

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ ҒЫЛЫМ ЖӘНЕ ЖОҒАРЫ БІЛІМ МИНИСТРАЛІГІ
МИНИСТЕРСТВО НАУКИ И ВЫСШЕГО ОБРАЗОВАНИЯ РЕСПУБЛИКИ КАЗАХСТАН
MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE REPUBLIC OF KAZAKHSTAN

А.Н. ГУМИЛЕВ АТЫНДАҒЫ ЕУАЗИЯ ҰАТТЫҚ УНИВЕРСИТЕТІ
ЕВРАЗИЙСКИЙ НАЦИОНАЛЬНЫЙ УНИВЕРСИТЕТ ИМЕНИ А.Н. ГУМИЛЕВА
L.N. GUMILYOV EURASIAN NATIONAL UNIVERSITY



«ҰАТТЫҚ ВАЛЮТАНЫҢ ТҰРАҚТЫЛЫҒЫ МЕМЛЕКЕТТІҢ
ҚАРЖЫЛЫҚ КАУІПСІЗДІГІН ҚАМТАМАСЫЗ ЕТУ ФАКТОРЫ РЕТІНДЕ»
Қазақстан Республикасының ұлттық валютасының 30 жылдығына арналған
халықаралық ғылыми-тәжірибелік конференциясының
МАТЕРИАЛДАР ЖИНАҒЫ

СБОРНИК МАТЕРИАЛОВ

Международной научно-практической конференции,
посвященная 30-летию национальной валюты Республики Казахстан
«СТАБИЛЬНОСТЬ НАЦИОНАЛЬНОЙ ВАЛЮТЫ КАК ФАКТОР
ОБЕСПЕЧЕНИЯ ФИНАНСОВОЙ БЕЗОПАСНОСТИ ГОСУДАРСТВА»

COLLECTION OF REPORTS

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«STABILITY OF THE NATIONAL CURRENCY AS A FACTOR OF ENSURING
FINANCIAL SECURITY OF THE STATE»

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Халықаралық ғылыми-тәжірибелік конференцияның еңбектер жинағында мемлекеттің қаржылық қауіпсіздігін қамтамасыз ету және Қазақстан Республикасы ұлттық валютасының тұрақтылық факторлары қарастырылған.

В сборнике трудов международной научно-практической конференции рассмотрены факторы обеспечения финансовой безопасности государства и стабильности национальной валюты Республики Казахстан.

In the collection of works of the international scientific and practical conference, factors of ensuring the financial security of the state and the stability of the national currency of the Republic of Kazakhstan are considered.

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GENERAL LABOR SAFETY AND HEALTH COSTS

Saparbayeva Saule¹ - Associate Professor of of L.N.

Gumilyov Eurasian National University(Kazakhstan, saulet71@mail.ru

Sarybayeva Inara² - PhD student of L.N.

Gumilyov Eurasian National University(Kazakhstan),

Aitimova Shynar³ - Senior Researcher of REM «Republican Research Institute for occupational safety and health of the Ministry of labor and social protection of the population of the Republic of Kazakhstan»

Аннотация. Еңбекті қорғау бюджеті еңбекті қауіпсіз қамтамасыз ету жөніндегі іс-шараларды жоспарлау, бақылау және нәтижелерін бағалау құралы болып табылады. Еңбекті қорғау бюджеті және оның құрамдас бөліктері жауапкершіліктің көлемін анықтайды және еңбекті қорғау жөніндегі жұмысты бағалау критерийлерін береді. Ұсынылған материалда жіктеу және еңбекті қорғау мәселелері бойынша қызметкерлерді, басшыларды және еңбекті қорғауды қамтамасыз етуге жауапты адамдарды оқытуды, нұсқауды және білімін тексеруді өткізуге арналған шығыстарды ашу шегінде; қызметкерді еңбек (қызметтік) міндеттерін орындау кезінде жазатайым оқиғалардан міндетті сақтандыру бойынша шығыстар; ұжымдық қорғаныс құралдарын ұстауға арналған шығыстар; санитарлық-тұрмыстық үй-жайлар мен құрылғыларды ұстауға арналған шығыстар; кәсіптік тәуекелдерді бағалауды жүргізуге арналған шығыстар және еңбекті қорғауды әзірлеуге жұмсалатын шығыстар.

