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Specifics of the implementation of key parameters for the systematization of PPP projects

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Abstract. *The aim of this article is to provide theoretical support for the argument that the public-private partnership system is the most effective means of enhancing energy efficiency in domestic production and transitioning towards innovative development. To improve the resource efficiency of production activities and increase the competitiveness of industrial enterprises, it is necessary to design an effective mechanism for regulating national and regional industrial markets. This requires taking into account the significant sectoral heterogeneity of these markets. The region exhibits heterogeneity not only in the presence of industries performing different economic and production functions, but also in its geographical space. This means that in the process of forming the target set of management of the aggregate industry market, it is necessary to start from the existing sectoral and institutional specifics in the market. In this case, the specifics of the company are a combination of resources and the presence of goals that represent the embodiment of the strategic vision of the company's development by its management. In the structure of the institutions of the company's external environment, elements can be identified that exist independently of its functioning, on which it cannot have a significant impact, but which have a significant impact.*

Keywords: *Audit, public-private partnership, management, integration, industrial enterprises, Kazakhstan, regulation, industry, functions, GDP.*

Introduction

Currently, in the coordination on the projects of the Industrialization Map is assigned to the authorized body in the field of support of industrial and innovative activities (currently, the Ministry of Foreign Affairs of the Republic of Kazakhstan) together with the state bodies responsible for the implementation of projects.

The overall coordination of the regional map projects is assigned to the authorized body in the field of regional development (currently the Ministry of National Economy of the Republic of Kazakhstan) together with the operators of the provision of state support measures, local authorized bodies and NCE «Atameken».

However, as the audit results showed, the authorized bodies responsible for coordinating the projects of the Industrialization Map and the Entrepreneurship Support Maps of the regions (hereinafter referred to as the Maps) do not fully coordinate the implementation of the Map projects. [1]

Thus, the execution of the Ministry of National Economy of the Republic of Kazakhstan of the request of the Accounts Committee to provide information on the implementation of projects of Business support Cards of the regions took 4 months (from 12.11.2021 to 18.03.2022).

At the same time, the information provided does not correspond to real data obtained directly at the project implementation sites. This suggests weak control and coordination between the Ministry of National Economy of the Republic of Kazakhstan and local executive bodies. For example, the project «Construction of a workshop for the production of metal products» in the Karaganda region (initiated by - Avtoobedinenie LLP) according to the Ministry of National Economy of the Republic of Kazakhstan, it is working stably, in fact, the project turned out to be unprofitable (due to non-fulfillment of financial obligations to the second-tier bank, rising prices for raw materials, lack of working capital), production has been discontinued since 2020.

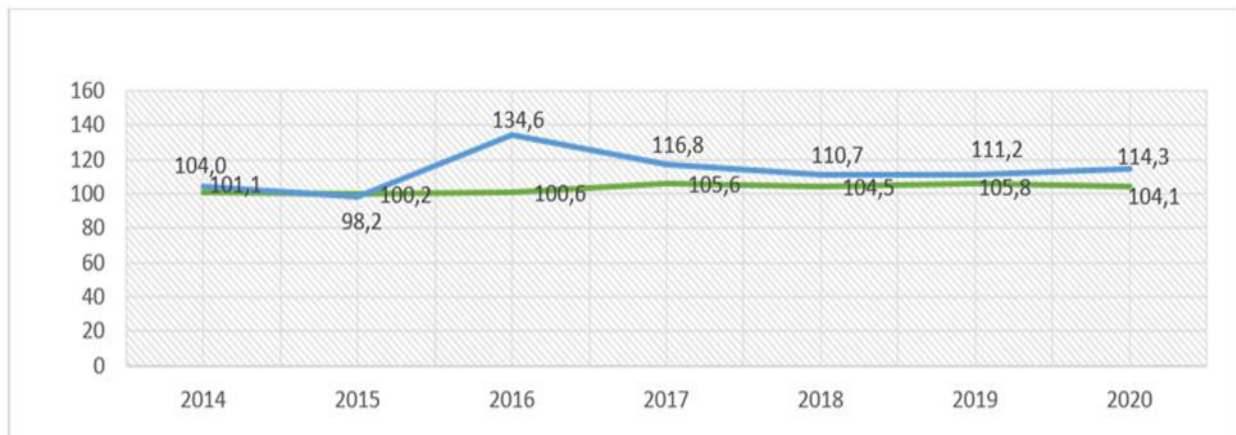
This means that the application of standards is reasonable and fundamental, but not an absolute condition for the safety of the road network and its users. As the level of motorization increases, the proportion of unprofessional drivers who are not protected by industry labor and recreation rules and often are not informed about potential road risks increases. A road safety audit checks an existing or planned road, in which a group of independent qualified experts gives an opinion on the potential risk of an accident in order to prevent emergency situations. The task of a road safety audit is not only to identify road sections with potential accident risks due to possible human error, but also to prepare recommendations for eliminating such risks before accidents occur on these sections.

