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R.K. Sabirova, Adietova E.M., Bisembieva Zh.K.

Atyrau State University named after H.Dosmukhamedov
sabirovarysty@mail.ru, mplusj@bk.ru, zhmm1331@gmail.com

STATE BUDGET OF KAZAKHSTAN: PROBLEMS OF FINANCING AND USE

Abstract. The state budget for the purpose of reorienting the economy to large financial investments requires the search for sources of structural changes, the determination of the ratio between state funds in the form of budgetary appropriations and the own funds of enterprises. Despite the annual increase in state budget expenditures, their effectiveness is decreasing. In the authors' opinion, the budget classification of the Republic of Kazakhstan is used to compile and implement budgets and ensure comparability of budget indicators at all levels of the budget system of the Republic of Kazakhstan. Budget classification is a grouping of incomes and expenditures of budgets of all levels of the budgetary system and sources of financing of deficits of these budgets with assignment to classification objects of grouping codes.

Keywords: state budget, problems, finances, incomes, expenses, system.

INTRODUCTION

With a view to macroeconomic stabilization, the financing of the state budget deficit since 1998 was transferred to non-inflationary sources.

An important reform in the budget system of Kazakhstan was the creation of the National Fund and Budget Code of the Republic of Kazakhstan.

Since gaining independence in Kazakhstan, the foundations of a modern public financial management system.

A system of public finances has been created that meets the conditions and requirements of a market economy, the legislative framework for financial support for the activities of public authorities at the central and local levels. Implemented program budgeting and program classification of costs. Fixed income sources with their distribution between the republican and local budgets.

Thus, from the moment of gaining independence in Kazakhstan, the foundations of a modern budget management system have been formed. An integrated system for regulating budgetary legal relations was created, unified principles of the budget system were established, a mechanism for saving oil revenues was introduced, a system of interbudgetary relations.

Annually the current expenses and the volume of subsidies from the state budget for supporting the housing and communal services, transport, agriculture.

At the same time, the taxation policy, which is not accompanied by the growth of the revenue base, may in the long term be inadequate to increasing obligations. In the long run, this could lead to imbalances in public finances.

Effective management of budgetary resources is also hampered by a large number of programs, the implementation of which is assigned to various state bodies.

MAIN PART

In December 2012, in the Address of the Head of State, the people of the country were presented with the Development Strategy of the Republic of Kazakhstan until 2050. Its main goal is the creation of a welfare society on the basis of a strong state, developed economy and opportunities for universal labor, Kazakhstan's entry into the thirty most developed countries of the world.

President of the Republic of Kazakhstan Nazarbayev noted that: "... we should arm ourselves with the new principle of budgetary policy - spend only within our capabilities.

The revenue part of the republican budget is formed from revenues in the form of tax and non-tax revenues, proceeds from the sale of fixed capital and receipts of transfers.

The main part of the revenues of the republican budget is tax revenues: 2013. - 3.5 trillion. KZT - 67.8%, 2014. - 3.66 trillion. KZT - 62%, 2015. - 3.32 trillion. tenge - 54.3%, 2016. - 4.28 trillion tons. - 55.8% of all revenues of the republican budget (the share of tax revenues in the central budgets of developed countries is 80-90%). Despite the increase in the amount of tax revenues in 2017. (approved in the amount of 4.79 trillion KZT), the ratio is reduced to 50.2%. This change is due to an increase in the receipts of transfers, the share of which was: in 2013. - 30.1%, 2014 - 35.6%, 2015 - 42.9%, in 2016 - 40.2%, and in 2017. - 48.74% of all revenues of the republican budget. Non-tax revenues amount to about 2% of the total revenue of the republican budget, and revenues from the sale of fixed capital, as a rule, not more than 0.3%.

Expenditures of the budget are such expenditures of budgetary funds, which are directly related to their development, performance by the state bodies of the functions and powers assigned to them. The main indicator that determines the category of costs is the allocation of budget funds on a non-recurring basis. Comparing costs with other types of costs, such as budget lending, the acquisition of financial assets, repayment and servicing of loans, which, unlike costs, are recurrent, i.e. must be returned to the appropriate budget on certain conditions.

The main share in the expenditures of the state budget is provided by social assistance and social security (20%), healthcare (17%), industrial, agricultural development (15%) and administrative costs (10%).

