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FINANCIAL MECHANISM OF MANAGEMENT OF THE PUBLIC DEBT OF THE REPUBLIC OF KAZAKHSTAN

Abstract. The financial mechanism is an active element in the system of governance, economics and finance in society. In any state for the implementation of financial policy, its successful implementation is used, as an element of management and regulator of economic relations, a financial mechanism. It is a combination of ways of organizing financial relations used by society in order to ensure favorable conditions for economic and social development.

The financial mechanism includes the types, forms and methods of organization of financial relations, methods for their quantitative determination. The financial mechanism is considered in action, it is active and includes complex elements, has a subsystem.

The complex system of economic mechanism, its links, levers, elements is in constant change, interaction in accordance with the tasks put forward and solved at a certain stage in the development of society, its production relations, or part of these relations associated with the development of a particular sphere, branch of the national economy.

Keywords: finance, mechanism, innovation, budget, development, national debt.

MAIN PART

In a market economy and the deepening of market relations, such concepts as incorporation, dividends, licenses, currency funds are introduced into practice, new types of taxes, targeted cash transfers are approved. The financial mechanism becomes complicated, mutual requirements and obligations in the sphere of taxes, dividends, etc. are increasing. The above-mentioned components of the economic mechanism used in the practice of managing and managing the economy are designed to activate the activities of enterprises and firms not to deepen contradictions in society, but to satisfy common interests all market participants.

The tasks of improving the financial mechanism at the present stage of economic development of the Republic of Kazakhstan, taking into account international experience, are associated with the broad democratization of production, the introduction of commercial principles, market regulation, and the strengthening of economic interest in business results. The combination of private and public ownership, the presence of private business is governed by the activity of the financial mechanism throughout the country.

Through the rational use of cash income, savings and funds, the financial mechanism influences the final results of production, the formation of financial resources, the functioning of the financial market.

The financial mechanism reveals a complication of relations if its levers and incentives are used incorrectly. For example, unacceptable tax rates, large and cumbersome taxation, failure to pay dividends due to low income, imposing restrictions on the financial interest of business entities, lead to a denial of the active role of the financial mechanism in society, and vice versa, the financial mechanism becomes a brake. Only an objective economic, financial, public policy based on legal norms can correctly realize the possibilities of a financial mechanism. Financial policy acts as a conductor of the financial mechanism, and financial law is the basis for developing the actions of the financial mechanism.

The financial mechanism, as well as the economic mechanism as a whole, has an internal, inherent structure. To characterize it, it is advisable to use such concepts of system analysis as a subsystem, block, element.

The subsystem (part) of the financial mechanism represents the most significant driving forces of the financial mechanism - financial planning, financial leverage and incentives, organizational structure, legal regime of the financial system, financial control. If there is a logical relationship between the planning of financial resources based on the development of clear guidelines with high organization of financial work and control, then the financial mechanism manifests itself in the framework of objective requirements.

The block (link) of a financial mechanism is a set of homogeneous interconnected elements united on the basis of a common share orientation. The block includes: financial forecasts, plans and balance sheets, financial indicators, funds for financial support of reproduction and stimulation, legislative and regulatory acts governing financial relations. Composite blocks only explain the concept of a financial mechanism more broadly. However, forecasts and plans, if they are unfounded, lead to distorted financial indicators, and this leads to a hasty decision-making, various amendments.

The element of the financial mechanism is the simplest economic form through which the interests of the participants in social production are manifested in a specific way. The interests of the state are aimed at the formation of state finances, at the financial support of state programs in the economic and social spheres, and the interests of economic entities are aimed at maintaining financial stability and economic stability. Mutual counter-interests of the participants are satisfied through a financial mechanism [4, 119].

Characteristic features of the financial mechanism are its dynamism, continuous improvement, close interaction with the links of the economic mechanism. The action of the components of a financial mechanism must be considered with the conjugate components of other economic mechanisms, when they interact in specific conditions, taking into account the combination of the interests of society, the primary cost-accounting unit, and individual employees.

In formulating financial policies, one should proceed from specific historical conditions. They must take into account the specifics of each stage of development of society, the peculiarities of both the domestic and international situation, the real economic and financial possibilities of the state.

