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**ANALYSIS OF FINANCING OF EXPENDITURES
ON SOCIAL SECURITY AND SOCIAL PROTECTION
OF CITIZENS OF THE REPUBLIC OF KAZAKHSTAN**

Abstract. The actualization of social protection of the population consists in the fact that the concept of “social protection” is associated with the concept of “social care” of the state, when individual assistance to a person, groups of people organized by professionally trained people and expressed by the concept of “social work” will have the support of confidence as its ultimate goal man in his strength, his capabilities. That is why in recent years, most specialists of social protection of the population refuse from such a broad, but non-specific concept as "state regulation of the social sphere", and use the term "social support of the population by the state" more and more.

The social policy of any state is the most important part of its domestic policy. In the context of Kazakhstan's transition to sustainable development, the problem of improving the social security system of the population becomes especially acute and relevant. The right to social security of citizens is exercised in practice using a specific organized financial mechanism, which includes a set of interrelated organizational, economic, legislative and other measures.

Keywords: social security, social protection, sphere, finances, mechanism, population, budgets.

Introduction. The functions of social security in the Republic of Kazakhstan are performed by various government bodies, ministries, departments, services and institutions, social protection and non-governmental institutions that form the organizational structure of social security. The economic basis of social security is the state budget and state social insurance, which differ from each other in terms of funding sources. Social insurance payments are made from insurance funds formed from social insurance contributions. They are charged both from employing enterprises and from workers. State funding is provided through appropriations from the Republican and local budgets.

There are four directions for the development of the system of financial support for social protection of the population: social insurance based on the formation of trust funds through contributions from participants; social security, involving the payment of universal benefits or financing of services from national revenues; social assistance in the form of benefits or material services provided with the condition of a personal need test at the expense of national revenues; state support of corporate and personal insurance of social risks. Financial relations within the framework of these areas are regulated by law and are implemented in the course of activities of special organizations, which together form public institutions for financial support of social protection of the population.

Main part. At the beginning of the new millennium, most countries of the world are in the process of implementing deep reforms or, at least, are seriously considering the possibility of their implementation, including in the field of social protection of the population. Common factors for states that have a decisive influence on the content of necessary reforms are population aging, globalization of markets leading to a radical reassessment of social costs and wages, the growth of the informal sector, which is outside the state social protection system, and the cost of social services due to growth standard of living and technological progress. At the present stage, due to a number of objective economic factors, as well as reasons caused by prevailing informal norms, the predominant institution of financial support for social protection in Kazakhstan is social security. The insufficient size of the tariff base, the underdevelopment of insurance principles in the activities of state extra-budgetary funds, and the actual economic lack of independence did not allow them to take the social insurance institution to leading positions in the

provision of social security, as is the case in countries with developed market economies. As a result, the level of social guarantees and the size of payments remain low in our country.

The need to reform the system of financial support for social protection of the population in the Republic of Kazakhstan is universally recognized. At the government level, the concepts of pension reform and modernization of the compulsory health insurance system are being adopted, however, until now, a scientifically sound, based on unified methodological principles, integrated concept of financial support for social protection of the population has not been adopted. The lack of a systematic approach reduces the effectiveness of managerial decisions, which are often made under the influence of economic and political processes that are far from the goals of social protection. Research aimed at developing the theoretical and methodological foundations of the conceptual construction and economic analysis of financial support for social protection of the population as an integrated system and studying its features in the Republic of Kazakhstan are relevant. Social protection is a system designed to provide a certain level of access to vital goods and a certain level of well-being of citizens who, due to circumstances (old age, state of health, loss of breadwinner or job and other legal grounds) cannot be economically active and provide themselves with income by participation in well-paid work.

The International Labor Organization, of which Kazakhstan is a member, defines a social protection system as a set of measures, including:

- stimulation of stable, paid labor activity;
- prevention and compensation of a part of income in the event of a major social risk through social insurance mechanisms;
- the provision of social assistance mechanisms designed for vulnerable groups that are not participants in the social insurance system.

