

Zh.K. Altaibayeva<sup>1</sup>, M.Sh. Bauer<sup>2</sup>, R.K. Alimkhanova<sup>3</sup><sup>1</sup>*S. Toraigyrov Pavlodar State University, Kazakhstan;*<sup>2</sup>*S. Seifullin Kazakh agrotechnical university, Nur-Sultan, Kazakhstan;*<sup>3</sup>*Turan University, Almaty, Kazakhstan**(E-mail: mairak@bk.ru)*

## Identification of investment objects for the development of territorial natural recreational systems

The authors gave the definition of «Territorial Natural-Recreational System» (hereinafter TNRS) and noted the importance of this definition for a capacious reflection of the content of the object in which economic, economic and geographical, ecological and sociological aspects of the recreational sphere were combined. In the article the author's opinion on the approach to the definition of investment objects in the project state program for the development of inbound and domestic tourism in the Republic of Kazakhstan for 2019–2015 was formulated, and an integrated approach to investing the development of TNRS was proposed to use. The possibilities of increasing the efficiency of attracted resources, which a comprehensive audit system opens up as a tool for identifying investment targets, are considered. The article notes that one of the main conditions for the development of TNRS is to bring it into compliance with the environmental standards of the environment, the technical standards of the infrastructure and international standards for the quality of recreational services. The authors presented a scheme that summarizes the objects of investment, determined by a comprehensive audit and presents an analysis of various points of view on environmental auditing, auditing compliance with technical standards of the infrastructure and international standards of recreational services. The proposed approach to the definition of investment objects on the basis of a comprehensive audit will ensure the effectiveness of attracted resources for the development of TNRS.

*Keywords:* territorial natural recreational system, development, comprehensive audit, environmental audit, investment objects.

### *Introduction*

In modern conditions, resource provision of modernization processes in individual natural recreational areas is impossible without attracting investment [1, 2]. In this regard, the opinion is substantiated that one of the tasks of the state is to create a system of measures that encourage entrepreneurs to participate actively in investing projects [3, 4].

The problem of limited resources with the need for significant investments in the development of territorial natural-recreational systems requires ensuring the effectiveness of investments. The concept of «Territorial natural-recreational system» (hereinafter TNRS) is defined as a territory with a rich natural potential for recreation of people in combination with socio-economic processes occurring on it [5].

The effectiveness of investments, in our opinion, largely depends on the objective determination of the objects to which they should be directed. It will achieve the following tasks:

- investment resources will not be scattered, but will definitely be directed to the development of those facilities that should ensure the transition to a qualitatively new level of development of TNRS;
- to reduce the field of corruption interests;
- more precisely, you can plan the volume of investment.

The economic development of TNRS is possible to provide effective investments in facilities, determined by a comprehensive audit in the course of which the compliance of the natural environment with environmental standards is diagnosed, and infrastructure and recreational services with quality standards.

*The aim* of the study is to consider the use of a comprehensive audit system as a tool for identifying investment targets for the development of TNRS.

Theoretical and methodological aspects of attracting resources for the development of territories are widely covered in the works of domestic and foreign scientists. However, many issues of investing in the development of TNRS, taking into account specific features, in particular the definition of objects of investment, remain little studied and are poorly covered in the domestic economic literature.

In order to ensure the economic efficiency of investment in the development of TNRS, new theoretical and methodological approaches are needed that correspond to modern economic realities.

*Discussion.* In 2018, the authorized body represented by the Ministry of Culture and Sports of the Republic of Kazakhstan, together with the national company Kazakh Tourism and the Chamber of Entrepre-

neurs «Atameken», developed a draft state program for the development of tourism until 2025 [6]. In this program for the development of domestic and foreign tourism in Kazakhstan, the emphasis as on priority projects is placed on investing objects located in unique natural territories. Objects identified as key areas for the development of recreational activities have their own individuality, a characteristic market development potential.

By 2025, an increase in the flow of tourists in the territories on priority development projects by an average of 3.5 times. It is planned to attract unprecedented large funds from the republican and local budgets, as well as funds from private investors, to implement the program. Information about these objects is summarized in Table.

