

Uzbekistan
Metadata
Financial indicators of enterprises and organizations

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0. 0. Prerequisites

0.1 Legal environment

0.1.1 Responsibility for collecting, processing, and disseminating statistics

The State Committee of the Republic of Uzbekistan on Statistics

The State Committee of the Republic of Uzbekistan on Statistics acts independently in accordance with the Law of the Republic of Uzbekistan “On Official Statistics” adopted on August 11, 2021.

The purpose of the Law is to regulate relations in the field of official statistics. This Law applies to producers and users of official statistics, respondents and suppliers of administrative data, as well as relations arising between them related to the production, dissemination and coordination of official statistics.

On September 2, 2017, the “Regulation on the State Committee of the Republic of Uzbekistan on Statistics” was approved, which defines the mandate, functions and structure of the State Committee of the Republic of Uzbekistan on Statistics, which is the main body responsible for coordination, monitoring and supervision of the National Statistical System, as well as for collecting , processing, analysis and dissemination of data. Its functions include providing a unified statistical methodology that meets international standards.

In accordance with article 14 of the Law, state statistics bodies have the right:

- receive from state and economic management bodies, citizens' self-government bodies, banks and other organizations forms of statistical observation and use statistical observation data for statistical purposes;
- to carry out statistical observations of the activities of statistical units and use the obtained primary data for statistical purposes;
- to reward respondents - individuals for participating in statistical observations;
- to request and receive from state and economic management bodies, as well as from other organizations, information necessary for the implementation of statistical programs;
- involve on a contractual basis individuals and legal entities to collect statistical data necessary for the production of official statistics, in accordance with the law;
- use and introduce into the national statistical system modern methods and tools for collecting, processing, summarizing, analyzing, disseminating and storing statistical data;
- in case of revealing violations related to the presentation of statistical data, give instructions on their elimination and make appropriate corrections to the statistical data;
- within the limits of their powers, apply to officials who have violated the procedure for

submitting statistical reports, measures of administrative penalties in accordance with the law.

According to Presidential Order No. P-5054 dated September 12, 2017, economic and financial data in the country must comply with the requirements of the expanded General Data Dissemination System (r-GDDS) of the International Monetary Fund and be coordinated within this system.

0.1.2 Data sharing and coordination among data producing agencies

The State Committee of the Republic of Uzbekistan on Statistics

According to article 11 of the Law on Official Statistics, producers of official statistics are guided by internationally recommended definitions, classifications and methodology when producing statistics.

The authorized state body, within the framework of statistical programs, coordinates the activities of other producers of official statistics.

Producers of official statistics coordinate the methodology for producing statistics within their mandate.

If a discrepancy with international recommendations is revealed in the statistical methodologies of other producers of official statistics, the authorized state body, based on the results of the audit of statistical methodologies, has the right to make them mandatory submissions.

Other producers of official statistics that are part of the national statistical system create subdivisions responsible for generating statistical data and ensuring information exchange with the authorized state body.

Producers of official statistics and suppliers of administrative data submit to the authorized state body the statistical and (or) administrative data they have at their disposal free of charge in the manner and terms established by statistical programs.

According to Article 10 of the Law “On Official Statistics”, the Statistical Council is a collegial advisory body on the development, functioning and coordination of official statistics under the authorized state body.

The composition of the Statistical Council is formed from representatives of government bodies, research organizations, non-governmental non-profit organizations, as well as national experts in statistics.

0.1.3 Confidentiality of individual reporters' data

The State Committee of the Republic of Uzbekistan on Statistics

According to Article 27 of the Law “On Official Statistics”, individual data held by the producers of official statistics are used exclusively for statistical purposes to compile aggregate statistical data. Individual data cannot be used by state bodies, citizens' self-government bodies and other organizations, including international ones, for the purposes of investigation, control, litigation, administrative decisions or for other purposes concerning individuals and legal entities or households.

According to the Regulation on the State Committee of the Republic of Uzbekistan on Statistics, the State Committee on Statistics has the right to conduct statistical observations of the activities of legal entities and individuals, including individual entrepreneurs, and use the data obtained for statistical purposes, also ensures the confidentiality of the statistical data obtained, the protection of statistical data, containing state secrets.

The State Committee on Statistics employees must comply with the code of ethics, including the principle of confidentiality, not disclose any information provided to them in the performance of their duties.