The purpose of financial policy is the most complete mobilization of financial resources necessary to meet the urgent needs of the development of society. In accordance with this financial policy is designed to create favorable conditions for the revitalization of business activities. Much attention is paid to the definition of rational forms of withdrawal of enterprises' incomes in favor of the state, as well as the share of the population's participation in the formation of financial resources. Great importance is attached to improving the efficiency of the use of financial resources by distributing them among the spheres of social production, as well as concentrating them on the main directions of economic and social development.

The Ministry of Finance of the Republic of Kazakhstan, together with the Ministry of Economy and Budget Planning of the Republic of Kazakhstan, needs to create a single information database on government debt.

To the Ministry of Economy and Budget Planning of the Republic of Kazakhstan to improve the mechanisms of interaction and coordination of budget and debt policy with the coordination of monetary policy.

Table 1 - Public Debt Management System

The main elements of the system	Authorized bodies responsible for the functioning of the elements of the system.
1. Assessment of the status and forecast for the medium term state and guaranteed state borrowing.	MEiBP together with National Bank and MF RK
2. Assessment of the state and forecast of public and publicly guaranteed debt.	
3. Determination of the limit of government debt and the limit of state guarantees.	MEiBP RK
4. Determination of volumes, forms and conditions of borrowing by the Government, volumes of repayment and servicing of government debt, approved in the republican budget for the relevant financial year.	MF RK
5. Implementation of state loan registration.	
6. Monitoring the receipt, repayment and servicing of government loans.	
7. Monitoring public debt.	
8. Preparation and implementation of measures to optimize the debt structure.	
9. Restructuring of public and publicly guaranteed debt.	
10. Debt refinancing.	
11. Management of the risks of state and state-guaranteed borrowing.	MEiBP RK

In order to improve the Kazakhstani public debt management system, the following untypical features of the debt and economic status of Kazakhstan should be subject to mandatory accounting for developed countries:

- prevalence in the structure of public debt liabilities to foreign creditors;
- dominance in the debt structure of non-market debt, formed mainly as a result of attracting related and conditional loans from foreign governments and international financial organizations and active management of which based on market mechanisms is at least problematic;
- the presence in the debt portfolio of a significant amount of previously restructured liabilities, which indicates the poor quality of this portfolio and the unsatisfactory credit history of the borrower;
- the continued strong dependence of the solvency of Kazakhstan on the conjuncture of world energy and raw materials markets;
- lack of sustainable access to the market for derivative financial instruments at acceptable financial conditions [1].

The improvement of the existing public debt management system should be based on the unconditional provision of state security in the field of finance and compliance with the following basic principles:

- unconditional fulfillment of debt obligations in accordance with the existing payment schedules, elimination of “failures” when transferring funds to repay and service public debt;
- compliance of decisions made with the economic and financial situation of Kazakhstan, its credit rating, stimulation of the process of raising the sovereign credit rating;
- phasing, consistency and strict sequence of measures to reform the system [2].

The republic continues to implement programs to deepen market reforms, including these areas with the development of appropriate financial policies and mechanisms for its implementation.

So, based on the tasks assigned to financial policy, leading economists divide the latter into three types: the policy of economic growth, the policy of stabilization and the policy of restricting business activity.

Under the first, that is, the policy of economic growth understand the system of financial measures aimed at increasing the actual volume of gross national product and increasing employment. This stimulating financial policy includes:

- the growth of government spending;
- reduction of tax burden.

In other words, if there is currently a balanced budget, financial policies should move towards a budget deficit during a recession or depression.

If the government uses fiscal and public expenditure policies, trying to keep output at its typical level for the country in question and to maintain price stability, it is considered that the government is pursuing a stabilization policy. At the same time, it would be wrong to assume that the stabilization policy replaces the stimulating and restraining financial policies in their quest for equalizing the economic situation in the state, since there are serious differences between these concepts. For example, the policy of economic growth can be pursued by the state even in the period when the volume of production peculiar to a country has already been exceeded and production tends to its potential level, while the stabilization policy has no right to pursue such goals.

In turn, the policy of restricting business activity, on the contrary, is aimed at reducing the real volume of GNP compared to its potential level and is applied by the government during the boom or boom period in order to avoid an overproduction crisis and inflation arising along with excess demand.

A deterrent policy implies:

- reduction of government spending;
- increase taxes.

In other words, fiscal policy should focus on the positive balance of the government budget, if the economy is faced with the task of controlling inflation.

Now, having considered what types of financial policy the government applies in one or another situation that has developed in the national economy, it is necessary to dwell in greater detail on the mechanism itself of the impact of financial policy on the country's economy.

