

UZBEKISTAN
Metadata
Financial indicators of enterprises and organizations

0. PREREQUISITES

A. 0.1 Legal environment

0.1.1 Responsibility for collecting, processing, and disseminating statistics

State Committee of the Republic of Uzbekistan on Statistics

The State Statistics Committee (SSC) is operating independently under the Law on "State Statistics" of the Republic of Uzbekistan, dated December 12, 2002, amended in 2012, which regulates relations in the sphere of organization of state statistics work, defines powers of state statistics agencies and creates a normative basis for maintaining the uniform system of statistical information.

In September 2017, a new Statute on the State Statistics Committee of the Republic of Uzbekistan has been introduced to specifying the mandate, the functions and the structure of the SSC, which shall be the principal data collecting, processing, analyzing and dissemination agency responsible for co-coordinating, monitoring and supervising the National Statistical System. Its functions include the provision of a uniform statistical methodology corresponding to international standards.

The SSC, like other State statistics agencies performing statistical work, shall have the right, within the limits of their powers, to request and obtain state statistical reports, administrative accounting data, and other data necessary for the conduct of state statistical observations, as well as explanations appended to the reports from other offices.

According to the presidential decree Nr.5054, dated December 12, 2017, economic and financial data in the country should be compliant and coordinated under the IMF GDDS system.

0.1.2 Data sharing and coordination among data producing agencies

State Committee of the Republic of Uzbekistan on Statistics

According to the Article 9 of the Law on Statistics, State statistics agencies shall perform statistical work in interaction with other state bodies in fulfillment of the Program of State Statistical Works. State statistics agencies permit other state agencies and legal entities to perform separate actions concerning their powers in accordance with the procedure established by the legislation. Other state agencies and legal entities shall conduct statewide statistical observations according to the Program of State Statistical Work, as well as departmental statistical observations according to the forms coordinated with the authorized state statistics agency. The data of departmental statistical observations shall be submitted to

the authorized state statistics agency at its request. In addition, the Statistics Council, a collegial advisory body, ensures coordination on problems associated with the development, functioning and coordination of state statistics under the authorized state statistics agency. The Statistics Council may appoint expert commissions to examine separate matters of state statistics. Experts may be invited to meetings of the Statistical Council and the expert commissions, and representatives of ministries, state committees and departments may be heard on matters of state statistics. The composition of the Statistical Council shall be approved by the President of the Republic of Uzbekistan.

0.1.3 Confidentiality of individual reporters' data

State Committee of the Republic of Uzbekistan on Statistics

Under the Article 7 of the Law on State Statistics, State statistics agencies shall be obliged to ensure confidentiality of individual statistical data, preservation of state secrets and trade secrets of legal entities and anonymity of data regarding individuals. In addition, the Statute of the State Statistics Committee of the Republic of Uzbekistan (Sep.2017) stipulates that the SSC shall take security measures to prevent confidentiality issues (art. 13.c, §15), including on bank secrecy (13.c, §11). Lastly, according to the Article 5 of the Law on State Statistics, interference by state agencies and local public authorities in the state statistics activities shall not be permitted.

The employees of SSC must follow a Code of Ethics, including an oath of secrecy, not to disclose any information availed to them while carrying out their duties as assigned to them. They are informed of duties upon appointment. Each employee of the SSC is required to sign a contract which requires him not to disclose such data.

A. 0.2 Resources

0.2.1 Staff, facilities, computing resources, and financing (Encouraged)

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

The number of employees is sufficient for carrying out the tasks related to forming the statistical data on a survey of the business environment and statistics on the development of entrepreneurship.

All employees have a higher economic education and undergo training at least once every two years in the Institute for Staff Retraining and Statistical Researches under the State committee of the Republic of Uzbekistan on statistics.

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

The financial resources stipulated by the Programme of State Statistical Works are sufficient for carrying out works on entrepreneurship statistics.

INTEGRITY

1.1 Professionalism

1.1.1 Impartiality of statistics

State Committee of the Republic of Uzbekistan on Statistics

According to the Law on Statistics (Article 4), the basic principles of the State Statistics include accuracy, objectivity and impartiality. In addition, the Statute of the State Statistics Committee of the Republic of Uzbekistan (art. 13 c., §6) stipulates that the principles of the SSC should include impartiality.

