STATE BUDGET AS THE LEADING LINK OF THE FINANCIAL SYSTEM OF THE STATE

Abstract. It is common knowledge that the efficiency and effectiveness of the state's functions are largely dependent on the construction of an appropriate public financial management system. One of the main tasks of public finance management is to contribute to the sustainable and efficient economic development of the country through the optimization of intergovernmental fiscal relations.

In the Republic of Kazakhstan, a cooperative model of inter-budgetary relations was adopted, characterized by the existence of own and regulated taxes for each level of the budget system, increased responsibility of the center for the state of local budgets and an allowable-justified restriction on the actual independence of local authorities in matters of external borrowing. Also, a developed mechanism for the redistribution of financial resources between the levels of the budget system through transfers.

Keywords: state budget, economy, finance, taxes, system, law.

INTRODUCTION

The state budget is an important link in the country's financial system. Reflecting the content of the processes of production and distribution of social product and national income, the budget is an economic form of education and use of the centralized fund of state funds. The state budget actually embodied the principle of financial centralization, which is carried out by the state.

Centralized financial resources allow the state to ensure the planned rates and proportions of social reproduction, to seek improvement of its sectoral and territorial structure, to form the necessary means for the initial development of the progressive branches of the economy, and to carry out major social transformations. Thanks to financial centralization, monetary funds concentrate on decisive sectors of economic and social development, preparing the conditions for the successful implementation of the state's economic and social policy. Centralization of monetary funds is necessary for the organization of an uninterrupted circulation in the scale of the national economy in order to ensure the functioning of the economy as a whole.

MAIN PART

The existence of a specific budgetary sphere of value distribution is also conditioned by the nature and functions of the state. The state needs centralized funds to finance priority sectors, to carry out socio-cultural activities throughout the society, to solve problems of a defensive nature, to cover the general costs of state administration. Thus, the existence of the state budget is not the result of people's subjective desire, but an objective necessity conditioned by the needs of expanded reproduction, nature and functions of the state.

The budgetary system is a set of all types of budgets based on economic relations and legal norms. The Budget Code of the Republic of Kazakhstan includes the National Fund.
The composition and structure of income and expenditure depend on the direction of implementation of the budget and tax policy of the state, implemented in specific socio-economic and historical conditions. As a rule, the source of income is tax revenues, as well as received official transfers, that is, funds received from lower-level government bodies and funds from abroad on an irrevocable basis (grants).

The parliament as a whole and its individual members in this phase can influence the budget, taking into account public reports and recommendations on the past, present and future budgets, as well as through negotiations with political parties over the level of expenditures.

The parliament considers the budget proposals received from the government. Most parliaments have the authority to amend these proposals during the review. After this procedure, the budget is adopted as a law.

The law on the budget is implemented by the executive branch of the government, usually with little parliamentary participation, although the parliament can authorize additional deductions for certain operations.

Execution of the executive power of the budget is subject to careful evaluation by independent auditors, the Accounts Chamber and the Parliament.

In practice, there is a partial overlap of these phases, which sometimes results in the situation when it is necessary to simultaneously consider several budgets. For example, future budget expenditures can be prepared simultaneously with the implementation of the budget of the current fiscal year, which is an estimate of the previous fiscal year.

The budget legislation of the Republic of Kazakhstan is based on the Constitution of the Republic of Kazakhstan, consists of the Budget Code and other normative legal acts, the adoption of which is provided by the Budget Code.

If an international agreement ratified by the Republic of Kazakhstan establishes other rules than those contained in this Code, the rules of the international treaty.

Acts of the Government of the Republic of Kazakhstan and local executive bodies on the allocation of money respectively from the republican and local budgets for the next financial year shall cease to be effective after the end of the relevant fiscal year, with the exception of the provisions of these acts on the allocation of money on a returnable basis.

The actions of the annexes to the law on the republican budget (the decision of the maslikhat on the local budget) for the second and third years of the planning period become invalid with the enactment of the law on the republican budget (maslikhat decisions on the local budget) for the next planning period.

