Rezultati poslovanja preduzeća u 2008.godini

Results of business activities of enterprises in the year 2008

Podgorica, 2010.godina

Sadržaj:

1.Predgovor 3

2.Metodološka obješnjenja 4

2.1 Pravni osnov istraživanja.....4
2.2 Cilj i predmet istraživanja.....4
2.3 Pokrivenost 5
2.4 Upitnik – osnovni elementi 7

3.Rezultati istraživanja SBS-01 za 2008.godinu 8

3.1 Osnovni podaci i definicije.....8
3.2 Rezultati po djelatnostima 9

Table of content:

1.Preface.....3

2.Metodological explanations 4

2.1Legal basic of the survey 4
2.2Aim and subject of the survey 4
2.3Coverage 5
2.4 Questionary – basic elements 7

3.Results of Structural business survey for the year 2008 8

3.1 Main results and definitions 8
3.2 Results by activities 9

Predgovor ,

Zavod za statistiku-MONSTAT je, u želji da se harmonizuje sa standardima i evropskim statističkim sistemom, počeo da primjenjuje statističke standarde i metode kojima se prate i prikazuju promjene i kretanja u tržišnoj ekonomiji i istovremeno omogućavaju poređenje sa drugim zemljama.

U Skladu sa standardima i evropskim statističkim sistemom Zavod za statistiku Crne Gore – MONSTAT je pripremio publikaciju "Rezultati poslovanja preduzeća u 2008.godini".

Obračun statističkih pokazatelja baziran je na statističkom istraživanju „Godišnje strukturalno istraživanje o poslovanju preduzeća (SBS 01)".

Ova publikacija sadrži metodološka objašnjenja o statističkim pokazateljima, kako bi se omogućilo pravilno i lakše korišćenje prikazanih podataka, i glavne rezultate ovog istraživanja koji su dati u tabelarnom i grafickom prikazu.

Preface,

Statistical office of Montenegro-MONSTAT, in order to harmonize with European standards and statistical system, began to apply statistical standards and methods that track and display changes and trends in the market economy and also allow comparison with other countries.

In accordance with the standards and the European statistical system Statistical Office of Montenegro - MONSTAT prepared a publication „Results of business activities of enterprises in the year 2008".

Calculation of statistical indicators is based on annual statistical survey „Structural survey on business enterprises (SBS 01)".

This publication contains methodological explanations on statistical indicators, to enable proper and easy use of the data presented, and the major results of this survey are given in tabular and graphic display.

Podgorica, 2010. godine

2. Metodološka obješnjanja SBS-01

2.1. Pravni osnov istraživanja

Pravni osnov za sprovođenje ovog statističkog istraživanja je Zakon o statistici i statističkom sistemu Crne Gore „SL.list RCG“ br. 69/2005.

Ovo istraživanje se oslanja u radu, pored ovog Zakona, na nacionalnu Klasifikaciju djelatnosti koja je usklađena sa Evropskom klasifikacijom NACE rev. 1.1.

- Osnovna regulativa kojom se definiše sadržaj, obuhvat, klasifikacije i ostala pravila u vezi sa realizacijom ovog istraživanja je Regulativa EU 58/97.
- Regulativa (EU) No 2700/98 koja se odnosi na definicije promjenljivih u SBS istraživanju.
- Regulativa (EU) No 2701/98 koja se odnosi na serije podataka koje će obuhvatati SBS istraživanje.
- Regulativa (EU) No 2702/98 koja se odnosi na format u kome se šalju podaci Eurostatu.
- Regulativa (EU) No.1618/99 koja se odnosi na kriterijum procjene kvaliteta SBS istraživanja.

2.2 Cilj i predmet istraživanja

Svrha istraživanja je obračun indikatora koji su potrebni za analize strukture djelatnosti preduzeća, strukture inputa i outputa u proizvodni proces, poslovnog uspjeha i konkurentnosti ekonomskih subjekata na određenom nivou djelatnosti.

2.Methodological explanation SBS-01 survey

2.1 Legal basic

The legal basis *for implementation of this statistical research is the Law on Statistics and the statistical system of Montenegro „SL.list RCG“ no. 69/2005.*
This research relies on the work, in addition to this Law, the National Classification of Activities, which is harmonized with the European classification NACE rev. 1.1. (Classification of Economic Activities in the European Community).

- *The basic regulations that define the content, scope, classification and other rules related to the realization of this research is the EU Regulation 58/97;*
- *Regulation (EU) No. 2700/98 concerning the definitions of variable in the SBS survey*
- *Regulation (EU) No. 2701/98 concerning the series, which will include SBS survey;*
- *Regulation (EU) No. 2702/98 concerning the format in which data is sent to Eurostat*
- *Regulation (EU) No.1618/99 concerning the criteria of quality assessment SBS research;*

2.2Aim and subject of the survey

The purpose of the research is the calculation of indicators that are needed for the analysis of the structure of the company activities, structures input and output in the manufacturing process, business success and competitiveness of economic entities on a particular level of activity.

Cilj SBS istraživanja je da opisuje ekonomiju preko posmatranja aktivnosti jedinica uključenih u ekonomsku aktivnost.

SBS research aim is to describe the economy by observing the activities of units involved in economic activity.

2.3 Pokrivenost

Obuhvataju se sva preduzeća koja su po Klasifikaciji djelatnosti (KD) koja je usklađena sa Evropskom klasifikacijom djelatnosti NACE Rev 1.1 registrovana u sektore:

- vađenje ruda i kamena,
- prerađivačka industrija,
- građevinarstvo,
- trgovina na veliko i trgovina na malo; opravka motornih vozila, motocikala i predmeta za ličnu upotrebu i domaćinstvo,
- hoteli i restorani,
- saobraćaj, skladištenje i veze,
- aktivnosti u vezi sa nekretninama , iznajmljivanje i poslovne aktivnosti,
- obrazovanje,
- zdravstvo i socijalni rad,
- ostale komunalne, društvene i lične aktivnosti.

2.3 Coverage

Includes all the companies that are classified by activity (KD), which is harmonized with the European classification NACE Rev 1.1 activity registered in the sectors:

- *Mining and quarrying;*
- *Manufacturing activity;*
- *Construction;*
- *wholesale and retail trade, repair of motor vehicles, motorcycles, and items for personal and household use;*
- *hotels and restaurants;*
- *transport, storage and communications;*
- *activities related to real estate, renting and business activities;*
- *education ;*
- *health and social work;*
- *other communal, social and personal activities.*

Korišćene jedinice za izvještavanje su preduzeća. Spisak preduzeća se uzima iz biznis registra i metodom stratifikovanog uzorka se određuje uzorak, odnosno lista preduzeća, koja će biti stvarne jedinice za izvještavanje.

Units used for reporting are enterprises. List of enterprises is taken from the business register and with stratified sampling method is determinated the pattern, or a list of enterprises that will be the actual unit for reporting.

SBS istraživanje pruža veliki broj podataka koje se tiču poslovanja preduzeća u Crnoj Gori.

SBS surevy offers a large amount of data related to business activites in Montenegro.

Strukturalna biznis statistika

Obilježja koja se prikupljaju ovim istraživanjem su:

- promet preduzeća po djelatnostima,
- poslovni prihodi i druga primanja,
- poslovni rashodi,
- porezi i ostali izdaci,
- zalihe,
- informacije o zaposlenima,
- troškovi zaposlenih,
- utrošak energenata,
- investicije,
- stanje stalnih sredstava,
- ukupna aktiva/pasiva preduzeća,
- ukupni kapital,
- i neto profit/gubitak.

Main characteristics collected by this survey are:

- *Breakdown of turnover by activities*
- *Operating income and other types of income*
- *Operating expenses*
- *Taxes and other expenditures*
- *Inventories*
- *Information about employees (expenses and number of employees)*
- *Purchases of energy products*
- *Investments*
- *Status in fixed assets*
- *Assets (liabilities) total*
- *Capital total*
- *Net profit/loss for the financial year.*

Pokrivena geografska površina

21 opština :
-Andrijevica, Bar, Budva, Bijelo Polje, Berane, Danilovgrad, Žabljak, Kolašin, Kotor, Mojkovac, Nikšić, Plav, Plužine, Pljevlja, Podgorica, Rožaje, Tivat, Ulcinj, Herceg Novi, Cetinje i Šavnik.

Covered geographical area

21 municipalities;
-Andrijevica, Bar, Budva, Bijelo Polje, Berane, Danilovgrad, Zabljak, Kolasin, Kotor, Mojkovac, Niksic, Plav, Pluzine, Pljevlja, Podgorica, Rozaje, Tivat, Ulcinj, Herceg Novi, Cetinje i Savnik.

Pokrivene klase po veličini

Po grupama zaposlenih :

- Klasa 1 : od 1-9 zaposlenih,
- Klasa 2 : od 10-49 zaposlenih,
- Klasa 3 : od 50-249 zaposlenih,
- Klasa 4 : preko 250 zaposlenih.

Covered in class size

Groups of employees:

- *Class 1: from 1-9 employees,*
- *Class 2 : from 10-49 employees,*
- *Class 3 : from 50-249 employees,*
- *Class 4 : more than 250 employees..*

2.4.Upitnik – osnovni elementi

Izvori podataka za ovo istraživanje su upitnik i završni račun.
U upitniku se nalaze :

1. MODUL A -identifikacioni podaci o preduzeću na koje se odnosi upitnik-naziv (firma) , matični broj, adresa, opština, datum početka obavljanja djelatnosti, pretežna djelatnost , sekundarna djelatnost, pomoćna djelatnost, broj telefona i e-mail adresa.

