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**Халықаралық ғылыми-тәжірибелік
конференцияның
баяндамалар жинағы**

**Сборник докладов международной научно-
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**«ГОСУДАРСТВЕННЫЙ АУДИТ В ОБЕСПЕЧЕНИИ
ВЫСОКОГО КАЧЕСТВА ЖИЗНИ НАСЕЛЕНИЯ И
НАЦИОНАЛЬНОЙ БЕЗОПАСНОСТИ»**

**Collection of reports of the international scientific
and practical conference**

**«STATE AUDIT IN ENSURING THE HIGH QUALITY OF
LIFE OF THE POPULATION AND NATIONAL
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RANKING PUBLIC-PRIVATE PARTNERSHIPS IN KZ: AN TOURISM APPROACH

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Annotation The article analyzes the world experience of using the mechanism of public-private partnership (PPP) in tourism, identifies the problems of its development of the tourism industry in the Republic of Kazakhstan. A set of measures for the effective use of the PPP tool in the tourism sector in Kazakhstan is proposed. The study was conducted using a systematic approach based on the study of objects as systems, descriptive, comparative methods and grouping methods. The analysis is based on the systematization of approaches to the definition of public-private partnership of foreign and domestic scientists. The systematic approach focuses the research on revealing the features and advantages of relations between the state and the private sector, on identifying diverse types of relations between the state and the private sector and bringing them into a single theoretical picture – a conceptual model of public-private partnership in the tourism sector.

Аннотация В статье анализируется мировой опыт использования механизма государственно-частного партнерства (ГЧП) в туризме, выявляются проблемы его развития в туристической отрасли Республики Казахстан. Предложен комплекс мер по эффективному использованию инструмента ГЧП в туристическом секторе Казахстана. Исследование проводилось с использованием системного подхода, основанного на изучении объектов как систем, описательных, сравнительных методах и методах группировки. Анализ основан на систематизации подходов к определению государственно-частного партнерства зарубежных и отечественных ученых. Системный подход фокусирует исследование на выявлении особенностей и преимуществ отношений между государством и частным сектором, на выявлении различных типов отношений между государством и частным сектором и сведении их в

единую теоретическую картину – концептуальную модель государственно-частного партнерства в сфере туризма.

Аннотация Мақалада туризмде мемлекеттік-жекешелік әріптестік (МЖӘ) тетігін пайдаланудың әлемдік тәжірибесі талданады, оның Қазақстан Республикасының туристік саласында даму проблемалары айқындалады. Қазақстанның туристік секторында МЖӘ құралын тиімді пайдалану бойынша шаралар кешені ұсынылды зерттеу объектілерді жүйе ретінде зерттеуге негізделген жүйелі тәсілді, сипаттамалық, салыстырмалы әдістер мен топтастыру әдістерін пайдалана отырып жүргізілді. Талдау шетелдік және отандық ғалымдардың мемлекеттік-жекеменшік әріптестігін айқындау тәсілдерін жүйелеуге негізделген. Жүйелік тәсіл зерттеуді мемлекет пен жеке сектор арасындағы қатынастардың ерекшеліктері мен артықшылықтарын анықтауға, мемлекет пен жеке сектор арасындағы қатынастардың әртүрлі түрлерін анықтауға және оларды біртұтас теориялық көрініске – туризм саласындағы мемлекеттік-жеке серіктестіктің тұжырымдамалық моделіне келтіруге бағыттайды.

Keywords: tourist, resources, ecotourism, public-private partnership, World Tourism Organization(WTO), globalization, investment, Kazakstan, audit, finance

Ключевые слова: турист, ресурсы, экотуризм, государственно-частное партнерство, Всемирная туристская организация(ВТО), глобализация, инвестиции, Казахстан, аудит, финансы

Түйінді сөздер: турист, ресурстар, экотуризм, Мемлекеттік-жекешелік әріптестік, Дүниежүзілік туристік ұйым (ДСҰ), жаһандану, Инвестициялар, Қазақстан, аудит, қаржы