They are informed of the responsibilities at the time of appointment. Each employee of the State Committee on Statistics is obliged to sign an agreement that obliges him not to disclose such data.

0.1.4 Provision of statistical reporting

The State Committee of the Republic of Uzbekistan on Statistics

According to Article 14 of the Law “On Official Statistics”, state statistics bodies have the right to receive forms of statistical observation from bodies of state and economic management, self-government bodies of citizens, banks and other organizations. In accordance with Article 215 of the Code of the Republic of Uzbekistan “On Administrative Liability”, violation by officials of the procedure for submitting statistical reports, expressed in failure to submit reports and other data necessary for conducting statistical observations, distortion of reporting data or violation of the deadlines for submitting reports entails the imposition of a fine from seven to ten basic calculated values.

According to Article 16 of the Law “On Official Statistics”, when conducting statistical observations in accordance with statistical programs, respondents are obliged to provide producers of official statistics with reliable and complete data free of charge in the manner and terms established by the producer of official statistics.

0.2 Resources

0.2.1 Staff, facilities, computing resources, and financing

The central office employs 15 and 4-8 employees in the subdivisions of regional statistical offices, which form the financial indicators of enterprises and organizations.

The number of employees is sufficient to fulfill the task of generating statistics on the survey of the business environment and statistics on the development of entrepreneurship.

All employees have higher education in economics and undergo training at least once every two years at the Center for Retraining of Personnel and Statistical Research of the State Statistics Committee.

Each workplace is equipped with a personal computer, and the software is regularly updated.

The financial resources provided by the Official Statistical Works Program are sufficient to carry out work on entrepreneurship statistics.

1. Integrity

1.1 Professionalism

1.1.1 Impartiality of statistics

The State Committee of the Republic of Uzbekistan on Statistics

According to Article 6 of the Law “On Official Statistics”, the main principles of official

statistics are impartiality and objectivity.

According to Article 13 of the Law “On Official Statistics”, state bodies, other organizations and their officials are not entitled to interfere with the activities of state statistics bodies carried out in accordance with this Law.

Territorial departments of statistics, departments of statistics of districts (cities) are independent from local government bodies and are directly subordinate to the authorized government body.

In the production of this statistical information, government intervention is not allowed, and professional independence is fully ensured.

When recruiting employees and appointing them to managerial positions, their experience and professionalism in the field of statistics are taken into account. Advanced training of management staff is provided through participation in training courses organized by the Institute for Professional Skills Upgrading and Statistical Research under the State Committee of the Republic of Uzbekistan on Statistics, as well as in training courses, training seminars organized by international organizations. Management staff lecture at training courses organized by the Institute for Professional Skills Upgrading and Statistical Research. Organized the placement of scientific articles of employees of the department in the media.

1.1.2 Selection of sources, methodology, and modes of dissemination

The State Committee of the Republic of Uzbekistan on Statistics

According to Article 33 of the Law “On Official Statistics”:

Producers of official statistics assess the quality of official statistics on an ongoing basis. To ensure quality assurance, official statistics are produced and disseminated on the basis of general principles and methods concerning coverage, definitions, statistical units and classifications of official statistics.

In order to improve the quality of official statistics, producers of official statistics have the right to analyze and edit data, combine data from various sources, link and compare data for statistical purposes, and use statistical methods to evaluate them.

Producers of Official Statistics document the sources and methods used in the production process as well as the resulting datasets. Users of official statistics are informed about the sources and methods of producing statistics and about the quality of official statistics through metadata.

1.1.3 Commenting on erroneous interpretation and improper use of statistics

The State Committee of the Republic of Uzbekistan on Statistics

The Regulation on the State Committee of the Republic of Uzbekistan on Statistics (clause 15) determines that The State Committee on Statistics has the right to consider and provide clarifications on cases of misuse and interpretation of statistical information and statistical data.

That is, The State Committee on Statistics may comment on misinterpretation and misuse of statistical data.

