek in raznovrstni dohodek: poglavje 8.4.1

Račun alokacije primarnega dohodka prikazuje razdelitev dohodka, ustvarjenega v proizvodnem procesu. V tem računu se gospodinjstva obravnavajo kot prejemniki primarnega dohodka (poglavje 8.4).

Primarni dohodek je izravnalna postavka računa alokacije primarnega dohodka in hkrati začetna postavka računa sekundarne delitve dohodka (poglavje 8.4).

Račun sekundarne delitve dohodka prikazuje, kako se saldo primarnih dohodkov spreminja zaradi tekočih davkov na dohodek in premoženje, socialnih prispevkov in drugih tekočih transferjev. Izravnalna postavka je razpoložljivi dohodek (poglavje 8.5).

⁷ ASA Inventory. Version 1.0. Reference year 2011. Methodology ESA 2010. Slovenija. December 2015.
Dostopno na: <https://www.stat.si/dokument/8927/ASAInventory.pdf>

Razpoložljivi dohodek je dohodek, ki ga gospodinjstva nadalje namenijo za končno potrošnjo (nakupe, plačila davčnih in drugih obveznosti in podobno) ali za varčevanje (poglavje 8.5.6).

8.2.3 Sektor gospodinjstva in rezidenčnost

V skladu z ESR 2010 sektor gospodinjstva sestavljajo posamezniki in skupine posameznikov kot potrošniki in kot podjetniki, ki proizvajajo tržno blago ter nefinančne in finančne storitve (tržni proizvajalci).

Gospodinjstva kot potrošniki so opredeljena kot majhne skupine oseb, ki so skupaj nastanjene, združujejo svoje dohodke in premoženje ter skupaj trošijo nekatere vrste blaga in storitev (največkrat stanovanjske storitve in hrano).

Gospodinjstva kot podjetniki so samostojni podjetniki in partnerska podjetja brez pravnega statusa (nekorporativna podjetja), ki so proizvajalci tržnega blaga in storitev.

V sektor gospodinjstva so vključeni tudi posamezniki ali skupine posameznikov, ki so proizvajalci blaga in nefinančnih storitev samo za lastno končno porabo (stanovanjskih storitev za lastno porabo in gospodinjstkih storitev, ki jih proizvedejo plačani zaposleni).

Gospodinjstvo ima središče ekonomskega interesa v regiji bivanja, to je v regiji, v kateri vzdržuje stanovanje, ki ga člani gospodinjstva obravnavajo in uporabljajo kot stalno bivališče. Vsi posamezniki, ki sestavljajo gospodinjstvo, so rezidenti iste regije. Izjema so študenti in dolgotrajni pacienti, ki zunaj regije stalnega bivališča živijo več kot eno leto. Ti so rezidenti regije gostiteljice.

8.2.4 Objavljanje podatkov in revizijska politika

SURS objavi regionalne račune gospodinjstev 10 mesecev po koncu referenčnega leta (na primer podatki za leto 2015 so bili objavljeni oktobra leta 2016). Koledar objav je sestavljen za eno leto vnaprej in je objavljen na spletni strani SURS.

Podatki postanejo javni z objavo v zbirki Prva objava na spletni strani SURS. Prva objava vsebuje najpomembnejše informacije s kratkim komentarjem in povezavo na podrobne tabele v podatkovni bazi SiStat. Vse oblike objav se pripravijo v slovenskem in angleškem jeziku.

Podatki se objavljajo na ravni NUTS 2 in NUTS 3 (kohezijski regiji vzhodna Slovenija in zahodna Slovenija ter 12 statističnih regij).

Podatki so prikazani:

- v milijonih evrov,
- strukturi po regijah (Slovenija = 100),
- na prebivalca v evrih.

Podatki se na dan objave na spletni strani SURS pošljejo tudi na Eurostat. Po programu pošiljanja podatkov ESR 2010 je treba Eurostatu poslati podatke v 24 mesecih po referenčnem obdobju, vendar viri podatkov omogočajo, da SURS podatke pošlje že v 12 mesecih.

Revizije podatkov v računih gospodinjstev so posledica revizij podatkov nacionalnih računov in sprememb v podatkovnih virih, ki se uporabljajo za izračun razdelitvenih ključev ali neposredno za izračun transakcij po regijah. Revizije se integrirajo v izračune do naslednje objave regionalnih podatkov (več o revizijah v poglavjih 2.1.2 in 2.2).

Vsi trenutno objavljeni podatki so časovno primerljivi. V časovni vrsti ni prekinitev, saj so bile vse potrebne revizije opravljene v celotni časovni vrsti. Pri tem se za izračune za nazaj ne uporabljajo posebne metode; podatki se torej znova izračunajo na enak način kakor ob rednih izračunih.

8.3 Podatkovni viri

Za pripravo regionalnih računov gospodinjstev se v Sloveniji uporabljajo trije glavni podatkovni viri in več dodatnih. Najpomembnejši so podatki o dohodnini, in sicer napovedi za odmero dohodnine in odmerjena dohodnina (poglavje 8.3.1). Podatki o dohodnini vključujejo tudi podatke s področja socialne zaščite (socialni transferji), vendar jih ne zajemajo v celoti (poglavje 8.3.2). Tretji pomembni podatkovni vir so letni računovodski izkazi za samostojne podjetnike, ki se uporabljajo za izračun raznovrstnega dohodka nekorporativnih podjetij (poglavje 8.3.3).

Poleg glavnih podatkovnih virov se uporabljajo tudi dodatni viri, na primer podrobnejši podatki nacionalnih računov, drugih statističnih raziskovanj in drugi viri. Ti so na kratko omenjeni v poglavju 8.3.4, natančneje opisani pa pri opisu izračuna za posamezno transakcijo.

Večina podatkovnih virov vsebuje podatke o naslovu, občini ali upravni enoti posameznika, ki sestavljajo gospodinjstva, zato je regionalna razdelitev podatkov o prihodkih in odhodkih v slovenskih računih gospodinjstev dokaj preprosta. Če so na voljo le podatki o prejemnikih oziroma njihova enotna matična številka občana (EMŠO), se njihovi prejemki po regijah razvrščajo s pomočjo Centralnega registra prebivalstva (CRP). Z uporabo CRP se ugotavlja tudi dejansko bivanje (začasno bivališče) študentov.

8.3.1 Dohodnina

Dohodnina je davek od dohodkov fizičnih oseb. Zavezanci za dohodnino so vsi rezidenti Republike Slovenije, ki so v določenem letu prejeli dohodke, katerih vir je v Sloveniji in zunaj nje. Poleg rezidentov Slovenije so zavezanci za dohodnino tudi nerezidenti, če imajo njihovi dohodki vir v Sloveniji. Dohodnina se obračuna in odmeri na podlagi napovedi za odmero dohodnine, davčne stopnje in olajšav v skladu z veljavno zakonodajo. Sistem plačevanja dohodnine urejata Zakon o davčnem postopku (ZDavP-2) in Zakon o dohodnini (ZDoh-2).

SURS pridobiva podatke o dohodnini na podlagi Zakona o državni statistiki, dogovora o izmenjavi podatkov in tehničnega protokola o pošiljanju dohodninskih podatkov, sklenjenega med Ministrstvom za finance (MF), Finančno upravo Republike Slovenije (FURS) in SURS. FURS pošlje začasne kontrolne podatke dohodnine (1 tabela, približno 5 milijonov zapisov) SURS do 5. junija tekočega leta za podatke preteklega leta. Končne kontrolne podatke dohodnine (1 tabela, približno 5 milijonov zapisov) in podatke iz odmere dohodnine (7 tabel, nad 2 milijona zapisov) pa prejme SURS do 10. decembra tekočega leta za podatke preteklega leta. Podatki za izdelavo računov dohodka gospodinjstev so na voljo štiri mesece pozneje. V tem času se opravi logični nadzor in odpravijo morebitne napake.

Podatki o dohodnini so razvrščeni v ločene datoteke glede na vrsto podatkov:

- napovedi za odmero dohodnine (dohodki iz zaposlitve, dohodki iz dejavnosti, dohodek iz kmetijske in gozdarske dejavnosti, dohodek iz premoženja, drugi dohodki), na voljo od leta 1993 dalje;
- olajšave za vzdrževane družinske člane, na voljo od leta 1997 dalje;
- kontrolni podatki (podatki izplačevalcev), na voljo od leta 1997 dalje;
- podatki o dohodkih iz tujine, na voljo od leta 2005 dalje;
- podatki o odmerjeni dohodnini, na voljo od leta 2005 dalje.

8.3.2 Socialni transferji

Z vidika gospodinjstev so socialni transferji dohodki, ki jih prejemajo na podlagi določenih pravic. Te pravice so zakonsko določene, izhajajo lahko iz pokojninskega in invalidskega zavarovanja, obveznega socialnega zavarovanja, premoženjskega stanja in tako dalje. Podatke o socialnih transferjih pošljejo SURS institucije, ki so pristojne za izvajanje programov socialne zaščite, in sicer na podlagi Zakona o državni statistiki in sklenjenih dogovorov oziroma sporazumov o pošiljanju podatkov: Zavod za pokojninsko in invalidsko zavarovanje (ZPIZ), Ministrstvo za delo, družino in socialne zadeve (MDDSZ) in Zavod Republike Slovenije za zaposlovanje (ZRSZ). SURS uporablja prejete podatke predvsem za izvajanje statističnega raziskovanja o izdatkih in virih financiranja programov socialne zaščite.

Podatki o socialnih transferjih ne vsebujejo podatkov o bivališču prejemnikov, zato je sestavni del priprave podatkov povezovanje oziroma razvrščanje prejemkov v ustrezno regijo, in sicer s pomočjo CRP. Povezovalni element med CRP in podatki o prejemnikih je EMŠO.

8.3.3 Letni računovodski izkazi

V skladu z zakonom o gospodarskih družbah so samostojni podjetniki posamezniki dolžni predložiti izkaz poslovnega izida in bilanco stanja za predhodno koledarsko leto Agenciji za javnopravne evidence in storitve (AJPES) najpozneje do 31. marca tekočega leta. V regionalnih računih se ti podatki uporabljajo za izračun raznovrstnega dohodka nekorporativnih podjetij v računu alokacije primarnega dohodka.

Pri uporabi letnih računovodskih izkazov v regionalnih računih gospodinjstev je treba opozoriti na morebitno neskladje med podatkovnim virom in teoretičnimi zahtevami metodologije. Letni računovodski izkazi namreč vsebujejo podatek o sedežu podjetja, ne pa o bivališču podjetnika, metodologija pa zahteva, da se podjetniški

dobiček šteje v regijo stalnega bivališča podjetnika. Povezovanje podatkov iz dveh registrov, iz SRDAP in iz CRP, je pokazalo, da je bilo od skupno 60.822 podjetnikov 2.178 takšnih, katerih regija bivanja ni bila hkrati tudi regija sedeža podjetja (stanje 31. decembra 2015). Ti podjetniki obsegajo manj kot štiri odstotke vseh podjetnikov, zato je mogoče trditi, da uporabljeni podatkovni vir ustreza predpisani metodologiji oziroma se od nje ne razlikuje toliko, da bi to zelo vplivalo na rezultate izračunov (tabela 8.1).

