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## **THE CURRENT STATE OF THE SUBJECTS OF THE QUASI-PUBLIC SECTOR OF THE ECONOMY**

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### Аннотация

Бұл мақалада квазимемлекеттік сектор субъектілерінің қазіргі жай-күйі мен мәртебесі сипатталады. Деректерді зерттеу кезінде квазимемлекеттік сектор субъектілерінің бюджет қаражатын пайдалану тиімділігінің аудитін жетілдіру жөніндегі іс-шараларды тереңдете әзірлеу қажеттігі айқындалады.

Түйін сөздер: квазимемлекеттік сектор субъектілері, ұлттық холдингтер, аудиторлық іс-шаралар, республикалық бюджет қаражаты, республикалық бюджет қаражаты тиімділігінің аудиті.

### Аннотация

В данной работе характеризуется современное состояние и статус субъектов квазигосударственного сектора. При обследовании данных определена необходимость углубленной разработки мероприятий по совершенствованию аудита эффективности использования бюджетных средств субъектами квазигосударственного сектора.

Ключевые слова: субъекты квазигосударственного сектора, национальные холдинги, аудиторские мероприятия, средства республиканского бюджета, аудит эффективности средств республиканского бюджета.

### Abstract

This paper describes the current state and status of the subjects of the quasi-public sector. The data survey identified the need for in-depth development of measures to improve the audit of the effectiveness of the use of budget funds by the subjects of the quasi-public sector.

Keywords: subjects of the quasi-public sector, national holdings, audit activities, republican budget funds, audit of the effectiveness of the republican budget funds.

The quasi-public sector in the economy is otherwise called public-private partnership. The subjects of the quasi-public sector in Kazakhstan are state-owned

enterprises, limited liability partnerships, joint-stock companies, including national management holdings, national holdings, national companies of which the state is a participant or shareholder, as well as subsidiaries, and dependent, other legal entities that are affiliated with them in accordance with the legislative acts of the Republic of Kazakhstan.

In Kazakhstan, the quasi-public sector has become a favourite form of the expert community, the parliamentary corps, and even the government with uncontrolled uncertainty and uncontrolled activity to test its "advantages". It is possible that the informational negativity about the public sector "will focus not only on the part of the elite, which is constantly displeased" with the non-participation "in their benefits, but also on those who are currently responsible for developing a strategy for overcoming the crisis in the conditions of the "space of opportunities" being reduced for Kazakhstan". Therefore, we can assume that the conflict around the quasi-public sector will only grow.

The issues of the quasi-public sector are not innovative, they have been known for a long time - they have probably become a "common place" for any discussion on economic topics in the Kazakh content. The practice of national companies to invest funds in the deposits of second-tier banks without investing them in the economy is widely known. The special status of the quasi-public sector is also widely known, which allows it to pass both an audit by the Accounts Committee and public reporting on its effectiveness within the framework of the implementation of the republican budget [1].

The problems of the quasi-public sector of the economy are largely related to the investment of funds from the public budget. In addition to the general inefficiency, the quasi-public sector creates significant risks for the money market. Temporarily idle funds of the quasi-public sector are placed in the accounts of second-tier banks in Kazakhstan. A significant part of these funds is formed at the expense of the republican budget and the National fund through the replenishment of the authorized capital, lending and issuing bonds, that is, the quasi-public sector is the largest holder of monetary liquidity in the country and forms the money market, creating corresponding distortions [2].

Quasi-public enterprises in Kazakhstan do not want to disclose information about their business, there is such a thing as trade secret, and the subjects of business and the quasi-public sector do not want to disclose what the business environment is, which may affect their ratings.

In 2018, more than 200 billion tenge was allocated from the budget to the quasi-public sector.

According to the results of the analysis of the performance of national holdings, the share of the quasi-public sector remains significant, while the subjects of this sector are highly dependent on the support of the republican budget.

There is also a lack of transparency in procurement procedures, where a large proportion of contracts are concluded in a non-competitive manner

Figure 1 – Expenditures of the republican budget for 2018 for the development of the quasi-public sector, billion tenge

When analysing the effectiveness of the activities of national holdings, it should be noted that the share of the quasi-public sector remains significant, while the subjects of this sector are highly dependent on the support of the republican budget [3]. For many reasons, there is a question of optimizing national holdings, including the liquidation of individual companies in the quasi-public sector. National holdings and state-owned companies are constantly criticized both by experts and by the parliament. There are constant protests about the high borrowing by the subjects of the quasi-public sector, their low activity in the economy and significant funding from the budget.



Figure 2 – Problems identified during the analysis of the results of the audit of the effectiveness of the use of budget funds by the subjects of the quasi-public sector

As can be seen from the report of the Accounts Committee for Control over Execution of the Republican Budget, despite all the criticism and active efforts to privatize the economy, the situation has not changed significantly. The reason for inefficient asset management in the Accounts Committee is high operating costs and the presence of non-core assets [4]. At the same time, despite the remaining funds in the subjects of the quasi-public sector, the amazing practice of budget allocation continues. The results of the audit showed that after the subjects of the quasi-public sector have paid out their net income, there is a significant amount of temporarily idle funds on deposit accounts that cannot be used for the development of administered sectors of the economy.

Inefficient management of budget funds allocated to the subjects of the quasi-public sector will lead to the inability to achieve goals and objectives to reduce the burden on the budget and attract private investment in the economy [5].

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According to the results of the analysis of the performance of national holdings, the share of the quasi-public sector remains significant, while the subjects of this sector are highly dependent on the support of the republican budget. There is also a lack of transparency in procurement procedures, where a large proportion of contracts are concluded in a non-competitive manner.

Thus, the conducted research allowed us to identify a significant set of problems that hinder the effective development of the quasi-public sector. This indicates the need for in-depth development of measures to improve the audit of the effectiveness of the use of budget funds by the subjects of the quasi-public sector.

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### **КАМЕРАЛДЫҚ БАҚЫЛАУ ЖҮРГІЗУ БАРЫСЫНДА МЕМЛЕКЕТТІК АУДИТ ОБЪЕКТІЛЕРІНІҢ КОДТАРЫ МЕН ШОТТАРЫ БОЙЫНША ШЫҒЫС ОПЕРАЦИЯЛАРЫН ТОҚТАТА ТҰРУ ТӘРТІБІ**

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