ISSN 2518-1483 (Online),
ISSN 2224-5227 (Print)

2019 • 1

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ

БАЯНДАМАЛАРЫ

ДОКЛАДЫ

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
РЕСПУБЛИКИ КАЗАХСТАН

REPORTS

OF THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN

PUBLISHED SINCE 1944

ALMATY, NAS RK

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ
БАЯНДАМАЛАРЫ **2019 • 1**

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ISSN 2518-1483 (Online),
ISSN 2224-5227 (Print)

Меншіктенуші: «Қазақстан Республикасының Ұлттық ғылым академиясы» Республикалық қоғамдық бірлестігі (Алматы қ.)
Қазақстан республикасының Мәдениет пен ақпарат министрлігінің Ақпарат және мұрағат комитетінде 01.06.2006 ж. берілген **№5540-Ж** мерзімдік басылым тіркеуіне қойылу туралы куәлік

Мерзімділігі: жылына 6 рет.
Тиражы: 500 дана.

Редакцияның мекенжайы: 050010, Алматы қ., Шевченко көш., 28, 219 бөл., 220, тел.: 272-13-19, 272-13-18,
http://reports-science.kz/index.php/en/archive

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Типографияның мекенжайы: «Аруна» ЖК, Алматы қ., Муратбаева көш., 75.

ДОКЛАДЫ **2019• 1**
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Доклады Национальной академии наук Республики Казахстан»
ISSN 2518-1483 (Online),
ISSN 2224-5227 (Print)

Собственник: Республиканское общественное объединение «Национальная академия наук Республики Казахстан» (г. Алматы)
Свидетельство о постановке на учет периодического печатного издания в Комитете информации и архивов Министерства культуры и информации Республики Казахстан **№5540-Ж**, выданное 01.06.2006 г.

Периодичность: 6 раз в год.
Тираж: 500 экземпляров

Адрес редакции: 050010, г.Алматы, ул.Шевченко, 28, ком.218-220, тел. 272-13-19, 272-13-18
http://reports-science.kz/index.php/en/archive

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

REPORTS **2019 • 1**
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Reports of the National Academy of Sciences of the Republic of Kazakhstan.
ISSN 2224-5227
ISSN 2518-1483 (Online),
ISSN 2224-5227 (Print)

Owner: RPA "National Academy of Sciences of the Republic of Kazakhstan" (Almaty)
The certificate of registration of a periodic printed publication in the Committee of Information and Archives of the Ministry of Culture and Information of the Republic of Kazakhstan N 5540-Ж, issued 01.06.2006

Periodicity: 6 times a year
Circulation: 500 copies

Editorial address: 28, Shevchenko str., of.219-220, Almaty, 050010, tel. 272-13-19, 272-13-18,
http://reports-science.kz/index.php/en/archive

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Address of printing house: ST "Aruna", 75, Muratbayev str, Almaty

REPORTS OF THE NATIONAL ACADEMY OF SCIENCES OF THE REPUBLIC OF KAZAKHSTAN
ISSN 2224-5227 **https://doi.org/10.32014/2019.2518-1483.14**
Volume 1, Number 323 (2019), 99 – 103

UDK 336.22

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STATE BUDGET OF THE REPUBLIC OF KAZAKHSTAN

Abstract. According to the authors, the budget classification of the Republic of Kazakhstan is used to compile and execute budgets and ensure the comparability of budget indicators at all levels of the budget system of the Republic of Kazakhstan. Budget classification is a grouping of revenues and expenditures of budgets of all levels of the budget system and sources of financing deficits of these budgets with assignment of classification codes to objects of classification. To implement the reorientation of the economy, large financial investments are necessary; therefore, important problems are finding sources of structural transformations, determining the correlation between state funds in the form of budget allocations and own funds of enterprises. The state budget as an instrument of economic management has an integrated impact on social production as a financial instrument, as an economic lever and as an incentive. Despite the annual growth of state budget expenditures, their effectiveness decreases.

Keywords: state budget, revenues, expenses, taxes, efficiency, classification, reform.

INTRODUCTION

Since independence, Kazakhstan has established 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 state authorities at the central and local levels. Implemented program budgeting and program classification of expenses. Fixed on a permanent basis, sources of income with their distribution between the republican and local budgets.

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

MAIN PART

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

Thus, since independence, Kazakhstan has established the foundations of a modern budget management system. An integrated system of regulation of budgetary legal relations has been created, uniform principles of the budgetary system have been established, a mechanism for saving oil revenues has been introduced, and a system of intergovernmental relations has been established.

The theoretical and methodological basis of the research is formed by the works of several generations of prominent domestic and foreign scientists and practitioners in the field of the tax system. The methodological basis consists of general scientific methods of knowledge, a dialectical approach to understanding and analyzing the most important components of the tax system, a systematic approach, functional analysis, methods of economic statistics, classification, comparison, etc.

