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Bakhyt Yerik, Ye. Kaliyeva, N. Nurpeissova, Zh. Makisheva, A. Urazbekov

Almaty Technological University, Kazakhstan;
Karaganda State Technical University, Kazakhstan.

E-mail: mustek55@mail.ru, chermosh@yandex.ru, naziko16n@mail.ru,
makisheva_zh@mail.ru, Urazbekovabay@mail.ru

STRATEGIC PRIORITIES AND MECHANISMS OF PROTECTION OF FINANCIAL INTERESTS IN THE CONDITIONS OF SOCIAL MODERNIZATION OF THE REPUBLIC OF KAZAKHSTAN

Abstract. The implementation of the financial policy should also include the growth of financial resources at the disposal of business entities, contribute to the creation of a solid financial basis for the activities of authorities for the implementation of the tasks and functions assigned to the state, to ensure the stability of social production in order to improve the economic situation of the state and social protection of the population.

One of the main tasks of public finance management is to contribute to the sustainable and effective economic development of the country by optimizing budgeting. The relevance of the study of the role of the budget system in solving socio-economic problems in the Republic of Kazakhstan is determined by the fact that its functioning in the state is directly related to the realization of the socio-economic interests of society and its citizens. The budget system of Kazakhstan has a social orientation, however, it is necessary to improve the forms and methods of public administration in order to achieve efficiency and targeted use of budget funds. The article considers the main directions of social modernization of the state, analyzes the state budget expenditures on the social sphere, and directions for further stimulating the financing of social processes in Kazakhstan.

Keywords: social modernization, mechanism, finance, strategy, policy, protection.

Introduction. The financial mechanism is built on the basis of these financial policy objectives, as the state seeks to reduce budget expenditures, which were reduced mainly to military spending, on payments on government debt and its repayment and management. The tax system should create the necessary flow of funds to ensure a balanced state budget. Moreover, the tax system is based mainly on indirect and property taxes, which are quite simple and effective in terms of the mechanism for their collection. The financial management system is simple and is usually concentrated in one governing body - the Ministry of Finance.

The strategic planning system created by the President of Kazakhstan Nursultan Nazarbayev is based on the firmness of the strategic course and the progressive sequence of changes, which makes it possible to act ahead of global threats and internal problems. In modern literature, there are two main positions in determining the role of the state in the social sphere. The first recognizes the need for an active social policy. Another point of view is based on the liberalization of relations in the social sphere. However, most scientists nevertheless confirm that state intervention in the social sphere is necessary, while highlighting the different mechanisms of such regulation. The most optimal model of social policy is a synthesis of two trends, suggesting, on the one hand, an emphasis on the social state and social economy, and on the other hand, the use of market mechanisms for the development and implementation of social policy. At the same time, the return of the state to the social sphere should not be regarded as consolidating the trends of paternalism, when the state fully assumes all obligations for the social well-being of the population. The state in this case acts as one of the leading subjects of socio-economic relations.

Main part

The objectives of social policy include:

- stimulating economic growth and subordinating production to interests consumption;
- Strengthening labor motivation and business entrepreneurship;
- ensuring the proper standard of living and social protection of the population;
- preservation of cultural and natural heritage, national identity and identity.

For effective regulation of functions, the state has such powerful levers of influence as the legislation of the country, the national budget, the system of taxes and duties. It follows from this that social policy is an activity aimed at managing the social development of a society, improving its social sphere, satisfying and harmonizing social needs personality and social groups. The main objective of social policy and the main criterion for its effectiveness is to increase the standard of living of the population and reduce poverty. The priority of social policy, especially in the context of globalization, is the development of man, primarily his health and education, and, ultimately, the quality of life of people.

The solution to this problem was given special attention throughout the independent development of the Republic of Kazakhstan. In the early years of the transition period, due to limited financial and economic opportunities, the main efforts of the state were aimed at maintaining social guarantees, mitigating the negative consequences of a sharp drop in the standard of living of citizens and protecting the poorest groups of the population.

In the context of stabilization and economic growth, the reform of the social protection system was aimed at creating and implementing legislation to regulate labor relations, actively promoting employment, moving to a multi-level social security system and providing targeted assistance. As a result, in full accordance with the principles of the social state, Kazakhstan has created a national model of social protection of the population, aimed at preventing social risks, improving welfare and developing human capital.