Түйін сөздер: еңбекті қорғау шығындарының бюджетін құру, еңбекті қорғау шығындарының жіктелуі, еңбекті қорғау шараларын қаржыландыру, еңбекті қорғау бойынша білімдерін нұсқау және тексеру, қызметкерді міндетті сақтандыру шығындары, ұжымдық қорғаныс құралдары

Аннотация. Бюджет охраны труда является инструментом планирования, контроля и оценки результатов деятельности по обеспечению безопасного труда. Бюджет охраны труда и его составляющие определяют объем ответственности и дают критерии оценки работы по охране труда. В пределах данного материала дается классификация и раскрытие расходов на проведение обучения, инструктажа и проверки знаний по вопросам охраны труда рабочих, руководителей и лиц, ответственных за обеспечение охраны труда; расходы на обязательное страхование работника от несчастных случаев при исполнении трудовых (служебных) обязанностей; расходы на содержание средств коллективной защиты; расходы на содержание санитарно-бытовых помещений и устройств; расходы на проведение оценки профессиональных рисков и расходы на разработку охраны труда.

Ключевые слова: бюджетирование затрат на охрану труда, классификация затрат на охрану труда, финансирование мероприятий по охране труда, инструктаж и проверка знаний по охране труда, расходы на обязательное страхование работника, средства коллективной защиты.

Annotation. The budget for labor protection is a tool for planning, control and evaluation of the results of activities to ensure safe labor. The budget for labor protection and its components determine the scope of responsibility and give criteria for evaluating the work on labor protection. Within the limits of the given material classification and disclosure of expenses on carrying out of training, instruction and checks of knowledge on questions of labor protection of workers, heads and persons responsible for maintenance of labor protection; expenses on obligatory insurance of the employee from accidents at performance of labor (service) duties; expenses on maintenance

of means of collective protection; expenses on maintenance of sanitary-household premises and devices; expenses on carrying out of an estimation of professional risks and expenses on working out of labor protection.

Key words: *budgeting of labor protection costs, classification of labor protection costs, financing of labor protection measures, instructing and checking of knowledge on labor protection, costs of compulsory insurance of an employee, collective protection means.*

The problematics of the issue of budgeting costs for safe labor are associated with the fact that the allocation and attribution of costs to labor protection in practice is problematic. Therefore, on the basis of the classification of costs, taking into account modern scientific approaches and law enforcement practice of foreign countries and the legislation of the Republic of Kazakhstan in terms of implementation of the norms of the Labor Code of the Republic of Kazakhstan on the employer's obligations to improve working conditions and safety of employees.

The analysis has shown that the issues of financing of labor protection measures in Kazakhstan are relevant, there is interest in the specification of costs on the part of employers, but there is no separate normative legal act regulating the process of planning costs and their effectiveness.

To disclose this issue, in our opinion, it is necessary to consider the following types of costs:

1. Costs of training, instructing and knowledge checks on labor protection issues of employees, managers and persons responsible for labor protection issues
2. Costs of compulsory insurance of employees against accidents in the performance of their labor (official) duties.
3. Costs of providing collective protection equipment
4. Costs of providing sanitary and domestic premises and devices.
5. Costs of professional risk assessment.
6. Costs of development, implementation and introduction of occupational safety management system.

Costs of training, instructing and knowledge checks on labor protection issues for employees, managers and persons responsible for labor protection provision.

Training on development of general or special professional competencies in occupational safety and health issues is provided to managers and persons responsible for occupational safety and health in training centers in person or remotely.

The duration of training on the development of general professional competencies in occupational health and safety for responsible employees is as follows:

- for large businesses - not less than 72 academic hours;
- for medium-sized businesses - not less than 40 academic hours;
- for small businesses, including micro-entrepreneurship - not less than 24 academic hours.

The duration of training for the development of special professional competencies in occupational health and safety for responsible employees is as follows:

- for large businesses - not less than 40 academic hours;
- for medium-sized businesses - not less than 24 academic hours;
- for small businesses, including micro-entrepreneurs - at least 16 academic hours.

An employee who has successfully passed the knowledge test shall be issued a certificate of knowledge testing, rules, norms and instructions on occupational safety and health. Certificates are issued to responsible employees who have passed training and knowledge testing on occupational safety and health.

The employer's costs for training in educational centers are based on commercial offers in the market of occupational health and safety training services.

The second type of costs is the cost of compulsory insurance of employees against accidents in the performance of their labor (official) duties. The insurance procedure is determined by the Law of the Republic of Kazakhstan "On compulsory insurance of the employee against accidents in the performance of labor (official) duties" dated February 7, 2005 № 30.

