

Financial instruments of state regulation industrial and innovative development of Kazakhstan economy

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Abstract. Kazakhstan passes a stage of industrial and innovative development in which as the main source of financial resources the state acted. Meanwhile, further steps have to be taken in the direction of creation of a basis for formation of high-industrial economy. Proceeding from structure of finance in economy, it is necessary to allocate two main sources of financial security of economy of knowledge are the public and private finances. In the conditions of Kazakhstan, industrial and innovative development assumes financing of the following directions: investments into the human capital, and in particular: into development of sector of knowledge, financing of scientific researches and innovations in an education system, including Higher Education Institutions, and also financing of sector of health care; financing of infrastructure of the national industry; financing of development of business; investments into science; investments into innovations.

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Introduction

Proceeding from the directions in work the tool kit of financing and stimulation of priorities of economic development of the country is allocated.

Health system financing in Kazakhstan

In world practice instruments of financial regulation from the state of development of health system are:

- *direct taxes*, which are raised from individuals and the companies (for example, income tax, corporate, property);

- *indirect taxes* are raised from consumption of goods and services (for example, a value added tax (VAT)). In medicine is, first of all, treats farm-business and providing medical services;

- *assignments of social insurance* are almost always raised from earnings (a salary or an emolument);

- *savings accounts* of medical insurance are obligatory or voluntary allocations of individuals into the target accounts intended for payment of medical services;

- *direct payments of the population exist in three main forms*: the direct fee, services not entering into the state set; distribution of expenses (the partial fee, entering into the state set); informal payments.

There are also *contributions of private medical insurance* which are established by each insurance company independently, almost always as the fixed monthly or annual sum.

The specified tools are instruments of accumulation of resources for health care financing.

As instruments of distribution of resources act:

- subsidies,
- investments,

- contracts on purchase of services, drugs, the equipment, technologies, etc., compensation of medical workers, types and volume of medical care (guaranteed free at emergency situations, etc.);

- amortization;
- licensing;
- accreditation, etc.

According to the Law "About Health Protection of Citizens in the Republic of Kazakhstan" sources of financing of the state health system are:

- the funds of local budgets allocated at the rate on one inhabitant;

- the funds of the republican budget allocated in accordance with the established procedure;

- means of the international organizations according to the international programs;

- the means of the medical organizations received for rendering medical care over the guaranteed volume and for rendering paid services and other kinds of activity, not contradicting the legislation;

- voluntary assignments from profit of the organizations;

- charitable deposits of the organizations and citizens, including other states;

- other sources, which use doesn't contradict the legislation of the Republic of Kazakhstan;

- the means arriving from citizens in the form of payment over free guaranteed volume of medical care in out-patient and stationary conditions, in an order approved by the Government of the Republic of Kazakhstan;

- means from voluntary medical insurance [1, 2].

During 2008 – 2012, within the Project of "Construction of 100 Schools and 100 Hospitals", 64 objects were constructed, from which 6 objects in 2008, 11 in 2009, 30 in 2010, 11 in 2011 and 6 in 2012 [3].

In 2013-2014 it is planned to finish 300 objects (including in 2013 – 149). Thus 154 medical out-patient clinics will be constructed at the expense of means of the republican budget within the program of employment of 2020 and 146 medical out-patient clinics at the expense of means of the local budget [3].

In ten years health care financing in absolute expression increased more than 10 times. According to data of the ministry since 2007 financing of health system increased twice. The gain made about 203%. Thus level of the saved-up inflation from 2007 for 2011 made about 61,6%. That is growth should be reduced by 62%. In this case growth will make about 40% in 5 years or by 0,25 times! Whereas the financial resources which growth will make times annually are necessary for us for ensuring intensive improvement of quality of health of the population.