World economic development is entering a stage of unevenness. China, India, the countries of Southeast Asia and Latin America in the last two decades have shown higher rates of economic growth. In a timely manner, using the key factors of scientific and technological progress within the framework of their own modernization programs, each of these countries or regional groups from the stage of catching up modernization is accelerating in converging and claiming to surpass the developed world in terms of total gross indicator. Against this background, ultra-liberals, adherents of market fundamentalism, together with the leaders of the G-8 countries, continue to impose on the developing countries monetary recipes of the so-called catch-up modernization within the framework of WTO ideologies with imitation of institutions, norms and production and technological solutions already implemented in the USA and the EU and other developed countries. Countries and centers of the global financial system will try to use their dominant position for survival by appropriating the resources of peripheral countries by establishing control over their assets. Naturally, the way out of the systemic global economic crisis will be accompanied by large-scale geopolitical and economic changes. With the still not overcome consequences of a deep recession in developed countries, new centers of the world economy are forming, which have managed to create key production facilities of a new technological order and establish the prerequisites for their rapid global growth on the basis of relatively faster rates of development. The global financial system on a dollar basis claims to be multicurrency, and globalization is replaced by glucalization - the formation of large regional economic unions.

In the next decade, Kazakhstan intends to participate in the processes of forming a new architecture of international relations and the contours of the world trade and financial system. Achieving this goal involves expanding the global economic partnership of Kazakhstan, taking into account existing and future trends in the development of the global economy. The global economic crisis, the intensification of integration processes, the expansion of markets, competition, the boundaries of the innovation space, the strengthening of the international positions of regional unions create new conditions for economic cooperation. Of decisive importance for the country's participation in the international division of labor is the strategic course proclaimed by Kazakhstan for accelerated industrialization and innovative development. In these conditions, it is important to correctly assess the factors in the formation of foreign economic policy and choose directions.

In Kazakhstan, the main promising areas of strategic economic partnership are, in our opinion, cooperation in the conditions of regional international unions and integration into world markets. The first direction is related to the expansion of bilateral economic cooperation and collaboration in the format of international organizations. The second - with participation in the international division of labor, deepening cooperation in the framework of already developed world and regional markets and the opening of new economic markets. As for the first direction, it is mainly characterized by the expansion of the geographical structure of exports. First, multilateral relations are developing in the field of trade and economic cooperation.

The main task of the current stage of development of the economy of Kazakhstan is the creation of a post-industrial structure of the innovation-type economy. This process depends on a number of factors that differ in the degree and nature of their influence on the formation of the new economy. The factors that have the greatest impact on the structure of the economy of the Republic of Kazakhstan, in our opinion, include: the level of economic development, the availability of a resource base, demand in world markets, and a model of economic development. There is a pattern between the processes of changing technological patterns and the transformation of the structure of the global economy. The current crisis coincided with the period of transition of the advanced countries of the world to the development of the sixth technological mode, the characteristic features of which are resource-saving nanotechnologies, unique information systems. The new way of life is much less energy-, material-intensive, does not require energy resources, metal, structural materials on the previous scale. In general, fuel and raw materials specialization restrains the growth of competitiveness and causes risks of reducing the country's economic and financial stability. The global crisis has confirmed the dependence of the national economy and foreign trade on global demand for fuel and raw materials. The main danger of structural deformation of industry may be the consolidation of fuel and raw materials specialization and the low level of innovativeness of the economy as a whole. The availability of natural resources is an important factor in economic development subject to the creation of a diversified economy that ensures domestic demand for processed products and guarantees the rights of future generations to natural resources and environmental balance. In addition, in the context of the current global trend towards the formation of a knowledge economy, "the state's greatest national wealth is not its territory and natural resources or even its production facilities located on it, but the country's intellectual potential"

The influence of the market and the state on the processes of formation of the structure of the economy of Kazakhstan is ambiguous. In modern conditions, to achieve the goals of forced industrial and economic development and the formation of a new economic structure, the role of the state is intensifying. The increase in the importance and role of state regulation, in our opinion, is associated with: - features of innovative activities designed for a long-term period; - the need to regulate and coordinate the long-term interests of the state and the market, short-term interests of the market in the implementation of innovative activities; - the influence of non-manufacturing factors (ecology and social sphere); - increased investment in innovative infrastructure and renewal of fixed assets of industry; - improving the quality of personnel for an innovative economy;

- the need to form new foreign economic relations. Thus, the need for a phased transition from import substitution and an export-oriented structure to an innovative one should be considered as a strategic task. At the first stage, resource-innovative development should be ensured, which provides for the deep processing of hydrocarbon raw materials. The second is investment and innovation renewal of production, by creating incentives for the government to move resources in the industry with the immediate prospect of a breakthrough to the world market *. The third is the innovative development of industry itself, the creation of new industries that are competitive on the world market and the support of industries, the return on which implies a significant external effect (public benefit).