2. MODUL B –podaci o zaposlenim radnicima - ukupan broj zaposlenih radnika (prosjek) uključujući i vlasnika , broj radnika na platnom spisku (prosjek) , broj radnika koji rade pola radnog vremena (prosjek), broj sezonskih radnika (prosjek), broj radnih časova (ukupno za godinu)

3. MODUL C – prihodi i rashodi –promet, subvencije, ukupna nabavka dobara i usluga , troškovi, bruto zarade, zarade bez poreza i doprinosa, troškovi amortizacije, promjena vrijednosti na zalihama, finansijski prihodi, finansijski rashodi , neto dobit/gubitak.

4. MODUL D – Promet po djelatnostima .

5. MODUL G – Investicije ukupno podijeljene na investicije u zgrade, transportnu opremu , kompjutere i kompjutersku opremu, ostale mašine i opremu, zemljište, ostala nematerijalna sredstva, kompjuterski softver.

6. MODUL H – promjene u stalnim sredstvima

U modulu H daju se podaci o promjenama u stalnim sredstvima i to: zgrade i drugi građevinski objekti, promjene na stambenim zgradama, mašine i oprema, transportna oprema, promjene na putničkim vozilima, zemljište, Kompjuterska oprema, kompjuterski softveri, ostala nematerijalna sredstva, unaprijed plaćena materijalna sredstva i investicije u toku.

2.4.Questionarry – basic elements

Data sources for this survey are questionnaire and financial statement.
In the questionnaire we have:

*1.**MODULE A** - identification information about the company referred to in the questionnaire-name (company), registration number, address, municipality, date of commencement of performing activities, primary activities, secondary activities, extra work, phone number and e-mail address.*

*2.**MODULE B** - Data about employees - the total number of employees(average), including the owner,number of employees on the payroll (average), number of employees who work part-time (average), the number of seasonal workers (average), number of working hours (total for the year).*

*3.**MODULE C** - income and expenses-sales, subsidies, the total procurement of goods and services, costs, gross profit, earnings before taxes and fees, the cost of depreciation, changes in stock values, financial income, financial expenses, net profit / loss.*

*4.**MODULE D** - Turnover by activities.*

*5.**MODULE G** - Total investments divided on investments in buildings, transport equipment, computers and computer equipment, other machinery and equipment, land, other intangible assets, computer software.*

*6.**MODULE H** - changes in fixed assets in the module H give the data on changes in fixed assets as follows: buildings and other buildings, changes in residential buildings, machinery and equipment, transport equipment, changes in passenger vehicles, land, computer equipment, computer software, other intangible assets, pre-paid monies and investment progress.*

7. MODUL I - sredstva (gotovina, zalihe,stalna sredstva), obaveze, kapital .
8. MODUL N - u ovom modulu preduzeća su dužna da daju podatak o broju prodavnica sa kojima preduzeće raspolaže kao i vrijednosti kupovine prema tipu dobavljača (maloprodaja i veleprodaja).
9. MODUL O – građevinska djelatnost u Crnoj Gori prema tipu građevina (stambene, nestambene i ostale građevine.
10. MODUL P-Građevinska aktivnos u Crnoj Gori po opštinama.

7.MODULE I *- assets (cash, inventory, fixed assets), liabilities, equity.*
8.MODULE N *- in this module, companies are obliged to provide information on the number of stores that the company has and the value of purchases by type of provider (retail and wholesale).*
9.MODULE O - *Construction activity in Montenegro, according to the type of buildings (residential, non-residential and other buildings).*
10.MODULE P- *Construction activities in Montenegro by municipalities.*

3. Rezultati istraživanja SBS-01 za 2008.godinu

3. Results of Structural business survey for the year 2008

3.1. Osnovni podaci i definicije

U ovom istraživanju je korišćen uzorak od 1031 preduzeća, koja su podijeljena u četiri klase prema broju zaposlenih.

3.1.Basic data and definitions

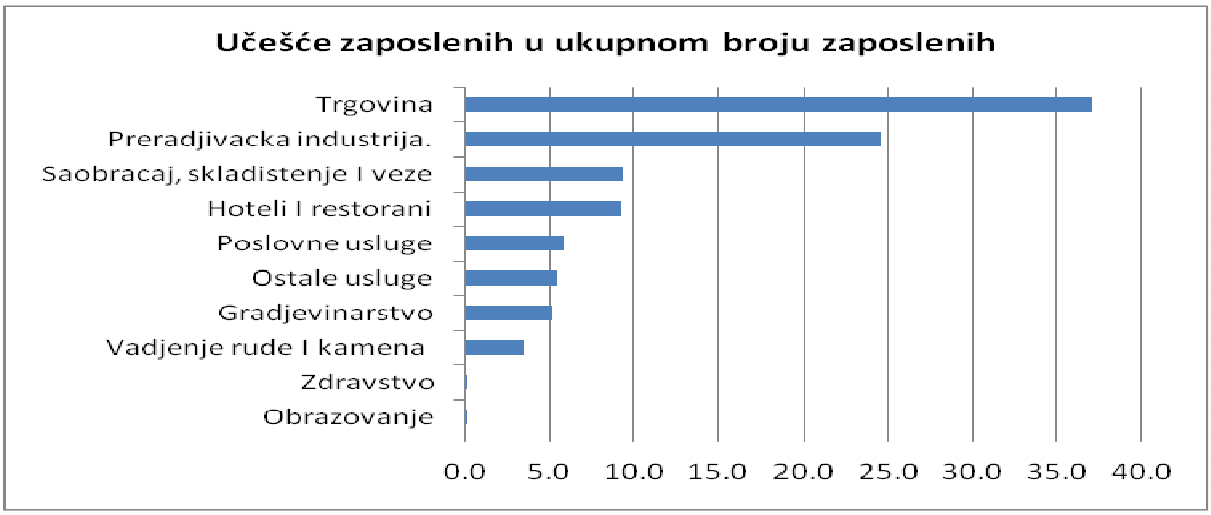
The survey used a sample of 1031 enterprises, which are divided into four classes according to the number of employees.

Klasa radnika /Class of employes	Ukupno preduzeća /*Enterprises total*	Odaziv sa terena / *Response*	Neodaziv / *Nonresponse*	Popunjeno iz završnih računa/ *Inputed from financial accounts*
Crna Gora ukupno/*Montenegro total*	1031	673	333	25
Klasa 1 / Class 1	505	277	228	0
Klasa 2 / Class 2	299	215	84	0
Klasa 3 / Class 3	193	151	20	22
Klasa 4 / Class 4	34	30	1	3

3.2 Rezultati po djelatnostima

3.2 Results by activities

Klasifikacija djelatnosti Nace rev 1.1	Broj zaposlenih / Number of employees	*Classification of activities Nace rev 1.1*
Vadjenje rude I kamena	3,092	*Mining and quarrying*
Preradjivacka industrija.	21,965	*Manufacturing*
Gradjevinarstvo	4,604	*Construction*
Trgovina	33,122	*Wholesale and retail trade*
Hoteli I restorani	8,243	*Hotels and restaurants*
Saobracaj, skladistenje I veze	8,300	*Transport, storage and communications*
Poslovne usluge	5,197	*Real estate acitities,renting and other business activities*
Obrazovanje	36	*Education*
Zdravstvo	124	*Health and social work*
Ostale usluge	4,806	*Other comunal,social and personal business services*
Ukupno:	89,489	*Total:*



Rezultati o broju zaposlenih lica , posmatrano po visini učešća sektora Kd u ukupnom broju zaposlenih lica pokazuju da je u sektoru Trgovine bilo angažovano 37% lica.Sektori sa značajnim učešćem zaposlenih lica u ukupnom broju su: prerađivačka industrija,saobraćaj , hoteli i restorani.

Results on the number of employed persons, observed in height sectors of Kd participation in the total number of employees shows that the sector of Trade was engaged 37% employies.Sectors with a significant share of employed persons in total are: manufacturing, transport, hotels and restaurants.

Osnovni pokazatelji poslovanja preduzeca u 2008.god.

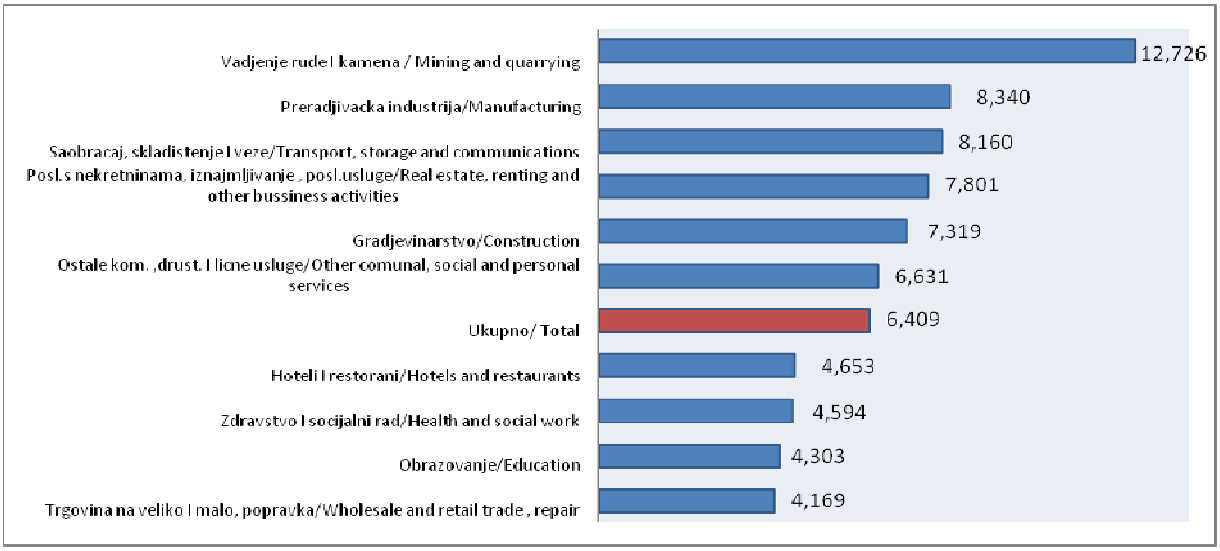
Basic results of business activity of enterprise in 2008