Table

**Recreational natural areas included in the Tourist Card of Kazakhstan**

Uniqueness of the zone	Investment object (activity)	Plan, financing, mln. tg.
1	2	3
<b>Lake Alakol</b>		
Lake Alakol is the second largest among the inland waters of Kazakhstan and the only deep-water among the drain less lakes of the republic. The water of the lake is salty, sea. The salt composition is sodium chloride in character; it is comparable to the waters of the Black Sea and includes almost the entire periodic table. It is famous not only for its healing water, but also for its air, hydrogen sulfide mud.	Carrying out bank protection works on the coast of the lake (SMR). Subsidies for the Astana-Usharal-Astana air route, Almaty-Usharal-Almaty. Inventory of objects. Determination of location — zoning area. Master plan development. The definition of funding to create a resort of international class.	320 (with potential 2 500 000 tourists per year, current flow — 772 000)
<b>Mountain cluster of Almaty region</b>		
Turgen. All-season tourist and sports resort area that meets the latest requirements	Development of design estimates and feasibility studies, search for a private investor + RB; withdrawal from the national park; Creation of PTT; JSC NC «Kazakh Tourism» in the role of the management company (operator). It is necessary to amend the Law on Tourism and other legislation on ITL issues.	197.2 (with potential of 2 500 000 tourists in the current year — 500 000)
Chimbulak. The resort is open all year round, offering guests various services and activities. In summer, it offers extreme activities such as riding a bike from the mountain, paragliding, buggy riding, climbing and trekking.	Improved soft infrastructure, increase in the number of free and comfortable toilets. Promotion in the international market	
Lakes Tabagan and Akbulak. The largest all-season international tourist centers that meet all modern requirements		
Big Almaty Channel «Area for active tourism, agritourism»		

1	2	3
<b>Shchuchinsk-Burabay resort area</b>		
Resort zone «Ak Bura» (233 hectares). The territory is a part of the SNNP Burabay,	Co-investment of individual projects; It is necessary to amend the Law on Tourism activities and other legislation on ITL issues. Positioning of the resort: 4 * + resort complex, focused on active, family-friendly year-round recreation. 800 rooms and 425 private households. The building area is 162 thousand m <sup>2</sup> , which will make up 20 % of the resort area, the resort will be classified as not dense building)	142 (with potential of 2000000 tourists per year, the current flow is 750000)
Mountain skiing complex «Burabay». Development and popularization of skiing in Kazakhstan, Creation of additional workplaces, Attraction of rock climbers for holding world-class climbing championships	Development of design estimates and feasibility studies, Search for a private investor + RB	
Congress Hall in Burabay. The largest concert and exhibition venue in the Akmola region, with a capacity of 1500 seats		
<b>Bayanaul resort area</b>		
The territory of the Bayanaul resort zone is an oasis among the steppes of Kazakhstan, including 4 lakes Zhasybay, Sabyndykol, Toraygyr, Birzhankol, part of the Bayanaul national park with unique mountain ranges	From the Republican budget for the construction of the Republican year-round youth center and infrastructure development for the ski complex	120 (with potential of 450000 tourists per year, the current year — 200000)
<b>Imantau-Shalkar resort area</b>		
The territory is the part of the GNPP «Kokshetau», there are 37 recreation centers on the shores of lakes Imantau and Shalkar. (Provision of accommodation, food, pantolerapii, maral farm)	The withdrawal of land from the composition of a specially protected natural area for conducting engineering infrastructure to tourism facilities. Master plan development Search for investors	142 (with a potential of 400000 tourists per year, the current one is 130000)
<b>Lake Balkhash</b>		
The uniqueness of the lake — it is divided by a narrow strait into two parts with different chemical characteristics of the water — in the western part it is almost fresh, and in the eastern part it is salty.	Development of design and estimate documentation and construction and installation of engineering infrastructure on the coast of the lake; inventory of objects; location determination — territory zoning; Master plan development; determina-	140.1 (with a potential of 400000 tourists per year, the current flow is 130000)