Now financing of health system makes about 12% (11,7) from account part of the budget or 2,3% of gross domestic product. At the same time, for comparison, it is worth seeing costs of the states of one person as expenses in comparison with gross domestic product aren't always indicative. So, for example, costs of health care in Afghanistan are comparable with the developed countries, such as Japan or Ireland or Australia, and expenses on one person make only 42 dollars whereas in the listed countries these expenses make from 2700 to more than 4500 dollars in Afghanistan. In Kazakhstan expenses on health care on one person make a little more than 200 dollars per year. Our expenses are comparable with Albania, Jordan, Iran, Colombia and Jamaica [4, 5]. The list isn't so prestigious.

System effectiveness of health care is reflected, first of all, by such indicators, as an incidence, mortality and birth rate of the population.

The Total Coefficient of Birth Rate (TCBR) representing number of children, given rise on the average of one woman throughout all reproductive period (15-49 years) in 2011 on the republic made 2,59 and in 10 years increased on 0,75 (2001 – 1,84).

In the developed countries of North Kazakhstan area makes from 1,2 to 2,06, but level of infantile mortality remains very high, despite that in 2010 it made about 26, and in 2011 slightly exceeded 18 on 1000 births. It is remarkable that literally in a year indicators on child mortality were nearly 10 points lower (almost half). Any of the developed countries didn't reach such considerable change for so short period, therefore foreign experts (and domestic it is thought also) can doubt their reliability.

In 1993 the population of Kazakhstan made 16,426 million people. During economic reforming population fell and only in 2010-2011 indicators came nearer to indicators of 1993.

Last decade the number of addresses to medical institutions began to increase. However, despite so significant increase in financing of health system (by 10 times from 2002 on 2012гг), population of the republic in comparison with 1991 practically didn't change.

On a health system level of development Kazakhstan is on the 82nd place among 100 countries of the world. Average life expectancy in Kazakhstan makes now 68,4 years. In 1990 this indicator was equal 68,7 years. Kazakhstan is on the 3rd place in the world on an incidence of tuberculosis with multiple medicinal stability.

Analyzing these indicators and comparing data of twenty - and the ten-year prescription can come to a conclusion that on the one hand medical services considerably rose in price to what, generally, level of the saved-up inflation testifies also, and with another - need of improvement of health system and its financing including.

In health system the population should note some interconnected processes defining dynamics of changes, a real state of health of the population and system of medical care.

The first - deterioration of health of the population as a result of decrease in a standard of living of the population, an unhealthy way of life, increase of "poverty diseases".

Secondly, in health system in 10 years the number of medical institutions and hospital beds decreased nearly 2,2 times; on a third, or the number of doctors was reduced by 20 thousand people.

Thirdly, the republic faced the huge environmental problems making considerable impact on dynamics of diseases and requirement for medical institutions [1].

Thus, increase of efficiency of financing of health system has to be connected with such directions, as:

- increase in quantity of the drugs which have been let out in Kazakhstan,

- technical modernization of equipment of medical institutions,
- improvement of quality of medical education with involvement of foreign experts of the highest class,
- concept introduction health economy,
- development of an educational and medical cluster,
- growth of financing of system of preservation of health, and in particular sports complexes and actions, increase of level of physical training of younger generation, activization of stimulation of system of social investment of private business in sports actions. Creation of system of encouragement of preservation of health for the population, introduction of system of voluntary insurance including public institutions;
- improvement of an ecological situation in all regions of Kazakhstan, etc.

System of financing of the sphere of science and education in the republic Kazakhstan

The researchers conducted by the professor of chair of formation of Pennsylvania university by Robert Zemski, together with economist Lisa Lynch from Business school of Fletcher at university the Taffeta and the professor of management from Warton Peter Kapelli (was analysed more than hundred three thousand workplaces), showed that at 10% - number education level increase total productivity increases for 8,6%. For comparison: at the same increase in fixed assets labor productivity increases by only 3,4%. In other words, the limit profit on investments into the human capital almost three times exceeds profit on capital investments in equipment [2].

As sources of financing of an education system in Kazakhstan act:

- budgetary financing of the maintenance of public institutions of education;
- budgetary financing of the state educational order;
- income from rendering the paid services which aren't contradicting the legislation of the Republic of Kazakhstan;
- credits of banks of the second level;
- 5 . sponsor's and charitable help, gratuitous assignments and donations, grants.