	Broj jedinica *Number of enterprisers*		Broj zaposlenih *Number of employees*		Promet *Turnover*		Dodata vrijednost po faktorskim troskovima *Value added at factor costs*		
	broj *number*	%	broj *number*	%	u 000 EUR *000 EUR*	%	u 000 EUR *000 EUR*	%	
Ukupno	**698**	**100.0**	**89489**	**100.0**	**6735541**	**100.0**	**1252684**	**100.0**	**Total**
Vadjenje rude I kamena	12	33.1	3092	3.5	130455	1.9	42114	3.4	Mining and quarrying
Preradjivacka industrija	231	4.3	21965	24.5	1238516	18.4	366632	29.3	Manufacturing
Gradjevinarstvo	30	30.4	4604	5.1	308938	4.6	76660	6.1	Construction
Trgovina na veliko I malo, popravka	212	5.4	33122	37.0	3825359	56.8	381987	30.5	Wholesale and retail trade , repair
Hoteli I restorani	38	7.6	8243	9.2	139727	2.1	42710	3.4	Hotels and restaurants
Saobracaj, skladistenje I veze	53	9.6	8300	9.3	690114	10.3	204216	16.3	Transport, storage and communications
Poslovi s nekretninama, iznajmljivanje , poslovne usluge	67	0.6	5197	5.8	307180	4.6	97511	7.8	Real estate, renting and other bussiness activities
Obrazovanje	4	1.3	36	0.0	360	0.0	199	0.0	Education
Zdravstvo I socijalni rad	9	6.0	124	0.1	2027	0.0	891	0.1	Health and social work
Ostale komunalne , drustvene I licne usluge	42	1.7	4806	5.4	92865	1.4	39764	3.2	Other comunal, social and personal services

U skupu preduzeca dominirao je sektor Trgovina na veliko i malo, popravka, kako u Prometu (56,8%) ,broju zaposlenih (37%), tako i u dodatoj vrijednosti (30.5%). U broju jedinica preduzeca dominirao je sektor Vadjenje rude i kamena (33.1%) . Znacajne rezultate dao je sektor Preradjivacke industrije u dodatoj vrednosti sa 29.3%, zatim Gradjevinarstvo u ucescu jedinica preduzeca (30.4%) i sa 14% ucesca u prometu. Neznatno ucesce u ostvarenim rezultatima imali su sektori Obrazovanje i Zdravstvo i socijalni rad.

Regarding enterprises Wholesale and retail trade, repair,prevailed in the Turnover (56,8%), number of employees (37%) and the total value added (30.5%). In the total number of enterprises dominated sector is Mining and quarrying (33.1%). Significant results were achieved by enterprises from Manufacturing in value added (29.3%) and Construction: their share in the total number of enterprises was 30.4% and in the total turnover 14% .The lowest share in the total was that of enterprises from Education and Health and social work.

Prosječni troškovi zaposlenih u EUR, 2008.
Average personnel costs in EUR ,2008



Troškovi zaposlenih po zaposlenom prikazuju prosječne troškove zaposlenih u nekoj djelatnosti KD. U odnosu na prosjek (6,409 EUR) , prosječni troškovi zaposlenih su značajno viši u sektorima Vađenje rude i kamena (12,726EUR) I Prerađivačkoj industriji (8,340 EUR). Najniži prosječni troškovi zaposlenih bili su u djelatnostima Trgovina na veliko i malo i popravka (4,169 EUR) i u Obrazovanju (4,303 EUR).

Personal costs per employee indicate the average personnel costs in a selected NACE activity. In comparasion to the total average (6,409 EUR) the value of this indicator was much higher in Minig and quarrying (12,726 EUR) and Manufacturing (8,340 EUR). The lowest personnel costs per employee were in Wholesale and retail trade, repair (4,169 EUR) and Education (4,303 EUR)

Produktivnost, profitabilnost I efikasnost poslovanja preduzeca u 2008.

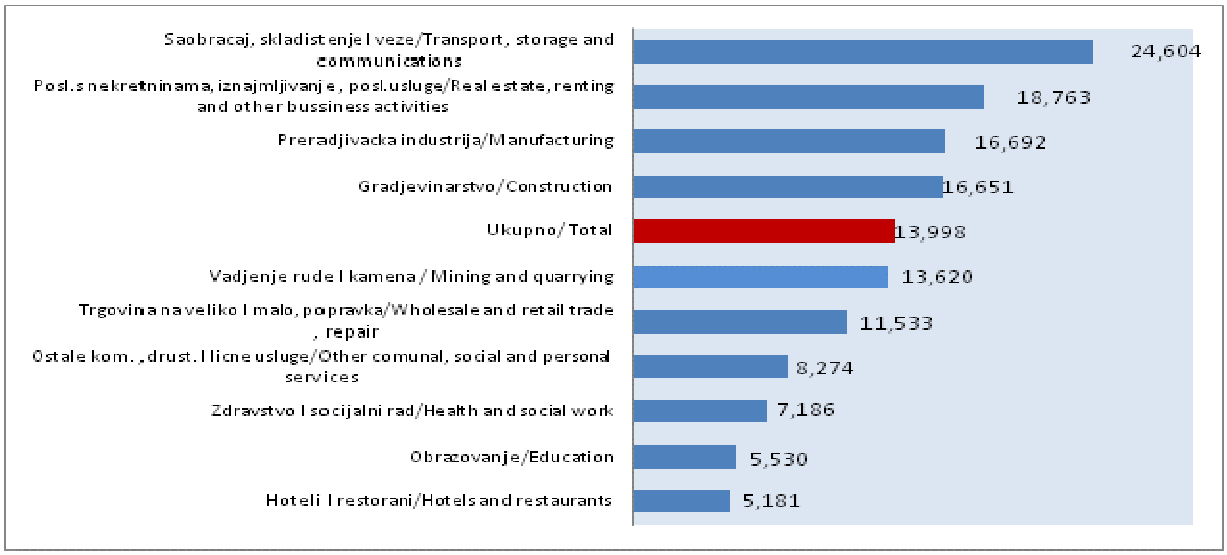
Productivity, profitability and efficiency of business economy in 2008.

	Produktivnost rada u EUR *Apparent labour productivity in EUR*	Produktivnost rada korigovana zaradama *Wage adjusted labour productivitty in %*	Profitabilnost u % *Profitability , in%*	Odnos poslovnih prihoda I rashoda (efikasnost) u % *Ratio between operating income and costs (efficiency) in %*	
Ukupno	**13998**	**218.4**	**5.9**	**106.4**	**Total**
Vadjenje rude I kamena	13620	107.0	2.6	94.8	Mining and quarrying
Preradjivacka industrija	16692	200.2	3.6	99.1	Manufacturing
Gradjevinarstvo	16651	227.5	6.0	100.6	Construction
Trgovina na veliko I malo, popravka	11533	276.6	5.6	106.9	Wholesale and retail trade , repair
Hoteli I restorani	5181	111.3	3.2	100.2	Hotels and restaurants
Saobracaj, skladistenje I veze	24604	301.5	9.9	118.5	Transport, storage and communications
Poslovi s nekretninama, iznajmljivanje , poslovne usluge	18763	240.5	9.1	124.6	Real estate, renting and other bussiness activities
Obrazovanje	5530	128.5	0.8	99.4	Education
Zdravstvo I socijalni rad	7186	156.4	7.8	108.1	Health and social work
Ostale komunalne , drustvene I licne usluge	8274	124.8	15.4	114.3	Other comunal, social and personal services

Prema metodologiji koja se primjenjuje u zemljama EU, osnovni indikator za merenje produktivnosti rada je dodata vrijednost po zaposlenom licu. Prosecna vrijednost ovog indikatora iznosila je 13.998 EUR. Sektori u kojima je ostvarena znacajno veca produktivnost rada u odnosu na prosjek jesu : Saobracaj, skladistenje i veze (24,604 EUR) , Poslovi sa nekretninama, iznajmljivanje I poslovne usluge (18,763 EUR), Preradjivacka industrija (16.692 EUR), Gradjevinarstvo (16,651 EUR), Vadjenje rude i kamena (13,620 EUR). Najniza produktivnost rada ostvarena je u sektorima Hoteli i restorani (5,181 EUR) i u sektoru Obrazovanja (5.530 EUR).

According to the EU methodology , the value added at factor costs per person employed is the basic indicator for measuring productivity. The average value of this indicator was 9,909 EUR. Sections with much more higher apparent labour productivity, in relation to the average were: Transport, storage and communications (24,604 EUR), Real estate renting and other business activities (18,763 EUR), Manufacturing (16.692 EUR), Construction (16,651 EUR) and Mining and quarrying (13,620 EUR). The lowest productivity has been measured in sections Hotels and restaurants (5,181 EUR) and Education(5.530EUR).