1.2 Transparency

1.2.1 Disclosure of terms and conditions for statistical collection, processing, and dissemination

The State Committee of the Republic of Uzbekistan on Statistics

According to Article 6 of the Law “On Official Statistics”, the main principles of official statistics are clarity and transparency. The conditions for the collection, processing and dissemination of statistical data are included in the legislative acts of the Republic of Uzbekistan concerning statistics. These laws are posted on websites and are thus available to the public. The Law "On Official Statistics" and the statistical program, which clearly defines the terms for the development and dissemination of statistical data, are posted on the official website of the Committee (www.stat.uz). The law is available in the bulletin of the Oliy Majlis, the database of regulatory legal acts (norm), as well as in the database of the Ministry of Justice located at www.lex.uz. Statistical reporting forms submitted by respondents to generate statistical data are published in advance for users on the Committee's official website.

1.2.2 Internal governmental access to statistics prior to release

The State Committee of the Republic of Uzbekistan on Statistics

The government does not have access to the statistics produced by The State Committee on Statistics prior to their publication. State statistical bodies are independent in the dissemination of statistical data. Interference by state bodies is not allowed (Article 13 of the Law “On Official Statistics”). Only the Chairman of the Committee, his deputies and responsible employees have access to statistical data prior to their publication.

1.2.3 Attribution of statistical products

The State Committee of the Republic of Uzbekistan on Statistics

The logo and footnotes clearly identify that information published to the public in print statistical publications, newsletters and media is produced by The State Committee on Statistics.

1.2.4 Advance notice of major changes in methodology, source data, and statistical techniques

The State Committee of the Republic of Uzbekistan on Statistics

The State Committee on Statistics notifies the public in advance about the transition to a new methodology and significant changes in existing methods and approaches. The State Committee on Statistics posts on its official website the relevant methodological guidelines explaining what changes users should expect. The expected changes are communicated to the public in articles, news and press conferences.

1.3. Ethical standards

1.3.1 Guideline for staff behavior

The State Committee of the Republic of Uzbekistan on Statistics

The Rules of Conduct for The State Committee on Statistics employees were approved. They are required to comply with a code of ethics, including the principle of confidentiality, and must not disclose any information provided to them in the performance of their assigned duties. They are informed of these obligations upon appointment. An employee of The State Committee on Statistics is obliged to conclude an agreement containing an obligation not to disclose individual data.

2. Methodology

2.1 Concepts and definitions

2.1.1 Concepts and definitions

When filling out statistical forms on financial indicators, one should be guided by the Rules for filling out financial reporting forms (reg. No. 1209 of 01.24.2003), NAS No. 21 "Chart of accounts for accounting of financial and economic activities of business entities and instructions for its application" (reg. No. 1181 of 23.10.2002). NAS No. 5 "Fixed assets", NAS No. 6 "Lease accounting" (reg. No. 1374 of 22.06.2004), Regulations on the composition of costs for the production and sale of products (works, services) and on the procedure for generating financial results (PCM RUz 05.02.1999 N 54).

In accordance with these Rules, financial statements are submitted by organizations (with the exception of budgetary organizations, insurance organizations, banks and other credit organizations) that are legal entities under the legislation of the Republic of Uzbekistan, as well as separate subdivisions owning, in economic management or operational management of property and responsible for their obligations with this property, as well as having an independent balance sheet and current account, which are taxpayers in accordance with tax legislation.

Brief description of financial indicators:

- Net proceeds from the sale of products (goods, works and services), includes proceeds from the sale of products, goods, works and services, net of taxes (value added tax, excise tax) and the cost of returned goods and finished products, buyer's discounts on sales prices.
- Profit (loss (-)) before income tax (profit) - the final financial result, revealed on the basis of accounting for all business transactions of enterprises (organizations). Represents the sum of gross profit (loss) from the sale of products (goods, works and services), other income from operating activities, income from financial activities and extraordinary profits reduced by the amount of expenses of the period, expenses on financial activities and extraordinary losses.

Gross profit (loss) from the sale of products (goods, works and services) - is defined as the difference between the net proceeds from the sale of products (goods, works and services) and the cost of goods sold (goods, works and services)

- Accounts receivable - includes long-term accounts receivable, accounts receivable from buyers and customers, subsidiaries and affiliates, advances given to personnel, advances given to suppliers and contractors, advance payments of taxes and fees to the budget, advance payments to state trust funds, and insurance, debts of founders on contributions to the authorized capital, debts of staff on other operations, other receivables.
- Accounts payable - includes long-term accounts payable, debts to suppliers and contractors, debts to subsidiaries and dependent business entities, deferred obligations for taxes and mandatory payments, advances received, debts on payments to the budget, insurance debts, debts

on payments to state trust funds , debts to founders, wage arrears, other accounts payable.