Financing of an education system is carried out in the following directions:

- financing of preschool education. This sphere orphanages represent, houses of babies, and also preschool institutions (kindergartens, the children's minicenters);

- financing of the sphere of the general and secondary education (high schools, gymnasiums, lyceums, boarding schools, etc.);
- financing of the higher education (educational grants, state order).

Thus each of the directions assumes charges of establishments, costs of acquisition of the equipment, manuals, etc., charges of the technical and teaching personnel, costs of a food and clothes for orphanages and boarding schools.

From 2000 for 2010 the financing of education in Kazakhstan grew by 7 times. In 2009 the education budget, despite crisis, grew in comparison with the 2008th crisis year by 10,7% and made 709,9 billion tenge (in 2008 - 627,3 billion tenge). More than 19 000 students were transferred from paid training on the state educational grants, work on introduction of system of electronic training (e-learning) was begun, national universities began passing of the international accreditation. In Kazakhstan more than 10 000 foreign students from 45 countries are trained, and more than 25 000 Kazakhstan citizens are trained in 30 countries of the world [3].

Now in Kazakhstan 8590 preschool organizations (3128 kindergartens and 5462 minicenters), in them 644,3 thousand children work. In the sphere of the general secondary education functions 7698 day public comprehensive schools with the general contingent of 2 536,8 thousand children. The number of the organizations of additional education to 641 thanks to what every fifth school student is captured by additional education is increased.

In 2013 trial introduction of system of per capita financing in several areas of the republic is supposed. By 2015 per capita financing is planned to introduce on all education levels. Only small and rural schools become an exception. Mechanisms of their financing will be developed in the near future. Some experts suggest to provide the correction coefficient assuming bigger financing of schools where there is a deficiency of pupils. Otherwise they simply won't sustain the competition to the city. The separate attention is deserved by children with the limited opportunities which training demands big expenses [4].

In the sphere of technical and professional education 888 colleges, from them 499 state function. The contingent of the being trained makes – 587,3 people. In colleges are trained on a full-time department of 466,9 thousand people, from them 241,9 thousand people study by a state order (besides 120,4 thousand people are trained on a correspondence department).

In 2011 the necessary additions, allowing to extend the mechanism of per capita financing to the organizations of secondary, technical and professional education are made to the Law RK "About Education".

In the sphere of the higher education optimization of number of the higher education institutions which aren't providing high-quality training is conducted. Now they are 139 (2011 – 148), including: the national - 9, international - 1, JSK "Nazarbayev Universitet" - 1, state - 33, incorporated - 16, private - 66, not civil - 13. 10 higher education institutions of an innovative orientation work.

For the last 2 years the structure of the state order for training in higher education institution is cardinally reconsidered. In comparison with 2011 in 2012 almost the number of the being trained, 40 countries which have trained in foreign higher

education institutions of the world (in 350 to 674) twice grew. More than 1100 foreign scientists for lecturing and scientific consultations are invited [5].

As for reforms of financing of system of the higher education, since 2013 the state educational accumulative system (SEAS) which has to begin additional opportunity to expand availability of education is entered. The law on educational accumulative system made education even more available to the population of Kazakhstan.

Thus, it is possible to allocate four main forms of the state support of education: construction and supply of educational institutions, per capita financing, state grants and state educational accumulative system (SEAS). The first scheme of financing is applied in the first two steps of education, and the second and the third are used for financing of secondary special and higher education (table 1).