The law on the republican budget, the decision of the maslikhat on the local budget, acts of the Government of the Republic of Kazakhstan and local executive bodies on their implementation, as well as regulatory legal acts on introducing amendments and additions to them are introduced from January 1 of the corresponding fiscal year.

Draft laws that provide for reduction of revenues or increase in expenditures of the republican and local budgets may be submitted to the Majilis of the Parliament of the Republic of Kazakhstan only if there is a positive conclusion of the Government of the Republic of Kazakhstan. Conclusion of the Government of the Republic of Kazakhstan is formed taking into account the proposals of the Republican Budget Commission.

For draft laws submitted to the Majilis of the Parliament of the Republic of Kazakhstan as a legislative initiative of the President of the Republic of Kazakhstan, the existence of such a conclusion is not required.

The provisions of the draft decrees of the President of the Republic of Kazakhstan and the resolutions of the Government of the Republic of Kazakhstan providing for an increase in expenditures or a reduction in the incomes of the republican or local budgets are subject to mandatory review by the Republican Budget Commission.

The provisions of these acts may be put into effect not earlier than the next financial year, provided that the positive conclusions of the Government of the Republic of Kazakhstan, taking into account the proposals of the Republican Budget Commission, are given in the first half of this year.

If positive conclusions are given in the second half of this year, then these provisions can be put in
place not earlier than the fiscal year following the planned.

Draft decisions of local representative bodies that provide for increasing expenditures or reducing revenues of local budgets can be submitted for consideration to maslikhats only if there is a positive conclusion from the akim. The conclusion of the akim is formed taking into account the proposals of the appropriate budget commission.

In the Republic of Kazakhstan, state and consolidated budgets, the regional budget, used as analytical information and not subject to approval.

The state budget is the centralized money fund of the state, which unites the republican and local budgets without taking into account the mutually extensible transactions between them.

Consolidated budget is the centralized money fund of the state, which unites the republican budget, the budgets of the regions, cities of republican significance, the capital and receipts sent to the National Fund of the Republic of Kazakhstan, without taking into account the mutually extinguished transactions between them. The budget of the region is a centralized monetary fund that unites the regional budget, budgets of districts (cities of regional significance), without taking into account the mutual-extensible transactions between them.

In case of full use of the money provided for in the reserve, the Government of the Republic of Kazakhstan or the local executive body shall, if necessary, submit proposals to the Parliament of the Republic of Kazakhstan or the corresponding maslikhat to increase the reserves of the Government of the Republic of Kazakhstan or local executive body by introducing amendments and additions to the law on republican budget or decision maslikhat on the local budget.

To begin with, the main objective of intergovernmental fiscal relations within the framework of state regulation is to equalize the budgetary provision of all levels of budgets and provide the executive with the same level of public services throughout Kazakhstan.

Achievement of this goal is possible only through a centralized one, based on the subordination of the interests of a particular region or region to the interests of the state, the distribution of income and expenditure between the levels of budgets. And there is such a mechanism for regulating intergovernmental fiscal relations: the types of income that are enrolled in the republican and local budgets, and the costs incurred in all directions of public services, are legislatively determined. At the same time, the transfer of expenditures or types of revenues from one level of the budget to another is possible only through extra-ordinary changes and amendments to the budget legislation and regional (district) maslikhat does not have the authority to decide independently the issues of the qualitative change in the revenue and expenditure parts of the budget on the territory entrusted.

Further. If on the basis of tax and non-tax revenues, as well as proceeds from the sale of fixed capital, state regulation is limited by the establishment of a certain list without specifying amounts, then the amount of budgetary subventions and withdrawals is set in absolute terms for a three-year period. At the same time, the volumes of transfers between the republican budget and the regional budget are approved by the law of the Republic of Kazakhstan, and between the regional and district - by the decision of the regional maslikhat. The determining role and prevalence of the higher level of the budget over the lower.