1	2	3
The second largest in Central Asia and the CIS. Recreational potential of the lake and surrounding attractions (the tract Bektau-Ata, tugai forests) attract many tourists.	tion of financing, including within the framework of international development institutions;	
Charyn canyon		
One of the attractions of the canyon is the so-called Valley of Castles — these are rocky deposits resembling towers, which were as if created by unknown giants. The valley of castles is more than 2 km long, and the width in different places reaches from 20 to 80 m. For tourists on the territory, all conditions for a pleasant rest are created. More than 1,500 plant species grow on the territory of the SNNP, 17 of which are listed in the Red Book of Kazakhstan and 62 mammal species, 103 nesting bird species, 25 reptile species; age: about 12 million years	Creation of a new ecological business model on the territory of GNPP, taking into account the protection and protection of the unique flora and fauna of the object; Construction and development of the visit center. Arrangement of tourist paths, observation platforms. Creation of a ranger service for the organization of tourism and environmental protection measures in the territory of SNPP.	45 (with a potential of 1000000 tourists per year, the current flow is 100000)

*Note.* Compiled by the author based on the source [7].

The project of the state program provides for the investment of priority projects on selected objects. However, in our opinion, investing in the construction of a single tourist facility in a recreational area without corresponding modernization of the technical infrastructure of the territory (transport infrastructure, utilities) and the improvement of the ecological situation will not be effective. Tourist flow does not increase, which means that investment will not have a positive economic effect

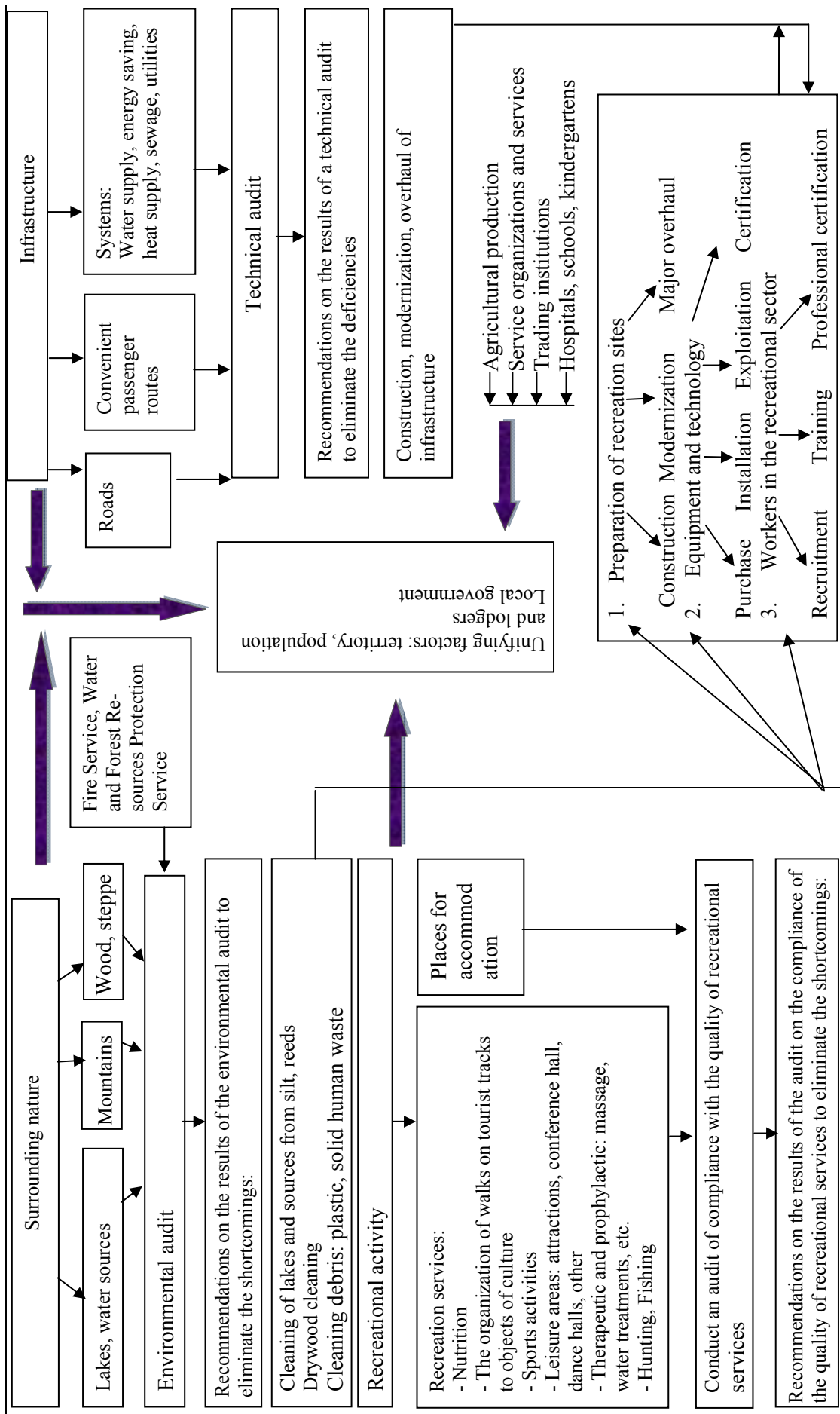
The economic development of the territorial natural-recreational systems (hereinafter referred to as TNRS) cannot be considered, only in one of its components, since they are interdependent. Only their development in the complex will ensure the development of TNRS as a whole.

