Improvement of Approaches to Calculation of Indicators of Efficiency of State Regulation and Development of Small and Medium-Sized Enterprises in the Regions of the Russian Federation

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Abstract: The article determines the high, medium, and low degree of influence of specific measures of state support. Based on the results of correlation and regression analysis of the degree of influence of business support measures on the number of small and small and medium-sized enterprises in the regions of the Russian Federation after a year of implementation of these programs. This article shows the high, medium, and low degree of influence of specific measures of state support. It is revealed that a significant share of funding for small and medium-sized enterprises support programs in the Russian Federation in 2022 was aimed at the popularization of entrepreneurship and acceleration of small and medium-sized enterprises. The authors, based on the study of the methodology of calculation of each of the eight indicators, which are currently used to assess the effectiveness of programs for the development of small and medium-sized businesses. They substantiate the need and reasons for replacing some indicators with new ones.

1 INTRODUCTION

Over the past decades, Russian entrepreneurship has developed and become a full-fledged pillar of the country's economic development. It has proven its ability to be a driver in certain sectors of the economy, as well as to adapt and survive various crisis processes and phenomena in the economy. Today, small and medium-sized businesses play a key role in the economy, contributing to GDP growth, job creation, introduction of innovations, improvement of the investment climate, and increasing the competitiveness of regions. Therefore, ensuring the competitive functioning of this sphere of the country's economy today is an extremely important task, and the direction of improving the process of state support for entrepreneurship in the context of economic sanctions is the highest priority at all levels of public administration.

The purpose of this paper is to study the methods of calculation of eight key indicators used to assess the effectiveness of development programs for small and medium-sized enterprises, to identify the need and justify the reasons for replacing some of them with new indicators.

2 MATERIALS AND METHODS

To determine the effectiveness of state regulation and development of small and medium-sized businesses in the regions of the Russian Federation. It is necessary to assess the degree of impact of business support measures on the number of small and medium-sized businesses in the regions of the Russian Federation after a year of implementation of these programs. Since only by conducting such an assessment it is possible to objectively evaluate the effectiveness of these measures, which allows us to

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determine how successfully the programs of business support cope with the set goals and objectives.

Evaluation of the effectiveness of state regulation and development of small and medium-sized businesses in the regions of the Russian Federation allows us to see the long-term results and consequences of the measures taken. This is emphasized in their works by such economists as: E.A. Bezugly, V.V. Tkachenko, V.L. Mikhailikov, S.V. Gurash, T.T. Nguyen, M.H. Do, S.A. Korobov, V.O. Moseyko, V.S. Epinina and others. Some changes in the business environment can only increase over time, so it is important to study their impact on the long term.

According to A.V. Kolchugina, N.N. Levkina, R.S. Parmanova, S.A. Ilasheva, A.Y. Yesbolova, A.A. Kazhmuhametova, A.S. Dajrabaeva, A. Venancio, F. Chowdhury, the results of this assessment help public authorities to develop more effective strategies to support small and medium-sized enterprises in the future. Understanding what works well and what needs improvement helps to adjust support programs to achieve better results.

Studying the dynamics of small and medium-sized enterprise performance after the implementation of support measures allows public authorities to identify trends in the development of the entrepreneurial environment in the regions, which helps to determine successful models of support and use them in other regions.

Evaluation after a certain period of time provides transparency and accountability to the society and those interested in supporting entrepreneurship regarding the effectiveness of the use of public resources.

The study of the published literature on this problem allows us to identify the main reasons why entrepreneurs cannot take advantage of support measures from government agencies in the conditions of foreign economic sanctions. According to studies O.M. Aliev, D.M. Ibragimova, N.V. Lazareva, E.N. Kushch, A.E. Gerasimova, the main factors are insufficient awareness of available support tools, distrust in government programs, insufficient financial assistance, as well as doubts about the effectiveness of the state economic policy. Other researchers (M.V. Antyushin, I.V. Guskova, N.E. Serebrovskaya; S.V. Terebova, K.A. Ustinova) also highlight reasons such as insufficient understanding of available support programs, lengthy procedure for preparing the necessary documents to receive support, complicated and confusing reporting after receiving support, strict checks on the targeted use of funds, as well as dissemination of information about negative experiences of interaction with the state by other entrepreneurs.

Statistical data from the Federal State Statistics Service (Rosstat) of the Russian Federation were used for the analysis.