So, the implementation of financial policy is carried out in three stages:

1. The development of scientifically based concepts for the development of finance, which is formed on the basis of studying the requirements of economic laws, a comprehensive analysis of the prospects for improving production and the state of the needs of the population.

2. Determination of the main directions of the use of finance for the future and the current period, that is, the development of a strategy and tactics of financial policy. Here, based on the goals set, they take into account the growth and decline of financial resources, as well as external and internal political and economic factors.

3. Actually the implementation of practical actions aimed at achieving the goals.

Naturally, the direct influence of financial policy on the economy begins only at the third stage, but it is determined by the content of the two previous stages. However, this mechanism is only partially correct, since it does not take into account all the possibilities of financial regulation.

It is known that there are two types of financial policy:

a) discretionary policy or policy pursued directly by the government;

b) non-discretionary financial policy, that is, built-in stabilizers.

The method of implementing financial policy described above undoubtedly belongs to its first type. For the second, it will be absolutely wrong, which is explained by the peculiarities of the latter.

Under the non-discretionary financial policy understand a number of the tax system's ability to self-stabilize, that is, some of its features that allow you to regulate economic activity in the country without the direct intervention of any governing bodies.

CONCLUSION

Public finances play an important role in the redistribution of national income, the development of social reproduction, the formation of the economic structure of society, and the improvement of production forces. Financial resources of the state are used for the implementation of social programs, the maintenance of the state apparatus and the armed forces, the implementation of foreign economic activity.

Central to the public finance system is the state budget.

Public debt is caused by the use of government loans as a form of attracting financial resources for expanded reproduction and meeting social needs. The state debt is repaid by the state at the expense of the state budget.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫ МЕМЛЕКЕТТІК МІНДЕТІ МЕНЕДЖМЕНТІНІҢ ҚАРЖЫЛЫҚ ТЕХНИКАСЫ

Аннотация. Қаржы тетігі - қоғамдағы басқару, экономика және қаржы жүйесіндегі белсенді элемент. Қаржылық саясатты жүзеге асыру үшін кез-келген мемлекетте оны табысты іске асыру, экономикалық қатынастарды басқару және реттеу, қаржы механизмі элементі ретінде қолданылады. Бұл қоғамның экономикалық және әлеуметтік даму үшін қолайлы жағдайларды қамтамасыз ету үшін пайдаланатын қаржылық қатынастарды ұйымдастырудың көптеген жолдары.

Қаржылық тетік қаржы қатынастарын ұйымдастырудың түрлері, нысандары мен әдістерін, олардың сандық анықтау әдістерін қамтиды. Қаржылық тетік қолданыста қаралады, ол белсенді және күрделі элементтерді қамтиды, шағын жүйесі бар.

Экономикалық тетіктің кешенді жүйесі, оның байланыстары, тұтқыштары, элементтері үнемі өзгеріп отырады, қоғам дамуының белгілі бір кезеңінде, оның өндірістік байланыстарында немесе белгілі бір саланы, ұлттық экономиканың саласын дамытуға байланысты осы қатынастардың бір бөлігінде шешілген және шешілген міндеттерге сәйкес өзара әрекеттеседі.

Түйін сөздер: қаржы, механизм, инновация, бюджет, даму, мемлекеттік қарыз

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ФИНАНСОВЫЙ МЕХАНИЗМ УПРАВЛЕНИЯ ГОСУДАРСТВЕННЫМ ДОЛГОМ РЕСПУБЛИКИ КАЗАХСТАН

Аннотация. Финансовый механизм - активный элемент в системе управления, экономикой и финансами в обществе. В любом государстве для реализации финансовой политики, успешного ее проведения в жизнь используется, как элемент управления и регулятор экономических отношений, финансовый механизм. Он, представляет собой совокупность способов организации финансовых отношений, применяемых обществом в целях обеспечения благоприятных условий для экономического и социального развития.

Финансовый механизм включает виды, формы и методы организации финансовых отношений, способы их количественного определения. Финансовый механизм рассматривается в действии, он активен и включает сложные элементы, имеет подсистему.

Сложная система экономического механизма, его звеньев, рычагов, элементов находится в постоянном изменении, взаимодействии в соответствии с выдвигаемыми и решаемыми задачами определенного этапа развития общества, его производственных отношений, или части этих отношений, связанных с развитием той или иной сферы, отрасли народного хозяйства.

Ключевые слова: финансы, механизм, инновации, бюджет, развитие, госдолг

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