Tabela 8.1: Regija dela in regija bivanja samostojnih podjetnikov, 31. december 2015

Število delovno aktivnih samostojnih podjetnikov (samozaposleni)	60.822
Število samozaposlenih podjetnikov, katerih regija dela je hkrati tudi regija prebivališča	58.644
Število samozaposlenih podjetnikov, katerih regija dela ni hkrati tudi regija prebivališča	2.178
Delež samostojnih podjetnikov, ki delajo in bivajo v različnih regijah (v odstotkih)	3,6

8.3.4 Drugi podatkovni viri

Drugi podatkovni viri, ki se uporabljajo pri izdelavi regionalnih računov gospodinjstev, so rezultati statističnih raziskovanj, podatki iz registrov in različne poizvedbe:

- obračun bruto domačega proizvoda po regijah je vir podatkov za razdelitvene ključe, s katerimi se porazdeljujeta raznovrstni dohodek kmetijske dejavnosti gospodinjstev in poslovni presežek stanovanjske dejavnosti gospodinjstev, zagotavlja pa tudi podatke o številu prebivalcev po regijah;
- statistično raziskovanje o izdanih gradbenih dovoljenjih zagotavlja podatke o številu stavb, njihovi gradbeni velikosti in stanovanjih v njih glede na vrsto stavbe in vrsto investitorja ter po statističnih regijah;
- statistično raziskovanje o študentih je vir podatkov o študentih in štipendijah;
- statistično raziskovanje EU-SILC je vir podatkov o hipotekarnih in stanovanjskih posojilih;
- Statistični register delovno aktivnega prebivalstva zagotavlja podatke o zaposlenih po dejavnostih (priloga 2);
- statistična raziskovanja s področja izobraževanja so vir podatkov o številu študentov in dijakov po statističnih regijah za analize;
- Statistični poslovni register Slovenije je vir podatkov o samozaposlenih po dejavnostih (priloga 2);
- Centralni register prebivalstva je vir podatkov o kraju začasnega bivanja študentov;
- Centralna evidenca registriranih motornih vozil Ministrstva za infrastrukturo in promet je vir podatkov o registriranih vozilih;
- Proračunski podatki občin Ministrstva za finance so vir podatkov o tekočih transferjih nepridobitnim organizacijam in ustanovam ter globah in drugih denarnih kaznih;
- podatki zavarovalnic ter Loterije Slovenije in Športne loterije.

8.4 Račun alokacije primarnega dohodka

Račun alokacije primarnega dohodka je prvi izmed razdelitvenih računov in prikazuje razdelitev primarnega dohodka med posamezne institucionalne sektorje. Primarni dohodek je dohodek, ki ga rezidenčne enote prejmejo na podlagi svoje neposredne udeležbe v proizvodnem procesu, in dohodek, ki ga prejme lastnik finančnega sredstva (dividende) ali naravnega vira (rente) v zameno za nudenje sredstev ali dajanje naravnega vira na voljo drugi institucionalni enoti.

Z vidika sektorja gospodinjstev račun alokacije primarnega dohodka prikazuje, kako so gospodinjstva udeležena v proizvodnem procesu, oziroma prikazuje izvor njihovih primarnih dohodkov. Največji delež primarnih dohodkov gospodinjstev obsegajo sredstva za zaposlene (bruto plače s prispevki delodajalcev), ki jih zaposleni prejmejo kot plačilo za svoje delo. Drugi po obsegu je neto poslovni presežek in raznovrstni dohodek. Poslovni presežek gospodinjstev izhaja iz stanovanjske dejavnosti gospodinjstev (tržne stanovanjske dejavnosti in stanovanjske dejavnosti gospodinjstev, ki bivajo v lastnih stanovanjih), raznovrstni dohodek pa izhaja iz dejavnosti nekorporativnih podjetij in kmetijske dejavnosti gospodinjstev. Precej manjši delež obsegajo dohodki in odhodki od lastnine. Med dohodke od lastnine gospodinjstev se uvrščajo obresti od finančnih naložb, dividende od lastniških deležev v podjetjih in pripisani dohodki od tehničnih rezervacij v zavarovalnicah in pokojninskih skladih. Primarni dohodek gospodinjstev se zmanjša za odhodke od lastnine, katerih največji delež obsegajo obresti na najeta posojila.

SURS objavlja račun alokacije primarnega dohodka sektorja gospodinjstev po regijah po naslednjih postavkah:

- poslovni presežek/raznovrstni dohodek,
- sredstva za zaposlene,
- prihodki od lastnine,
- odhodki od lastnine,
- saldo primarnih dohodkov kot izravnalna postavka računa.

Vrednost poslovnega presežka in raznovrstnega dohodka je prikazana brez potrošnje stalnega kapitala (neto vrednost), posledično je tudi saldo primarnih dohodkov izkazan neto. Tabela 8.2 prikazuje račun alokacije primarnega dohodka sektorja gospodinjstev za leto 2015 po kohezijskih regijah na ravni NUTS 2.

Tabela 8.2: Račun alokacije primarnega dohodka gospodinjstev, kohezijski regiji, 2015

Šifra	Transakcija in izravnalna postavka	Slovenija	Vzhodna Slovenija	Zahodna Slovenija
		milijoni EUR		
B.2/B.3	Neto poslovni presežek/raznovrstni dohodek	4.114	2.280	1.834
D.1	Sredstva za zaposlene	16.430	8.197	8.233
D.4	Prejeti dohodek od lastnine	658	256	402
D.4	Plačani dohodek od lastnine	190	71	120
B.5	Neto saldo primarnih dohodkov (izravnalna postavka)	21.012	10.663	10.349

8.4.1 Poslovni presežek in raznovrstni dohodek (B.2/B.3)

Poslovni presežek sektorja gospodinjstev je rezidualna kategorija v obračunu dodane vrednosti v stanovanjski dejavnosti gospodinjstev, te pa zajemajo tržne najemnine in pripisane najemnine za stanovanja, v katerih bivajo lastniki. V računih gospodinjstev je prikazan v neto vrednosti brez potrošnje stalnega kapitala.

Raznovrstni dohodek je rezidualna kategorija v obračunu dodane vrednosti nekorporativnih podjetij in kmetijskih dejavnosti gospodinjstev. Ta podjetja ustvarjajo dohodek iz samozaposlitve, ki ima lastnosti tako dohodka od dela kot dohodka od kapitala. Razmejiti ta dva dohodka je velikokrat nemogoče, zato je bila oblikovana ta posebna postavka, značilna le za sektor gospodinjstva, ki vsebuje obe vrsti dohodka. Izravnalna postavka v računu ustvarjanja dohodka je tako bruto poslovni presežek plus raznovrstni dohodki. V računih gospodinjstev je prikazan v neto vrednosti brez potrošnje stalnega kapitala.

Metode izračunavanja poslovnega presežka in raznovrstnega dohodka gospodinjstev na nacionalni ravni so podrobno opisane v ESA 2010 GNI Inventory (samo v angleškem jeziku), to je podrobni opis virov in metod ocenjevanja bruto nacionalnega dohodka; prvo poglavje publikacije je na voljo na spletni strani Eurostat⁸.

Dve tretjini poslovnega presežka in raznovrstnega dohodka sektorja gospodinjstev ustvarijo nekorporativna podjetja, stanovanjske dejavnosti obsegajo 23 odstotkov, kmetijska dejavnost pa 17 odstotkov. V tabeli 8.3 so prikazani podatki o neto poslovnem presežku in raznovrstnem dohodku sektorja gospodinjstev po kohezijskih regijah na ravni NUTS 2 za leto 2015.

Tabela 8.3: Neto poslovni presežek in raznovrstni dohodek gospodinjstev, kohezijski regiji, 2015

	Slovenija	Slovenija	Vzhodna Slovenija	Zahodna Slovenija
	%	milijoni EUR		
Nekorporativna podjetja	60	2.474	1.302	1.172
Stanovanjska dejavnost gospodinjstev	23	954	503	451
Kmetijska dejavnost gospodinjstev	17	686	476	210
Neto poslovni presežek in raznovrstni dohodek	100	4.114	2.280	1.834

⁸ ESA 2010 GNI Inventory. Reference year 2011. Revised in 2018. Slovenia. December 2018. Dostopno na: <https://circabc.europa.eu/w/browse/a52e88f2-ce9b-4187-b92f-982987744a86>

Raznovrstni dohodek iz kmetijske dejavnosti gospodinjstev se po regijah razporedi po metodi "od zgoraj navzdol" s porazdelitvenim ključem. Ta se izračuna s kombiniranjem podatkov o številu kmetov v regiji in podatkov o površini kmetijskih zemljišč. Vir podatkov je popis kmetijstva, ta pa se posodablja z drugimi viri (poglavje 3.2.1).

Poslovni presežek iz stanovanjske dejavnosti gospodinjstev se po regijah razporedi po metodi "od zgoraj navzdol" s porazdelitvenim ključem. Ta se izračuna na podlagi uporabne površine stanovanj, utežene s podatkom o centralni kurjavi v stanovanjih. Vir je popis prebivalstva in stanovanj iz leta 2011 (poglavje 3.2.11).

Podatkovni viri (poglavje 8.3.3) omogočajo, da se raznovrstni dohodek nekorporativnih podjetij na ravni regij izračuna enako kot na nacionalni ravni, razen popravkov za polno zasetje. Ti so po regijah porazdeljeni s ključi, opisanimi v nadaljevanju.

Obračun dodane vrednosti nekorporativnih podjetij obsega dve vrsti popravkov:

- popravke za polno zasetje v obračunu dodane vrednosti registriranih dejavnosti (proizvodnje, vmesne potrošnje in sredstev za zaposlene),
- popravke za polno zasetje, ki se nanašajo na namenoma neregistrirane dejavnosti, ilegalne dejavnosti in dejavnosti, za katere registracija ni potrebna.

Popravki za polno zasetje v obračunu dodane vrednosti registriranih dejavnosti nekorporativnih podjetij zajemajo zlasti popravke zaradi neporočanja, namerno napačnega poročanja, napitnin in proizvodnje programske opreme za lastne potrebe. V regionalnih računih gospodinjstev se ti popravki razdelijo proporcionalno po dejavnostih glede na osnovni vir podatkov (letni računovodski izkazi):

- proizvodnja po vrednosti prodaje,
- vmesna potrošnja po stroških proizvodov in storitev,
- sredstva za zaposlene po stroških plač.

Druga skupina popravkov za polno zasetje za nekorporativna podjetja se nanaša na namenoma neregistrirane dejavnosti, ilegalne dejavnosti in dejavnosti, za katere registracija ni potrebna. Ti popravki se po regijah razdelijo z metodo "od zgoraj navzdol", torej z uporabo razdelitvenih ključev. V tabelah 8.4 in 8.5 so navedeni viri podatkov za izdelavo razdelitvenih ključev. Ocenjevanje proizvodnje teh dejavnosti je zelo zahtevno na obeh ravneh, na nacionalni in regionalni ravni, zato tudi v prihodnje načrtujemo metodološke izboljšave.

Tabela 8.4: Viri za razdelitvene ključe za raznovrstni dohodek iz namenoma neregistriranih in ilegalnih dejavnosti gospodinjstev

Vrsta popravka	Osnova za razdelitveni ključ	Vir podatkov
Trgovina z mamilami	število oseb, ki so prvič poiskale zdravstveno pomoč	NIJZ
Prostitucija	število nočnih barov s plesnim programom in prenočišči	Splet
Zdravilci	število registriranih zdravilcev	SPRS
Gradbeništvo	število izdanih gradbenih dovoljenj	SURS
Varstvo otrok na domu in pomoč starejšim osebam	število gospodinjstev v regiji	SURS
Proizvodnja pohištva	število izdanih gradbenih dovoljenj	SURS
Taksisti	prihodki od prodaje registriranih taksistov	AJPES; letna poročila
Oddajanje stanovanj fizičnih oseb	dohodek od oddajanja nepremičnine v najem	FURS
Inštruiranje	število študentov in dijakov v regiji, vpisanih v izobraževalne programe	SURS

Tabela 8.5: Viri za razdelitvene ključne za raznovrstni dohodek iz dejavnosti, ki jih ni treba registrirati

Vrsta popravka	Osnova za razdelitveni ključ	Vir podatkov
Gradnja za lastne potrebe	število izdanih gradbenih dovoljenj	SURS
Avtorski honorarji, pogodbe o delu	dohodek od dela po pogodbah	FURS
Osebj, zaposleno pri zasebnih gospodinjstvih	število gospodinjstev v regiji	SURS

8.4.2 Sredstva za zaposlene (D.1)

Sredstva za zaposlene v Sloveniji obsegajo približno 80 odstotkov primarnih dohodkov gospodinjstev in več kot 60 odstotkov vseh dohodkov, ki jih prejmejo gospodinjstva. So celotno nadomestilo v denarju ali naravi, ki ga delodajalec plača zaposlenemu v zameno za njegovo opravljeno delo v obračunskem obdobju. Sredstva za zaposlene obsegajo bruto plače in prispevke delodajalcev za socialno varnost.