At the same time, in the formation of the budget policy, there are problems and negative trends, which in the medium and long term can negatively affect its efficiency.

For example, the current expenses and the volume of subsidies from the state budget to support the housing and utilities sector, the transport industry, and agriculture are increasing annually.

At the same time, a taxation policy that is not accompanied by an increase in the revenue base may, in the long term, be inadequate to increasing liabilities. In the long run, this can lead to an imbalance in government finances.

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

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

President of the Republic of Kazakhstan N.A. Nazarbayev noted that: "... we must arm ourselves with a new principle of fiscal policy - to spend only within our capabilities.

Based on this statement, it is possible to analyze the main parameters of the republican budget, which mainly show growth for 2013-2017.

Thus, the revenues of the republican budget increased from 5.18 trillion tenge (2013) to 7.66 trillion tenge (2016). In 2017, the budget revenues were approved in the amount of 9.54 trillion tenge. During the same period, the expenses of the republican budget increased from 5.7 trillion tenge (2013) to 10.74 trillion tenge in 2017, which represents an increase in percentage of over 180%. During the period under review, the peak of budget loans issued from the republican budget falls on 2016. - 315 billion tenge (93.6 billion tons were redeemed), whereas in 2013 the amount was 122.1 billion. tenge (83.9 billion tenge repaid). The largest amount for the acquisition of financial assets was spent in 2014 (KZT 480 billion), in 2017, this amount was approved in the amount of KZT 162.4 billion. Deficit of the republican budget in 2017 approved in the amount of -1.55 trillion tenge in comparison with 2016. -741.2 billion tenge, the growth of the budget deficit amounted to 209%.

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

The main part of the republican budget revenues is tax revenues: 2013. - 3.5 trillion tenge - 67.8%, 2014 - 3.66 trillion tenge - 62%, 2015 - 3.32 trillion tenge - 54.3%, 2016 - 4.28 trln. - 55.8% of all revenues of the national budget (the share of tax revenues in the central budgets of developed countries is 80-90%). Despite the growth in the amount of tax revenue in 2017. (approved in the amount of 4.79 trillion tenge), the share ratio is reduced to 50.2%. This change is associated with an increase in transfers, the proportion of which amounted to: 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 constitute about 2% of the total amount of revenues of the republican budget, and proceeds from the sale of fixed capital, as a rule, not more than 0.3%.

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

The main share in state budget expenditures is social assistance and social security (20%), health care (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 interconnection between strategic and budget planning. In the case of more detailed consideration, it is necessary to make some studies, the main objectives of which are:

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

The main objectives of the research are:

- To investigate the theoretical and methodological aspects of the content of state budget expenditures
- To analyze the execution of the expenditure part of the state budget
- Develop proposals for improving the expenditures of the state budget of the Republic of Kazakhstan.

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

So, Karl Marx considered government 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 "primitive accumulation of capital" was first introduced in the writings of Adam Smith and developed by Marx as a theory of primitive accumulation.

In turn, George Keynes considered government spending as a tool for state intervention in the economy in an unstable development.

According to the authors, I.N. Zhuk, E.F. Kireev budget expenditures represent the costs arising in connection with the performance of state functions.

Budget classification is a systematic grouping of revenues and expenditures of the budget according to homogeneous features, which is the basis of all budget activities of the state financial bodies. The budget classification provides a close relationship with plans, forecasts and programs of economic and social development of the state, with financial plans of the ministry and departments, organizations and institutions; allows you to combine individual estimates and financial plans in free estimates and plans, provides a link between master plans and budget painting.

Budget classification enables economic and statistical analysis of income and expenditure budgets of the Republic of Kazakhstan, provides targeted allocation of financial resources.

Budget classification includes:

1. classification of budget revenues of the Republic of Kazakhstan;
2. functional classification of expenditures of the budgets of the Republic of Kazakhstan;
3. economic classification of expenditures of the budgets of the Republic of Kazakhstan;
4. classification of sources of domestic financing of budget deficits of the Republic of Kazakhstan;
5. classification of sources of external financing of the republican budget deficit;
6. classification of types of public domestic debt of the Republic of Kazakhstan;
7. classification of types of public external debt of the Republic of Kazakhstan and state external assets of the Republic of Kazakhstan;
8. departmental classification of expenses of the republican budget.

The budget classification is the same for all levels of the budget system and is used in the preparation, approval and execution of budgets of all levels and the preparation of consolidated budgets of all levels. Legislative (representative) bodies of state power and bodies of local self-government are entitled, through their normative acts, to further refine the objects of the budget classification without violating the general principles of construction and unity of the budget classification of the Republic of Kazakhstan.

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

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

In March 2017, by the decree of the Head of State, Nurmukhambet Abdibekov was appointed to the post of Chairman of the Accounts Committee. The head state auditor of the country told "Kazakhstanskaya Pravda" about the work of the department, the financial discipline of budget beneficiaries and much more.