2.2 Scope

2.2.1 Scope

2.2.1.1 Scope of the data

The geographic coverage of the data includes the Republic of Karakalpakstan, 12 regions and the city of Tashkent.

General financial indicators include the following businesses and organizations:

a) large commercial enterprises;

b) small businesses and microfirms;

Legal entities that are commercial organizations under the legislation of the Republic of Uzbekistan, as well as their separate subdivisions, owning, in economic management or operational management of property and are responsible for their obligations with this property, as well as having an independent balance sheet and current account, which are taxpayers in accordance with with tax legislation.

2.2.1.2 Exceptions to coverage

For small enterprises and microfirms, only legal entities are considered.

2.2.1.3 Unrecorded activity

The shadow economy is not taken into account.

2.3 Classification/sectorization

2.3.1 Classification/sectorization

The breakdown by type of activity is carried out in accordance with the Classifier of Economic Activities of the Republic of Uzbekistan (OKED rev. 2), the equivalent of the Classification of Economic Activities within the European Union (NACE rev. 2).

The main unit of account is an institutional unit.

2.4 Basis for recording

2.4.1 Valuation

Key financial indicators are recorded at actual prices.

2.4.2 Recording basis

In accordance with accounting legislation, financial indicators in statistical reports are reflected on an accrual basis.

2.4.3 Grossing/netting procedures

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3. Accuracy and reliability

3.1 Source data

3.1.1 Source data collection programs

A comprehensive and constantly updated register of enterprises (the Unified State Register of Enterprises) serves as the basis for conducting statistical activities, operating in accordance with the Cabinet of Ministers Resolution No. 274 of September 25, 2012 "On Approval of the Regulation on the Unified State Register of Enterprises" and Resolution of the Cabinet of Ministers No. 66 of February 9, 2017 "On measures to implement the resolution of the President of the Republic of Uzbekistan of October 28, 2016 N PP-2646" On improving the system of state registration and registration of business entities "

The procedures for maintaining a business register are compliant (including adding new units, deleting no longer existing units and keeping records of mergers and changes in ownership). The raw data is continually analyzed to ensure the comprehensive nature of the data collection program. The reporting forms are periodically revised to take into account the changed circumstances.

The main source of financial indicators is the forms of financial statements.

The financial indicators of the official statistical reporting must correspond to those of the financial statements.

3.1.2 Source data definitions, scope, sectorization, classifications, valuation, and time of recording

Formation of basic data corresponds to the accounting and reporting period. All indicators by type of activity are identical.

In accordance with these Rules, financial statements are submitted by organizations (with the exception of budgetary organizations, insurance organizations, banks and other credit organizations) that are legal entities under the legislation of the Republic of Uzbekistan, as well as separate subdivisions owning, in economic management or operational management of property and responsible for their obligations with this property, as well as having an independent balance sheet and current account, which are taxpayers in accordance with tax legislation.

3.1.3 Source data timeliness

The collection and dissemination of data is governed by the Official Statistical Works Program.

3.2 Assessment of source data

3.2.1 Source data assessment

The data received from enterprises is analyzed, undergoes mandatory control and verification not

only at the level of district, regional statistics departments, but also at the State Statistics Committee. If errors in registration, classification, indicators are detected, the information must be clarified with the respondents.

Source data are analyzed for comparability with other relevant data sources.

3.3 Statistical techniques

3.3.1 Source data statistical techniques

The mandatory nature of the information provided by the respondents is determined by the Law of the Republic of Uzbekistan "On Official Statistics".

When filling out statistical forms on financial indicators, one should be guided by the Rules for filling out financial reporting forms (reg. No. 1209 of 01.24.2003), NAS No. 21 "Chart of accounts for accounting of financial and economic activities of business entities and instructions for its application" (reg. No. 1181 of 23.10.2002). NAS No. 5 "Fixed assets", NAS No. 6 "Lease accounting" (reg. No. 1374 of 22.06.2004), Regulations on the composition of costs for the production and sale of products (works, services) and on the procedure for generating financial results (RCM RU 05.02.1999 N 54).