Sredstva za zaposlene po regijah je sicer mogoče opazovati z dveh vidikov, z vidika izplačevalca sredstev (poslovnega subjekta) ali z vidika prejemnika sredstev (zaposlenega). V tem poglavju so obravnavana sredstva za zaposlene z vidika prejemnika sredstev; to pomeni, da so razporejena v regijo, v kateri zaposleni prebiva. Če sta sedež izplačevalca in prebivališče zaposlenega vedno v isti regiji, so rezultati izračunov z obeh vidikov identični, vendar se to zaradi vpliva dnevnih delovnih migracij skoraj ne dogaja. Prebivališče dnevnih migrantov je namreč pogosto v drugi regiji, kot je sedež izplačevalca sredstev, zato se razlikujejo tudi rezultati izračunov. Metodologija ocenjevanja sredstev za zaposlene po regijah z vidika izplačevalca sredstev je prikazana v šestem poglavju.

Plače (D.11)

Plače v denarju zajemajo vrednost vseh socialnih prispevkov, davkov na dohodek in podobno, ki jih plača zaposleni, četudi jih dejansko zadrži delodajalec in jih v imenu zaposlenega neposredno nakaže shemam socialnega zavarovanja, davčnim oblastem in drugim. Plače v denarju poleg osnovne plače zajemajo še vrsto nadomestil oziroma osebnih prejemkov: zvišane postavke za nadurno delo, za delo v težjih razmerah, dodatke za prevoz na delo, premije na podlagi produktivnosti, plačila za čas državnih praznikov in dopustov in tako dalje.

Plače v naravi obsegajo blago, storitve in druge prejemke, ki jih delodajalci zagotavljajo brezplačno ali po znižanih cenah in ki jih zaposleni lahko uporabljajo v prostem času in po lastnem preudarku za zadovoljevanje svojih potreb in želja ali za zadovoljevanje potreb in želja drugih članov svojih gospodinjstev. Najbolj običajne oblike so: hrana in pijača oziroma znižanja cen v brezplačnih ali subvencioniranih menzah, stanovanjske storitve, ki jih lahko uporabljajo vsi člani gospodinjstva zaposlenega, uporaba vozil in drugega trajnega blaga za zasebne namene zaposlenih, blago in storitve, ki so proizvedeni v delodajalčevem lastnem proizvodnem procesu, na primer brezplačna potovanja za zaposlene na železnici ali v letalski družbi, brezplačni premog za rudarje ali brezplačna hrana za zaposlene v kmetijstvu, omogočanje športnih, rekreacijskih in počitniških ugodnosti zaposlenim in njihovim družinam in tako dalje.

V regionalnih računih gospodinjstev se kategorija bruto plač izračuna z metodo "od spodaj navzgor" s seštevanjem podatkov o dohodkih iz zaposlitve za posamezno regijo. V drugem koraku se tako izračunane regionalne vrednosti prilagodijo nacionalnim vrednostim. Podatkovni vir za izračun bruto plač po regijah so napovedi za odmero dohodnine. V tabeli 8.6 so prikazani plača in drugi osebni prejemki iz dohodninskih napovedi, ki sestavljajo kategorijo bruto plače.

Tabela 8.6: Dohodki iz zaposlitve v napovedih za odmero dohodnine, kohezijski regiji, 2015

	Slovenija	Vzhodna Slovenija	Zahodna Slovenija
	milijoni EUR		
Plača	13.066	6.480	6.586
Drugi osebni prejemki	1.260	674	586
Skupaj	14.326	7.154	7.172
	%		
Struktura	100,0	49,9	50,1

Tabela 8.7 prikazuje vrednost bruto plač v nacionalnih računih in njeno porazdelitev po regijah. Podatki kažejo, da znesek uskladitve na državno raven znaša 2.022 milijonov evrov, kar je 12 odstotkov celotne vrednosti bruto plač. Razlika med kategorijama plača v dohodninskih napovedih in osnovna bruto plača v nacionalnih računih je skoraj zanemarljiva. Večje razlike nastajajo pri drugih osebnih prejemkih; ti v dohodninskih napovedih znašajo 1.260 milijonov evrov, v nacionalnih računih pa 3.342 milijonov evrov.

Tabela 8.7: Bruto plače v nacionalnih računih in porazdelitev, kohezijski regiji, 2015

	Slovenija	Vzhodna Slovenija	Zahodna Slovenija
	milijoni EUR		
Osnovne bruto plače	13.006
Drugi osebni prejemki	3.342
Bruto plače	16.348	8.163	8.185

... ni podatka

Za razdelitev po regijah drugih osebnih prejemkov po posameznih vrstah prejemkov bi bili potrebni dodatni podatkovni viri. Podatke nacionalnih računov bi bilo mogoče razdeliti na nižje kategorije na podlagi podatkov ankete o stroških dela, vendar bi morali biti za razdelitev na voljo istovrstni podatki tudi v dohodninskih napovedih. Nekaterne vrste dohodkov iz ankete o stroških dela se popolnoma ujemajo s tistimi iz dohodninskih napovedi, na primer regres in bonitete, vse druge skupine prejemkov v dohodninskih napovedih pa so preširoko opredeljene. Zato bi bilo porazdeljevanje posameznih vrst oziroma kategorij bruto plač s sedanjimi podatkovnimi viri nepravilno.

Pri izračunu bruto plač po regijah je treba opozoriti še na eno izjemo, in sicer na dohodke od študentskega dela. V skladu z metodologijo regionalnih računov se študenti, ki zunaj regije svojega stalnega bivališča živijo več kot eno leto, štejejo k regiji gostiteljici. V dohodninskih napovedih so dohodki od študentskega dela prikazani v regiji, v kateri imajo študenti stalno bivališče. Zato se v regionalnih računih izvede ustrezen popravek. Osnova zanj je povezava individualnih podatkov iz dohodninskih napovedi z CRP oziroma podatki o začasnem bivališču študentov. Na podlagi rezultatov povezave podatkov za leti 2005 in 2006 je bil opravljen popravek podatkov za vsa leta opazovanega obdobja. Vpliv popravka dohodka od študentskega dela na razmerje med obema regijama je dokaj majhen (0,8 odstotne točke). Razlog za to je zlasti majhno število evidentiranih študentov, ki prijavijo začasno bivališče zunaj svoje matične regije.

Socialni prispevki delodajalcev (D.12)

Del sredstev za zaposlene so tudi socialni prispevki, ki bremenijo delodajalce in s katerimi ti svojim zaposlenim zagotovijo upravičenost do socialnih prejemkov. Socialni prispevki so bodisi dejanski bodisi pripisani.

Dejanski socialni prispevki delodajalcev so plačila, ki jih delodajalci v korist svojih zaposlenih plačajo skladom socialne varnosti in zasebnim shemam s skladi. Ta plačila zajemajo obvezne, dogovorjene, pogodbene in prostovoljne prispevke za zavarovanje pred socialnim tveganjem ali socialnimi potrebami. Čeprav te prispevke plačajo delodajalci neposredno zavarovateljem, se obravnavajo kot sestavina sredstev za zaposlene, torej velja, da jih zavarovateljem plačajo zaposleni. Pripisani socialni prispevki vsebujejo nadomestila plač, ki jih izplačuje delodajalec za čas odsotnosti z dela zaradi bolezni, nesreč in podobno.

V regionalnih računih se prispevki delodajalcev za socialno varnost izračunajo po standardni stopnji 16,1 odstotka od bruto plač zaposlenih. Temu se prištejejo premije za prostovoljno dodatno pokojninsko in invalidsko zavarovanje, ki jih plačujejo delodajalci. Dodatno pokojninsko in invalidsko zavarovanje temelji na pogodbi o oblikovanju pokojninskega načrta, ki ga financira delodajalec. Vir podatkov o dodatnem pokojninskem zavarovanju so podatki iz napovedi za odmero dohodnine.

8.4.3 Prejeti dohodek od lastnine (D.4)

Dohodek od lastnine je dohodek, ki ga prejme lastnik finančnega sredstva ali opredmetenega neproizvedenega sredstva v zameno za nudenje sredstev ali dajanje opredmetenega neproizvedenega sredstva na voljo drugi institucionalni enoti. Dohodki od lastnine so v sistemu računov razvrščeni takole:

- obresti,

- razdeljeni dohodek družb (dividende),
- reinvestirani dohodki od neposrednih tujih naložb,
- drug investicijski dohodek,
- najemnine.

Dohodek od lastnine gospodinjstev po regijah se izračuna na podlagi porazdelitve obresti, dividend in drugega investicijskega dohodka.

Obresti (D.41)

Obresti so znesek, ki ga je dolžnik dolžan plačati upniku v danem časovnem obdobju, ne da bi se s tem zmanjšal znesek neodplačane glavnice. Obresti kot obliko dohodka od lastnine prejemajo lastniki več vrst finančnih sredstev, in sicer vlog, vrednostnih papirjev razen delnic, posojil in drugih terjatev.

Za izračun prejetih obresti po regijah se uporabljajo podatki o prejetih obrestih od denarnih depozitov pri bankah in hranilnicah iz dohodninskih napovedi. Po zakonu o dohodnini (ZDoh-2) napoved za odmero dohodnine ne vsebuje postavke o obrestih, ampak je ta podatek mogoče pridobiti iz kontrolnih podatkov dohodnine, ki temeljijo na podatkih izplačevalcev. Obresti se izračunajo po metodi "od spodaj navzgor".

Dividende (D.421)

Dividende so oblika dohodka od lastnine, do katerega so upravičeni in ki ga prejemajo lastniki delnic, ker so dali sredstva na voljo družbam.

Za izračun prejetih dividend po regijah se uporabljajo podatki o prejetih dividendah iz napovedi za odmero dohodnine. Podatki o izplačanih dividendah se pridobijo iz kontrolnih podatkov dohodnine, ki temeljijo na podatkih izplačevalcev. Prejete dividende se za celotno obdobje izračunajo po metodi "od spodaj navzgor".

Drugi investicijski dohodek (D.44)

V drugi investicijski dohodek so zajeti: investicijski dohodek, ki ga je mogoče pripisati zavarovancem, investicijski dohodek, ki se plačuje od pokojninskih pravic, in investicijski dohodek, ki ga je mogoče pripisati delničarjem kolektivnih investicijskih skladov.

Drugi investicijski dohodek po regijah razdelimo z razdelitvenim ključem. Ta se izračuna na podlagi podatkov o vplačanih premijah za posamezno regijo. Podatke o vplačanih premijah na ravni poslovalnic SURS vsako leto pridobi od štirih največjih zavarovalnic; te so na slovenskem zavarovalniškem trgu v letu 2015 dosegale 75-odstotni tržni delež.