Table 1- Forms of the state financial support of an education system

Financing form	System level educations	Charateristic
State transfers	all levels of an education system	Target transfers from the republican budget in local budgets for financing of construction and material equipment of the public educational institutions
Per capita financing	levels of preschool and general and secondary education	Standard per capita financing - system at which the budget of school is defined depending on number of pupils and financing standards, and school gains independence in planning of expenses. At the heart of per capita financing planning of the budget of the general education organizations counting on one pupil lies, thus there is a difference for city and rural schools, on types of schools (initial, main and general education schools, boarding school), and also on education steps (the I step - the 1-4th classes, the II step – the 5-9th classes, the III step – the 10-11th classes).
State grants	Level so-so - the vocational technical and professional education which is higher and postgraduate education	The state grant - a type of the state subsidy; it is provided by the state of other organization or to the individual (as a rule, as a result of competitive selection) for implementation of specific projects in the field of science, culture, education
State educational accumulative system	Level so-so - the vocational technical and professional education which is higher and postgraduate education	The contract on the educational accumulative deposit in bank of the second level on which the state award and which means is charged are used for receiving vocational education.
Educational credits under a guarantee of JSC Financial Center of MAUN of RK	Level so-so - the vocational technical and professional education which is higher and postgraduate education	The educational credits are given by banks of the second level, under JSC Financial Center guarantee under certain conditions

Note – It is made by the authors

It is in the long term supposed to improve receipt system in HIGHER EDUCATION INSTITUTIONS at which reception will be carried out on the basis of admission examinations, instead of final tests. Thus, will have to change and system of distribution of grants as grants won't be attached any more to the particular person with high level of points as a result of final testing. Besides, optimization of system of HIGHER EDUCATION INSTITUTIONS by reduction of their quantity and teaching improvement of quality is supposed. The state pursues the aim of improvement of quality of education, level of professionalism of graduates of HIGHER EDUCATION INSTITUTIONS that is the

integral condition of growth of competitiveness of the country.

With adoption of the new Law of the Republic of Kazakhstan "About science" the new model of management and new mechanisms of its financing was entered into the scientific sphere. It agrees new legislations now the state scientific organizations and HIGHER EDUCATION INSTITUTIONS receive basic financing which provides functioning of infrastructure of science and its target development. Now basic financing is provided with the state to 151 subjects of scientific and technical activity.

Scientific researches receive grant and program and target financing. For grant financing the system of selection of projects on the basis of examination works. One of the priority directions of work is integration of the Kazakhstan science into world scientific space, advance to world level of researches. The particular interest represents the direction on development and deployment of innovative breakthrough projects. So, now the Ministry of Education and Science together with the World bank realizes the Commercialization of Technologies program. Now according to this program 20 scientific projects are involved. It is possible to refer representation of grants to distinctive features of the new scheme on the terms of joint financing/compensation of expenses and lack of any temporary restrictions on terms of demands for grants.

For the first time since 2012, according to the Government resolution No. 1037, JSC "National Agency of Technology Development" provides grants on commercialization of technologies. The grant on commercialization is provided for support at early stages of commercialization of an innovation, preparation of the attractive offer for the investors, proved with marketing, financial side. As initial stages of commercialization of an innovation bear in themselves high risks, the grant on commercialization of technologies is provided in two stages:

justification of the concept of the project for commercial use of technology;

creation of an industrial prototype and its commercial demonstration.

At the first stage authors of innovative projects can receive financing at the rate to 5 million tenges and within 6 months to develop concept justification – namely – to study the market certainly production, to develop the most optimum strategy of realization and the project business plan. The grant at a stage of justification of the concept of the project for commercial use of technology is provided on the terms of obligatory participation of the applicant at a stage of creation of an industrial prototype and its commercial demonstration.

At the second stage of a grant on commercialization of technologies developers of projects apply for receiving financing to 25 million tenges for creation of an industrial prototype and commercial demonstration of the project.