In the process of the study, methods of statistical data processing were used, including comparative and correlation analysis. The methodological basis of the research includes the methods of system, problem, structural and functional analysis, as well as the graphical method and the method of formalization..

3 RESULTS

The importance of strategic planning tools is conditioned by the dual nature of the planning process, which, unambiguously, significantly complicates the management processes of business entities within specific territories. The duality of the planning process consists in the fact that, on the one hand, the economic activities of business entities within specific territories are influenced by state management bodies. On the other hand, these business entities are managed by their own management bodies. The desire for autonomy in management is constantly competing with the need to comply with various norms and rules that determine the territorial vectors of socio-economic development. The plans of functioning and development of business entities may often not coincide with the plans of socio-economic development of the respective territories. An important task of the state bodies of economic management in this regard is to ensure the conditions of conjugation of the interests of business entities and territorial authorities of the corresponding level.

Next, we will consider in detail the state support measures within the framework of federal and regional programs to support subjects of small and medium-sized entrepreneurship.

Let us analyze the financing of small and medium-sized enterprises support programs in the Russian Federation in 2022 (see Figure 1).

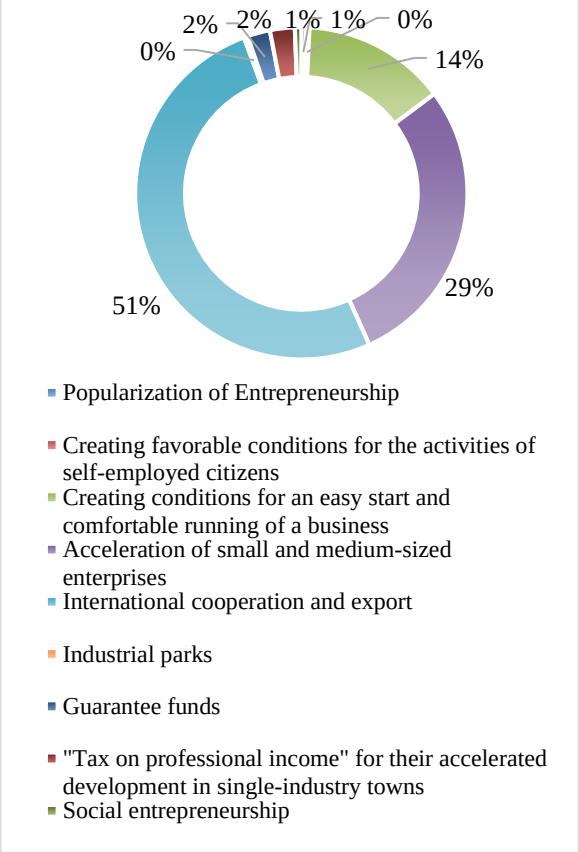

Figure 1: Share of financing of small and medium-sized enterprises support programs in the total financing of these programs in the Russian Federation, 2022. Source: author's calculations.

The data of Fig. 1 clearly demonstrate the difference in funding between the programs for the development of small and medium-sized enterprises. It can be seen that a significant share of funding is directed to the federal projects «Popularization of Entrepreneurship» and «Acceleration of small and medium-sized enterprises».

Let's conduct correlation and regression analysis. The indicator «Number of small and medium-sized enterprises as of January 2023» acts as the resulting sign (Y), and as factor attributes – the amount of financial resources under federal and regional programs to support entrepreneurship as of January 2022:

-X1 – implementation of a program to support small and medium-sized businesses and individuals applying the special tax regime «Professional Income Tax» for their accelerated development in single-industry towns;

-X2 – ensuring access of small and medium-sized businesses to export support;

-X3 – federal project «Popularization of Entrepreneurship»;

-X4 – special tax regime «Tax on professional income», in the centers «My Business»;

-X5 – funds of the state (municipal) microfinance organization;

-X6 – regional guarantee obligations;

-X7 – project «Acceleration of small and medium-sized enterprises».

The initial data were chosen to better assess the degree of impact of business support measures on the number of small and medium-sized enterprises in the regions of the Russian Federation after one year of implementation of these programs (see Table 1).

Table 1: Correlation indicators between the considered resultant and factor attributes.

	Y	X1	X2	X3	X4	X5	X6
Y	1,00	-	-	-	-	-	-
X1	0,20	1,00	-	-	-	-	-
X2	0,54	0,36	1,00	-	-	-	-
X3	0,79	0,21	0,69	1,00	-	-	-
X4	0,75	0,25	0,76	0,94	1,00	-	-
X5	0,13	0,29	0,21	0,05	0,11	1,00	-
X6	0,39	0,08	0,26	0,35	0,43	0,43	1,00
X7	0,36	0,36	0,43	0,34	0,40	0,07	0,12

Source: author's calculations.