8.4.4 Plačani dohodki od lastnine (D.4)

Odhodki od lastnine obsegajo obresti za najeta posojila. V računu alokacije primarnih dohodkov obsegajo odhodki od lastnine najmanjši delež, in sicer znašajo manj kot 1 odstotek neto salda primarnih dohodkov. Ta kategorija se po regijah porazdeli z razdelitvenim ključem; ta se izračuna na podlagi ocene o plačanih obrestih za stanovanjska posojila. Ta ocena temelji na podatkih iz statističnega raziskovanja o dohodkih in življenjskih pogojih (EU-SILC), in sicer na podatkih o hipotekarnih stanovanjskih kreditih in podatkih iz napovedi za odmero dohodnine.

8.4.5 Neto saldo primarnih dohodkov (B.5)

Neto saldo primarnih dohodkov je izravnalna postavka računa alokacije primarnega dohodka. Izračuna se kot seštevek neto poslovnega presežka in raznovrstnega dohodka, sredstev za zaposlene in dohodkov od lastnine, zmanjšan za odhodke od lastnine.

8.5 Račun sekundarne razdelitve dohodka gospodinjstev

Račun sekundarne razdelitve dohodka prikazuje, kako se saldo primarnih dohodkov institucionalnega sektorja s prerazdelitvijo razdeli med tekoče davke na dohodek, premoženje in tako dalje., socialne prispevke in prejemke (razen socialnih transferjev v naravi) ter druge tekoče transferje. Izravnalna postavka računa je razpoložljivi dohodek.

Dohodki gospodinjstev, ki so prikazani v regionalnem računu sekundarne razdelitve dohodka, so: neto saldo primarnih dohodkov (ta se prenese iz računa alokacije primarnih dohodkov), socialni prejemki v denarju in drugi tekoči transferji. Socialni prejemki v denarju zajemajo pokojnine in druge socialne transferje, kot so starševska

nadomestila, boleznine, invalidnine, denarna nadomestila za primer brezposelnosti, denarne socialne pomoči in državne štipendije. Drugi tekoči transferji pa zajemajo odškodnine iz neživiljenjskih zavarovanj in raznovrstne tekoče transferje, kadrovske štipendije, dobitke od iger na srečo, denarne pomoči dobrodelnih organizacij, pomoči države v primeru naravnih nesreč, nakazila svojcev iz tujine in tako dalje.

Odhodki gospodinjstev v računu sekundarne razdelitve dohodka so: tekoči davki na dohodek, socialni prispevki in drugi tekoči transferji. Najobsežnejši del odhodkov gospodinjstev so socialni prispevki. To so vsi prispevki, ki jih delodajalci, zaposleni, samozaposleni in kmetje plačujejo skladom socialne varnosti. Naslednja finančna obveznost za gospodinjstva so tekoči davki. Ti obsegajo davek na dohodek in druge tekoče davke (davek od premoženja stavb, vikendov, plovil, taksa za registracijo motornih vozil in tako dalje). Najmanjši delež odhodkov v računu sekundarne razdelitve dohodka obsegajo drugi tekoči transferji; mednje spadajo neto premije neživiljenjskih zavarovanj in raznovrstni tekoči transferji (vplačila za igre na srečo, kazni in odškodnine, plačane članarine in prispevki strankam, društvom in podobnim organizacijam in tako dalje).

Izravnalna postavka računa je neto razpoložljivi dohodek. Tabela 8.8 prikazuje račun sekundarne razdelitve dohodka sektorja gospodinjstev za leto 2015 po kohezijskih regijah na ravni NUTS 2.

Tabela 8.8: Račun sekundarne razdelitve dohodka gospodinjstev, kohezijski regiji, 2015

Šifra	Transakcija in izravnalna postavka	Slovenija	Vzhodna Slovenija	Zahodna Slovenija
		milijoni EUR		
B.5	Neto saldo primarnih dohodkov	21.012	10.663	10.349
D.62	Socialni prejemki, razen socialnih transferjev v naravi	5.346	2.769	2.578
D.7	Drugi prejeti tekoči transferji	524	272	252
D.5	Tekoči davki na dohodek, premoženje itd.	2.212	1.022	1.190
D.61	Socialni prispevki	5.474	2.715	2.759
D.7	Drugi plačani tekoči transferji	725	365	361
B.6	Neto razpoložljivi dohodek (izravnalna postavka)	18.470	9.602	8.868

8.5.1 Socialni prejemki razen socialnih transferjev v naravi (D.62)

Socialni prejemki so transferji gospodinjstvom v denarju, namenjeni zmanjševanju njihovega finančnega bremena, ki nastaja v povezavi z različnimi tveganji in potrebami. Izplačajo se lahko po kolektivno organiziranih shemah, lahko pa jih državne enote ali nepridobitne institucije, ki opravljajo storitve za gospodinjstva (NPISG), gospodinjstvom izplačajo mimo takšnih shem. Tveganja in potrebe, ki so po ESR 2010 lahko podlaga za socialne prejemke, so: bolezen, invalidnost, nesreča pri delu in poklicna bolezen, starost, preživeli družinski člani, materinstvo, družina, pospeševanje zaposlovanja, brezposelnost, stanovanje, izobraževanje in splošno pomanjkanje.

Socialni prejemki v denarju se po regijah izračunajo po metodi "od spodaj navzgor". Podatki o socialnih prejemkih so na voljo v kontrolnih podatkih (podatki izplačevalcev). Ti podatki so:

- pokojnine iz obveznega pokojninskega in invalidskega zavarovanja (PIZ),
- nadomestila iz PIZ (regres),
- nadomestila in drugi dohodki iz obveznega socialnega zavarovanja,
- dodatek za pomoč in postrežbo, dodatek za tujo nego in pomoč,
- invalidnine in invalidski dodatek, dodatek za posebno invalidnost in nadomestilo za invalidnost,
- starševski dodatek in pomoč ob rojstvu otroka,
- otroški dodatek, dodatek za veliko družino in dodatek za nego in varstvo otroka,
- denarna pomoč za brezposelnost,
- pomoči in prejemki socialno ogroženim.

8.5.2 Drugi prejeti tekoči transferji (D.7)

Odškodnine iz neživljenjskega zavarovanja (D.72)

Odškodnine iz neživljenjskega zavarovanja so zapadle odškodnine na podlagi pogodb o neživljenjskem zavarovanju, to so zneski, ki jih morajo plačati zavarovalnice za poravnavo poškodb in škode, ki jo utrpijo osebe in blago.

Odškodnine iz neživljenjskega zavarovanja se izračunajo po metodi "od spodaj navzgor" na podlagi podatkov, ki jih SURS pridobi z vprašalnikom, poslanim štirim največjim zavarovalnicam. Te štiri zavarovalnice dosegajo 75-odstotni tržni delež na področju neživljenjskih (premoženjskih in zdravstvenih) zavarovanj. SURS podatke zbira letno.

Raznovrstni tekoči transferji, prihodki (D.75)

Med raznovrstne tekoče transferje, ki jih prejemajo gospodinjstva, spadajo:

- tekoči transferji med gospodinjstvi: so vsi tekoči transferji v denarju in naravi, ki jih rezidenčna gospodinjstva prejema od drugih rezidenčnih in nerezidenčnih gospodinjstev. Zajemajo nakazila izseljencev in delavcev, ki so v tujini stalno naseljeni (ali delajo v tujini dlje kot eno leto), članom njihovih družin, ki živijo v matičnih državah, in nakazila staršev otrokom, ki so v drugih krajih;
- plačila nadomestil: zajemajo tekoče transferje, ki jih institucionalne enote plačajo drugim institucionalnim enotam kot nadomestila za povzročene poškodbe ljudi ali škode na lastnini, razen plačil odškodnin iz neživljenjskega zavarovanja. Plačila nadomestil so bodisi prisilna plačila, ki jih naloži sodišče, ali prostovoljna plačila, ki temeljijo na dogovoru zunaj sodišč;
- izplačila dobitkov pri loterijah in igrah na srečo;
- drugo: v to skupino so razvrščene kadrovske štipendije (državne štipendije so socialni prejemki v denarju) in premijska plačila na varčevanje, ki jih država v presledkih podeljuje gospodinjstvom, da jih nagradi za varčevanje v določenem obdobju.

Za izračun prihodkov gospodinjstev od raznovrstnih tekočih transferjev po regijah se uporabljajo podatki o prejetih štipendijah ter dobitkih na loterijah in igrah na srečo. Raznovrstni tekoči transferji se po regijah porazdelijo s tako imenovano kombinirano metodo, saj gre za kombinacijo obeh metod; vrednosti dobitkov na loterijah in v igrah na srečo se porazdelijo z razdelitvenim ključem ("od zgoraj navzdol"), štipendije pa po metodi "od spodaj navzgor".

Dobitki od iger na srečo se po regijah porazdelijo z razdelitvenim ključem, izračunanem na podlagi podatkov Loterije Slovenije. Ta zagotavlja podatke o izplačanih dobitkih glede na kraj poslovne enote ali posrednika (v poslovalnicah Loterije Slovenije, na poštah in bencinskih servisih Petrol).

Štipendije po regijah se izračunajo po metodi od "spodaj navzgor", in sicer iz individualnih podatkov statističnega raziskovanja o štipendijah. Pri izračunu štipendij je treba biti pozoren na dvoje:

- na dejansko bivališče študentov in ustrezno razvrščanje (ali se regija stalnega bivališča in regija šole razlikujeta in ali študent živi zunaj svojega gospodinjstva, na primer v študentskem domu, pri sorodnikih ali v podnajemniškem stanovanju). V skladu z zahtevami metodologije je treba študente, ki živijo zunaj regije svojega stalnega bivališča (oziroma njihove prihodke), šteti v regijo gostiteljico;
- pri preračunu na letne zneske štipendij je treba upoštevati dejstvo, da dijaki zadnjih letnikov prejema štipendijo le deset mesecev.

8.5.3 Tekoči davki na dohodek, premoženje itd. (D.5)

Tekoči davki na dohodek, premoženje in tako dalje so vsa obvezna nevračljiva plačila v denarju ali naravi, s katerimi država in tujina v rednih časovnih presledkih obdavčujeta dohodek in premoženje institucionalnih enot, ter nekateri periodični davki, ki niso odmerjeni niti na dohodek niti na premoženje. Tekoči davki na dohodek, premoženje in tako dalje se delijo na:

- davke na dohodek,
- druge tekoče davke.

Davki na dohodek (D.51)

Davki na dohodek zajemajo davke na dohodke, dobičke in kapitalske dobičke. Odmerjeni so na dejanske ali domnevne dohodke posameznikov, gospodinjstev, družb in nepridobitnih institucij. Zajemajo davke, odmerjene

na lastništvo imetja, zemljišča ali nepremičnine, kadar so ta lastništva podlaga za ocenjevanje dohodka njihovih lastnikov.

Davki na dohodek gospodinjstev se na ravni regij izračunajo po metodi "od spodaj navzgor" na podlagi podatkov o plačani dohodnini; ta ima v strukturi davkov na dohodek sektorja gospodinjstev daleč največji delež. Dohodnina zajema vse od zgoraj naštetih vrst davka na dohodek razen davka na dobitke na loterijah. Davek na dobitke na loterijah ali drugih iger na srečo izračuna, odtegne in plača prireditelj igre na srečo.

Osnova za izračun plačane dohodnine gospodinjstev so podatki FURS. SURS ima na voljo individualne podatke o obračunani oziroma odmerjeni dohodnini, zato so izračunani kot seštevek podatkov po regijah.