Within works on support of process of commercialization of domestic development, JSC "National Agency of Technology Development" are created and offices and the regional centers of commercialization of technologies in 7 regions of Kazakhstan function. Thus, it is possible to allocate tools and sources of financial security with the state of the sphere of science (Table 2):

Table 2– the State tools and sources of financing of the sphere of science in Kazakhstan

State budget	JSC National scientifically technical holding "Parassat"	Ministry of the industry and new technologies "Science Fund"
1) Basic financing	4) Grants on commercialization of technologies	7) Innovative grants on performance of developmental works and (or) risk researches of applied character (skilled design development)
2) Program and target financing	5) Innovative grants	8) Innovative grants on preparation of the feasibility report of the innovative project
3) State grants	6) Participation in creation of the innovative enterprises	

Note – It is made by the authors

Financing of priority branches of economy of Kazakhstan

Now efforts of the state are concentrated on development of the following priority sectors of economy:

- the traditional: oil and gas sector, ore mining and smelting complex, the nuclear and chemical industry with the subsequent transition of raw productions to more advanced processing;

- the subsoil users based on demand, the national companies and the state: mechanical engineering, building industry, pharmaceuticals;

- the productions not connected with raw sector and focused mainly on export: agro-industrial complex, light industry, tourism;

- sectors of "future economy" which will play a dominating role in world economy in the next 15-20 years: information and communication technologies, biotechnologies, alternative power engineering, space activity.

The system of measures of the state support of priority sectors of economy turns on today more than 60 tools. Among them providing legislative base, development of state programs, and also tools on providing with the qualified personnel resources; production infrastructure; assistance to development of innovations and technological modernization; the guaranteed order for the long-term period, advance of export of domestic goods, works and services, etc.

For technological modernization and optimization production and business processes in

2010 the grant program within which got support of 38 projects on a transfer of advanced technologies, developmental development, patenting of domestic development abroad for the sum of 1,7 billion tenge is started.

For achievement more good results in development of the Kazakhstan contents in the Program on development of the Kazakhstan contents are provided incentives of economic character such as:

- providing domestic producers of goods, works and services by the guaranteed order (from 3 to 10 years);
- encouragement application for introduction of new technologies and the international standards in work practice;
- creation of the mechanism of leasing preferences (subsidizing of % of a rate, guaranteeing for the enterprises making technological modernization);
- release from the customs duties on raw materials and equipment;
- stimulation of scientifically research and experience constructive development.

For advance export of domestic goods service support of export and trade financing, insurance are provided. In 2010 the instrument of compensation of part of expenses of exporters is started:

- 1 . Registration of trademarks and production certification;
- 2 . Maintenance of representation (office, warehouse, outlet, show room) abroad;
- 3 . Participation in foreign exhibitions;
- 4 . Advertizing of a domestic production;
- 5 . Training of staff of the enterprises;
- 6 . Attraction of the franchising;
- 7 . Creation and website start;
- 8 . Market researches of the foreign markets;
- 9 . Development of export strategy or the marketing plan on an exit to foreign markets.

Only in 2011 to 81 domestic exporters costs of the sum of 101 million the tenges, connected with a conclusion of production to export were compensated.

For increase of competitiveness of the industrial enterprises in priority sectors of economy by increase in labor productivity the Program of modernization of the operating enterprises "Productivity - 2020" is accepted. 6 tools are applied to its realization:

- 1 . payment of part of expenses to the participant of the program for development or examination of the Comprehensive plan of the investment project (the size of 50%, but no more than 7,5 million tenges);

- 2 . providing long-term leasing financing;
- 3 . granting innovative grants, etc.

During implementation of the Program, in 2011 work on the industrial enterprises representing the investment projects which quantity exceeded 150 demands was carried out. From them in 2011 received positive examination of 27 projects for total amount more than 40 billion tenge.

In 2010 stimulating measures for attraction of investments within freely economic zone in a look were reconsidered:

- releases from payment of the customs duties on equipment import;
- state natural grants (earth);
- tax preferences within freely economic zone.

As financial instruments of support of development of freely economic zone it is provided:

- release from payment of a payment for land use;
- VAT taxation on a zero rate of realization on the territory of freely economic zone of certain goods;
- increase in limit rate of the depreciation applied for the taxation, concerning the software from 15% to 40%;
- for participants of freely economic zone of "Park of Innovative Technologies" release from a social tax.