Grafikon Produktivnost rada u EUR , 2008
Figure Apparent labour productivity in EUR,2008



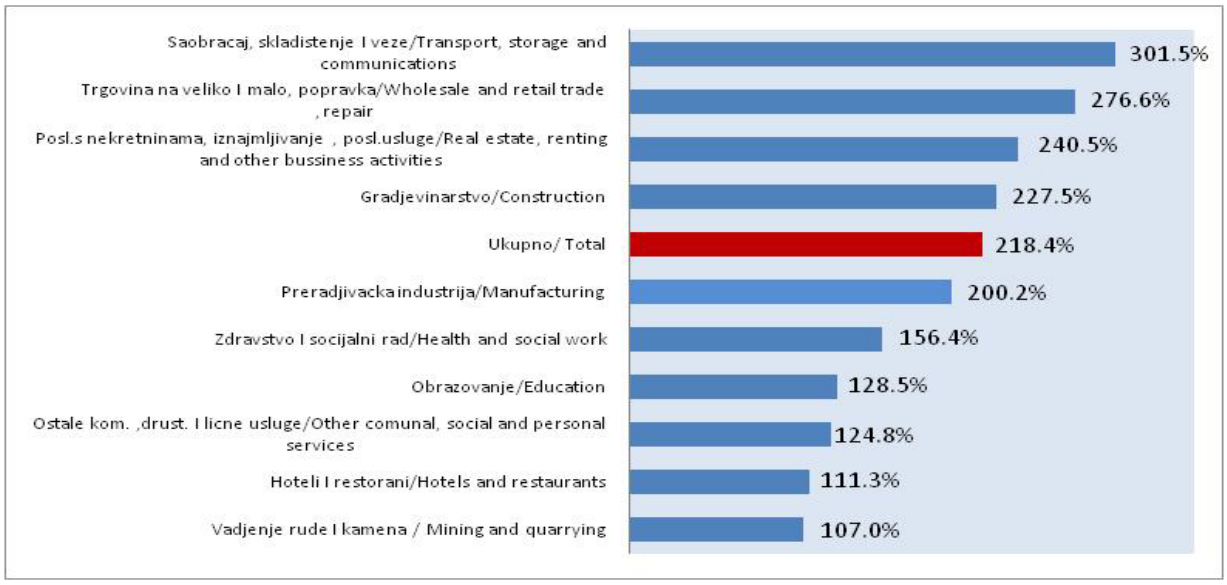
Kod mjerenja produktivnosti , gdje se kao input rada koristi broj zaposlenih lica, problem je što se radnici sa punim i skraćenim radnim vremenom tretiraju isto , tj. kao zaposleni sa punim radnim vremenom. Zbog toga se ovako obračunata produktivnost koriguje prosječnim troškovima zaposlenh. Produktivnost korigovana zaradama (grafikon) se izražava i obračunava na sledeći način:

Measuring labour productivity, where the number of persons employed was used as labour input is made difficult because full-time, part-time employees are treated the same , i.e. as full-time employees. Consequently, apparent labour productivity should be adjusted by average personnel costs. Wage adjusted labour productivity is expressed in percentage and calculated as follows:

$$\textbf{Produktivnost korigovana zaradama} = \frac{\textbf{Produktivnost rada}}{\textbf{Prosjecni troskovi zaposlenih}}$$

$$\textit{Wage adjusted labour productivity} = \frac{\textit{Apparent labour productivity}}{\textit{Average personnel costs}}$$

Grafikon: Produktivnost rada korigovana zaradama, 2008
Figure: Wage adjusted labour productivity, 2008

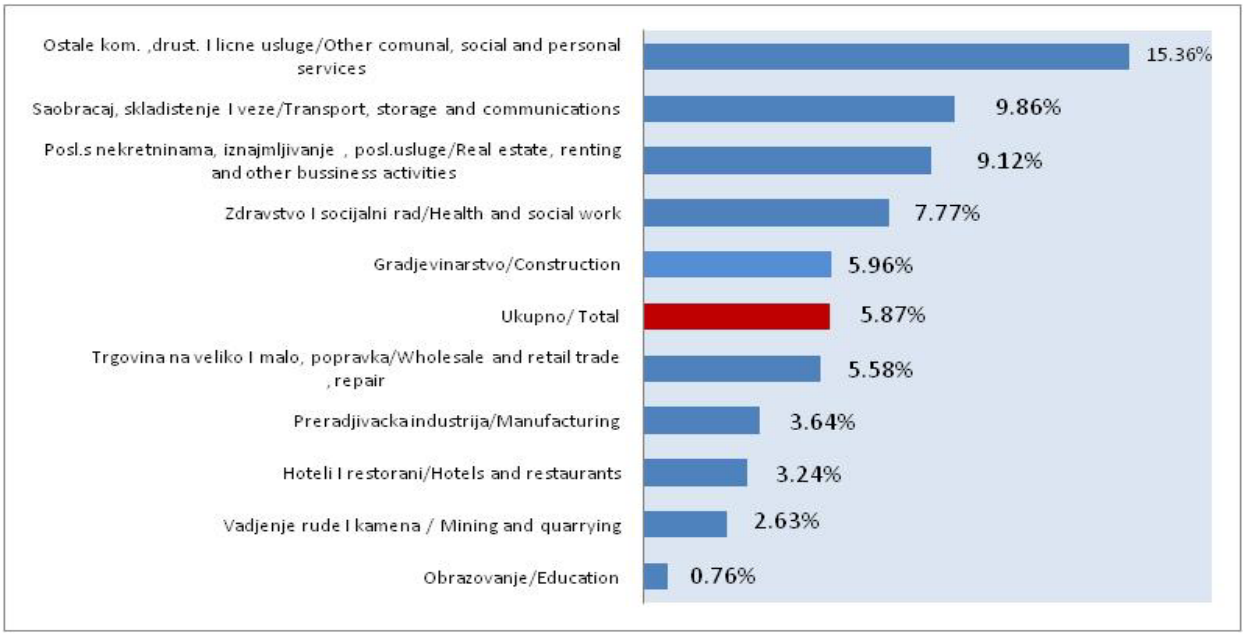


S obzirom da se za input rada uzimaju troskovi zaposlenih , a ne broj zaposlenih, ovako obracunata produktivnost daje pouzdanije rezultate za sektorsku analizu. Produktivnost korigovana zaradama u poslovnoj ekonomiji iznosila je 218,4%, sto znaci da je 100EUR troskova inputa rezultiralo sa 218,4 EUR dodate vrijednosti. Sektori u kojima je ovaj indikator znatno veci u odnosu na prosjek jesu: Saobracaj, skladistenje i veze (301,5%), Trgovina na veliko i malo i opravka (276,6%) i Poslovi s nekretninama , iznajmljivanje i posl. usluge (240,5%). Produktivnost korigovana zaradama manja u odnosu na prosjek zabelezena je u sektorima: Vadjenje rude i kamena (107,0%) i Hoteli i restorani (111,3%).

As personnel costs are used as labour input instead of the number of persons employed, wage adjusted labour productivity renders more reliable results for section analysis. Wage adjusted labour productivity in the business economy amounted to 218,4%, which means that 100 EUR of personnel costs resulted in 218,4 EUR of value added. The following sections recorded a much higher wage adjusted labour productivity than the average one: Transport, storage and communications (301,5%), Wholesale and retail trade, repair (276,6%) and Real estate, renting and other business activities (240,5%). A lower productivity, in relation to the average one was measured in sections Mining and quarrying (107,0%) and Hotels and restaurants (111,3%).

Grafikon : Profitabilnost , 2008

Figure : Profitability, 2008

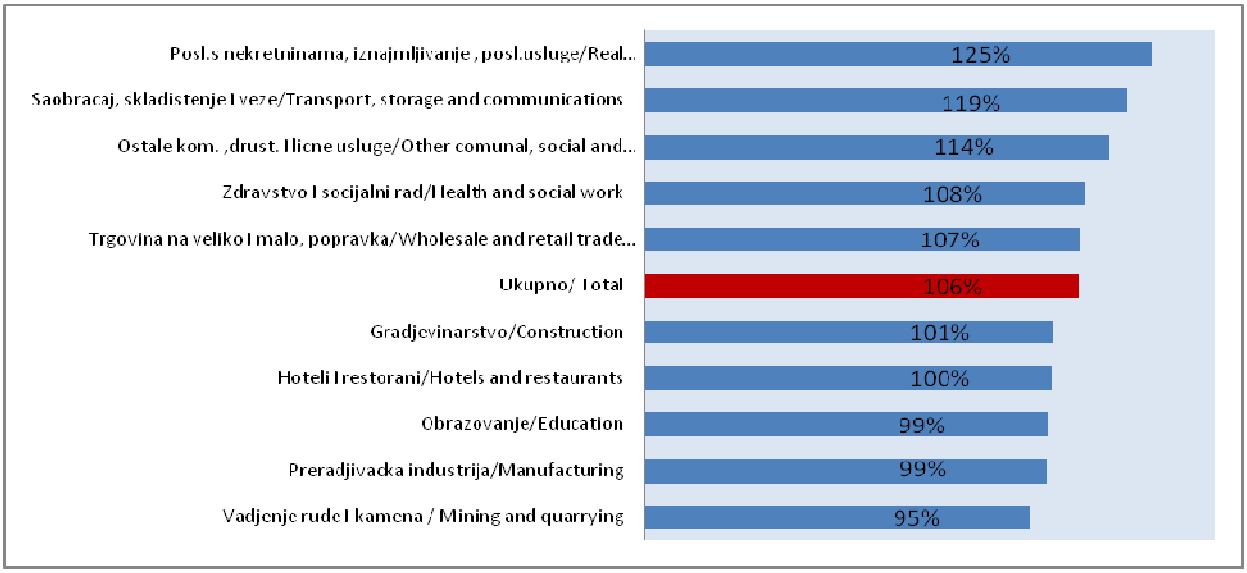


Indikator profitabilnosti predstavlja procentualno ucesce bruto poslovnog viska u ostvarenim ukupnim prihodima i pokazuje koliko svaki EURO prihoda ostavruje poslovnog viska. Visi nivo ucesca ukazuje na bolje performanse preduzeca i njegovu bolju zaradjivacku sposobnost i konkurentnost na trzistu. Indikator profitabilnosti poslovanja preduzeca od 5,87% pokazuje da je sa 100 EURA ukupno ostvarenih prihoda , ostvareno 5,87 EURA bruto dobiti, tj. dobiti prije oporezivanja. Najprofitabilniji sektori bili su: Ostale kom., drustv. i licne usluge (15,.36%), Poslovi sa nekretninama iznajmljivanje i Saobracaj, skladistenje i veze sa (9,86%). Najniza profitabilnost ostvarena je u sektorima Obrazovanje (0,76%), Vadjenje rude i kamena (2,63%) i Hoteli i restorani (3,24%).

