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

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№321

**Methodology for compiling the account of other changes in the volume of assets**

**Chapter 1. General provisions**

1. The methodology for compiling an account of other changes in the volume of assets (hereinafter - the Methodology) refers to a statistical methodology formed in accordance with international standards and approved in accordance with the Law of the Republic of Kazakhstan dated March 19, 2010 ["](http://adilet.zan.kz/rus/docs/Z100000257_#z0) On State Statistics".
2. This Methodology is intended for use by the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan when compiling an account of other changes in the volume of assets in accordance with international standards and is used for the purposes of the System of National Accounts.
3. The purpose of this Methodology is to describe the algorithm for compiling the account of other changes in the volume of assets, the definition of asset flows associated with extraordinary, unforeseen events, changes in classification, and other flows that are not transactions.
4. The account for other changes in the volume of assets (hereinafter - Account) shows significant changes in the value and structure of items for the period between the opening and closing balance sheets of assets and liabilities.
5. The account reflects the magnitude of changes in the value of assets due to causes that exclude transactions between institutional units and price changes (the results of which are reflected in the capital account and the revaluation account).

**Chapter 2. Formation of an account of other changes in the volume of assets**

1. The account includes six separate categories of changes in the value of assets according to the reasons for the changes. The form of the account of other changes in the volume of assets is given in the appendix to this Methodology.
2. The information base for the formation of the Account is:
3. official statistical information;
4. administrative data of central government bodies.
5. In the first category:

The economic emergence of assets are grouped into the following types of assets:

1. produced non-financial assets;
2. non-produced non-financial assets.
3. The assessment of the economic emergence of natural resources is carried out for minerals and groundwater.
4. The economic emergence of minerals occurs as a result of the discovery of new deposits suitable for exploitation, discovered during systematic scientific exploration, surveys or accidental discoveries of reserves.
5. The valuation of the economic occurrences of minerals and groundwater is calculated using the following formula:

, (1)

where:

- the valuation of the economic emergence of asset n;

– economic emergence of asset n in physical terms;

- the price of asset n.

1. In the absence of official statistical information on prices for minerals, exchange quotations for non-ferrous and precious metals are used. Groundwater extraction tax rates are applied as the price for groundwater assessment.
2. In the second category:

the economic disappearance of non-produced non-financial assets reflects the depletion of natural resources and other economic disappearances of natural resources, contracts, leases, licenses, goodwill and marketing assets. Economic extinction is reflected by negative entries on the left side of the account.

1. Natural resource depletion covers the decrease in the value of mineral reserves as a result of the physical extraction and depletion of assets.
2. The valuation of the economic disappearance of minerals and groundwater is carried out according to formula (1).
3. Third category:

extraordinary losses are the result of significant, isolated and identifiable events that result in the destruction of a substantially large number of assets. Such events include earthquakes, volcanic eruptions, tsunamis, exceptionally severe hurricanes, droughts and other natural disasters, military operations, uprisings and other political events, man-made disasters such as spills of toxic substances or the release of radioactive substances into the air.

1. Losses of financial assets due to the events described are less common. Extraordinary losses include the accidental destruction, as a result of a natural disaster, of cash or securities bearing evidence of ownership.
2. Fourth category:

uncompensated confiscations arising from the seizure of assets by government bodies or other institutional units from other institutional units, without full compensation, for reasons not related to the payment of taxes, fines. When offsetting a mismatch in the value of the asset, the difference is recorded as an increase in the assets of the institutional unit that made the withdrawal and as a reduction in the assets of the institutional unit that loses the asset.

1. The deprivation of the debtor of the pledged property and the receipt of goods in the property by creditors are not reflected in the accounts as uncompensated confiscation.
2. Fifth category:

other changes in volume not included in other items includesadjustments related to the assumption error underlying the definition of consumption of fixed capital, with an error in the rate of loss of inventories.

1. Sixth category:

reclassifications result from reclassifications of institutional units by sector and reclassifications of assets and liabilities.

1. As a source of information for compiling the account of other changes in financial assets and liabilities, publicly available data posted on the official website of the state body are used.
2. The score is based on administrative data and is an experimental work.

**Chapter 3. Purpose and content of the account of other changes in the volume of assets**

1. The main functions of the Account is to reflect:
2. the emergence and disposal of assets that are not the result of transactions (economic emergence and disappearance);
3. changes in assets caused by extraordinary, unforeseen events that affect the economic benefits derived from assets and their value;
4. changes in the classifications of institutional units, assets and in the structure of institutional units.
5. The account is built on five institutional sectors of the economy and the rest of the world. Changes in assets are recorded on the left side of the account, and changes in liabilities are recorded on the right side of the account.
6. The balancing item in the account is the change in net worth due to other changes in the volume of assets. Reflects the excess of the value of changes in assets over the value of changes in liabilities, and is calculated on the right side of the account.

Appendix

to the methodology for compiling the account of other changes in the volume of a ssets

Form of account for other changes in the volume of assets

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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Changes in assets | | | | | | | Other streams | Changes in liabilities and net worth | | | | | | |
| Total | S2 | S15 | S14 | S13 | S12 | S11 | S11 | S12 | S13 | S14 | S15 | S2 | Total |
|  |  |  |  |  |  |  | Economic Emergence of Assets |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Economic disappearance of non-produced non-financial assets |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Extraordinary losses |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Uncompensated confiscations |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Other volume changes not included elsewhere |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Changes in classification |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Total other changes in volume |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Produced non-financial assets |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Non-produced non-financial assets |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Financial assets/liabilities |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Economic Emergence of Assets |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Economic disappearance of non-produced non-financial assets |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Extraordinary losses |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Uncompensated confiscations |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Other volume changes not included elsewhere |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Changes in classification |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Total other changes in volume |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Produced non-financial assets |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Non-produced non-financial assets |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Financial assets/liabilities |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | B.10.2 Change in net worth due to other changes in the volume of assets |  |  |  |  |  |  |  |

Source 2008 SNA.

Note.

S11 - non-financial corporations; S12 - financial corporations; S13 - public administration; S14 - households; S15 - non-profit organizations serving households; S2 is the rest of the world.