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## ИЗВЕСТИЯ

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК  
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## NEWS

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OF THE REPUBLIC OF KAZAKHSTAN  
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**A.B. Alibekova<sup>1</sup>, Z.N. Yerniyazova<sup>2</sup>, G.E. Talapbayeva<sup>2</sup>**<sup>1</sup>JSC "Financial Academy" of the Ministry of Finance of the Republic of Kazakhstan, Astana, Kazakhstan;<sup>2</sup>Korkyt Ata Kyzylorda State UniversityE-mail: [alibekovaiga87@mail.ru](mailto:alibekovaiga87@mail.ru); [zhan\\_san@mail.ru](mailto:zhan_san@mail.ru); [Gulnar7575@mail.ru](mailto:Gulnar7575@mail.ru)**CHANGES AND PROBLEMS IN BUDGETARY SYSTEM  
OF THE REPUBLIC OF KAZAKHSTAN**

**Abstract.** At this moment the government budget plays an important role in political life of the countries. Practically there is no modern state in the world in which creation of the government budget and its forming aren't considered as obligatory. Thus, the State budget is one of the most significant signs of the state. The government budget means comparison of the planned revenues and expenditures for a certain year. This budget gives the overview of the available public funds and their planned use. The budget is fundamentals of the state financial economy. In it plans or policy of the government are shown in an expense type and income. In the Republic of Kazakhstan the Budget code of April 24, 2004 was accepted. This code entered general functions of the budget system and the principles of the budget legislation RK. Therefore studying of the budget system, its mechanism and use in practice has special relevance. On January 1, 2018 the budget system of the Republic of Kazakhstan has considerable change. From the moment of adoption of law "About the budget system" in the Republic of Kazakhstan 4 levels of the government budget came into force.

**Key words:** political life, revenues and expenditures, Budget code, budget system, problems of the government budget and budget system.

There is no doubt that the most important and main function of the economic policy of Kazakhstan is defining goals, which is based on macroeconomic policies controlled by government action that is aimed at regulating the economy in order to maintain the pace of its full employment growth, curb inflation and solving the major problems of national policy. Budget financing is the way to help with the development of certain sectors of economy and creating preconditions for the emergence of new industries and modern technology. During the period of independent development the Kazakhstan budget system has undergone significant changes.

The first law "On the Budget System" stipulated the principles of the budget system, regulated the preparation procedures, budget reviewing and approving system, as well as implementation and its monitoring. New concepts were introduced: governmental grants, aid grants, transfers of authority, state guarantees, loans, borrowing and debts, government and local executive power stocks. Legally, public revenues are divided into national taxes, dues and fees, payments, local rates and charges [1].

The distribution of revenues between the government and local budgets by types of income was conducted; government functions, funded respectively from the government and local budgets, were distinguished. In 2005, The Budget Code was created and, nowadays, it is a single law governing all financial procedures, starting from budgeting processes and ending with implementation and control. In the budget code, the new principles of the budget system were laid down and pre-existing principles of budget planning and approach to build revenue and expenditure budgets of all levels were radically revised [2].

In the Republic of Kazakhstan the government budget plays an important role in life of the whole country.

This budget has 4 functions:

1) Administrative function which allows to learn the current situation of the subject which it treats and to plan future activities;

2) Political function - the instrument of control of activities of the executive authority;

3) Legal function is the legislative tool which legally connects activities of public administration in the sense that the legislature authorizes the executive authority to manage the state money, the amounts allocated in the budget designate limits in which administrative activities shall be performed; [3]

4) At last, the economic function is more important, the role of a public sector in a national economic system is more active (assignment does specific interventions and projects possible).

The budget of the State which is made of income - generally taxes - and expenses depends on work of Parliament and the Government.

The head department of financial accounting works in the Ministry of national economy of RK and in the Ministry of Finance of RK. There is a support and check from parliament and the government in policy, processes and the budget liabilities which they realize. The main institutional objective is "ensuring the correct planning and strict management of the state resources". Accounting of financial accounting is fixed, and eventually the report of just last year is published every year: records, exits, balance [4].

The calculation of the future financial results of performance of the segments is associated with solving of two problems. The first is to answer the question: whether or not overhead costs will be allocated between segments? If yes, then, in accordance with which procedure will this be? In our view the optimal and only true solution cannot be proposed here. Each distribution model is a compromise, effecting positively on the interests of one segment and infringing upon the rights of another one. In addition, the indirect cost allocation obscures the real results of the business segments operation. In this regard, we believe that overhead costs should not be distributed but covered with a total marginal income earned by the segments.