Profitability indicator is the share of gross operating surplus in total income (as a percentage) and it measures how much each EUR income contribute to the operating surplus. A higher share is expressive of a better enterprise performance and of its earning capability and competitiveness on the market. The profitability indicator in business economy amounted to 5,87% and indicates that 100EUR of turnover contributed with 5,87 EUR to the gross operating surplus. The most profitable sections were: Other comunal, social and personal services (15,36%), Real estate, renting and Transport, storage and communications (9,86%). The lowest profitability was realized in the following sections: Education (0,76%), Mining and quarrying (2,63%) and Hotels and restaurants (3,24%).

Grafikon Efikasnost

Figure Effeciency



Odnos poslovnih prihoda i rashoda pokazuje stepen pokrivenosti poslovnih rashoda poslovnim prihodima, odnosno efikasnost poslovanja preduzeća određene djelatnosti. Vrijednosti indikatora manje od 100% pokazuju da poslovni rashodi nisu u potpunosti pokriveni poslovnim prihodima , tj. da preduzeća u toj djelatnosti posluju sa gubitkom. Sektori djelatnosti kod kojih je ovaj indikator manji od 100 % jesu Vađenje rude I kamena (95%), Prerađivacka industrija (99%) I Obrazovanje (99%).

The relation between the operating income and costs shows the degree of recompensation of operating costs with operating income, i.e. business efficiency of enterprises in a selected activity. Tfhe value of indicators under 100% indicates that operating costs were not completely recompensed with operating income, i.e. that those enterprises operated with losses. The sections which efficiency was under 100% were as follows: Mining and quarrying (95%), Manufacturing (99%) and Education (99%).

	Promet *Turnover*		Vrijednost proizvodnje *Production value*		Dodata vrijednost *Value added at factor costs*		
	broj *number*	%	broj *number*	%	u 000 EUR *000 EUR*	%	
Ukupno	**6,735,540,617**	**100.0**	**2,696,022,927**	**100.0**	**1,252,684,405**	**100.0**	**Total**
Vadjenje rude I kamena	130,454,847	1.9	113,535,934	4.2	42,114,346	3.4	Mining and quarrying
Preradjivacka industrija	1,238,516,078	18.4	808,968,974	30.0	366,631,559	29.3	Manufacturing
Gradjevinarstvo	308,937,678	4.6	283,534,012	10.5	76,660,251	6.1	Construction
Trgovina na veliko I malo, popravka	3,825,358,536	56.8	749,633,273	27.8	381,986,918	30.5	Wholesale and retail trade , repair
Hoteli I restorani	139,726,630	2.1	101,426,359	3.8	42,709,609	3.4	Hotels and restaurants
Saobracaj, skladistenje I veze	690,113,672	10.2	371,164,744	13.8	204,216,238	16.3	Transport, storage and communications
Poslovi s nekretninama, iznajmljivanje , poslovne usluge	307,180,325	4.6	199,732,086	7.4	97,511,323	7.8	Real estate, renting and other bussiness activities
Obrazovanje	360,177	0.0	278,408	0.0	199,067	0.0	Education
Zdravstvo I socijalni rad	2,027,198	0.0	1,426,244	0.1	891,102	0.1	Health and social work
Ostale komunalne , drustvene I licne usluge	92,865,475	1.4	66,322,893	2.5	39,763,992	3.2	Other comunal, social and personal services

Sektori koji su ostvarili najveće učešće u ostvarenom prometu, vrijednosti proizvodnje i dodate vrijednosti , bili su: Trgovina na veliko i malo i opravka sa 56,8%, Prerađivačka industrija sa 18,4 % i Saobraćaj , skladištenje i veze sa 10,2% učešća u ostvarenom prometu. Najveću vrijednost prozvodnje ostvario je sektor Prerađivačke industrije sa 30,0%, Trgovina na veliko i malo i opravka sa 27,8% i Saobraćaj, skladištenje i veze 13,8%. Što se tiče dodate vrijednosti, ona je najveća u sektoru Trgovine na veliko i malo i opravka (30,5%) , zatim u Prerađivačkoj industriji (29,3 %) i Saobraćaj, skladištenje i veze (16,3%).

Sectors that have achieved high participation in the realized turnover, production value and value added were: Trade and wholesale and repair with 56,8%, Manufacturing with 18,4% and Transport, storage and communications with 10,2% participate in the realized turnover. The greatest value of production was achieved in Manufacturing 30,0%, Trade and wholesale and repair 27,8% and Transport, storage and communications 13,8%. As for adding value, it was the biggest in the sector of Trade and wholesale and repair (30,5 %), followed by Manufacturing (29,3%) and Transport, storage and communications (16,3%).

Klasifikacija djelatnosti Nace rev 1.1	Promet po zaposlenom licu EUR/ *Turnover per person employed EUR*	Troskovi zaposlenih po zaposlenom EEUR/ *Personnel costs per employee EUR*	*Classification of activities Nace rev 1.1*
Vadjenje rude I kamena	42,191	12,726	Mining and quarrying
Preradjivacka industrija.	56,386	8,340	Manufacturing
Gradjevinarstvo	67,102	7,319	Construction
Trgovina	115,493	4,169	Wholesale and retail trade
Hoteli I restorani	16,951	4,653	Hotels and restaurants
Saobracaj, skladistenje I veze	83,146	8,160	Transport, storage and communications
Poslovne usluge	59,107	7,801	Real estate acitities,renting and other business activities
Obrazovanje	10,005	4,303	Education
Zdravstvo	16,348	4,594	Health and social work
Ostale usluge	19,323	6,631	Other comunal,social and personal business services
Ukupno:	**75,267**	**6,409**	**Total:**

Promet po zaposlenom licu izražava prodajnu sposobnost preduzeća određene djelatnosti klasifikacije djelatnosti.
Ovaj indikator bio je značajno veći u odnosu na ukupan prosjek (75267 eura) u sektorima Trgovine (115493 eura),Saobracaj skladistenje I veze (83146 eura), Građevinarstvo (67102 eura) i Poslovne usluge (59107 eura).
Najniži promet po zaposlenom bio je ostvaren u sektorima Obrazovanja (10005 eura) i Zdravstva (16348 eura).
Troškovi zaposlenih po zaposlenom prikazuju prosječne troškove zaposlenih u nekoj djelatnosti Kd.Prosječni troškovi su značajno veći u sektoru Vađenje rude i kamena (12726 eura) dok su najniži prosječni troškovi bili u sektoru Trgovine (4169 eura).

The turnover per person employed expresses the average selling capability of observed enterprises in specific Nace activity.
This indicator was much higher in comparison to the total non – financial business economy (24628 euro) in sectors Transport,storage and comunications (83146 euro), Construction (67102 euro) and Real estate activities,renting and other business activities(59107).
The lowest turnover per person was recorded in Manufacturing (8367 euro), Education (10005 euro) and Trade (10522 euro).
Personnel costs per employee indicate average personnel costs in a selected Nace activity. The average costs were significantly higher in the sector of Mining and quarrying (12,726 euros) while the lowest average costs were in sector of Trade (4169 euros).

