

ISSN 2518-1467 (Online),  
ISSN 1991-3494 (Print)

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ  
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ  
Абай атындағы Қазақ ұлттық педагогикалық университетінің

# Х А Б А Р Ш Ы С Ы

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НАЦИОНАЛЬНОЙ АКАДЕМИИ  
НАУК РЕСПУБЛИКИ  
КАЗАХСТАН  
Қазақстан Республикасының  
педагогикалық университетінің  
Абая

## THE BULLETIN

THE NATIONAL ACADEMY OF  
SCIENCES OF THE REPUBLIC OF  
KAZAKHSTAN  
Abai Kazakh National Pedagogical  
University

PUBLISHED SINCE 1944

6 (400)

NOVEMBER – DECEMBER 2022

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ALMATY, NAS RK

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**«Қазақстан Республикасы Ұлттық ғылым академиясының Хабаршысы».**

**ISSN 2518-1467 (Online),**

**ISSN 1991-3494 (Print).**

Меншіктенуші: «Қазақстан Республикасының Ұлттық ғылым академиясы» РҚБ (Алматы қ.). Қазақстан Республикасының Ақпарат және коммуникациялар министрлігінің Ақпарат комитетінде 12.02.2018 ж. берілген

**№ 16895-Ж** мерзімдік басылым тіркеуіне қойылу туралы куәлік.

Тақырыптық бағыты: *әлеуметтік ғылымдар саласындағы зерттеулерге арналған.*

Мерзімділігі: жылына 6 рет.

Тиражы: 300 дана.

Редакцияның мекен-жайы: 050010, Алматы қ., Шевченко көш., 28, 219 бөл., тел.: 272-13-19

<http://www.bulletin-science.kz/index.php/en/>

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Типографияның мекен-жайы: «Аруна» ЖК, Алматы қ., Мұратбаев көш., 75.

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**«Вестник Национальной академии наук Республики Казахстан».**

**ISSN 2518-1467 (Online),**

**ISSN 1991-3494 (Print).**

Собственник: ООО «Национальная академия наук Республики Казахстан» (г. Алматы).  
Свидетельство о постановке на учет периодического печатного издания в Комитете информации Министерства информации и коммуникаций и Республики Казахстан № **16895-Ж**, выданное 12.02.2018 г.

Тематическая направленность: *посвящен исследованиям в области социальных наук.*

Периодичность: 6 раз в год.

Тираж: 300 экземпляров.

Адрес редакции: 050010, г. Алматы, ул. Шевченко, 28, ком. 219, тел. 272-13-19

<http://www.bulletin-science.kz/index.php/en/>

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Адрес типографии: ИП «Аруна», г. Алматы, ул. Муратбаева, 75.

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#### **Bulletin of the National Academy of Sciences of the Republic of Kazakhstan.**

**ISSN 2518-1467 (Online),**

**ISSN 1991-3494 (Print).**

Owner: RPA «National Academy of Sciences of the Republic of Kazakhstan» (Almaty). The certificate of registration of a periodical printed publication in the Committee of information of the Ministry of Information and Communications

of the Republic of Kazakhstan **No. 16895-Ж**, issued on 12.02.2018.

Thematic focus: *it is dedicated to research in the field of social sciences.*

Periodicity: 6 times a year.

Circulation: 300 copies.

Editorial address: 28, Shevchenko str., of. 220, Almaty, 050010, tel. 272-13-19

<http://www.bulletin-science.kz/index.php/en/>

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Address of printing house: ST «Aruna», 75, Muratbayev str, Almaty.

IRSTI 06.39.32

UDC 331.111

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## **ACCOUNTING FOR SOCIAL COSTS AND THEIR ANALYSIS IN THE CONDITIONS OF STATE DEVELOPMENT**

**Abstract.** Social development of Kazakhstan in recent years, along with some positive trends, various reforms carried out in the social sphere are characterized by positive and timely development of national legislation. Article 28 of the Constitution of the Republic of Kazakhstan declares that a citizen of the Republic of Kazakhstan is guaranteed social security in the amount of the minimum wage and pension in case of age, illness, disability, loss of breadwinner and on other legal grounds

The article examines the specifics of the formation of a modern model of social policy of the state in the transition period based on the country approach. The analysis suggests that the inclusion of new elements in the previous models is characteristic of the various models of social policy of the states of the transition period. The degree of combination of new and old elements of social policy is different, which affected the depth of the economic downturn, the growth of unemployment and the decline in the welfare of the population.