Methodology

The accumulated practical experience is used to the maximum extent in order to provide the user with a defective product — unsafe elements of road infrastructure that have arisen as a result of mistakes and omissions of designers and designers. The scope of the safety audit

includes the following groups of road performance characteristics: geometric parameters, road surface characteristics, visibility, road signalling, road structures, traffic management and safety during road works. The safety audit of an existing road is aimed at determining the operational characteristics and elements that do not correspond to the function of this road and, consequently, disorient road users on this section, disrupting the smoothness of the psychological perception of the road and creating elements of surprise or ambiguity of the situation. In such situations, the behavior of drivers becomes unpredictable. An experienced driver makes one decision, an inexperienced driver makes another; local drivers' decisions differ from those made by nonresident drivers, etc.

Thus, the current system of accounting and financial reporting in the public sector of the economy of Kazakhstan does not allow obtaining complete and transparent information on the state of implementation of budgets, estimates and budget programs, which does not contribute to the widespread use and development of auditing in this sector, in particular, the audit of the effectiveness of budget programs. In addition, due to the unclear definition in the national legislation of accounting methods in the budgetary sphere and the consolidation of information on budget execution, the lack of unified approaches to the formation of financial and budgetary reporting, it is problematic to audit the annual financial statements of budgetary institutions – managers of budgetary funds to confirm the reliability of these reports.



A number of the manufacturing industry in %

Figure 1. Dynamics of changes in the volume of manufacturing industry and the industrial production index for 2014-2020

Over the years of independence, the Republic of Kazakhstan has adopted a number of strategic policy documents aimed at modernizing and diversifying the national economy through industrial development. [2]

Thus, in 2003, the Strategy of Industrial and Innovative Development of the Republic of Kazakhstan for 2003-2015 was approved (it became invalid by Decree of the President of the Republic of Kazakhstan dated March 19, 2010 No. 958), aimed mainly at providing conditions

for the transition from a raw material orientation to a service-technological economy. It was assumed that the Strategy would be implemented in 3 stages: the 1st stage from 2003 to 2005; the 2nd stage from 2006 to 2010; the 3rd stage from 2011 to 2015. Meanwhile, in 2010, the aforementioned Strategy, without reaching its logical conclusion, was put at a loss.

Discussion

In the same year, the State Program of Accelerated Industrial and Innovative Development of the Republic of Kazakhstan for 2010-2014 (hereinafter - GPFIID) was developed and approved. The goal of the SPFIID is to ensure sustainable and balanced economic growth through diversification and increasing its competitiveness.

In total, about 25 different sectoral programs have been developed for the implementation of the SPFIID, the Scheme of rational allocation of production capacities of the Republic of Kazakhstan until 2015 has been approved (PPRK No. 304 of April 14, 2010), the Republican Industrialization Map for 2010-2014 has been approved for the first time (PPRK No. 303 of April 14, 2010). [3]

For the period from 2014 to 2021, within the framework of the developed Concepts of Industrial and Innovative Development of the Republic of Kazakhstan for 2015-2019 and 2021-2025, the State Programs of Industrial and Innovative Development of the Republic of Kazakhstan for 2015-2019 and for 2020-2025 were approved (hereinafter – SPIID for 2015-2019 and SPIID for 2020-2025). approved.

In 2014-2021, the policy of industrial and innovative development of the Republic of Kazakhstan is focused on the development of the manufacturing industry, taking into account the long-term policy laid down in the Strategic Development Plan of the Republic of Kazakhstan until 2025. At the same time, the Strategic Development Plan of the Republic of Kazakhstan until 2025 (with amendments until February 2021) states that export support and support for increasing labor productivity will be strengthened for enterprises investing in the development of the manufacturing sector. The key criterion will be the growth of added value.