Based on the results of correlation analysis we can assess the degree of influence of state support measures on the number of small and medium-sized enterprises in the Russian Federation (see Table 2).

Table 2: The degree of influence of state support measures on the number of small and medium-sized enterprises in the Russian Federation.

State support measure	**Degree influence**
Popularization of entrepreneurship	high
Special tax regime «Professional Income Tax»	high
Ensuring access of small and medium-sized businesses to export support	average
Acceleration of small and medium-sized enterprises	average
Regional guarantee obligations	average
Support program for small and medium-sized businesses, as well as individuals applying the special tax regime «Tax on professional income» for their accelerated development in single-industry towns.	low
Financing of a state (municipal) microfinance organization	low

Source: compiled by the authors.

The effectiveness of the programs for the development of small and medium-sized enterprises shall be assessed by the following indicators:

1. Growth of income per 1 employee of the subject of small and medium-sized entrepreneurship in comparison with the previous year (in real terms).
2. Growth of income per 1 employee of small and medium-sized businesses that received support within the framework of a federal project compared to the previous year.
3. Share of microenterprises moving to the category of small business.
4. Share of small and medium-sized businesses categorized as «medium» in the total number of small and medium-sized businesses (excluding «micro»).
5. Coverage of small and medium-sized businesses with the services of export support centers, the Moscow Export Center. Services of specialists with competencies in consulting support for exporters in the constituent entities of the Russian Federation that do not have export support centers.
6. Coverage of small and medium-sized businesses and citizens wishing to engage in entrepreneurial activity with the services of infrastructure to support small and medium-sized businesses.
7. Coverage of small and medium-sized businesses that received support measures within the framework of the federal project.
8. Increase in the expected «life expectancy» of newly created small and medium-sized enterprises, cumulative total.

Let us consider the methodology of calculation of each of the above indicators.

The indicator «Growth of income per 1 employee of the subject of small and medium-sized entrepreneurship compared to the previous year (in real terms)» is calculated by comparing the income per employee of the subject of small and medium-sized entrepreneurship at the end of the reporting year to the base year. To estimate income, tax reporting data are used, to estimate the number of employees – data on the form of calculation of insurance contributions; to take into account the inflation rate, data on the consumer price index of Rosstat are used.

In 2022, the total income of small and medium-sized enterprises, as well as the income per one small and medium-sized enterprise, increased by 49% in the Russian Federation as a whole (see Fig. 2).

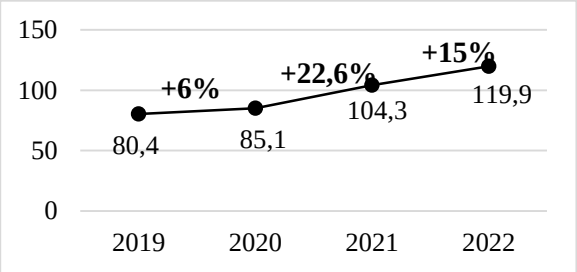

Figure 2: Dynamics of revenues of small and medium-sized enterprises in the Russian Federation, trillion rubles.
Source: author's calculations.

The level of income of employees of small and medium-sized businesses is influenced by a large number of factors, including: the effectiveness of the application of tools to stimulate employer integrity in the payment of wages (including measures of administrative and criminal liability), the level of employee competencies and labor productivity, automation and digitalization of business, competition for attracting labor resources from large businesses, and others. Increasing the impact of the above factors requires the adoption of comprehensive measures at the federal level, as well as effective interdepartmental cooperation between federal and regional executive authorities. The impact on the indicators of regional measures to support business in isolation from the above complex work is extremely insignificant.

The approach to the calculation of indicators «Growth of income per 1 employee of small and medium-sized businesses compared to the previous year (in real terms)» and «Growth of income per 1 employee of small and medium-sized businesses that received support as part of the implementation of a federal project, compared to the previous year» assumes the calculation of income per 1 employee of small and medium-sized businesses on insurance premiums, information about which is not available in open sources. Therefore, there is practically no possibility to calculate their values in the reporting period and forecast for the medium term. So we can consider the possibility of replacing these indicators with the indicator of labor productivity growth in the assessment of state support measures – the indicator Growth of revenue of small and medium-sized businesses per 1 employee.