Favorable changes in the economy in recent years and measures taken to ensure sustainable growth allow us to move on to creating an integrated system of social protection in the event of social risks. In this regard, it became necessary to develop a new concept of social protection of the population, taking into account the priorities and opportunities of Kazakhstan in the present and future.

The main directions of development of the social protection system are based on the analysis of international experience and current status. It is proposed to build such a system that meets market conditions and contributes to the formation of incentives for stable paid labor with a higher level of population coverage with minimal administration costs.

The new system is mixed and includes elements of both a joint and a personalized system, both compulsory and voluntary insurance, and is designed to ensure social protection of the population from the main risks that a person may face throughout his life.

The fulfillment by the state of all social obligations assumed by the population (the payment of wages to employees of state organizations, social security and social assistance to citizens in the form of pensions, allowances and scholarships for students in universities and colleges) is a natural priority in financing the social sphere.

Pension benefits of citizens of Kazakhstan

Kazakhstan was the first among the CIS countries to begin the transformation of the old joint citizen pension system with a systematic transition to a funded pension system, which was of historical importance for the whole country.

Today, Kazakhstan's pension provision is a three-level system combining simultaneously the mechanisms of the joint and funded systems, this is the joint pension system inherited by Kazakhstan from the USSR after the collapse of the latter and based on "generational solidarity", in which the state budget becomes mandatory source of pension payments funded pension system with a fixed 10% amount of pension deductions from monthly income for citizens of Kazakhstan, foreigners and individuals stateless, permanently resident in Kazakhstan and 5% compulsory professional pension contributions in favor of workers employed in work with harmful (particularly harmful) working conditions, and a funded system based on voluntary pension contributions.

To ensure a decent level, pension payments are indexed annually.

For the Statistics Committee of the Ministry of National Economy of the Republic of Kazakhstan for 2019, 13 632 405, 9 thousand tenge were allocated, execution for the reporting period amounted to 13 630 986.5 thousand tenge, including in the context of programs:

According to the program 001 “Services on the formation of state policy on attracting investments, the development of economic, trade policy, the policy in the field of consumer protection, the regulation of activities of natural monopolies and in the field of statistical activity, the protection of competition, the coordination of activities in the field of regional development and entrepreneurship” For the reporting period, according to the payment plan, funds are provided in the amount of 8 966 172 thousand tenge, paid obligations amounted to 8 965,028.1 thousand tenge, or 100 %.

The balance of unused funds amounted to 1,143.9 thousand tenge, including: 237.1 thousand tenge - savings in payroll; 1,1 thousand tenge – the balance of funds for travel expenses; 898.6 thousand tenge - in connection with the completion of the state examination in the Department of Statistics of the Kostanay region; 7.1 thousand tenge – the balance of funds for purchased goods, works and services.

Program 081 “Ensuring the presentation of statistical information” for the reporting period, according to the payment plan, funds are provided in the amount of 4 557 803.0 thousand tenge, paid obligations amounted to 4 557 577.8 thousand tenge, or 100 %.

The balance of unused funds amounted to 225.2 thousand tenge, including: 76.6 thousand tenge – savings on the layout of statistical information in the Department of Statistics of the Aktobe region; 10.6 thousand tenge – the balance of funds in connection with a decrease in the sample of respondents; 5.7 thousand tenge – savings in the payroll of non-staff employees; 0.5 thousand tenge – the balance of funds for travel expenses; 121.6 thousand tenge – cost savings as a result of public procurement; 10.2 thousand tenge - the balance of funds for purchased goods, works and services.

Program 101 "Carrying out events at the expense of funds for entertainment expenses" for the reporting period, according to the payment plan, funds are provided in the amount of 1 424.6 thousand tenge, paid obligations amounted to 1 424.5 thousand tenge, or 100 %.

Program 138 “Providing advanced training for civil servants” for the reporting period, according to the payment plan, funds are provided in the amount of 40 626.3 thousand tenge, paid obligations amounted to 40 612.8 thousand tenge, or 100 %. The balance of unused funds amounted to 13.5 thousand tenge.