Thus, the decline in the role and influence of the state in the social sphere had a negative impact on the standard of living of the population of the republic, which to a certain extent hindered the change in the national economy.

In this regard, it is necessary to solve the problem of finding non-budgetary sources of financial development of social spheres and directions of spiritual development of the country (sponsorship, crowdfunding, venture financing, etc.).

**Key words:** social expenses, social contributions, compulsory medical insurance, social tax.

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## **ӘЛЕУМЕТТІК ШЫҒЫНДАРДЫ ЕСЕПКЕ АЛУ ЖӘНЕ ОЛАРДЫ МЕМЛЕКЕТТІҢ ДАМУ ЖАҒДАЙЫНДА ТАЛДАУ**

**Аннотация.** Қазақстанның соңғы жылдардағы әлеуметтік дамуы кейбір оң үрдістермен қатар, әлеуметтік салада жүргізілетін түрлі реформалар ұлттық заңнаманың оң және уақтылы дамуымен сипатталады. Өз кезегінде, әлеуметтік саясат өзінің мақсаттарын жүзеге асырудың құралы ретінде құқықтық нормаларды қолданып қана қоймай, сонымен қатар құқықты жетілдіруге ықпал етеді. ҚР Конституциясының 28-бабында Қазақстан Республикасының азаматы жасына келген, науқастанған, мүгедек болған, асыраушысынан айырылған жағдайда және өзге де заңды негіздерде оған ең төменгі жалақы мен зейнетақының мөлшерінде әлеуметтік қамсыздандырылуына кепілдік беріледі деп жарияланады

Мақалада өтпелі кезеңдегі мемлекеттің әлеуметтік саясатының қазіргі заманғы моделін қалыптастыру ерекшелігі елдік көзқарас негізінде зерттеледі. Жүргізілген талдау өтпелі кезеңдегі мемлекеттердің әлеуметтік саясатының әртүрлі модельдеріне жаңа элементтердің бұрынғы модельдерге енуі ортақ болды деп айтуға мүмкіндік береді. Әлеуметтік саясаттың жаңа және ескі элементтерінің үйлесу дәрежесі әр түрлі, бұл экономикалық құлдыраудың тереңдігіне, жұмыссыздықтың өсуіне және халықтың әл-ауқатының төмендеуіне әсер етті. Осылайша, мемлекеттің әлеуметтік саладағы рөлі мен ықпалының төмендеуі республика халқының өмір сүру деңгейіне теріс әсер етті, бұл белгілі бір дәрежеде ұлттық экономиканың өзгеруін тежейді.

Осыған байланысты еліміздің әлеуметтік салалары мен рухани даму бағыттарының қаржылық дамуының бюджеттік емес көздерін (демеушілік, краудфандинг, венчурлық қаржыландыру және т.б.) іздеу проблемасын шешу қажет.

**Түйін сөздер:** әлеуметтік шығын, әлеуметтік аударымдар, міндетті медициналық сақтандыру, әлеуметтік салық.

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## **УЧЕТ СОЦИАЛЬНЫХ ИЗДЕРЖЕК И ИХ АНАЛИЗ В УСЛОВИЯХ РАЗВИТИЯ ГОСУДАРСТВА**

**Аннотация.** Социальные расходы, представленные в качестве доли валового внутреннего продукта (ВВП), являются признанным критерием, характеризующим, в какой степени государство берет на себя ответственность за поддержание определенного стандарта жизни уязвимых и уязвимых слоев населения. Любая реформа, будь то экономическая, политическая или социальная перестройка, должна заканчиваться улучшением благосостояния людей, поскольку изначально она дает разрешение на основе надежды на будущее. Известно, что на уровне государства решается судьба миллионов пенсионеров, инвалидов и всех других слоев населения, доходы которых зависят от размера пенсий, пособий и стипендий.

