Special economic zones and the role of construction industry enterprises in their creation

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Abstract. The article discusses the creation of special economic zones on the territory of the Russian Federation within the framework of the existing legislation. A refined methodology for assessing the effectiveness of the functioning of special economic zones is proposed, taking into account the leading role of enterprises in the construction industry, as an important city-forming component. A stage-by-stage justification of the creation of a special economic zone on the territory of the Irkutsk region was carried out. The concept of the special status of an economic zone has been clarified in relation to the real economic situation. In accordance with the current legislation, the role of enterprises in the construction industry in the creation and assessment of the effectiveness of the functioning of special economic zones of a technology-innovative type has been substantiated. The criteria for assessing the effectiveness of the functioning of a special economic zone have been determined. It is shown that the leading role in the creation of special economic zones on the territory of the Russian Federation belongs to the enterprises of the construction industry.

A special economic zone or free economic zone is understood as a limited territory with a special legal status in relation to the rest of the state. Often a special status is expressed in preferential tax or customs conditions for national or foreign entrepreneurs. The main goal of creating such zones is to solve the problems of socio-economic development of the state, individual regions or industries. In areas of large cities, there is a natural concentration of various enterprises, companies working to meet the needs of the entire community. Practice has shown [2-5] that such territories are developing intensively with the use of administrative resources and with the appropriate "special" status of these territories themselves.

We will determine the compliance of the criteria for a special economic zone of a technology-innovative type, in accordance with the Decree of the Government of the Russian Federation of 04.26.2012 N 398 "On the approval of the criteria for creating a special economic zone" for the case if the creation [1] of such a zone in the Irkutsk city.
Criterion 1 - "The presence of natural economic and geographical competitive advantages for the implementation of investment projects corresponding to the specialization of the proposed special economic zone." The Irkutsk Region occupies an advantageous geopolitical position at the intersection of the transport routes between Europe and Asia. The competitive advantages of the Baikal region are, first of all, the economic and geographical location (primarily the shortest transport routes East - West) in the Asia-Pacific region, huge reserves of natural resources (ore and non-metallic minerals, aquatic biological resources, as well as hydropower, forestry, recreational and other resources), attractive tourism assets, and proximity to the world's largest tourism markets. The Irkutsk Region is a major transport hub on the Trans-Siberian Railway. Irkutsk region is rich in minerals. The Irkutsk Region has significant potential for the development of the construction industry [6,7].

Criterion 2 - "Compliance of the goals of creating a special economic zone with strategic planning documents in accordance with the Federal Law "On Strategic Planning in the Russian Federation". Note that the second criterion is observed due to the compliance of the strategy of socio-economic development of the Russian Federation, national security of the Russian Federation, sectoral strategic planning documents, strategy of scientific and technological development, strategies for spatial and socio-economic development, as well as state programs of the Russian Federation.

Criterion 3 - "Predicted positive dynamics (including justification) of growth in the volume of additional revenues coming to the federal budget, the budget of the constituent entity of the Russian Federation, on the territory of which it is planned to create a special economic zone, as well as to the local budget in connection with the creation and operation of a special economic zone". The volume of additional revenues coming to the federal budget, the budget of the constituent entity of the Russian Federation, on the territory of which it is planned to create a special economic zone of a technology-innovative type, as well as to the local budget directly depends on the increase in the profit of small and medium-sized innovative businesses, since the amount of deductions depends on this companies to the regional budget.

Criterion 4 - "The presence of investment projects (including their financial and economic indicators) and potential investors who have confirmed in writing their readiness to implement these projects on the territory of the proposed special economic zone, with the volume of planned investments accumulated over 3 years from the date of creation of the special economic zones of no less than the planned volume of funds from the federal budget, the budget of the constituent entity of the Russian Federation, the local budget required to create its infrastructure (as amended by the Resolution of the Government of the Russian Federation of 10.05.2017 N 552). Currently, the number of investment projects, especially in the construction industry (including their financial and economic indicators) is increasing on the territory of the proposed special economic zone.