Program 159 "Ensuring the conduct of research on the socio-economic situation of the Republic of Kazakhstan in the framework of cooperation between the Republic of Kazakhstan and the Organization for Economic Cooperation and Development" for the reporting period, funds in the amount of 61,620.0 thousand tenge are provided for according to the payment plan, paid obligations amounted to 61,583, 5 thousand tenge, or 99.9 %. The balance of unused funds in the amount of 36.5 thousand tenge was formed due to exchange rate differences.

Program 164 "Kazakhstan's participation in the initiatives and tools of the Organization for Economic Cooperation and Development within the framework of Kazakhstan's cooperation with the Organization for Economic Cooperation and Development" for the reporting period, according to the payment plan, funds are provided in the amount of 4,760.0 thousand tenge, paid obligations amounted to 4 759.8 thousand tenge, or 100 %.

In Kazakhstan, families with children receive maternity and childcare benefits until they reach one year of age. The amount of the allowance depends on the number of children in the family. Poor families with children and families raising children with disabilities are also provided with benefits.

Social assistance in a new format

In Kazakhstan, the system of providing social assistance to poor citizens will be revised with the introduction in 2018 of a new format of targeted social assistance for people with incomes below 50% of the subsistence level and with an emphasis on the participation in active measures to promote the employment of able-bodied family members.

To ensure the social protection of the rural population it is necessary:

- creation of economic conditions for the growth of wages and other cash incomes of rural workers;
- phased repayment of all types of social payments, pensions and wages that they have not seen for years;
- introduction of registration cards for low-income citizens in all settlements;
- Providing targeted social support to rural residents.

Conclusion. To improve the quality of education for the period up to 2005, the state program “Auyl metebi” was developed in Kazakhstan, the purpose of which was to determine the main directions of

development of a rural school in the country for the coming years. This program is very important as there are no schools in many rural areas. Within the framework of the Program, the Ministry of Education and Science of the Republic of Kazakhstan set a goal to provide all rural schools with qualified subject teachers. The state program "Education" has been approved and is operating in the country, aimed at creating conditions for the development of education, providing everyone with wide access to quality education.

Thus, the sustainable development of human potential, stabilization of the standard of living must be achieved by creating conditions for realizing labor potential, ensuring accessibility and improving the quality of education, medical services, increasing the level of incomes of the population, implementing targeted poverty reduction based on measures of social adaptation, economic rehabilitation and social support for the most vulnerable segments of the population.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫ АЗАМАТТАРЫН ӘЛЕУМЕТТІК ҚАМСЫЗДАНДЫРУ МЕН ӘЛЕУМЕТТІК ҚОРҒАУ ШЫҒЫСТАРЫН ҚАРЖЫЛАНДЫРУДЫ ТАЛДАУ

Аннотация. Халықты әлеуметтік қорғауды өзектендіруде "әлеуметтік қорғау" ұғымы "мемлекеттің әлеуметтік қамқорлығы" ұғымымен байланысты, адамға, адамдар тобына кәсіби даярланған адамдар ұйымдастырған және "әлеуметтік жұмыс" ұғымымен айқындалған жеке көмектің түпкі мақсаты – адамның өз күшіне, өз мүмкіндіктеріне деген сенімділігіне қолдау көрсету. Сондықтан соңғы жылдары халықты әлеуметтік қорғау мамандарының көпшілігі «Әлеуметтік саланы мемлекеттік реттеу» сияқты кең, бірақ нақты емес тұжырымдамадан бас тартып, «Мемлекет тарапынан халықты әлеуметтік қолдау» терминін көбірек қолданады.

Кез келген мемлекеттің әлеуметтік саясаты – оның ішкі саясатының маңызды бөлігі. Қазақстанның орнықты дамуға көшу жағдайында халықтың әлеуметтік қамсыздандыру жүйесін жетілдіру өте мәселе болып отыр. Азаматтардың әлеуметтік қамсыздандыру құқығы өзара байланысты ұйымдастырушылық, экономикалық, заңнамалық және басқа да шараларды қамтитын нақты ұйымдастырылған қаржылық механизмді қолдану арқылы жүзеге асырылады.

