

**On approval of the Methodology for calculating indicators of small and medium business**

***Unofficial translation***

Order of the Chairman of the Statistics Committee of the Ministry of National Economy of the Republic of Kazakhstan dated September 20, 2017 No. 130. Registered with the Ministry of Justice of the Republic of Kazakhstan on September 28, 2017 No. 15804

      *Unofficial translation*

      In accordance with subparagraph 5) of Article 12 of the Law of the Republic of Kazakhstan of March 19, 2010 “On State Statistics” and subparagraph 258) of paragraph 17 of the Regulation on the Ministry of National Economy of the Republic of Kazakhstan, approved by resolution No. 1011 of the Government of the Republic of Kazakhstan dated September 24, 2014, I hereby ORDER:

      1. To approve the attached Methodology for calculating indicators of small and medium business.

      2. In accordance with the procedure established by the legislation, the Department of structural statistics together with the Legal Department of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan shall:

      1) provide the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;

      2) within ten calendar days from the date of state registration of this order direct its copy in paper and electronic forms in the Kazakh and Russian languages ​​to the Republican State Enterprise with the Right of Economic Management “Republican Center of Legal Information” for official publication and inclusion in the Reference Control Bank of Regulatory Legal Acts of the Republic of Kazakhstan;

      3) within ten calendar days after the state registration of this order, direct a copy of it for official publication in periodicals;

      4) place this order on the Internet resource of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan.

      3. The Department of structural statistics of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan shall communicate this order to the structural units and territorial bodies of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan for guidance and use in the work.

      4. Control over the execution of this order shall be entrusted to the supervising deputy chairman of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan (G.M. Kerimkhanov).

      5. This order shall be enforced upon expiry of ten calendar days after its first official publication.

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*Chairman of the Committee on Statistics*
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*of Economy of the Republic of Kazakhstan*
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*N. Aydapkelov*
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|   | Approvedby order No. 130of the Chairman of theCommittee on Statisticsof the Ministry of NationalEconomy of theRepublic of Kazakhstandated September 20, 2017  |

 **Methodology of calculating indicators of small and medium business**
**Chapter 1. General Provisions**

      1. The methodology of calculating indicators of small and medium business (hereinafter - the Methodology) refers to the statistical methodology, formed in accordance with international standards and approved in accordance with the Law of the Republic of Kazakhstan "On State Statistics" dated March 19, 2010 (hereinafter - the Law).

      2. The methodology determines the main aspects and methods of obtaining official statistical data for the calculation of indicators characterizing the performance of small and medium business in order to assess the contribution of the small and medium business to the economy of the Republic of Kazakhstan.

      3. The purpose of this Methodology is formation of official statistical data characterizing development of small and medium business in the Republic of Kazakhstan.

      4. The methodology is applied by the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan and its territorial bodies in the formation of indicators of small and medium business.

      5. The object of this Methodology is a set of four types of economic entities: individual entrepreneurs, peasant or farming enterprises and legal entities belonging to small and medium business (enterprise).

      6. In statistical activity, in order to classify entities as small and medium enterprises (hereinafter referred to as SME) in accordance with the Entrepreneur Code of the Republic of Kazakhstan of October 29, 2015, the criterion of average annual number of employees alone is used.

      7. In order to statistically incorporate a gender aspect in the formation of SME indicators on an annual basis, the gender of the head of the SME is used as a criterion.

      8. Nationwide statistical observations on the performance of small enterprises are carried out by sampling, medium enterprises - by a continuous method.

 **Chapter 2. Data sources**

      9. The information base for the formation of data on the statistics on SMEs is made of:

      1) primary statistical data of nationwide statistical observations on the performance of legal entities belonging to small and medium business.

      2) official statistical information on the gross output of peasant or farm products according to statistics of agriculture;

      3) data of the Statistical Business Register (hereinafter - the SBR);

      4) administrative data of administrative sources;

      5) consumer price indices.

 **Chapter 3. Formation of performance indicators of small and medium business**

      10. To monitor the performance of SMEs, the following indicators are formed:

      1) the number of registered SMEs;

      2) the number of active SMEs;

      3) the number of employees in active SMEs;

      4) the volume of produced output, work performed and services rendered by SMEs;

      5) index of the physical volume of produced output, work performed and services rendered by SMEs.

      11. Indicators characterizing the performance of SMEs are formed by oblasts (regions) and types of economic activity with quarterly frequency.

      12. On an annual basis, indicators are formed on the number of registered and active SMEs headed by women and the number of employees (to form gender statistics).

      13. Indicators “the number of registered SMEs” and “the number of active SMEs” are formed according to the SBR data.

      14. The indicator “the number of employees in operating SMEs” is determined by the following formula:



      where:

      Чмсп – is the number of employees in active SMEs;

      Чмп – number of employees in small enterprises (with a number of not more than 100 people), formed on the basis of nationwide statistical observation on the performance of small businesses engaged in entrepreneurial activities (for the reporting quarter);

      Чсп – number of employees in medium businesses (with 101 to 250 people), formed on the basis of nationwide statistical observation on the financial and economic performance of medium businesses engaged in entrepreneurial activity and observations on labor statistics (in the reporting quarter);

      Чсоц – number of employees in small and medium enterprises (with up to 250 people) engaged in education and health care on the basis of nationwide statistical observations of social statistics (in the reporting quarter);

      Чип – number of employees of individual entrepreneurs, formed from the SBR;

      Чкфх – number of workers in peasant or farming enterprises formed from the SBR.