The second problem is a choice of methods for assessing the results of the segments that are at the beginning or in the middle of the process chain. It can be solved by the use of transfer pricing. In addition, the planned revenues and expenditures of segments, and therefore, the final plan of profits and losses depend on the order of recognition of expenses and income in the administrative account. All these issues should be dealt with in the accounting policy developed for the purposes of management accounting, and they, as it was noted earlier, do not always comply with the external accounting policies. Thus, the operating budget development allows anticipating financial results before the beginning of the activities of the organization's various segments. This is an important difference between the budgeting and business planning: while at the stage of business planning the responsibility for the results of the organization is on its management, budgeting involves the delegation of this responsibility to the heads of the individual entrepreneurship segments. This fact allows considering budgeting through the prism of planning segments of the commercial organization, defining it as a process of developing cost estimates for the individual business segments.

The budget can be developed on an annual basis (by month) and on the basis of continuous planning (when during the 1 quarter estimate for the 2 quarter revised, and the estimate of the 1 quarter of next year is developed, i.e. all the time the budget is projected for the year ahead). Due to the unstable economic situation in the country the terms of budgeting in most of Kazakhstan's organizations are significantly lower than in the countries with developed market economies: maximum a year, most often a quarter or a month

The main problem of the government budget RK is Financial and economic function of the government budget. It consists in comparing planned costs and the planned revenues of the state. Each question shall be covered respectively with high income. At the same time, as a rule, there is no assignment of separate income to certain expenses. As a rule, all income is intended for a covering of all expenses.

In practice even compensation of the planned income and expenses is problematic because resource requirement considerably exceeds the tax revenues, charges, fees, the Profit of the state entities and also from the profit of National Bank. Equalization of the planned public expenditures on income can be performed only due to economy of means, i.e. due to reducing the planned expenses or increase in income (first of all, increases in taxes) and also due to increase in a national debt. Increase in taxes is possible only

because of already high loadings of management. Expense reduction is, as a rule, unpopular and politically difficult. Therefore gaps in a covering are, as a rule, closed by borrowing [5].

Economic and socio-political function of the government budget is performed when the means necessary for goal achievement of economic and social policy are a part of the established budget. For example, the purposes of an income redistribution, policy of economic stimulus, environmental policy etc. concern them. Now in Kazakhstan it becomes more difficult to provide money for achievement of such purposes as means of the state are substantially connected among themselves because of a heavy public debt, the high cost of the state apparatus.

Administrative Function: the state budget is generally divided into different departments or ministries of the state (economy, environment, defence, labour, etc.). Detailed plans of the departments subordinated to ministries are based on this division. Thus, the budget serves financial management of our authorities, Departments and other public institutions. According to the solution of the budget each body receives the determined, fixed means. Use of means is, as a rule, strictly appointed. Thus, the funds allocated for particular purposes can't be used for accomplishment of other tasks. This system has that advantage that thus any use of means by the separate authorities and Departments is excluded. But at the same time it has a shortcoming that the separate authorities have no or have no flexibility. Thus, department can't just use the means saved in one place. This system often leads to the fact that once approved means will be spent completely even if it wouldn't be necessary. Besides, temporary use of the separate amounts substantially is offered. Thus, the adopted budget regulates nature, amount and terms of use of public funds [6].

From the moment of adoption of law "About the budget system" in the Republic of Kazakhstan 4 levels of the government budget came into force on January 1, 2018 :

- 1) Republican budget
- 2) Regional budget, City budget of republican value, Budget of the capital city
- 3) Budget of the area, Budget of the cities of regional value.
- 4) the Budget of the rural district, village, settlement, city of district value[7].

Last level implies 2 stages:

- 1) Servicing of devices head of rural districts with population more than 2000 people in bodies of treasury since January 1, 2018.
- 2) Since 2020 everywhere.

"Since January 1, 2018, the local government budget as the 4th level of the state budget has been introduced in 1062 rural districts with a population of more than 2 thousand people, and from January 1, 2020, it will be introduced everywhere," said the minister of national economy Timur Suleymenov [8].

The revenue sources of the LSG budget will consist of tax revenues (individual income tax from incomes not levied from sources of payment, personal property tax, transport tax from individuals and legal entities, land tax from individuals and legal entities to land settlements, etc.) and non-tax revenues (income from property lease (rent) of state property, income from the sale of communal property, voluntary fees of individuals and legal entities, fines, May of governors for administrative offenses provided for "On Administrative Offenses' Code of the Republic of Kazakhstan).