The indicator «Share of microenterprises changing to the category of small business» is calculated as the ratio of the number of small and medium-sized enterprises that changed from the category «micro-» to the category «small» during the reporting year to the total number of small and

medium-sized enterprises of the category «micro-» at the end of the reporting year. The source of information for calculating this indicator is the Unified Register of small and medium-sized businesses, which includes information on small and medium-sized businesses, including by category (micro, small, medium). As part of the annual update, which takes place on July 10, on the basis of reports submitted by entrepreneurs at the beginning of the calendar year for the previous year, the structure of small and medium-sized enterprises in the Unified Register of Small and Medium-sized Enterprises changes. The share of enterprises from the category of micro-grows into the category of small, from «small» – into «mediumum». Thus, the calculation of this indicator is based on the available data in the Unified Register of small and medium-sized businesses for the reporting period.

According to the indicator «Share of microenterprises moving to the category of small business» we will analyze the dynamics of small and medium-sized enterprises in the Russian Federation (see Table 3).

Table 3: Structure of small and medium-sized enterprises in the Russian Federation from 2018 to 2024, thousand units.

Year	Total	of which							
		legal entities				individual entrepreneurs			
		total	of which, %				of which		
			micro	small	medium	total	micro	small	medium
2024, June	6347,0	2285,4	2082	185,1	18,3	4061,6	4032	29,2	0,4
2023	5991,4	2305,6	2104	183,9	17,7	3685,8	3657	28,4	0,4
2022	5866,5	2314,3	2111	185,6	17,7	3552,2	3525	26,8	0,4
2021	5684,3	2371,5	2164	190,1	17,4	3312,8	3286	26,5	0,3
2020	5917,1	2528,5	2314	197,8	16,7	3388,6	3362	26,3	0,3
2019	6040,5	2714,8	2473	223,3	18,5	3325,7	3298	27,4	0,3
2018	6039,2	2817,9	2559	239,0	19,9	3221,3	3193	28,0	0,3

Source: author's calculations.

As can be seen from Table 3, during the analyzed period there is an increase in the number of registered small and medium-sized enterprises in the Russian Federation, but in the period from 2020 to 2021 there is a dynamic decline in their number, which can be associated with the recurring waves of the COVID-19 pandemic and the crisis in the economy resulting from the imposed anti-Russian sanctions. However, despite this, already from 2022 the current situation acquires a positive vector up to 2024.

Let us assess the situation in 2019-2024 in more detail with the help of statistical analysis of the dynamics of small and medium-sized enterprises in the Russian Federation (see Table 4).

Table 4: Statistical analysis of the dynamics of small and medium-sized enterprises in the Russian Federation.

Year	Chain		Basis (2018)	
	growth rate	increment rate	growth rate	increment rate
2024, June	106%	6%	105%	5%
2023	102%	2%	99%	-1%
2022	103%	3%	97%	-3%
2021	96%	-4%	94%	-6%
2020	98%	-2%	98%	-2%
2019	100%	0%	100%	0%

Source: author's calculations.

After the crisis of 2020-2021, it was possible to fully restore and increase the number of small and medium-sized enterprises in comparison with 2018 by the beginning of 2024. It is also worth noting that since 2022, only positive growth has been traced, thanks to which we can conclude about the effectiveness of the state policy in the field of small and medium-sized enterprise development in the Russian Federation during the period under consideration. By April 2024, the number of small and medium-sized enterprises and the self-employed reached record highs – 6.4 million and 10 million respectively. In total, these categories account for one third of the country's employment – 28 million people. However, given the shortage of personnel, further quantitative growth of the sector is limited. State support for small and medium-sized enterprises is focused on quality development and priority industries – manufacturing, information technology, and tourism. So far, as official statistics show, new small and medium-sized enterprises are more likely to appear in the sphere of trade.

The current structure of small and medium-sized enterprises is largely due to the existing criteria for the application of various benefits and taxation systems, including for the self-employed. For example, the income limit for the application of the simplified taxation system is 200 million rubles per year. Growing enterprises, when reaching certain limits set for the «micro» category, are more likely to benefit from staying in their category and not moving to the next one.

Thus, a significant change in the structure of small and medium-sized businesses requires, first, changes in taxation conditions and other comprehensive measures to stimulate an increase in the official number of employees and revenue of enterprises.