Introduction

A theoretical review of the existing definitions allowed us to identify several approaches to the formulation of the definition of "public-private partnership" (PPP), allowing us to explain the logical sequence of its development. The key interpretation of the definition is a partnership between the public and private sectors in order to implement a socially significant project or service traditionally provided by the public sector. This formulation is also given in the Law of the Republic of Kazakhstan on Public-private Partnership dated October 31, 2015 No. 379-V SAM [2]. The National Chamber of Entrepreneurs of the Republic of Kazakhstan "Atameken" adheres to a similar semantic content of the definition, additionally pointing out the need for a balanced distribution of risks, benefits and costs, rights and obligations defined in the relevant agreements [4]. Often the term "form of cooperation" is replaced by "organizational alliance" by the authors, which, in principle, does not change the main semantic load.

Today, PPP is rightfully considered a "creative alliance" between the state and private business to achieve a common goal. Other participants may also join such a

partnership, including non-governmental institutions, such as health care providers and educational institutions; non-profit associations, public organizations; interested citizens and local communities. Partnerships contribute to the successful implementation of activities from individual projects to long-term land use plans and economic growth. For example, according to the project "State Program for the development of the tourism industry of the Republic of Kazakhstan for 2019-2025", the volume of projects in kind. Despite the variety of types of PPP contracts and the increase in the number of concluded contracts, the contribution of PPP to the development of the economy remains low. According to the Ministry of National Economy, 856 PPP contracts worth 1.6 trillion tenge, of which 10 contracts at the national level are about 911 billion tenge 56% [6].

In conditions of financial constraints, the lack of long-term debt capital especially hinders the development of PPP projects. The PPP contract should define responsibility for financial risks at various stages of the project implementation, which are the subject of negotiations between the private sector and the government and should be reflected in the contract. The remaining risks associated with financing are distributed among the operator, investors, banks, insurance companies. Sometimes the government shuts down some of these risks. In many countries, new PPP projects and investors are unable to obtain financial resources for projects lasting more than 5-6 years, which creates the main risk of underfunding or renegotiation. In order to increase the viability of such projects, government guarantees are required. In countries that actively use the PPP system for infrastructure development, in order to minimize financial risks, it is necessary to create special financial structures such as development institutions. Since the construction and operation of infrastructure facilities require long-term investments with high costs at the initial stages, their financing can be provided only by countries with developed and mature capital markets, as well as international financial institutions, such as, for example, the World Bank, the European Investment Bank, the European Investment Fund.

For example, the cost of the project "Construction of a plant for the production of large diameter welded steel pipes" according to the data provided by the Committee is 36 000,0 million tenge, whereas in the Report on the work done in 2021, JSC "QazIndustry" the cost of this project is 43 000,0 million tenge or a discrepancy of 7 000,0 million tenge.

Discrepancies have been established between the data of the Committee, the Ministries of National Economy and Energy, JSC "NUH "Baiterek" on the volume of products produced under the projects "Modernization of the plant for the production of mineral fertilizers" and "Production of motor fuel of ecological class K5". For example, according to the project "Modernization of the plant for the production of mineral fertilizers", the volume of products produced (ammophos) in kind:

a)Graph - discrepancies between the data of the Committee

№ п/п	Name	2016	2017	2018	2019	2020	2021
1	Committee	148,1	297,7	256,3	393,4	415,7	404,1

2	Ministry of National Economy of the Republic of Kazakhstan	-	-	-	252,2	-	-
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Table 1 (a) balance contribution between budget and projects in Kazakstan

According to our data, the project "Production of motor fuel of ecological class K5" was put into operation in 2016, while according to the Ministry of Energy it was put into operation in 2018, however, the output of the enterprise to the declared design capacity (600-850 thousand tons of raw materials per year) is not ensured.

Meanwhile, the share of PPP in GDP for the same period in foreign countries, such as the USA 25%, China 30%, the UK 24%, etc. [7]

In this regard, the government of the country has taken certain measures to develop PPP. So, in order to move from quantitative to qualitative PPP projects, their categorization was introduced in May 2019. Budget reimbursement for the implementation of PPP projects are divided into three categories [8]:

Category I – full reimbursement of investments and operating costs of a private partner from the budget.

Category II – partial reimbursement of investments from the budget.

Category III – without reimbursement from the budget.