1.1.2 Selection of sources, methodology, and modes of dissemination

State Committee of the Republic of Uzbekistan on Statistics

According to the Law on Statistics (Article 15), statistical data shall be used for state and scientific purposes, for informing the public, ensuring rights, freedoms and lawful interests of users. Primary statistics obtained by state statistics agencies from legal persons, their representations and branches, natural persons, including individual businessmen, shall be used for statistical purposes only for the preparation of summary statistical indicators and shall be published in summary and anonymous form. Statistics that contain the state and trade secrets shall be submitted in the manner prescribed under law.

1.1.3 Commenting on erroneous interpretation and misuse of statistics

State Committee of the Republic of Uzbekistan on Statistics

The SSC can, on ad-hoc basis, comment on erroneous interpretation and misuse of statistics

1.2 Transparency

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

State Committee of the Republic of Uzbekistan on Statistics

According to the Law on Statistics (Article 4), the basic principles of the state statistics include accessibility, transparency and openness. The terms and conditions for statistical collection, processing and dissemination are incorporated into Uzbekistan's laws and resolutions dealing with statistics. These legislative measures are on the websites and thus accessible to the public. Thus, the *Law on State Statistics Committee (2002)* and Resolution Number 368 are posted on the Committee's website (www.stat.uz). The *Law* is also reproduced in the Bulletin of Oliy Majalis (Parliament), and included in the data base on laws and regulations (www.norma.uz), as well as that of the Ministry of Justice accessible on the address www.Lex.uz.

1.2.2 Internal governmental access to statistics prior to release

State Committee of the Republic of Uzbekistan on Statistics

The government has no access to SSC data prior to their release. The State statistics Committee are independent in the dissemination of statistical data. Interference by state agencies shall not be permitted (cf. Article 5 of the Law on Statistics). Only the Chairman of the Committee has access to statistics prior to release.

1.2.3 Attribution of statistical products

State Committee of the Republic of Uzbekistan on Statistics

Data released to the public are clearly identified by the data producing agency (logo and footnotes).

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

State Committee of the Republic of Uzbekistan on Statistics

Before a move to a new methodology, the SSC provides to the public advance notice when major changes are introduced in methodology and statistical techniques. The SSC posts on its website a relevant methodological note explaining what changes users should expect.

2. METHODOLOGY

2.1 Concepts and definitions

2.1.1 Concepts and definitions (Required)

When filling out statistical forms for financial indicators, you should be guided by the Rules for filling out financial reporting forms (reg. №1209 от 24.01.2003г.), National Accounting Standards №21 “Chart of accounts for the accounting of financial and economic activities of economic entities and instructions for its use” (reg. №1181 от 23.10.2002 г.). National Accounting Standards №5 «Fixed assets», National Accounting Standards №6 «Lease accounting» (reg. № 1374 dated 22.06.2004 г.), Regulation on the composition of the costs of production and realization of products (works, services) and on the procedure of forming financial results (Corrective Action Plan of the Republic of Uzbekistan dated 05. 02. 1999 г. N 54).

In accordance with these Rules, the financial accounting is submitted by organizations (with the exception of budgetary organizations, insurance organizations, banks and other credit organizations), which are legal entities under the legislation of the Republic of Uzbekistan, as well as by separate divisions, having in ownership, under the

economic jurisdiction or operations management the property and responsible for their obligations with this property, as well as having their independent balance and settlement account, who are taxpayers in accordance with tax legislation.

Brief description of financial indicators:

- **Net revenue from sales of products (goods, works and services)** includes revenue from sales of products, goods, works and services, net of taxes (value added tax, excise tax) and the cost of returned goods and finished products, customer discounts on selling prices.

- **Profit (loss (-)) before paying income tax (profit)** - the final financial result identified on the basis of the accounting of all business transactions of enterprises (organizations). Represents the amount of gross profit (loss) from the sale of products (goods, works and services), other income from main activities, income from financial activities and extreme profit reduced by the amount of expenses of the period, expenses for financial activities and extreme losses.

Gross profit (loss) from the sale of products (goods, works and services) – defined as the difference between net revenue from sales of products (goods, works and services) and prime cost of sold products (goods, works and services).

- **Debtor indebtedness** - includes long-term debtor indebtedness, indebtedness of buyers and ordering customers, affiliated and dependent business companies, advance payments given to staff, advance payments given to suppliers and contractors, advance payments on taxes and fees to the budget, advance payments to state special purpose fund and on insurance, indebtedness of founders on contributions to the authorized capital, indebtedness of staff on other operations, other debtor indebtednesses.