Социальное развитие Казахстана в последние годы наряду с некоторыми положительными тенденциями, различные реформы, проводимые в социальной сфере, характеризуются позитивным и своевременным развитием национального законодательства. Социальная политика требует от государства применения правовых средств. В свою очередь, социальная политика не только использует правовые нормы как средство реализации своих целей, но и способствует совершенствованию права. В статье 28 Конституции РК объявляется, что гражданину Республики Казахстан гарантируется социальное обеспечение в размере минимальной заработной платы и пенсии на случай наступления возраста, болезни, инвалидности, потери кормильца и на иных законных основаниях. В статье исследуется специфика формирования современной модели социальной политики государства в переходный период на основе странового подхода. Проведенный анализ позволяет утверждать, что в различные модели социальной политики государств переходного периода характерно включение новых элементов в прежние модели. Степень сочетания новых и старых элементов социальной политики различна, что сказалось на глубине экономического спада, росте безработицы и снижении благосостояния населения. Таким образом, снижение роли и влияния государства в социальной сфере негативно сказалось на уровне жизни населения республики, что в определенной степени сдерживало изменение национальной экономики.

В этой связи необходимо решить проблему поиска небюджетных источников

финансового развития социальных сфер и направлений духовного развития страны (спонсорство, краудфандинг, венчурное финансирование и др.).

**Ключевые слова:** социальные расходы, социальные отчисления, обязательное медицинское страхование, социальный налог.

**Introduction.** The economic and social development of society are interconnected and interdependent. On the one hand, the economy lays the foundation for solving social problems. On the other hand, social factors play an important role in economic development and scientific and technological progress. An active social policy is the most important prerequisite for increasing the efficiency of production.

Regardless of the social system, any state establishes a social strategy and social priorities at a certain stage of the country's development. Therefore, the concepts of "social market economy", "socially oriented market economy", "welfare state", "social well-being", etc. are widespread in the world (Alibekova et al., 2020).

At all times, the main issue is to increase the social protection of the population and improve the welfare of the population - the primary task of the state. In many countries, the strategic goal of social development is the realization of the basic rights of citizens and the reduction of social inequality.

The social policy of the state is implemented through the mechanism of state social programs and the system of social services.

In all countries with economies in transition, more attention is being paid to more efficient allocation of funds between different levels of the health system (Agibaev et al., 2019).

In Bulgaria and Slovakia, where national insurance companies began operating in 1993, private foundations are seeking to promote a comprehensive "off-budget" social insurance system funded by earmarked taxes. The advantages of this system are the stability of the flow of funds (since premium rates are set by law), the elimination of traditional residual health financing from public resources, and the reduction of the risk of unforeseen financial problems.

In some other countries, such as Poland, the state budget is the only reliable source of health care funding during periods of high unemployment and low family income, and it is believed that only in this case, health insurance can cover a large number of people. the unemployed, pensioners, people who have lost their qualifications, etc (Baidybekova et al., 2017).

The Government of the Republic should take into account the above practice when determining the model of health care in the country.

Models of social protection in developed countries such as Sweden, France, Germany, Japan and a number of other countries are characterized by high taxes (up to 60% of income in Sweden) and benefits for the unemployed, large families and the sick. etc. along with a high level of GDP spending on the social sector (Development Strategy of Kazakhstan until 2050.2012).

In most developed countries, the provision of pensions according to the degree of provision is carried out at three levels (three-level system).



The first level is protection against poverty, that is, the guarantee of a certain subsistence level, which is usually implemented in the form of a state system of social distribution. There is practically no difference in pension provision in terms of labor contribution, wages and other indicators.

The second level is designed to ensure a dignified old age and is dedicated to and encourages workers, sometimes obliging them to participate in the formation of additional pensions. Distributive and accumulative financing principles can also be used. Standard benefits from the state are tax benefits for participants in various pension systems (Imanbaeva et al., 2014).

The third level is conditionally called a private initiative, where every enterprise and every person has the right to finance their own pension insurance at the expense of existing pension products of insurance organizations, banks, private pension and other funds. This level is poorly encouraged by the state.

