Approved by the order of the Chairman of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan

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no. 130

**Methodology for calculating indicators**

**small and medium enterprises**

**Chapter 1. General provisions**

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

2. The methodology defines the main aspects and methods for obtaining official statistical information for calculating indicators characterizing the activities of small and medium-sized businesses in order to assess the contribution of the small and medium-sized business sector to the economy of the Republic of Kazakhstan.

3. The purpose of this Methodology is the formation of official statistical information characterizing the development of small and medium-sized businesses 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-sized businesses.

5. The object of this Methodology is a set of four types of business entities: individual entrepreneurs, peasant or farm enterprises and legal entities belonging to small and medium-sized businesses.

6. In statistical activities, to classify entities as small and medium enterprises (hereinafter - SME) in accordance with the Entrepreneurial Code of the Republic of Kazakhstan dated October 29, 2015, only the criterion of the average annual number of employees is used.

7. To statistically take into account the gender aspect in the formation of SME indicators on an annual basis, the sex of the head of the SME enterprises is used as a criterion.

8. National statistical observations on the activities of small enterprises are carried out by a sample survey method, medium-sized enterprises - by a continuous method.

**Chapter 2. Sources of information**

9 . The information base for generating data on SME statistics are:

1) primary statistical data of nationwide statistical observations on the activities of legal entities related to small and medium-sized businesses.

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

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

4) administrative data from administrative sources;

5) consumer price indices.

**Chapter 3. Formation of performance indicators of small and medium-sized businesses**

10. To monitor the activities of SME subjects, the following indicators are formed:

1) the number of registered SME entities;

2) the number of active SMEs;

3) the number of employees in operating SME entities;

4) the volume of products manufactured, work performed and services rendered by SME entities;

5) the index of the physical volume of manufactured products, work performed and services rendered by SME entities.

11. Indicators characterizing the activities of SME entities are formed by regions (districts) and types of economic activity quarterly.

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

13. The indicators “number of registered SMEs” and “number of operating SMEs” are formed according to SBR data.

14. The indicator "number of employees in operating SME entities" is determined by the following formula :

CH SME = CH mp + CH cn + CH soc + CH ip + CH kph ,

Where:

CH SME - the number of employees in operating SME entities;

CH mp- the number of employees in small businesses (with a staff of no more than 100 people), formed on the basis of nationwide statistical observation on the activities of small enterprises engaged in entrepreneurial activities (for the reporting quarter);

CH cn- the number of employees at medium-sized enterprises (with a headcount of 101 to 250 people), formed on the basis of nationwide statistical observation on the financial and economic activities of medium-sized enterprises engaged in entrepreneurial activities and observations on labor statistics (for the reporting quarter);

CH soc- the number of employees at small and medium-sized enterprises (with up to 250 employees) operating in the field of education and healthcare based on nationwide statistical observations of social statistics (for the reporting quarter);

CH ip- the number of employees of individual entrepreneurs, formed from SBR;

CH kph - the number of employees in peasant or farm enterprises, formed from SBR.

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

CH ip = CH ip (own) + CH ip (hired) ,

Where:

CH ip - the number of people employed by individual entrepreneurs;

CH ip (own) - the number of active individual entrepreneurs, formed on the basis of SBR;

CH ip (hired) - the number of employees of individual entrepreneurs, formed on the basis of SBR .

16. The indicator "the volume of products manufactured, work performed and services rendered by SME entities" is determined by the following formula :

V SME = V mp + V cn + V social + V sp + V kfh ,

Where:

V SME - the volume of products manufactured, work performed and services rendered by SME entities;

V mp- the volume of products manufactured, work performed and services rendered by small businesses (with a staff of no more than 100 people), formed on the basis of nationwide statistical observation on the activities of small enterprises engaged in entrepreneurial activities (for the reporting quarter);

V cn- the volume of products manufactured, work performed and services rendered by medium-sized enterprises (with a staff of 101 to 250 people), formed on the basis of nationwide statistical observation on the financial and economic activities of medium-sized enterprises engaged in entrepreneurial activities (for the reporting quarter);

V social- the volume of services rendered by small and medium-sized enterprises (with up to 250 employees) operating in the field of education and healthcare based on nationwide statistical observations of social statistics (for the reporting quarter);

V sp- the volume of products manufactured, work performed and services rendered by individual entrepreneurs;

V kfh - the volume of output produced by peasant or farm enterprises.

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

18. For a quarterly assessment of the indicator Vsp – “the volume of products manufactured, work performed and services rendered by individual entrepreneurs” uses administrative data on tax revenues and fees.

The calculation is carried out according to the following formula:

Vip = ∑ (H \* 10) ,

Where:

Vip - the volume of manufactured products, work performed and services rendered by individual entrepreneurs;

H - total taxes and fees of the last reporting quarter.

19. Indicator V kfh - the volume of production produced by peasant or farm enterprises , formed on the basis of agricultural statistics.

20. The index of physical volume (hereinafter - IPV ) of output is a relative indicator that characterizes the change in output in the current period compared to the previous (base) period and characterizes the change in the physical volume of output with the exclusion of the influence of prices.

To calculate the IPV of output, the method of single deflation by the corresponding consumer price indices is applied. To recalculate output into constant prices, consumer price indices are used that characterize price changes in the respective regions.

The calculation of the IPV of output is carried out according to the following formula:

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Where:

I pho - index of the physical volume of output;

B 1 - output of products (goods and services) for the reporting period at current prices;

B 0 - output of products (goods and services) for the base period;

I c - consumer price index.

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

21. The assessment of the contribution of the activities of SME entities 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 for SME entities.

23. GVA is the balancing item in the production account and is defined as the difference between output and expenditure on intermediate consumption.

24. The information base for assessing the contribution of SME subjects to GDP is:

1) for small businesses:

annual data on the volume of products manufactured, work performed and services rendered by legal entities of small business (with no more than 100 employees) based on primary statistical data of nationwide statistical observations of small enterprises in June of the year following the reporting one;

2) for medium-sized enterprises:

annual data on the volume of products manufactured, work performed and services rendered by legal entities of medium-sized businesses (with a staff of 101 to 250 people) based on primary statistical data from nationwide statistical observations of medium -sized enterprises in June of the year following the reporting one.

25. For individual entrepreneurs and peasant or farm enterprises, to assess the GVA of SME subjects, the share of GDP in gross output that has developed in the Republic of Kazakhstan for the reporting year in the economy as a whole is taken.

26. GVA of SME entities is calculated using the following formula:

V SME = V mp + V cn + V sp + V kfh ,

Where:

V SME – GVA of SME subjects;

V mp – GVA of enterprises (legal entities) of small business;

V cn - GVA of enterprises (legal entities) of medium-sized businesses;

V sp – GVA created by individual entrepreneurs;

V kfh – GVA created by peasant or farm enterprises.

27. The share of SME in GDP is estimated using the following formula:

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Where:

D – share of GVA of SME subjects in GDP;

B sme – GVA of SME subjects;

GDP - gross domestic product .

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

29. The evaluation of the contribution of SME subjects at the oblast level is carried out taking into account the assessment of the GVA of SME subjects in each individual oblast. For statistical purposes, the share of GRP in the gross output of the region, which has developed over the reporting year, is used.

30. The GVA of SME entities created in a particular oblast is calculated at the level of the share of GRP in the oblast's gross output, and GRP is used to assess the contribution of SME entities to the oblast's economy.

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Where:

D – share of GVA of SME subjects in GRP;

B SME region – GVA of subjects of the SME region;

GRP n – gross regional product of the nth region.