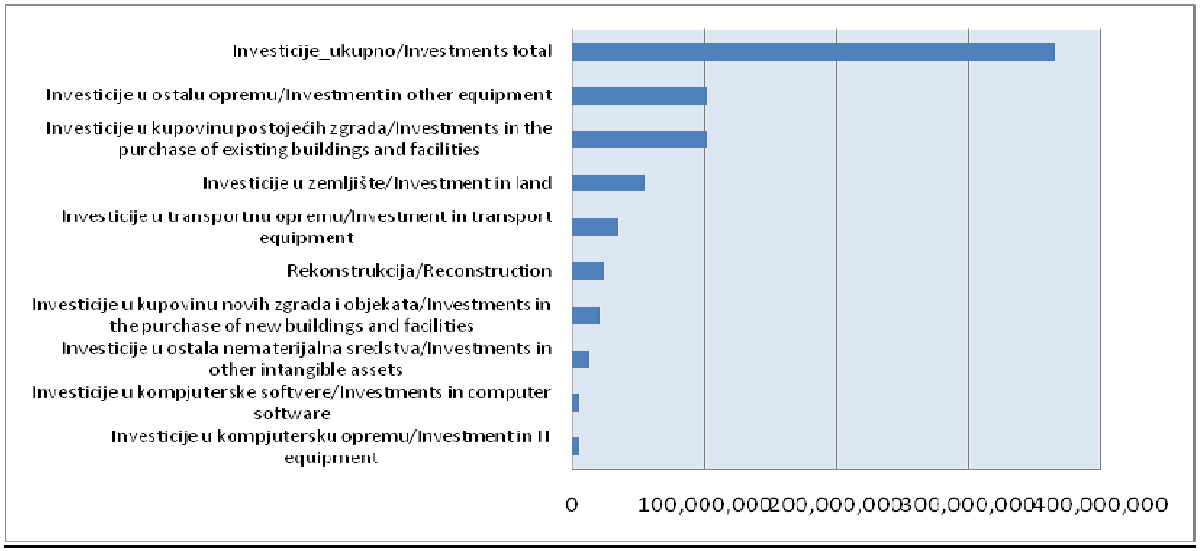
Investicije

Klasifikacija djelatnosti Nace rev 1.1	Investicije ukupno/*Investments total*	Inv. u kupovinu postojećih zgrada i objekata/*Investments in the purchase of existing buildings and facilities*	Inv. u kupovinu novih zgrada i objekata/*Investments in the purchase of new buildings and facilities*	Rekonstrukcija/*Reconstruction*	Inv. u transportnu opremu/*Investment in transport equipment*	Inv. u kompjutersku opremu/*Investment in IT equipment*	Inv. u ostalu opremu/*Investment in other equipment*	Inv. u zemljište/*Investment in land*	Inv. u kompjuterske softvere/*Investments in computer software*	Inv. u ostala nematerijalna sredstva/*Investments in other intangible assets*	*Classification of activities Nace rev 1.1*
Vađenje rude I kamena	14,370,004	1,629,454	602,355	365,342	3,392,720	5,481	1,076,115	6,989,729	299,286	9,522	*Mining and quarrying*
Prerađivačka industrija.	212,019,833	55,915,070	39,449,521	2,232,082	17,002,142	2,668,588	65,148,210	24,021,720	1,679,634	3,902,866	*Manufacturing*
Građevinarstvo	53,471,695	1,218,259	8,151,789	40,344	9,259,527	164,390	21,996,493	11,991,395	521,068	128,430	*Construction*
Trgovina	324,429,635	58,500,022	34,256,095	6,326,059	49,503,789	2,112,300	24,678,461	136,254,298	1,145,373	11,653,238	*Wholesale and retail trade*
Hoteli I restorani	78,689,151	29,358,091	540,012	17,312,644	605,756	180,973	12,649,518	17,713,686	288,554	39,917	*Hotels and restaurants*
Saobraćaj, skladištenje I veze	142,229,749	6,067,124	14,383,241	4,757,188	17,305,159	6,192,164	75,144,891	4,036,224	7,321,649	7,022,109	*Transport, storage and communications*
Poslovne usluge	29,523,345	2,726,976	10,944,382	2,500,270	3,573,021	1,943,571	6,061,187	1,181,717	95,319	496,902	*Real estate acitities,renting and other business activities*
Obrazovanje	16,051	0	0	0	16,051	0	0	0	0	0	*Education*
Zdravstvo	340,801	0	247,438	5,421	6,681	0	80,634	0	627	0	*Health and social work*
Ostale usluge	21,368,192	1,418,249	295,774	64,558	1,426,368	493,437	5,708,575	11,959,200	2,031	0	*Other comunal,social and personal business services*
Ukupno:	876,458,456	156,833,245	108,870,607	33,603,908	102,091,214	13,760,904	212,544,084	214,147,969	11,353,541	23,252,984	*Total:*

Podaci o investicijama su grupisani po djelatnostima i klasama.Što se tiče investicija prema djelatnostima u sektoru trgovine su bile najveće ukupne investicije.Sektor vađenja rude i kamena je najviše investirao u dijelu investicija u zemljište.Sektor Prerađivačke industrije je najviše investirao u kupovinu opreme.Sektor građevinarstva je najviše ulagao u kupovinu opreme i zemljišta.Sektor trgovine je najveće učešće imao u investicijama u zemljište i u kupovinu postojećih zgrada i objekata.U sektoru Hotela i restorana investicije su bile najveće u kupovinu postojećih zgrada i objekata.Investicije u opremu i transportnu opremu su bile najvece u sektoru saobraćaja.Sektor poslovnih usluga je najviše investirao u dijelu kupovine postojećih zgrada i objekata.
Obrazovanje (privatni sektor) investirao je samo u kupovinu transportne opreme.U zdravstvu se investiralo najviše u kupovinu postojećih zgrada i objekata dok je u sektoru ostalih usluga to bilo u dijelu investicija u zemljište.

Data on investments are grouped according to activities and classes. Investment activities in the Trade sector were the biggest overall.Sector Mining and quarrying most invested in the land. Investment in Manufacturing invested most in the purchase of equipment.Sector Construction is the most invested in the purchase of equipment and lend.In sector trade the biggest participation was in investments in land and purchase of existing buildings and facilities.In hotel and restaurant sector were the biggest investment in the purchase of existing buildings and facilities.Investments in equipment and transport equipment were high in the sector of transport.Sector of other business activities the most part invested in buying existing buildings and facilities. Education (private sector) has invested in the purchase of a transport equipment.in sector of health is most invested in the purchase of existing buildings and facilities, while the other services sector invested in land.

	klasa radnika 1/class 1	klasa radnika 2/*class 2*	klasa radnika 3 / *class 3*	klasa radnika 4 / *class 4*	Crna Gora Ukupno/ *Total Montenegro*	
Investicije_ukupno	172,399,959	156,411,448	366,299,159	181,347,890	876,458,456	***Investments total***
Investicije u kupovinu postojećih zgrada	20,063,577	16,168,251	102,669,644	17,931,773	156,833,245	*Investments in the purchase of existing buildings and facilities*
Investicije u kupovinu novih zgrada i objekata	17,812,519	20,521,774	20,742,482	49,793,832	108,870,607	*Investments in the purchase of new buildings and facilities*
Rekonstrukcija	1,027,390	2,877,718	23,893,156	5,805,644	33,603,908	*Reconstruction*
Investicije u transportnu opremu	19,941,315	31,979,181	36,230,718	13,940,000	102,091,214	*Investment in transport equipment*
Investicije u kompjutersku opremu	1,785,521	1,921,896	5,972,189	4,081,298	13,760,904	*Investment in IT equipment*
Investicije u ostalu opremu	15,897,547	25,089,845	102,699,263	68,857,429	212,544,084	*Investment in other equipment*
Investicije u zemljište	93,780,357	52,283,498	54,660,748	13,423,366	214,147,969	*Investment in land*
Investicije u kompjuterske softvere	193,327	529,419	6,120,053	4,510,742	11,353,541	*Investments in computer software*
Investicije u ostala nematerijalna sredstva	1,898,406	5,039,865	13,310,909	3,003,804	23,252,984	*Investments in other intangible assets*



Klasa 3 tj. klasa radnika od 50 do 250 zaposlenih radnika je imala najveće investicije u odnosu na ostale klase radnika.
Iz grafika možemo vidjeti da se najvise investiralo u kupovinu ostale opreme i u kupovinu postojećih zgrada.
Preduzeća su najmanje investirala u kompjuterske softvere i kompjutersku optremu.

Class 3 ie. class of employees from 50 to 250 employees had the largest investment in comparison to other classes of workers.
From the graphic we can see that the most investements are in the purchase of other equipment and the purchase of existing buildings. The lowest investments from enterprises were in computer software and computer equipment .

Sredstva

Klasifikacija djelatnosti Nace rev 1.1	Obrtna sredstva /*Working assets*	Stalna sredstva / *Fixed assets*	Sredstva ukupno / *Total assets*	*Classification of activities Nace rev 1.1*
Vađenje rude I kamena	126,696,874	147,799,778	274,496,652	*Mining and quarrying*
Prerađivačka industrija.	524,815,883	1,885,557,056	2,410,372,939	*Manufacturing*
Građevinarstvo	169,267,520	168,978,539	338,246,059	*Construction*
Trgovina	1,668,806,331	1,437,721,415	3,106,527,746	*Wholesale and retail trade*
Hoteli I restorani	56,422,076	664,323,049	720,745,126	*Hotels and restaurants*
Saobraćaj, skladištenje I veze	327,551,643	606,410,369	933,962,012	*Transport, storage and communications*
Poslovne usluge	226,174,735	143,210,308	369,385,044	*Real estate acitities,renting and other business activities*
Obrazovanje	10,577	65,167	75,745	*Education*
Zdravstvo	736,184	1,007,252	1,743,436	*Health and social work*
Ostale usluge	36,066,202	104,302,479	140,368,681	*Other comunal,social and personal business services*
Ukupno:	3,136,548,026	5,159,375,413	8,295,923,438	*Total:*

Osnovna sredstva definišu proizvodnu moć preduzeća, dok odnos između osnovnih i obrtnih sredstava predstavlja organski sastav preduzeća.
Učešće osnovnih i obrtnih sredstava u ukupnim poslovnim sredstvima se računa na slijedeći način:

Učešće osnovnih sredstava = osnovna sredstva / poslovna sredstva x 100
Učešće obrtnih sredstava = obrtna sredstva / poslovna sredstva x 100

Najveće učešće obrtnih sredstava u ukupnim sredstvima je bilo u sektoru poslovnih usluga(aktivnosti u vezi sa nekretninama,iznajmljivanjem i ostale poslovne aktivnosti) 61,23%.U sektoru Trgovine 53,72%,nakon čega idu sektori Građevinarstva i vađenja rude i kamena.