Of these three tiers, most public pension systems use the first option. Thus, according to the ILO report, 44 of the 58 public systems surveyed belong to this type, and half of them had only one source of funding - pension contributions paid by employers, and the rest - at the expense of the employees themselves (Keykova et al., 2019).

**Materials and research methods.** Social tax and social payments in Kazakhstan are different concepts. It's not just about the different amounts. The differences are as follows:

1. The employer does not withhold or pay wages, this is the responsibility of the employer.

2. In the direction of difference funds: the social tax replenishes the state budget. Social contributions provided for by the National Insurance Law are deducted from wages. The money goes to the account of an individual opened in the state insurance fund, and certain social payments are made from there.

The state spends funds from the social tax for various needs. For example, to maintain schools and kindergartens, to finance various programs, to pay pensions.

Social tax paid in full. However, if a private enterprise or legal entity works in a simplified manner, then the tax is calculated accordingly. In this case, the AC is 1.5% (Kuzhukeeva et al., 2016)

It should be noted that not all legal entities and business owners are required to make these payments. Some categories are exempt from such duty. This includes:

- farms and farms;
- companies operating on the basis of patents;
- special organizations where people with disabilities work (impaired vision, hearing, musculoskeletal system).

When calculating and paying social security and social tax, the following accounts are connected:

1 - Table - Calculation and payment of social tax and social tax

№	Account correspondence	Debit	Credit
1	Calculation of tax on non-taxable income at the source of payment	7470 Debit account "Other expenses"	3120 Income tax
2	Income tax payment	3120 Income tax	1030 Crediting to the account "Cash in current bank accounts"
3	Calculation of social tax (for individual entrepreneurs)	7470 Debit account "Other expenses"	3150 Account credit "Social tax"
4	Calculation of social tax (for employees)	Debit of accounts (depending on what functions the employees perform): 7210 "Administrative expenses", 7110 "Marketing and service expenses", 8110 "Main production", 7470 "Other expenses" and others.	3150 Account credit "Social tax"
5	Payment of social tax	3150 Debit account "Social tax"	1030 Credit of the account "Cash in current bank accounts"

Calculation is very simple Social tax helps Kazakhstan to finance the social sphere, infrastructure development, etc. helps, therefore, the payment of any tax, including social tax, is the direct responsibility of every citizen of the Republic of Kazakhstan (Republic of Kazakhstan dated December 27, 2019).

Social payments in Kazakhstan for 2022.

Social contributions payable to the fund for participants in the system of compulsory social insurance and (or) payers in their favor are set at 3.5 percent of the object of calculation of social contributions, and from January 1, 2025 - 5 percent of the object of calculation of social contributions.

The amount of social payments to Kazakhstanis in 2022.

So, once a month, funds are transferred to the state social insurance fund (abbr. SFSS). We will talk about who and how much you enter into them (Zeinullina et al., 2018).

Thus, the employer pays a certain amount to the Fund every month for himself and his employees no later than the 25th day of each month \*. The exception is when the employee is retired: such a person is not the object of calculation.

Self-employed citizens are also payers of social contributions. These include persons paying a single cumulative payment (reduced). One-time payment (UTP). Social contributions are automatically deducted from the total amount of the payment and amount to 20% of it or 612 tenge for residents of cities and 306.3 tenge for residents of rural, rural and urban settlements.

From January 1, 2022, the amount of social payments for disability and in connection with the loss of loved ones from the State Social Insurance Fund (hereinafter referred to as the State Social Insurance Fund) has been increased by 5%, and from April 1, 2022, by an additional 4%. . . The total amount of payments increased by 9% compared to the previous year (Regions of Kazakhstan (2018)).

For example, 81.6 thousand people receive social disability benefits from the State Social Insurance Fund. The average disability benefit paid from the budget is 54,608 tenge, while taking into account payments from the State Social Insurance Fund, citizens are paid only 84,353 tenge.

54.2 thousand people receive social benefits in case of loss of a breadwinner from the state social insurance fund. If the average allowance paid from the budget in the event of the loss of a parent is 45,627 tenge, then, taking into account payments from the State Social Insurance Fund, a total of 76,443 tenge will be paid to citizens (Republic of Kazakhstan dated August 23, 2019).