The main share of compensation is due to the market. The trend of outflow of tourists on vacation abroad has developed and is actively developing in the modern Kazakh tourism industry. Today outbound tourism dominates domestic and even more so inbound. According to the authors, public-private partnership (PPP) in the tourism sector will attract additional investments in the development and modernization of the industry, which will naturally affect the level of development of the tourism industry. PPP can and should become a factor in the development of domestic and inbound tourism in the Republic of Kazakhstan.

The world experience of using the mechanism of public-private partnership in various sectors of the national economy testifies to the high degree of effectiveness of this tool of socio-economic development. The need for state participation in the development of the tourism industry is due to the high level of costs and a long payback period during the construction and reconstruction of tourist infrastructure. In addition, commercial tourism enterprises are not interested in the development and implementation of national tourism advertising.

The main goal of public-private partnership is the development of infrastructure in the public interest by combining the resources and experience of each of the parties, the implementation of socially significant projects with the lowest costs and risks.

Public-private partnership it is considered as a qualitatively new and effective way to attract investment. Public-private partnership projects are a special type of cooperation between the state and the business sector in order to implement long-term investment projects.

In the world practice of public-private partnership in the field of tourism, a huge number of examples of cooperation between the state and business structures have been accumulated. Conditionally, this cooperation can be divided into three main areas:

1) cooperation in the implementation of complex projects related to the need for significant investments in engineering infrastructure and communications (schemes of concession agreements, leasing or direct state financing of the infrastructure part of the project);

2) cooperation in the field of creation of tourist and entertainment infrastructure facilities (use of various instruments to stimulate the private sector: benefits, taxes, loans, etc.);

3) cooperation in the field of marketing and promotion of the national tourist product (creation of National Tourist Administrations) (see table 1).

country	Name of the PPP	Characteristic
France	Disneyland	Thanks to the PPP, Disneyland was built in Paris - a vivid example of the development of entertainment tourism and, as a result, the economic growth of the entire eastern part of the Paris suburb. Disneyland Resort Paris is located 32 km from Paris, in the city of Val d'Europe (Val d'Europe), is a copy of Disneyland in the USA..
Tunisia	Tourism promotion	A tourist real estate agency has been established to develop attractive conditions for private investors and attract them. A plan has been developed and implemented to change legislation and increase the level of security. Introduction of tax and other benefits for developers. In the period 1987-2007, more than \$ 230 million was invested from the state budget in the construction of embankments, the arrangement of beaches and parks, etc.
Turkey	resort and beach tourism	According to statistics, 25.5 million international tourists visited the country in 2009. Revenues from the tourism industry for the same period amounted to \$21.3 million. The result of effective government intervention in the tourism industry was the removal of legislative obstacles to the active participation of the business sector.

Table 1. Examples of public-private partnerships in tourism in various countries

As economic instruments that stimulate the active participation of business structures, the Turkish government has developed tax and other benefits for tourist developers. The main types of economic preferences include:

- preferential terms of land lease for 49 years;
- preferential tariffs for gas, water, electricity;
- preferential rates on loans;
- cancellation of VAT for 5 years, cancellation of customs duties.

In Kazakhstan, PPP in the tourism industry is not particularly widespread yet and is mainly of a point nature. For example, in the all region, it is planned to implement PPP projects in several directions.

The contribution of tourist arrivals of the developed tourism industry to the revenue side of the state treasury is generally recognized. The industry plays a very significant role in increasing employment and incomes of the country's population. It is impossible not to take into account the promotion of tourism to the formation of a positive image of the country on the world stage and the educational value for its own citizens. If at the national level the attractiveness of tourism is recognized as high, then at the local level this sector is an important tool for regional development, stimulating

the use of the potential of the regions. In this context, public-private partnership plays an important role in solving such problems. The importance of the strategic alliance of state structures and the private sector in tourism is significantly increasing in the context of the development of such factors as the aggravation of international competition, the acceleration of technological progress, increased dependence on customers and suppliers. The development of the tourism industry, as a rule, has a long-term nature and long payback periods. Therefore, in order to promote long-term strategic thinking, the results of which should be flexible and innovative, meeting the initial needs and expectations, partnerships involving the sharing of power, collaboration, information support to achieve common goals or mutual benefit are of urgent importance [9, 10].