Fixed assets are defining power production of company, while the relationship between fixed and working capital is defining organic part of the company.
The participation of primary and working capital to total operating assets is calculated as follows:

Share of fixed assets = fixed assets / business assets x 100
Share of working capital = current assets / business assets x 100

The largest share of current assets to total assets was in the business services sector (activities related to real estate, renting and other business activities) of 61.23%. The Trade sector 53.72%, followed by construction sector and mining and quarrying.

Klasifikacija djelatnosti Nace rev 1.1	Učešće obrtnih sredstava u ukupnim sredstvima/ *Share of working assets in total assets*	*Classification of activities Nace rev 1.1*
Vađenje rude I kamena	46.16	*Mining and quarrying*
Prerađivačka industrija.	21.77	*Manufacturing*
Građevinarstvo	50.04	*Construction*
Trgovina	53.72	*Wholesale and retail trade*
Hoteli I restorani	7.83	*Hotels and restaurants*
Saobraćaj, skladištenje I veze	35.07	*Transport, storage and communications*
Poslovne usluge	61.23	*Real estate acitities,renting and other business activities*
Obrazovanje	13.96	*Education*
Zdravstvo	42.23	*Health and social work*
Ostale usluge	25.69	*Other comunal,social and personal business services*
Ukupno:	37.81	*Total:*

Trgovina - Trade

Klasifikacija djelatnosti NACE rev 1.1	Kupljeni proizvodi / *purchased products*	Od trgovine na veliko / *of wholesale*	Od proizvođaca / *from producer*	Od drugih dobavljača / *from other suppliers*	*Classification of activities NACE rev 1.1*
Prodaja, održavanje I opravka motornih vozila I motorcikala,trgovina na malo motornim gorivima	23,735,120	14,803,159	4,752,262	4,179,699	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel
Trgovina na veliko I posredovanje u trgovini,osim trgovine motornih vozila I motorcikala	1,246,168,973	914,816,000	227,768,873	103,584,100	Wholesale trade and commission trade, except of motor vehicles and motorcycles
Trgovina na malo,osim trgovine motornih vozila I motorcikala, opravka predmeta za ličnu upotrebu I domaćinstva	478,018,874	235,513,846	186,525,284	55,979,744	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods
Hoteli i restorani	482,122	0	482,122	0	Hotels and restaurants
Aktivnosti u vezi s nekretninama	22,199,157	8,958,503	10,418,803	2,821,851	Real estate activities

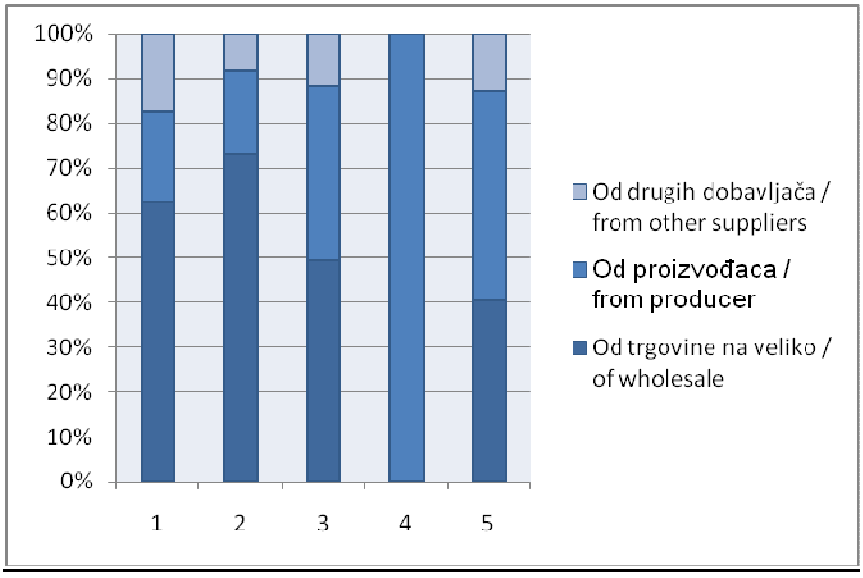
Prema tipu dobavljača nabavka sredstava može biti od trgovine na veliko, od proizvođača i od drugih dobavljača.U sektoru trgovine na malo nabavka sredstava je najvecim dijelom kupljena od trgovine na veliko kao I sektoru trgovine na veliko.U sektoru Prodaje, održavanja I opravke motornih vozila i motorcikala,trgovina na malo motornim gorivima 62,37% proizvoda je bilo kupljeno od trgovine na veliko, 20,02% kupljeno od proizvođača a ostalih 17,61 % od drugih dobavljača.U sektoru trgovine

By type of supplier procurement funds can be from wholesale, producer and other suppliers. In retail sector procurement funds were mainly purchased from the wholesale trade sector, as well as in the sector of wholesale.In sector of sale, maintenance and repair of motor vehicle and motorcycles, retail trade of motor fuel 62.37% of products were bought by wholesale, 20.02% were purchased from the manufacturer and the remaining 17.61% from other suppliers. In sector wholesale

na veliko i posredovanja u trgovini, osim trgovine motornih vozila i motorcikala je 73,41% proizvoda bilo kupljeno od trgovine na veliko, 18,28% je kupljeno od proizvođača a ostalih 8,31 % od drugih dobavljača.U sektoru Trgovine na malo osim trgovine motornih vozila i motorcikala, opravka predmeta za ličnu upotrebu i domaćinstva je 49,27% proizvoda bilo kupljeno od trgovine na veliko, 39,02% je kupljeno od proizvođača a ostalih 11,71% od drugih dobavljača.U sektoru Hotela i restorana su proizvodi kupljeni od strane proizvođača.

brokerage and trading, but trade of motor vehicles and motorcycles is 73.41% of motorcycles is 73.41% of products were bought by wholesale, 18.28% are purchased from producers and others 8.31% from other suppliers. In sector Retail trade except motor vehicles and motorcycles, repair items for personal use and household products 49,27% were bought by wholesale, 39.02% were purchased from the producer and the remaining 11,71% of the other suppliers. In sector of Hotels and restaurants, the products were purchased from the producer.

Klasifikacija djelatnosti NACE rev 1.1	Od trgovine na veliko / *from wholesale*	Od proizvođaca / *from producer*	Od drugih dobavljača / *from other suppliers*	kupljeni proizvodi ukupno/ *purchased products total*	*Classification of activities NACE rev 1.1*
Prodaja, održavanje I opravka motornih vozila I motorcikala,trgovina na malo motornim gorivima	62.37	20.02	17.61	23,735,120	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel
Trgovina na veliko I posredovanje u trgovini,osim trgovine motornih vozila I motorcikala	73.41	18.28	8.31	1,246,168,973	Wholesale trade and commission trade, except of motor vehicles and motorcycles
Trgovina na malo,osim trgovine motornih vozila I motorcikala, opravka predmeta za ličnu upotrebu I domaćinstva	49.27	39.02	11.71	478,018,874	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods
Hoteli i restorani	0.00	100.00	0.00	482,122	Hotels and restaurants
Aktivnosti u vezi s nekretninama	40.36	46.93	12.71	22,199,157	Real estate activities



Koeficijent zaduženosti = ukupne obaveze / ukupna imovina

Koeficijent zaduženosti pokazuje do koje mjere preduzeće koristi zaduživanje kao oblik finansiranja, odnosno koji je procenat imovine nabavljen zaduživanjem. Što je veći odnos duga i imovine, veći je finansijski rizik, a što je manji, niži je finansijski rizik. Po pravilu bi vrijednost koeficijenta zaduženosti trebala biti 0,5 ili manja.

Najveći koeficijent zaduženosti srijećemo u sektorima Vađenja rude i kamena(0,913 %), Obrazovanja(0,626%) i Poslovnih usluga(0,614%) dok je najmanji koeficijent zaduženosti bio u sektorima Saobraćaja,skladištenja i veza sa čak 0,242 %.

The coefficient of debt = total liabilities / total assets

Ratio of debt shows to what extent the company uses debt as a form of financing, and what percentage of assets acquired by incurring debt. The higher the ratio of debt and assets, the greater the financial risk, which is smaller, the lower is financial risk. As a rule, the value of the debt ratio should be 0.5 % or less. The greatest ratio of debt encounters in the sectors of mining and quarrying (0.913%), Education (0.626%) and business services (0.614%) while the lowest ratio of debt was in the sectors of traffic , storage and communication with 0.242%

Klasifikacija djelatnosti Nace rev 1.1	Sadašnje_obaveze	Obaveze_i_kapital	Pozajmljena sredstva	*Classification of activities Nace rev 1.1*
Vađenje rude I kamena	250,659,560	274,496,652	0.913	*Mining and quarrying*
Prerađivačka industrija.	1,072,988,303	2,410,372,939	0.445	*Manufacturing*
Građevinarstvo	204,450,089	338,246,059	0.604	*Construction*
Trgovina	1,780,323,432	3,106,527,746	0.573	*Wholesale and retail trade*
Hoteli I restorani	400,506,248	720,745,126	0.556	*Hotels and restaurants*
Saobraćaj, skladištenje I veze	226,148,711	933,962,012	0.242	*Transport, storage and communications*
Poslovne usluge	226,924,519	369,385,044	0.614	*Real estate acitities,renting and other business activities*
Obrazovanje	47,446	75,745	0.626	*Education*
Zdravstvo	803,547	1,743,436	0.461	*Health and social work*
Ostale usluge	59,279,667	140,368,681	0.422	*Other comunal,social and personal business services*
Ukupno:	4,222,131,520	8,295,923,438	0.509	*Total:*