For improvement of the investment legislation investment preferences regarding release from payment of the customs duties when importing spare parts, raw materials and materials are provided.

For stimulation of financing and introduction of innovative projects the following measures of support of innovations are provided:

- tax vacation on corporate income and property taxes, land tax for investment strategic projects;
- reduction of the taxable income by the sum of 50% from the size of the incurred expenses for acquisition of shares (actions) in venture funds;
- repayment of losses from implementation of stocks and shares in venture fund at the expense of the taxable income for a period of 10 years;
- release from the taxation of the dividends paid by venture funds;
- release of funds of risk investment (venture funds) from payment of corporate income tax.
- release from the taxation of property income of the individual gained from realization of share in the legal entity, engaged in innovative projects (business angel).

Financing, including joint financing, projects, leasing financing of subjects of industrial and innovative activity for the average and long-term

periods are carried out by Development bank of Kazakhstan, and also other national institutes of development determined by the Government of the Republic of Kazakhstan. Development bank of Kazakhstan, and also other national institutes of development determined by the Government of the Republic of Kazakhstan. It is carried out for creation of new industrial and innovative projects, and also the projects directed on modernization (modernization) and expansion of operating productions.

Leasing financing is provided to subjects of industrial and innovative activity for the term which isn't exceeding ten years.

Providing guarantee certificates and guarantees on loans is carried out by the financial agent determined by the Government of the Republic of Kazakhstan, on loans of banks of the second level, given-out subjects of industrial and innovative activity for implementation of industrial and innovative projects.

Crediting of subjects of industrial and innovative activity is carried out by the caused placement of means by the financial agent determined by the Government of the Republic of Kazakhstan, at financial institutions. This form of stimulation is directed on creation of new industrial and innovative projects, and also the industrial and innovative projects directed on modernization (modernization) and expansion of operating productions, on condition of their participation by granting own personal or real estate, including money.

Subsidizing of a rate of remuneration on the credits which are given out by financial institutions, and coupon remuneration on bonds of subjects of industrial and innovative activity is carried out for creation of new industrial and innovative projects, and also the industrial and innovative projects directed on modernization (modernization) and expansion of operating productions, on condition of their participation by granting own personal or real estate, including money.

Investments into authorized capitals of subjects of industrial and innovative activity are carried out by the national institutes of development which are carrying out the state support to industrial and innovative activity, and local executive bodies of areas, the cities of republican value, the capital at compliance of the industrial and innovative project to certain conditions.

Innovative grants are provided to subjects of industrial and innovative activity by compensation and (or) payment of part of expenses on implementation of industrial and innovative projects and provided on:

- 1 . acquisition of technologies;
- 2 . carrying out industrial researches;
- 3 . professional development of the technical personnel abroad;
- 4 . activity support on production of hi-tech production at the initial stage of development;
- 5 . patenting in foreign countries and (or) the regional patent organizations;
- 6 . commercialization of technologies;
- 7 . involvement of highly qualified foreign specialists;
- 8 . involvement of the consulting, design and engineering organizations;
- 9 . introduction of administrative and production technologies.

The president of Kazakhstan Nursultan Nazarbayev in the message to the people "Strategy "Kazakhstan-2050" set the purpose: by 2050 to enter into number 30 of the most developed countries of the world. Thus the share of MSB in economy of Kazakhstan has to grow by 2030 twice, and by 2050 this sector of economy has to become, according to Nazarbayev's prevailing the promises.

Hypothetically, if to be based on statistical data, for implementation of the program of Nazarbayev and doubling of a share of small medium business in gross domestic product of the country it is necessary to increase number of the registered subjects of small medium business and working in them at least twice. And that small medium business became dominating branch of economy, to treble.

According to agency statistic of Kazakhstan, in seven years indicators of small medium business undergo inconsistent tendencies. The number of active subjects of small medium business decreased, number occupied also fell in small medium business. Falling can be explained, perhaps, first of all with the general tendency because of world financial crisis (Table 3).