As a consequence, bringing the volume of transfers to the districts of the region is directly dependent on the total volume of transfers established in the region. For the sake of completeness, it should be noted that the availability of a list of taxes and fees, the taxable base, the calculation methodology allows you to determine and for them the forecast indicators in absolute amounts.

That is, the total volume of local budgets, within which a standard set of public services is provided, is actually brought upward: from top to bottom. And the independence of subordinate budgets, as a rule, is to maximize the size of subventions at the stage of formation of the above-mentioned budget indicators, thus reducing the amount of withdrawals, as well as tax and non-tax revenues. And this depends, first of all, on the professional qualities of the heads of local budgets, their personal relationships with the administrators of higher budgets, the deputies of the Parliament representing a particular region.

The next point in intergovernmental fiscal relations that needs to be addressed is the timing of the consideration and approval of the respective budgets by various levels of government that confirm certain limited actions of lower-level budgets.
Thus, the draft of the republican budget is submitted to the Government no later than August 15; The government, in turn, to the Parliament - no later than September 15; the draft of the regional budget in the akimat of the region - no later than October 1; regional akimat in maslikhat of the region - no later than October 15; the draft of the district budget to the akimat of the district - no later than October 15; Akimat of the district in Maslikhat - no later than November 1. The district budget is approved by the maslikhat of the district no later than two weeks after the approval of the regional budget, the latter - no later than two weeks after the approval of the republican budget.

CONCLUSION

Non-confirmation of the regional or district budget, in the presence of the approved republican budget, is also unacceptable for technical reasons, since in this case the central authorized body for budget execution and its territorial units will not be able to distribute the amounts of revenues and expenditures between the levels of budgets and, as a consequence, in a timely manner execute the republican budget and serve the execution of local budgets.

Thus, the conclusion suggests: the regional budgets entirely depend on the indicators of the republican budget, as well as on the norms and provisions of normative legal acts approved by the Parliament and the Government, district ones, respectively, from the regional ones. The right, and rather the responsibility, of local budget management bodies is to ensure a fixed amount of revenues to budget revenue and the quality provision of public services through effective and targeted use of allocated budget funds.

REFERENCE

эффективному экономическому развитию страны посредством оптимизации межбюджетных отношений.

В Республике Казахстан была принята кооперативная модель межбюджетных отношений, характеризующаяся наличием собственных и регулируемых налогов для каждого уровня бюджетной системы, повышенной ответственностью центра за состояние местных бюджетов и допустимо-оправданное ограничение фактической самостоятельности местных органов власти в вопросах внешних заимствований. Также, установленный развитий механизм перераспределения финансовых средств между уровнями бюджетной системы через трансферты.

Ключевые слова: государственный бюджет, экономика, финансы, налоги, система, закон

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MEMLEKETTIҢ ҚАРЖЫЛЫҚ ЖҮЙЕСІНИҢ ҚУРЫЛЫСЫ МЕМЛЕКЕТТІК БЮДЖЕТІ

Аннотация. Мемлекеттің функциональдығын түрділігі мен түрліділігі негізінен түрлі мемлекеттік каржылық басқару жүйесін құрдадан тауелді есептен білді. Мемлекеттік каржының құрдына негізі міндерінің бірі - мемлекетаралық фіскалық қарым-қатынастарды онтайындыру арқылы әнді тұрақты және түрліді экономикалық дамуына үлес көсө.

Қазақстан Республикасында бюджеттаралық қатынастарды кооперативтік үлгісі қабылданды, ол бюджеттін әрбір денгейіне миншекті және регелетін салықтарды бар болуы, жергілікті бюджеткерлін мемлекет үшін жаңартылығын арттыру әдет съартқы қаржы алу мезелерінде жергілікті білік өркандарының тауелсіздігі тұрағы жол берілетін негізі әкімет. Сондай-ақ, бюджет жүйесінің денгейлері арасындағы каржы құраствың қайта әдет арқылы дамыған тәтік.

Туынды сөзdere: мемлекеттік бюджет, экономика, каржы, салық, жүйе, ән

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