In addition, given that the share of small enterprises in the total number of small and medium-sized businesses in the Russian Federation in the period from 2020 to 2023 ranged from 3.4% to 3.8%, and in the Volgograd region – from 2.8% to 3.2%, the established base value of 5% and the planned value of minimum growth of 1% are extremely overstated.

Micro and small enterprises are the most interested in the support measures for small and medium-sized enterprises available at the regional level. The level of needs of the majority of medium-sized enterprises exceeds the level of regional support and can be met only by federal level instruments.

These support measures are implemented in a centralized manner, the capabilities of regional authorities are limited to informing potential recipients and supporting their applications, while decisions affecting the conditions of support are made at the federal level. Such measures include financial support provided by the Federal Fund for Industrial Development, JSC «Federal Corporation for the Development of Small and Medium Enterprises» and preferential lending programs implemented through commercial banks.

For example, regional guarantee organizations provide guarantees for loans up to 25 million rubles. If the borrower's needs are greater, the guarantee support is provided by JSC «Federal Corporation for the Development of Small and Medium Entrepreneurship». Thus, out of 137 recipients of support from the Volgograd Region Guarantee Fund, only 4 small and medium-sized enterprises, i.e., 2.9%, are medium-sized enterprises. A similar distribution of support is observed in the sectoral support of industry: the majority of small enterprises are granted loans by the regional fund for the development of industry (the loan amount is up to 75 million rubles), while medium-sized enterprises are granted loans by the federal fund for the development of industry.

In addition, there is no interagency synchronization in the provision of federal support measures. For example, it is impossible to provide guarantee support for loans of the federal fund for industrial development, because the standard form of guarantee does not meet the requirements set forth in the regulations of the Ministry of Economic Development of Russia.

Thus, in the case of decomposition of the indicators «The share of micro-enterprises moving to the category of small business» and «The share of small and medium-sized enterprises categorized as «medium» in the total number of small and medium-sized enterprises (excluding «micro»)» to the constituent entities of the Russian Federation, a situation arises when the region is responsible for the indicators without being able to influence their fulfillment.

It should be noted that the number of medium-sized enterprises in the total number of small and medium-sized enterprises is 0.3% in the Russian Federation and 0.2% in the Volgograd region, and for the period from 2020 to 2023 has not changed much.

Taking into account the above, we propose to use the indicator «The number of employees employed in small and medium-sized businesses» instead of the indicators «The share of microenterprises moving to the category of small business» and «The share of small and medium-sized businesses categorized as «medium» in the total number of small and medium-sized businesses (excluding «micro»)» to assess the effectiveness of small and medium-sized businesses and the economic activity of the population in this sector.

For the indicator «Coverage of small and medium-sized businesses with the services of export support centers, the Moscow Export Center, services of specialists with competencies in consulting support for exporters in the constituent entities of the Russian Federation that do not have export support centers» the total value is calculated as the sum of the values of individual results of the federal project:

-number of small and medium-sized businesses that received the services of export support centers, the Moscow Export Center, and specialists with competencies in consulting support for exporters;

-number of small and medium-sized businesses that received services of the Russian Export Center Group with the support of export support centers;

-number of small and medium-sized businesses that received information support measures from export support centers, the Moscow Export Center, specialists with competencies in consulting support for exporters, including participation in regional

competitions «Exporter of the Year» and congress events.

The dynamics of the number of small and medium-sized enterprises of the Russian Federation that concluded export contracts with the support of export support centers is shown in Fig. 3.

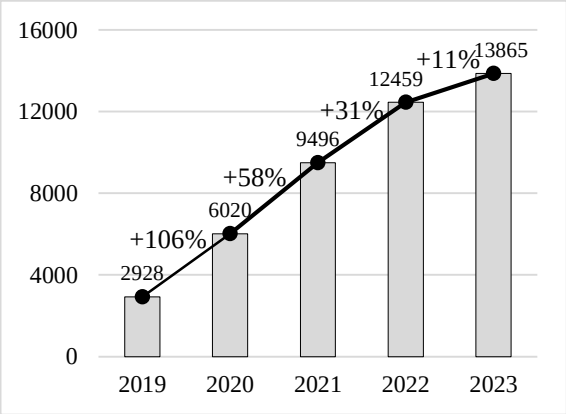

Figure 3: Dynamics of the number of small and medium-sized enterprises of the Russian Federation that concluded export contracts with the support of export support centers, cumulative total. Source: author's calculations.