From April 1, 2022 (retrospectively), a new MCI is set and new calculation indicators used to calculate benefits and other social payments, as well as fines, taxes and other payments: a monthly calculation indicator for calculating benefits and other social payments. (MIC) - 3,180 tenge; the minimum amount of the basic state pension payment is 20,191 tenge, the minimum pension is 48,032 tenge; the subsistence minimum for calculating the amount of basic social payments is 37,389 tenge.

2 - Table - New calculated indicators

Indicators	From 01.01.2022	From 01.04.2022
Monthly calculation indicator	3063	3180
The minimum amount of the state basic pension payment	19450	20191
Minimum pension	46302	48032
The value of the subsistence minimum for calculating the amount of basic social benefits	36018	37389

**Result and discussion.** Medical insurance (compulsory medical insurance) - 3%

Initially, the tax was only 1%, but from 2017 it was planned to gradually increase this tax. As a result, from 2021 we will get 2%, and from 2022 - 3%. Please note that the last bid is in any case the last scheduled change. Since social contributions are made at the expense of the employer, his expenses will increase by exactly 1% (Decree of the President of the Republic of Kazakhstan dated January 17, 2017).

1) change in the social tax limit - 14 MCI / 42,882 tenge.

2) MF (compulsory pension contributions), Ho (social benefits) and IALA (compulsory health insurance)

Calculation of the monthly salary of an employee in 2022

So, for a better understanding, we will give an example of the calculation of wages and contributions to employees with UTS in accordance with the new amendments.

3 - Table - calculation of wages and contributions for employees with social protection

2022		
	Tabys shegi	Tabys shegi
Mandatory pension contribution	Min-no Max-50 minimum wage (3,000,000 tenge)	Min- no Max-300000 tenge

System of compulsory social health insurance / transfer of compulsory social health insurance	Min- no Max-10 minimum wage (600,000 tenge)	Min- no Max-12000 tenge (compulsory social health insurance rate 2%) 18,000 tenge (mandatory social health insurance, 3% rate)
Social tax	Min-1 minimum wage (60000 tenge) Max-7 minimum wage (420,000 tenge)	Min-2100 tenge Max-14700 tenge

The calculations were made taking into account the high AEM rate - 60,000 tenge.

MF (the amount of mandatory pension contributions) 10%: 60,000 tenge. \* 10% = 6,000 tenge.

Insurance premium (insurance premium) 2%: 60,000 tenge. \* 2% = 1,200 tenge.

Changes in reporting will entail the obligation of employees to pay CHTS (personal income tax) in 2022. In this case, a 90% correction is applied. As a result, we get the following algorithm

1) taxable income of an employee: ETZ - MHL - MAMSA - 14 IEC (standard deduction) or 60,000 tenge. - 6 000 tenge. - 1 200 tenge. - 42 882 tenge. = 9 918 tenge.

2) Social security: (taxable income - (taxable income \* 90%)) \* 10% or (9,918 tenge - (9,918 tenge \* 90%) \* 10% = 99 tenge.

Allocations for AA (3.5%) remained unchanged and amounted to 60,000 tenge. \* 3.5% = 2,100 tenge.

SN (social payments): 60,000 tenge. (lower limit) - 6,000 tenge. (MZZ) - 1,200 tenge. (IAMSZ) = 52,800 tenge. Further 52 800 tenge. \* 9.5% - 2,100 tenge. (CO) = 2,916 tenge.

3% per annum: 60,000 tenge. \* 3% = 1,800 tenge.

In addition, do not forget that the employer (AA, AC and MAMSA) pays part of the tax for the employee. Thus, when calculating, we determined that the employer's share will be 6,816 tenge contributions and payments of employees amount to 7,299 tenge. Consequently, he will receive a “clean” 52,701 tenge. If we compare the monthly salary received by an employee in 2021, we can conclude that due to the new amendments in 2022, he will receive 15,301 tenge more.

The study of the financial provision of the social sphere of Kazakhstan requires a quantitative and qualitative analysis of the main monetary fund of the country in terms of its effectiveness in the implementation of strategic and socially significant tasks of sustainable economic growth (Tolpakov et al., 2013. - 408 p.).