- **Credit indebtedness** - includes long-term credit indebtedness, indebtedness to suppliers and contractors, indebtedness to subsidiary and dependent business companies, deferred liabilities on taxes and compulsory payments, obtained advances, arrears on payments to the budget, indebtedness on insurance, arrears on payments to state special purpose funds, indebtedness to establishers, indebtedness on payment for labour, other credit indebtednesses.

2.2 Scope

2.2.1 Scope (Required)

2.2.1.1 Scope of the data

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

General financial indicators include the following enterprises and organizations:

- a) large commercial enterprises;
- b) small enterprises and micro-firms;

Legal entities that are commercial organizations under the law of the Republic of Uzbekistan, as well as their separate subdivisions that have in ownership, under the economic jurisdiction or in operative administration the property and responsible according to their obligations with this property, as well as having their independent

balance and settlement account, who are taxpayers in accordance with tax legislation.

2.2.1.2 Exceptions to coverage

For small enterprises and micro-firms 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 (Required as relevant to data category)

The breakdown by types of activities is carried out in accordance with the Classifier of Types of Economic Activity of the Republic of Uzbekistan (CCEA ed.2), equivalent of the Classification of Economic Activities within the framework of the European Union (NACE-ed2).

The main unit of account is an institutional unit.

2.4 Basis for recording

2.4.1 Valuation (Required as relevant to data category)

Main financial indicators are taken into consideration at actual prices.

2.4.2 Recording basis (Required as relevant to data category)

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

2.4.3 Grossing/netting procedures (Encouraged)

3. ACCURACY AND RELIABILITY

3.1 Source data

3.1.1 Source data collection programs (Required)

A comprehensive and constantly updated business register is used as the basis for maintaining the statistical activities (unified state register of enterprises), acting in accordance with the resolution of the cabinet of ministers № 274 dated september 25, 2012 “on approval of the regulation on the unified state register of enterprises” and the regulation of the cabinet of ministers № 66 dated february 9, 2017 "on measures for realizing the resolution of the president of the republic of uzbekistan dated october 28, 2016 № 2646 "on improving the system of state registration and registration of business entities."

The procedures for maintaining the business register meet the requirements (including the addition of new units, excluding units, which have ceased their existence, and maintaining a record of mergers and changes in ownership). The initial data is constantly analyzed to ensure the complex nature of the data collection programme. The reporting forms are periodically reviewed in order to take into account the changed circumstances.

The main source of financial indicators are financial reporting forms.

The financial indicators of state statistical reporting must comply with similar indicators of financial reporting.

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

The formation of main data corresponds to the accounting and reporting period. All indicators by types of activity are identical.

In accordance with these Rules, the financial reporting is submitted by organizations (with the exception of budgetary organizations, insurance organizations, banks and other credit organizations), which are legal entities under the legislation of the Republic of Uzbekistan, as well as by separate subdivisions having in ownership, under the economic jurisdiction or in operative administration the property and responsible according to their obligations with this property, as well as having an independent balance and settlement account, which are taxpayers in accordance with the tax legislation.

3.1.3 Source data timeliness (Encouraged)

The procedure for collecting and disseminating data is regulated by the Programme of state statistical works.

3.2 Assessment of source data

3.2.1 Source data assessment (Encouraged)

The data received from enterprises is analyzed, undergo obligatory control and checking not only at the level of district and regional Departments of statistics, but also in the State committee on statistics. When the errors in registration, classification and indicators are detected, the information must be clarified with the respondents.

The initial data is analyzed for the purpose of comparability with other relevant data sources.

3.3 Statistical techniques

3.3.1 Source data statistical techniques (Required as relevant to data category)

The obligatory nature of the information provided by respondents is determined by the Law of the Republic of Uzbekistan «On the state statistics».

When filling out statistical forms for financial indicators, you should be guided by the Rules for filling out financial reporting forms (reg. №1209 dated 24.01.2003), National Accounting Standards №21 “Chart of accounts for the accounting of financial and economic activities of economic entities and instructions for its use” (reg. №1181 dated 23.10.2002). National Accounting Standards №5 «Basic assets», National Accounting Standards №6 «Lease accounting» (reg. № 1374 dated 22.06.2004), Regulation on the composition of the costs for production and sales of products (works, services) and on the procedure of forming financial results (Corrective Action Plan of the Republic of Uzbekistan dated 05.02.1999 N 54).