Drugi tekoči davki (D.59)

Drugi tekoči davki obsegajo 11 odstotkov vrednosti vseh tekočih davkov, ki jih plačujejo gospodinjstva. V nacionalnih računih so zastopani z naslednjimi vrstami davka:

- tekoči davki na nepremično premoženje večjih vrednosti (davek na premoženje stavb, vikendov in podobno),
- davek na premičnine (davek od plovil in letal),
- plačila gospodinjstev za pridobitev dovoljenj, pravic (letna povračila za uporabo cest, RTV-prispevek, taksa za obremenjevanje vode in podobno).

Porazdelitev drugih tekočih davkov na regije se opravi po metodi "od spodaj navzgor" z razdelitvenim ključem, ki je pristojbina za registracijo motornih vozil, plovil in letal fizičnih oseb. Ta vrsta davka obsega glavino drugih tekočih davkov (več kot 90 odstotkov). Razdelitveni ključ se izračuna na podlagi evidenc o registraciji motornih vozil; evidence Ministrstva za infrastrukturo in promet vsebujejo podatke o številu registriranih osebnih vozil, razvrščenih po upravnih enotah, v katerih imajo lastniki stalno bivališče.

8.5.4 Socialni prispevki (D.61)

Socialni prispevki zajemajo dejanske in pripisane socialne prispevke. Dejanski socialni prispevki so treh vrst:

- socialni prispevki delodajalcev: to so prispevki, ki jih delodajalci plačujejo za svoje zaposlene v sheme socialne varnosti in druge sheme socialnega zavarovanja, ki so povezane z zaposlitvijo;
- socialni prispevki zaposlenih: to so socialni prispevki, ki jih zaposleni plačujejo shemam socialne varnosti, zasebnim shemam s skladi in zasebnim shemam brez skladov;
- socialni prispevki samozaposlenih in nezaposlenih oseb: to so socialni prispevki, ki jih v svojo lastno korist plačujejo osebe, ki ne spadajo med zaposlene, torej samozaposlene osebe (delodajalci in samozaposleni brez zaposlenih) in nezaposlene osebe.

Pripisani socialni prispevki so protipostavka socialnim prejemkom (zmanjšanim za morebitne socialne prispevke zaposlenih), ki jih delodajalci neposredno plačajo svojim zaposlenim, nekdanjim zaposlenim in drugim upravičencem (to pomeni, da niso vezani na dejanske prispevke delodajalcev). Pripisani socialni prispevki so: nadomestila zaradi bolezni in nesreč, čakanja na delo, odpovednega roka, rojstva, poroke, smrti, odpravnine ob upokojitvi in nakup delovne dobe, odpravnine trajno presežnim delavcem.

Vir za izračun socialnih prispevkov gospodinjstev po regijah so napovedi za odmero dohodnine in podatki ZPIZ. Celotna vrednost socialnih prispevkov je porazdeljena po metodi "od zgoraj navzdol" na podlago naslednjih podatkov o dejanskih socialnih prispevkih:

- prispevki delodajalcev: izračunajo se po standardni stopnji 16,1 odstotka od bruto plač zaposlenih. Tem se prištejejo premije prostovoljnega pokojninskega zavarovanja, ki jih plačujejo delodajalci;
- socialni prispevki zaposlenih in samozaposlenih iz dohodninskih napovedi (vsota socialnih prispevkov od vseh vrst dohodkov, od katerih se plačujejo socialni prispevki, razen prispevkov iz pokojnin). Tem se prištejejo še socialni prispevki, ki jih zavezanci plačujejo od dohodkov iz tujine;
- prispevki za obvezno zdravstveno zavarovanje, ki jih plačujejo prejemniki pokojnin. Vir teh podatkov je ZPIZ.

8.5.5 Drugi plačani tekoči transferji (D.7)

Neto premije neživiljenjskega zavarovanja D.71

Neto premije neživiljenjskega zavarovanja so premije, plačane v zvezi z zavarovalnimi policami, ki jih sklenejo institucionalne enote. Posamezna gospodinjstva sklenejo police na lastno pobudo in v svojo korist, neodvisno od svojih delodajalcev ali države in zunaj vseh shem.

Premije iz neživiljenjskega zavarovanja se izračunajo po metodi "od spodaj navzgor" na podlagi podatkov, pridobljenih z vprašalnikom, poslanim štirim največjim zavarovalnicam. Te zavarovalnice imajo skoraj 90-odstotni tržni delež na področju neživiljenjskih (premoženjskih in zdravstvenih) zavarovanj.

Raznovrstni tekoči transferji, odhodki D.75

Med raznovrstne tekoče transferje, ki jih plačujejo gospodinjstva, spadajo:

- tekoči transferji med gospodinjstvi: to so vsi tekoči transferji v denarju ali naravi, ki jih rezidenčna gospodinjstva dajejo drugim rezidenčnim in nerezidenčnim gospodinjstvom. Zajemajo nakazila izseljencev in delavcev, ki so v tujini stalno naseljeni (ali ki delajo v tujini dlje kot eno leto), članom njihovih družin, ki živijo v matičnih državah, in nakazila staršev otrokom, ki so v drugih krajih;
- tekoči transferji nepridobitnim institucijam, ki opravljajo storitve za gospodinjstva: zajemajo vse prostovoljne prispevke (razen zapuščin), članarine in finančno pomoč, ki jih NPISG prejmejo od gospodinjstev (tudi od nerezidenčnih) in v manjšem obsegu tudi od drugih enot. Postavka zajema redne članarine in prostovoljne prispevke, ki jih gospodinjstva plačujejo sindikatom ter političnim, športnim, kulturnim, verskim in podobnim organizacijam, ki so razvrščene v sektor NPISG;
- kazni in penali, ki jih gospodinjstvom naložijo sodišča ali drugi sodni organi;
- loterije in igre na srečo: obsegajo vplačila za loterijske kartice, vplačila pri stavah in druga vplačila pri igrah na srečo.

Izračun raznovrstnih tekočih transferjev (odhodkov) po regijah se izdelava s tremi porazdelitvenimi ključi, in sicer:

- loterije in igre na srečo,
- kazni in penali,
- tekoči transferji gospodinjstev NPISG.

Na podlagi letnih poročil Loterije Slovenije in Športne loterije je bilo ocenjeno, da vplačila gospodinjstev za loterije in igre na srečo obsegajo približno eno tretjino vrednosti raznovrstnih tekočih transferjev. Ta tretjina se porazdeli z razdelitvenim ključem, ki se izračuna na podlagi podatkov Loterije Slovenije o vrednosti vplačil po posameznih prodajnih enotah.

Preostanek vrednosti drugih tekočih transferjev se razdeli na podlagi podatkov o plačilih gospodinjstev NPISG in plačilih kazni in penalov v centralni in lokalne proračune (vsaka obsega približno polovico vrednosti). Tekoči transferji gospodinjstev NPISG se razdelijo z razdelitvenim ključem, ki se izračuna iz podatkov o plačanih članarinah strankam ter drugim NPISG. Ti podatki se pridobijo iz proračunov občin iz naslova Tekoči transferji nepridobitnim organizacijam (prihodki), ki so objavljeni na spletni strani Ministrstva za finance (MF). Razdelitveni ključ za razdelitev kazni in penalov pa se izračuna iz podatkov občin o globah in drugih denarnih kaznih (prihodki v proračunu občin, MF) in podatkov Ministrstva za notranje zadeve (MNZ) o izrečenih denarnih kaznih za prekrške v cestnem prometu fizičnih oseb.

8.5.6 Neto razpoložljivi dohodek (B.6)

Neto razpoložljivi dohodek je izravnalna postavka računa sekundarne razdelitve dohodka gospodinjstev. Izračuna se na podlagi neto salda primarnih dohodkov, ki so mu prišteti prejeti socialni prejemki in drugi tekoči transferji ter od njega odšteti plačani davki na dohodek, socialni prispevki in drugi tekoči transferji. Ta dohodek gospodinjstva namenijo za končno potrošnjo ali za varčevanje.

Priloga 1 Procesna tabela izračuna bruto dodane vrednosti po dejavnostih, milijoni EUR, 2015

Dejavnosti	Metode od spodaj navzgor	Metode od zgoraj navzdol					Prilagoditev podatkom nacionalnih računov	Skupaj
		statistična raziskovanja in popisi		administrativni podatkovni viri		skupaj		
		tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki	tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki			
		1	2	3	4			
A Kmetijstvo in lov, gozdarstvo, ribištvo								
D.1 pri pravnih osebah	-	50 ¹⁾		-	35 ⁷⁾	85	0	85
D.1 pri nekorporativnih podjetjih	-	0	22 ⁴⁾	-	5 ⁷⁾	27	0	27
B.2g + (D.29 - D.39) pri pravnih osebah	-		7 ¹⁾	-	16 ⁷⁾	23	0	23
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		496 ⁴⁾	-	184 ⁷⁾	680	0	680
Bruto dodana vrednost	-	50	525	-	240	815	0	815
B Rudarstvo								
D.1 pri pravnih osebah	-	81 ¹⁾		-		81	0	81
D.1 pri nekorporativnih podjetjih	-	2 ²⁾		-		2	0	2
B.2g + (D.29 - D.39) pri pravnih osebah	-		39 ¹⁾	-		39	0	39
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih.	-		3 ³⁾	-		3	0	3
Bruto dodana vrednost	-	83	42	-		125	0	125
C Predelovalne dejavnosti								
D.1 pri pravnih osebah	-	4.394 ¹⁾		-		4.394	0	4.394
D.1 pri nekorporativnih podjetjih	-	165 ²⁾		-		165	0	165
B.2g + (D.29 - D.39) pri pravnih osebah	-		2.847 ¹⁾	-		2.847	0	2.847
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		341 ³⁾	-		341	0	341
Bruto dodana vrednost	-	4.559	3.188	-		7.747	0	7.747
D Oskrba z električno energijo, plinom in paro								
D.1 pri pravnih osebah	-	306 ¹⁾		-		306	0	306

Dejavnosti	Metode od spodaj navzgor	Metode od zgoraj navzdol					Prilagoditev podatkom nacionalnih računov	Skupaj
		statistična raziskovanja in popisi		administrativni podatkovni viri		skupaj		
		tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki	tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki			
		1	2	3	4	5		
D.1 pri nekorporativnih podjetjih	-	1 ²⁾		-		1	0	1
B.2g + (D.29 - D.39) pri pravnih osebah	-		551 ^{1),5)}	-		551	0	551
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		21 ³⁾	-		21	0	21
Bruto dodana vrednost	-	307	572	-		879	0	879
E Oskrba z vodo; ravnanje z odpadki in saniranje okolja								
D.1 pri pravnih osebah	-	243 ¹⁾		-		243	0	243
D.1 pri nekorporativnih podjetjih	-	1 ²⁾		-		1	0	1
B.2g + (D.29 - D.39) pri pravnih osebah	-		84 ¹⁾	-		84	0	84
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		2 ³⁾	-		2	0	2
Bruto dodana vrednost	-	244	86	-		330	0	330
F Gradbeništvo								
D.1 pri pravnih osebah	-	874 ¹⁾		-		874	0	874
D.1 pri nekorporativnih podjetjih	-	156 ²⁾		-		156	0	156
B.2g + (D.29 - D.39) pri pravnih osebah	-		229 ¹⁾	-		229	0	229
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		549 ³⁾	-		549	0	549
Bruto dodana vrednost	-	1030	778	-		1.808	0	1.808
G Trgovina; vzdrževanje in popravila motornih vozil								
D.1 pri pravnih osebah	-	2.346 ¹⁾		-		2.346	0	2.346
D.1 pri nekorporativnih podjetjih	-	122 ²⁾		-		122	0	122
B.2g + (D.29 - D.39) pri pravnih osebah	-		1.185 ¹⁾	-		1.185	0	1.185