The constituent components of the TNRS are the surrounding nature, the infrastructure of the territory and economic activity in the territory where the leading role is played by the recreational business. The prosperous economic development of TNRS will be evidenced by the compliance of the state of its components with accepted standards and regulations. It is possible to determine the compliance of TNRS components with the standards and regulations by using a comprehensive audit as a diagnostic tool.

Comprehensive audit of TNRS should include: environmental audit of the environment, technical audit of the infrastructure of the territory and audit of the quality of recreational services. Audit will identify objects that need to be brought into line with standards and norms, i.e. those objects, the development of which requires investment.

– more precisely, you can plan the volume of investment.

Let's consider the components of TNRS and objects that can be identified by an audit for investing in figure 1.



Positive conclusion on compliance with environmental regulations, technical standards and quality standards of recreational services

Figure. Investment objects determined by the audit for the development of TNRS

Environmental audit, as an independent activity in the field of environmental protection in the Republic of Kazakhstan, is stipulated by the norms of the current environmental legislation. The Environmental Code of the Republic of Kazakhstan contains the relevant section — Chapter 9 «Environmental Audit» (articles 80–94), which summarizes the rules defining the types, conditions, composition and features of its application [8]. For many businesses in Kazakhstan, environmental auditing is a legal norm, and a way of confirming the effectiveness of environmental management systems for environmental measures, and confirming compliance with the requirements of national legislation [9]. The main goal of the environmental audit is to prevent and reduce the negative impact of economic activity on the environment [8]. In general, environmental auditing is the process of assessing the compliance of an audit object with the requirements of environmental legislation [10]. Recreational zones are objects of environmental audit, as the economic activity that is carried out on them has an impact on the environment [11].

The methodological base of environmental auditing in relation to various objects of listening in Kazakhstan is practically not developed. The environmental audit procedure has been developed only for industrial enterprises. For the category of «other objects», such as, for example, territories (various purpose), the methodological base of environmental audit has not been developed. In international practice, the international standard ISO 19011 «Guidelines for quality and / or environmental management systems auditing» (Guidelines for the audit of quality management systems and / or environmental management systems) are used. In our opinion, an environmental audit of the TNRS environment will reveal what does not comply with environmental standards. Also, as a result of this audit, the level of fire safety and the protection of water and forest resources must be assessed.

On the basis of the deficiencies identified by the environmental audit, it will be possible to determine measures and volumes for cleaning up natural objects from debris: plastic, solid waste, other human waste, and also to clean the area from dead wood, lakes from silt and reed. You can also develop other activities that will be aimed at preserving the ecological balance of the territory (the timing and procedure for conducting environmental assessments of air and water, preserving flora and fauna.). The authors Pozachenyuk Ye. A., Zavalniuk I.V. Define environmental audit of territories as one of the areas of the audit scientifically-practical activity based on the analysis of coadaptivity (mutual compatibility) of the economic and natural subsystems through a comprehensive geo-ecological assessment and analysis of the territorial organization of the object of auditing aimed at the development of measures for the sustainable development of the region» [11]. Scientists distinguish such approaches to environmental audit of territories as system-synergetic, landscape, geo-ecological. They take into account: the co-adaptivity of the economic and natural subsystems of a territory, the principles of compatibility; consistency, restrictions (regulatory and legislative restrictions — the basis of modern environmental management); instability; leading process; cumulative. The peculiarity of the recreational areas as objects of environmental audit is that in addition to the impact of the recreational area on the environment, there is also an environmental impact on the recreational area (coadaptivity). In the case of recreational areas, instead of the anthropocentric position, the assessment of the environmental aspects of the recreational area from the standpoint of the natural environment and the damage caused to it is brought to the fore.