Criterion 5 - "Justification of the planned indicators for the development of engineering, transport, innovation, social and other infrastructure intended for the creation of a special economic zone." An increase in possible technological innovations, an expansion of the range of products in small and medium-sized businesses are predicted when a special economic zone of a technology-innovative type is created. It is predicted that the risk in the construction industry and the risk of liquidation of construction enterprises potentially significant for the region will decrease, which is a positive factor in the formation of a favorable business climate in the region. In connection with the consolidation of construction enterprises in a single zone, there will be a decrease in losses from inefficient logistics, and a decrease in the need to rent remote premises outside the city.

Criterion 6 - "The value and validity of the forecast indicators of the functioning of the proposed special economic zone, necessary to assess the effectiveness of the functioning of special economic zones." This criterion is complex and requires a detailed assessment, we will consider it in more detail. When justifying the "special economic zones" of a technology-innovative type, the following legislation should be taken into account:

- Order of the Ministry of Economic Development of Russia dated 05/10/2016 N 290 (as amended on 05/25/2017) "On the approval of approximate forms of agreements on the implementation of
We propose the thesis that it is the enterprises of the construction industry that play a special role [8] in the creation of special economic zones of a technology-innovative type.

To assess the effectiveness of the functioning of special economic zones, the following indicators are used:

1. Growth indicator of the value of the share of employees of business partnerships and companies, shares (stakes) in the authorized (joint) capital of which do not belong to the Russian Federation, constituent entities of the Russian Federation, municipal formations.

2. The growth rate of the average annual indicators of the development of industrial production.

3. The growth rate of the average annual indicators of the development of agricultural production.

4. The growth rate of the value of the average annual indicators of the development of agricultural production.

5. The growth rate of the value of the quantity characterizing the ratio of the average per capita income of a citizen to the subsistence minimum.

6. Indicator of growth in the value of the indicator of migration growth.

7. Indicator of the decrease in the mortality rate of the population of working age.

8. Indicator of the decrease in the value of the share of dilapidated and emergency housing stock in the total housing stock.

9. The indicator of the decrease in the value of the share of long-term (more than one year) unemployment.

The growth indicator of the value of the share of employees of business partnerships and companies, shares (stakes) in the authorized (joint) capital of which do not belong to the Russian Federation, constituent entities of the Russian Federation, municipalities [17-23], is determined as:

\[ P_1 = \frac{X_1}{X_2} \times 100\% , \]

where \( X_1 \) is the value of official statistical information on the indicator "Distribution of the average annual number of employed in the economy" for the corresponding constituent entity of the Russian Federation as of the year of the end of the stage of functioning of the territorial development zone in the Russian Federation \( X_2 \) is the value of official statistical information on the indicator "Distribution of the average annual number of employed in the economy" for the corresponding constituent entity of the Russian Federation for the year preceding the year of creation of the special zone. For the calculations, we used data from the Ministry of Labor and Employment of the Irkutsk Region (table 1).

Table 1. The number and wages of workers in the Irkutsk region for the last year
| Region                                    | Average number of employees (excluding external part-time workers and unscheduled employees), people | Average salary per employee, in rubles |
|------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------|
| Total by region                          | 568761                                                                                         | 51410                                  |
| Urban districts:                         |                                                                                                 |                                        |
| Irkutsk                                  | 184354                                                                                         | 54284                                  |
| Angarsk city municipality                | 53619                                                                                         | 51318                                  |
| municipality of the city of Bratsk       | 51239                                                                                         | 53130                                  |
| Zimin city municipality                  | 6746                                                                                          | 45570                                  |
| Sayansk                                  | 11395                                                                                         | 40986                                  |
| Tulun                                    | 9058                                                                                          | 38753                                  |
| municipality of the city of Usolye-Sibirskoye | 12838                                                              | 38034                                  |
| Ust-Ilimsk                               | 16446                                                                                         | 50211                                  |
| Cheremkhovo                              | 12744                                                                                         | 39385                                  |
| Svirsk                                   | 2300                                                                                          | 32133                                  |