Thus, the SPIID for 2015-2019, the SPIID for 2020 – 2025 are focused on stimulating the competitiveness of the manufacturing industry, aimed at increasing labor productivity and increasing the volume of exports of processed goods.

	2014	2015	2016	2017	2018	2019	2020	2021
Production, billion tenge	6090,0	5978,0	8047,0	9401,0	10404,0	11573,0	13233,0	16807,0
Exports, million \$	18384,0	14034,0	12651,0	15570,0	15744,0	15826,0	15456,0	19827,0
Imports, million \$	38468,0	28290,0	23135,0	27231,0	30447,0	35738,0	36388,0	38253,0

Investments in fixed assets, billion tenge	729,0	825,0	878,0	956,0	1242,0	1017,0	1078,0	1550,0
Labor productivity, thousand tenge per person.	7634,0	7603,0	9366,0	10547,0	12170,0	13661,0	15874,0	18627,0
Employment (full) thousand people.	536,3	552,6	568,2	581,6	580,5	583,6	581,8	581,8
Operating enterprises, thousand units.	11,3	13,2	13,8	14,5	14,7	15,8	16,9	18,1
Taxes and other mandatory payments, billion tenge	779	847	1028	1194	1294	1477	1746	1450*
GDP, billion tenge	39676,0	40884,0	46971,0	54379,0	61819,0	69533,0	70649,0	81269,0
In DS, billion tenge	4094,0	4201,0	5322,0	6134,0	7065,0	7973,0	9236,0	10837,0
Share of GVA in GDP,%	10,2	10,1	11,3	11,2	11,4	11,4	13,1	13,3

Table-1. Key indicators of the manufacturing industry for 2014-2021

At the same time, the growth of the share of gross value added (GVA) in the GDP structure over the past 8 years has not exceeded 4%.

During the implementation of the SPFIID, the share of the manufacturing industry in the country's GDP was 11.3% in 2010, 11.0% in 2011, 11.0% in 2012, 11.7% in 2013 and 10.2% in 2014.

Compared with 2020, the share of the manufacturing industry in the national volume of industrial products in 2021 decreased by 3.3% (the spread of coronavirus infection had a negative impact on the economy of Kazakhstan, which negatively affected the implementation of foreign trade and the slowdown in the global economy, low technical level of production, outdated material and technical base of enterprises, high dependence from imports, shortage of qualified personnel, as well as underutilization of domestic manufacturing enterprises).

As of now, according to EAEU experts, Kazakhstan is nearing the end of the «inception» stage of the development of public-private partnerships because the following conditions have been met: the government has already made the necessary political decisions; the current legislation has been reviewed, resulting in the formation of regulatory legal acts

in the field of PPP; - a portfolio of projects is being formed- fundamental concepts, stand By November 2019, 589 projects have been started around the nation, 7 of which were at the republican level. All areas of Kazakhstan are implementing PPP initiatives, with East Kazakhstan leading the way.

The results of the activities of the Ministry of Foreign Affairs of the Republic of Kazakhstan represented by the Industrial Development Committee are given below in section 2.2.1. [5]

Results

The strategic form of environmental impact can be considered as a kind of alliance of representatives of various groups with overlapping interests. In our opinion, if we consider the macro-level of the national socio-economic system, then in fact, in this case, the public-private partnership itself can be considered as a strategic form of environmental impact. The basis for this is the presence of special interest groups, which are carried by the company, authorized state authorities (or municipalities) and representatives of private capital. An expression of the strategic form of public-private partnership can be the creation of conglomerates, like special economic zones or clusters, combining private and public administration, capital, the functioning of which will be aimed at achieving not only the internal goals of the business representatives included in the cluster, but also the goals of the cluster and the goals of the entire economic system: the formation of a special administrative legal and tax regime within a separate territory, it generates special characteristics of a formal institutional environment that has a local character. Further, the process of forming the formal component of the local institutional environment is supplemented by contracts and other agreements concluded between themselves, as well as with government agencies, residents of clusters and zones.