"Expenditures are determined at the level of spending in the Budget Code of 19 directions of the village akim's expenses: preschool education and training, landscaping and planting of settlements, construction, reconstruction, repair and maintenance of roads, organization of water supply to settlements and others," the minister said.

The main feature of the Law is the mandatory participation of the local community in the management of the budget process and the municipal property of local government.

The law provides for a mechanism for controlling the spending of budget funds by monitoring the implementation of the budget of the rural district by a commission of the local community from among the participants in a meeting of the local community.

Thus, mechanisms are provided for planning and controlling budget expenditures taking into account the interests of the local community.

As the Minister of Finance noted in his speech, the basic characteristics of the project are determined in accordance with the Concept of a new budget policy and the forecast of socio-economic development until 2022.

Thus, the structure of budget revenues has changed qualitatively in the context of conservative forecasts.

According to B. Sultanov, the volume of non-oil revenues in 2018 will amount to 5 271.4 billion tenge, which is 19.3% higher than the plan for the current year [9].

Modernization of the country's economy, stabilization of internal and external macroeconomic situation and improvement of tax administration were the main factors of growth. The volume of oil revenues to the budget was reduced compared to the current year by 1,901.3 billion tenge due to:

- A phased reduction of the guaranteed transfer and a refusal to attract a targeted transfer from the National Fund;
- Decrease in the amount of revenues from ETP due to the adjustment of the oil price from \$50 to \$45 per barrel.

In addition, the Minister noted that the cost optimization has been carried out, while the draft budget ensures the implementation of all tasks assigned to the Government:

- The development of human capital through the strengthening of the social orientation of expenditures and the fulfillment of all previous commitments;
- Technological modernization and digitization of the economy, development of the agricultural sector, transport and logistics infrastructure;
- Ensuring the defense capability and security of the state.

B. Sultanov said that the expenditures of the republican budget in 2018 will amount to 9 217.9 billion, which is also higher than the plan of the current year for 134.6 billion tenge.

"In the structure of expenditures, the social sector accounts for the largest share or 44.5%, which increased by more than 400 billion tenge, compared to the current year," B. Sultanov emphasized.

Thus, the main component of growth is the increase of pensions and aids for the birth of children, including as a result of the revision of the structure of the subsistence level and the procedure for assigning pensions.

The development of the real sector of the economy in 2018 provides 1.4 trillion tenge. The decrease in expenses in comparison with the current year is due to two main factors:

- Change in the sources of funding for programs from a targeted transfer from the National Fund to non-oil revenues;
- Forecasts of the development of budgetary funds of the current and next year by the subjects of the quasi-public sector.

Continue of the program "NurlyZhol", the expenditures in the amount of 512.6 billion tenge, of which for 2018 - 243.3 billion tenge were provided.

It is proposed to send 208.8 billion tenge to the Housing Construction Program "NurlyZher", of which 125.2 billion tenge - for 2018.

According to the program for the agro-industrial complex development for 2018, 195 billion tenge is provided for measures to increase the availability of financial services (subsidies), the development of water management and veterinary medicine, and the provision of phytosanitary security.

For the implementation of the second stage of the State program of Industrial and Innovative Development, expenditures in the total amount of 232.9 billion tenge, of which 76.1 billion for 2018 are provided.

In 2018, 292.6 billion tenge will be allocated for the development of transport infrastructure.

To ensure the defense capability and security of the state, protection of law and order and maintenance of internal stability, expenditures in 2018 will amount to 1 088.9 billion tenge.

As noted by B. Sultanov, the deficit of the republican budget has been reduced relative to GDP from 1.1% in 2018 to 1.0% in 2019-2020, which will allow keeping the volume of public debt at a moderate level.

It is necessary to improve the system of performance assessment for local authorities, since currently existing assessment systems are not intended to encourage an achievement of high results. The development of the budget process, in accordance with the emerging requirements in the methodology and practice of budget management, indicate the need for further improvements in the legislation of the Republic of Kazakhstan. Parallel to this are some issues which require further development. For example, up to the present moment, the common evaluation of budget use is based rather on the development of the budget than on the results achieved [10].



Significant amounts of non-targeted use of the budget suggest that they require improvement and amendment to the articles in the Budget Code, defining the concept of the budget offense article and key responsibilities for them, as well as the respect of the budget legislation requirements by all participants of the budget process.