Table 3. Falling can be explained, perhaps, first of all with the general tendency because of world financial crisis

Indicators	2008	2009	2010	2011	2012
Registered subjects of small medium business	1 026 255	934 691	1 196 725	1 383 727	1 331 386
Active subjects of small medium business	707 821	663 374	661 598	846 111	739 812
Number occupied in small medium business	2 152 960	2 296 600	2 630 580	2 427 135	1 900 383
MSB output in one million tenges	4 872 965	5 366 936	7 275 779	7 603 804	7 236 736
Share of small medium business in country gross domestic product as a percentage	18,6	20,4	20,2	17,5	

SA RK, stat.kz [6].

As we see, the number of the registered and active subjects of small medium business in 2012 in comparison with 2011 fell. In 2012 the number of working at enterprises small and medium business

decreased. Despite diligence of the authorities, the share of small medium business in the country gross domestic product (GDP) here is trampled down some years on a mark of 20%.

According to National bank, for December 1, 2012 banks of the second level gave out the credits to subjects of MSB for the sum more than 1 trillion tenges. The average interest rate for Bank of the second level credits in November, 2012 equaled 12,2%.

The fund "Damu" supports 17 various programs. Last year the fund financed more than 11,8 thousand businessmen, for the sum more than 625 billion tenge.

Also within implementation of the budgetary program on ensuring access to financial resources of country people the Fund of financial support of agriculture carries out microcredit. It is claimed that in six years it gave out 62 930 microcredits for the sum 14,8 billion tenge. What real return from this money – independent information in Kazakhstan in this respect isn't present. Official structures report about creation of thousands new workplaces.

Despite undertaken measures, the problem of need of development of business, production keeps a relevance rating in the Kazakhstan economy here 20 years.

In conclusion

Thus, we considered a number of the financial instruments applied in Kazakhstan within realization of policy of industrial and innovative development. However, as showed experiment of several years, the existing mechanism and a set of tools at all don't make desirable impact on the allocated spheres of economy.

So, despite that in health system the amount of financing increased in times, the incidence still grows. Remains to birth rate actual also a problem, child and maternal mortality. Every year the quantity of oncological, heart, endocrine and other diseases increases. Such tendency confirms need of further search of tools and mechanisms of effective functioning of health system.

The world practice confirms efficiency of introduction of system of obligatory medical insurance. It means that the main part of funds for financing of health care will go from fund of obligatory medical insurance. Such practice has development in Germany where the special tax at the expense of which the medical care of the population is paid is allocated.

One more mechanism of improvement of health system is clustering process. Not so long ago some CIS countries began to consider questions of creation of the specialized medical cluster

functioning on the basis of interaction of medical institutions, sanatorium establishments and educational institutions. Certainly, such integrated structure can be rather effective, but the funding mechanism will be complicated both from the point of view of sources, and in the field of control and regulation of use of means. Introduction of such approach demands very thought over, accurately working mechanism.

A certain interest for Kazakhstan obligatory co-payments of the population at consumption of the medical services financed at the expense of the state represent, medicinal insurance, individual savings medical accounts. It is necessary to consider also possibilities of a combination of obligatory and voluntary medical insurance, development of mechanisms of state-private partnership in health care.

Meanwhile, increase of level of financing of health system won't be effective at preservation of a difficult ecological situation in many regions. Kazakhstan possesses a number of ecologically problem territories where deficiency and unsatisfactory quality of water, influence of ranges, degradation of lands, technogenic desertification and many other things is sharply felt. And the main are the reasons of technogenic character. It is rather difficult to regulate changes of natural character whereas technogenic influences can be most lowered under the influence of various mechanisms both stimulating, and preemptive character. At deterioration of an ecological situation in Kazakhstan costs of health care become inefficient. The health care becomes a bucket full of holes which can't be filled.