The dynamics of the number of small and medium-sized enterprises of the Russian Federation that concluded export contracts with the support of export support centers from 2019 to 2023 confirms the effectiveness of the implemented support measures. We propose to supplement the value of the indicator «Coverage of small and medium-sized businesses that received support measures within the framework of the federal project» with the following wording: «including participation of small and medium-sized businesses in consulting support by telephone and other means of communication, including applications via the «Hot Line»; participation of small and medium-sized businesses in events, master classes, information events with the participation of representatives of export support centers; targeted assistance to small and medium-sized businesses in the implementation of the federal project».

The indicator «Coverage of small and medium-sized businesses and citizens wishing to engage in entrepreneurial activity, services of infrastructure to support small and medium-sized businesses» is calculated as the sum of the values of individual results decomposed by constituent entities of the Russian Federation in the relevant period, and the non-decomposed result for which the responsible executor is JSC «Federal Corporation for the Development of Small and Medium-Sized Enterprises» (due to the fact that these values are specified in the Russian Federation). For the result «Creation and development of industrial parks, business parks and techno parks for the development of production and innovation companies» the characteristic is «Number of residents – subjects of small and medium-sized businesses». The distribution of planned values of the results is carried out for the subjects of the Russian Federation, in which industrial parks, techno parks and business parks for the purpose of state support of small and medium-sized businesses (hereinafter respectively – parks, subjects of the Russian Federation) are already operating or are planned to be created (developed), taking into account:

-availability of production areas and premises in existing parks that are free to accommodate residents – subjects of small and medium-sized businesses;

-actual values of the result «Number of residents – subjects of small and medium-sized businesses» in the parks, achieved by the subjects of the Russian Federation for the period from 2019 to 2024;

-the increase in the number of residents – subjects of small and medium-sized business (until the results of the competitive selection of parks of the subjects of the Russian Federation are determined by the subjects of the Russian Federation).

For the result «Providing entrepreneurs with production and office space in premises (including in business incubators and co-working spaces) on preferential terms» the characteristic is «Number of small and medium-sized businesses that are provided with space for accommodation in organizations of infrastructure to support small and medium-sized businesses on preferential terms». The distribution of the planned values of the results by the subjects of the Russian Federation is carried out, taking into account:

-the number of newly created small and medium-sized businesses in a constituent entity of the Russian Federation at the end of the year preceding the year of implementation of the measure;

-the number of self-employed citizens in a constituent entity of the Russian Federation at the end of the year preceding the year of implementation of the measure.

The results by region will be distributed from the total value of the indicator, taking into account the coefficient reflecting the share of small and medium-sized enterprises and self-employed in the region in the total number of such entrepreneurs in the country.

For the result «Provision of services and support measures to citizens wishing to run a business and small and medium-sized businesses by organizations of infrastructure to support small and medium-sized

businesses» the characteristic is «Number of citizens wishing to run a business and small and medium-sized businesses – recipients of services». The distribution of the planned values of the results by the subjects of the Russian Federation is carried out, taking into account:

-number of small and medium-sized businesses in the constituent entities of the Russian Federation as of July 10 of the year preceding the year of implementation of the measure;

-number of unemployed citizens aged 15 to 72 in a constituent entity of the Russian Federation as of January 1 of the year preceding the year of the measure implementation;

-population in a constituent entity of the Russian Federation as of January 1 of the year preceding the year of implementation of the measure.

The results will be distributed among the constituent entities of the Russian Federation from the total value of the indicator, taking into account the coefficient reflecting the share of small and medium-sized businesses in the constituent entity of the Russian Federation in the total number of small and medium-sized businesses. Also, the share of unemployed citizens in the total population in the constituent entity of the Russian Federation.

The indicator «Coverage of small and medium-sized enterprises that received support measures within the framework of the implementation of the federal project» (federal project «Easy Start and Increase in the Duration of Small and Medium-Sized Enterprises») is calculated as the sum of the values of individual results decomposed by RF subjects in the corresponding period. The number of social enterprises that received support in the form of grants to compensate for expenses incurred in the implementation of social entrepreneurship projects is calculated on the basis of RUB 1 mln. per 1 grantee – social enterprise, as well as on the basis of the number of social enterprises in the region. Pilot regions are selected from among the constituent entities of the Russian Federation with the largest number of social enterprises as of July 10 of the year preceding the year of implementation. The number of young entrepreneurs under the age of 25 who received grants for the implementation of business projects is calculated on the basis of 500 thousand rubles per 1 grantee – young entrepreneur, as well as on the basis of the number of business entities established by individuals aged 14 to 25 as of July 10 of the year preceding the year of implementation of the measure. The number of citizens trained to start an entrepreneurial activity is calculated on the basis of the number of unemployed citizens aged 15 to 72 by region as of January 1 of the year preceding the year of implementation of the measure. The results by region are distributed based on the share of unemployed citizens in the total number of unemployed people aged 15 to 72 in the country.