First of all, we will consider the trends of recent years in the field of established parameters of the state budget, paying attention to the Eastern components in the areas of healthcare, education, social protection, and culture. Table 4.

Table 4 - Financial support for the social sphere of the Republic of Kazakhstan

Indicators	years						
	2015	2016	2017	2018	2019	2020	2021
Revenue	6 375,6	7 354,8	7 730,6	8 775,9	9 800,5	10 146,6	10 568,5
Income	5 179,5	5 908,8	6 137,0	7 662,2	9 691,8	8 789,0	10 452,5
Tax revenues	3 510,6	3 666,1	3 332,9	4 275,9	4 848,0	5 694,9	6 859,6

Non-tax income	100,7	131,7	162,8	298,2	159,9	151,3	119,8
Revenue from the sale of fixed assets	9,0	7,7	8,8	7,8	4,3	2,4	6 885,0
Translation income	1 559,2	2 103,3	2 632,5	3 065,2	4 679,5	2 940,4	3 466,1
Expenses	6 316,6	7 431,1	7 469,2	8 881,9	11 550,8	10 120,9	11 933,2
Expenses	5 700,8	6 471,2	6 789,8	7 899,8	10 677,5	9 334,7	11 461,3
Budget loans	122,1	118,5	190,8	315,0	282,5	250,3	315,4
Purchase of financial assets	167,5	480,0	182,7	286,0	196,3	51,8	156,4
Budget deficit	-718,0	-1081,2	-912,1	-741,2	-1357,0	-729,2	-1 364,6

As can be seen from Table 4, in the period from 2015 to 2020, there is an annual increase in the main indicators of the republic's budget. Over the past 6 years, the amount of revenues to the budget amounted to about 28,039.7 billion tenge. Thus, the revenue part of 2015 amounted to 5,179.5 billion tenge. increased from tenge to 8,789.0 billion tenge in 2020.

In 2021, the budget revenue is 9.2 trillion tenge.

If from 2015 to 2019 the average revenue to the state treasury is UAH 1,128.0 billion. there is an annual growth in tenge, in 2020 they reached a “non-zero” level, by almost 10% compared to last year to 1,370.9 billion. decreased to tenge.

A similar line of growth is formed in relation to the expenditure part of the budget. The main share of expenditures is made up of various government expenditures. For example, in 2015, the expenses for the republican budget expenditures amounted to 5,700.8 billion rubles. was formed in the amount of tenge, and in 2020 9,334.7 billion tenge, which represents an increase of 164%. In 2020, compared to 2019, a decrease in revenues and, accordingly, revenues occurred in terms of the budget and expenditure side, i.e. by UAH 11,550.8 billion 10,121 billion compared to tenge.

Next, we will conduct a more detailed analysis of the expenditure part of the country's budget in terms of established trends in the issue of financial support for the social sphere of Kazakhstan. To do this, we compiled Table 5 based on official statistics.

Table 5 - Indicators of the expenditure part of the republican budget for the social sphere in 2015-2021, billion. tenge

Indicators	years						
	2015	2016	2017	2018	2019	2020	2021
Costs, including:	2 336,4	2 699,5	2 847,7	3 276,4	3 786,4	4 274,6	4 827,7
% of total expenses	36,0	37,9	39,4	37,3	32,5	42,2	44,5
Education	453,2	464,5	443,7	531,0	464,6	473,8	594,1
Healthcare	499,3	647,2	657,3	791,9	1 018,6	1 071,2	1 112,7
Culture, sports, tourism	93,8	108,2	105,0	115,1	140,7	150,8	117,8
Social Security and Assistance	1 260,9	1 441,7	1 602,3	1 838,1	2 130	2 578,8	2 967,1

The proposed table 5 analyzes the indicators of education, health care, culture, sports, tourism and spending on social security and assistance, as they form the "social bloc" of the state.

This conclusion is confirmed by the indicators of the budget deficit, as we see, annually in 2015-718.0 billion rubles. from tenge (the lowest indicator) in 2019-1357.0 billion fluctuates up to tenge (the maximum value for the period under review 2015-2020). According to economists, the state is forced to run a budget deficit, since it must fully finance its social obligations to the citizens of the country, especially during a crisis.