In our opinion, the acceleration of industrial and innovative development should begin by changing the resource policy in the direction of preserving the potential of non-renewable natural resources, environmental safety, energy conservation and the development of alternative energy. It is in this direction that there are real opportunities for providing an innovative breakthrough for the development of the entire economy of the country.

The social policy of the state is aimed at improving the level and quality of life of the population, at mitigating the contradictions between participants in economic processes: the state, economic entities, and the population.

The Republic of Kazakhstan is one of the fastest growing economies in the world and provides two-thirds of the total income of all of Central Asia, representing only a quarter of its total population. If in 1994 the volume of GDP per person in Kazakhstan barely exceeded \$ 700, then in 2019 it increased to 11 thousand dollars. At the same time, the scale and dynamics of the ongoing changes both in the world and in Kazakhstan require accelerating social modernization. Social modernization involves the formation of an open society with a dynamic social system. Such a society arose and developed on the basis of market relations, the legal system governing the relations of owners, and a democratic system, possibly not quite perfect.

The purpose and significance of social modernization is to prepare society for life in the conditions of a new industrial and innovative economy, find the optimal balance between the accelerated economic development of Kazakhstan and the broad provision of public goods, and establish social relations based on the principles of law and justice.

To solve the problems of the modernization process, principles have been identified that government bodies should be oriented to, with their competence to allocate and use budget funds.

Firstly, it is the principle of evolutionism. All changes in the social sphere should correspond to the level of development and the capabilities of the Kazakhstani economy. The algorithm of the modernization process should be based on "pulling up" the lagging areas, regions, industries, social groups to existing standards and indicators of social development.

Secondly, the principle of shared responsibility. Not only the state, all its management levels, but also private structures, enterprises and businesses should share responsibility for the course and results of social modernization.

Thirdly, the principle of partnership participation. Financial regulation of the economy should be based on the close interaction of the state, business and citizens. The task of state bodies is to ensure a rational balance of interests of the state, society and the individual. It is important to actively develop social partnerships and create conditions for expanding the participation of the non-state sector in the modernization of the country, especially the social sphere.

Fourth, the principle of stimulation. The state creates conditions so that the population can independently improve its quality of life. State social support is sent to recipients in order to encourage them to work, be creative and socially active.

Fifth, the principle of professionalism. All decisions should be carefully calculated, taken with account of scientifically worked out expediency based on the study of world experience

Social modernization is caused by a number of external and internal reasons.

One of the main external reasons is that the global financial and economic crisis took on a protracted nature. Its consequences are becoming more tangible for Kazakhstan, which, due to the dynamic development of trade and economic relations at the regional and global levels, is forced to take into account the challenges and risks that are emerging outside the country.

The implementation of the program of industrial and innovative development is unthinkable without changing approaches to solving social problems. New industries, new systems of education and science, the development of the middle class, and the expansion of social guarantees will require significant adjustments to the system of social relations.

The need to implement new approaches to solving social problems is also due to the upcoming entry of our country into the World Trade Organization (WTO) and the creation of a Common Economic Space (CES) with a number of subjects of the Commonwealth of Independent States (CIS), one of the first signs of which is the establishment of the Customs Union of Russia, Kazakhstan and Belarus.

Significant investments in the social sphere, carried out over a long time, now serve as a good foundation for the implementation of social modernization. The main role of the budget is that it annually mobilizes and concentrates the cash accumulations of enterprises, organizations and the population in a centralized state fund to finance the national economy, socio-cultural events, strengthen the country's defense, to maintain state authorities and create reserves, in today's conditions its importance increases with the need to implement the tasks of social modernization of Kazakhstani society.