3.3.2 Other statistical procedures (Required as relevant to data category)

3.4 Data validation

3.4.1 Validation of intermediate results (Encouraged)

The report data is regularly compared. The possible differences in the data are analyzed and, if necessary are compared with the data of sectoral departments.

3.4.2 Assessment of intermediate data (Encouraged)

The possible discrepancies in key intermediate data and measures for eliminating data discrepancies are analyzed.

3.4.3 Assessment of discrepancies and other problems in statistical outputs (Encouraged)

The financial indicators are compared with the data of financial reporting of the State Tax Committee's base, if discrepancies are detected before the data is disseminated, changes are made.

3.5 Revision studies

3.5.1 Revision studies and analyses (Encouraged)

The annual financial indicators are based on annual report data. As a result of the transition to the classification of Common Classifier of Economic Activity (the 2nd edition) of 2016, the annual financial indicators were recalculated from 2010 to 2015.

4. SERVICEABILITY

4.1 Periodicity and timeliness

4.1.1 Periodicity (Required)

The periodicity of disseminating financial indicators is determined by the Programme of State Statistical Works.

4.1.2 Timeliness (Required)

The annual financial indicators are disseminated not later than in 6 months after the reporting period.

4.2 Consistency

4.2.1 Internal consistency (Required as relevant to data category)

The financial indicators are not revised after being disseminated.

4.2.2 Temporal consistency (Encouraged)

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

4.2.3 Intersectoral and cross-domain consistency (Encouraged)

4.3 Revision

4.3.1 Revision and/or update schedule (Required)

The annual statistical data is updated within the time periods stipulated by the Programme of State Statistical Works.

4.3.2 Identification of preliminary and/or revised/updated data (Required)

The financial indicators can have a preliminary nature and subsequently can be revised, the annual ones are final and are not revised.

4.3.3 Dissemination of revision studies and analyses (Encouraged)

5. ACCESSIBILITY

5.1 Data

5.1.1 Statistical presentation (Required)

The data on financial indicators is provided online and in electronic form to users through the publications: “The socio-economic position of the Republic of Uzbekistan”, “The statistical survey of the Republic of Uzbekistan”, “The Republic of Uzbekistan in figures”, etc.

5.1.2 Dissemination media and format (Required)

5.1.2.1 Hard copy - New release

The data is disseminated to users in printed form through the publications of the State committee of the Republic of Uzbekistan on statistics: “The socio-economic position of the Republic of Uzbekistan”, “The statistical survey of the Republic of Uzbekistan”, “The Republic of Uzbekistan in figures”, etc.

5.1.2.2 Hard copy - Weekly bulletin

There are no.

5.1.2.3 Hard copy - Monthly Bulletin

There are.

5.1.2.4 Hard copy - Quarterly bulletin

There are.

5.1.2.5 Hard copy - Other

Tables upon special users' requests.

5.1.2.6 Electronic - On-line bulletin or data

The electronic press release - quarterly.

5.1.2.7 Electronic - Other

Quarterly and annually, the data is presented in a form of electronic spreadsheets - to governmental bodies and other users upon their request.

5.1.5 Dissemination on request (Encouraged)

The specific details may be available upon request. According to the Law of the Republic of Uzbekistan “On state statistics”, the Regulation “On the State committee of the Republic of Uzbekistan on statistics”, Regulations of organizing works on the preparation and dissemination of statistical information and other regulatory documents, the statistical data is presented to users upon their request in the prescribed manner. The dissemination of statistical information is carried out by providing upon written request of legal or physical entities in the form of printed or electronic spreadsheets, statistical compilations, bulletins, express information, as well as in accordance with 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 (Required)

The explanations on filling out the state statistical reporting forms are published on the site of the State committee on statistics.

9. PLANS

9.1 Recent

9.1.1 Plans for improvement - Recent improvements

The compliance of financial indicators with modern international standards.
The improvement of tools (forms and questionnaires) of state statistical observations.

9.2 General

9.2.1 Plans for improvement - Short-term

The integration of the financial reporting of the Tax Committee.

9.2.2 Plans for improvement - Medium-term

The preparation of analytical data on financial indicators and placing on the (www.stat.uz) site of the State committee on statistics.

9.3 Financial

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

The financing is provided within the framework of the annual Programme of State Statistical Works.

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

The financing is provided within the framework of the annual Programme of State Statistical Works.

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