А.Б. Әлібекова<sup>1</sup>, Ж.Н.Ерниязова<sup>2</sup>, Г.Е.Талапбаева<sup>2</sup>

<sup>1</sup>Қазақстан Республикасы Қаржы министрлігінің, «Қаржы академиясы» АҚ, Астана, Қазақстан;

<sup>2</sup>Қорқыт Ата атындағы Қызылорда мемлекеттік университеті, Қызылорда, Қазақстан

#### ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ БЮДЖЕТТІК ЖҮЙЕСІНІҢ ӨЗГЕРІСТЕРІ МЕН МӘСЕЛЕЛЕРІ

**Аннотация:** Қазіргі уақытта мемлекеттік бюджет елдердің саяси өмірінде маңызды рөл атқарады. Әлемде бюджеттеу және оның қалыптасуы міндетті деп есептелмейтін дүние жүзінде қазіргі заманғы бірде-бір мемлекет жоқ. Осылайша, мемлекеттік бюджет – мемлекеттің маңызды белгілерінің бірі. Мемлекеттік бюджет жоспарланған кірістер мен шығыстарды белгілі бір жылға салыстыруды білдіреді. Бұл бюджет қолжетімді мемлекеттік қаражатқа шолуды және оларды мақсатты пайдалануды қамтамасыз етеді. Бюджет мемлекеттік қаржы экономикасының негізі болып табылады. Онда үкімет жоспарлары немесе саясаты шығындар мен кірістер түрінде көрініс табады. Қазақстан Республикасында Бюджет кодексі 2004 жылғы 24 сәуірде қабылданды. Бұл кодекс бюджет жүйесінің жалпы функцияларын және Қазақстан Республикасының бюджеттік заңнамасының қағидаларын енгізді. Сондықтан, бюджеттік жүйені зерделеу, оның механизмі және тәжірибеде пайдалану ерекше маңыздылық болып табылады. 2018 жылдың қаңтарында Қазақстан Республикасының бюджеттік жүйесі айтарлықтай өзгерді. Бюджет жүйесі туралы заң қабылданған сәттен бастап Қазақстан Республикасында мемлекеттік бюджеттің төрт деңгейі күшіне енді.

**Түйінді сөздер:** саяси өмір, кірістер мен шығыстар, Бюджет кодексі, бюджеттік жүйе, мемлекеттік бюджет және бюджеттік жүйе мәселелері.

А.Б. Әлібекова<sup>1</sup>, Ж.Н.Ерниязова<sup>2</sup>, Г.Е.Талапбаева<sup>2</sup>

<sup>1</sup>АО «Финансовая академия» Министерства финансов Республики Казахстан, Астана, Казахстан;

<sup>2</sup>Қызылординский Государственный Университет им. Коркыт Ата, Кызылорда, Казахстан

#### ИЗМЕНЕНИЯ И ПРОБЛЕМЫ В БЮДЖЕТНОЙ СИСТЕМЕ РЕСПУБЛИКИ КАЗАХСТАН

**Аннотация:** В настоящее время государственный бюджет играет важную роль в политической жизни стран. Практически нет ни одного современного государства в мире, в котором составление государственного Бюджета и его формирование не считаются обязательными. Таким образом, Госбюджет является одним из наиболее значимых признаков государства. Государственный бюджет означает сопоставление запланированных доходов и расходов на определенный год. Данный бюджет дает обзор имеющихся государственных средств и их планируемого использования. Бюджет является основой государственной финансовой экономики. В нем планы или политика правительства проявляются в виде расходов и доходов. В Республике Казахстан был принят Бюджетный кодекс от 24 апреля 2004 года. Данный кодекс ввел общие функции бюджетной системы и принципы бюджетного законодательства РК. Поэтому изучение бюджетной системы, её механизма и использования в практике имеет особую актуальность. В январе 2018 года бюджетная система Республики Казахстан значительно изменилась. С момента принятия закона «О бюджетной системе» в Республике Казахстан вступили в силу 4 уровня государственного бюджета.

**Ключевые слова:** политическая жизнь, доходы и расходы, Бюджетный кодекс, бюджетная система, проблемы государственного бюджета и бюджетной системы.

#### Information about the author:

Alibekova A.B. - JSC "Financial Academy" of the Ministry of Finance of the Republic of Kazakhstan, Astana, Kazakhstan, [alibekovaiga87@mail.ru](mailto:alibekovaiga87@mail.ru);

Yerniyazova Z.N. - Korkyt Ata Kyzylorda State University, [zhan\\_san@mail.ru](mailto:zhan_san@mail.ru);

Talapbayeva G.E. - Korkyt Ata Kyzylorda State University, [Gulnar7575@mail.ru](mailto:Gulnar7575@mail.ru)

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