However, from the point of view of national security, it should be about keeping the deficit below 1.0% of the country's GDP.

Thus, in 2020, the deficit was halved compared to the level of the 2019 budget, when there was a maximum spending, not their receipt, thereby jeopardizing the national interests of the country. In 2019, the safety margin for the budget deficit increased by 2.4% and amounted to 3.4% of GDP.

The main reasons for the sharp increase in the share of the budget deficit in relation to the country's GDP are considered to be the restructuring of banking structures(Altaybaeva et al., 2021).

Kazakhstan, for which the state was forced to allocate 2.1 trillion budget tenge.

As we have already mentioned, the financial support for the social development of Kazakhstani society from year to year contributes to the formation and development of the national economy.

For example, in 2020, spending on the social block amounted to 4,274.6 billion tenge, or 42.2% of all budget expenditures of the country, and in 2015, 36% of all expenditures, or 2,336.4 billion tenge. was tenge. The amount allocated to support and implement social programs aimed at improving the quality of life of the population has increased by about 2 times.

The plan for 2021 also provides for an increase in spending on social development from the budget to 42.2%, for a total of 4,827.7 billion tenge.

For example, in 2017, the Concept of a new budget policy and the Concept of improving the result-oriented state planning system were adopted.

In accordance with the recommendations of the World Bank, a transition to a new way of creating strategic plans and budget programs has begun.

Thus, the state budget funds remain the main source of funds for the development of education and science, healthcare, sports, culture and tourism. The study shows that the main problem of financial provision of the social sphere of Kazakhstan is its budgetary allocation at the expense of non-budgetary sources for solving socially significant tasks. The republican budget is the main source of financial support for the social sphere of the republic. About 50% of expenditures on social security, education, healthcare, culture, sports and tourism speak of the social nature of the budget of Kazakhstan. The share of spending on the social block is formed in the following ranking: 1st place - Social security and assistance (56%), 2nd place - Healthcare (24%), 3rd place - education (15%), 4th place - development culture, sports, tourism (3.5%) of the amount of all expenditures directed to the social sphere.

In the draft budget for 2019-2022, it is planned to maintain the social orientation of the country's fixed capital at the following estimated quantitative values:

- 3.0 trillion tenge for social protection and assistance;
- 1.1 trillion tenge for healthcare;
- 583 billion tenge for education;
- 78 billion tenge for culture and sports.

Financing of the social sphere of Kazakhstan is carried out within the framework of the "Social" program (Korabaev et al., 2021).

Total cash receipts - 444.3 billion. Care project, including 100 billion tenge for providing rental housing to low-income large families, subsidizing soft loans from Housing Construction Savings Bank JSC; 90 billion tenge to improve regional infrastructure; 30 billion tenge Village-Special Project Cradle of the Country.

In 2019, UAH 49.6 billion was allocated from the republican budget to support certain categories of citizens in the form of special social assistance. tenge, in 2020 - 115 billion tenge. tenge, in 2021 it is planned to allocate 108 billion tenge. Disabled people will receive support: in 2019 - 5 billion tenge, in 2020 - 12.8 billion tenge, in 2021 - 14.9 billion tenge.

Thus, one can be sure that the budgetary financing of the social sphere of Kazakhstan in the medium term will remain in trend.

**Conclusion.** Extra-budgetary financial support of the social sphere can be increased through the development of public-private partnership (PPP).

It is necessary to further improve the efficiency of the country's state budget revenues.

We believe that measures to increase the tax base, reduce shadow incomes, including accelerating the scale of non-cash payments, will contribute to the decision to simplify the budget and diversify non-oil resources in addition to the country's budget.

The growth of the social obligations of the state requires a greater economic return from the digitalization of tax and customs administration.

The main directions for the development of social policy are included in the Concept of Social Development of the Republic of Kazakhstan until 2030, within which the support of the social sphere by the state is systematic and consistent.

An important indicator in terms of the effectiveness of socio-economic policy is the country's GDP per capita, which, according to the National Bureau of Statistics, has increased 13 times over the years of independent development.