The next type of costs is the cost of providing collective protective equipment. Collective

protection means are various technical tools, devices, equipment, as well as certain measures to prevent or reduce the impact of harmful and hazardous production factors on workers. Means of collective protection of workers should be structurally connected to the production equipment or its control elements in such a way that, if necessary, there is a forced action of the means of protection. It is allowed to use the means of collective protection as control elements for switching on and off the production equipment. Collective protective equipment shall be located on the production equipment or at the workplace in such a way that its operation can be monitored at all times, as well as the safety of maintenance and repair.

Significant reduction of occupational risks of workers employed in harmful and (or) hazardous working conditions is primarily possible through the use of collective protective equipment. At the same time, the costs of providing collective protective equipment include the costs of design, implementation, use and reconstruction. The employer is obliged to timely carry out prevention, repair and maintenance of collective protection equipment in proper condition.

For this purpose, it is necessary to carry out periodic inspections, regular monitoring, technical inspections and so on. Since in the process of operation of means of collective protection (means of ventilation and air purification, air conditioning, heating devices, safety signs, barrier devices, noise mufflers, etc.) can fail, should be subjected to repair, reconstruction, also their replacement, and in some cases purchased new equipment and change of technological processes.

Accordingly, these costs are also to be taken into account by the employer when planning financial resources, taking into account their cost.

In accordance with our classification presented above, it is necessary to disclose the costs of provision of sanitary and domestic premises and devices.

Sanitary - domestic provision, which is determined on the basis of the minimum requirement of norms and rules and include the following premises, equipment and devices:

- room for meals (minimum equipped with a household refrigerator and a sink for washing dishes) and rest;
- dressing room for special clothes (mechanical general exchange supply and exhaust ventilation, medicine cabinets for storage of disinfectant film-forming preparations (for treatment of micro-injuries before and after the working shift), as well as medicines for the prevention of sweating and fungal diseases of the skin of the feet, special dispensers for protective pastes and detergents, etc.);
- washroom, shower and restroom facilities;
- room for heating or cooling;
- drinking water supply;

Sanitary-utility rooms and devices are provided in the design, construction and reconstruction of production buildings and structures, taking into account technological processes, design of machines, mechanisms, equipment and other products in accordance with technical regulations, standards, building codes and regulations.

The costs of maintenance of sanitary and household premises and equipment include the costs of preventive treatment (disinfection, deratization and disinsection) and current costs, which include wages of service personnel; costs of current and major repairs of the premises; costs of maintenance and repair of engineering networks of electricity, heat and water supply; costs of installation, service and verification of equipment, devices; utility and household expenses, costs of drinking water supply and disinfection; costs of maintenance and repair of engineering networks of electricity, heat and water supply.

One of the important issues in disclosing the costs of safe labor is related to the costs of occupational risk assessment.

The procedure of occupational risk management, including identification and assessment of occupational risks, corrective measures, control and monitoring of occupational risk.

Assessment of occupational risks is carried out for each profession (workplace) in the context of production (technological) processes (technological, business processes) and types of activities. Indicators of assessment of occupational risks are carried out jointly with representatives of the

enterprise and by specialized organizations, which are the organizations responsible for the process of certification of production facilities for working conditions and occupational risk assessment, possessing qualified personnel and having in its composition testing laboratories accredited in accordance with the legislation of the Republic of Kazakhstan.

According to the Standard Provision, labor safety and health officials perform the following functions and powers stipulated by the OHSMS:

- training of employees on labor safety and labor protection (advanced training, education, instructing);
- providing documentation on safe work practices;
- monitoring the health status of employees;
- ensuring optimal labor and rest regimes for employees;
- providing guarantees for work in harmful working conditions;
- investigation of labor-related accidents;
- insurance against accidents in the performance of labor (job) duties;
- ensuring safe performance of work.

Studies show that a properly designed and implemented OHSMS can bring tangible benefits to the management of the enterprise. Therefore, the costs of development, implementation, realization, as well as further improvement increase the efficiency of investment in measures to improve working conditions and labor protection of employees.

Implementation of OHSMS is carried out by the occupational safety service, occupational safety specialist, in their absence the functions are performed by the employer - individual entrepreneur (personally), the head of the organization, another employee authorized by the employer. or an organization or specialist providing consulting services in the field of occupational safety and having an accreditation certificate.

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LIST OF REFERENCES:

The legislative framework

1. Constitution of the Republic of Kazakhstan (adopted in a republican referendum on August 30, 1995);
2. Code of the Republic of Kazakhstan On the health of the people and the healthcare system (as amended and supplemented as of January 11, 2022);
3. Labor Code of the Republic of Kazakhstan (as amended and supplemented as of December 30, 2021);
4. Law of the Republic of Kazakhstan On compulsory insurance of an employee against accidents during the performance of his labor (official) duties” February 7, 2005.
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