In our opinion, conducting a technical audit of the infrastructure will reveal the inconsistency of the TNRS infrastructure with technical standards:

- 1) the road quality;
- 2) the organization of passenger transport routes for the population and recreants;
- 3) the efficiency and safety of the operation of water supply, heat supply, sewage and utilities systems.

Based on the identified deficiencies in the technical audit, it will be possible to determine the infrastructure facilities that need to be built, modernized and overhauled.

Technical audit of engineering networks includes:

- 1) examination of operational and technical documentation at the facility;
- 2) analysis of the state of the engineering systems of the facility, based on the results of technical tests conducted on site;
- 3) check the efficiency of metering devices;
- 4) verification of the compliance of the documentation with the requirements of legislation, norms, standards, instructions and rules in the field of industrial, environmental, fire safety, as well as actual indicators;
- 5) assessment of energy and resource costs;
- 6) development of recommendations to eliminate the identified deficiencies;

- 7) preparation of a technical report and presentation of results to the customer;
- 8) drawing up a plan for technical modernization of the engineering systems of an object [12].

An audit of compliance with international quality standards for recreational services will reveal the «bottlenecks» of this field of activity, namely:

- 1) in providing recreational sites;
- 2) the efficiency and safety of equipment and applied technologies;
- 3) human resources.

Based on this, it is possible to determine which facilities need to be built, modernized, on which capital repairs to be made, which equipment and technologies to buy, which specialists are needed and how to train the workers. Particular attention should be paid to expanding the range of recreational services based on the introduction of modern recreational products. New recreational services should be high-tech and, in our opinion, aimed at overcoming the seasonal nature of recreation in the resort area. In the tourist-excursion service of the population, the objects of standardization are: the implementation of tourist and excursion services, travel, advertising and information services, transport services, food, cultural and mass services, fitness and recreation and accommodation services. Standards establish mandatory general requirements for tourist services, ensuring safety, and protection of health and life of the population, environmental protection, complexity, accuracy and timeliness of execution. The standards also contain recommendatory requirements (destination, comfort, aesthetic, etc.) to the types of services, including the terms of service. Standards establish mandatory requirements for specific tourist services, including the terms of service, for the organization of production management, for technical equipment, technological processes and methods applied only in this enterprise. The requirements established by state standards are designed to provide high quality services and take into account domestic and foreign experience [13]. The application of standards (primarily international) should ensure the required quality of services, the organization of a streamlined and continuous technological process, and also leads to overcoming technical barriers in foreign markets, establishing a higher level of prices for services and increasing the competitiveness of Kazakhstan enterprises in the world market.

Bringing the objects of TNRS components in accordance with standards and regulations, in our opinion, will allow us to move to a qualitatively new level of development of TNRS. This requires investment for the following activities (Fig. 1):

- conducting environmental, technical audit, as well as an audit of the quality of recreational services;
- cleaning of reservoirs, the territory from plastic garbage, solid waste and other human waste, parasitic forms of bioorganisms;
- construction and overhaul of roads, the organization of convenient passenger routes;
- construction, modernization and overhaul of territorial systems of water supply, power supply, heat supply, sewerage;
- preparation of recreational sites (construction, modernization, overhaul);
- purchase, installation, certification of equipment and technologies for recreational activities;
- recruitment, training of workers in the recreational sphere;
- development of a mobile information system in online operation mode about recreation facilities, with the possibility to book places, place an order for food, etc.

A positive audit report on the natural conditions, the state of the infrastructure and the quality of recreational services will be a powerful impetus to promote the TNRS recreational services not only in the domestic market, but also in the external market.