Klasifikacija djelatnosti Nace rev 1.1	Ukupna aktiva	Neto dobit	Stopa prinosa	*Classification of activities Nace rev 1.1*
Vađenje rude I kamena	274,496,651	3,108,657	1.1	*Mining and quarrying*
Prerađivačka industrija.	2,410,372,939	24,729,014	1.0	*Manufacturing*
Građevinarstvo	338,246,059	16,654,889	4.9	*Construction*
Trgovina	3,106,527,745	194,073,670	6.2	*Wholesale and retail trade*
Hoteli I restorani	720,745,127	3,877,866	0.5	*Hotels and restaurants*
Saobraćaj, skladištenje I veze	933,962,012	62,020,931	6.6	*Transport, storage and communications*
Poslovne usluge	369,385,043	25,704,898	7.0	*Real estate acitities,renting and other business activities*
Obrazovanje	75,745	632	0.8	*Education*
Zdravstvo	1,743,436	140,629	8.1	*Health and social work*
Ostale usluge	140,368,681	13,376,456	9.5	*Other comunal,social and personal business services*
Ukupno:	8,295,923,438	343,687,642	4.1	*Total:*

Stopa prinosa mjeri prinos (rezultat) koji je preduzeće ostvarilo angažovanim kapitalom ili sredstvima i prikazuje poslovnu efikasnost.Rezultat se može iskazati na različite načine, ali se najčešće koristi neto dobitak.Angažovani kapital se može iskazivati na različite načine, kao ukupna poslovna sredstva (ukupna aktiva) sopstveni kapital i slično.
Stopa prinosa je bila najveća u sektoru Ostalih usluga, nakon koje slijede Zdravstvo i Socijalni rad(ovdje je stopa prinosa velika jer se prati samo privatni sektor, pa su dobijeni podaci mali u odnosu na ostale sektore),Poslovne usluge, Transport i Trgovina.

Rate of return measures the yield (result) that the company realized capital or funds involved and show business efficiency.Result can be expressed in different ways, but is commonly used net capital profit. Capital may be involved and serve in various ways, as the total business assets (total assets) equity and other. The rate of return was highest in the sector of Other services, followed by Health and Social work (here is a great rate of return because it follows only the private sector, so that the data are small in comparison to other sectors), Business services, Transport and Trade.

Definicije

- **Promet** obuhvata ukupnu fakturisanu vrijednost u posmatranoj jedinici tokom referentnog perioda i ta vrijednost odgovara tržišnoj prodaji dobara ili usluga trećim licima.
- **Subvencije o**buhvataju: prihode po osnovu potraživanja od državnih organa, prihode od premija, subvencija, donacija, regresa, kompenzacija i povraćaja poreskih dažbina.
- **Dodata vrijednost po faktorskim troškovima**-predstavlja bruto prihod iz poslovne aktivnosti preduzeća, nakon korigovanja sa poslovnim subvencijama I indirektnim porezima.
- **Neto dobitak-** neto povećanje vlastitog kapitala koje nastaje kao rezultat redovnog poslovanja onda kada su ukupni prihodi veći od ukupnih troškova.
- **Finansijski prihod** obuhvata finansijske prihode od povezanih pravnih lica, prihodi od kamata, pozitivne kursne razlike, ostali poslovni prihodi .
- **Broj radnika -** ukupan broj zaposlenih radnika je definisan kao ukupan broj lica koja rade u posmatranoj jedinici (uključujući rad vlasnika, redovnih partnera u jedinici i neplaćenih porodičnih radnika), kao i lica koja rade izvan jedinice kojoj pripadaju i koja ih plaća (npr. prodavac, osoblje na isporuci, opravkama i održavanju).
- **Broj radnih časova (ukupno za godinu) -** ukupan broj radnih sati po zaposlenom pokazuje ukupan broj sati stvarno odrađen u proizvodnji posmatrane jedinice tokom referentnog perioda.
- **Bruto zarade** obuhvataju : troškove doprinosa na teret zaposlenog + troškove poreza na zarade + neto zarade. Troškovi doprinosa na teret zaposlenog obuhvataju doprinose za penzijsko i invalidsko osiguranje, zdravstveno osiguranje i osiguranje od nezaposlenosti. Troškovi poreza na zarade **o**buhvataju iznos pomenutih troškova prema stopama predviđenim Zakonom o porezu na dohodak fizičkih lica. Neto zarade su zarade bez poreza i doprinosa koje su definisane kao ukupne isplate, u gotovini ili u naturi, isplaćene svim osobama na platnom spisku u zamjenu za rad obavljen u obračunskom periodu, bez obzira da li su

Definitions

- ***Turnover*** *comprises the totals invoiced bz the observation unit during the reference period,which corresponds to market sales of goods and services to third parties.*
- ***Grants*** *include: income from receivables from government agencies, revenues from premiums, subsidies, donations, recourse, compensation and recovery of tax dues.*
- ***Value added at factor costs****-is the gross income from operating activities after adjusting for subsidies and indirect taxes.*
- ***Net profit****-net increase of own equity that arises as a result of regular operations when revenues are greater than the total cost.*
- ***Financial income*** *includes the financial income from related parties, income from interest, positive exchange rate differences, other operating income.*
- ***Number of employees -*** *the total number of employees is defined as the total number of persons working in the observed unit (including the owner, regular partner in the unit and unpaid family workers), as well as persons working outside the unit to which they belong and what they pay (eg seller, the delivery personnel, repair and maintenance)*
- ***The number of working hours*** **(***total for year) - the total number of working hours per employee shows the total number of hours actually done in the production units observed during the reference period.*
- ***Gross earnings include****: the cost of contributions at the expense of employee costs + income + tax net earnings. Costs at the expense of employee contributions include contributions to pension and disability insurance, health insurance and unemployment insurance. Indirect taxes on income include the amount of such expenses according to rates stipulated by the Law on Income Tax of Natural Persons. Net earnings are earnings before taxes and fees that are defined as total payments, in cash or in kind, paid to all persons on the payroll in exchange for work done in the accounting period, regardless of whether*

isplaćene na osnovu radnog vremena, rezultata rada ili rada na normu i bez obzira da li su redovno isplaćene ili ne.

- **Ukupna nabavka dobara i usluga -** nabavke dobara i usluga obuhvataju vrijednost svih dobara i usluga nabavljenih tokom obračunskog perioda za preprodaju ili potrošnju u proizvodnom procesu, isključujući kapitalna dobra čija se potrošnja označava kao potrošnja fiksnog kapitala.
- **Troškovi amortizacije -** amortizacija znači alokaciju nabavne vrijednosti / cijene koštanja stalnog sredstva (osim zemljišta i prirodnih resursa) na periode u kojima korišćenje tog sredstva donosi korist odnosno do njegovog procijenjenog vijeka upotrebe.
- **Finansijski rashodi o**buhvataju finansijske rashode od povezanih pravnih lica, rashode od kamata, negativne kursne razlike, ostali poslovni rashodi (popusti, povraćaji, kasa skonto i bonifikacije).
- **Bruto investicije u materijalna osnovna sredstva-**obuhvataju se investicije u mareijalna osnovna sredstva(nova ili postojeća), bilo da su kupljena od trećih lica ili proizvedena radi sopstvene upotrebe, čiji je vijek upotrebe duži od jedne godine, uključujući i neproizvedena materijalna dobra (npr. zemljište).
- **Stalna sredstva** predstavljaju zbir vrijednosti dugoročnih finansijskih plasmana, materijalnih i nematerijalnih sredstava .
- **Sadašnje obaveze ukupno** predstavljaju zbir kratkoročnih i dugoročnih obaveza.Kratkoročne obaveze obuhvataju obaveze po kreditima, hartijama od vrijednosti i ostale kratkoročne obaveze koje dospijevaju u roku do godinu dana od dana činidbe.Dugoročne obaveze obuhvataju obaveze prema povezanim pravnim licima, dugoročni krediti, obaveze po dugoročnim hartijama od vrijednosti i ostale dugoročne obaveze.
- **Ukupni kapital** predstavlja iznos koji se dobija kao zbir osnovnog kapitala, revalorizacionih rezervi i neraspoređene dobiti. Osnovni kapital predstavlja ukupnu vrijednost domaćeg i stranog kapitala na početku godine.

they are paid on the basis of working time, performance or of the norm and no matter whether they are paid regularly or not.

- ***The purchase of goods and services -*** *Procurement of goods and services include the value of all goods and services purchased during the accounting period for resale or consumption in the production process, excluding capital goods whose consumption defined as consumption of fixed capital.*
- ***Depreciation and amortization -*** *Depreciation means the allocation of the purchase value / cost of permanent assets (except land and natural resources) in the periods in which the use of resources and benefits to its estimated century of use.*
- ***Financial expenses*** *also include financial expenses from related parties, interest expenses, the negative exchange rate differences, other operating expenses (discounts, returns,.....).*
- ***Gross investments in tangible goods-****It includes new and existing tangible goods purchased in the reference period, whether bought from third parties or produced for own use, having a useful life or more than one year, including non produced tangible goods such as land.*
- ***Fixed assets*** *represent the sum of the value of long-term financial investments, tangible and intangible assets.*
- ***Current liabilities*** *represent the sum total of short and long-term liabilities .Short term liabilities include liabilities on loans,portfolio and other short term liabilities, within one year .Long term liabilities include liabilities to related parties, long-term loans, long-term portfolio and other long-term commitments.*
- ***Total capital*** *represents the amount that comes as a total share capital, revaluation reserves and retained earnings. Share capital represents the total value of domestic and foreign capital at the beginning of the year.*