Dejavnosti	Metode od spodaj navzgor	Metode od zgoraj navzdol					Prilagoditev podatkom nacionalnih računov	Skupaj
		statistična raziskovanja in popisi		administrativni podatkovni viri		skupaj		
		tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki	tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki			
		1	2	3	4	5		
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		345 ³⁾	-		345	0	345
Bruto dodana vrednost	-	2.468	1.530	-		3.998	0	3.998
H Promet in skladiščenje								
D.1 pri pravnih osebah	-	980 ¹⁾		-		980	0	980
D.1 pri nekorporativnih podjetjih	-	104 ²⁾		-		104	0	104
B.2g + (D.29 - D.39) pri pravnih osebah	-		783 ¹⁾	-		783	0	783
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		243 ³⁾	-		243	0	243
Bruto dodana vrednost	-	1.084	1.026	-		2.110	0	2.110
I Gostinstvo								
D.1 pri pravnih osebah	-	387 ¹⁾		-		387	0	387
D.1 pri nekorporativnih podjetjih	-	104 ²⁾		-		104	0	104
B.2g + (D.29 - D.39) pri pravnih osebah	-		115 ¹⁾	-		115	0	115
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		138 ³⁾	-		138	0	138
Bruto dodana vrednost	-	491	253	-		744	0	744
J Informacijske in komunikacijske dejavnosti								
D.1 pri pravnih osebah	-	743 ¹⁾		-		743	0	743
D.1 pri nekorporativnih podjetjih	-	4 ²⁾		-		4	0	4
B.2g + (D.29 - D.39) pri pravnih osebah	-		526 ¹⁾	-		526	0	526
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		84 ³⁾	-		84	0	84
Bruto dodana vrednost	-	747	610	-		1.357	0	1.357
K Finančne in zavarovalniške dejavnosti								
D.1 pri pravnih osebah	-	734 ¹⁾		-		734	0	734

Dejavnosti	Metode od spodaj navzgor	Metode od zgoraj navzdol					Prilagoditev podatkom nacionalnih računov	Skupaj
		statistična raziskovanja in popisi		administrativni podatkovni viri		skupaj		
		tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki	tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki			
		1	2	3	4	5		
D.1 pri nekorporativnih podjetjih	-	3 ²⁾		-		3	0	3
B.2g + (D.29 - D.39) pri pravnih osebah	-		606 ¹⁾	-		606	0	606
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		19 ³⁾	-		19	0	19
Bruto dodana vrednost	-	737	625	-		1.362	0	1.362
L Poslovanje z nepremičninami								
D.1 pri pravnih osebah	-	115 ¹⁾		-		115	0	115
D.1 pri nekorporativnih podjetjih	-	2 ²⁾		-		2	0	2
B.2g + (D.29 - D.39) pri pravnih osebah	-		2.519 ^{1),6)}	-		2.519	0	2.519
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		17 ³⁾	-		17	0	17
Bruto dodana vrednost	-	117	2.536	-		2.653	0	2.653
M Strokovne, znanstvene in tehnične dejavnosti								
D.1 pri pravnih osebah	-	1.157 ¹⁾		-		1.157	0	1.157
D.1 pri nekorporativnih podjetjih	-	145 ²⁾		-		145	0	145
B.2g + (D.29 - D.39) pri pravnih osebah	-		533 ¹⁾	-		533	0	533
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		518 ³⁾	-		518	0	518
Bruto dodana vrednost	-	1.302	1.051	-		2.353	0	2.353
N Druge raznovrstne poslovne dejavnosti								
D.1 pri pravnih osebah	-	812 ¹⁾		-		812	0	812
D.1 pri nekorporativnih podjetjih	-	20 ²⁾		-		20	0	20
B.2g + (D.29 - D.39) pri pravnih osebah	-		94 ¹⁾	-		94	0	94
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		68 ³⁾	-		68	0	68

Dejavnosti	Metode od spodaj navzgor	Metode od zgoraj navzdol					Prilagoditev podatkom nacionalnih računov	Skupaj
		statistična raziskovanja in popisi		administrativni podatkovni viri		skupaj		
		tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki	tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki			
		1	2	3	4	5		
Bruto dodana vrednost	-	832	162	-		994	0	994
O Dejavnost javne uprave in obrambe; dejavnost obvezne socialne varnosti								
D.1 pri pravnih osebah	-	1.116 ¹⁾		-	232 ⁸⁾	1.348	0	1.348
D.1 pri nekorporativnih podjetjih	-	0 ²⁾		-		0	0	0
B.2g + (D.29 - D.39) pri pravnih osebah	-		536 ¹⁾	-	64 ⁸⁾	600	0	600
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		0 ³⁾	-		0	0	0
Bruto dodana vrednost	-	1.116	536	-	296	1.948	0	1.948
P Izobraževanje								
D.1 pri pravnih osebah	-	1.582 ¹⁾		-		1.582	0	1.582
D.1 pri nekorporativnih podjetjih	-	3 ²⁾		-		3	0	3
B.2g + (D.29 - D.39) pri pravnih osebah	-		191 ¹⁾	-		191	0	191
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		41 ³⁾	-		41	0	41
Bruto dodana vrednost	-	1.585	232	-		1.817	0	1.817
Q Zdravstvo in socialno varstvo								
D.1 pri pravnih osebah	-	1.364 ¹⁾		-		1.364	0	1.364
D.1 pri nekorporativnih podjetjih	-	29 ²⁾		-		29	0	29
B.2g + (D.29 - D.39) pri pravnih osebah	-		208 ¹⁾	-		208	0	208
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		103 ²⁾	-		103	0	103
Bruto dodana vrednost	-	1.393	311	-		1.704	0	1.704
R Kulturne, razvedrilne in rekreacijske dejavnosti								
D.1 pri pravnih osebah	-	270 ¹⁾		-		270	0	270

Dejavnosti	Metode od spodaj navzgor	Metode od zgoraj navzdol					Prilagoditev podatkom nacionalnih računov	Skupaj
		statistična raziskovanja in popisi		administrativni podatkovni viri		skupaj		
		tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki	tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki			
		1	2	3	4	5		
D.1 pri nekorporativnih podjetjih	-	3 ²⁾		-		3	0	3
B.2g + (D.29 - D.39) pri pravnih osebah	-		130 ¹⁾	-		130	0	130
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		59 ³⁾	-		59	0	59
Bruto dodana vrednost	-	273	189	-		462	0	462
S Druge dejavnosti								
D.1 pri pravnih osebah	-	163 ¹⁾		-		163	0	163
D.1 pri nekorporativnih podjetjih	-	32 ²⁾		-		32	0	32
B.2g + (D.29 - D.39) pri pravnih osebah	-		23 ¹⁾	-		23	0	23
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		139 ³⁾	-		139	0	139
Bruto dodana vrednost	-	195	162	-		357	0	357
T Dejavnost gospodinjstev z zaposlenim hišnim osebjem; proizvodnja za lastno rabo								
D.1 pri pravnih osebah	-	0 ¹⁾		-		0	0	0
D.1 pri nekorporativnih podjetjih	-	28 ²⁾		-		28	0	28
B.2g + (D.29 - D.39) pri pravnih osebah	-		0 ^{1),3)}	-		0	0	0
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		0	-		0	0	0
Bruto dodana vrednost	-	28	0	-		28	0	28
U Dejavnost eksteritorialnih organizacij in teles								
D.1 pri pravnih osebah	-	0		-		0	0	0
D.1 pri nekorporativnih podjetjih	-	0		-		0	0	0
B.2g + (D.29 - D.39) pri pravnih osebah	-		0	-		0	0	0

Dejavnosti	Metode od spodaj navzgor	Metode od zgoraj navzdol					Prilagoditev podatkom nacionalnih računov	Skupaj
		statistična raziskovanja in popisi		administrativni podatkovni viri		skupaj		
		tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki	tesno povezani kazalniki	ekstrapolacije, modeli in manj povezani kazalniki			
		1	2	3	4	5		
B.3g + (D.29 - D.39) pri nekorporativnih podjetjih	-		0	-		0	0	0
Bruto dodana vrednost	-	0	0	-		0	0	0
Skupaj dejavnosti		18.641	14.414		536	33.591	0	33.591

Opombe: Razdelitveni ključi za regionalizacijo dohodkovnih komponent

- 1) tehtano število zaposlenih pri pravnih osebah
- 2) tehtano število zaposlenih pri fizičnih osebah
- 3) tehtano število vsote samozaposlenih in zaposlenih pri fizičnih osebah
- 4) polnovredna delovna moč v kmetijstvu in površina kmetijskih zemljišč
- 5) proizvodnja elektrike
- 6) uporabna stanovanjska površina, tehtana s centralnim ogrevanjem
- 7) gozdna površina in količina posekanega lesa
- 8) število zaposlenih v vojašnicah

Dohodkovne komponente:

- D.1 sredstva za zaposlene
- B.2g + (D.29 - D.39) bruto poslovni presežek skupaj z neto davki na proizvodnjo
- B.3g + (D.29 - D.39) bruto raznovrstni dohodek skupaj z neto davki na proizvodnjo

Priloga 2 Metapodatki o virih in spremenljivkah uporabljenih za oceno BDV, zaposlenosti in sredstev za zaposlene po dejavnostih in regijah

Statistični poslovni register Slovenije (SPRS)

Zgodovina

Enotni register organizacij in skupnosti je bil vzpostavljen leta 1976 na podlagi takratnih veljavnih predpisov in je bil prvi prednik današnjega Poslovnega registra podjetij (PRS). Vseboval je podatke o podjetjih in različnih organizacijah – pridobitnih in nepridobitnih pravnih osebah. Poleg tega je bil leta 1985 vzpostavljen Enotni register obratovalnic za vodenje podatkov o obrtnikih. Oba registra sta se spreminjala v skladu s spremembami zakonodaje. Po zakonu o Poslovnem registru Slovenije, ki je bil sprejet leta 1995, je PRS moral vsebovati podatke vseh poslovnih subjektov v Sloveniji ne glede na njihovo pravno in institucionalno obliko, z izjemo družinskih kmetij in zasebnih gospodinjstev. Za predhodna registra je veljalo prehodno obdobje uskladitve z zakonom do leta 1997. PRS je vodil in vzdrževal SURS do julija leta 2002, od takrat pa je vodenje PRS v pristojnosti AJPES. SURS je s tem iz upravljavca postal uporabnik podatkov z dnevним dostopom do vseh zapisov.

SPRS je bil vzpostavljen v okviru projekta, ki ga je SURS začel izvajati leta 2011 in se je končal aprila leta 2016. Pri tvorjenju SPRS so bile upoštevane vse uredbe in priporočila Eurostata, ki se nanašajo na statistične enote, registre in demografijo podjetij. SPRS je statistični register in je tako imenovana hrbtnica za vse poslovne statistike. SPRS je zbirka mesečnih in letnih podatkov.

SPRS se od Poslovnega registra Slovenije (PRS) razlikuje v več podrobnostih:

- SPRS obsega širšo bazo podatkov kot PRS, saj vsebuje tudi podatke in informacije iz drugih administrativnih in statističnih virov.
- SPRS vsebuje vse potrebne informacije za zaznavanje in oblikovanje fiktivnih enot; zaznavanje in izvajanje demografije in insolventnosti enot, določanje kontinuitete statističnega identifikatorja (SIR), določanje aktivnosti enot in določanje statistične dejavnosti.
- SPRS je zgrajen iz statističnih enot, PRS pa iz administrativnih enot.
- Časovna komponenta: SURS prevzema od Agencije republike Slovenije za javnopravne evidence in storitve (AJPES) PRS vsak teden, SPRS pa se pripravlja kot mesečna in letna stanja.