Conclusion. Depending on changes in the ratio of the volume of financial resources at the centralized and decentralized levels, the amount of tax revenues to the budget of the corresponding level, the size of public procurement, the volume of financing of organizations and sectors of the economy, the

development of the economy and the activities of its entities are regulated, and social production, social and cultural development are affected society, its scientific and technological potential. The qualitative impact of the financial mechanism is associated with the use of such methods of formation and directions for the use of financial resources, forms of organization of financial relations that allow them to be considered as incentives for the development of both a separate business entity and the economy as a whole. These elements of the financial mechanism include tax rates reduction, conditions for the provision of tax benefits, setting the maximum budget deficit, the maximum amount of public debt, the conditions for providing budget loans to organizations of various legal forms, the application of various financial sanctions and other forms and methods of organizing financial relationships of a stimulating nature.

Thus, the budget is an important means of implementing the state of its organizational functions, as well as an effective tool for managing the economy. The use of the budget as a tool for managing the economy is due to important characteristics: it has the force of law; it directly reflects programs aimed at developing social production, increasing its efficiency, and meeting the needs of members of society. The budget has tremendous mobilizing and organizing significance, which is associated with the legal form of using budget relations.

**Бахыт Ерік, Е. Калиева,
Н. Нурпеисова, Ж. Макишева, А. Уразбеков**

Алматы технологиялық университеті, Қазақстан;
Қарағанды мемлекеттік техникалық университеті, Қазақстан

**ҚР ӘЛЕУМЕТТІК МОДЕРНИЗАЦИЯЛАУ ШАРТЫНДАҒЫ
ҚАРЖЫЛЫҚ МҮДДЕЛЕРДІ ҚОРҒАУДЫҢ СТРАТЕГИЯЛЫҚ
БАСЫМДЫҚТАРЫ МЕН МЕХАНИЗМДЕРІ**

Аннотация. Қаржылық саясатты іске асыру сонымен бірге шаруашылық жүргізуші субъектілердің иелігіндегі қаржылық ресурстардың өсуін қамтуы тиіс, мемлекетке жүктелген міндеттер мен функцияларды іске асыру үшін билік органдарының қызметіне сенімді қаржылық негіз құруға ықпал етеді, мемлекеттің экономикалық жағдайын және халықты әлеуметтік қорғауды жақсарту мақсатында әлеуметтік өндірістің тұрақтылығын қамтамасыз етеді.

Мемлекеттік қаржыны басқарудың негізгі міндеттерінің бірі бюджетті оңтайландыру арқылы елдің тұрақты және тиімді экономикалық дамуына ықпал ету болып саналады. Қазақстан Республикасындағы әлеуметтік-экономикалық мәселелерді шешудегі бюджет жүйесінің рөлін зерттеудің өзектілігі оның мемлекетте жұмыс істеу жағдайы қоғам мен азаматтардың әлеуметтік-экономикалық мүдделерін іске асыруға байланыстылығы негізінде анықталады. Қазақстанның бюджеттік жүйесі әлеуметтік бағытқа ие, алайда бюджет қаражатын тиімді пайдалану мен мақсатқа жету үшін мемлекеттік басқару нысандары мен әдістерін жетілдіру қажет. Мақалада мемлекетті әлеуметтік модернизациялаудың негізгі бағыттары қарастырылған, мемлекеттік бюджеттің әлеуметтік салаға шығындары және Қазақстандағы әлеуметтік үдерістерді қаржыландыруды одан әрі ынталандыру бағыттары қарастырылған.

Қаржы механизмі осы қаржы саясатының мақсаттарына негізделеді, өйткені мемлекет әскери шығынға, мемлекеттік қарызды төлеуге және оны өтеуге, басқаруға азайтылған бюджет шығынын азайтуға тырысады. Салық жүйесі теңгерімді мемлекеттік бюджетті қамтамасыз ету үшін қажетті қаражат ағынын құруы керек. Сонымен қатар, салық жүйесі негізінен жанама және мүлікке салынатын салықтарға негізделеді, олар өте қарапайым және оларды жинау механизмі бойынша тиімді. Қаржы менеджменті жүйесі қарапайым және әдетте бір басқарушы органда - Қаржы министрлігінде шоғырланған.