Element	Feature
Informing about ethical values and embodying these values	The main elements affecting the effectiveness of the organization, administration and monitoring of controls
Commitment to the principles of professional competence	Determination of the required level of professional competence for certain positions
Participation of persons with leadership powers	The awareness of the need for control is influenced by persons with leadership powers, namely the importance of their functions and responsibilities. The implementation of these responsibilities is influenced by the degree of independence from the management of the organization, experience and status

Table 2 Elements of the organization's control environment

To date, the EAEU experts believe that Kazakhstan in the development of public-private partnership is coming to the end of the "inception" stage, as the prerequisites corresponding to the first stage have been formed:

- the government has already taken appropriate political decisions;
- the current legislation has been checked, as a result of which regulatory legal acts in the field of PPP have been formed; - a portfolio of projects is being formed- basic concepts, standard documentation and practical recommendations are being developed;
- the experience of partnership accumulated in other countries is systematized. 589 projects have been commissioned in the country by November 2019, 7 of them are at the republican level.

PPP projects are being implemented in all regions of Kazakhstan, the leaders are East Kazakhstan and three southern regions: Turkestan, Kyzylorda and Zhambyl, transport and energy infrastructure projects are being operated at the republican level. Education, healthcare, culture, sports and the information space dominate at the regional level, that is, in fact, we are talking about the provision of public goods. 86% of all local-level projects are aimed at implementing state social obligations to the population in the provision of public goods. Recommendations Approaching the completion of any stage of the development of the PPP mechanism, a comprehensive assessment is needed to determine the situation of a particular country. The key figure in the development of the PPP mechanism is the Kazakhstan PPP Center. Its activities

in monitoring the implementation of projects, the development of recommendations and standard documentation can be evaluated quite highly. At the same time, it is not possible to evaluate the activities of the final results of projects and the PPP institute as a whole.

To assess the contribution of tourism, it is necessary to take into account the length of stay, the number of visits to specific attractions or the frequency of classes [,]. As for visits, the question remains: should the economic effects of tourism be used on a national scale, because the effects of domestic tourism are only distribution effects? (only incoming tourists make an additional contribution to the national economy – approx. authors). However, in this regard, it can be argued that a trip within the country avoids a trip abroad, which can lead to leaks from the national economy. Similarly, the question of whether local residents in the studied areas should be included in national and regional economic assessments is disputed. Some researchers believe that local residents should be excluded, since their expenses are considered a re-circulation of pre-existing incomes in the region.