"In essence, 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 region, where I had to control the activities of local executive bodies, will help me in this," says Abdibekov

He also stressed that - "Over 30% of violations were committed due to non-compliance with accounting, the Budget Code, more than 40% - industry legislation. At the same time, thanks to measures taken in recent years, including to improve the regulatory framework, the number of violations of legislation on public procurement and construction activities has decreased.

According to the results of audit activities, an inefficient implementation of budget programs was noted, which, as a rule, was connected with their poor-quality planning, which subsequently negatively affects their execution, leading to non-appropriation of funds.

Of particular concern was the implementation of state and government programs. Last year, the programs “Salamatty Kazakhstan”, “Information Kazakhstan 2020”, “Business Road Map 2020”, the Program for the development of the agro-industrial complex were checked. These are very important social programs for which significant budget funds are allocated. However, the state audit showed that there are systemic gaps in their implementation, including those associated with the selected mechanisms for their implementation.

For example, according to the results of the evaluation of the implementation of the state program “Salamatty Kazakhstan”, it has been established that the measures taken so far are not sufficiently effective in increasing the life expectancy of the population, reducing maternal, infant and general mortality, HIV and tuberculosis morbidity, and increasing the detection of cancer patients. The situation is complicated by the lack of medical personnel, especially in rural areas.

Systemic deficiencies are established in such areas as education, state expertise, agriculture and water management, the fuel and energy complex and the gas sector, and transport. Numerous violations were revealed during auditing activities in the regions. This and violations committed in the implementation of investment projects, pro frame documents.

In the Message “The Third Modernization of Kazakhstan: Global Competitiveness”, the Head of State stressed the need to drastically improve the efficiency of using budgetary funds.

First of all, the President ordered to check the effectiveness of the use of funds allocated to the three ministries: labor and social protection of the population, health, education and science. And this is not by chance, since they account for more than 40% of the republican budget, and, most importantly, the activities of these government bodies affect the interests of the daily life of the population.”

The state budget is actively used by the state to manage the economy. It plays a significant role in enhancing the concentration of funds in the most important areas of socio-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 carrying out savings in the use of all types of resources. At the same time, the state budget in all forms of its 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.

УДК 336.22

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫ МЕМЛЕКЕТТІК БЮДЖЕТІ

Аннотация. Авторлардың пікірі бойынша, Қазақстан Республикасының бюджеттік сыныптамасы республикалық бюджеттің барлық деңгейлерінде бюджеттердің құрастырылуы мен орындалуына және бюджет көрсеткіштерінің салыстырмалығын қамтамасыз етуге пайдаланылады. Бюджеттік сыныптау - бұл бюджеттік жүйенің барлық деңгейлеріндегі бюджеттердің кірістер мен шығыстарын топтастыру және осы бюджеттердің тапшылығын қаржыландыру көздері жіктеу объектілеріне жіктеу кодын беру. Экономиканы қайта бағдарлауды жүзеге асыру үшін үлкен қаржы инвестициялары қажет, сондықтан маңызды проблемалар құрылымдық өзгерістердің көздерін табу, бюджет қаражаты мен кәсіпорындардың меншікті қаражаты түріндегі мемлекеттік қаражат арасындағы корреляцияны анықтайды. Экономикалық басқару құралы ретінде мемлекеттік бюджет әлеуметтік өндіріске қаржы құралы ретінде экономикалық левери ретінде және ынталандыру ретінде ықпал етеді. Мемлекеттік бюджеттің шығындарының жыл сайынғы өсуіне қарамастан олардың тиімділігі төмендейді.

Түйін сөздер: мемлекеттік бюджет, кірістер, шығыстар, салықтар, тиімділік, жіктеу, реформа.

УДК 336.22

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ГОСУДАРСТВЕННЫЙ БЮДЖЕТ РЕСПУБЛИКИ КАЗАХСТАН

Аннотация. 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. Для осуществления переориентации экономики необходимы крупные финансовые вложения, поэтому важными проблемами являются изыскание источников структурных преобразований, определение соотношения между средствами государства в виде бюджетных ассигнований и собственными средствами предприятий. Государственный бюджет в качестве инструмента управления экономикой оказывает интегрированное воздействие на общественное производство как финансовый документ, как экономический рычаг и как стимул. Несмотря на ежегодный рост расходов государственного бюджета, их результативность снижается.

Ключевые слова: государственный бюджет, доходы, расходы, налоги, эффективность, классификация, реформа.

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ISSN 2518-1483 (Online), ISSN 2224-5227 (Print)

http://reports-science.kz/index.php/en/archive

Редакторы *М. С. Ахметова, Т.А. Апендиев, Д.С. Аленов*
Верстка на компьютере *А.М. Кульгинбаевой*

Подписано в печать 07.02.2019.
Формат 60x881/8. Бумага офсетная. Печать – ризограф.
10,5 п.л. Тираж 500. Заказ 1.