Enote opazovanja

Osnovni enoti opazovanja sta podjetje in lokalna enota enovrstne dejavnosti (lokalna EED), ki je najnižja in najpodrobnejša statistična enota. Iz lokalnih EED se s pomočjo relacij tvorijo še lokalne enote in enote enovrstne dejavnosti.

Viri

Osnovni vir SPRS je PRS. PRS se v kombinaciji z drugimi viri statistično obdela z različnimi podprocesi, s katerimi se mesečno določajo nasledniki enot v primeru pripojitev, združitvev in tako dalje, oblikuje nove fiktivne enote ali zapira tiste, ki ne obstajajo več, in tako dalje ter na letni ravni določa statistična dejavnost enotam, za katere administrativna dejavnost v PRS ni ustrezna. Ob tem se izvedeta tudi mesečna postopka; določanje statističnega identifikatorja (SIR), ki omogoča sledenje enot in določanje odnosov med statističnimi enotami za tvorbo pogledov na enote opazovanja. Sočasno z izvajanjem podprocesov poteka tudi povezovanje s spremenljivkami in informacijami iz drugih administrativnih in statističnih virov. Administrativni viri so: sklepi sodišč, register transakcijskih računov, register prostorskih enot Slovenije, mesečna in letna baza FURS o DDV, zaključni računi, ki jih zbira AJPES, ter izkazi in napovedi, ki jih zbira FURS. Statistični viri podatkov pa so: Mesečno poročilo o izplačanih plačah pri pravnih osebah (Obrazec 1-ZAP/M), Statistični register delovno aktivnega prebivalstva (SRDAP), Četrtno raziskovanje o poslovanju poslovnih subjektov (POSL-P/ČL), statistično raziskovanje Investicije v osnovna sredstva (INV), informacije iz kratkoročnih statističnih raziskovanj o demografskih dogodkih in statusih ter Register skupin podjetij (RSP).

SURS pripravlja mesečni in letni SPRS. Glavnina dela na SPRS je vezana na transformacijo administrativnih enot v statistične enote, definiranje novih statističnih enot (lokalne EED – fiktivne enote, enote enovrstne dejavnosti in lokalne enote), spremljanje demografije in insolventnosti enot ter vodenje statističnih spremenljivk,

ki v PRS ne obstajajo (statistični identifikator SIR, statistični SKD, prihodek, zaposleni, statistična aktivnost in podobno).

Mesečni SPRS je namenjen spremljanju sprememb, ki se mesečno dogajajo pri enotah, obvladovanju demografije enot in vodenju statističnega identifikatorja, pojavljanju fiktivnih enot ter sprememb, ki se nanašajo na primer na naziv, naslov, pravnoorganizacijsko obliko, število zaposlenih, relacij med enotami in podobno. V skladu s tem se mesečno enote SPRS, ki ne poslujejo več, tekoče ukinjajo in vpiše se registracija novonastalih enot.

Letni SPRS vsebuje več podatkov kot mesečni SPRS in se pripravlja na podlagi mesečnega SPRS, letnih administrativnih in statističnih virov.

Vzdrževanje in posodabljanje

SPRS v celoti vzdržuje SURS. Osnovni viri za vzdrževanje SPRS so PRS, administrativni in statistični viri. Posodablja se redno mesečno in letno.

Povezanost med registri in administrativnimi viri

SURS vsem enotam v SPRS določi statistični identifikator (SIR). SIR je namenjen identifikaciji ter spremljanju enot in njihovih naslednikov v demografskih dogodkih. Demografski dogodki so: združitev enot, pripojitev, odcepitev in prenos na novo enoto, preoblikovanje samostojnih podjetnikov v družbo, neposredni naslednik zaradi spremembe organizacijske oblike in podobno.

SURS določi statističnega naslednika neodvisno od dodeljevanja in ukinjanja matičnih števil v PRS, katerega skrbnik je AJPES. Statistični naslednik se določi na podlagi predpisane metodologije o demografiji podjetij, in sicer na podlagi podatkov o številu zaposlenih, lokaciji in dejavnosti. Metodologija temelji na evropskih priporočilih za vodenje statističnih poslovnih registrov.

SIR je povezovalni ključ med statističnimi podatkovnimi bazami, ki vsebujejo SIR.

Opredelitev in klasifikacija glavne dejavnosti

Sedanja praksa razvrščanja enot po dejavnosti v PRS je, da podjetja določijo glavno dejavnost zase in za svoje lokalne enote. Ker se ta spremenljivka iz PRS uporablja v različnih administrativnih postopkih, ne odraža vedno resničnega stanja poslovanja enot. Zato na SURS deluje interna skupina metodologov, ki si prizadeva, da bi vpisana statistična glavna dejavnost v SPRS čim bolj odražala dejansko stanje poslovanja enot, še posebej pri zelo pomembnih enotah, ki močno vplivajo na izkazovanje statističnih podatkov. Pri svojem delu zato skupina pri določanju statistične glavne dejavnosti prednostno obravnava morebitne napačne razvrstitve po dejavnostih v PRS za zelo pomembne enote. Pri tem uporablja razpoložljive informacije iz statističnih raziskovanj, javno objavljene podatke za podjetja in po potrebi z enotami tudi vzpostavi stik. Glavna dejavnost enote je najpomembnejša dejavnost, s katero enota ustvari največji del dodane vrednosti. Če podatek o dodani vrednosti ni na voljo, se upošteva dejavnost, ki ima največji delež čistega prihodka od prodaje, oziroma dejavnost, v kateri enota zaposluje največje število oseb.

Objavljanje

Podatki SPRS se objavljajo letno. Uporabljajo se v statistične in raziskovalne namene.

Spremenljivke

V SPRS so zajeti podatki o enotah od leta 2015 dalje. Ključne spremenljivke SPRS so:

- spremenljivke iz PRS:
 - matična številka,
 - naziv,
 - glavna dejavnost (SKD_PRS),
 - davčna številka,
 - šifra institucionalnega sektorja (SKIS),
 - sedež in naslov enote občina, naselje, ulica hišna številka, dodatek k hišni številki, poštna številka, ime pošte,
 - geokode.

- spremenljivke iz statističnih raziskovanj:
 - statistična dejavnost,
 - statistični identifikator SIR,
 - zaposlene osebe,
 - osebe, ki delajo,
 - prihodki od prodaje,
 - statistična dejavnost,
 - investicije,
 - demografski in insolventni status enote,
 - nekatere informacije ali so podjetja del skupin podjetij in druge.

SIR je statistični identifikator, ki se dodeli vsem statističnim enotam in se nadalje uporablja v vseh statističnih raziskovanjih.

Geokode so kode, ki jih uporablja in vzdržuje Register prostorskih enot pri Geodetski upravi Republike Slovenije. Te kode temeljijo na Standardni klasifikaciji teritorialnih enot in so do pete ravni usklajene s Klasifikacijo statističnih teritorialnih enot v Evropski uniji (NUTS). Nacionalne geokode omogočajo določitev lokacije do hišne številke natančno.

Statistični register delovno aktivnega prebivalstva (SRDAP) in Delovno aktivno prebivalstvo (DAK)

Statistični register delovno aktivnega prebivalstva (SRDAP) vodi SURS. Omogoča longitudinalni vpogled za posamezno osebo in njene dosedanje zaposlitve, in sicer od leta 1986 dalje. Vzdržuje se mesečno s podatki iz obrazcev M – registracija podatkov za socialno zavarovanje. Dajalci podatkov so delodajalci (poslovni subjekti: pravne in fizične osebe), ki so zavezanci za plačilo prispevkov. Podatke, ki jih morajo zbirati v skladu z zakonodajo s področja dela, socialne in zdravstvene varnosti ter statistike, sporočajo na obrazcih M preko spletne storitve (Slovenska poslovna točka – eVEM) izpostavam Zavoda za zdravstveno zavarovanje Republike Slovenije (ZZZS). ZZZS je pooblaščen za zbiranje podatkov, pripravo dnevnih paketov zajetih obrazcev in posredovanje tudi drugim institucijam, ki so vključene v enotni sistem obveznega socialnega zavarovanja. SURS prevzame podatke enkrat mesečno, in sicer v začetku meseca za ves pretekli mesec.

Primarni namen SRDAP je zagotavljanje podatkov o delovno aktivnih osebah za statistično raziskovanje Delovno aktivno prebivalstvo (DAK) in druga statistična raziskovanja. Za ta namen se mesečno izpisujejo podatki za osebe, ki so na zadnji dan v mesecu bile delovno aktivne, pripišejo se jim nekateri podatki iz CRP, PRS in SPRS ter shranijo v podatkovnem skladišču Data Warehouse. SURS objavi mesečne podatke o delovno aktivnem prebivalstvu 45 dni po referenčnem obdobju; referenčno obdobje je zadnji dan v mesecu. Običajno se za nadaljnjo uporabo kot vir podatkov uporabijo podatki iz DAK (mesečna stanja delovno aktivnega prebivalstva).

Enote opazovanja

Enote opazovanja so vse delovno aktivne osebe, ki so obvezno socialno zavarovane, so zaposlene ali samozaposlene na ozemlju Slovenije, stare vsaj 15 let in niso upokojene. Osebe so lahko v zaposlitvenem razmerju na podlagi pogodbe o zaposlitvi za določen ali nedoločen čas ter za poln ali skrajšan delovni čas ali pa so samozaposlene osebe, ki imajo obvezno socialno zavarovanje. Zajema tudi osebe, ki so začasno odsotne z dela zaradi porodniškega dopusta, bolezni ali iz drugih razlogov, če so zanje plačani socialni prispevki. SRDAP ne zajema oseb, ki delajo na podlagi avtorske pogodbe ali podjetne pogodbe (pogodba o delu); oseb, ki opravljajo študentsko delo; oseb, ki opravljajo delo za neposredno plačilo in pomagajo družinske člane.

Enote v SRDAP in DAK se delijo glede na status zavarovanja:

- zaposlene osebe:
 - zaposleni v podjetjih, družbah, zavodih in drugih organizacijah,
 - zaposleni v podružnicah tujih podjetij (če so podružnice registrirane v Sloveniji),
 - izvoljeni ali imenovani nosilci javnih funkcij,
 - matere z otrokom, ki delajo po posebnih predpisih,
 - lastniki podjetij, ki svoja podjetja vodijo sami in niso drugje zavarovani,
 - zaposleni preko javnih del,
 - poklicni vojaki in vojaki na prostovoljnem služenju vojaškega roka.

- osebe, zaposlene pri:
 - samostojnih podjetnikov,
 - osebah, ki opravljajo poklicno dejavnost kot edini ali glavni poklic (pomožno osebje odvetnikov, zdravnikov in podobno),
 - fizičnih osebah, ki opravljajo dopolnilno delo drugih ljudi (pomoč na domu).
- samozaposlene osebe:
 - samostojni podjetniki,
 - osebe, ki opravljajo poklicno dejavnost kot edini ali glavni poklic (odvetniki, samostojni kulturni delavci, zdravniki zasebniki, samostojni raziskovalci, rejniki in podobno),
 - vrhunski športniki,
 - kmetje in člani kmečkega gospodarstva, ki so vključeni v vsa obvezna socialna zavarovanja,
 - kmetje in člani kmečkega gospodarstva, ki so samo zdravstveno zavarovani.

Rokovnik

Zavezanci za plačevanje prispevkov morajo oddati prijavo oziroma odjavo zavarovanja ter sporočiti spremembe podatkov v osmih dneh, razen v primeru prijave delavca v delovnem razmerju. V tem primeru mora biti prijava vložena z dnem nastopa dela po pogodbi o zaposlitvi. ZZZS dnevno zbira podatke iz obrazcev M.