Қажетті реформалардың мазмұнына шешуші әсер ететін мемлекеттер үшін жалпы факторлар – халықтың қартаюы, әлеуметтік шығындар мен жалақыны түбегейлі қайта бағалауға әкелетін нарықтардың жаһандануы, мемлекеттік әлеуметтік қорғау жүйесінен тыс бейресми сектордың өсуі және өсуге байланысты әлеуметтік қызметтердің құны. Өмір сүру деңгейі және технологиялық прогресс те бар. Қазіргі кезеңде бірқатар объективті экономикалық факторларға, сондай-ақ бейресми нормалардың басым болу себебіне байланысты, Қазақстан Республикасында әлеуметтік қорғауды қаржылай қолдаудың басым институты әлеуметтік қамсыздандыру болып саналады. Тарифтік базаның жеткіліксіз мөлшері, мемлекеттік бюджеттен тыс қорлар қызметіндегі сақтандыру қағидаттарының жеткіліксіз дамуы және экономикалық тәуелсіздіктің нақты болмауы, нарықтық экономикасы дамыған елдердегідей, олардың әлеуметтік сақтандыруды қамтамасыз етудегі жетекші орындарға шығуына мүмкіндік бермеді. Соның салдарынан біздің елімізде әлеуметтік кепілдіктер деңгейі мен төлемдер мөлшері төмен болып қалады.

Түйін сөздер: әлеуметтік қамсыздандыру, әлеуметтік қорғау, сала, қаржы, механизм, халық, бюджет.

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АНАЛИЗ ФИНАНСИРОВАНИЯ РАСХОДОВ НА СОЦИАЛЬНОЕ ОБЕСПЕЧЕНИЕ И СОЦИАЛЬНУЮ ЗАЩИТУ ГРАЖДАН РЕСПУБЛИКИ КАЗАХСТАН

Аннотация. Актуализация социальной защиты населения состоит в том, что понятие «социальная защита» ассоциируется с понятием «социальная забота» государства, когда индивидуальная помощь человеку, группам людей, организованная профессионально подготовленными людьми и выражаемая понятием «социальная работа», своей конечной целью будет иметь поддержку уверенности человека в своих

силах, своих возможностях. Именно поэтому в последнее время большинство специалистов социальной защиты населения отказываются от такого широкого, но неконкретного понятия, как «государственное регулирование социальной сферы», а все больше пользуются термином «социальная поддержка населения со стороны государства».

Социальная политика любого государства является наиболее важной частью его внутренней политики. В условиях перехода Казахстана к устойчивому развитию проблема совершенствования системы социального обеспечения населения становится особенно острой и актуальной. Право на социальное обеспечение граждан осуществляется на практике с помощью определенного организованного финансового механизма, который включает в себя комплекс взаимосвязанных организационных, экономических, законодательных и других мер.

Общими для государств факторами, которые оказывают решающее влияние на содержание необходимых реформ, являются старение населения, глобализация рынков, приводящая к кардинальной переоценке социальных затрат и заработной платы, рост неформального сектора, который находится вне системы государственной социальной защиты, удорожание социальных услуг в связи с ростом уровня жизни и техническим прогрессом. На современном этапе, в силу ряда объективных экономических факторов, а также причин, обусловленных сложившимися неформальными нормами, преобладающим институтом финансового обеспечения социальной защиты в РК является социальное обеспечение. Недостаточный размер тарифооблагаемой базы, неразвитость страховых принципов в деятельности государственных внебюджетных фондов, фактическая экономическая несамостоятельность не позволили им вывести институт социального страхования на ведущие позиции в финансовом обеспечении социальной защиты, как это имеет место в странах с развитой рыночной экономикой. В результате уровень социальных гарантий и размер выплат остаются в нашей стране низкими.

Ключевые слова: социальное обеспечение, социальная защита, сфера, финансы, механизм, население, бюджет.

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