If in 1993 the gross domestic product per capita was \$696.2, then in 2021 this figure will increase to \$9055.8.

In addition, more than 300,000 jobs and 1,250 new industrial enterprises have been created in the country since the early 1990s.

In 2021, our country ranked 51st out of 189 countries in the Human Development Index, which takes into account such an indicator as a decent standard of living.

Kazakhstan's position in this ranking has improved significantly since the 1990s and increased by 19.6 percent.

Currently, the state is implementing the Employment program "Effective Employment and Development of Mass Entrepreneurship" for 2017-2021, with

the help of which, according to the Ministry of Labor and Social Protection of the Population, 437 thousand people were employed in the past. year.

A significant part of the state budget expenditures falls on social assistance and social security (Gabdullina et al., 2022).

During the years of independence, Kazakhstan has developed its own model of social development, primarily focused on improving the well-being of people.

In recent years, there has been a stratification of the population by income, the retirement age has increased, and so on. the level of social tension associated with it is very high, which requires the state to take appropriate measures in the field of social protection of the People. In this regard, the experience gained in foreign countries is of interest.

Initially, the social security systems of the countries of the world were based on one of the two models described below (Seidalin et al., 2022).

The first model is the continental or Bismarck model, based on the mutual organization of mutual assistance and insurance for all workers. Thus, benefits can only be granted to working people, depending on their status and income.

The second model that emerged with the advent of social security is the Atlantic or Beveridge model. It is based on the complex principle of ensuring a minimum consumer budget for all citizens of the country.

Sweden. Employers' contributions are 30% of wages. Of these, 18% goes to the pension fund, and 12% to the social insurance fund.

Social insurance funds are spent on 5 groups: assistance to families with children; benefits and assistance to the unemployed; assistance to migrants; patient care; Dental care.

USA. If we talk about social support in the United States, then it is not very clear. On the one hand, there are many people in the US who live on welfare. On the other hand, high taxes and lack of insurance and health care for the working population put them in a very uncomfortable position.

In addition, it is important to understand that the United States is a federal republic, where each state has its own taxes, programs, social security, etc. sets. So it's hard to talk about the US as a whole. However, we will try to assess the general principles and trends of the American system.

In the US, payments go to two funds: the Social Security Fund and the Medical Assistance Fund.

For example, the amount of social tax can be different: depending on the level of income - 6.2% of the employee's income; 12.4% of the income of the entrepreneur and also differs from the level of income.

Again, things can vary greatly depending on income level and where you live. If we talk about paying for medical care, then it is: 1.45% for employees; for individual entrepreneurs - 2.9%.

Social security is often offered in the context of: retirement benefits; disability allowance; family benefits.

Pension payments include the following payments: old-age pension; survivor's pension.



It should be noted that many Americans are dissatisfied with the pension system, since the state pension provides a low standard of living. Therefore, most of them use different investment options, including pension payments.

It should be noted that the development of the European social paradise is based on different fundamental reasons. If in 1970-1980. it was solved due to the refusal of women from work and early retirement, then in 1980-2000. it was solved by using cheap labor in Asian countries (Simonov et al., 2021).

Thus, we learned that each country has its own characteristics of social security. The first thing that affects them is the level of budget opportunities. At present, there is a growing trend of moving away from direct financing and creating a favorable environment and infrastructure for the life and work of citizens, creating conditions for them to receive large incomes and increase their competitiveness in the world market.

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Правила оформления статьи для публикации в журнале смотреть на сайте:

**www: nauka-nanrk.kz**

**ISSN 2518–1467 (Online),**

**ISSN 1991–3494 (Print)**

**<http://www.bulletin-science.kz/index.php/en>**

Директор отдела издания научных журналов НАН РК *А. Ботанқызы*

Заместитель директор отдела издания научных журналов НАН РК *Р. Жәліқызы*

Редакторы: *М.С. Ахметова, Д.С. Аленов*

Верстка на компьютере *Г.Д. Жадырановой*

Подписано в печать 15.12.2022.

Формат 60x881/8. Бумага офсетная. Печать - ризограф.

27,5 п.л. Тираж 300. Заказ 6.