Spremenljivke

SRDAP se mesečno dopolnjuje oziroma osvežuje s podatki iz obrazcev M in podatki drugih registrov (Centralni register prebivalstva – CRP, Poslovni register Slovenije – PRS, Statistični poslovni register Slovenije SPRS) in evidenc (NIJZ, MDDSZ, ZPIZ). SURS takoj ob prevzemu podatkov vse enolične identifikatorje oseb (EMŠO) prevede v statistični identifikator (SID), s čimer zagotovi zaščito osebnih podatkov. SID in enolični identifikator poslovnih subjektov in njihovih delov (matična številka) omogočata povezavo z drugimi registri in viri.

Podatki na obrazcih M:

- identifikacija osebe: enotna matična številka občana (EMŠO) (ob prevzemu podatkov se prevede v SID);
- vrsta dogodka: prijava zavarovanja (prijava zaposlitve), sprememba podatkov med trajanjem zavarovanja oziroma zaposlitve, odjava zavarovanja (prenehanje zaposlitve);
- dan dogodka;
- identifikacija poslovnega subjekta ali njegovega dela: matična številka iz PRS;
- poklic, ki ga oseba opravlja (SKP-08);
- delo v izmenah (ena, dve, tri, štiri ali več izmen);
- delovno razmerje (za določen čas ali za nedoločen čas, pripravništvo);
- delovni/zavarovalni čas (število ur na teden);
- državljanstvo (ISO 3166);
- zavarovalna podlaga (zaposlen v podjetju ali drugi organizaciji, samozaposlen, oseba, ki opravlja poklicno dejavnost kot edini ali glavni poklic, kmet in tako dalje);
- številka delovnega dovoljenja in dan izteka delovnega dovoljenja;
- dejavnost zaposlenih ali samozaposlenih, za zavezance, ki nimajo matične številke (kmetje, duhovniki, rejnice) (SKD);
- izobrazba: KLASIUS-SRV (raven izobrazbe), KLASIUS-P (področje izobrazbe) (možna prevedba v ISCED 2011);
- vrsta invalidnosti;
- poslan v državo (za detaširane delavce in za delavce, ki so zaposleni v tujini in imajo zdravstveno zavarovanje v Sloveniji (zavarovalni podlagi 090 in 091).

Iz Centralnega registra prebivalstva je prek SID mogoče dobiti podatke, kot so:

- državljanstvo osebe (ISO 3166),
- teritorialni podatki o stalnem prebivališču (šifra naselja, občine, upravne enote, statistične regije, kohezijske regije),
- teritorialni podatki o začasnem prebivališču (šifra naselja, občine, upravne enote, statistične regije, kohezijske regije),
- zakonski stan (nacionalni standard: samski, poročen, ovdovel in podobno).

Iz SPRS oziroma PRS je prek matične številke mogoče pridobiti podatke, kot so:

- dejavnost (SKD),
- pravnoorganizacijska oblika poslovnega subjekta (pravne in fizične osebe),
- institucionalni sektor (SKIS),
- vrsta lastnine,
- teritorialni podatki o kraju dela (šifra naselja, občine, upravne enote, statistične regije, kohezijske regije).

Od leta 2020 se podatki najprej prevzamejo iz SPRS (Statistični poslovni register), in če posamezne matične številke ni v SPRS, se podatki prevzamejo iz PRS (kjer je celotna zgodovina poslovnih subjektov; tudi že ukinjeni poslovni subjekti ali deli poslovnih subjektov).

Statistično raziskovanje Mesečno poročilo o izplačanih plačah pri pravnih osebah (Obrazec 1-ZAP/M)

Raziskovanje Mesečno poročilo o izplačanih plačah pri pravnih osebah (Obrazec 1-ZAP/M) se izvaja redno mesečno in zagotavlja vpogled v višino in gibanje povprečne mesečne plače v Republiki Sloveniji. Podatki se pridobijo na dva načina: s spletnim vprašalnikom Mesečno poročilo o izplačanih plačah pri pravnih osebah (Obrazec 1-ZAP/M) in iz administrativne zbirke Ministrstva za javno upravo (MJU). S spletnim vprašalnikom Obrazec 1-ZAP/M se zbirajo podatki za pravne osebe, ki niso proračunski uporabniki. Administrativna zbirka pa je informacijski sistem za sporočanje in analizo podatkov o plačah, drugih izplačilih in številu zaposlenih v javnem sektorju (ISPAP) in zagotavlja podatke za proračunske uporabnike.

AJPES za SURS mesečno zbira podatke o plačah zaposlenih pri pravnih osebah, ki niso proračunski uporabniki. Prav tako AJPES zbira podatke o plačah zaposlenih pri pravnih osebah, ki so proračunski uporabniki za potrebe MJU in SURS. Zbrane podatke pošlje SURS, ta pa jih statistično obdela in objavi.

Zakonodaja EU s področja

Raziskovanje se izvaja v skladu z Zakonom o državni statistiki in Letnim programom statističnih raziskovanj.

Periodika

Mesečna.

Razpoložljivost podatkov

Podatki o povprečni mesečni plači v Republiki Sloveniji se objavijo 15. v mesecu oziroma prvi naslednji delovni dan, če je 15. v mesecu sobota, nedelja, praznik ali dela prost dan (začasni podatki), in 25. v mesecu oziroma prvi naslednji delovni dan, če je 25. v mesecu sobota, nedelja, praznik ali dela prost dan (končni podatki) za predpretekli mesec; referenčno obdobje je mesec.

Enote opazovanja

Enote opazovanja so zaposlene osebe pri pravnih osebah v javnem in zasebnem sektorju oziroma njihovih enotah v sestavi (podružnice, obrati), ki so registrirane za opravljanje dejavnosti na ozemlju Republike Slovenije. V raziskovanje so vključene zaposlene osebe s pogodbami o zaposlitvi, ki so v opazovanem mesecu prejele plačo ali nadomestilo plače v breme (iz sredstev) delodajalca; če delajo po pogodbah o delu ali avtorskih pogodbah, niso vključene. Upoštevajo se vse zaposlene osebe ne glede na to, ali so zaposlene za določen ali nedoločen čas, s polnim delovnim časom ali z delovnim časom, krajšim od polnega. V raziskovanje Mesečno poročilo o izplačanih plačah pri pravnih osebah (Obrazec 1-ZAP/M) niso zajeti samostojni podjetniki posamezniki in pri njih zaposlene osebe; osebe, ki opravljajo poklicno dejavnost; osebe, ki opravljajo javna dela, napotene zaposlene osebe (detaširani delavci) in kmetije.

Vzorčni okvir

Vzorčenje se ne uporablja (polni zajem).

Velikost populacije

V letu 2015 mesečno približno 644.500 zaposlenih oseb pri pravnih osebah v javnem in zasebnem sektorju oziroma njihovih enotah v sestavi, ki so v opazovanem mesecu prejele plačo ali nadomestilo plače v breme (iz sredstev) delodajalca.

Velikost vzorca

Vzorčenje se ne uporablja (polni zajem).

Najpomembnejše zbrane spremenljivke so:

- matična številka podružnice in delov poslovnega subjekta (10-mestna številka),
- šifra glavne dejavnosti (SKD) poslovnega subjekta,
- šifra dejavnosti (SKD) podružnice ali dela poslovnega subjekta,
- število zaposlenih oseb, ki so prejele plačo,
- mesečna bruto plača,
- mesečna neto plača,
- bruto izplačana plača za nadure,
- bruto zaostala izplačila in nadomestila plač,
- bruto izplačana izredna izplačila (13. plače, božičnice ...)
- število zaposlenih oseb, ki so prejele plačo za nadurno delo,
- število vseh plačanih ur,
- število plačanih nadur,
- občina delovnega mesta (5-mestna raven SKTE),
- statistična regija delovnega mesta (3-mestna raven SKTE).

SEZNAM UPORABLJENIH KRATIC

AJPES	Agencija Republike Slovenije za javnopravne evidence in storitve
ASA	Annual (non-financial) Sector Accounts (Letni nefinančni sektorski računi)
BDP	Bruto domači proizvod
BDV	Bruto dodana vrednost
BIOS	Bruto investicije v osnovna sredstva
BS	Banka Slovenije
CRP	Centralni register prebivalstva
DAK	Mesečno statistično raziskovanje o delovno aktivnem prebivalstvu
DDV	Davek na dodano vrednost
EED	Enota enovrstne dejavnosti
EMŠO	Enotna matična številka občana
ESMS	Euro SDMX Metadata Structure
ESQRS	ESS Standard for Quality Reports Structure
ESR	Evropski sistem nacionalnih in regionalnih računov v EU
EU	Evropska unija
EUROSTAT	Statistični urad Evropske unije
EU-SILC	Statistično raziskovanje o dohodkih in življenjskih pogojih
eVEM	Portal za elektronsko poslovanje podjetij z javno upravo
FURS	Finančna uprava Republike Slovenije
GNI	Gross National Income (Bruto nacionalni dohodek)
INV	letno statistično raziskovanje Investicije v osnovna sredstva
ISCED	International Standard Classification of Education
ISO 3166	Mednarodni standard za geografsko kodiranje imen držav ter njihovih odvisnih področij
ISPAP	Informacijski sistem za posredovanje in analizo podatkov o plačah, drugih izplačilih in številu zaposlenih v javnem sektorju
KLASIUS-P	Razvrščanje aktivnosti ali izidov izobraževanja in usposabljanja glede na področja izobraževanja
KLASIUS-SRV	Razvrščanje aktivnosti ali izidov izobraževanja in usposabljanja glede na segment
MDDSZ	RS, Ministrstvo za delo, družino, socialne zadeve in enake možnosti
MF	RS, Ministrstvo za finance
MJU	RS, Ministrstvo za javno upravo
MNZ	RS, Ministrstvo za notranje zadeve
NACE	Statistical classification of economic activities in the European Community
NIJZ	Nacionalni inštitut za javno zdravje
NPISG	Neprireditne institucije, ki opravljajo storitve za gospodinjstva
NUTS	Klasifikacije statističnih teritorialnih enot Evropske unije
PIZ	Pokojninsko in invalidsko zavarovanje
PMSFP	Posredno merjenje storitev finančnega posredništva
POSL-P/ČL	statistično raziskovanje Četrletno poslovanje poslovnih subjektov

PRS	Poslovni register Slovenije
RSP	Register skupin podjetij
RSS	Real Simple Syndication (samodejno obveščanje)
RTV	Radio in televizija Slovenije
SID	Statistični identifikator oseb
SIR	Statistični identifikator za enote statističnega poslovnega registra
SiStat	Podatkovna baza SURS
SKD	Standardna klasifikacija dejavnosti
SKIS	Standardna klasifikacija institucionalnih sektorjev
SKP	Standardna klasifikacija poklicev
SKTE	Standardna klasifikacija teritorialnih enot
SPRS	Statistični poslovni register Slovenije
SRDAP	Statistični register delovno aktivnega prebivalstva
STAGE	Podatki državne statistike v prostoru (združena STATistika in GEografija)
STATDOK	Standardiziran sistem vodenja dokumentacije statističnih raziskovanj na SURS
SURS	Statistični urad Republike Slovenije
ZAP/M	Mesečno statistično raziskovanje o plačah zaposlenih pri pravnih osebah
ZDavP	Zakon o davčnem postopku
ZDoh	Zakon o dohodnini
ZDSta	Zakon o državni statistiki
ZPIZ	Zavod za pokojninsko in invalidsko zavarovanje Slovenije
ZPSV	Zakonom o prispevkih za socialno varnost
ZRSZ	Zavod Republike Slovenije za zaposlovanje
ZZZS	Zavod za zdravstveno zavarovanje Slovenije