### *Conclusion*

Thus, we can draw the following conclusions:

- Investing in the development of TNRS should be comprehensive and cover the environment, technical and communication infrastructure of the territory, as well as recreational activities;
- The key to the effectiveness of attracted resources for the development of TNRS is an objective choice of investment objects;
- Objectivity in determining investment objects can provide a comprehensive audit, which includes an environmental audit of a recreational area, a technical infrastructure audit and an audit of compliance with international quality standards for recreational services. Based on the shortcomings that are identified during

the audit, it is possible to identify activities and facilities that need to be brought into line with standards and norms in order to achieve a qualitatively new level of TNRS development;

– A positive audit report on the natural conditions, the state of the infrastructure and the quality of recreational services of the TNRS will be a powerful impetus to promote recreational services not only in the domestic market, but also in the external market.

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Ж.К. Алтайбаева, М.Ш. Бауэр, Р.К. Алимханова

## Аумақтық табиғи рекреациялық жүйелерді дамыту үшін инвестициялық нысандарды анықтау

Аумақтық табиғи-рекреациялық жүйеге (бұдан әрі АТРЖ) анықтама берілген және рекреациялық жүйенің экономикалық, экология-элеуметтік және экономика-географиялық аспектілері біріккен нысанның мазмұнын ауқымын көрсету үшін бұл анықтаманың маңыздылығы авторлармен атап өтілді. Бұл мақалада 2015–2019 жылдарға арналған Қазақстан Республикасындағы кірген және ішкі туризмді дамытудың жобалық мемлекеттік бағдарламасында инвестициялық объектілерді анықтауға қатысты көзқарас бойынша авторлық пікір қалыптасқан және АТРЖ дамытуды инвестициялауға кешенді тәсілді қолдануды ұсынды. Тартылған ресурстардың тиімділігін арттыру мүмкіндіктері қарастырылды, оны кешенді аудит жүйесі инвестициялау объектілерін айқындау мақсатындағы құрал ретінде ашады. Мақалада АТРЖ дамытудың негізгі шартының бірі айналадағы табиғи ортаның экологиялық нормаларына, құрылымның техникалық стандарттарына және рекреациялық қызметтер сапасының халықаралық стандарттарына сәйкес теңдестіру болып табылады. Кешенді аудитпен анықталатын инвестициялау объектісін жалпылайтын схема көрсетілген және экологиялық аудитке, құрылымның техникалық стандарттарына және рекреациялық қызметтердің халықаралық стандарттарына сәйкестігі аудитіне әртүрлі көзқарасқа авторлармен талдау көрсетілген. Кешенді аудит негізінде инвестициялық объектілерді анықтау бойынша ұсынылған көзқарас АТРЖ дамытуға тартылған ресурстардың тиімділігін қамтамасыз етеді.

*Кілт сөздер:* аумақтық табиғи-рекреациялық жүйе, даму, кешенді аудит, экологиялық аудит, инвестициялау нысандары.



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## **Выявление инвестиционных объектов для развития территориальных природных рекреационных систем**

Авторами дано определение дефиниции «территориальная природно-рекреационная система» (далее ТПРС) и отмечена важность этого определения для емкого отражения содержания объекта, в котором соединились экономические, экономико-географические и эколого-социологические аспекты рекреационной сферы. В статье сформулировано авторское мнение о подходе к определению объектов инвестирования в проектной государственной программе развития въездного и внутреннего туризма в Республике Казахстан на 2015–2019 годы и предложено использовать комплексный подход к инвестированию развития ТПРС. Рассмотрены возможности повышения эффективности привлекаемых ресурсов, которые открывает система комплексного аудита в качестве инструмента выявления объектов инвестирования. В статье отмечено, что одним из основных условий развития ТПРС является приведение в соответствие с экологическими нормами окружающей природной среды, техническими стандартами инфраструктуры и международными стандартами качества рекреационных услуг. Авторами представлена схема, которая обобщает объекты инвестирования, определяемые комплексным аудитом и представлен анализ различных точек зрения на экологический аудит, аудит соответствия техническим нормативам инфраструктуры и международным стандартам рекреационных услуг. Предложенный подход к определению объектов инвестирования на основе комплексного аудита обеспечит эффективность привлекаемых ресурсов для развития ТПРС.

*Ключевые слова:* территориальная природно-рекреационная система, развитие, комплексный аудит, экологический аудит, объекты инвестирования.