If we rely on the analyzed data, we can conclude that the Current situation shows a still weak relationship between strategic and budgetary planning. In the case of a more detailed examination, it is necessary to carry out some studies, the main goals of which are:

- Examination of theoretical-methodological approaches, i.e. data analysis
- The identification of problems, as well as ways to solve them
- Development of scientific and practical recommendations

The main objectives of research are:

- To investigate the theoretical and methodological aspects of the content of state budget expenditures
- Conduct an analysis of the execution of the state budget's expenditure side
- Develop proposals on improving the state budget of the Republic of Kazakhstan.

In order to realize these goals and objectives, it is necessary to address the initial understanding of public spending.

Thus, Karl Marx viewed public spending as a method of primitive accumulation of capital. This is a historical process, during which conditions were created for capitalist production. The concept of "initial accumulation of capital" was first introduced in the writings of Adam Smith and developed by Marx in the form of the theory of primitive accumulation.

In turn, George Keynes considered public spending as an instrument of state intervention in the economy in conditions of unstable development.

In the opinion of the same authors I.N. Zhuk, E.F. Kireevoy expenses of the budget represent the costs arising in connection with the fulfillment by the state of its functions.

The budget classification is a systematized grouping of budget revenues and expenditures on homogeneous grounds, which is the basis for all budgetary activities of the state's financial authorities. The budget classification provides a close connection with the plans, forecasts and programs of the state's

economic and social development, with financial plans of the ministry and departments, organizations and institutions; allows to combine individual estimates and financial plans into free estimates and plans, provides a link between master plans and budget lists.

The budget classification provides an opportunity for economic and statistical analysis of revenues and expenditures of the budgets of the RK, ensures the targeting of financial resources.

Budget classification includes:

- classification of budget revenues of the Republic of Kazakhstan;
- functional classification of expenditures of the budgets of the Republic of Kazakhstan;
- economic classification of expenditures of the budgets of the Republic of Kazakhstan;
- classification of sources of domestic financing of budget deficits in the Republic of Kazakhstan;
- classification of sources of external financing of the deficit of the republican budget;
- classification of types of state internal debts of the Republic of Kazakhstan;
- classification of types of state external debt of the Republic of Kazakhstan and state external assets of the Republic of Kazakhstan;
- departmental classification of republican budget expenditures.

The budget classification is uniform for all levels of the budget system and is used in drawing up, approving and executing budgets of all levels and drawing up consolidated budgets of all levels. Legislative (representative) bodies of state power and bodies of local self-government have the right, by their regulatory enactments, to further detail the objects of budget classification, without violating the general principles of building and unifying the budget classification of the Republic of Kazakhstan.

The study of problems related to the organization and development trends and reform of the tax system of Kazakhstan has not only theoretical but also great practical importance. They have historical, social, legal, civil and territorial roots.

The study of the tax system problem is also necessary because in the economic literature there are very contradictory views on such issues as the concept of the tax system, its components (elements) and on a number of other issues, which leads to disagreements in the interpretation of the conceptual apparatus.

In fact, you need to understand everything in order to assess the effectiveness of the use of public resources. And I think that my long-term experience in economic structures, as akim of the city and the region, where I had to control the activity of local executive bodies.

More than 30% of violations were committed due to non-compliance with accounting, the Budget Code, more than 40% - of the branch legislation. At the same time, thanks to the measures taken in recent years, including the improvement of the regulatory framework, the number of violations of the legislation on public procurement and construction activities.

According to the results of audit activities, ineffective implementation of budgetary programs was noted, associated, as a rule, with poor-quality planning, which subsequently adversely affects their implementation, leading to a lack of funds.

Particular concern was the implementation of state and government programs. Last year, the programs "Salamatty Kazakhstan", "Information Kazakhstan-2020", "Road map of business-2020", Program for the development of the agro-industrial complex were checked. These are very important social programs, for which considerable budgetary resources are allocated. However, the state audit showed that there are system gaps in their implementation, including those associated with the selected mechanisms for their execution.

For example, according to the results of the evaluation of the implementation of the state program "Salamatty Kazakhstan" it is established that the measures taken so far do not sufficiently effectively contribute to an increase in the life expectancy of the population, a decrease in maternal, infant and general mortality, HIV and tuberculosis incidence, and an increase in the detection of cancer patients. The situation is complicated by the shortage of medical personnel, especially in rural areas.

Systemic deficiencies are established in such areas as education, state expertise, agriculture and water management, fuel and energy complex and the gas sector, transport. Numerous violations were identified during the conduct of audit activities in the regions. These are the violations allowed in the implementation of investment projects, program documents.