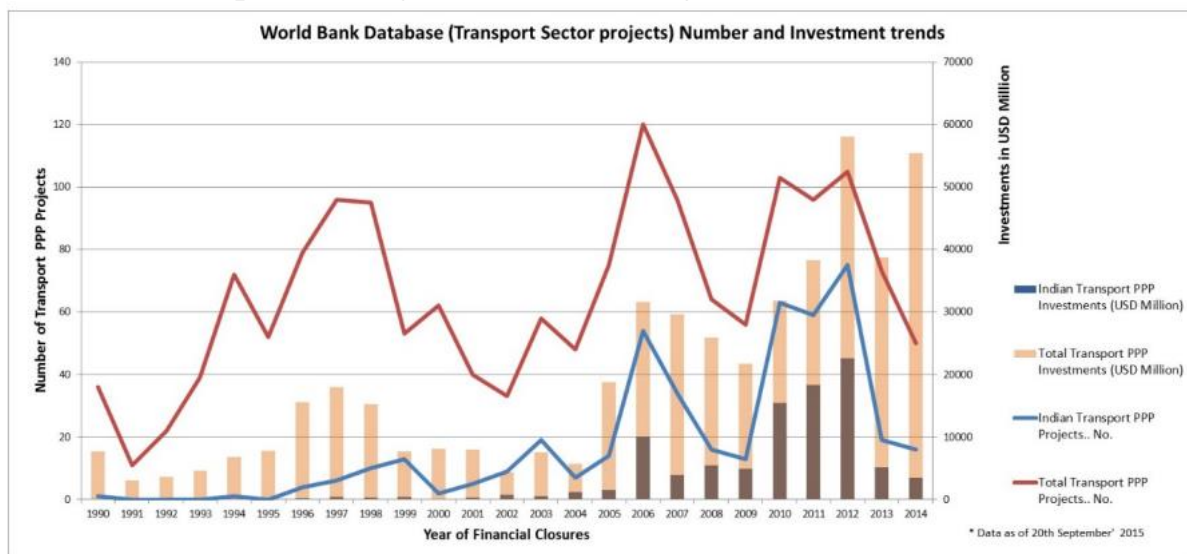


Figure-3 the transport sector projects database in 24 years

International tourism is considered as a non-standard type of export, since it indicates the source of income and consumption on the spot. Given the difficulties in measuring tourism activity, economic literature tends to focus on the export of raw materials and industrial goods, therefore ignoring this sector of the economy. Similarly, the export growth hypothesis, the tourism-based growth hypothesis, analyzes the possible temporal relationship between tourism and economic growth, both in the short and long term. The question is whether tourism activity leads to economic growth or, conversely, economic growth stimulates the growth of tourism, or is there really a bidirectional relationship between these two variables.

Methodology for assessing the impact of tourism on economic growth According to the hypothesis of "tourism-based economic growth", tourism creates many benefits that spread along several routes, contributing to economic growth [].

Assessment of expenditures aimed at the formation of the national tourism product and its promotion on the international and domestic markets for 2017-2021, the negative balance of the tourism industry totaled \$ 1.9 billion, which indicates

serious 14 miscalculations in the realization of the country's tourism potential. According to JSC "NC "KazakhTourism", excluding the "pandemic" year 2020, the loss due to outbound tourists amounted to \$ 8.9 billion, income from inbound tourism – \$ 7 billion. Strategic guidelines in this area are also significantly overestimated. Thus, in the draft Concept for the development of the tourism industry until 2026, the target markets are countries where the probability of tourists arriving from most of which is unlikely (countries of the Middle East and Southeast Asia, as well as India, China, Iran). The imperfection of the methodology for accounting for the number of tourists aggravates the situation, distorting statistical data and not allowing a reliable assessment of the contribution of tourism to the economy. This, in turn, is reflected in the adoption of poor-quality strategic decisions on the further development of this industry. Financing of measures for the formation of the national product is carried out through JSC "NC "KazakhTourism". On average, 30% of all funds allocated to a national company account for its maintenance, including the costs of project teams (wages, travel expenses, rental of premises, communication services). For individual events related to the holding of foreign road shows and conferences, the share of expenses of project groups is about 50% of the budget of the entire event. At the same time, approaches to calculating the need for funds aimed at paying for the work of project teams are not unified. There is also no dependence of the payment for the services of JSC NC "KazakhTourism" as an operator on the number of applications and subsidies paid for subsidizing the air travel of underage passengers (KidsGoFree), while up to 85% of the costs are for labor. As a result, in the absence of approved amounts for subsidizing air travel in 2023, operator services are unreasonably provided for the provision of subsidies themselves. The annual duplication of the same events (analysis of tourist potential), as well as events with low (doubtful) effectiveness (roadshows), the direct impact of which on the development of tourist potential is not traced, is noted.