The indicators «Coverage of small and medium-sized businesses and citizens wishing to engage in entrepreneurial activity, services of infrastructure to support small and medium-sized businesses» and «Coverage of small and medium-sized businesses that received support measures within the framework of the federal project» take into account the share of the unemployed in the total population of the region. The dynamics of the number of employed in the sphere of small and medium-sized entrepreneurship from 2019 to 2022 is presented in Fig. 4.

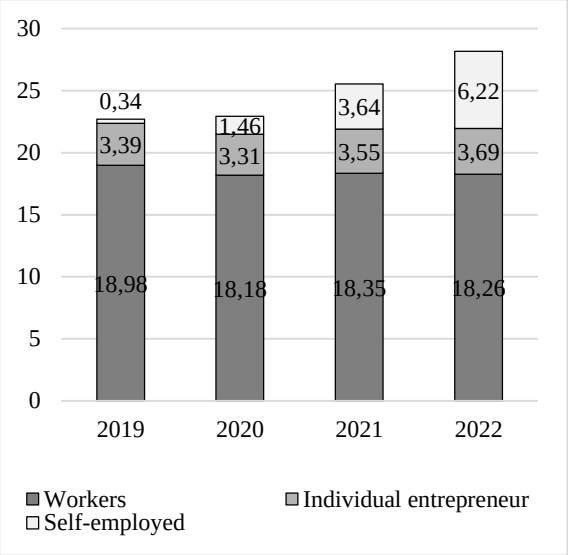

Figure 4: Dynamics of the structure of those employed in small and medium-sized enterprises in the Russian Federation, mln people. Source: author's calculations.

According to the structure of the number of employed in the sphere of small and medium-sized businesses, there is an increase in the number of self-employed. Thus, in 2022, their number increased 18 times compared to 2019, which is due to the transition of microbusinesses and individual entrepreneurs to a more convenient tax regime, as well as a large amount of funding (see Figure 5).

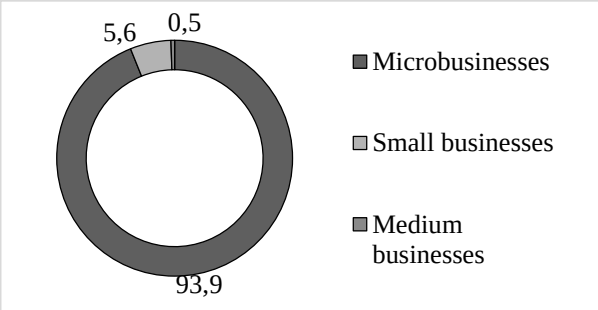

Figure 5: Coverage of support measures for small and medium-sized enterprises in the Russian Federation. Source: author's calculations.

In accordance with the Resolution of the Government of the Russian Federation No. 1931 dated 16.11.2023 «On the provision by the subjects of the Russian Federation on the terms of co-financing from the federal budget of state social assistance on the basis of a social contract in the part not defined by the federal law «On state social assistance»», «My Business» centers provide training to develop entrepreneurial competencies of citizens in need of social support, based on the results of their testing. At the same time, in 2024 it is planned to drastically reduce the number of educational services provided due to changes in the training mechanism enshrined in the abovementioned decree. Within the framework of the standard of activities for the implementation of the authority in the sphere of employment to provide public services to facilitate the start of entrepreneurial activity of unemployed citizens, approved by the order of the Ministry of Labor and Social Protection of the Russian Federation from 28.04.2022 № 275n, training for the development of entrepreneurial competencies when receiving lump-sum financial assistance is not mandatory. Thus, in the period of 2022-2023, only 6 small and medium-sized businesses were created by unemployed citizens who received training within the framework of interaction with the employment center. Thus, there is no direct correlation between the number of unemployed citizens in the region and the number of recipients of services of the centers «My Business». We suggest not to apply the share of the unemployed in the total population of the region when calculating the indicators «Coverage of small and medium-sized businesses and citizens wishing to engage in entrepreneurial activity, services of infrastructure to support small and medium-sized businesses» and «Coverage of small and medium-sized businesses that received support measures within the framework of the implementation of the federal project».