In the Message "The Third Modernization of Kazakhstan: Global Competitiveness", the Head of State stressed that it is necessary to radically improve the efficiency of using budget funds.

CONCLUSION

First of all, the President instructed to check the efficiency of using the funds allocated to the three ministries: labor and social protection of the population, health, education and science. And this is not accidental, since they account for more than 40% of the republican budget, and, most importantly, the activities of these state bodies affect the interests of the everyday life of the country's population.

The state budget is actively used by the state to manage the economy. It plays an important role in increasing the concentration of funds in the most important areas of social and economic development, in improving the sectoral and territorial structure of the economy in accordance with socio-economic development, in accelerating the intensification of production, in implementing a regime of economy in the use of all types of resources. At the same time, the state budget, in all its forms of manifestation and use, acts as a tool for managing the economy and has an integrated impact on social production and as a financial document, an economic lever, and as an incentive.

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Р.К. Сабирова, Э.М. Адиева, Ж.К. Бисембиева

Атырауский государственный университет имени Х.Досмухамедова

ГОСУДАРСТВЕННЫЙ БЮДЖЕТ КАЗАХСТАНА: ПРОБЛЕМЫ ФИНАНСИРОВАНИЯ И ИСПОЛЬЗОВАНИЯ

Аннотация. Государственный бюджет с целью осуществления переориентации экономики на крупные финансовые вложения, требует изыскание источников структурных преобразований, определение соотношения между средствами государства в виде бюджетных ассигнований и собственными средствами предприятий. Несмотря на ежегодный рост расходов государственного бюджета, их результативность снижается. По мнению авторов для составления и исполнения бюджетов и обеспечения сопоставимости показателей бюджетов всех уровней бюджетной системы Республики Казахстан используется бюджетная классификация Республики Казахстан. Бюджетная классификация является группировкой доходов и расходов бюджетов всех уровней бюджетной системы и источников финансирования дефицитов этих бюджетов с присвоением объектам классификации группировочных кодов.

Ключевые слова: государственный бюджет, проблемы, финансы, доходы, расходы, система

Р.К. Сабирова, Э.М. Адиева, Ж.К. Бисембиева

Х.Досмұхамедов атындағы Атырау мемлекеттік университеті

ҚАЗАҚСТАННЫҢ МЕМЛЕКЕТТІК БЮДЖЕТІ: ҚАРЖЫ ЖӘНЕ ПАЙДАЛАНУ МӘСЕЛЕЛЕРІ

Аннотация. Экономиканы ірі қаржы инвестицияларына қайта бағыттау мақсатында мемлекеттік бюджет құрылымдық өзгерістердің көздерін іздестіруді, бюджет қаражаты мен кәсіпорындардың меншікті қаражаты түріндегі мемлекеттік қаражаттың арақатынасын анықтауды талап етеді. Мемлекеттік бюджет шығыстарының жыл сайынғы өсуіне қарамастан олардың тиімділігі төмендейді. Авторлардың пікірі бойынша, Қазақстан Республикасының бюджеттік сыныптамасы республикалық бюджеттің барлық деңгейлерінде бюджеттердің бюджетін қалыптастыруға және іске асыруға және бюджет көрсеткіштерінің салыстырмалығын қамтамасыз етуге пайдаланылады. Бюджеттік сыныптау - бұл бюджет жүйесінің барлық деңгейлерінің бюджеттерінің кірістер мен шығыстарын топтастыру және осы бюджеттердің тапшылығын қаржыландыру көздері топтау кодекстерінің жіктеу объектілерін тағайындау.

Түйін сөздер: мемлекеттік бюджет, проблемалар, қаржы, кірістер, шығындар, жүйе.

Сведения об авторах:

Сабирова Рысты Куандиковна - ORCID 0000-0002-9947-6564, к.э.н., ассоциированный профессор, заведующий кафедрой «Экономика», Атырауского государственного университета имени Х.Досмұхамедова, г.Атырау, Казахстан;

Адиева Эльмира Мизамгалиевна - к.э.н., заведующий кафедрой «Финансы», Атырауского государственного университета имени Х.Досмұхамедова, г.Атырау, Казахстан, ORCID 0000-0002-2400-6357;

Бисембиева Жанаргуль Корғанышевна - Старший преподаватель, Магистр экономики и бизнеса, Атырауского государственного университета имени Х.Досмұхамедова, ORCID 0000-0003-0839-5126, г.Атырау, Казахстан.