Осылайша, бюджет өзінің ұйымдастырушылық функцияларын іске асырудың маңызды құралы, сонымен қатар экономиканы басқарудың тиімді құралы болып саналады. Бюджетті экономиканы басқару құралы ретінде пайдалану маңызды сипаттамаларға байланысты: оның заң күші бар; ол әлеуметтік өндірісті дамытуға, оның тиімділігін арттыруға және қоғам мүшелерінің қажеттілігін қанағаттандыруға бағытталған бағдарламаларды тікелей көрсетеді. Бюджеттің орасан зор жұмылдыру және ұйымдастырушылық мәні бар, бұл бюджет қатынастарын пайдаланудың құқықтық формасына байланысты.

Түйін сөздер: әлеуметтік модернизация, механизм, қаржы, стратегия, саясат, қорғаныс.

**Бахыт Ерик, Е. Калиева,
Н. Нурпеисова, Ж. Макишева, А. Уразбеков**

Алматинский технологический университет, Казахстан;
Карагандинский государственный технический университет, Казахстан

**СТРАТЕГИЧЕСКИЕ ПРИОРИТЕТЫ И МЕХАНИЗМЫ ЗАЩИТЫ
ФИНАНСОВЫХ ИНТЕРЕСОВ
В УСЛОВИЯХ СОЦИАЛЬНОЙ МОДЕРНИЗАЦИИ РК**

Аннотация. Реализация финансовой политики также должна предусматривать рост финансовых ресурсов, находящихся в распоряжении субъектов хозяйствования, способствовать созданию прочной финансовой основы деятельности органов власти для реализации задач и функций, возложенных на государство, обеспечивать стабильность общественного производства с целью улучшения экономического положения государства и социальной защиты населения.

Одна из главных задач управления государственными финансами – способствовать устойчивому и эффективному экономическому развитию страны посредством оптимизации бюджетирования. Актуальность исследования роли бюджетной системы в решении социально-экономических проблем в Республике Казахстан определяется тем, что ее функционирование в государстве непосредственно связано с реализацией социально-экономических интересов общества и ее граждан. Бюджетная система Казахстана имеет социальную направленность, однако необходимо совершенствовать формы и методы государственного управления для достижения эффективности и целевого использования бюджетных средств. В статье рассмотрены основные направления социальной модернизации государства, проанализированы расходы государственного бюджета на социальную сферу, направления дальнейшего стимулирования финансирования социальных процессов Казахстана.

Финансовый механизм строится исходя из этих целей финансовой политики, так как государство стремится к уменьшению расходов бюджета, сводившихся в основном к расходам на военные цели, на выплаты по государственному долгу и его погашению и управлению. Система налогообложения должна создать необходимое поступление средств для обеспечения сбалансированного бюджета государства. Причем система налогов строится в основном на косвенных и имущественных налогах, которые достаточно просты и эффективны с точки зрения механизма их взимания. Система управления финансовой деятельностью проста и сосредоточивается, как правило, в одном органе управления – Министерстве финансов.

Таким образом, бюджет является важным средством реализации государством своих организационных функций, а также эффективным инструментом управления экономикой. Использование бюджета как инструмента управления экономикой обусловлено важными характеристиками: оно имеет силу закона; он напрямую отражает программы, направленные на развитие общественного производства, повышение его эффективности и удовлетворение потребностей членов общества. Бюджет имеет огромное мобилизационное и организационное значение, что связано с правовой формой использования бюджетных отношений.

Ключевые слова: социальная модернизация, механизм, финансы, стратегия, политика, защита.

Information about authors:

Bakhyt Yerik Bahytula, Dr. Ph.D, Almaty Technological University, 050012, Republic of Kazakhstan, Almaty, st. Tole bi, d. 100, <https://doi.org/0000-0003-2349-7032>;

Kaliyeva Yelena Vladimirovna, PhD in Economics, Almaty Technological University, 050012, Republic of Kazakhstan, Almaty, st. Tole bi, d. 100, <https://doi.org/0000-0003-1787-6108>;

Nurpeissova Nazym Satybaldieva, PhD in Economics, Almaty Technological University, 050012, Republic of Kazakhstan, Almaty, st. Tole bi, d. 100, <https://doi.org/0000-0003-1787-6108>;

Makisheva Zhanna Anatolievna, PhD in Economics, Almaty Technological University, 050012, Republic of Kazakhstan, Almaty, st. Tole bi, d. 100. <https://doi.org/0000-0002-9659-8689>;

Urazbekov Abay Kargashevich, PhD in Economics, Karaganda State Technical University, Karaganda city, N. Nazarbayev Avenue, 56. <https://doi.org/0000-0002-0805-560X>

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