      15. Data on the number of people employed by individual entrepreneurs, *Чип,* is determined by the following formula:



      where:

      Чип – is the number of people employed by individual entrepreneurs;

      Чип (owner) – the number of active individual entrepreneurs, formed on the basis of the SBR;

      Чип (hired) – the number of hired workers of individual entrepreneurs, formed on the basis of SBR.

      16. The indicator “volume of produced output, work performed and services rendered by SMEs” is determined by the following formula:



      where:

      Вмсп – is the volume of produced output, work performed and services rendered by SMEs;

      Вмп – volume of produced output, work performed and services rendered by small enterprises (with no more than 100 people), formed on the basis of nationwide statistical observation on the performance of small businesses engaged in entrepreneurial activity (in the reporting quarter);

      Всп – volume of produced output, work performed and services rendered by medium businesses (from 101 to 250 people), formed on the basis of nationwide statistical observation of the financial and economic performance of medium businesses engaged in entrepreneurial activity (in the reporting quarter);

      Всоц – volume of services rendered by small and medium enterprises (with up to 250 people) engaged in education and health care on the basis of nationwide statistical observations of social statistics (in the reporting quarter);

      Вип – volume of produced output, work performed and services rendered by individual entrepreneurs;

      Вкфх – volume of output produced by peasant and farming enterprises.

      17. The actual ratio of taxes and volume of produced output, work performed and services rendered for individual entrepreneurs is 1:10. The basis for calculating the volume of produced output by individual entrepreneurs is the data on actually paid taxes and other obligatory payments to the budget provided by an administrative source. The average tax rate is 10%.

      18. For the quarterly assessment of the *Вип* indicator - “volume of produced output, work performed and services rendered by individual entrepreneurs”, administrative data on tax revenues and fees are used.

      The calculation is made on the following formula:



      where:

      Вип – is the volume of produced output, work performed and services rendered by individual entrepreneurs;

      Н – total taxes and fees of the last reporting quarter.

      19. The *Вкфх* indicator - is the volume of output produced by peasant or farming enterprises, which is formed on the basis of statistical data on agriculture.

      20. Index of physical volume (hereinafter IFV) of output is a relative indicator characterizing the change in the output volume in the current period against the previous (baseline) period and characterizes the change in the physical volume of output, excluding the effect of prices.

      To calculate the IFV of output, a single deflation method is applied with the corresponding consumer price indices. To convert output to constant prices, consumer price indices are used, which characterize the change in prices in the respective regions.

      Calculation of IFV of the output is carried out on the following formula:



      where :

      Iфо – is the index of physical volume of output;

      В1 – output of products (goods and services) in the reporting period in current prices;

      В0 – output of products (goods and services) in the base period;

      Iц – index of consumer prices.

 **Chapter 4. Calculation of the share of gross value added created by small and medium**
**business in gross domestic product**

      21. Assessment of the SMEs’ contribution to the gross domestic product (hereinafter -GDP) is carried out once a year.

      22. GDP is equal to the sum of gross value added (hereinafter - GVA) of all resident producers (institutional sectors or industries) and net taxes on products, respectively, at the first stage, GVA is calculated on SME entities.

      23. GVA is the balancing item of the production account and is defined as the difference between output and expenditures for intermediate consumption.

      24. The data base for assessing the contribution of SMEs to GDP is:

      1) for small business:

      annual data on the volume of produced output, work performed and services rendered by small business entities (with no more than 100 people) on the basis of the primary statistical data on the nationwide statistical observations on small enterprises in June of the year following the reporting year;

      2) for medium business:

      annual data on the volume of produced output, work performed and services rendered by legal entities of medium business (from 101 to 250 people) based on the primary statistical data of nationwide statistical observations on medium enterprises in June of the year following the reporting one.

      25. For individual entrepreneurs and peasant or farming enterprises, the share of GDP in the gross output formed in the Republic of Kazakhstan in the reporting year in the economy as a whole is taken for estimation of the GVA of SMEs.

      26. GVA of SMEs is calculated on the following formula:



      where:

      Вмсп – is GVA of SMEs;

      Вмп – GVA of enterprises (legal entities) of small business;

      Всп – GVA of enterprises (legal entities) of medium business;

      Вип –GVA, created by individual entrepreneurs;

      Вкфх –GVA, created by peasant or farming enterprises.

      27. The share of MSE in GDP is calculated on the following formula:



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      where:

      D – is the share of GVA of SMEs in GDP;

      Вмсп – GVA of SMEs;

      ВВП – GDP.

      28. Gross regional product (hereinafter - GRP) is an indicator similar to a country's GDP and represents the value of finished goods and services produced by economic units of a given region.

      29. Assessment of the contribution of SMEs at the regional level is carried out taking into account the assessment of GVA of SMEs in each individual region (oblast). For statistical purposes, GRP shares are used in the gross output of the region that formed in the reporting year.

      30. The GVA of SMEs created in a separate region is calculated at the level of the GRP share in the gross output of the region, and the GRP is used to estimate the contribution of SMEs to the economy of the region.



      where:

      D – is the share of GVA of SMEs in GRP;

      Вмсп-обл – GVA of SMEs of the region(oblast);

      ВРПn – GRP of the oblast (region).

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