The road safety audit expands the understanding of the interaction of human and road factors during the in-depth study of accidents and the interaction between experts in various disciplines and fields of research. The customers of the road safety audit are road administrations that own roads and are responsible for road networks and maintaining them in a useful condition for society.

Table 2. An analysis of the fundamental differences between the traditional practice and the method of road safety audit

Assessment of the level of maintenance	Road safety audit
1. During inspections, experts pay attention to the level of maintenance of highways – an indicator reflecting a certain state of the structural elements of highways in close connection with the conditions created for the movement of vehicles.	1. During the audit, experts pay special attention to assessing the perception of the road by all road users, including pedestrians and cyclists, taking into account the limitations of physical and physiological capabilities (elderly people, children).

<p>The perception of the road by some categories of road users, for example, pedestrians or cyclists, is excluded from the focus of the assessment</p> <p>2. During the inspections, the task of experts is to determine the completeness and quality of the fulfillment of the terms of contracts, compliance with the requirements of manuals, codes and standards for the maintenance of structural elements of roads, including those affecting the safety of road traffic on the part of contractors.</p>	<p>2. The task of auditors is to identify dangerous and potentially dangerous road elements for users, regardless of their degree of compliance with applicable norms and standards.</p>
<p>As a rule, inspections are carried out during the daytime under satisfactory weather conditions (without rain or snow) in order to see the road surface in all details, perform detailed measurements, etc.</p> <p>In order to more accurately determine the risk factors of accidents, a road safety audit should be carried out both during the day and at night, in all weather conditions, since it is carried out in difficult conditions when users'</p>	

As can be seen from table 2, the fundamental difference between the audit and the traditional practice of conducting regular road inspections to assess the level of maintenance and operation of highways is the assessment of such a factor as safety for all road users. The scope of the safety audit is to identify defects in the perception of the road and the environment by the driver, which can lead to erroneous actions that create a risk of an accident. The road safety audit is designed to complement the set of traditional tools and methods of their application, expanding the potential of the road industry in the field of identifying and eliminating risks for road users. The introduction of a road safety audit is a logical step towards the creation of an accident risk management system covering all risk factors and all stages of the road life cycle [Swedish Transport Authority (2012)].

The system integration of road safety audit and traditional tools for ensuring the safety of road users by coordinated and coordinated efforts of professionals from various fields is becoming a difficult task for professionals in the road industry. Currently, the interpretation of the role of the human factor in the risks of accidents in Russian and foreign practice is fundamentally different, which determines different target frameworks for reducing the risks of accidents. In Russian practice, the cause of the accident, which occurred due to the combined factor "person – road situation", is usually indicated in the accident card as "the driver lost control of the car". Thus, the blame for the accident lies entirely on the road user who knowingly or unknowingly violated the rules or made a mistake while driving. Practice shows that accidents of this kind also occur on sections of roads built in accordance with design, construction and operation standards.[4] The largest growth in the volume of

the manufacturing industry was noted in 2016 (134.6% compared to the previous year) and a decrease in the volume of the manufacturing industry compared to last year in 2015 (98.2% compared to 2014). Thus, the maximum growth rate of the Index of Physical volume (IFO) of the manufacturing industry was noted in 2017 (105.6% by 2016).

In the general structure of industrial production by type of economic activity, the share of the manufacturing industry in the republican volume of industrial production for 2019-2021 is as follows.

Conclusion

Thus, summarizing all of the above, we can formulate the following conclusions about industrial policy: industrial policy is largely determined by the latest technological order. PPP projects are being carried out in all regions of Kazakhstan, with East Kazakhstan and the three southern regions of Turkestan, Kyzylorda, and Zhambyl leading the way. Infrastructure projects for the transportation and energy sectors are being managed at the republican level. At the regional level, the supply of public goods is dominated by those in the fields of education, health care, culture, sports, and information. The implementation of the state's social responsibility to the populace in the provision of public goods is the goal of 86% of all local-level programs. Recommendations A thorough assessment is required to ascertain the circumstances of a certain country as every step of the development of the PPP system approaches completion. The Kazakhstan PPP Center has played a crucial role in the evolution of the PPP mechanism.