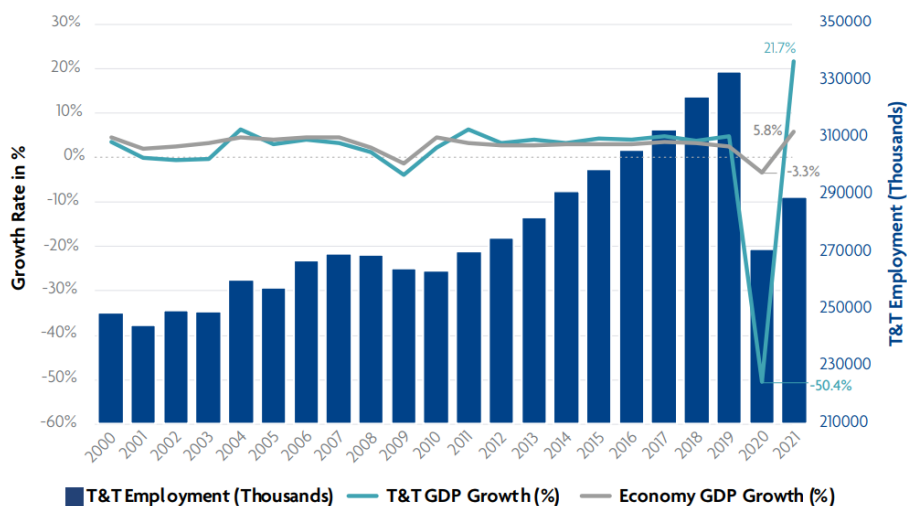


Figure-4 the employment growth rates database in 21 years

At the beginning of 2019, the quasi-public sector entities had 132.2 billion tenge in their balances. In the same year, an additional 304.8 billion tenge was allocated from

the budget to increase their authorized capital and from the Government reserve, which predetermined the balances at the end of 2019 in the amount of 113.1 billion tenge (including the remaining funds allocated in 2019 – 14.5 billion tenge). More than 57% of the balances, or 64.9 billion tenge, are occupied by funds allocated to JSC "Problem Loans Fund" at the end of 2018. There is insufficient control and monitoring of the effectiveness of state property management by the authorized body of the KGIP. Out of 378 legal entities with state participation, monitoring in 2019 26 or 7% were covered in the year. Figure 1: Economic Impact Timeline, in two decades (2000 – 2021) In accordance with the criteria for assessing the degree of risks of objects, approved by the Order of the Chairman of the KGIP dated April 22, 2013 (No. 302), enterprises that have not reached the final indicators fall under monitoring results and allowed losses. Thus, the purpose of monitoring is not to prevent the deterioration of the situation with the identification of risks, but to confirm the fait accompli of unprofitability and non-achievement key performance indicators.

The sensitivity of the economic contribution of tourism to changes in these influencing factors is rarely analyzed. All approaches to the assessment are necessarily based on the input of reliable empirical data on the number of visitors and their expenses [8, 13]. Without these measures, even the most detailed, theoretically sound economic model would give incorrect results. In addition, economic impact analysis is an inaccurate process, and the analyzed data should be considered as a "best guess", and not as accurate indicators [15].

This provision refers to the problems inherent in all approaches to economic assessment, as well as to the lack of comparability of the results of TSA and MSV: estimates of the economic effects of tourism should not be considered as irrefutable, since they are open to interpretation and misuse. Thus, a critical assessment of research on the economic contribution of tourism should take into account a number of aspects, including the subject of the assessment, the data used, approaches and models based on assumptions regarding the data used. To analyze and summarize methodological approaches to assessing the economic impact of tourism. As a result of the study, the following conclusions were made. According to the bidirectional growth hypothesis put forward in recent studies, tourism is not only an engine of economic growth, but the economic result itself can play an important role in ensuring the growth potential of the tourism sector. In turn, the allocation of resources to support both tourism and tourism-related industries can contribute to both tourism development and economic growth. The significance of the effects varies depending on these scales. Thus, at the national level, the influence of tourism on foreign exchange earnings is of great importance. At the regional and local levels, it becomes more important to assess the jobs created and the existing "leaks". The evolution of methods for assessing the impact of tourism on the economy has led to the development of sufficiently advanced models to assess the multiplicative effect of tourism. The most important factor determining

travel expenses is income, regardless of how much it is realized. This conclusion is in good agreement with the general microeconomic theory, which postulates the importance of income for demand. The best indicator of income is the country of origin. Therefore, future analysis may be limited to variables based on tourists, their income and age.

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**СОВЕРШЕНСТВОВАНИЕ МЕХАНИЗМА ПРОВЕДЕНИЯ АУДИТА
КОНСОЛИДИРОВАННОЙ ФИНАНСОВОЙ ОТЧЕТНОСТИ
РЕСПУБЛИКАНСКОГО БЮДЖЕТА НА ОСНОВЕ
ПЕРЕВОДОВОГО ОПЫТА СИНГАПУРА**

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Аннотация

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