Calculation of the indicator «Increase in the expected «life expectancy» of newly created subjects of small and medium-sized entrepreneurship, cumulative total» is carried out by analogy with the methodology of Rosstat for life expectancy at birth. This indicator reflects the most probable duration of activity of small and medium-sized enterprises created in the current year. The indicator is influenced by the number of those who have ceased operations, depending on the age at which they ceased operations.

Application of the methodology for the indicator «Increase in the expected «life expectancy» of newly created subjects of small and medium-sized enterprises, cumulative total» by analogy with Rosstat's methodology for life expectancy at birth raises questions regarding the sources of obtaining information necessary for calculations, as well as the complexity of the calculations themselves. The simultaneous establishment of several multidirectional indicators, such as «The share of microenterprises moving to the category of small business», «The share of small and medium-sized enterprises belonging to the category of «medium»», «Cumulative birth rate of small and medium-sized enterprises, annually», «Increase in life expectancy of newly created small and medium-sized enterprises, cumulative total» leads to uncertainty in understanding the priorities for the development of the small and medium-sized enterprise sector.

4 CONCLUSIONS

State regulation and support for the development of small and medium-sized enterprises is of strategic importance for the development of the country's economy. The analysis of financing of programs to support small and medium-sized businesses in the Russian Federation in 2022 showed that a significant share of funding is directed to the federal projects «Popularization of Entrepreneurship» and «Acceleration of small and medium-sized enterprises» (51% and 29% of the total funding of the programs, respectively).

To assess the degree of influence of business support measures on the number of small and medium-sized enterprises in the regions of the Russian Federation after one year of implementation of these programs, a correlation-regression analysis was conducted, where the resulting sign was the indicator «Number of small and medium-sized enterprises as of January 2023», and the factor signs were the amount of financial resources under federal and regional programs to support entrepreneurship as

of January 2022. The results of the analysis revealed a high degree of influence of the state measures on the number of small and medium-sized enterprises in the regions of the Russian Federation. The measures of state support «Program of support of small and medium-sized businesses, as well as individuals applying a special tax regime «Tax on professional income» for their accelerated development in single-industry towns» and «Financing of the state (municipal) microfinance organization» have a low degree of influence.

The methodology of calculation of each of the eight indicators, which are currently used to assess the effectiveness of programs for the development of small and medium-sized businesses, is considered. The reasons for replacing the existing indicators with new ones are substantiated.

Thus, since there is practically no possibility to calculate the values of the indicators «Growth of income per 1 employee of small and medium-sized businesses in comparison with the previous year (in real terms)» and «Growth of income per 1 employee of small and medium-sized businesses that received support within the framework of the implementation of the federal project, in comparison with the previous year» in the reporting period and to forecast for the medium term, therefore it is proposed to consider the possibility of replacing the mentioned indicators

In order to assess the effectiveness of small and medium-sized enterprises and the economic activity of the population in this sector, it is proposed to use the indicator «Number of employees employed in small and medium-sized enterprises» instead of the indicators «Share of microenterprises moving to the category of small business» and «Share of small and medium-sized enterprises categorized as «medium» in the total number of small and medium-sized enterprises (excluding «micro»)».

It is proposed to add the following wording to the indicator «Coverage of small and medium-sized businesses that received support measures within the framework of the federal project»: «including participation of small and medium-sized businesses in consulting support by telephone and other means of communication, including applications through the «Hot Line»; participation of small and medium-sized businesses in events, master classes, information events with the participation of representatives of export support centers; targeted assistance to small and medium-sized businesses in the implementation of the federal project».

Since there is no direct correlation between the number of unemployed citizens in the region and the number of recipients of services of «My Business» centers, it is proposed not to apply the share of the unemployed in the total population of the region when calculating the indicators «Coverage of small and medium-sized businesses and citizens wishing to engage in entrepreneurial activity, services of infrastructure to support small and medium-sized businesses» and «Coverage of small and medium-sized businesses that received support measures within the framework of the «My Business» centers». It is substantiated that the simultaneous establishment of several multidirectional indicators, such as «The share of micro-enterprises moving to the category of small business», «The share of small and medium-sized enterprises belonging to the category of «medium»», «The cumulative birth rate of small and medium-sized enterprises, annually», «Increase in the expected «life expectancy» of newly created small and medium-sized enterprises, cumulative total» leads to uncertainty in understanding the priorities of development of the sector.

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