3.3.2 Other statistical procedures

3.4 Data validation

3.4.1 Validation of intermediate results

The report data is regularly compared. Possible differences in data are analyzed and, if necessary, compared with data from industry departments.

3.4.2 Assessment of intermediate data

Possible inconsistencies in key intermediate data are analyzed and measures to eliminate data inconsistencies are analyzed.

3.4.3 Assessment of discrepancies and other problems in statistical outputs

Financial indicators are compared with the data of the financial statements of the State Tax Committee database; if discrepancies are detected, changes are made before the data is disseminated.

3.5 Revision studies

3.5.1 Revision studies and analyses

The annual financial figures are based on the data in the annual report. As a result of the transition to the OKED classification (2nd revision) in 2016, the annual financial indicators were recalculated from 2010 to 2015.

4. Practical suitability

4.1 Periodicity and timeliness

4.1.1 Periodicity

The frequency of dissemination of financial indicators is determined by the Program of Official Statistical Works.

4.1.2 Timeliness

Annual financial indicators are disseminated no later than 6 months after the reporting period.

4.2 Comparability

4.2.1 Internal comparability

The financial results are not revised once they are circulated.

4.2.2 Time comparability

As a result of the transition to the OKED classification (2nd edition) in 2016, the annual financial indicators were recalculated from 2010 to 2015.

4.2.3 Comparability between sectors or areas

4.3 Data revision

4.3.1 Data revision schedule

Annual statistics are updated within the time frame provided for in the Official Statistical Works Program.

4.3.2 Designation of preliminary and / or revised data as such

The financial indicators may be preliminary in nature and subsequently be revised, the annual figures are final and not revised.

4.3.3 Dissemination of the results of the study and analysis of data revisions

5. Accessibility

5.1 Data

5.1.1 Statistical presentation

Data on financial indicators are provided online and in electronic form to users through the publications "Socio-economic situation of the Republic of Uzbekistan", "Statistical review of the Republic of Uzbekistan", "The Republic of Uzbekistan in figures", etc.

5.1.2 Means and form of data dissemination

5.1.2.1 In print form - New issues

The data is disseminated to users in printed form through the publications of the State Statistics Committee of the Republic of Uzbekistan: "Socio-economic situation of the Republic of Uzbekistan", "Statistical review of the Republic of Uzbekistan", "The Republic of Uzbekistan in figures", etc.

5.1.2.2 Hard copy - Monthly bulletin

Not available.

5.1.2.3 Hard copy - Quarterly bulletin

Not available.

5.1.2.4 Hard copy - Annually bulletin

Not available.

5.1.2.5 Hard copy - Other

Tables for special user requests.

5.1.2.6 Electronic - On-line bulletin or data

Electronic press release quarterly

5.1.3. Advance release calendar

5.1.4 Simultaneous release

5.1.5 Dissemination on request

Specific details are available upon request. According to the Law of the Republic of Uzbekistan

"On Official Statistics", the Regulation "On the State Committee of the Republic of Uzbekistan on Statistics", the Regulation on the organization of work on the preparation and dissemination of statistical information and other regulatory documents, statistical data are provided to users upon their request in the prescribed manner. Dissemination of statistical information is carried out by providing, upon written request of legal entities or individuals, in the form of printed or electronic tables, statistical compilations, bulletins, express information, as well as in accordance with the agreements of the parties on information interaction.

5.2 Metadata

5.2.1 Dissemination of documentation on concepts, scope, classifications, basis of recording, data sources, and statistical techniques

Clarifications on filling out the forms of official statistical reporting are published on the State Statistics Committee website.

5.3. Assistance to users

5.3.1 Dissemination of information on contact points

9. Plans

9.1 Recent

9.1.1 Plans for improvement - Recent improvements

Compliance of financial indicators with modern international standards.
Improvement of tools (forms and questionnaires) of official statistical observations.

9.2 General

9.2.1 Plans for improvement - Short-term

Integration of financial statements of the tax committee.

9.2.2 Plans for improvement - Medium-term

Preparation of analytical data on financial indicators and placement on the State Statistics Committee website (www.stat.uz).

9.3 Financial

9.3.1 Plans for improvement - TA/financing needs - Short-term

Funding is provided under the annual Program of Official Statistical Works.

9.3.2 Plans for improvement - TA/financing needs - Medium-term

Funding is provided under the annual Program of Official Statistical Works.

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