State intervention should ensure the optimal structure of the economy and the efficient allocation of resources; industrial policy measures aimed at the development of industries provide acceleration of the processes of changing the structure of the economy; industrial policy assumes as one of the goals achieving sustainable economic growth; the formation of factors of sustainable growth involves the redistribution of consumption over time; industrial policy involves the involvement of resources by the state in key and potentially contributing to economic growth industries; currently, representatives of state authorities at the federal level are aware of the need for the development of national industry based on PPP. Thus, the current system of accounting and financial reporting in the public sector of the economy of Kazakhstan does not allow obtaining complete and transparent information on the state of implementation of budgets, estimates and budget programs, which does not contribute to the widespread use and development of auditing in this sector, in particular, the audit of the effectiveness of budget programs. In addition, due to the unclear definition in the national legislation of accounting methods in the budgetary sphere and the consolidation of information on budget execution, the lack of unified approaches to the formation of financial and budgetary reporting, it is problematic to audit the annual financial statements of budgetary institutions — managers of budgetary funds to confirm the reliability of these reports.

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Особенности реализации ключевых параметров для систематизации проектов ГЧП

Аннотация. Целью написания данной статьи является теоретическое обоснование тезиса о системе государственно-частного партнерства как оптимальном инструменте развития энергоэффективности отечественного производства и перевода его на инновационный характер развития. При решении задачи эффективного проектирования механизма регулирования национальных и региональных промышленных рынков с целью повышения ресурсоэффективности производственной деятельности и, как следствие, для повышения конкурентоспособности промышленных предприятий необходимо учитывать наличие значительной отраслевой неоднородности этих рынков. Эта неоднородность проявляется не только в существовании отраслей, выполняющих разные экономические и производственные функции и, соответственно, выполняющих различные социальные функции, но и в

географическом пространстве региона. Это означает, что в процессе формирования целевого набора управления совокупным отраслевым рынком необходимо исходить из существующей отраслевой и институциональной специфики на рынке. В данном случае спецификой компании является сочетание ресурсов и наличие целей, которые представляют собой воплощение стратегического видения развития компании ее руководством. В структуре институтов внешней среды компании можно выделить элементы, существующие независимо от ее функционирования, на которые она не может оказать существенного влияния, но которые оказывают на нее существенное влияние.

Ключевые слова: аудит, государственно-частное партнерство, менеджмент, интеграция, промышленные предприятия, Казахстан, регулирование, промышленность, функции, ВВП.

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МЖӨ жобаларын жүйелеуде негізгі параметрлерді іске асыру ерекшеліктері

Аннотация. Мақаланы жазудың мақсаты отандық өндірістің энергия тиімділігін дамытудың оңтайлы құралы ретінде мемлекеттік – жеке меншік әріптестік жүйесі туралы тезисті теориялық негіздеу және оны дамудың инновациялық сипаты негізінде қарастыру болып табылады. Өндірістік қызметтің ресурстық тиімділігін арттыру және нәтижесінде өнеркәсіптік кәсіпорындардың бәсекеге қабілеттілігін жоғарылату үшін ұлттық және аймақтық өнеркәсіптік нарықтарды реттеу тетігін тиімді жобалау мәселесін шешу кезінде нарықта айтарлықтай салалық гетерогенділіктің болуын ескеру қажет. Бұл гетерогенділік әр түрлі экономикалық және өндірістік функцияларды орындайтын және сәйкесінше әртүрлі әлеуметтік функцияларды атқаратын салалардың болуымен ғана емес, сонымен бірге аймақтың географиялық кеңістігінде де көрінеді. Бұл жиынтық салалық нарықты басқарудың мақсатты кешенін қалыптастыру процесінде нарықтық қолданыстағы салалық және институционалдық ерекшелікке сүйену керектігін білдіреді. Бұл жағдайда компанияның ерекшелігі - ресурстардың үйлесуі және басқару жүйесінде компанияның стратегиялық даму көзқарасын білдіретін мақсаттардың болуы. Компанияның сыртқы орта институттарының құрылымында оның жұмысына қарамастан оған айтарлықтай әсер ете алмайтын әрі оған ықпалын тигізетін элементтерді бөліп көрсетуге болады.

Түйін сөздер: аудит, мемлекеттік-жекешелік әріптестік, менеджмент, интеграция, өнеркәсіптік кәсіпорын, Қазақстан, реттеу, функция, ЖІӨ, өнеркәсіп

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