Taking into account that the number of unemployed young citizens (from 14 to 29 years old) living in Irkutsk is 4831 people, and the number of employed in Irkutsk is 184354 people, we get:

\[ P_1 = \left( \frac{(184354 + 4831)}{184354} \right) \times 100\% \approx 102.62\% \]

The indicator of growth in the volume of tax revenues of the consolidated budget of a constituent entity of the Russian Federation is determined in a similar way, by dividing the value of official statistical information by the indicator "Volume of tax revenues of the consolidated budget of a constituent entity of the Russian Federation" for the respective constituent entity of the Russian Federation as of the year of the end of the stage by the value of official statistical information on the indicator "The volume of tax revenues of the consolidated budget of the constituent entity of the Russian Federation" for the corresponding constituent entity of the Russian Federation for the year preceding the year of creation of the special zone.

Also, indicators 3-7 and 9 are determined in the same way: the ratio is calculated from dividing the corresponding data at the end of the period to the same data at the beginning of the period (before the creation of a special economic zone). In this article, we will dwell in more detail on the indicator, which, in our opinion, is one of the most important - the indicator of a decrease in the value of the share of dilapidated and dilapidated housing stock in the volume of the entire housing stock. This indicator, as a
rule, can be the most significant due to the fact that the construction industry has the largest capitalization among other industries.

The indicator of the decrease in the value of the share of dilapidated and emergency housing stock in the total housing stock (P8) is determined as:

\[ P8 = \frac{X_{8_1}}{X_{8_2}} \times 100\% , \]

Where:

- \( X_{8_1} \) - the value of official statistical information on the indicator "Share of dilapidated and emergency housing stock in the total area of the entire housing stock" for the corresponding constituent entity of the Russian Federation as of the year of the end of the stage;
- \( X_{8_2} \) - the value of the official statistical information on the indicator "Share of dilapidated and emergency housing stock in the total area of the entire housing stock" for the corresponding constituent entity of the Russian Federation for the year preceding the year of creation of the special economic zone.

To assess the share of construction companies in the total production volume, let us refer to the data of the territorial body of the Federal State Statistics Service for the Irkutsk Region (Table 2).

| Table 2. Turnover of construction companies in the Irkutsk region and their share in the total production |
|-------------------------------------------------|---------------------------------|------------------|-----------------|-----------------|
| Number of enterprises, units                     | Average number of employees, people | Turnover of enterprises, thousand rubles | including: | |
|                                                |                                 | total               | goods of own production were shipped, works and services were performed on our own (excluding VAT and excise tax) | sold goods of non-own production (excluding VAT and excise taxes) |
| In just a year                                   | 38375                           | 177091              | 633070355        | 282962257        |
| Of which: construction                           | 4669                            | 20405               | 63573075         | 62638450         |
| % of the total                                   | 12,17                           | 11,52               | 10,04            | 22,14            |

Table 2 shows that the share of construction enterprises in the total production volume is 10.04%. Knowing that the total volume of goods shipped in the previous period in the Irkutsk region amounted to 11,290,848,946 million rubles, in the total volume of the increase in shipped goods, this share will be:

\[ 0.1004 \times 11290,848,946 \text{ million rubles / year} = 1133.6012 \text{ million rubles / year} \]

The calculation shows that the share of turnover of enterprises in the construction industry in the total volume of production is quite high and is more than 10%, in addition, the most important indicator in assessing the feasibility of creating special economic zones is the indicator of a decrease in the value of the share of dilapidated and emergency housing stock [14-16]. Taking these factors into account, we can conclude that it is the construction industry enterprises that play the leading role both in determining the feasibility of creating special economic zones and in assessing their efficiency.
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