Injection of considerable means in health system won't be effective if not to impart to the population and younger generation physical culture. In particular, it is necessary to pay attention to expansion of quantity of sports complexes and actions, increase of level of physical training of younger generation, activation of stimulation of system of social investment of private business in sports actions. Creation of system of encouragement of preservation of health for the population, further development of system of voluntary insurance by employers. All this is possible at the correct effective realization within uniform system of health protection of the nation.

At a modern stage of implementation of the program of industrial and innovative development of the country, in our opinion, special importance gain not so much, direct instruments of influence, as indirect.

The most effective instrument of stimulation of researches within strategy "Kazakhstan 2050" can become tax tools. In particular, it is offered:

completely to exempt the research organizations from the taxation. Social assignments can make an exception: social tax and pension assignments;

to provide in the customs legislation of possibility of the accelerated registration of technical processing equipment and materials for carrying out scientific researches. To provide possibilities of minimization of expenses for their customs registration and transportation. Or full recovery of such expenses state;

Besides, for realization of problems of Strategy "Kazakhstan - 2050" in the field of activation of innovative process in the production structures containing research complexes, it is necessary to apply:

compensation by the state of expenses of the employer directed on professional development of workers, training and technicians retraining;

reduction of individual income tax to 0% for the worker under a condition, the publication to them two and more scientific works in a year;

release from payment of individual income tax of the worker within a year for existence of the patent, the invention;

release from payment of corporate income tax of the organizations of leaders research and developmental works isn't dependent on form of ownership of structure;

inclusion in expensive part of the expenses, directed on participation of workers in scientific and practical conferences isn't dependent on form of ownership of structure.

reimbursement to the companies on certification of new production;

inclusion of made production (with high additional cost) in the list of production falling under action of the legislation "About the Kazakhstan contents";

decrease in level of income tax of the company to 10% on condition of export of a made new industrial output of more than 30% and to 0% on condition of export of a made new industrial output of more than 50%;

change of policy of the conclusion of contracts for acquisition of an industrial output within the companies entering, in Fund of the Sustainable Development "Samruk-Kazyna" from existing one to three-five years (long term of contracts).

Questions of stimulation of innovative activity and development of the branches which are letting out production with a high value added didn't find reflection in the Tax code. The taxation of

innovative activity would be to allocate in separate chapter that, undoubtedly, would draw attention of taxpayers to this direction. The tax incentives – are one of opportunities of implementation of the concept of system approach to carrying out innovative policy and creation of effective national innovative system.

The problem of further improvement of system of the taxation of science and innovations, the ecological directions, etc. and remains out of attention of a tax policy. For example, in our opinion it is necessary to consider such questions as:

- tax vacation on CIT (corporate income tax) for innovative hi-tech strategic projects for a period of five years;

- further improvement of system of tax administration. The research Ernst & Young showed that the difficult system of tax administration reduces appeal of competitive rates. According to research, 38% of respondents from 211 companies read out tax loading in Kazakhstan "competitive from the point of view of business". But the opinion of businessmen changes radically when speech comes about tax administration. Respondents consider "rather high expenses", connected with observance of legislative requirements. Respondents consider "rather high expenses", connected with observance of legislative requirements. Thus tax checks are called as them "often burdensome", and the size of penalties and a fine "is disproportionate high in comparison with the sum of an unpaid tax and character of the made mistake";

- for stimulation of venture financing narrowing of taxable base for venture funds is possible. Here decrease in the taxable income (for example, for corporate income tax or liberation from it) and the taxation of dividends enters also;

- the tax incentives directed on encouragement to investment activity on securities market, including investments in the venture companies, strategically and innovative productions, the projects based on the state private entrepreneurship mechanism;

- the tax incentives of domestic institutional investors directed on expansion of long-term investments into real sector of economy, and also shareholders of the mutual investment funds investing in social and ecological projects, etc.

According to the research Frazer Institute, in Russia of 60% of businessmen in comparison with 6% in China, 4% in Australia and 11% in India consider that taxes taking into account non-tax withdrawals and practice of activity of tax services disturb business development. Now the problem of economic policy of the state has to consist in that the state instruments of regulation didn't disturb, and helped to develop to business.

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